



ANNUAL BUDGET

ENRICHING LIFESTYLE THROUGH
EXCEPTIONAL SERVICE.

FY 2022 - 2023 OPERATING BUDGETS AND
FY 2023 - 2024 PLANNED OPERATING BUDGETS

Cover Rendition:

Dr. Martin Luther King, Jr. Park & Monument Rededication

July 2, 2002

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READER'S GUIDE

The intent of the budget document is to present the City of Winter Haven's budget in a comprehensive yet easy to read fashion. We have included this guide to break down the document into major sections and provide a brief description of what can be found in each section. The document starts with a Table of Contents.

- **Introduction**

The section opens with this Reader's Guide followed by a cover page listing the Mayor, Commissioners and the Executive Management Team. Next is the GFOA Budget Award and then a summary of what the budget means, why certain funds are established and information related to Truth In Millage (TRIM). It is followed by an Organizational Chart and the Budget Message. The Budget Message discusses the major revenues and expenditures. It provides a brief look into the economy and how the budget is constructed. It includes various historical comparisons, details of grant related projects as well as purposes and descriptions of funds. Next is our City Vision Plan, Mission Statement, Core Values Defined, a visual of our community, miscellaneous statistical data, a community profile and historical beginnings, the economic condition and outlook, some major initiatives, demographic statistics, principal taxpayers, historical millage rates, etc. are presented.

- **Processes/Policies**

This section discusses the budget adoption and amendment process, includes the Budget Calendar, accounting policies, Basis of Accounting and Budgeting Procedures and the General Fiscal Policy.

- **Organizational and Financial Summaries**

A chart reflecting the departmental structure for the city's budget begins this section. Followed are graphs summarizing current budget revenues and expenses. A budget summary of all funds, revenue source summary, as well as a historical look at local millage rates can be found in this section. Next is information on authorized personnel FTE to include three-year comparisons with detail of FTE changes from FY 2022 to FY 2023. Completing this category is information regarding debt, which includes a history of Bonds, Notes & Certificates and debt ratio's and debt to maturity schedule.

- **Organization Structure / Fund Structure and Departments** (pages 91 – 213)

This section begins with a chart reflecting the fund structure for the city's budget. Historical revenue data for each of the funds is shared after the summaries. Each Fund is detailed here with each department expenses, budget narrative, large expense items and authorized personnel FTE.

- **5 Year CIP (Capital Improvement Program)**

This section details various proposed capital improvement projects with a minimum cost of \$10,000 and a useful life of at least 5 years. It begins with a summary of funding sources for each of the projects and then details each specific project. This document is primarily a planning document, the purpose of which is to alert the City of upcoming large public improvement projects. The planning window for this CIP is fiscal years 2023 – 2027.

- **Rate & Fee Structures**

The rates for various City services including water, sewer and refuse can be found on these pages.

- **Glossary**

Frequently used terminology is defined in this section.

- **Acronyms**

Frequently used acronyms are identified in this section.

ANNUAL OPERATING BUDGET FISCAL YEAR 2022-2023



CITY COMMISSION



MAYOR:

Brad Dantzler

MAYOR PRO-TEM:

Nathaniel J. Birdsong Jr.

COMMISSIONERS:

Tracy Mercer

James "J.P." Powell

Brian Yates

CITY MANAGER

Mike Herr

DEPUTY CITY MANAGER

T. Michael Stavres

CITY ATTORNEY

John Murphy

CITY CLERK

Vanessa Castillo

EXECUTIVE MANAGEMENT TEAM

Parks, Recreation & Culture

Public Safety Services

Chief of Police

Fire Chief

Economic Opportunity & Community Investment

Financial Services

Winter Haven Water

Technology Services

Human Resources

Public Works

Airport

Diversity and Inclusivity

Public Affairs and Communications

Julie Adams

Charlie Bird

David Brannan

Sonny Emery

Eric Labbe

Cal Bowen

Gary Hubbard

Hiep Nguyen

Shawn Dykes

M.J. Carnevale

Alex Vacha

Christine Samuel

Katrina Hill

Prepared By: Financial Services Department

Cal Bowen, Finance Director

Allen Weeks, Chief Accountant



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Winter Haven
Florida**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Winter Haven, Florida for its annual budget for the fiscal year beginning October 1, 2020.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

What is a Budget?

A budget is a financial and operating plan for a City for a period called a “fiscal year”. The City of Winter Haven’s fiscal year begins October 1st and ends September 30th. The fiscal year that begins on October 1, 2022, and will end on September 30, 2023, is referred to as “Fiscal Year 2023”.

What is a Fund?

A fund is established to account for the receipt and use of specific revenues. Each fund is independent of all others. The General Fund is the largest and accounts for most of the traditional governmental services such as Recreation, Police, Fire and administrative departments including Executive Services, General Government, Finance, Streets and Planning.

Special Revenue Funds are created to account for specific revenues that can only be spent for certain purposes. Currently these include Library Fund, Community Development Fund, Local Housing Fund, Airport Fund, Cemetery Fund, CRA – Downtown and Florence Villa Funds, Federal Building, Building/Permitting Fund, Impact Fee Fund and the WH Affordable Housing Fund.

An Enterprise Fund is used to account for a government service that is financed totally by user charges. These funds receive no tax money and are operated in much the same manner as a private business. Included as enterprise funds are the Solid Waste Fund, Utility Fund, Willowbrook Fund (for the City’s golf course), Stormwater Fund and the Dark Fiber Enterprise Fund.

The Capital Project Funds were created for the financing sources and expenditures associated with major multi-year capital projects. They include the Transportation Fund, 2007 Construction Fund and the 2015 Construction Fund.

Last of all of the budgeted funds are the Internal Service Funds. Although similar to the Enterprise Funds, they derive all their revenue by charging departments within the City for their services. The Internal Services Fund includes Human Resources, Facility Maintenance, Technology Services and Engineering Services. The Motor Pool Fund maintains City equipment and vehicles.

Truth in Millage (TRIM)

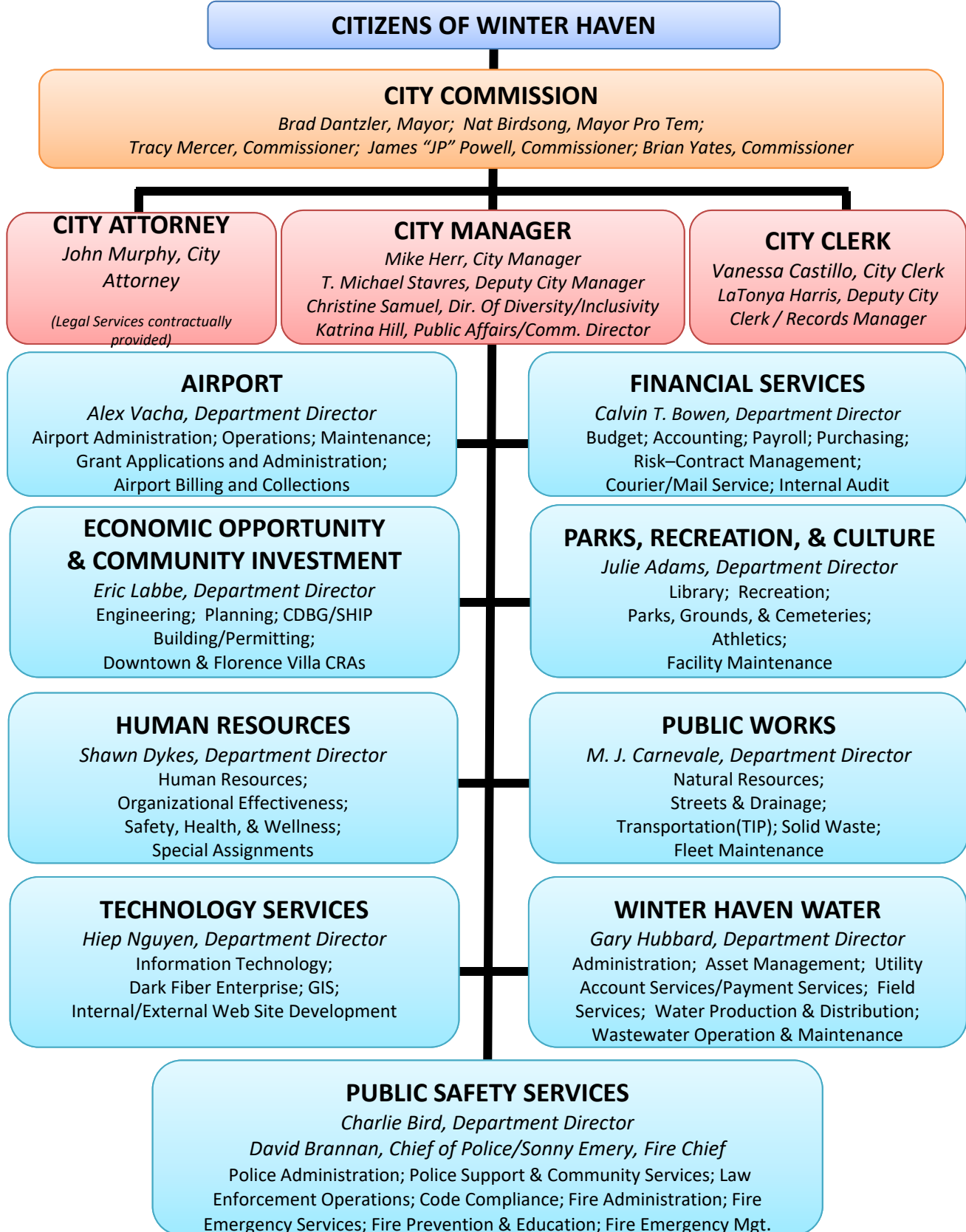
The budget and property tax rate adoption process is governed by State Statute known as TRIM (Truth in Millage). Winter Haven properties are assessed by the County Property Appraiser’s office and taxes are collected by the Tax Collector’s Office. Property owners are eligible to receive a homestead exemption of up to \$50,000 on their principal place of residence.

The City is required to hold two public hearings for adoption of a property tax rate and budget. The first hearing occurs after citizens receive a TRIM notice from the Property Appraiser. The notice includes the following information:

1. The new assessed value and the assessed value for the prior year
2. The tax bill if the current property tax rate is levied for the new year
3. The tax bill if the rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue based on the new assessed values as was raised in the prior year at the old assessed values; it discounts for inflation); and
4. The property tax bill if the proposed budget is adopted

The second public hearing is advertised by means of a 1/4–page newspaper advertisement. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

CITY OF WINTER HAVEN ORGANIZATIONAL CHART 2022/2023



WINTER HAVEN

The Chain of Lakes City

August 19, 2022

To the Honorable Mayor,
Members of the City Commission
The City of Winter Haven, Florida

We are pleased to submit for your consideration and approval the Fiscal Year 2022-2023 City of Winter Haven Operating Budget. The \$215.5 million budget is a responsible spending plan which provides our citizens with the same level of service as in previous years.

KEY BUDGET HIGHLIGHTS:

- The current millage rate for FY 2021-2022 is 6.7900 mills. This proposed Budget reduces the millage rate to 6.5900 in FY 2022-2023. The budget is balanced at this reduced millage.
- Property values for the City are increased 21.0% to \$3.70 billion in FY 2022-2023, up from \$3.06 billion in FY 2021-2022.
- Ad Valorem revenues are increased \$3,209,830 in the General Fund totaling \$21,831,862 for FY 2022-2023. Ad Valorem proceeds in the Downtown CRA District totals \$2,911,316 and \$829,634 in the Florence Villa CRA District, a combined increase of \$825,415 in FY 2022-2023 as compared to FY 2021-2022.
- The General Fund allocates \$250,000 to affordable housing and includes a Residential Infill Affordable Housing Program.
- The Affordable Housing Program Manager position will be assigned to Economic Opportunity & Community Investment as a full-time employee effective 10/1/22.
- A 3% step increase for employees to be received on their anniversary date is budgeted in adherence to the Step Plan approved last year.
- A Cost of Living Adjustment is included to address retention, recruitment, and economic hardship with a weighted focus on our front-line staff.
- Community Partners are budgeted at \$335,000, Service Delivery Partners at \$45,500, and support for Non-Profit Organization at \$300,000.
- Nineteen new employees position are budgeted across the various Funds.

ECONOMIC OUTLOOK:

The most recent report lists inflation at 8.52%, a rate not seen since the 1980s. National GDP numbers are contracting which historically is an early warning sign of a potential recession. Private sector companies are trimming staff after over hiring last year. Such malaise does not necessarily equate to a full-blown recession, but it could lead to one. The Federal Reserve is focused on taming inflation via higher interest rates, but no one knows whether they can succeed in orchestrating a soft landing for the economy. The State of Florida revenue forecasts for FY 2022-2023 do not reflect a slowdown in the economic activity in the State. They predict sales tax revenues to increase 2.8% and gasoline taxes to be increased 10.9%

The Proposed FY 2022-2023 City of Winter Haven Budget does not reflect the impact of a full-blown recession, but revenues such as building permit fees and impact fees are dialed back to reflect slower economic activity. Should the economy retract more than anticipated the City has ample reserves to cushion the downturn.

GRANTS

The FY 2022-2023 Budget contains \$22,641,318 in grant revenues and \$45,725,690 in expenditures for grant-funded projects. A number of grant projects are carryovers from the FY 2021-2022 Budget; therefore, columns are included for both years to facilitate the tracking of grant revenues and expenditures.

	<u>Total Project</u>		<u>FY 2021-2022</u>		<u>FY 2022-2023</u>		<u>CC</u>
	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	
<i>General Fund</i>							
1 BJA/OJP	\$ 17,500	\$ 35,000	\$ 8,750	\$ 17,500	\$ 8,750	\$ 17,500	206
2 JAG County-Wide	24,960	24,960	12,480	12,480	12,480	12,480	206
3 Byrne Direct	33,731	33,800	16,731	16,800	17,000	17,000	206
4 County SRO	600,000	800,000	300,000	400,000	300,000	400,000	200
5 SAFER Grant	243,772	243,772	-	-	243,772	243,772	213
6 Urban Forestry	40,000	80,000	20,000	40,000	20,000	40,000	401
<i>Subtotal General Fund</i>			\$ 357,961	\$ 486,780	\$ 602,002	\$ 730,752	

1. The OJP (Office of Justice Programs) Grant is a Police Department Federal 50/50 Grant passed through the Florida Department of Economic Opportunity. Grant proceeds are budgeted to purchase bulletproof vests.
2. The JAG County Wide Grant is a Police Department Federal 100% Grant passed through the Florida Department of Law Enforcement. In FY 2022-2023 grant proceeds will be used to purchase officer safety equipment.
3. The Byrne Direct Grant is a Police Department federal grant passed through the Florida Department of Community Affairs. In FY 2022-2023 grant proceeds will be used to purchase citation printers.
4. The Polk County School System provides funding annually for School Resource Officers. The FY 2022-2023 Budget includes funding of salary and benefits for six police officers.
5. It is anticipated that four firefighter positions will be 100% funded through the SAFER grant program.
6. The Florida/Forest Service will pay 50% of the \$40,000 cost of conducting a tree canopy inventory in the City.

		<u>Total Project</u>		<u>FY 2021-2022</u>		<u>FY 2022-2023</u>		
		<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>CC</u>
<i>Airport Fund</i>								
7	South Apron Rehab	\$4,205,943	\$4,427,307	\$ -	\$ -	\$ 331,470	\$ 348,915	410
8	Security	1,507,330	1,884,162	753,665	942,081	753,665	942,081	410
9	Taxiway B	3,544,038	3,544,038	3,544,038	3,544,038	-	-	410
10	Hanger Infrastructure	541,274	1,082,548	49,251	98,502	492,023	984,046	410
<i>Subtotal Airport Fund</i>				\$4,346,954	\$4,584,621	\$ 1,577,158	\$ 2,275,042	

7. Rehabilitation of the South Apron Project is anticipated to take place over two years beginning in FY 2022-2023. The FAA will pay 90% of the anticipated \$4,427,307 costs with FDOT and the City splitting the remaining 10%.

8. The FDOT will pay 80% of the cost of installing cameras and other security devices at the Airport.

9. The FAA will pay 100% of the costs of construction of Taxiway B. The project will be completed in FY 2021-2022.

10. FDOT will pay 50% of the costs of constructing infrastructure for future hangars.

	<u>Total Project</u>		<u>FY 2021-2022</u>		<u>FY 2022-2023</u>		<u>CC</u>
	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	
<i>Downtown CRA Fund</i>							
11 DEO Grant	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	957
<i>Subtotal DW CRA Fund</i>			\$ 40,000	\$ 40,000	\$ -	\$ -	

11. The Department of Economic Opportunity awarded the Downtown CRA a \$40,000 grant to update the Community Redevelopment Plan.

	<u>Total Project</u>		<u>FY 2021-2022</u>		<u>FY 2022-2023</u>		
	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>CC</u>
<i>Transportation Fund</i>							
12 Lake Silver Streetscape	\$1,410,882	\$1,599,377	\$ 434,815	\$1,444,973	\$ -	\$ -	205
13 Avenue C SE	84,206	160,000	-	-	-	40,000	205
14 Avenue C SW	1,442,866	1,448,158	1,442,866	1,448,158	-	-	205
15 Pollard Road	9,411,612	9,411,612	-	-	9,411,612	9,411,612	205
16 Lake Howard	428,528	428,528	-	-	428,528	428,528	205
17 Avenue K	1,301,000	1,320,401	-	19,401	1,301,000	1,301,000	205
18 Motor Pool Rd	230,450	900,000	-	-	230,450	900,000	205
19 Lake Howard SW	750,000	1,000,000	-	-	-	100,000	205
<i>Subtotal Trans Fund</i>			\$1,877,681	\$2,912,532	\$11,371,590	\$12,181,140	

12. The FDOT paid 88.2% of the costs of the Lake Silver Streetscape project. The Project was completed in FY 2021-2022.
13. The Avenue C SE Complete Street Design Project is estimated to cost \$160,000 with FDOT paying \$84,206. Construction is scheduled for 2024 and will cost in excess of \$1,000,000.
14. FDOT is estimated to pay almost 100% of the cost of the Avenue C SW Streetscape Project.
15. Grants from the Federal Government and FDOT together classified, as the Florida Job Growth Program will provide \$9,411,612 to extend Pollard Road into the Industrial Site at Wastewater Plant #3.
16. A sidewalk around the south side of Lake Howard is planned. FDOT will pay 100% of construction and the City will pay the design costs.
17. FDOT will pay almost 100% of the construction costs of the Avenue K Streetscape Project. Avenue K is a connector road to Polk State College.
18. Motor Pool Road from Avenue Y NE to the Trail will be reworked. County CDBG Funds in the amount of \$230,450 will pay a portion of the costs with City Impact Fees paying \$408,000 with the General Fund contributing the remainder of the money.
19. A Congressional earmark is designated for road construction on Lake Howard. The earmark is for \$750,000 with a \$250,000 City match.

		<u>Total Project</u>		<u>FY 2021-2022</u>		<u>FY 2022-2023</u>		
		<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>CC</u>
2015 Construction Fund								
20	Chain of Lakes Phase II	\$4,200,000	\$8,223,461	\$ -	\$ 18,600	\$ 4,200,000	\$ 8,181,400	413
21	MLK Park Imp	476,211	3,803,357	276,211	1,024,000	-	-	413
22	Winter Haven R&CC	630,568	14,376,958	-	500,000	630,568	13,616,356	413
Subtotal 2015 Const Fund				\$ 276,211	\$1,542,600	\$ 4,830,568	\$21,797,756	

20. The County Tourist Development Council is slated to contribute \$4.0 million toward construction of the Chain of Lakes Phase II Project and \$0.2 million to a study. The remainder of project cost will be provided by the City from bond proceeds.
21. The Martin Luther King Park / Skate Park renovation and construction project was completed in FY 2021-2022. FRDAP and Polk County provided a total of \$476,211 toward the project.
22. The Winter Haven Recreation and Culture Center is budgeted to cost \$14,376,958 for the reconstruction of the facility with \$630,568 County CDBG dollars to be used to fund a small portion of the construction.

	<u>Total Project</u>		<u>FY 2021-2022</u>		<u>FY 2022-2023</u>	
	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>
2021 Construction Fund						
23 Lake Conine Rec Proj	\$ 500,000	\$1,900,000	\$ -	\$ -	\$ 500,000	\$ 1,900,000

23. A walking trail is to be built on the dikes forming the Lake Conine Wetlands Project. FRDAP is slated to contribute \$200,000 to the project and Polk County \$300,000. Bond proceeds will fund the remainder of the estimated \$1.9 million cost.

	<u>Total Project</u>		<u>FY 2021-2022</u>		<u>FY 2022-2023</u>		<u>CC</u>
	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	
<i>Stormwater Fund</i>							
24 Rain Gardens	\$ 120,000	\$ 240,000	\$ -	\$ -	\$ 120,000	\$ 240,000	300
25 Lake Howard Nature Pk	450,000	900,000	-	-	450,000	900,000	300
<i>Subtotal Stormwater Fund</i>			\$ -	\$ -	\$ 570,000	\$ 1,140,000	

24. Raingardens will be constructed in the downtown area to capture rainwater before it drains into local lakes. SWFWMD will pay 50% of the cost.

25. The Heartland Headwaters Protection and Sustainability Act will pay 50% of the estimated \$900,000 cost of an additional Stormwater treatment pond at the Lake Howard Stormwater Treatment Park.

	<u>Total Project</u>		<u>FY 2021-2022</u>		<u>FY 2022-2023</u>		<u>CC</u>
	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	
Dark Fiber Fund							
26 Fiber Extension	\$ 500,000	\$1,000,000	\$ -	\$ -	\$ 500,000	\$ 1,000,000	971

26. Congressman Soto arranged a \$500,000 grant from CDBG-HUD for the City to run fiber to the City's industrial zone. The funds must be matched by the City. DEO will be the grant administrator.

	<u>Total Project</u>		<u>FY 2021-2022</u>		<u>FY 2022-2023</u>		
	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>Revenue</u>	<u>Expense</u>	<u>CC</u>
Water & Sewer Fund							
27 Peace Creek Optim.	\$ 275,000	\$ 550,000	\$ -	\$ -	\$ 150,000	\$ 300,000	305
28 Sapphire Necklace	250,000	500,000	-	-	250,000	500,000	305
29 Septic to Sewer	2,000,000	4,000,000	-	-	1,000,000	2,000,000	323
30 Reclaimed Interconnect	660,000	12,200,000	660,000	12,200,000	-	-	305
31 Potable Reuse Study	100,000	200,000	50,000	100,000	50,000	100,000	310
32 Pollard Rd Water Main	663,904	663,904	663,904	663,904	-	-	322
33 Peace Crk Flood Mit	500,000	500,000	-	-	500,000	500,000	305
34 Water Resource Ctr	1,500,000	3,300,000	-	-	40,000	300,000	305
35 AWS Transmission	1,400,000	2,000,000	-	-	700,000	1,000,000	
Subtotal W/S Fund			\$1,373,904	\$12,963,904	\$ 2,690,000	\$ 4,700,000	

27. The Upper Peace Creek Optimization Study is a 50/50 project with SWFWMD. This project will address flooding, water systems, and economic development.

28. The Sapphire Necklace Project will implement various ways of retaining water in the Winter Haven area rather than flowing down the Peace River to the Gulf of Mexico. Heartland Headwaters will fund 50% of the study
29. The Septic to Sewer Project is a 50/50 grant with the Heartland Headwaters Act to connect residents with septic tanks to the City's sewer system.
30. The Reclaimed Water Interconnect is a residual amount from a SWFWMD grant from a number of years ago. The grant was for a connection of reuse water from Wastewater Treatment Plant #3 to the City's reuse system. A SRF loan is the primary source of funds for this project.
31. The Potable Reuse Feasibility Study is a 50/50 grant with SWFWMD to study the feasibility of converting reuse water into drinking water.
32. The Pollard Road Main is a 100% grant from FDEP. The project extends a line from Pollard Road to Wastewater Treatment Plant #3.
33. The East Peace Creek Flood Mitigation Project is a 100% grant with DEO to study flood control on the Peace Creek.
34. The Water Resource Center is to be funded by a grant through the Heartland Headwaters Act. The grant is slightly less than 50% of the costs.
35. The AWS Transmission Project will run a reuse line down Thompson Nursery Road to the Ashton Preserve.

GENERAL FUND

Revenues \$59,333,305

Ad Valorem Taxes:

On July 1, 2022, the Polk County Property Appraiser reported the taxable value of property located in Winter Haven to be \$3,701,496,184, a \$644,637,047 (21%) increase over the previous year's value. After allocating \$277,333,382 taxable value to the two CRA Districts, the General Fund is left with \$3,424,162,802 value with which to apply the millage rate for general purposes. The current millage rate of 6.7900 mills will be reduced to 6.5900 mills in FY 2022-2023 and will produce \$21,831,862 to the General Fund Budget at a collection rate of 96.75%. The FY 2022-2023 rolled-back millage rate is 6.1091 mills. Since the proposed millage rate of 6.5900 mills exceeds the rolled-back rate, the City is required to advertise the millage as a tax increase in compliance with a State law known as the Truth In Millage Law (TRIM).

Franchise and Utility Taxes:

The City imposes a Franchise and Utility Tax on the sale of electricity, natural and bottled gas, water, and fuel oil within the City limits of Winter Haven. These revenue sources are budgeted to increase 4% during FY 2022-2023, matching the expected growth in the residential customers relocating to Winter Haven.

State Shared Revenues:

The Florida Department of Revenue provides local governments an annual estimate of the proceeds the local government can expect from several of the revenues in this classification. Most proceeds in the revenue classification comes from the One Half Cent Sales Tax source. Despite speculation in some quarters that a recession may be looming, the Department of Revenue is forecasting a 2.8% increase in Sales Tax proceeds and a 25.5% increase in State Revenue Sharing proceeds.

Contributions:

In February 2017, the City Commission passed Resolution No. R-17-10. This resolution required staff to reduce the annual contribution from the Water and Sewer Fund to the General Fund by \$300,000 per year until the annual contribution is equal to or less than 12% of Water and Sewer Fund operating revenues as reported in the previous year's Annual Comprehensive Financial Report (ACFR). The FY 2022-2023 budget contribution has reached the 12% threshold of \$4,440,036, a \$124,964 reduction from the FY 2021-2022 contribution.

Expenditures \$59,333,305

Due to the increase in taxable value of Winter Haven property the City is able to reduce the millage rate and provide additional services in the General Fund. Some additional Fund highlights are as follows:

- Fourteen and one-half new employee positions are added at a cost of \$974,292. Six of the positions are in Public Safety with the other positions spread throughout other General Fund departments.
- The Employee Pay Step Plan is funded at 3% for the second year as well as a Cost of Living Adjustment (COLA). The General Fund's cost of the COLA is \$1,041,084.
- The General Fund provides \$300,000 financial support for Not-For-Profit organizations vetted by a City Commission appointed committee. The Budget also includes funding for four organizations classified as Community Partners, three organizations labeled as Service Delivery Partners, and two groups classified as External Contracted Services. The total cost for these groups is \$1,109,325.
- The General Fund includes a \$250,000 transfer to the Affordable Housing Trust Fund.

- The General Fund Budget includes \$119,445 as a contingency for unseen events which may occur during the year.

LIBRARY FUND

Revenues
\$1,886,734

Support from the General Fund is budgeted to increase \$174,379 during the year. The increase would have been larger if not for the \$224,712 cash carry forward from FY 2021-2022. The County's contribution is budgeted to be the same as in previous years.

Expenditures
\$2,111,446

The Library operation will be staffed at the same level in FY 2022-2023 as in the previous year at 14 fulltime and 3 part time employees. The amount to be spent on the purchase of books is increased from \$52,500 to \$56,700. The major initiatives include \$80,000 for painting the exterior of the building and paving the parking lot.

SHIP FUND

The SHIP Fund accounts for the activity generated by the City's participation in the State Housing Initiatives Partnership (SHIP) Program. The purpose of the SHIP program is to provide safe, decent, affordable housing to very low, low and moderate income households. The SHIP program derives its funding as a result of the Sadowski Affordable Housing Act passed by the Florida Legislature. The Sadowski Act increased the documentary stamp fee on real estate transactions by 10 cents per \$100 and dedicated 70 percent of that to cities and counties. The proceeds are distributed annually among participants on a pro rata formula based on population. Participants have two years from the end of the State's fiscal year of the award to spend the funds received through the SHIP program.

In FY 2022-2023 The City is budgeted to receive \$490,042 from the State of Florida and is budgeted to spend \$1,041,604 on down payment and closing costs.

AIRPORT FUND

Revenues \$4,483,776

Grant proceeds are by far the largest source of funds for the Airport operation in FY 2022-2023. A schedule of grant proceeds and project expenditures is as follows:

Project	Cost			FAA Funding			FDOT Funding			City
	2022	2023	2024	2022	2023	2024	2022	2023	2024	
South Apron	-	348,915	4,078,392	-	314,024	3,670,553	-	17,446	203,920	221,364
Taxiway B	3,544,038	-	-	3,544,038	-	-	-	-	-	-
Seaplane Apron*	25,000	100,000	-	-	-	-	-	-	-	125,000
School Infrastructure**	145,740	-	-	-	-	-	-	-	-	145,740
Hanger Infrastructure**	98,502	984,046	-	-	-	-	49,251	492,023	-	541,274
Security Project	942,081	942,081	-	-	-	-	753,665	753,665	-	376,832
Totals	4,755,361	2,375,042	4,078,392	3,544,038	314,024	3,670,553	802,916	1,263,134	203,920	1,410,210

*Jack Brown to reimburse 11.5% of costs

** The City's grant match for these two projects will be a FY 2022 General Fund Equity transfer

Expenditures \$5,245,159

The Airport Fund is anticipated to carry a \$791,517 cash surplus from FY 2021-2022 to FY 2022-2023 and as reported above, four capital projects totaling \$2,375,042 are slated to be constructed.

CEMETERY FUND

Revenues

\$849,427

Revenues are budgeted to increase in FY 2022-2023 due to \$486,387 transfers from other funds. During the COVID year of FY 2020-2021 the Fund generated surplus cash of \$298,031 which allowed the Fund to be balanced in FY 2021-2022 without a General Fund subsidy. Operations are slated to return to pre-COVID levels in FY 2022-2023 which will require a General Fund subsidy of \$286,387. The Impact Fee Fund is budgeted to transfer \$200,000 to the Cemetery Fund in FY 2022-2023 to fund the cost of expanding the Rolling Hills Cemetery.

Expenditures

\$877,163

The Cemetery operation is budgeted to operate with the same number of employees in FY 2022-2023 as in FY 2021-2022. There are plans to develop a new section at the Rolling Hills Cemetery at a cost of \$200,000.

DOWNTOWN CRA FUND

Revenues
\$2,923,816

The taxable value of property located in the Downtown CRA District increased \$44,910,234 (12.7%) in FY 2022-2023 compared to the previous year. Reducing the taxable value (\$398,231,628) by the 1999 base year value (\$171,043,307) and multiplying the result by 95% gives the taxable value of property available to the Downtown District. This increment value increased \$42,664,874 (24.7%) over the previous years' value. Utilizing the City's proposed millage rate of 6.59 mills and the County's anticipated millage rate of 6.899 mills the expected FY 2022-2023 ad valorem revenue is budgeted to be \$2,911,316, a \$558,377 increase over the previous years' revenue.

Expenditures
\$4,540,133

The Downtown CRA budget is prepared prior to the Advisory Board making a budget recommendation to the City Commission. Staff assigns values to personnel, operating and debt service costs and budgets the residual funds in the capital category. These residual funds are the amounts of money available for capital projects. The residual balance available in FY 2022-2023 is \$2,618,331.

The Budget includes \$756,882 in debt service payments which are transferred to the General Fund, combined with other debt service monies and ultimately transferred to a Debt Service Fund. In addition to debt service, the Fund is budgeted to transfer \$123,778 to the General Fund to fund the cost of an CRA police officer assigned to the District and pay for an off duty police officer to work during heavy traffic events.

FLORENCE VILLA CRA FUND

Revenues

\$830,134

The taxable value of property located in the Florence Villa CRA District increased \$23,758,538 (29.5%) in FY 2022-2023 compared to the previous year. Reducing the current year taxable value (\$104,338,364) by the 1999 base year value (\$39,596,809) and multiplying the result by 95% gives the taxable value of property available to the Florence Villa District. This increment value increased \$22,570,611 (58.2%) over the previous years' value. Utilizing the City's proposed millage rate of 6.59 mills and the County's anticipated millage of 6.899 mills the expected FY 2022-2023 ad valorem revenue is budgeted to be \$829,634 a \$298,616 increase over the previous year.

Expenditures

\$1,348,626

As with the Downtown District, the Florence Villa CRA Fund Budget is prepared by staff prior to the approval of the Advisory Committee. Staff calculates personnel and operating costs leaving the residual balance available for projects in the capital account. The FY 2022-2023 preliminary budget has \$1,062,904 budgeted in the capital line item available for projects.

FEDERAL BUILDING FUND

Revenues

\$146,549

The United States General Services Administration donated the Federal Building to the City in 2003 in an effort to dispose of surplus Federal Buildings. The original lease with the United States Department of Agriculture (USDA), the buildings lone tenant, expired on November 30, 2019. A new lease was negotiated in September 2020. The new lease has a 2 ½ % annual CPI adjustment and expires November 30, 2024.

Expenditures

\$128,433

Surplus funds have historically been transferred annually to the General Fund in amounts ranging from \$50,000 to \$75,000. However, the FY 2022-2023 Budget has an unusually high amount budgeted for maintenance. The Budget allocates \$50,000 for painting the building and \$30,000 for flooring. Based on the unusual maintenance needs of the structure there are no funds budgeted to be transferred to the General Fund in FY 2022-2023

BUILDING/PERMITTING FUND

Revenues
\$2,304,050

Winter Haven has experienced unprecedented growth the past three fiscal years. This growth has been reflected in unusually high building permit revenue. History indicates that at some point building will slow considerably. With this in mind, Building Permit Fund revenues are budgeted to decrease in FY2022-2023 but remain at a higher than average level.

Expenditures
\$2,218,664

In FY 2021-2022 the Building Permitting operation budgeted three additional personnel positions. The number of personnel remains at the FY 2021-2022 level in FY 2022-2023. The Fund continues to support six fire inspectors who enforce the Fire Safety Code. The support is accomplished by a transfer of funds to the General Fund where the six inspectors are paid.

IMPACT FEE FUND

	Beginning Balance	<u>Revenue</u>	<u>Expenditures</u>	<u>Interest Revenue</u>	<u>Ending Balance</u>
Library	\$ 126,319	\$ 50,000	\$ 56,700	\$ 1,200	\$120,819
Transportation	30,000	270,000	300,000	0	0
Police	145,339	200,000	345,000	1,300	1,639
Fire	2,488	400,000	400,000	100	2,588
Parks & Recreation	<u>260,998</u>	<u>700,000</u>	<u>950,000</u>	<u>2,500</u>	<u>13,498</u>
Total	\$565,144	\$1,620,000	\$2,051,700	\$5,100	\$138,544

- **Library** – The Library book inventory is slated to be expanded by \$56,700 in FY 2022-2023 to accommodate growth in Winter Haven.
- **Transportation** – Transportation Impact Fees are budgeted to be transferred to the Transportation Fund for the following projects:
 - Motor Pool Road: \$100,000
 - First Street/ Cypress Gardens Blvd.: \$100,000
 - Cypress Gardens Blvd./Hwy 17: \$100,000
- **Police** – \$345,000 will be transferred to the General Fund to partially offset the \$426,212 allocated for the future purchase of police vehicles.
- **Fire** - \$400,000 will be transferred to the General Fund to partially offset the \$791,356 allocated for the future purchase of fire vehicles.
- **Parks/Recreation** – \$200,000 is allocated to the Cemetery Fund for the expansion of Rolling Hills Cemetery, \$500,000 is budgeted to the Transportation Fund for the completion of the Lake Howard Walk, and \$250,000 is transferred to the 2015 Construction Fund for the Lake Elbert Trail Project.

Summary of Fund Transfers:

2015 Construction Fund	\$ 250,000
Library Fund	56,700
Cemetery Fund	200,000
Transportation Fund	800,000
General Fund	<u>745,000</u>
	\$2,051,700

AFFORDABLE HOUSING FUND

The Affordable Housing Fund was established pursuant to Ordinance 0-21-59 approved in September 2021. The Fund was created as one of the recommendations made by the Florida Housing Coalition in the Affordable Housing Action Plan completed in August 2021. Another recommendation contained in the plan was for the City to fund the Affordable Housing Initiative in the amount of \$250,000 annually. The FY 2022-2023 and FY 2023-2024 Budgets include that recommendation.

During FY 2021-2022, the General Fund contributed \$1,500,000 to the Fund. The source of the funds was the American Rescue Plan monies received by the City as a loss of revenue due to the COVID pandemic. In addition to the General Fund's contribution, proceeds from the sale of lots sold for the construction of affordable housing were deposited into this Fund.

Expenditure commitments in FY 2022-2023 include \$460,000 to the Blue Sky Development Corporation for a low income development and \$1.0 million to the Winter Haven Housing Authority for the demolition of 60 housing units at Ave Y and Sixth Street NE and the construction of 120 new units on the site. The initial application for Federal funding for the Ave Y and Sixth Street project was rejected but a second application has been filed. The Budget anticipates making a \$220,000 contribution to Heart for Winter Haven from this Fund. The contribution is to be spent acquiring housing for Winter Haven students.

TRANSPORTATION FUND

Non-airport transportation projects are accounted for in this fund. Projects are funded by grant proceeds, impact fees and gasoline taxes collected in the General Fund and transferred to the Transportation Fund.

Project	Expenditures			Funding Source		
	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>*Grants</u>	<u>Impact Fees</u>	<u>General Fund</u>
Ave C- SE	-0-	\$40,000	\$120,000	\$84,206	-0-	\$75,794
Motor Pool Road	-0-	\$900,000	-0-	\$230,450	\$408,000	\$261,550
Lk Howard Walk	-0-	\$500,000	-0-	-0-	\$500,000	-0-
Lake Silver	\$444,973	-0-	-0-	\$434,815	-0-	\$10,158
Ave C- SW	\$1,448,158	-0-	-0-	\$1,442,866	-0-	\$5,292
Ave K	\$19,401	\$1,301,000	-0-	\$1,301,000	-0-	\$19,401
Lake Howard	-0-	\$428,528	-0-	\$428,528	-0-	-0-
Quiet Zone	\$95,000	\$359,378	-0-	-0-	-0-	\$454,378
6 th Street SE	-0-	-0-	\$113,117	\$113,117	-0-	-0-
Intersections	-0-	\$1,900,000	\$800,000	-0-	\$200,000	\$2,300,000
1 st ST/CGB	-0-	\$306,250	-0-	-0-	\$100,000	\$206,250
TIP	\$1,000,000	\$1,250,000	\$2,000,000	-0-	-0-	\$4,250,000
Sidewalks	-0-	\$75,000	\$75,000	-0-	-0-	\$150,000
CGB/Hwy. 17	-0-	\$306,250	-0-	-0-	\$100,000	\$206,250
Lake Howard SW	-0-	\$100,000	\$900,000	\$750,000	-0-	\$250,000
Pollard Road Extension	-0-	\$9,411,612	-0-	\$9,411,612	-0-	-0-
Total	<u>\$3,007,532</u>	<u>\$16,878,018</u>	<u>\$4,008,117</u>	<u>\$14,196,594</u>	<u>\$1,308,000</u>	<u>\$8,389,073</u>

*All grant proceeds are anticipated from the following agencies: FDOT: \$3,804,532, County CDBG: \$230,450, Legislative appropriation: \$750,000, FL. Job Growth Program \$9,411,612. The total equates to \$14,196,594.

2021 CAPITAL PROJECTS FUND

In October 2021 the City sold two bonds which were issued to provide \$22.5 million for the construction of capital projects. One of the two bonds issued in the amount of \$4.5 million was taxable which gives the City more flexibility with the various scenarios involved with constructing a parking garage.

The projects to be funded from proceeds of the two bonds are as follows:

Issue Costs	\$536,800
Fire Stations #4&5	8,000,000
Parking Garage	4,500,000
Lake Conine Project	1,400,000
*Lake Maude Project	1,800,000
*Northeast Complex	4,500,000
*Pocket Park	500,000
*Chain of Lakes Park-Phase II	513,200
*Lake Elbert Trail	750,000
Total	\$22,500,000

The projects listed with an asterisk have previously been reported in the 2015 Construction Fund, therefore the proceeds for these projects, totaling \$8,063,288 were transferred to that fund.

The cost of issuing the two bonds was \$382,712 less than the amount budgeted. In March 2022 the City Commission authorized \$126,832 of this surplus to be transferred to the Airport Fund to make up a funding shortage with the Airport Security System Project.

2015 CONSTRUCTION FUND

All projects accounted for in the 2015 Construction Fund are budgeted to be complete in FY 2022-2023 with the exception of the debt service payment owed to the Water and Sewer Fund. Completion of all projects is not likely to occur but it helps to see the funding and costs matched for the entirety of the project.

FY 2022-2023 revenues consist of the Tourist Development Committees' commitment of \$4,200,000 to the Chain of Lakes Phase II Project; the General Fund's support of the Lake Elbert Trail Project with an \$550,000 contribution and a \$145,000 contribution to cover the annual debt payment to the Water and Sewer Fund; a \$630,568 contribution from the County CDBG Funds for the Winter Haven Cultural and Recreation Project; and \$250,000 Impact Fees for the Lake Elbert Trail Project.

FY 2022-2023 expenditures are slated to exceed revenues by \$19,492,212 but after offsetting with the \$25,120,262 fund balance this leaves a residual \$5,628,050 surplus. The surplus belongs to the Building Safety Fund for construction of a new building.

In November 2022 the City issued a \$22.5 million non ad valorem bond, the proceeds of which were deposited into a newly created 2021 Construction Fund. The projects receiving funding from the bond proceeds accounted for in the 2015 Construction Fund rather than in the 2021 Construction Fund received a \$8.1 million transfer from the 2021 fund as follows:

Lake Maude Phase II	\$1,800,000
Winter Haven Recreation & Cultural Center	\$4,500,000
Pocket Park	\$500,000
Chain of Lakes Phase II	\$513,288
Lake Elbert Trail	\$750,000
Total	\$8,063,288

In June 2021, the City received \$3,888,481 from the American Rescue Plan (ARP) with a similar contribution in June 2022. This "reimbursement" created a cash surplus, allowing the City to fund additional capital projects. In February 2022, the City Commission authorized the expenditure of \$4.5 million for the Winter Haven Recreation and Cultural Center and \$1.0 million for Fire Station NO. 4. The Winter Haven Recreation and Cultural Center is accounted for in the 2015 Construction Fund and the Fire Station No. 4 is accounted for in the 2021 Capital Projects Fund.

2015 CONSTRUCTION FUND NARRATIVE

Revenue	Before 2022	FY 2022	FY 2023	Total
Grant Proceeds	\$ 200,000	\$ 276,211	\$ -0-	\$ 476,211
Building Fund	5,828,050	-0-	-0-	5,828,050
Tourist Development	1,000,000	-0-	4,200,000	5,200,000
Bond Proceeds	32,429,948	-0-	-0-	32,429,948
General Fund	11,914,688	6,473,957	694,769	19,083,414
Utility Fund Loan	1,220,000	-0-	-0-	1,220,000
Impact Fees	5,899,408	947,222	250,000	7,096,630
Interest	1,020,031	20,000	200,000	1,240,031
Other Funds Contrib.	6,933,430	-0-	-0-	6,933,430
Transfer Utility Fund	4,102,681	1,321,678	-0-	5,424,359
Transfer Stormwater	199,305	214,959	-0-	414,264
Transfer Dark Fiber	57,306	93,125	-0-	150,431
Transfer CDBG	238,456	-0-	630,568	869,024
Transfer CRA Fund	1,649,951	379,723	-0-	2,029,674
Transfer 305 Fund	-0-	8,063,288	-0-	8,063,288
Total Revenue	\$72,693,254	\$17,790,163	\$5,975,337	\$96,458,754
Expense				
Lake Elbert Trail	\$ 584,502	\$ 400,850	\$ 1,390,498	\$ 2,375,850
Lake Maude	5,427,732	900,000	900,000	7,227,732
Sertoma	673,147	2,754,045	-0-	3,427,192
COL Complex	29,144,585	-0-	-0-	29,144,585
Smart City Master Plan	46,250	-0-	-0-	46,250
Nora Mayo Hall	260,859	-0-	21,671	282,530
Fire Station #3	4,484,225	2,800	-0-	4,487,025
Pocket Park	440,001	491,500	-0-	931,501
Seventh Street	3,059,582	-0-	-0-	3,059,582
Projects Completed Prior to FY 2020	8,370,550	-0-	-0-	8,370,550
NE Complex	260,602	500,000	13,616,356	14,376,958
Trailhead Playground	490,698	-0-	-0-	490,698
Skate Park/MLK Park	2,779,357	1,024,000	-0-	3,803,357
COL Phase II	23,461	18,600	8,181,400	8,223,461
Piazza	102,786	1,200,689	502,268	1,805,743
Principal Interest	289,538	144,769	144,769	579,076
Transfer to General Fund	1,488,027	-0-	-0-	1,488,027
Contingency	-0-	-0-	710,587	710,587
Total Expense	\$57,925,902	\$ 7,437,253	\$ 25,467,549	\$90,830,704
Surplus<deficit>	14,767,352	10,352,910	-19,492,212	5,628,050
Beginning Cash Bal	-0-	14,767,352	25,526,012	-0-
Ending Cash Balance	\$14,767,352	\$25,120,262	*\$5,628,050	*\$5,628,050

*The ending cash balance belongs to the Building Fund as savings for a new building

SOLID WASTE FUND

Revenues \$9,511,400

During the twelve month period ending March 31, 2022, the number of Residential Solid Waste customers increased by 649, 3.5%. The number of Commercial and Municipal customers remained the same as the previous twelve-month period. The forecast is for the growth in the number of Residential customers to continue in the 4% range in the coming year.

Expenditures \$11,102,836

The rapid growth of the residential customer base has fostered the purchase of additional vehicles with better technology, increased the number of personnel necessary to meet the demand, and the purchase of a larger inventory of residential containers. The expansion of the fleet in concert with no longer charging customers for container costs as well as other increased costs such as fuel has caused the Solid Waste Fund to burn through the Fund's cash reserves. The budget for FY 2023-2024 forecast reserves to be \$524,380 at the end of the fiscal year. Cash reserves should begin to increase in FY 2024-2025 after the various capital investments have been completed.

WATER AND SEWER FUND

Revenues \$59,353,375

Revenues in the Water and Sewer Fund are budgeted to increase \$11,308,156 in FY 2022-2023 compared to the previous year. The Fund is scheduled to use \$14,490,361 of Fund equity during the year for capital project, \$12,785,000 of which is from impact fees collected in previous years and restricted for use constructing capital assets. The Fund is also slated to use \$18,254,000 in SRF loan proceeds, which is budgeted, as a revenue source.

Expenditures \$74,276,519

A detail of capital projects with a funding source other than operating revenues is as follows:

CC	Project	Operating Cash	Sewer Impact Fees	Water Impact Fees	Grants	SRF Loans	Total
301	Cypresswood Water Plant	\$ -	\$ -	\$ -	\$ -	\$ 4,250,000	\$ 4,250,000
301	Pollard Road Water Plant	-	-	-	-	3,500,000	3,500,000
301	Water Interconnects	-	-	800,000	-	-	800,000
305	Drinking Water Master Plan	-	-	-	-	1,004,400	1,004,400
305	East Peace Creek Mitigation	-	-	-	500,000	-	500,000
305	Peace Creek Optimization	150,000	-	-	150,000	-	300,000
305	Sapphire Necklace Study	250,000	-	-	250,000	-	500,000
305	Administration Building	-	3,500,000	-	-	-	3,500,000
305	One Water Master Plan	-	-	-	-	500,000	500,000
305	Water Resource Center	-	-	260,000	40,000	-	300,000
305	WWTP Master Plan	-	775,000	-	-	-	775,000
305	WWTP #2 FM Evaluations	-	300,000	-	-	-	300,000
310	Potable Reuse Study	-	50,000	-	50,000	-	100,000
316	ASR Wellfield at WWTP #3	-	500,000	-	-	-	500,000
316	Logistics Pky Utility Expansion	-	200,000	-	-	-	200,000
316	Process Aeration	-	200,000	-	-	-	200,000
322	Septic to Sewer	-	1,000,000	-	1,000,000	-	2,000,000
322	Automated Meter Infrastructure	-	400,000	-	-	-	400,000
322	Lake Elbert Water Main	-	-	1,250,000	-	-	1,250,000
323	Lift Station Upgrades	-	1,200,000	-	-	-	1,200,000
323	Lake Elbert Sewer Upgrades	-	750,000	-	-	-	750,000
323	South Lake Howard Sewer	-	1,000,000	-	-	-	1,000,000
323	Harmony Lift Station	-	-	-	-	9,000,000	9,000,000
324	RIB Construction	-	300,000	-	-	-	300,000
324	Reclaimed Trans Main Extension	-	300,000	-	700,000	-	1,000,000
		\$ 400,000	\$ 10,475,000	\$ 2,310,000	\$ 2,690,000	\$ 18,254,400	\$ 34,129,400

STORMWATER FUND

Revenues
\$2,703,900

Construction of the Lake Conine Project was completed during the year with grant revenues accrued but not yet received. Only two grant funded projects are budgeted for FY 2022-2023 as follows:

	<u>Total Costs</u>	<u>City Costs</u>	<u>Grant Costs</u>
Lake Howard Nature Park	\$900,000	\$450,000	\$450,000*
Rain Gardens	240,000	120,000	120,000**
	<u>\$1,140,000</u>	<u>\$570,000</u>	<u>\$570,000</u>

*Heartland Headwaters Act

**FDOT

Expenditures
\$3,654,398

Both the Drainage and Stormwater Quality operations are budgeted to operate with the same number of personnel in FY 2022-2023 as in the previous year. In addition to the grant projects listed above the Stormwater operations plans the following activities during the coming year:

Creation of an Interactive Digital Lakes Report that is both technical and approachable.

Develop an updated non-state water quality management plan for the Southern Chain of Lakes.

Implement green construction practices for new construction and redevelopments.

WILLOWBROOK GOLF COURSE FUND

Revenues
\$1,574,733

Play at the golf course has been increasing during FY 2021-2022 compared to the previous year and is forecast to continue to increase into FY 2022-2023. For the seven month period ending April 30, 2022 25,209 rounds of golf were played at Willowbrook compared to 19,809 rounds for the same period a year earlier. Ancillary revenues such as pro shop sales and concessions were increased proportionally to the increase in rounds of golf played.

FY 2021-2022 revenues include \$2,650,000 received from Duke Energy for the purchase of right of way access to City property for construction of power transmission lines.

Expenditures
\$4,330,280

Expenditures includes \$535,025 for the renewal of the golf cart fleet and \$2,650,000 for yet unidentified course improvements. The golf cart purchase will be financed by an internal loan from the Capital Depletion Fund.

The course will continue to be operated by the Indigo Golf Company in FY 2022-2023.

DARK FIBER FUND

The Dark Fiber Fund is an enterprise fund with the purpose of installing dark fiber through Winter Haven and ultimately linking up with fiber from other cities. The cost of fiber installation is funded by internal loans to be repaid over 7 years at an interest rate of 2 ½%. The current balance of the internal loans is \$1,905,894. The enterprise derives its funding by charges made to internal city departments for fiber use (\$700 per month) and wholesaling fiber connections to retailers who in turn sale to public and private entities. There are currently 16 external customers paying for a full or partial strand of fiber.

In keeping with the “dig once policy”, the fund has \$1,000,000 budgeted for fiber installation in FY 2022-2023, \$500,000 which is grant funded.

The FY 2022-2023 Budget contains 50% of the salary and benefits of a new position, an ATMS/Fiber Systems Technician. The Street Department will share in the cost of this position.

INTERNAL SERVICE FUND

\$7,788,650 Revenues / \$8,492,770 Expenditures

The Internal Service Fund consists of the following services:

- Human Resources
- Technology Services
- Engineering
- Facility Maintenance
- City Hall and Grounds
- City Hall Annex
- Nora Mayo Hall

The above services derive funding by allocating their costs to other City departments; cost allocations are based on an estimated percentage of services to be rendered to the user departments in the upcoming fiscal year. Four additional positions are proposed in the Internal Service Fund. Human Resources proposes adding two positions, one position in Technology Services and one position in Engineering.

The FY 2022-2023 budget allocates \$850,000 of Fund Surplus to the General Fund leaving the Internal Service Fund with an estimated ending cash balance of \$459,570.

MOTOR POOL FUND

Revenues
\$3,308,324

The Motor Pool provides fuel and repairs for the City's vehicle and equipment fleet. The motor pool derives its funding from billing other City Departments for services.

Expenditures
\$3,493,912

The cost of fuel for FY 2022-2023 is the most difficult element in the Fleet's budget to forecast. Gasoline costs are anticipated to increase approximately 48% for FY 2021-2022 as compared to FY 2020-2021 with an additional 7% increase anticipated for FY 2022-2023.

UNBUDGETED FUNDS

The City has various accounting Funds which are not included in the budget. The reasons are as follows:

1. Trust Funds whose assets do not belong to the City are not included in the budget. The three pension funds fall into this category.
2. Several of the unbudgeted Funds account for activities which are budgeted in other funds. An example of this is Debt Service and the Capital Depletion Reserve Funds. All contributing Funds budget moneys for transfer to these unbudgeted Funds.
3. The City utilizes several funds which exist for a specific purpose with special legal requirements. Several Special Revenue Funds fall into this category.

A list of unbudgeted Funds with a brief description of each is as follows:

Capital Depletion Reserve

The Capital Depletion Reserve Fund accumulates moneys to replace the City's vehicular rolling stock and roofs not belonging to Proprietary Funds. Each asset is assigned a replacement date, replacement cost and an assumed interest earnings rate. A special program is then used to calculate the annual contribution to fund its replacement. The balance in this Fund at the end of FY 2020-2021 was \$5,483,183; another \$6,855,904 was held by Proprietary Funds for this purpose.

Self-Insurance Fund

The City self-insures its health program through a minimum premium plan. The plan is administered by an Administrative Services Organization (ASO) Plus contract with Blue Cross Blue Shield of Florida. This Fund accounts for all the activity relative to the City's health plan. At the end of FY 2020-2021 this Fund had ending net assets of \$91,505.

Pension Trust Funds

The City has three (3) pension trust funds; a General Plan for the general employees, a Police Plan for sworn police personnel and a Firefighter Plan for firefighters. These Funds account for the receipt and distribution of all pension plan moneys. At FY 2020-2021 year-end, the asset balances were:

General Employees	\$82,090,655
Firefighters	\$41,738,233
Police Officers	\$40,927,997

In addition to the three defined benefit plans, the City offers all employees two Internal Revenue Code (IRC) Section 457 plans. The City also offers a 401(a) profit sharing plan to Directors and the City Manager in lieu of participating in the general employees' pension. Employees that participate in the executive 401(a) plan are required to contribute ten percent of their salary. The City contributes 15% of their gross pay. The September 30, 2021 asset balance in the executive 401(a) plan was \$4,128,556. The non-executive 401(a) plan value at September 30, 2021 was \$1,459,527.

2007 Bond Debt Service Fund

This Fund accumulates transfers to pay principal and interest on the following debt issues:

2015A Non-Ad Valorem Bonds
2017 Non-Ad Valorem Bonds
2021 Non-Ad Valorem Bonds
2021B Non-Ad Valorem Bonds
2021C Non-Ad Valorem Bonds

Special Revenue Fund

Confiscations

Moneys received by Police Department for special purposes are recorded in this fund. These include: moneys derived from the forfeiture of contraband properties, police training fees and abandoned property. The forfeiture of moneys derived from contraband property used in connection with violations of the law is governed by Florida Statute 932. The balance at September 30, 2021, was \$67,213.

Police Training

Police training moneys are received monthly from the office of the Polk County Tax Collector. The source of these funds is a \$2 per conviction fee for violation of municipal or county ordinances under Florida Statute 943.25. These fees averaged \$469 per month during FY 2021-2022. They are used to pay the expenses of programs and courses meeting the provisions of Florida Statute 943.17 for the training of police officers. Any balance remaining at the end of a fiscal year is used for training in the following year. The balance at September 30, 2021, was \$23,722.

Unclaimed Evidence

Under F.S. 705, unclaimed evidence moneys may be used by the Police Department 60 days after conclusion of a criminal proceeding. The balance of unclaimed evidence moneys at September 30, 2021, was \$10,134.

Seized Funds

This account contains funds seized as a result of criminal activities pending disposition by the court. If the court forfeits the funds to the City they are transferred to the Confiscation Account. The balance at September 30, 2021, was \$4,135.

DEA Confiscations

This account records funds received from Federal agencies as a result of Winter Haven Police cooperation in Federal investigations. These funds must be spent in accordance with Federal Regulations and do not require specific City Commission approval. The balance at September 30, 2021, was \$94,762.

Respectfully submitted,


Mike Herr - City Manager
Calvin T. Bowen - Financial Services Director
T. Michael Stavres - Deputy City Manager
Allen Weeks - Chief Accountant

VISION PLAN

In February 2018 a team of City Leaders and City employees came together to discuss new ways to strengthen and improve our City. A City that establishes the Greater Winter Haven area as a beautiful and harmonious community that embraces diversity while nurturing and promoting growth, economic development and quality of life for residents and visitors. Key Opportunities and Challenges of the City and its employees were identified as follows:

- Develop a Multi-Year Financial Sustainability Model tied to budgeting
- Focus our City culture on serving Citizens first and not the bureaucracy
- Formal Succession Planning
- Brand City Government as the public sector Employer of Choice
- Attracting greater diversity within our City workforce
- Focus on attracting high paying jobs to our City and retaining existing businesses
- Keep Community Partners (Winter Haven EDC, Winter Haven Chamber, Main Street Winter Haven) strong and make them even stronger
- Explore the potential for more public-private partnerships to reduce operating costs and improve internal efficiencies

The group was divided into KRA (Key Result Area) Teams and each team concentrated on these Key Opportunities and Challenges of the City and its employees while revisiting the City’s Mission Statement and Values that were in currently place. The initial result was the formation of new Mission Statement, Vision, and Core Values that better guide the City to success.

The established Core Values drive all aspects of the City and how the City is perceived by the citizens and how City employees interact with citizens and with each other. The Core Values are defined by a set of strategies that are followed to integrate these values into the everyday operations of the City.

Mission:	Enriching Lifestyle through Exceptional Service
Vision:	To be the best City through relentless pursuit of excellence.
Core Values:	Integrity / Respect Financial Stewardship Inclusive Visionary Exceptional Service

CORE VALUES DEFINED

INTEGRITY / RESPECT

- Do the right thing
- Work as a united team
- Open and honest communication
- Self-policing
- Fair
- Personal accountability

FINANCIAL STEWARDSHIP

- Shared resources
- Strong stewards of resources and time
- Transparency
- Clear focus on priorities
- Team understanding of the budget and individual contributions
- Defined procurement procedures
- Interdepartmental coordination and communication
- Work is completed on time
- Pursue creative funding sources
- Electronically accessible financial information
- Financial audits are strong



INCLUSIVE

- Extensive orientation process for new employees
- Training, mentoring, and coaching tools are common practice
- Cross-functional teamwork regularly applied
- Leadership-Employee interaction
- Citizen involvement and neighborhood engagement
- Strong social media engagement
- Celebrate service of the community
- Support citizens and community partners
- Celebrate diversity in people and cultural events
- Collaborations for positive relationships

VISIONARY

- Pursue "Best Practices"
- Future-thinking while engaging employees
- Actively seek employee input
- Recognize and award visionary thinking
- Invest time for "outside the box thinking"
- Engage with outside partners regarding trends and approaches

EXCEPTIONAL SERVICE

- Timely responses; find the answer – always
- Respectful, honest, and genuine in all interactions
- Strong citizen advocates and partners
- High cooperation and engagement
- Adaptable and resilient
- Exceed expectations
- Proactive; Get to the YES
- Deliver results

GET TO KNOW WINTER HAVEN

With a history in citrus, lakes, and Americana rock & roll, the Winter Haven, Florida experience is a chorus of modern lifestyle possibilities in harmony with our roots. Winter Haven is where affordable lake living is a reality, and water play is a natural requirement. It's a place where there's a concert on every corner and family excitement in every park. It's that classic small town that chooses to differentiate itself with an understated cool vibe. Arts and culture, playful fun, music fusion, affordable homes, a craft brewery, and local eateries are just a sampling of daily life. And let's not forget about Winter Haven's hometown connection to family-friendly LEGOLAND Florida Resort just down the block from the City core.

Winter Haven continues to experience steady, quality growth as it transforms into a distinctively unique City, embracing the values and needs of its residents. Partnerships and a cooperative spirit make Winter Haven an attractive City for new businesses and entrepreneurs. The City's progress and success are owned by each of its residents, and planning for the future can never stop. Winter Haven is an exceptional destination offering all of life's desires within its boundaries. The City of Winter Haven staff looks forward to serving its residents, businesses and visitors as we all enjoy Winter Haven's special lifestyle.



CITY GOVERNMENT

The City of Winter Haven operates under a Council-Manager form of Government. Five elected City Commissioners are responsible for City policy. The City Manager, who reports to the Commission, is responsible for the day-to-day operations of 530+ employees.

Winter Haven is a full-service City, providing services in the areas of Police, Fire, Water & Sewer Utilities, Solid Waste, Roads & Drainage, Building Permitting and Inspections, Planning, Parks & Recreation, Libraries, Cemeteries, and multiple internal support functions. The current population is 49,219; however, the greater service area is estimated at 83,000.

DIVERSITY AND INCLUSIVITY

The City recognizes, embraces and celebrates the diversity of our great community and strives to include these unique voices, ideas and cultures in all aspects of City services.

Winter Haven is home to Legoland Florida, a 150-acre theme park. The park includes more than 50 rides, entertainment and many fun-filled activities. It also has a water park complete with slides, splash area, wave pool, lazy river and beautiful lush gardens. Overnight guests can choose to remain on the property at the Legoland Hotel, Pirate Island Hotel or the Legoland Beach Retreat or choose from an array of familiar larger chain hotels to smaller more intimate inns and resorts located around the City.



Our City provides various recreational activities including skateboarding, paddle boarding, kayaking, fishing, boating, waterfront dining, entertainment or just quiet reflection.



Winter Haven Skate Park



AdventHealth Fieldhouse



Staff Giving Back: Clean Up Day



Community Outreach & Education

CITY OF WINTER HAVEN FISCAL YEAR 2023

MISCELLANEOUS STATISTICAL DATA

Date of Incorporation: November 1923

Form of Government: Winter Haven's city government comprises an appointed city manager who works with a five-member commission chaired by a mayor: the mayor is elected by the commissioners. Commissioners have a four-year term of office.

Location: Winter Haven is located in the center of Polk County in the center of the State of Florida, equidistant between the major metropolitan areas of Orlando and Tampa. Many area attractions in Tampa and Orlando are all within an hour's drive. The beaches of either the east or west coast are less than 75 miles away.

Area: 40.8 square miles

Topography: Flat to gently rolling

Climate: Subtropical

Average Annual Temperature: 84° (high), 63° (low)

Average Annual Precipitation: 50.8 inches

Source: www.weatherbase.com

Number of Lakes: 50

Area of Lakes: 8.2 square miles

Water Supply Source: Floridian aquifer

Water District: Southwest Florida Water Management District

Standard Metropolitan Statistical Area: Lakeland/Winter Haven

Industry/Commerce: Tourism, agribusiness, healthcare, distribution industries and a growing technology sector

Area Attractions: Legoland Florida theme park, Bok Tower Gardens, Florida Air Museum at Sun 'n Fun, American Water Ski Hall of Fame, Florida Natural Growers Grove House, Frank Lloyd Wright Architecture at Florida Southern College

City Web Site: www.mywinterhaven.com



SPECIAL DISTINCTION

In 1930 George W. Jenkins opened the first Publix supermarket in Winter Haven. Six years later Dick Pope Sr. opened Cypress Gardens, America's first theme park. In 2011, the botanical garden portion of the park was preserved and now exists inside the Legoland Florida attraction. The popularity of the Cypress Gardens Ski Team continues today with free ski show performances held on Winter Haven's Lake Silver each third Saturday of the month.

COMMUNITY PROFILE

Winter Haven, known as the "Chain of Lakes City" is Polk County's second largest city. Widely recognized as the water skiing capital of the world, the "Chain of Lakes" is a boater's paradise with beautiful waters and world-class fishing. In Winter Haven you are always just steps away from casting for large-mouth bass, bream, speckled perch, red-finned pike, bluegill and sunshine bass.

It is centrally located with an ideal tropical climate, year-round natural Beauty and a source of a variety of activities for entertainment.

Winter Haven is 146 feet above sea level. There are fifty fresh-water lakes located inside the City limits, with two chains connected by a renovated system of navigable canals. There are 22 boat ramps, 14 public docks and 30 waterfront parks within the City limits.



Winter Haven is home to the newest and the World's largest Legoland theme park which includes the historic Cypress Gardens, two Legoland Resort Hotel's on property and nearby the Beach Retreat; a resort offering 83 beach-themed bungalows in a village-style layout with free transportation to Legoland.

The main campus of the four-year Polk State College is also located in Winter Haven; and an exciting new program, the Business Accelerator, developed by the Polk County Commission and Central Florida Development Council. The Business Incubator, the hub for the program located downtown, will benefit new companies by offering resources; a national research university (USF Polytechnic in nearby Lakeland) with access to faculty experts; operational infrastructure like office space, equipment and technology; technology consultants; and training programs. Winter Haven is proud to be a popular destination, whether for a visit or permanent relocation. Our area has benefited from tourism, the growth of nearby metropolitan area, economic growth bolstered by ecologically friendly businesses, and redevelopment.

Nearby, visitors enjoy Historic Bok Sanctuary (Bok Tower Gardens) and Florida Air Museum, both just minutes away. Winter Haven is an excellent location to raise a family or to retire and enjoy a wonderful climate. With Legoland Florida in our front yard and Disney World, Sea World and Universal Studios all within an hour's drive, it is a perfect "home base" for vacations, as well.

THE FIRST SETTLERS

Many veterans of the Indian War, impressed with the local climate and beauty of our area, went home to tell family and friends of the possibilities of homesteading in central Florida. The first known family to do just that was the Thornhills, who arrived in the 1860s. Soon after, the Boyd, Inman, Jackson, Sykes and Eycleshimer families established themselves in the area and began to grow strawberries, eggplant, guavas, tomatoes, peaches and peppers. The area that would become Winter Haven was platted by Blount and Whitledge in 1884.

In 1885, F.A.K. Harris and his wife Adele built the first mercantile in Winter Haven, Hovey and Harris. Harris and his wife, Adele, lived above the store. With the next few years the railroad came. The railroad construction workers dubbed the town "Harris Corners" after learning Adele would cook for them.

Around the turn of the century, the population had grown to 400. Winter Haven now housed churches, hotels, floral nurseries, a post office, a school, a real estate office, a canning factory as well as a Social Club. Citrus groves were also being established and the headquarters of the Florida Growers Association began.

By 1911, Winter Haven and its residents had acquired banks, a band, a newspaper, a movie theater and 15 automobiles. The canals that connect Winter Haven's Chain of Lakes began with the organization of the Twenty Lakes Boat Course Club in 1915.

The 1920s and Florida Boom brought land speculation and a great influx of newcomers to the area. As a tribute to the citrus business the Florida Citrus Festival was first held in 1924. In 1930, the very first Publix supermarket, founded by George W. Jenkins was opened in Winter Haven. Publix, now a Fortune 500 company with over 1,200 stores across seven states, 9 distribution centers and 11 manufacturing facilities and a fleet of trucks is one of the fastest growing employee-owned companies in the United States. Soon, tourists and the world would discover the grandeur of Winter Haven with the opening of Cypress Gardens by Dick Pope in 1936. Tourism would become an economic foundation for Winter Haven. In 2010, Cypress Gardens was acquired by Legoland and continues to attract tourism to the area.

ECONOMIC CONDITION AND OUTLOOK

Winter Haven is located in central Polk County, which lies in the center of the State of Florida, equidistant between the major metropolitan areas of Orlando and Tampa. The County, which encompasses the Lakeland-Winter Haven Metropolitan Statistical Area, is the ninth most populous county in the state with an estimated population of 753,520 in 2021. Polk County's population grew 3.9 percent from 2019, which exceeded Florida's growth rate as a whole.

General economic conditions in Polk County have mirrored the national trends over the past few years especially as they pertain to the COVID pandemic. Between October 2020 and September 2021, the unemployment rate for Winter Haven decreased from 8.2% to 4.7%. The preliminary unemployment rate for July 2022 is 3.2%. Polk County exhibits a diversified economy with service, retail trade, construction, healthcare, business and financial services, and manufacturing being the major employment sectors in the county. Significant employment also comes from the mining, tourism and citrus industries.

Winter Haven's estimated population for 2022 was 53,331. This represents a 57% increase since 2010. There have been 6,996 residential permits issued in the City since 2010, including a mix of single-family homes, mobile homes and multiple family units.

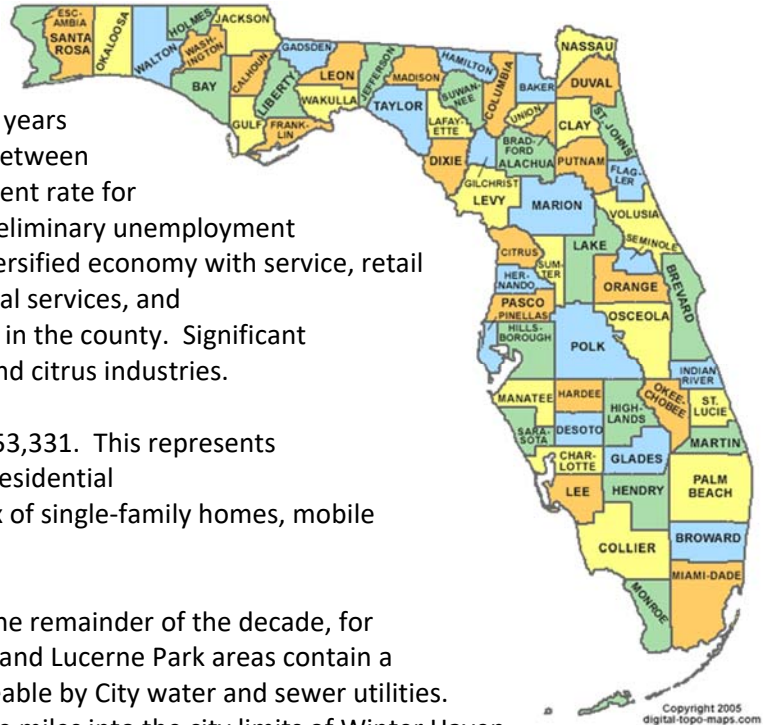
The outlook for Winter Haven remains positive for the remainder of the decade, for both physical and economic growth. The Southeast and Lucerne Park areas contain a significant amount of platted residential lots, serviceable by City water and sewer utilities.

In the last ten years, the City has annexed 1.3 square miles into the city limits of Winter Haven.

This represents an increase in the City's area by 3.3%. Additionally, developers continue to show interest in the City's downtown. Within the past two years several new commercial and multi-family projects have been permitted within the downtown and surrounding areas. During 2022, plans have been set in motion to renovate a hotel and construct a new hotel in the downtown area.

The economy has experienced moderate growth in 2022, as many of the large economic developments initiated in the last few years continue to grow. New growth is expected in the multi-family housing, service, wholesale/retail trade, hospitality, and warehousing and distribution sectors. With the continued success of LEGOLAND Florida, and expansion of the CSX Rail Terminal, the area will likely see increased growth for the remainder of the decade. Locational factors, and active local economic development efforts, are the basis of the outlook.

While having a positive impact, this growth also presents significant challenges for the City government. With the loss of some federal grants, if the present high level of services is to be maintained, the City will need to explore new methods of obtaining financial resources for the future.



MAJOR INITIATIVES

Winter Haven Recreational & Cultural Center

Renovation of the existing building, additional space for expanded gymnasium and branch library, new / relocated pool, splash pad and playground enhanced greenspace. The FY 2023 Budget includes \$13,616,356 to go towards the project.

Timing: Complete design by October 2022; complete construction by December 2023

Lake Maude Park – Phase 2

Construction of two baseball diamonds (shared space with multi-purpose fields), completion of on-site parking improvements. The FY2023 Budget includes \$900,000 to go towards the project.

Timing: Complete design and construction by October 2023

Lake Conine Wetlands – Recreation Improvements

Playground, fishing pier, picnic facilities, parking access. The FY 2023 Budget includes \$1,900,000 to go towards the project.

Timing: Complete design and construction by December 2023

Chain of Lakes Park – Phase 2

Four lighted baseball fields, new multipurpose field/event lawn, activated lakeshore with pedestrian facilities and docks, interior pedestrian loop, completion of access road/parking facilities. The FY 2023 Budget includes \$8,181,400 to go towards the project.

Timing: Complete design by December 2022 and construction by spring 2023

Public Safety Station No 4 – Northeast Winter Haven

Joint use facility for Public Safety including Polk County EMS. To be located on City property. The FY 2023 Budget includes \$4,500,000 to go towards the project.

Timing: Commence design by March 2023; complete design and construction by March 2024

Public Safety Station No 5 – Northwest Winter Haven

Joint use facility for Public Safety including Polk County EMS. To be located on City property at Lake Hartridge Park. The FY 2023 Budget includes \$4,500,000 to go towards the project.

Timing: Commence design by March 2023; complete design and construction by March 2025

Lake Elbert Trail

Project budget includes ROW acquisition, engineering/design and construction to extend the FDOT portion of trail and create a link around Lake Elbert. The FY 2023 Budget includes \$1,390,498 to go towards the project.

Timing: Complete design by September 2022; construction to take 1 year (following utility improvements)

Airport Security Improvement Project

This project involves the design and construction of fencing, gates, access control, and cameras at the Winter Haven Regional Airport in order to follow TSA guidelines for Airport Security. The FY 2023 Budget contains \$942,081 with \$753,665 coming from FDOT.

One Water Master Plan

The ultimate goal of the One Water Master Plan is to construct a series of natural water storage facilities throughout the local watershed that would create water supply, prevent flooding, improve water quality, protect lakes and provide recreation and scenic beauty. The City's mission is to align resources, policies and funding to achieve the One water Vision working cooperatively with local and regional partners.

Avenue C SW Street Project

Improvements include installing an 8 foot multi-use trail, on street parking, widening of sidewalks on the south side of the street, landscaping and bicycling facilities. The existing 20 foot travel lanes will be reduced to a maximum of 11 feet to accommodate the pedestrian components, marked parking spaces and new green space. (Avenue C, SW from Fifth Street, SW on the west to First Street, South on the east)

Second St, SW includes completion of 5-foot sidewalks along both sides of the street between Ave C, SW and Ave G, SW and drainage improvements necessary for installation of sidewalks and crosswalks. (Second St., SW extending from Ave G, SW on the south to Ave C, SW on the north)

The FY 2023 Budget includes \$1,301,000 in the Transportation Fund for construction of this project, financed 100% with FDOT grant proceeds.

Pollard Road Extension

An industrial park located on property previously owned by the City adjacent to Wastewater Treatment Plant #3 only has one entrance to the park from the south of the site. In order for better access to the property from the north a road project is budgeted in FY 2023 to extend Pollard Road into the property. The FY 2023 budget includes \$9,411,612 in constructions costs to be funded from the Florida Job Growth Program. Construction will begin in FY 2023.

DEMOGRAPHICS – WINTER HAVEN

Land Use

Land Use	Land Area in Square Miles	Percent
Residential	9.5	23.11%
Commercial	2.1	5.11%
Industrial	1.4	3.41%
Institutional	2.1	5.11%
Recreational	1.3	3.16%
Agricultural	3.1	7.54%
Conservation	9.4	22.87%
Vacant or Undeveloped	12.2	29.68%
Total Square Miles	41.1	

Population Last 10 Years

Year	Population	Increase/ (Decrease)	% Increase/ (Decrease)	Budgeted FT Positions
2021	51,126	1,907	3.87%	584
2020	49,219	4,404	9.83%	521
2019	44,815	1,987	4.64%	504
2018	42,828	1,685	4.10%	502
2017	41,143	1,619	4.10%	494
2016	39,524	1,444	3.79%	470
2015	38,080	1,064	2.87%	450
2014	37,016	736	2.03%	446
2013	36,280	1,892	5.50%	457
2012	34,388	276	0.81%	462

Source: Bureau of Economic and Business Research, University of Florida

Principal Taxpayers 2022

Taxpayer	Taxable Value	Percentage of Total Value
Florida Can Manufacturing, LLC	\$ 118,595,333	3.20%
Legoland / Merlin Entertainment	100,505,028	2.72%
Wal-Mart	65,844,011	1.78%
Carlton Arms	46,562,064	1.26%
Tampa Electric	36,713,000	0.99%
SFFL001 Owner, LLC	29,675,489	0.80%
Coca Cola	25,676,806	0.69%
GAHC4 Spring Haven FL FH, LLC	25,112,973	0.68%
Winter Haven Apartments, LLC	19,416,239	0.52%
PVP Winter Haven, LLC	19,110,993	0.52%
	\$ 487,211,936	13.16%
All Other Taxpayers	3,214,284,248	86.84%
Total Taxable Value (Preliminary)	\$ 3,701,496,184	

Property Tax Rates All Direct and Overlapping Governments

Budget Year	Winter Haven	Polk County	School Board	Lake Region Lakes Mgt. Dist.	SW FL Water Mgt. Dist.	Total
2014	5.7900	6.8665	7.5470	0.4924	0.3818	21.0777
2015	5.7900	6.8665	7.2080	0.4924	0.3658	20.7227
2016	5.7900	6.7815	7.1490	0.4715	0.3488	20.5408
2017	5.7900	6.7815	6.7970	0.4512	0.3317	20.1514
2018	5.7900	6.7815	6.5140	0.4214	0.3131	19.8200
2019	6.7900	7.1565	6.2510	0.4214	0.2955	20.9144
2020	6.7900	7.1565	6.0860	0.4214	0.2801	20.7340
2021	6.7900	6.8990	5.9350	0.4214	0.2669	20.3123
2022	6.7900	6.8990	5.8290	0.4100	0.2535	20.1815
2023	6.5900	6.6920	5.5190	0.4100	0.2260	19.4370

FY 2023 represents the Proposed Millage Rates as of 8/3/22

DEMOGRAPHICS – POLK COUNTY

EMPLOYMENT

Several major corporations have selected Polk County as their headquarters, or as sites of major manufacturing or distribution centers, such as Publix Super Markets, Wal-Mart, Amazon.com, Peace River Citrus Growers, Ben Hill Griffin, Inc., Fed Ex, Colorado Boxed Beef, MOSAIC, Comcar Industries, Florida Caribbean Distillers, Coca-Cola, and Saddle Creek Logistics.

Top Employers - Polk County

	<u>Name</u>	<u>Employees</u>
1	Publix Super Markets	13,701
2	Polk County School Board	13,363
3	Lakeland Regional Health	5,888
4	Wal-Mart	5,523
5	Amazon.com	5,000
6	GEICO	3,700
7	City of Lakeland	2,800
8	BayCare	2,614
9	Advent Health	2,466
10	Polk County Board of County Commissioners	2,134

Source: Central Florida Development Council - October, 2021

CITY OF WINTER HAVEN FISCAL YEAR 2023

BUDGET PROCESS

BUDGET ADOPTION

The City of Winter Haven budget is adopted by ordinance in accordance with the City's Charter. The ordinance requires two public hearings and very specific advertising criteria in accordance with a State of Florida Statute known as the TRIM law. State Statute requires the City Commission to make annual appropriations that shall not exceed the amount to be received from taxation or other revenue sources. The budget the accrual basis for Propriety Funds with the exception that the depreciation expense is not budgeted, principle payments on debt are expensed and capital assets are expensed in Proprietary Funds. The appropriation ordinance includes all the City's funds with the exception of the City's Trust Funds, Debt Service Fund, funds that account for activities which are budgeted elsewhere in the budget and several special purpose funds, which have very strict legal requirements. A list and description of the City's unbudgeted funds are included in the City Manager's transmittal letter. The City's fiscal year begins on October 1 and ends on September 30.

BUDGET AMENDMENTS

The City Commission is permitted by City Charter to amend the budget appropriation ordinance or to transfer funds between departments during the fiscal year. Amendments to the budget ordinance must adhere to the balanced budget statutory requirements and must have two readings with a public hearing held during the second reading. Budgetary transfers of appropriated funds between departments and intra-departmental transfers in excess of \$3,000 require City Commission approval. The City Manager can authorize intra-departmental transfers in amounts of less than \$3,000. The budget is prepared on a line item basis but budgetary compliance is maintained on the departmental level.

Budget Adoption Schedule for FY 2022-2023 - City of Winter Haven

January 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January	
31	Budget staff distribute Budget Instructions to include: Personnel Worksheets & Vehicle Replacement Schedules
February	
2	Budget staff provide Budget Worksheets & access to NWS
11	Departments submit Personnel Worksheets to H.R.
11	Departments submit Vehicle Requests to Fleet Dept.

July 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

March	
4	H.R. submit vetted Personnel Worksheets to Budget Staff
7	Budget Staff calculate Personnel benefit cost estimates
11	Fleet submit vetted Vehicle requests to Budget Staff
11	Budget staff calculate Non-Departmental cost estimates
14	Deadline for Departments to enter budgets into NWS
21-31	Finance Department hold budget meetings w ith staff

August 2022						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

March 2022						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

April	
1-29	Continue w ith budget meetings , as needed
May	
2-31	Department Budget Presentations to City Manager to include Department Mission, measurable success metrics, and how these support the City Mission.

September 2022						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

April 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

June	
1*	Estimate of taxable value from Property Appraiser Complete revenue estimates, balance expenses to revenues
1-30	Continue budget meetings w ith staff , as needed
July	
1*	Property Appraiser certify tax roll
19	Budget Workshop - Budget presentation by City Manager; Not for Profit and Community Partners recommendations
25	City Commission establish millage rate, set w orkshop dates and set date / time for budget 1st public hearing

October 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

May 2022						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August	
4*	Latest possible date we can notify County Property Appraiser of proposed millage rate; rolled back rate; date, time and place of required public hearing on proposed millage rate and tentative budget (35 days after Certification of Value)
September	
9*	Budget Staff posts tentative budget on City website 2 days prior to public hearing
13^	City Commission hold required public hearing & adopt tentative budget on first reading; announce percentage if proposed millage rate exceeds the rolled back rate (subject to change)
21*	Finance must publish required TRIM advertisement 5 days before last public hearing.
26*	Hold final public hearing on ordinance; adopt budget ordinance; set final millage rate (City Clerk must publish usual legal ad for second reading of ordinance) (Subject to change)
29	Deadline to send ordinance adopting final millage to property appraiser

June 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

October	
1	Budget becomes effective; Budget staff posts budget on City website

* Actions/dates required by Fl. Statutes & conform to time restrictions set forth by statute. Advertising and hearing dates may be adjusted to avoid statue-prohibited conflicts w/School Board & County Commission hearing.

^Moved regularly scheduled Commission meeting due to conflict with School Board's first public hearing.

**CITY OF WINTER HAVEN
FISCAL YEAR 2023**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of Winter Haven, Florida conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. This summary of significant accounting policies is presented to assist the reader in more fully understanding the overall budget report and the financial activities of the City.

REPORTING ENTITY

Winter Haven, Florida is a political subdivision of the State of Florida, governed by an elected Board of City Commissioners.

The reporting entity for the City includes all functions of government in which the City Commission exercises oversight responsibility. Oversight responsibility includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

FUND ACCOUNTING

The City of Winter Haven organizes its accounts on the basis of funds and account groups, each of which is considered a separate accounting entity. The various funds are grouped, in the financial statements in this report, into seven generic fund types and three broad fund categories, as follows:

GOVERNMENTAL FUND TYPES

General Fund - accounts for all unrestricted resources, except those that are required to be accounted for in another fund. Includes 001 - General Fund.

Special Revenue Funds - account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes. Includes 101 - Library Fund, 103 - C.D.B.G Fund, 105 - S.H.I.P. Fund, 106 - Airport Fund, 107 - Cemetery Fund, 108 - CRA-Downtown Fund, 109 - CRA-Florence Villa Fund, 111 - Federal Building Fund, 113 - Building Safety Fund, 114 - Impact Fee Fund and 115 - WH Affordable Housing Fund.

Debt Service Funds - account for the accumulation of resources for, and the payment of interest and principal on general long-term debt. Includes 203 - Improvement Revenue Bond Fund, 204 - Stadium Bond Fund and 205 - Sales Tax Bond Fund all of which are non-budgeted funds.

Capital Projects Funds - account for financial resources segregated for the acquisition of major capital facilities. It includes 301 - Transportation Fund, 302 - Capital Depletion Fund, 304 - 2007 Construction Fund, 305 - 2021 Bond Capital Project Fund, and 306 - 2015 Construction Fund.

PROPRIETARY FUND TYPES

Enterprise Funds - account for operations that are financed and operated in a manner similar to private business enterprises. Includes 401 - Solid Waste Fund, 402 - Water and Sewer Fund, 404 - Stormwater Fund, 405 - Willowbrook Fund and 406 - Dark Fiber Enterprise Fund.

Internal Service Funds - account for the financing of goods and services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. Includes 501 - Internal Services Fund, 502 - Motor Pool Fund and 503 - Self Insurance Fund. The Self Insurance Fund is not budgeted.

FIDUCIARY FUND TYPES

Trust and Agency Funds - account for the assets held by the City as a trustee for individuals, private organizations and/or other governmental units. Includes the 601 - Police Pension Fund, 602 - Fire Pension Fund, 603 - General Pension Fund and 604 - Defined Contribution Plan 401(a), all of which are non-budgeted funds.

ACCOUNT GROUPS

General Fixed Assets - accounts for all fixed assets of the City, except fixed assets of Proprietary Funds and certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems.

General Long-Term Debt - accounts for the outstanding principal balances on any general or special obligation debt of the City, except long-term debt of proprietary funds.

MEASUREMENT FOCUS

Governmental Fund Types - General, Special Revenue, Debt Service and Capital Projects Funds are accounted for on a "spending" or "financial flow" measurement focus. Accordingly, the reported undesignated fund balances provide an indication of available, spendable or appropriable resources.

Proprietary Fund Types - Enterprise Funds and Internal Service Funds are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for Proprietary Fund Types (on an income determination measurement focus) report changes in total economic net worth.

Fiduciary Fund Types - Pension Trust Funds are accounted for like Proprietary Fund Types. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

The modified accrual basis of accounting is followed by all Governmental Fund Types and Agency Funds. Under the modified accrual basis, expenditures other than un-matured interest on general long-term debt are recognized at the time fund liabilities are incurred, if measurable. Revenues are recognized in the accounting period when they become measurable and available. Revenues that are susceptible to accrual are as follows:

- Federal and State Shared Revenues
- Federal and State Grants
- Interest income
- Rental of Assets and charges for services
- Franchise fees and utility taxes

Proprietary and Pension Trust Funds are maintained on an accrual basis with revenues being recognized when earned and expenses recognized when incurred.

BASIS OF BUDGETING AND BUDGETING PROCEDURES

- A. The City Manager submits to the City Commission a proposed operating budget for the ensuing fiscal year. The operating budget includes proposed expenditures and the sources of revenues to finance those expenditures.
- B. Public hearings are conducted to obtain taxpayer comments.
- C. The budget is approved by the Commission and becomes the basis for the millage levied by the Commission.
- D. The City Manager may approve any transfer of budgeted funds within a department not exceeding \$3,000. The City Commission must approve transfers between departments or intradepartmental transfers in excess of \$3,000.
- E. Formal budgetary integration is employed as a management control device during the year for the General Fund and the Budgeted Special Revenue Funds (Library, Community Development and Stadium). Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is alternatively achieved through debt repayment provisions.
- F. Budgets for the General and Budgeted Special Revenue are adopted on a basis consistent with generally accepted accounting principles. Budgets for Capital Projects are on a project basis rather than a fiscal year basis.
- G. Budgeted amounts are as originally adopted, or as amended, in accordance with City ordinance. Appropriations not expended at the end of each fiscal year lapse and become subject to future appropriation.

- H. Section 40 of the City's Charter makes it unlawful to expend or contract for the expenditure, in any fiscal year, more than the amount appropriated by the City Commission for a fund or a department within a fund.
- I. The city budgets for governmental funds, which include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Fund, are based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred with the exception of principal and interest on long term debt, which are recorded when due.

Exceptions to the modified accrual basis of accounting are as follows:

- Encumbrances are treated as expenditures in the year they are encumbered, not when the expenditure occurs.
- Grants are considered to be revenue when awarded, not when earned.
- Sales and use taxes are considered to be revenue when received rather than when earned.
- Project length (continuing appropriation or projects that span more than one year) budgets adopted during the year are considered to reduce funds available in the year funds were originally appropriated.
- Overspending of project length (continuing appropriation or projects that span more than one year) budgets is considered to reduce funds available.
- The closeout of unspent project length (continuing appropriation or projects that span more than one year) budgets is considered to increase funds available.

The budgets for all proprietary funds, which include Enterprise Funds and Internal Service Funds, are prepared using the accrual basis of accounting, with exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- Capital outlay is budgeted as an expense in the year purchased.
- Depreciation is not budgeted.
- Interest capitalized on construction projects is budgeted as interest expense.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of the liability.
- Grants obtained for the construction of assets are considered to be revenues, not capital contributions.
- Receipts of long-term receivables are considered to be revenues, not reductions of the receivable.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered to be expenditures when purchased, not when sold or used.
- Debt issue and discount cost, are considered to be expended when paid, not capitalized and amortized over the life of the bonds.
- Gains or losses on the early retirement of debt are considered to increase or decrease the funds available in the year in which they occur and are not capitalized and amortized over the life of the bonds.
- Accrued compensated absences are not considered to be expenditures until paid.

FIXED ASSETS

Fixed assets purchased in the Governmental Fund Types are recorded as expenditures at the time of purchase. Such assets are capitalized at cost in the General Fixed Assets Account Group, except for certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. Gifts or contributions are recorded in the general fixed assets at fair market value at the time received. No depreciation has been provided on general fixed assets.

The fixed assets purchased in the Proprietary Fund Types are capitalized at cost when purchased. Donated fixed assets are stated at fair market value as of the date donated. Depreciation is provided using the straight-line method over the estimated useful lives of the various classes of depreciable assets as follows:

<u>Assets</u>	<u>Years</u>
Buildings	30-50
Improvements other than buildings	10-33
Equipment	3-44

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

UNAMORTIZED BOND ISSUE COSTS AND BOND DISCOUNT

Bond issue costs and discounts in the Water and Sewer Fund are being amortized over the life of the bonds using the effective interest method.

ACCUMULATED UNUSED COMPENSATED ABSENCES

The City records the “vested” portion of accumulated unused compensated absences at each year-end based on each employee’s accumulated unused hours and rate of pay. Generally, employees use their compensated absences as they are earned. For this reason, the accumulated unused portion as of September 30 is treated as a long-term liability. The balances are recorded in the General Long-Term Debt Account Group for employees of governmental fund types and as other liabilities on the classified balance sheets of proprietary fund types. An exception to this rule is that amounts actually paid to governmental fund type employees within 90 days of year end are reported as liabilities in the governmental funds to which they relate, as these amounts are payable from available spendable resources at September 30.

RESERVES

Governmental Funds - Reserves are used to indicate that a portion of the fund balance is not appropriable for expenditure or is legally segregated for a specific future use. Usage of reserves has been limited to the following items:

Reserve for Encumbrances - indicates a portion of the fund balance that has been segregated for expenditure upon vendor performance. This reflects items that have been ordered or committed for at yearend, which have not been received nor paid for.

Reserve for Advances to Other Funds - indicates a portion of the fund balance that does not constitute an "available spendable resource." This reflects items that have been ordered or committed for at yearend, which have not been received nor paid for.

Reserve for Police Education - indicates a portion of the fund balance that is legally restricted for police education expenditures in accordance with Florida Statute 943.25.

Reserve for Police Seizures - indicates a portion of the fund balance that is restricted for contraband forfeitures under Chapter 932 Florida Statutes.

Reserve for Debt Service - indicates a portion of the fund balance that is legally restricted for the payment of principal and interest on long-term debt.

Proprietary Funds and Certain Fiduciary Funds - Reserves are used to indicate a segregation of a portion of retained earnings equal to the current assets that are restricted for meeting various covenants as may be specified and defined in a revenue bond indenture or other law or regulation. Usage of reserves has been limited to the following items -

Reserve for Revenue Bond Retirement - restricted for payment of principal and interest on revenue bonds.

Reserve for Bond Asset Replacement - restricted for meeting of various contingencies as may be so specified and defined in the indenture (frequently referred to as renewal, replacement and improvement).

Reserve for Perpetual Care - restricted for future maintenance of cemetery grounds.

Reserve for Employees' Retirement - restricted for payment of employee retirement benefits.

ENCUMBRANCES

Encumbrances represent contractual commitments in the form of purchase orders and contracts. Such encumbrances are not recorded as expenditures, but rather as reservations of fund balance for subsequent years' appropriation.

CITY OF WINTER HAVEN FISCAL YEAR 2023

GENERAL FISCAL POLICY

1. The Annual Operating Budget of the City of Winter Haven, Florida shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve those goals and objectives established by the commission for following fiscal year. Service programs will represent a balance of services, but with special emphasis on the City's public safety, quality of life, and compliance with various state and federal mandates including the state mandatory comprehensive plan. Services shall be provided on a most cost effective basis. A balance between personnel and other classes of expenditures will also be achieved.
2. The City recognizes that its citizens deserve a commitment from the City to fiscal responsibility, and that a balanced operating budget is the cornerstone of fiscal responsibility. Annual operating expenditures (personal services, contracts, commodities and supplies, and capital outlay) will be fiscally balanced with revenues or income estimates that can reasonably and normally be projected as being received during the fiscal year. New programs or changes in policies, which would require the expenditure of additional operating fund's will either be funded through reductions in existing programs of lower priority or through adjustments to fee rates, service charges, or taxes. Requests for new programs or changes to programs or policies will be accompanied by an analysis of the short and long-term impact on the operational budget caused by such changed or new program or policy. A standard format using this procedure shall be routinely provided to the commission when requesting approval of each new or changed program or policy.
3. New programs, services, or facilities shall be based on general citizen demand or need.
4. The City shall maintain its accounting records in accordance with Generally Accepted Accounting Principles (GAAP), applied to governmental units as promulgated by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
5. The City shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the base of race, sex, color, religion, national origin, or physical handicap.
6. Budgets for all City departments and all other City expenditures, shall be under commission appropriation control.
7. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.
8. Preparation of the City's budget shall be in such a format as to allow correlation with the costs reported in the City's comprehensive Annual Financial Report.
9. The City will maintain a system to ensure departments adhere to the budget. Monthly financial status reports comparing budget to actual revenue and expenditures will be provided to the City Commission with significant deviations explained.

10. The level of budgetary control shall not be exceeded. Departments shall reduce their expenditures to offset unpredictable revenue shortfalls.
11. The City will maintain and update a five year capital improvement budget. Annually the City will inventory and assess the condition of its physical assets. The five year capital improvements plan will be adjusted according to the assessment.

FISCAL POLICY FOR ANNUAL OPERATING BUDGETS

1. GOVERNMENTAL FUND TYPES

- a. Revenue projections will be based on an analysis of historical trends and reasonable assumptions of future conditions. Continue to maintain a diversified revenue structure in order to provide a secure foundation to fund continuing operations and protect the City by reducing the danger of unforeseen fluctuations during periods of unstable economic conditions.
- b. Revenue estimates will be made on a reasonably conservative basis to ensure that estimates are realized.
- c. The operating budget will be prepared based on no more than 98% of the certified taxable value of the property tax roll and other anticipated revenues.
- d. The City will not use long-term debt or unpredictable revenues to finance expenditures required for operations.
- e. The operating budget for all funds will be balanced using current year revenues to finance current year expenditures. Anticipated revenues from all sources shall equal estimated expenditures for all purposes. Fund balances shall not normally be budgeted as a resource to support routine annual operating expenses. Fund balances may be budgeted as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis.
- f. As early as practical in each annual budgeting cycle, the commission shall give direction to the administration as to the circumstances under which an ad valorem tax millage increase would be considered. Normally, such direction should be given in February of each year in conjunction with the setting of a tentative budget calendar.
- g. The City's General Fund's fund balance should not be less than 17% of General Fund operating expenditures.
- h. Service charges, rent and fee structure will be established so as to ensure recovery of all costs for these funds to the fullest extent possible, considering public benefit. A review of cost of service and rate structures will be performed on a routine basis.

2. PROPRIETARY FUNDS

- a. Each proprietary fund will pay the appropriate general fund operation for a portion of the cost of general administrative departments and payment-in-lieu-of taxes that will be computed in a fashion that will be determined by the City Commission.
- b. Service charges, rent and fee structure will be established so as to ensure recovery of all costs for these funds to the fullest extent possible, considering public benefit.
- c. The requirements of the enterprise operating funds will include all expenses of the operations including allocation of general and administrative costs.
- d. A review of cost of service and rate structures for public utilities (water and sewer) and solid waste charges will be performed by staff on a routine basis. The recommended budget will set forth the cost requirements to be recovered by the service charges, which will be based on the cost of the services provided. The impact of such cost of services on rate schedules charged for such services shall be presented to City Commission in a timely manner.

DEPARTMENTAL ORGANIZATIONAL STRUCTURE

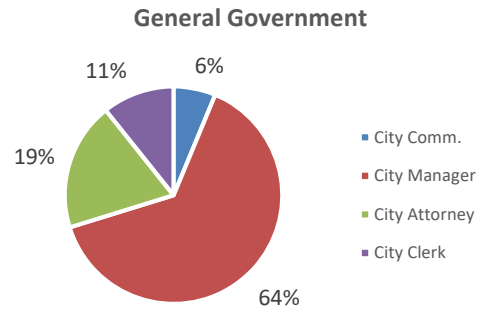
General Government / City Manager

Mike Herr, City Manager

T. Michael Stavres, Deputy City Manager

Vanessa Castillo, City Clerk

Fund:	Cost Center:	FY23 Budget:	FTE:
General	City Commission	\$ 155,461	5.00
General	City Manager	1,580,184	6.92
General	City Attorney	471,865	0.00
General	City Clerk	264,782	2.00
		<u>\$ 2,472,292</u>	<u>13.92</u>



Financial Services

Calvin T. Bowen, Department Director

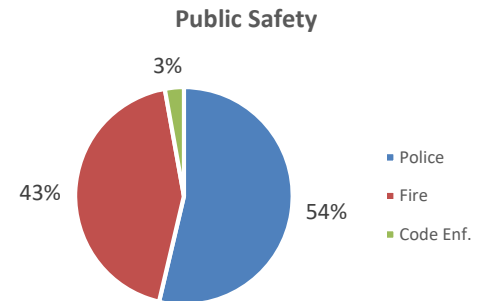
Fund:	Cost Center:	FY23 Budget:	FTE:
General	Finance	\$ 1,316,676	13.50

Public Safety Services Department

Charlie Bird, Public Safety Director

David Brannan, Chief of Police

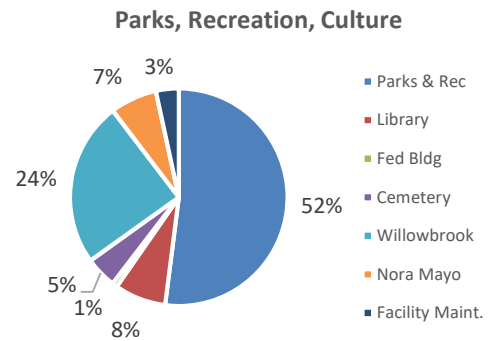
Fund:	Cost Center:	FY23 Budget:	FTE:
General	Police Department	\$ 13,664,270	118.30
General	Fire Department	11,066,578	85.70
General	Code Compliance	713,850	7.00
		<u>\$ 25,444,698</u>	<u>211.00</u>



Parks, Recreation & Culture Department

Julie Adams, Department Director

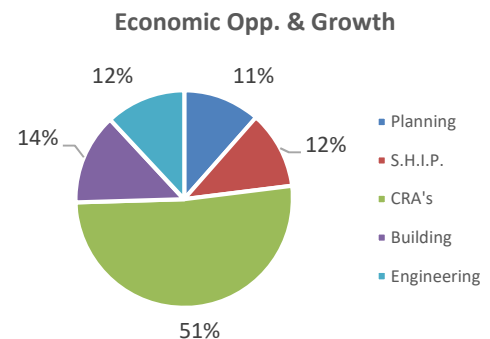
Fund:	Cost Center:	FY23 Budget:	FTE:
General	Parks & Recreation	\$ 8,910,162	83.04
Library	*Library	1,313,283	15.65
Federal Building	Federal Building	128,433	0.00
Cemetery	*Cemetery	805,179	6.80
Willowbrook	*Willowbrook	4,206,138	0.00
Gen Fund/Int Svc	Nora Mayo Hall	1,194,399	7.00
Internal Service	Facility Maintenance	579,931	3.00
		<u>\$ 17,137,525</u>	<u>115.49</u>



Economic Opportunity & Community Investment

Eric Labbe, Department Director

Fund:	Cost Center:	FY23 Budget:	FTE:
General	Planning	\$ 1,035,812	7.10
S.H.I.P.	*S.H.I.P.	1,041,604	0.00
CRA	*CRA's	4,646,373	2.90
Building/Permitting	*Building/Permitting	1,222,555	10.50
Internal Service	Engineering	1,078,153	10.50
		<u>\$ 9,024,497</u>	<u>31.00</u>



Airport

Alex Vacha, Department Director

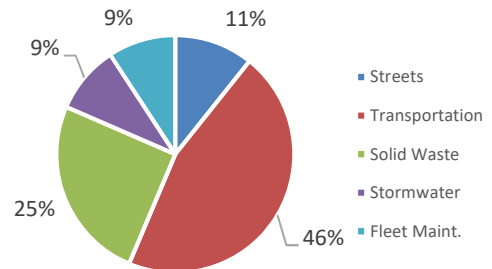
Fund:	Cost Center:	FY23 Budget:	FTE:
Airport	*Airport	\$ 4,237,529	7.75

Public Works

M.J. Carnevale, Department Director

Fund:	Cost Center:	FY23 Budget:	FTE:
General	Streets	\$ 3,958,534	16.60
	Transportation	16,878,018	0.00
Solid Waste	*Solid Waste	9,275,969	41.90
Stormwater	*Stormwater	3,428,166	13.90
Internal Service	*Fleet Maintenance	3,412,338	11.60
		\$ 36,953,025	84.00

Public Works

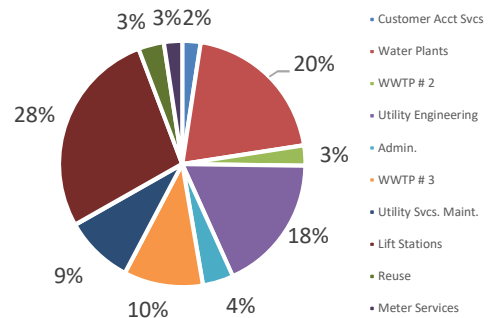


Utility Services

Gary Hubbard, Department Director

Fund:	Cost Center:	FY23 Budget:	FTE:
Utility	Customer Acct Svcs.	\$ 1,487,042	17.00
Utility	Water Plants	12,527,083	14.00
Utility	WWTP # 2	1,662,890	7.00
Utility	Utility Engineering	11,192,085	9.50
Utility	Administration	2,514,520	7.75
Utility	WWTP # 3	6,460,086	17.00
Utility	Utility Svcs. Maint.	5,634,512	17.00
Utility	Lift Stations/WW Mnt.	17,056,318	19.00
Utility	Reuse Distribution	2,075,000	0.00
Utility	Meter Services	1,493,940	12.00
		\$ 62,103,476	120.25

Utility



Human Resources

Shawn Dykes, Department Director

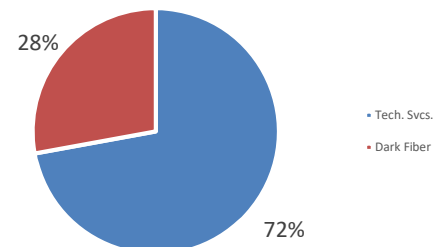
Fund:	Cost Center:	FY23 Budget:	FTE:
Internal Service	Human Resources	\$ 1,289,386	7.00

Technology Svs.

Technology Services

Hiep Nguyen, Department Director

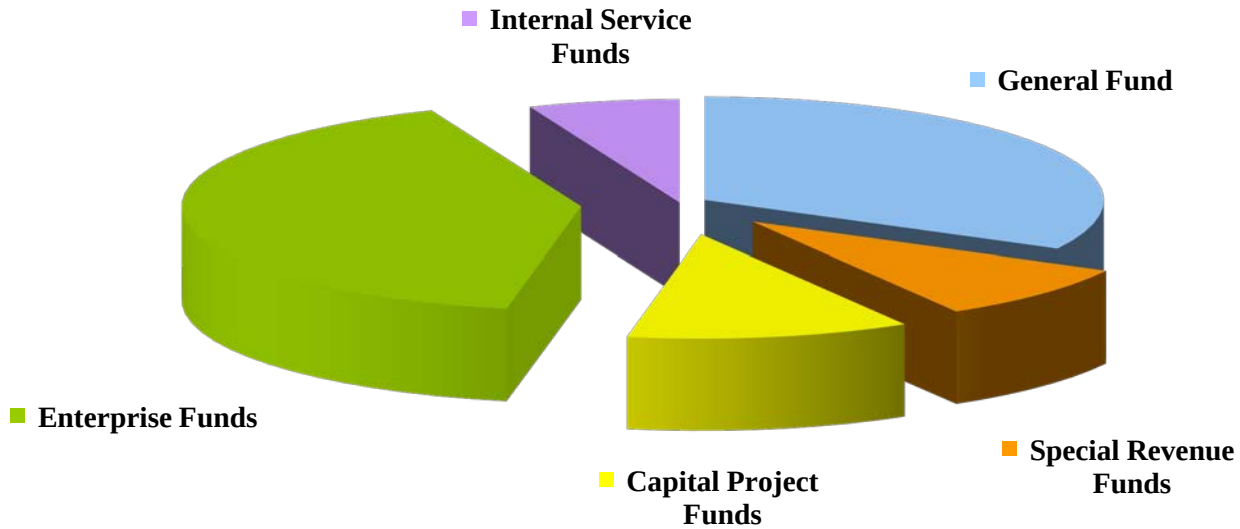
Fund:	Cost Center:	FY23 Budget:	FTE:
Internal Service	Technology Services	\$ 4,327,036	12.00
Dark Fiber	Dark Fiber	1,673,059	1.50
		\$ 6,000,095	13.50



CITY OF WINTER HAVEN

FISCAL YEAR 2022-2023

REVENUES

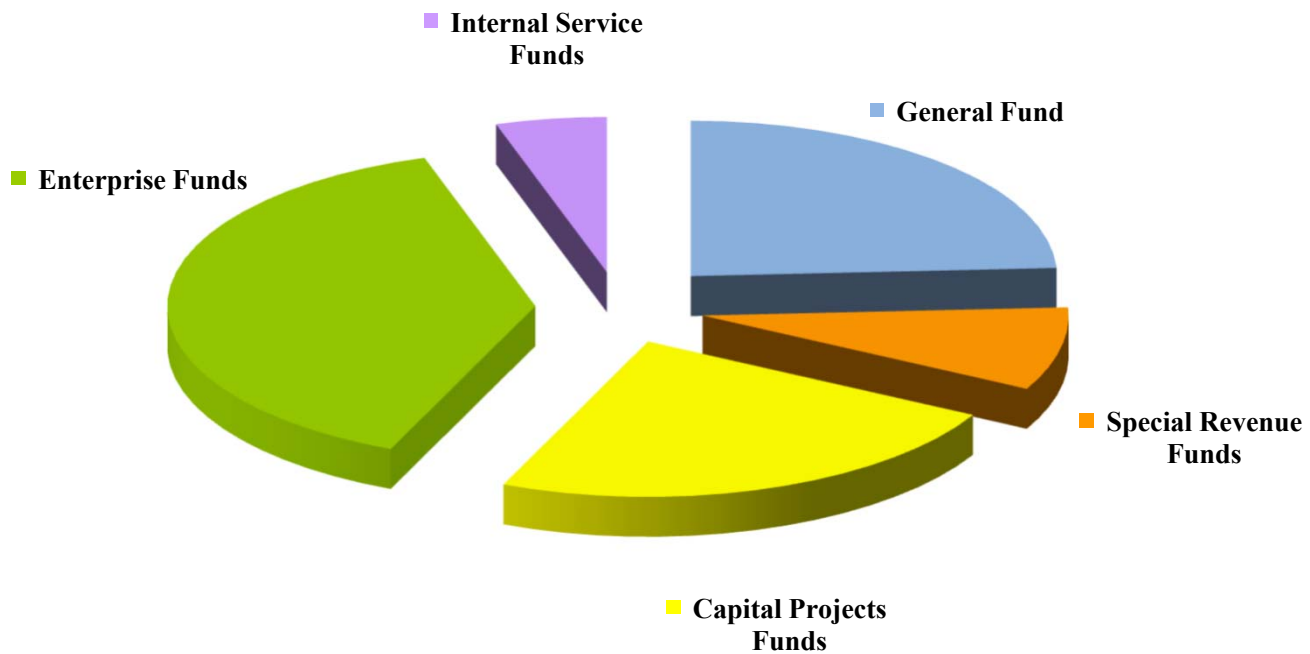


FUND	BUDGETED	PERCENT
General Fund	59,333,305	32.8%
Special Revenue Funds:		
Library	1,886,734	1.0%
S.H.I.P.	520,842	0.3%
Airport	4,483,776	2.5%
Cemetery	849,427	0.5%
CRA-Downtown	2,923,816	1.6%
CRA-Florence Villa	830,134	0.5%
Federal Building	146,549	0.1%
Building / Permitting	2,304,050	1.3%
Impact Fee	1,625,100	0.9%
WH Affordable Housing	255,000	0.1%
Capital Project Funds:		
Transportation	14,147,090	7.8%
07 Construction	2,000	0.0%
21 Construction	625,000	0.3%
15 Construction	5,975,337	3.3%
Enterprise Funds:		
Solid Waste	9,511,400	5.3%
Utility	59,353,375	32.8%
Stormwater	2,703,900	1.5%
Willowbrook	1,574,733	0.9%
Dark Fiber Enterprise	899,000	0.5%
Internal Service Funds:		
Internal Services	7,788,650	4.3%
Fleet Maintenance	3,308,324	1.8%

CITY OF WINTER HAVEN

FISCAL YEAR 2022-2023

EXPENSES



FUND	BUDGETED	PERCENT
General	59,333,305	24.2%
Special Revenue Funds:		
Library	2,111,446	0.9%
S.H.I.P.	1,041,604	0.4%
Airport	5,245,159	2.1%
Cemetery	877,163	0.4%
CRA-Downtown	4,540,133	1.8%
CRA-Florence Villa	1,348,626	0.5%
Federal Building	128,433	0.1%
Building / Permitting	2,218,664	0.9%
Impact Fee	2,051,700	0.8%
WH Affordable Housing	1,680,000	0.7%
Capital Projects Fund:		
Transportation	16,878,018	6.9%
07 Construction	228,460	0.1%
21 Construction	15,400,000	6.3%
15 Construction	25,467,549	10.4%
Enterprise Funds:		
Solid Waste	11,102,836	4.5%
Utility	74,276,519	30.2%
Stormwater	3,654,398	1.5%
Willowbrook	4,330,280	1.8%
Dark Fiber Enterprise	1,673,059	0.7%
Internal Service Funds:		
Internal Services	8,492,770	3.5%
Fleet Maintenance	3,493,912	1.4%

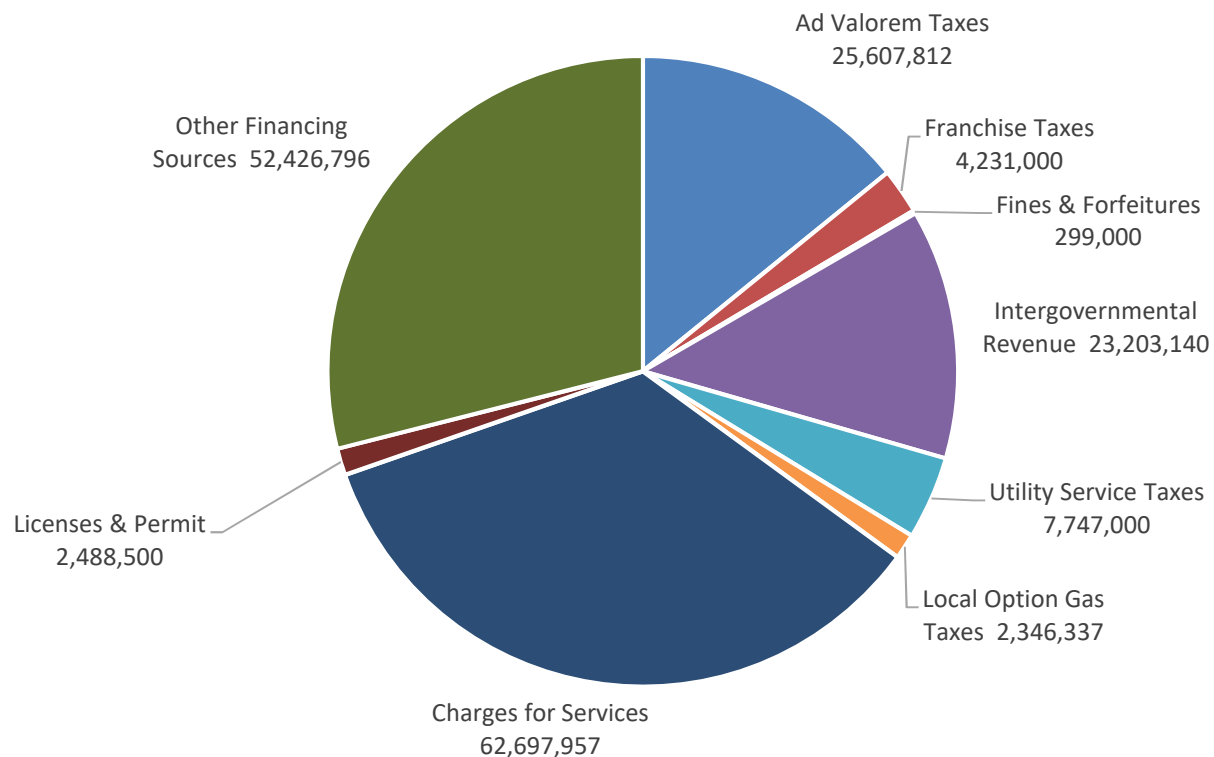
CITY OF WINTER HAVEN

FISCAL YEAR 2022-2023

BUDGET SUMMARY-ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUND	PROPRIETARY FUNDS	CAPITAL PROJECT FUND	INTERNAL SERVICES FUND	TOTAL FUND
CASH BALANCES						
BROUGHT FORWARD	\$ 20,491,550	\$ 8,932,712	\$ 46,855,993	\$ 45,324,191	\$ 1,349,278	\$ 122,953,724
ESTIMATED REVENUES:						
Taxes: Millage 6.59						
Ad Valorem Taxes	\$ 21,866,862	\$ 3,740,950	\$ -	\$ -	\$ -	\$ 25,607,812
Utility Service Taxes	7,747,000	-	-	-	-	7,747,000
Local Option Gas Taxes	2,346,337	-	-	-	-	2,346,337
Franchise Taxes	4,203,000	-	28,000	-	-	4,231,000
Licenses & Permit	210,000	2,278,500	-	-	-	2,488,500
Intergovernmental Revenue	7,589,841	2,611,141	500,000	12,502,158	-	23,203,140
Charges for Services	1,272,800	4,191,408	46,160,075	-	11,073,674	62,697,957
Fines & Forfeitures	299,000	-	-	-	-	299,000
Other Financing Sources	13,798,465	3,003,429	27,354,333	8,247,269	23,300	\$ 52,426,796
TOTAL REVENUES	\$ 59,333,305	\$ 15,825,428	\$ 74,042,408	\$ 20,749,427	\$ 11,096,974	\$ 181,047,542
Total Estimated Revenues and Balances	\$ 79,824,855	\$ 24,758,140	\$ 120,898,401	\$ 66,073,618	\$ 12,446,252	\$ 304,001,266
EXPENDITURES/EXPENSES						
General Government	\$ 4,824,780	\$ -	\$ -	\$ -	\$ -	\$ 4,824,780
Public Safety	24,968,798	1,345,000	-	9,000,000	-	35,313,798
Physical Environment	597,668	128,433	84,756,823	-	-	85,482,924
Transportation	6,682,957	5,588,297	-	21,378,018	-	33,649,272
Economic Environment	2,883,565	7,507,423	1,157,365	-	-	11,548,353
Human Services	774,337	3,798,767	-	-	-	4,573,104
Cultural and Recreation	8,324,117	2,418,146	4,269,500	26,740,653	-	41,752,416
Debt Services	4,515,356	456,862	4,853,404	144,770	-	9,970,392
Internal Services/Other	5,761,727	-	-	710,586	11,986,682	\$ 18,458,995
TOTAL EXPENDITURES	\$ 59,333,305	\$ 21,242,928	\$ 95,037,092	\$ 57,974,027	\$ 11,986,682	\$ 245,574,034
Reserves	\$ 20,491,550	\$ 3,515,212	\$ 25,861,309	\$ 8,099,591	\$ 459,570	\$ 58,427,232
Total Appropriated Expenditures	\$ 79,824,855	\$ 24,758,140	\$ 120,898,401	\$ 66,073,618	\$ 12,446,252	\$ 304,001,266
INTRA FUND ELIMINATIONS						\$ 30,001,597
TOTAL TO BE APPROPRIATED						\$ 215,572,437

REVENUE SOURCE SUMMARY



Ad Valorem Taxes: Tax on real and personal property. The City of Winter Haven had a reduction in it's millage rate from 6.7900 down to 6.5900. The taxable value of all property within the City, to include the CRAs, as submitted by the Property Appraiser totaled \$4,204,066,176, a 20.43% increase over FY 2022 property value. Ad valorem tax proceeds reported in the General Fund and the two CRA Funds are 14.14% of total City revenue.

Franchise Taxes: Taxes imposed upon a utility for the right to utilize the City's rights-of-way.

Fines & Forfeitures: Fees derived from citations written by the Winter Haven Police Department as well as Code Compliance assessments.

Intergovernmental: Includes intergovernmental agreements, state grant and shared revenue, and federal grant funding.

Utility Service Tax: Revenues derived from the sale of utility services within the City of Winter Haven.

Local Option Gas Tax: Taxes imposed on the sale of motor fuel and diesel fuel within the City. Some of the taxes are shared with the County by interlocal agreement.

Charges for Services: Includes Recreation user fees, Cemetery fees, Solid Waste Fees, Utility Fees, and Stormwater Fees.

Licenses & Permits: Revenue from Building permit fees.

Other Financing Sources: Includes miscellaneous fees, debt proceeds, interfund transfers, and interfund contributions.

CITY OF WINTER HAVEN

SUMMARY OF FUND BALANCES

		FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	FY 2022-2023 Begin to End
GENERAL FUND	Beginning Balance:	14,896,613	17,483,087	20,491,550	
	Ending Balance:	17,483,087	20,491,550	20,491,550	0.0%
SPECIAL REVENUE FUNDS	Beginning Balance:	3,909,652	6,433,818	8,932,712	
	Ending Balance:	6,433,818	8,932,712	3,515,212	-60.6%
CAPITAL PROJECTS FUNDS	Beginning Balance:	15,787,205	16,771,461	45,324,191	
	Ending Balance:	16,771,461	45,324,191	8,099,591	-82.1%
ENTERPRISE FUNDS	Beginning Balance:	34,212,293	41,968,795	46,855,993	
	Ending Balance:	41,968,795	46,855,993	25,861,309	-44.8%
INTERNAL SERVICES FUNDS	Beginning Balance:	1,913,553	993,004	1,349,278	
	Ending Balance:	993,004	1,349,278	459,570	-65.9%
TOTAL ALL FUNDS	Beginning Balance:	70,719,316	83,650,165	122,953,724	
	Ending Balance:	83,650,165	122,953,724	58,427,232	-52.5%

Explanation of large percentage changes from the beginning to the ending balance in the proposed budget:

Special Revenue Funds: Both the Downtown & Florence Villa CRA's have indicated a desire to appropriate all or most of their Fund Equity to allow use for capital projects. Other Funds are using Fund Equity to reduce the contribution from the General Fund. Winter Affordable Housing Fund will contribute Fund Equity to local projects for affordable housing construction.

Capital Projects Funds: Increase in Fund Equity in FY22 was a result of bond proceeds for capital projects on which construction will begin in FY23.

Enterprise Funds: Fund Equity is used to support increased staffing costs, Capital purchases, and Capital Projects.

Internal Services Fund: Internal service funding comes from other funds they support. Use of Fund Equity is to support increased staffing costs.

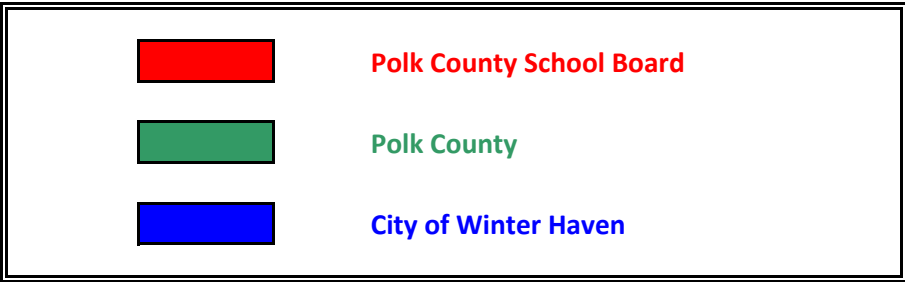
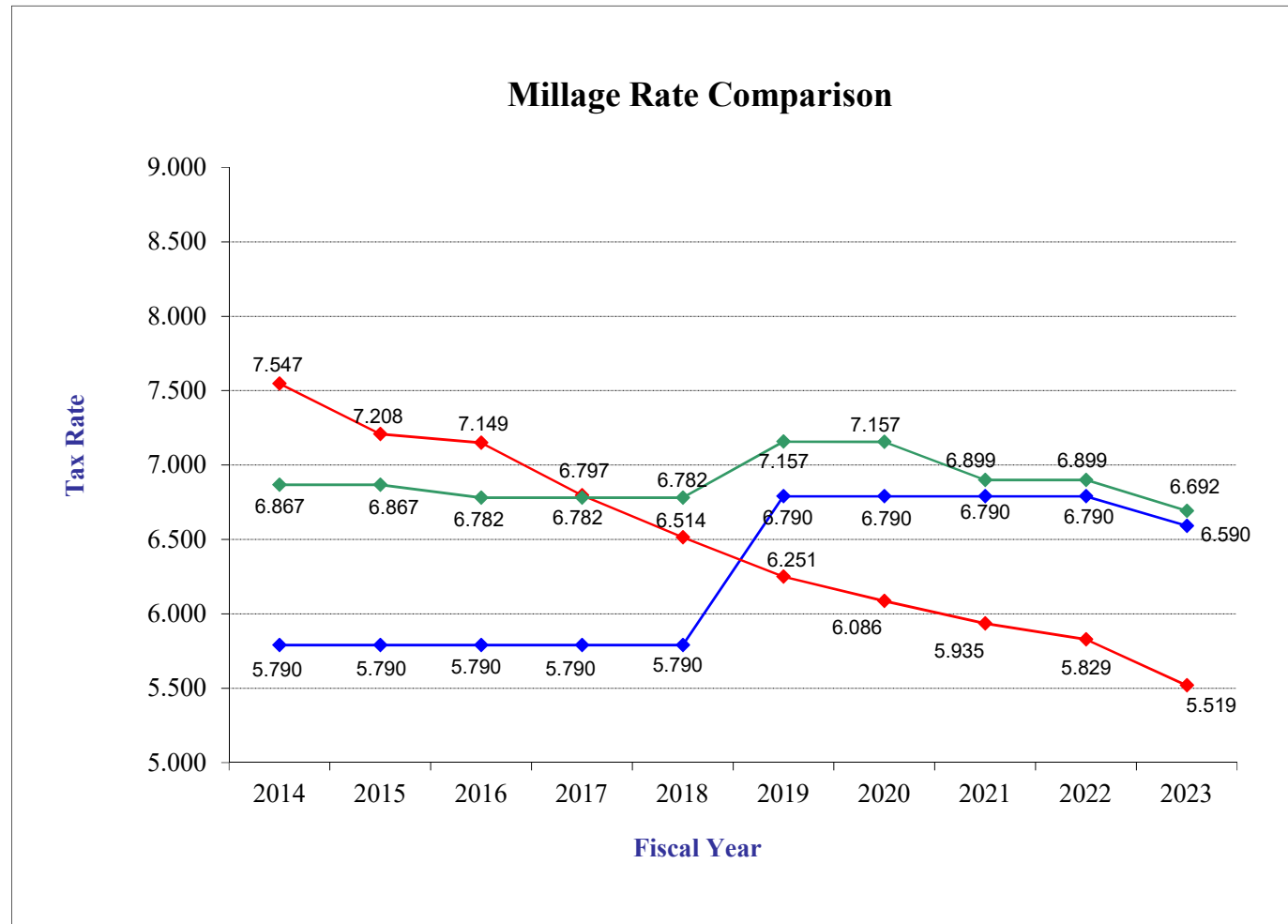
FISCAL YEARS 2021, 2022 & 2023

BUDGET SUMMARY-ALL FUNDS- MULTIPLE YEARS

		FY 2020-2021 ACTUAL	FY 2021-2022 ESTIMATE	FY 2022-2023 BUDGET
CASH BALANCES BROUGHT FORWARD				
General Fund	\$	14,896,613	\$ 17,483,087	\$ 20,491,550
Special Revenue Funds		3,909,652	6,433,818	8,932,712
Capital Project Funds		15,787,205	16,771,461	45,324,191
Enterprise Funds		34,212,293	41,968,795	46,855,993
Internal Service Funds		1,913,553	993,004	1,349,278
TOTAL CASH BALANCES		70,719,316	83,650,165	122,953,724
REVENUES:				
Ad Valorem Taxes	\$	19,887,554	21,523,957	25,607,812
Utility Service Taxes		7,259,807	7,484,912	7,747,000
Local Option Gas Taxes		2,191,326	2,115,000	2,346,337
Franchise Taxes		3,760,642	4,031,502	4,231,000
Licenses & Permit		3,726,547	3,752,022	2,488,500
Intergovernmental Revenue		21,252,776	24,513,062	23,203,140
Charges for Services		54,251,371	55,061,653	62,697,957
Fines & Forfeitures		296,128	224,715	299,000
Other Financing Sources		30,025,104	76,983,843	52,426,796
TOTAL REVENUES		142,651,255	195,690,666	181,047,542
TOTAL REVENUES & CASH BALANCES	\$	213,370,571	\$ 279,340,831	\$ 304,001,266
EXPENDITURES:				
General Government	\$	3,499,677	3,789,461	4,824,780
Public Safety		24,694,730	22,585,407	35,313,798
Physical Environment		45,299,875	54,150,534	85,482,924
Transportation		10,861,405	16,631,292	33,649,272
Economic Environment		7,476,899	7,343,758	11,548,353
Human Services		1,198,769	2,397,141	4,573,104
Cultural and Recreation		16,637,670	26,164,845	41,752,416
Debt Services		6,113,402	9,698,057	9,970,392
Other Financing		13,802,391	13,626,613	18,458,995
TOTAL EXPENDITURES		129,584,819	156,387,108	245,574,034
ENDING CASH BALANCES:				
General Fund	\$	17,483,087	20,491,550	20,491,550
Special Revenue Funds		6,433,818	8,932,712	3,515,212
Capital Project Funds		16,771,461	45,324,191	8,099,591
Enterprise Funds		41,968,795	46,855,993	25,861,309
Internal Service Funds		993,004	1,349,278	459,570
RESERVES		83,650,165	122,953,724	58,427,232
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$	213,234,984	\$ 279,340,832	\$ 304,001,266
INTRA FUND ELIMINATIONS:				30,001,597
TOTAL TO BE APPROPRIATED:				\$ 215,572,437

FISCAL YEAR 2021-2022

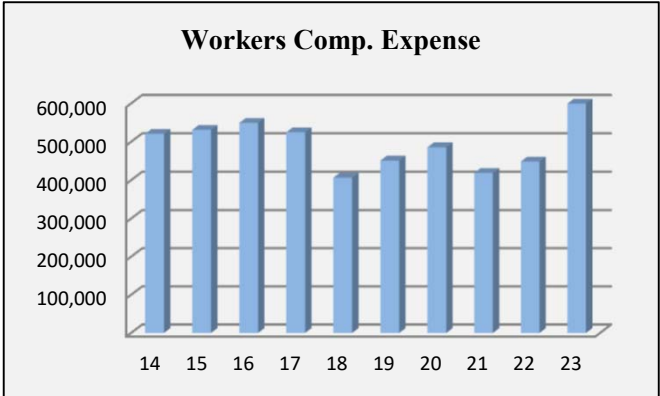
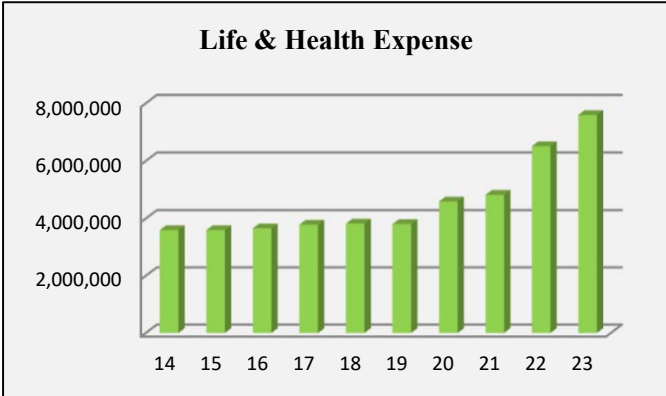
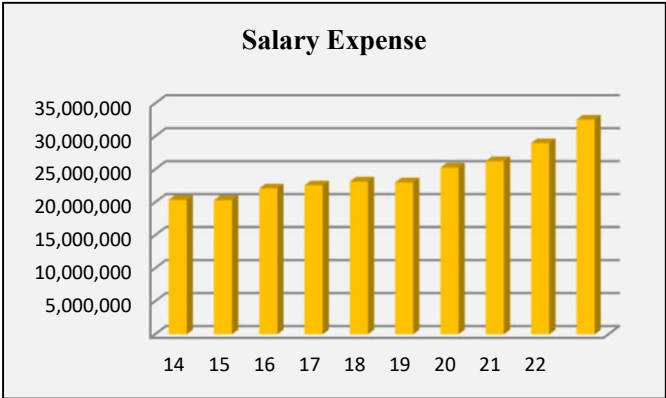
10 YEAR COMPARISON OF MILLAGE RATE



FISCAL YEAR 2022-2023

BUDGET SUMMARY - ALL FUNDS

SELECTED PERSONAL SERVICES EXPENSE TRENDS

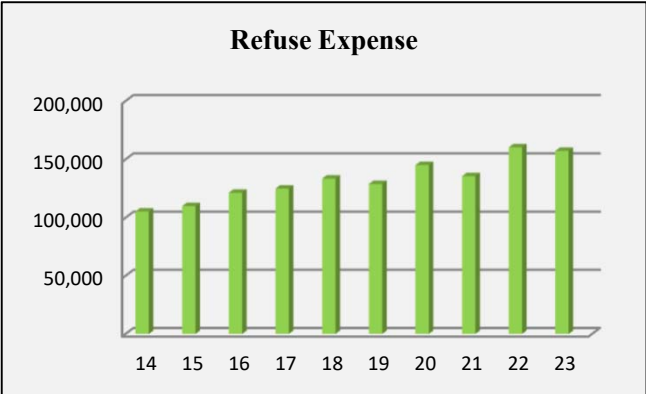
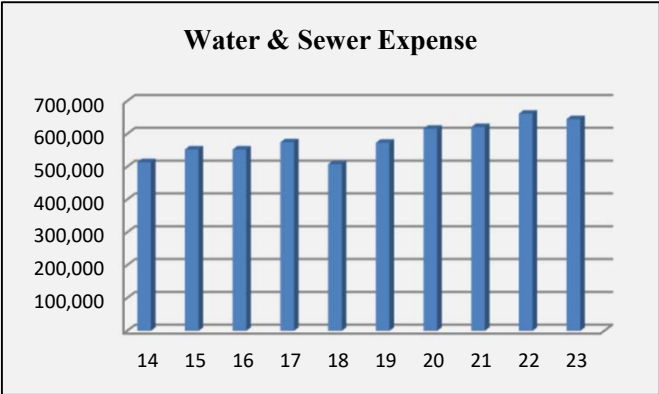
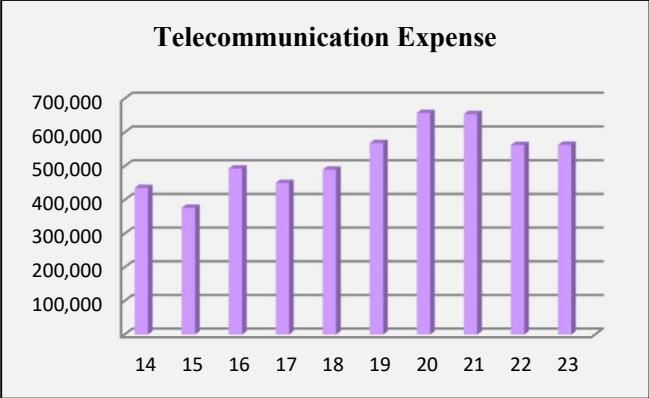
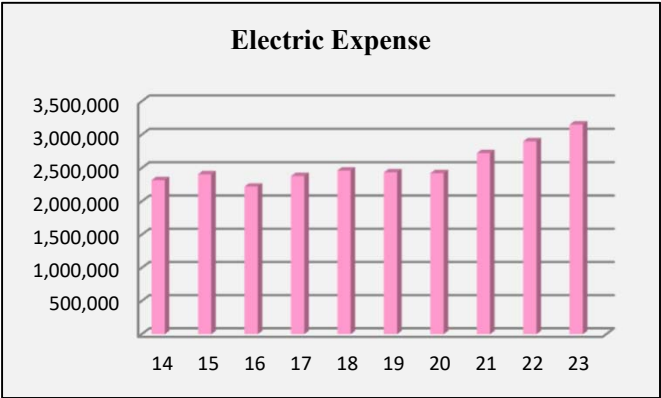


Expenses	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Budget FY22	Budget FY23
Salary Exp.	20,357,119	20,327,301	22,114,197	22,568,091	23,152,144	23,019,589	25,266,040	26,231,791	28,976,450	32,554,276
Pension	7,308,377	6,433,957	7,087,519	4,749,718	5,895,027	5,675,682	5,536,964	5,210,955	5,706,427	5,361,450
Life/Health Expense	3,595,306	3,593,207	3,659,042	3,787,812	3,821,935	3,807,327	4,593,087	4,824,000	6,511,851	7,598,413
Workers Comp. Exp.	520,865	531,047	549,225	524,955	406,776	451,130	485,842	418,908	448,581	599,543

FISCAL YEAR 2022-2023

BUDGET SUMMARY - ALL FUNDS

SELECTED UTILITY SERVICES EXPENSE TRENDS



Expenses	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Actual FY18	Actual FY19	Actual FY20	Actual FY21	Budget FY22	Budget FY23
Electric Exp.	2,319,930	2,409,132	2,223,581	2,380,990	2,464,719	2,436,587	2,424,513	2,724,731	2,902,305	3,153,074
Telecomm. Exp.	435,678	376,883	492,814	450,674	489,975	568,646	657,706	654,537	562,680	563,180
Water & Sewer Exp.	514,033	553,053	552,720	574,690	507,559	573,300	616,117	621,101	661,950	645,445
Refuse Exp.	105,370	109,988	121,478	124,964	133,575	128,938	145,126	135,655	160,374	157,308

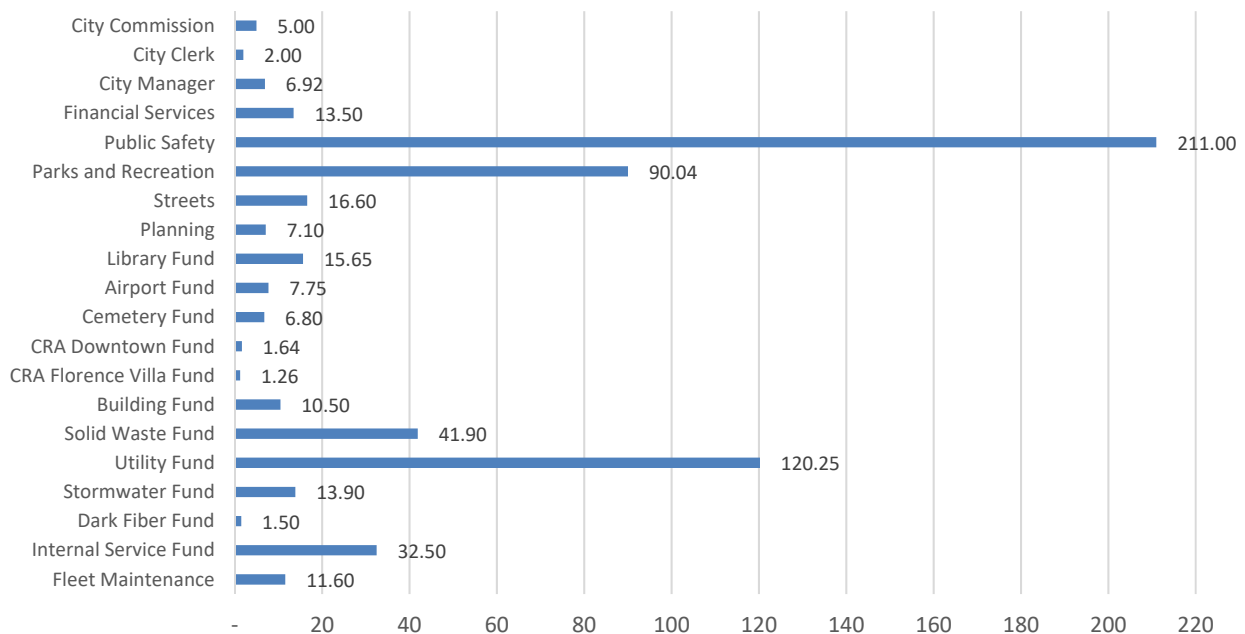
FISCAL YEAR 2021-2022
5 YEAR ALLOCATION HISTORY OF GENERAL FUND
RESOURCES TO DEPARTMENTS

	Actual FY 2018-2019	Actual FY 2019-2020	Actual FY 2020-2021	Estimated FY 2021-2022	Budget FY 2022-2023
General Govt. (City Clerk, City Commission, Legal)	1.7%	1.9%	1.6%	1.8%	1.5%
City Manager	1.5%	1.7%	1.7%	1.7%	2.7%
Finance	2.4%	2.4%	2.3%	2.0%	2.2%
Police Services / Code Compliance	25.5%	24.6%	23.7%	23.2%	24.2%
Fire Services	17.7%	18.6%	18.1%	17.4%	18.7%
Parks & Grounds / Parks & Recreation	11.6%	12.4%	11.8%	12.8%	15.0%
Streets	3.4%	3.5%	4.8%	5.5%	6.1%
E.O. & C. I. / Planning	1.0%	1.1%	1.3%	1.8%	1.7%
Nora Mayo Hall	0.4%	0.4%	1.0%	0.5%	0.6%
Non- Dept.	34.8%	33.4%	33.7%	33.2%	27.3%

AUTHORIZED PERSONNEL FTE SUMMARY BY DIVISION

Department/Division	2021 Budgeted	2022 Budgeted	2023 Budgeted
City Commission	5.00	5.00	5.00
City Clerk	2.00	2.00	2.00
City Manager	5.00	5.00	6.92
Financial Services	13.00	13.00	13.50
Public Safety	194.00	205.00	211.00
Parks and Recreation	80.11	82.33	90.04
Streets	15.60	15.80	16.60
Planning	5.10	5.10	7.10
Total General Fund	319.81	333.23	352.16
Library Fund	15.65	15.65	15.65
Airport Fund	7.50	7.50	7.75
Cemetery Fund	5.30	5.30	6.80
CRA Downtown Fund	0.64	1.64	1.64
CRA Florence Villa Fund	0.26	1.26	1.26
Building Fund	8.50	10.76	10.50
Solid Waste Fund	34.40	39.90	41.90
Utility Fund	114.50	120.00	120.25
Stormwater Fund	12.40	14.20	13.90
Dark Fiber Fund	1.00	1.00	1.50
Internal Service Fund	28.50	29.50	32.50
Fleet Maintenance	10.10	11.60	11.60
Total Authorized Personnel FTE	558.56	591.54	617.41

Budgeted FTE FY 2023



FULL-TIME EQUIVALENTS BUDGET SUMMARY BY FUND

		<u>FY 2020-2021</u>	<u>FY 2021-2022</u>	<u>FY 2022-2023</u>
GENERAL FUNDS:	City Commission*	5.00	5.00	5.00
	City Clerk	2.00	2.00	2.00
	City Manager	5.00	5.00	6.92
	Financial Services	13.00	13.00	13.50
	Code Compliance	5.00	5.00	7.00
	Police Services	117.30	118.30	118.30
	Fire Services	71.70	81.70	85.70
	Parks & Grounds	19.70	19.70	23.70
	Parks and Recreation Admin	4.85	4.85	4.85
	Aquatics	6.36	8.36	10.07
	Senior Adult Center	3.00	3.00	3.00
	C.O.L. Complex/Fieldhouse & Conference	12.84	12.84	14.34
	Tennis	3.58	3.58	3.58
	WH Recreational & Cultural Center	6.90	6.90	6.90
	Rentals	0.60	0.60	0.60
	Activity Fields	15.28	15.50	16.00
	Public Svc Bldg/Nora Mayo Hall	7.00	7.00	7.00
	Streets	15.60	15.80	16.60
	E. O. & C. I. / Planning	5.10	5.10	7.10
	TOTAL GENERAL FUND	319.81	333.23	352.16
SPECIAL REVENUE FUNDS:	Library	15.65	15.65	15.65
	Airport	7.50	7.50	7.75
	Cemetery	5.30	5.30	6.80
	Downtown CRA	0.64	1.64	1.64
	Florence Villa CRA	0.26	1.26	1.26
	Building / Permitting	8.50	10.50	10.50
	TOTAL SPECIAL REVENUE FUNDS	37.85	41.85	43.60
PROPRIETARY FUNDS:	Commercial Collection	9.10	9.10	10.60
	Residential Collection	25.30	30.80	31.30
	Payment Services	4.00	0.00	0.00
	Customer Account Services	12.00	17.00	17.00
	Water Plants	14.00	14.00	14.00
	Wastewater Plant # 2	7.00	7.00	7.00
	Utility Engineering	7.50	9.50	9.50
	Utility Services Administration	7.00	8.50	7.75
	Wastewater Plant # 3	17.00	17.00	17.00
	Utility Services Maintenance	17.00	17.00	17.00
	Lift Station/WW Maintenance	18.00	19.00	19.00
	Meter Services	11.00	11.00	12.00
	Stormwater Drainage	8.10	8.90	8.60
	Stormwater Quality	4.30	5.30	5.30
	Dark Fiber	1.00	1.00	1.50
	TOTAL PROPRIETARY FUNDS	162.30	175.10	177.55
INTERNAL SERVICE FUNDS:	Human Resources	6.00	6.00	7.00
	Facility Maintenance	3.00	3.00	3.00
	Technology Services	10.00	11.00	12.00
	Engineering	9.50	9.50	10.50
	Motor Pool	10.10	11.60	11.60
	TOTAL INTERNAL SERVICE FUND	38.60	41.10	44.10
TOTAL ALL BUDGETED FULL TIME EQUIVALENTS		558.56	591.28	617.41

FULL AND PART-TIME BUDGETED POSITIONS

Department / Position	Pay Grade	Min / Max Hourly or Annual	FY21 Budget			FY22 Budget			FY23 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
GENERAL FUND											
CITY COMMISSION											
Mayor	N/A	TBD by Ordinance	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Commissioners	N/A	TBD by Ordinance	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00
Total City Commission			5.00	-	5.00	5.00	-	5.00	5.00	-	5.00
CITY CLERK											
City Clerk	N/A	TBD by Commission	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Records Administrator/Deputy City Clerk	29	24.08 - 37.23	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Total City Clerk			2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
CITY MANAGER'S OFFICE											
City Manager	N/A	TBD by Commission	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Assistant City Manager	44	50.08 - 77.37	1.00	-	1.00	-	-	-	-	-	-
Deputy City Manager	44	50.08 - 77.37	-	-	-	1.00	-	1.00	1.00	-	1.00
Director of Diversity & Inclusivity	39	39.23 - 49.04	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Director of Public Affairs and Communications	35	32.26 - 49.88	-	-	-	1.00	-	1.00	1.00	-	1.00
Assistant to the City Manager	35	32.26 - 49.88	1.00	-	1.00	-	-	-	1.00	-	1.00
Chief Executive Assistant	25	19.82 - 30.63	-	-	-	1.00	-	1.00	-	-	-
Senior Executive Assistant	25	19.82 - 30.63	1.00	-	1.00	-	-	-	-	-	-
Public Affairs and Communications Interns	13	11.04 - 17.05	-	-	-	-	-	-	-	2.00	1.92
Total City Manager's Office			5.00	-	5.00	5.00	-	5.00	5.00	2.00	6.92
FTE Change: Director of Public Affairs and Communication - 1.00 FTE; Part Time Public Affairs and Communications Intern - .92 FTE											
CODE COMPLIANCE											
Safe Neighborhoods Manager	28	22.94 - 35.46	-	-	-	-	-	-	1.00	-	1.00
Code Compliance Supervisor	28	22.94 - 35.46	1.00	-	1.00	1.00	-	1.00	-	-	-
Code Compliance Officer II	24	18.88 - 29.17	3.00	-	3.00	3.00	-	3.00	2.00	-	2.00
Code Compliance Officer I	23	17.99 - 27.78	-	-	-	-	-	-	3.00	-	3.00
Code Compliance Clerk	20	15.53 - 24.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Total Code Compliance			5.00	-	5.00	5.00	-	5.00	7.00	-	7.00
FTE Change: (2) Code Compliance Officer I - 2.00 FTE											
FINANCIAL SERVICES											
Financial Services Department Director	42	45.42 - 70.18	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Asst. Financial Services Dept. Director	36	33.88 - 52.37	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Accounting Manager	33	29.27 - 45.24	-	-	-	-	-	-	1.00	-	1.00
Procurement Officer	33	29.27 - 45.24	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Chief Accountant	30	25.29 - 39.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Administrative Services' Manager	30	25.29 - 39.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Grant/Fixed Asset Accountant	30	25.29 - 39.09	-	-	-	-	-	-	1.00	-	1.00
Budget Analyst	29	24.08 - 37.23	1.00	-	1.00	1.00	-	1.00	-	-	-
Accounting & Payroll Specialist	27	21.85 - 33.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Accountant	27	21.85 - 33.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Procurement Specialist	23	17.99 - 27.78	-	-	-	1.00	-	1.00	1.00	-	1.00
Buyer	23	17.99 - 27.78	1.00	-	1.00	-	-	-	-	-	-
Executive Assistant	22	17.13 - 26.46	1.00	-	1.00	1.00	-	1.00	-	-	-
Accounting Clerk II	18	14.09 - 21.77	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Mail Courier	14	11.60 - 17.90	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Accounting Intern	13	11.04 - 17.05	-	-	-	-	-	-	-	1.00	0.50
Total Financial Services			13.00	-	13.00	13.00	-	13.00	13.00	1.00	13.50
FTE Change: Part Time Accounting Intern - .50 FTE											
POLICE SERVICES											
Public Safety Director	42	45.42 - 70.18	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50
Chief of Police	41	43.26 - 66.84	-	-	-	1.00	-	1.00	1.00	-	1.00
Deputy Police Chief	39	39.23 - 49.04	1.00	-	1.00	-	-	-	-	-	-
Police Captain	37	35.58 - 54.99	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Police Lieutenant	34	30.73 - 47.50	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00
Police Sergeant	31	26.55 - 41.04	10.00	-	10.00	10.00	-	10.00	10.00	-	10.00
Public Information & Crime Prevention Officer	28	22.94 - 35.46	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Detective	28	22.94 - 35.46	10.00	-	10.00	12.00	-	12.00	10.00	-	10.00
Police Officer	28	22.94 - 35.46	59.00	-	59.00	57.00	-	57.00	53.00	-	53.00
Police Inspector	28	22.94 - 35.46	0.90	-	0.90	0.90	-	0.90	0.90	-	0.90
Licensed Clinical Social Worker	27	21.85 - 33.77	-	-	-	-	-	-	1.00	-	1.00
Police Training	24	18.88 - 29.17	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Police Trainee	24	18.88 - 29.17	-	-	-	-	-	-	6.00	-	6.00
Evidence Property Supervisor	24	18.88 - 29.17	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Executive Assistant	22	17.13 - 26.46	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Accreditation Administrator	21	16.32 - 25.20	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Crime Analyst	21	16.32 - 25.20	2.00	-	2.00	2.00	-	2.00	1.00	-	1.00
Court Liaison Officer	21	16.32 - 25.20	1.00	-	1.00	-	-	-	-	-	-
Personnel Selection Coordinator	21	16.32 - 25.20	0.90	-	0.90	0.90	-	0.90	0.90	-	0.90
Police Records Clerk Supervisor	21	16.32 - 25.20	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00

POLICE SERVICES (continued)

FULL AND PART-TIME BUDGETED POSITIONS

Department / Position	Pay Grade	Min / Max Hourly or Annual	FY21 Budget			FY22 Budget			FY23 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Maintenance Mechanic II	21	16.32 - 25.20	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Crime Scene Investigator	21	16.32 - 25.20	2.00	-	2.00	3.00	-	3.00	3.00	-	3.00
Technical Services Clerk	20	15.53 - 24.00	-	-	-	1.00	-	1.00	1.00	-	1.00
Evidence/Property Technician	20	15.53 - 24.00	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Community Service Officer	19	14.80 - 22.86	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00
Police Support Services Clerk	18	14.09 - 21.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Police Records Clerk	19	14.80 - 22.86	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00
Felony Intake Coordinator	20	15.53 - 24.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Total Police Services			117.30	-	117.30	118.30	-	118.30	118.30	-	118.30
FIRE SERVICES											
Public Safety Director	42	45.42 - 70.18	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50
Fire Chief	41	43.26 - 66.84	-	-	-	1.00	-	1.00	1.00	-	1.00
Deputy Fire Chief	35	32.26 - 49.88	1.00	-	1.00	-	-	-	-	-	-
Battalion Chief	37	28.46 - 44.00	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Fire Marshall	34	30.73 - 47.50	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Fire Training Safety Officer	33	29.27 - 45.24	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
EMS Coordinator	33	29.27 - 45.24	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Administrator of Operations	37	35.58 - 54.99	-	-	-	1.00	-	1.00	1.00	-	1.00
Fire Lieutenant	31	21.24 - 32.83	15.00	-	15.00	17.00	-	17.00	16.00	-	16.00
Fire Prevention Inspector/Investigator	31	21.24 - 32.83	5.00	-	5.00	6.00	-	6.00	6.00	-	6.00
Firefighter III	28	18.34 - 28.37	17.00	-	17.00	18.00	-	18.00	20.00	-	20.00
Police Inspector	26	20.81 - 32.16	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
Firefighter II	26	16.64 - 25.73	9.00	-	9.00	10.00	-	10.00	11.00	-	11.00
Maintenance/Logistics Officer	24	18.88 - 29.17	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Firefighter I	24	15.10 - 23.34	16.00	-	16.00	20.00	-	20.00	22.00	-	22.00
Executive Assistant	22	17.13 - 26.46	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Personnel Selection Coordinator	21	16.32 - 25.20	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
Total Fire Services			71.70	-	71.70	81.70	-	81.70	85.70	-	85.70
FTE Change: (4) Firefighter I - 4.00 FTE											
PARKS & GROUNDS											
Parks and Grounds Superintendent	32	27.87 - 43.09	0.70	-	0.70	0.70	-	0.70	0.70	-	0.70
Asst. Parks, Grounds & Cemetery Supt.	30	25.29 - 39.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Crew Leader II	25	19.82 - 30.63	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Crew Leader I	23	17.99 - 27.78	1.00	-	1.00	1.00	-	1.00	3.00	-	3.00
Small Engine Mechanic	20	15.53 - 24.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Maintenance Mechanic II	21	16.32 - 25.20	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Maintenance Operator II	21	16.32 - 25.20	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Maintenance Operator I	18	14.09 - 21.77	7.00	-	7.00	7.00	-	7.00	9.00	-	9.00
Customer Service Representative I	18	14.09 - 21.77	-	-	-	1.00	-	1.00	1.00	-	1.00
Irrigation Specialist II	19	14.80 - 22.86	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Irrigation Specialist I	18	14.09 - 21.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Staff Assistant I	18	14.09 - 21.77	1.00	-	1.00	-	-	-	-	-	-
Total Parks & Grounds			19.70	-	19.70	19.70	-	19.70	23.70	-	23.70
FTE Change: Crew Leader I - 1.00 FTE; (3) Maintenance Operator I - 3.00 FTE											
PARKS AND RECREATION ADMINISTRATION											
Parks, Recreation & Culture Director	39	39.23 - 49.04	0.85	-	0.85	0.85	-	0.85	0.85	-	0.85
Asst. Parks, Recreation & Culture Dir.	35	32.26 - 49.88	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Parks, Plan. & Strategic Initiatives Mngr	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Marketing/Partnership Dev. Coordinator	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Executive Assistant	22	17.13 - 26.46	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Total Parks and Recreation Administration			4.85	-	4.85	4.85	-	4.85	4.85	-	4.85
AQUATICS											
Recr. Supervisor II - Aquatics Interim	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Recreation Supervisor I	23	17.99 - 27.78	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Aquatic Maintenance Mechanic	19	14.80 - 22.86	-	-	-	-	-	-	1.00	-	1.00
Lifeguard	18	14.09 - 21.77	-	-	-	-	-	-	1.00	-	1.00
Part Time Positions	18	14.09 - 21.77	-	24.00	4.36	-	24.00	6.36	-	24.00	6.07
Total Aquatics			2.00	24.00	6.36	2.00	24.00	8.36	4.00	24.00	10.07
FTE Change: Aquatic Maintenance Mechanic - 1.00 FTE; Lifeguard - 1.00 FTE; Reduced Part Time Staff - (.29) FTE											
SENIOR ADULT CENTER											
Recreation Supervisor II	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Recreation Leader	19	14.80 - 22.86	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Building Service Worker	18	14.09 - 21.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Total Senior Adult Center			3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
FIELDHOUSE AND CONFERENCE CENTER											
Fieldhouse/Conference Facility Manager	34	30.73 - 47.50	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Recreation Supervisor III	27	21.85 - 33.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Crew Leader II	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
FIELDHOUSE AND CONFERENCE CENTER (continued)											
Recreation Leader	19	14.80 - 22.86	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00

FULL AND PART-TIME BUDGETED POSITIONS

Department / Position	Pay Grade	Min / Max Hourly or Annual	FY21 Budget			FY22 Budget			FY23 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Building Service Worker	18	14.09 - 21.77	3.50	3.00	5.00	3.50	3.00	5.00	4.50	2.00	5.50
Maintenance Mechanic II	21	16.32 - 25.20	-	-	-	-	-	-	1.00	-	1.00
Recreation Attendant	18	14.09 - 21.77	-	1.00	0.50	-	1.00	0.50	-	1.00	0.50
Rec. Atten. (Summer Camp COL)	18	14.09 - 21.77	-	12.00	1.84	-	12.00	1.84	-	12.00	1.84
Customer Service Representative (Fieldhouse)	18	14.09 - 21.77	-	3.00	1.50	-	3.00	1.50	-	3.00	1.50
Total Fieldhouse and Conference Center			7.50	19.00	12.84	7.50	19.00	12.84	9.50	18.00	14.34

FTE Change: Maintenance Mechanic II - 1.00 FTE; Part Time Building Service Worker to Full Time - .50 FTE

TENNIS											
Tennis Professional	22	17.13 - 26.46	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Recreation Leader	19	14.80 - 22.86	1.00	0.50	1.50	1.00	-	1.00	1.00	-	1.00
Customer Service Representative	18	14.09 - 21.77	-	-	-	-	2.00	1.00	-	2.00	1.00
Recreation Attendant	18	14.09 - 21.77	-	3.00	1.08	-	3.00	0.58	-	3.00	0.58
Total Tennis			2.00	3.50	3.58	2.00	5.00	3.58	2.00	5.00	3.58

WH RECREATION & CULTURAL CENTER											
WHRCC Facility Manager	31	26.55 - 41.04	-	-	-	-	-	-	1.00	-	1.00
Recreation Supervisor III	27	21.85 - 33.77	1.00	-	1.00	1.00	-	1.00	-	-	-
Building Service Worker	18	14.09 - 21.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Recreation Supervisor I	23	17.99 - 27.78	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Customer Service Representative II	19	14.80 - 22.86	-	-	-	1.00	-	1.00	1.00	-	1.00
Recreation Leader	19	14.80 - 22.86	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Recreation Attendant	18	14.09 - 21.77	-	8.00	1.90	-	7.00	1.40	-	7.00	1.40
Customer Service Representative	18	14.09 - 21.77	-	-	-	-	1.00	0.50	-	1.00	0.50
Staff Assistant II	19	14.80 - 22.86	1.00	-	1.00	-	-	-	-	-	-
Total WH Recreation & Cultural Center			4.00	8.00	6.90	-	8.00	6.90	5.00	8.00	6.90

LEISURE PARK RENTALS											
Rec. Leader Summer Play	19	14.80 - 22.86	-	1.00	0.15	-	1.00	0.15	-	1.00	0.15
Rec. Attendant Summer Play	18	14.09 - 21.77	-	3.00	0.45	-	3.00	0.45	-	3.00	0.45
Total Leisure Park Rentals			-	4.00	0.60	-	4.00	0.60	-	4.00	0.60

ACTIVITY FIELDS											
Asst Superintendent - Athletics & Cemetery	30	25.29 - 39.09	-	-	-	-	-	-	0.50	-	0.50
Crew Leader II	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Crew Leader I	23	17.99 - 27.78	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Ground Maintenance Technician	18	14.09 - 21.77	8.00	-	8.00	-	-	-	-	-	-
Maintenance Operator I	18	14.09 - 21.77	-	-	-	8.00	-	8.00	8.00	-	8.00
Food Service Leader	20	15.53 - 24.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Spray Technician	19	14.80 - 22.86	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Recreation Leader	19	14.80 - 22.86	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Building Service Worker	18	14.09 - 21.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Customer Service Representative	18	14.09 - 21.77	-	-	-	-	1.00	0.50	-	1.00	0.50
Recreation Attendant	18	14.09 - 21.77	-	1.00	0.50	-	-	-	-	-	-
Food Service Worker	14	11.60 - 17.90	-	2.00	0.78	-	2.00	1.00	-	2.00	1.00
Total Activity Fields			14.00	3.00	15.28	14.00	3.00	15.50	14.50	3.00	16.00

FTE Change: Assistant Superintendent - Athletics & Cemetery - .50 FTE

NORA MAYO HALL											
Recreation Supervisor III	27	21.85 - 33.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Senior Staff Assistant	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	-	-	-
Customer Service Representative III	20	15.53 - 24.00	-	-	-	-	-	-	1.00	-	1.00
Building Service Worker	18	14.09 - 21.77	2.50	3.00	4.00	2.50	3.00	4.00	2.50	3.00	4.00
Customer Service Representative	18	14.09 - 21.77	-	2.00	1.00	-	2.00	1.00	-	2.00	1.00
Total Nora Mayo Hall			4.50	5.00	7.00	4.50	5.00	7.00	-	5.00	7.00

STREETS											
Assistant Public Works Director	35	32.26 - 49.88	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
Streets Superintendent	32	27.87 - 43.09	0.80	-	0.80	0.50	-	0.50	0.80	-	0.80
Assistant Superintendent	30	25.29 - 39.09	-	-	-	0.50	-	0.50	0.50	-	0.50
Ecosystem and Asset Analyst	27	21.85 - 33.77	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
Crew Leader II	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Traffic Operations Crew Leader	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Signal Electrician	24	18.88 - 29.17	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Traffic Signal Technician	21	16.32 - 25.20	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Transportation Sign Technician	21	16.32 - 25.20	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Maintenance Operator III	20	15.53 - 24.00	1.00	-	1.00	2.00	-	2.00	2.00	-	2.00
Maintenance Operator II	19	14.80 - 22.86	2.00	-	2.00	-	-	-	-	-	-
Streets Maintenance II	19	14.80 - 22.86	3.00	-	3.00	5.00	-	5.00	5.00	-	5.00

FULL AND PART-TIME BUDGETED POSITIONS

Department / Position	Pay Grade	Min / Max Hourly or Annual	FY21 Budget			FY22 Budget			FY23 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
STREETS (continued)											
Streets Maintenance I	18	14.09 - 21.77	1.00	-	1.00	-	-	-	-	-	-
Public Works Apprentice	18	14.09 - 21.77	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Sr. Staff Assistant	25	19.82 - 30.63	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50
ATMS/Fiber Systems Technician	26	20.81 - 32.16	-	-	-	-	-	-	0.50	-	0.50
Total Streets			15.60	-	15.60	15.80	-	15.80	16.60	-	16.60

FTE Change: Streets Superintendent increased to .80 FTE; ATMS/Fiber Systems Technician - .50 FTE

PLANNING

E.O. & C.I. Director	39	39.23 - 49.04	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80
CRA & Neighborhood Programs Manager	33	29.27 - 45.24	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30
EO&CI Assistant Director	35	32.26 - 49.88	-	-	-	-	-	-	1.00	-	1.00
Planning Manager	33	29.27 - 45.24	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Senior Planner	30	25.29 - 39.09	-	-	-	2.00	-	2.00	2.00	-	2.00
Planner II	27	21.85 - 33.77	2.00	-	2.00	-	-	-	-	-	-
Planning Assistant	22	17.13 - 26.46	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Affordable Housing Coordinator	31	26.55 - 41.04	-	-	-	-	-	-	1.00	-	1.00
Total Planning			5.10	-	5.10	5.10	-	5.10	7.10	-	7.10

FTE Change: E.O. & C.I. Assistant Director - 1.00 FTE; Affordable Housing Coordinator - 1.00 FTE

TOTAL GENERAL FUND			301.25	66.50	319.81	308.45	68.00	333.23	326.25	70.00	352.16

SPECIAL REVENUE FUNDS

LIBRARY SERVICES

Parks, Recreation & Culture Director	39	39.23 - 49.04	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
City Librarian	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Librarian II	24	18.88 - 29.17	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00
Librarian I	22	17.13 - 26.46	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Library Assistant II	19	14.80 - 22.86	5.00	-	5.00	5.00	-	5.00	-	-	-
Customer Service Rep II	19	14.80 - 22.86	-	-	-	-	-	-	5.00	-	5.00
Building Service Worker	18	14.09 - 21.77	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Librarian Assistant I	18	14.09 - 21.77	-	2.00	1.00	-	2.00	1.00	-	-	-
Customer Service Rep I	18	14.09 - 21.77	-	-	-	-	-	-	-	3.00	1.50
Library Page	13	11.04 - 17.05	-	1.00	0.50	-	1.00	0.50	-	-	-
Total Library Services			14.15	3.00	15.65	14.15	3.00	15.65	14.15	3.00	15.65

AIRPORT

Airport Department Director	39	39.23 - 49.04	-	-	-	1.00	-	1.00	1.00	-	1.00
Airport General Manager	34	30.73 - 47.50	1.00	-	1.00	-	-	-	-	-	-
Airport Contract & Fiscal Specialist	26	20.81 - 32.16	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Operations Tech II	20	15.53 - 24.00	1.00	-	1.00	2.00	-	2.00	2.00	-	2.00
Operations Tech I	18	14.09 - 21.77	1.00	-	1.00	-	-	-	-	-	-
Operations Tech	18	14.09 - 21.77	-	4.00	3.00	-	4.00	3.00	-	5.00	3.75
Building Service Worker	18	14.09 - 21.77	-	1.00	0.50	-	1.00	0.50	-	-	-
Total Airport			4.00	5.00	7.50	4.00	5.00	7.50	4.00	5.00	7.75

FTE Change: Part Time Operations Tech hours increased to 30 hours per week - .25 FTE

CEMETERY

Parks and Grounds Superintendent	32	27.87 - 43.09	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30
Asst Superintendent - Athletics & Cemetery	30	25.29 - 39.09	-	-	-	-	-	-	0.50	-	0.50
Cemetery Supervisor	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Crew Leader II	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	-	-	-
Crew Leader I	23	17.99 - 27.78	-	-	-	-	-	-	1.00	-	1.00
Maintenance Operator I	18	14.09 - 21.77	-	-	-	3.00	-	3.00	4.00	-	4.00
Cemetery Operator I	18	14.09 - 21.77	3.00	-	3.00	-	-	-	-	-	-
Total Cemetery			5.30	-	5.30	5.30	-	5.30	6.80	-	6.80

FTE Change: Maintenance Operator I - 1.00 FTE; Assistant Superintendent - Athletics & Cemetery - .50 FTE

CRA - DOWNTOWN

E.O. & C.I. (Growth Management) Dept. Director	39	39.23 - 49.04	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
CRA & Neighborhood Programs Manager	33	29.27 - 45.24	0.49	-	0.49	0.49	-	0.49	0.49	-	0.49
Project Manager	33	29.27 - 45.24	-	-	-	1.00	-	1.00	1.00	-	1.00
Total CRA - Downtown			0.64	-	0.64	1.64	-	1.64	1.64	-	1.64

CRA - FLORENCE VILLA

E.O. & C.I. (Growth Management) Dept. Director	39	39.23 - 49.04	0.05	-	0.05	0.05	-	0.05	0.05	-	0.05
CRA & Neighborhood Programs Manager	33	29.27 - 45.24	0.21	-	0.21	0.21	-	0.21	0.21	-	0.21
Neighborhood Planner	27	21.85 - 33.77	-	-	-	1.00	-	1.00	1.00	-	1.00
Total CRA - Florence Villa			0.26	-	0.26	1.26	-	1.26	1.26	-	1.26

BUILDING & PERMITTING

Building Official	35	32.26 - 49.88	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Plans Examiner	31	26.55 - 41.04	1.00	-	1.00	-	1.00	0.63	1.00	1.00	1.50
Building Inspector	28	22.94 - 35.46	3.00	-	3.00	3.00	1.00	3.63	2.00	1.00	2.50
Field Inspector/Fire Plans Examiner	31	26.55 - 41.04	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Permit Specialist	20	15.53 - 24.00	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00

BUILDING & PERMITTING (continued)

FULL AND PART-TIME BUDGETED POSITIONS

Department / Position	Pay Grade	Min / Max Hourly or Annual	FY21 Budget			FY22 Budget			FY23 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Building Division Assistant	22	17.13 - 26.46	-	-	-	1.00	-	1.00	1.00	-	1.00
Business Tax Specialist	20	15.53 - 24.00	-	-	-	1.00	-	1.00	1.00	-	1.00
Senior Staff Assistant	25	19.82 - 30.63	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50
Total Building & Permitting			8.50	-	8.50	9.50	2.00	10.76	9.50	2.00	10.50

FTE Change: Part Time Plans Examiner and Part Time Building Inspector hours reduced to 20 hours per week - (.26) FTE

TOTAL SPECIAL REVENUE FUNDS			32.85	8.00	37.85	35.85	10.00	42.11	37.35	10.00	43.60

PROPRIETARY FUNDS

SOLID WASTE FUND

COMMERCIAL COLLECTION

Public Works Department Director	39	39.23 - 49.04	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80
Assistant Public Works Director	35	32.26 - 49.88	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
Solid Waste Superintendent	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Commercial Collection Crew Leader	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Ecosystem and Asset Analyst	27	21.85 - 33.77	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
Admin Support Specialist	26	20.81 - 32.16	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Commercial Refuse Operator	21	16.32 - 25.20	5.00	-	5.00	4.00	-	4.00	4.00	-	4.00
Diversified Operator	21	16.32 - 25.20	-	-	-	1.00	-	1.00	2.00	-	2.00
Container Technician	21	16.32 - 25.20	-	-	-	-	-	-	0.50	-	0.50
Commercial Collection			9.10	-	9.10	9.10	-	9.10	10.60	-	10.60

FTE Change: Diversified Operator - 1.00 FTE; Container Technician - .50 FTE

RESIDENTIAL COLLECTION

Assistant Public Works Director	35	32.26 - 49.88	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30
Residential Collection Crew Leader	23	17.99 - 27.78	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Assistant Solid Waste Superintendent	30	25.29 - 39.09	-	-	-	-	-	-	1.00	-	1.00
Solid Waste Customer Services Coordinator	21	16.32 - 25.20	2.00	-	2.00	2.00	-	2.00	1.00	-	1.00
Recycling Driver/Operator	21	16.32 - 25.20	1.00	-	1.00	1.00	-	1.00	-	-	-
Driver Collector	20	15.53 - 24.00	10.00	-	10.00	13.00	-	13.00	14.00	-	14.00
Diversified Operator	21	16.32 - 25.20	1.00	-	1.00	3.00	1.00	3.50	3.00	1.00	3.50
Trashmaster Operator	19	14.80 - 22.86	7.00	-	7.00	7.00	-	7.00	7.00	-	7.00
SW Customer Service Representative III	20	15.53 - 24.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Container Technician	21	16.32 - 25.20	-	-	-	-	-	-	0.50	-	0.50
Residential Collection			25.30	-	25.30	30.30	1.00	30.80	30.80	1.00	31.30

FTE Change: Container Technician - .50 FTE

TOTAL SOLID WASTE FUND			34.40	-	34.40	39.40	1.00	39.90	41.40	1.00	41.90

UTILITY FUND

CUSTOMER ACCOUNT SERVICES

Utility Customer Services Manager	34	30.73 - 47.50	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Assistant Utility Customer Services Manager	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Utility Billing Coordinator	23	17.99 - 27.78	-	-	-	1.00	-	1.00	1.00	-	1.00
Utility Customer Service Supervisor	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Utility Payment Services Supervisor	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
New Build Coordinator	20	15.53 - 24.00	-	-	-	1.00	-	1.00	1.00	-	1.00
Utility Billing Clerk	20	15.53 - 24.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
US Customer Service Rep. II	19	14.80 - 22.86	3.00	-	3.00	2.00	-	2.00	2.00	-	2.00
US Customer Service Rep. I	18	14.09 - 21.77	7.00	-	7.00	8.00	-	8.00	8.00	-	8.00
Utility Billing Supervisor	25	19.82 - 30.63	1.00	-	1.00	-	-	-	-	-	-
Customer Account Services			16.00	-	16.00	17.00	-	17.00	17.00	-	17.00

WATER PLANTS

Water Plant Manager	34	30.73 - 47.50	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Water Plant Chief Operator	32	27.87 - 43.09	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Water Plant Operator A	26	20.81 - 32.16	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Water Plant Operator B	24	18.88 - 29.17	5.00	-	5.00	5.00	-	5.00	3.00	-	3.00
Water Plant Operator C	22	17.13 - 26.46	3.00	-	3.00	4.00	-	4.00	5.00	-	5.00
Water Plant Operator Trainee	18	14.09 - 21.77	1.00	-	1.00	-	-	-	1.00	-	1.00
Maintenance Mechanic II	21	16.32 - 25.20	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Water Plants			14.00	-	14.00	14.00	-	14.00	14.00	-	14.00

WW TREATMENT PLANT #2

WWTP Chief Operator	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
WWTP Operator A	26	20.81 - 32.16	2.00	-	2.00	3.00	-	3.00	2.00	-	2.00
WWTP Operator B	24	18.88 - 29.17	3.00	-	3.00	2.00	-	2.00	1.00	-	1.00
WWTP Operator C	22	17.13 - 26.46	1.00	-	1.00	1.00	-	1.00	3.00	-	3.00
WW TREATMENT PLANT #2			7.00	-	7.00	7.00	-	7.00	7.00	-	7.00

UTILITY ENGINEERING

Construction Proj./Inspection Manager	27	21.85 - 33.77	2.00	-	2.00	3.00	-	3.00	2.00	-	2.00
Construction Proj./Inspection Manager Appr	25	19.82 - 30.63	-	-	-	-	-	-	2.00	-	2.00
CIP Administrator	34	30.73 - 47.50	1.00	-	1.00	-	-	-	-	-	-
CIP Administrator - Apprentice	32	27.87 - 43.09	-	-	-	-	-	-	1.00	-	1.00

UTILITY ENGINEERING (continued)

GIS Technician	26	20.81 - 32.16	-	1.00	0.50	1.00	1.00	1.50	1.00	1.00	1.50

FULL AND PART-TIME BUDGETED POSITIONS

Department / Position	Pay Grade	Min / Max Hourly or Annual	FY21 Budget			FY22 Budget			FY23 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Utility Construction Inspector	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Asset Manager	27	21.85 - 33.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
GPS Locator	24	18.88 - 29.17	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Asset Coordinator	22	17.13 - 26.46	1.00	-	1.00	1.00	-	1.00	-	-	-
I&C Administrator	25	19.82 - 30.63	-	-	-	1.00	-	1.00	-	-	-
Utility Engineering			7.00	1.00	7.50	9.00	1.00	9.50	9.00	1.00	9.50
UTILITY SERVICES ADMINISTRATION											
Utility Services Dept. Director	42	45.42 - 70.18	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Utility Services Dept. Asst. Director	35	32.26 - 49.88	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Budget Data Analyst	29	24.08 - 37.23	1.00	-	1.00	1.00	-	1.00	-	-	-
Utility Financial Specialist	26	20.81 - 32.16	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Water Conservation Specialist	26	20.81 - 32.16	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Executive Assistant	22	17.13 - 26.46	-	-	-	1.00	-	1.00	1.00	-	1.00
Staff Assistant II	19	14.80 - 22.86	-	-	-	1.00	-	1.00	-	-	-
Customer Service Rep II	19	14.80 - 22.86	-	-	-	-	-	-	1.00	-	1.00
Special Projects Manager	32	27.87 - 43.09	-	-	-	-	1.00	0.50	-	1.00	0.50
Senior Executive Assistant	25	19.82 - 30.63	1.00	-	1.00	-	-	-	-	-	-
Utility Info Systems Intern	13	11.04 - 17.05	-	-	1.00	-	2.00	1.00	-	2.00	1.25
Utility Services Administration			6.00	-	7.00	7.00	3.00	8.50	6.00	3.00	7.75
FTE Change: Budget Data Analyst moved to Technology Services - (1.00) FTE ; Part Time Utility Info Systems Intern hours increased to 30 hours per week-.25 FTE											
WW TREATMENT PLANT #3											
WWTP Manager	34	30.73 - 47.50	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
WWTP Chief Operator - WWTP 3	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Pretreatment/FOG Specialist	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Crew Leader Plant Maint	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
WWTP Operator A - WWTP 3	26	20.81 - 32.16	5.00	-	5.00	1.00	-	1.00	1.00	-	1.00
WWTP Operator B - WWTP 3	24	18.88 - 29.17	3.00	-	3.00	4.00	-	4.00	5.00	-	5.00
WWTP Operator C - WWTP 3	22	17.13 - 26.46	3.00	-	3.00	3.00	-	3.00	2.00	-	2.00
WWTP Operator Trainee - WWTP 3	18	14.09 - 21.77	-	-	-	3.00	-	3.00	3.00	-	3.00
Maintenance Mechanic II	21	16.32 - 25.20	1.00	-	1.00	2.00	-	2.00	2.00	-	2.00
Maintenance Mechanic III	22	17.13 - 26.46	1.00	-	1.00	-	-	-	-	-	-
WW Treatment Plant #3			17.00	-	17.00	17.00	-	17.00	17.00	-	17.00
UTILITY SERVICES MAINTENANCE											
US Field Operations Manager	34	30.73 - 47.50	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Utility Services Super/Water Dist	32	27.87 - 43.09	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Lead Locator	26	20.81 - 32.16	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Utility Locator Trainee	22	17.13 - 26.46	-	-	-	-	-	-	1.00	-	1.00
Utility Locator	24	18.88 - 29.17	2.00	-	2.00	2.00	-	2.00	1.00	-	1.00
Crew Leader I	23	17.99 - 27.78	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Utilities Servicer I	18	14.09 - 21.77	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Utilities Servicer II	20	15.53 - 24.00	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Utilities Servicer III	21	16.32 - 25.20	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Utility Services Maintenance			17.00	-	17.00	17.00	-	17.00	17.00	-	17.00
LIFT STATIONS/WW MAINTENANCE											
Utility Services Sup/Lift Stations	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	2.00	-	2.00
Wastewater Collections Superintendent	26	20.81 - 32.16	-	-	-	1.00	-	1.00	-	-	-
Crew Leader II - Lift Stations	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Crew Leader I - Lift Stations	23	17.99 - 27.78	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Maintenance Mechanic III	22	17.13 - 26.46	2.00	-	2.00	2.00	-	2.00	1.00	-	1.00
Maintenance Mechanic II	21	16.32 - 25.20	-	-	-	-	-	-	1.00	-	1.00
Maintenance Mechanic I	19	14.80 - 22.86	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Utilities Servicer I	18	14.09 - 21.77	5.00	-	5.00	5.00	-	5.00	5.00	-	5.00
Utilities Servicer II	20	15.53 - 24.00	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Utilities Servicer III	21	16.32 - 25.20	4.00	-	4.00	4.00	-	4.00	4.00	-	4.00
Lift Stations/WW Maintenance			18.00	-	18.00	19.00	-	19.00	19.00	-	19.00
METER SERVICES											
Superintendent	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Backflow Program Coordinator	24	18.88 - 29.17	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Backflow Technician	22	17.13 - 26.46	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Meter Auditor	18	14.09 - 21.77	-	-	-	1.00	-	1.00	1.00	-	1.00
Meter Auditor II	19	14.80 - 22.86	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Meter Repair Tech I	18	14.09 - 21.77	5.00	-	5.00	-	-	-	6.00	-	6.00
Maintenance Operator I	18	14.09 - 21.77	-	-	-	5.00	-	5.00	-	-	-

FULL AND PART-TIME BUDGETED POSITIONS

Department / Position	Pay Grade	Min / Max Hourly or Annual	FY21 Budget			FY22 Budget			FY23 Budget		
METER SERVICES (continued)											
Meter Repair Tech II	19	14.80 - 22.86	1.00	-	1.00	1.00	-	1.00	-	-	-
Meter Auditor I	18	14.09 - 21.77	1.00	-	1.00	-	-	-	-	-	-
Crew Leader I	23	17.99 - 27.78	-	-	-	-	-	-	1.00	-	1.00
Meter Services			11.00	-	11.00	11.00	-	11.00	12.00	-	12.00
FTE Change: Crew Leader I - 1.00 FTE											
TOTAL UTILITY FUND			113.00	1.00	114.50	118.00	4.00	120.00	118.00	4.00	120.25
STORMWATER FUND											
DRAINAGE											
Public Works Department Director	39	39.23 - 49.04	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
Assistant Public Works Director	35	32.26 - 49.88	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
Streets Superintendent	32	27.87 - 43.09	0.20	-	0.20	0.50	-	0.50	0.20	-	0.20
Assistant Superintendent	30	25.29 - 39.09	-	-	-	0.50	-	0.50	0.50	-	0.50
Crew Leader II	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
DRAINAGE (continued)											
Debris Control Maintenance Operator III	20	15.53 - 24.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Stormwater Inspector	24	18.88 - 29.17	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Public Works Apprentice	18	14.09 - 21.77	1.00	-	1.00	1.00	-	1.00	3.00	-	3.00
Drainage Maintenance III	20	15.53 - 24.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Drainage Maintenance II	19	14.80 - 22.86	2.00	-	2.00	2.00	-	2.00	-	-	-
Sr. Staff Assistant	25	19.82 - 30.63	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50
Drainage			8.10	-	8.10	8.90	-	8.90	8.60	-	8.60
FTE Change: Streets Superintendent reduced to .20 FTE - (.30) FTE											
STORMWATER QUALITY											
Natural Resources Manager	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Ecosystem and Asset Analyst	27	21.85 - 33.77	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80
Natural Resources Specialist	24	18.88 - 29.17	1.00	-	1.00	2.00	-	2.00	2.00	-	2.00
Environmental Scientist I	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Natural Resources Intern (Scientific Aide)	13	11.04 - 17.05	-	1.00	0.50	-	1.00	0.50	-	1.00	0.50
Stormwater Quality			3.80	1.00	4.30	4.80	1.00	5.30	4.80	1.00	5.30
TOTAL STORMWATER FUND			11.90	1.00	12.40	13.70	1.00	14.20	13.40	1.00	13.90
DARK FIBER											
Fiber and Telecommunications Enterprise Manager	29	24.08 - 37.23	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
ATMS/Fiber Systems Technician	26	20.81 - 32.16	-	-	-	-	-	-	0.50	-	0.50
TOTAL DARK FIBER FUND			1.00	-	1.00	1.00	-	1.00	1.50	-	1.50
FTE Change: ATMS/Fiber Systems Technician - .50 FTE											
TOTAL PROPRIETARY FUNDS			160.30	2.00	162.30	172.10	6.00	175.10	174.30	6.00	177.55
INTERNAL SERVICE FUND											
Human Resources											
Human Resources Director	39	39.33 - 63.66	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Organization Development Specialist	29	24.08 - 37.23	1.00	-	1.00	1.00	-	1.00	-	-	-
Organization Development Manager	35	32.26 - 49.88	-	-	-	-	-	-	1.00	-	1.00
Human Resources Assistant	22	17.13 - 26.46	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Customer Service Rep I	18	14.09 - 21.77	-	-	-	1.00	-	1.00	1.00	-	1.00
Staff Assistant I	18	14.09 - 21.77	1.00	-	1.00	-	-	-	-	-	-
Human Resources Manager	35	32.26 - 49.88	-	-	-	-	-	-	1.00	-	1.00
Total Human Resources			6.00	-	6.00	6.00	-	6.00	7.00	-	7.00
FTE Change: Human Resources Manager - 1.00 FTE											
Facility Maintenance											
Facility Maint. Superintendent	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Maintenance Mechanic II	21	16.32 - 25.20	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Total Facility Maintenance			3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Technology Services											
Smart City Officer	39	39.23 - 49.04	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Network System Manager	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Business Technology Support Manager	32	27.87 - 43.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Information Security Administrator	29	24.08 - 37.23	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
GIS Analyst	27	21.85 - 33.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Business Technology Support Coordinator	25	19.82 - 30.63	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Business Technology Support Specialist	23	17.99 - 27.78	3.00	-	3.00	4.00	-	4.00	4.00	-	4.00
Data Analyst	29	24.08 - 37.23	-	-	-	-	-	-	1.00	-	1.00
Technology Services Student Intern	13	11.04 - 17.05	-	2.00	1.00	-	2.00	1.00	-	2.00	1.00
Total Technology Services			9.00	2.00	10.00	10.00	2.00	11.00	11.00	2.00	12.00
FTE Change: Data Analyst moved from Utility Services Administration - 1.00 FTE											
Engineering											
City Engineer	36	33.88 - 52.37	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Assistant City Engineer	34	30.73 - 47.50	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Engineering (continued)											

FULL AND PART-TIME BUDGETED POSITIONS

Department / Position	Pay	Min / Max	FY21 Budget			FY22 Budget			FY23 Budget		
	Grade	Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Construction Project/Inspection Manager	27	21.85 - 33.77	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Engineering Technician V	26	20.81 - 32.16	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Lead Construction Inspector	27	21.85 - 33.77	-	-	-	-	-	-	1.00	-	1.00
Construction Inspector	25	19.82 - 30.63	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Engineering Technician IV	24	18.88 - 29.17	2.00	-	2.00	2.00	-	2.00	-	-	-
Engineering Designer I	24	18.88 - 29.17	-	-	-	-	-	-	2.00	-	2.00
Survey Party Chief	24	18.88 - 29.17	1.00	-	1.00	1.00	-	1.00	-	-	-
Surveying and Mapping Specialist	24	18.88 - 29.17	-	-	-	-	-	-	1.00	-	1.00
Sr. Staff Assistant	19	14.80 - 22.86	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50
Total Engineering			9.50	-	9.50	9.50	-	9.50	10.50	-	10.50
FTE Change: Construction Inspector - 1.00 FTE											
Fleet Maintenance											
Assistant Public Works Director	35	32.26 - 49.88	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
Fleet Manager	32	27.87 - 43.09	-	-	-	-	-	-	1.00	-	1.00
Fleet Maintenance Superintendent	30	25.29 - 39.09	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Fleet Maint. Inv/Shop Supervisor	30	25.29 - 39.09	1.00	-	1.00	1.00	-	1.00	-	-	-
Mechanic III	26	20.81 - 32.16	3.00	-	3.00	3.00	-	3.00	3.00	-	3.00
Mechanic II	24	18.88 - 29.17	2.00	-	2.00	2.00	-	2.00	2.00	-	2.00
Resource & Service Specialist	23	17.99 - 27.78	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
Mechanic I	22	17.13 - 26.46	-	-	-	1.00	-	1.00	1.00	-	1.00
Maintenance Coordinator	22	17.13 - 26.46	1.00	-	1.00	1.00	-	1.00	-	-	-
Fleet/Facility Coordinator	22	17.13 - 26.46	-	-	-	-	-	-	1.00	-	1.00
Fleet Maintenance Intern	13	11.04 - 17.05	-	1.00	0.50	-	1.00	0.50	-	1.00	0.50
Fleet Maintenance Apprentice	13	11.04 - 17.05	1.00	-	0.50	1.00	-	1.00	1.00	-	1.00
Total Fleet Maintenance			10.10	1.00	10.10	11.10	1.00	11.60	11.10	1.00	11.60
TOTAL INTERNAL SERVICE FUND			37.60	3.00	38.60	39.60	3.00	41.10	42.60	3.00	44.10
TOTAL ALL FUNDS			532.00	79.50	558.56	556.00	87.00	591.54	580.50	89.00	617.41

HISTORY OF BONDS, NOTES, AND CERTIFICATES

Issue	Date	Issue Amount	Interest Rate	Purpose
RETIRED:				
Water/Sewer Revenue Certificates- Series 1958	1/1/1958	1,200,000	3.25 to 3.75%	Water/Sewer Projects
Utility Service Taxes Revenue Certificates	7/1/1962	1,100,000	3.25 to 3.50%	Build City Hall
W/S Rev. Refunding Certificates-Series 1964	7/1/1964	1,515,000	3.50%	Refunded 1953 Series A and B
W/S Specially Secured Certificates- Series B	7/1/1964	230,000	3.00%	Refunded 1953 Issue
Revenue Certificates- Series 1966	4/1/1966	125,000	5.50%	uncertain
Improvement Revenue Certificates- Series 1967	7/1/1967	1,100,000	4.10 to 4.35%	Build WW Plant No 2
W/S Revenue Certificates- Series 1967	7/1/1967	2,625,000	4.90 to 5.15%	Build WW Plant No 2
Improvement Revenue Certificates- Series 1970	7/1/1970	4,000,000	4.00 to 5.40%	W/S Imp and Streets Imp
Improvement Revenue Certificates- Series 1972	7/1/1972	3,485,000	4.75 to 5.75%	Build WW Plant No 3
W/S Revenue Certificates- Series 1972	7/1/1972	2,625,000	4.90 to 5.15%	Build WW Plant No 3
Improvement Revenue Certificates- Series 1975	7/1/1975	2,600,000	7.70%	SW Complex/Motor Pool
Public Improvement Revenue Note- Series 1979	5/9/1979	1,980,000	6.25%	Widen First Street North
Capital Improvement Revenue Notes- Series 2001 A & B	2/13/2001	2,000,000	variable	CRA Lines of Credit
Capital Improvement Revenue Note- Series 2001C	12/11/2001	1,600,000	4.62%	Energy Equip. at SW Complex
Special Obligation Revenue Bonds- Series 1993	12/23/1993	2,000,000	5.95%	Stadium Improvements
Public Improvement Revenue Bonds- Series 1996	12/20/1996	4,000,000	4.82%	Diamond Plex/Other Cap. Imp.
Capital Impr. Rev. Note- Series 2004 (matured 10/1/14)	10/12/2004	1,021,750	3.77%	Avenue T NW Improvements
Sales Tax Refunding Bonds- Series 2011	9/20/2011	6,405,000	1.85%	Refunded 2002 Sales Tax Bonds
2015B Water/Sewer Refunding Revenue Bonds	4/1/2015	7,910,000	1.20%	Refund 2005 W/S Bonds
REFUNDED:				
Public Improvement Revenue Bonds- Series 1978	1/1/1978	7,285,000	5.00 to 6.00%	Refund 67-70-72 Bonds
Special Obligation Revenue Bonds- Series 1978B	1/1/1978	3,710,000	5.00 to 6.00%	Refund 67-70-72 Bonds
Water/Sewer Revenue Bonds- Series 1978	1/1/1978	8,465,000	5.00 to 6.00%	Refund 58-64-67-72 Debt
Water/Sewer Revenue Bonds- Series 1978A	1/1/1978	9,190,000	5.00 to 6.00%	Refund 58-64-67-72 Debt
Water and Sewer Refunding Revenue Bonds- Series 1984	5/1/1984	7,110,000	6.00 to 10.75%	Refund 78 Bonds/Capital Project
Public Improvement Refunding Rev. Bonds- Series 1984	5/1/1984	5,760,000	6.00 to 10.75%	Refund 78 Pub. Improv. Rev. Bond
Water and Sewer Revenue Bonds- Series 1989	10/1/1989	6,435,000	5.90 to 7.00%	Refund 1984 Bonds
Water and Sewer Revenue Bonds- Series 1990	12/1/1990	4,600,000	6.00 to 6.95%	WW #2 Improvements
Water and Sewer Revenue Bonds- Series 1991	3/1/1991	2,150,000	6.40 to 6.85%	WW #2 Improvements
Public Improvement Revenue Bonds- Series 1999	6/1/1999	6,965,000	5.20 to 5.25%	Police Station/Downtown Imp.
Utility System Improvement/Refunding Bonds- Series 1998	7/1/1998	45,015,000	3.85 to 5.18%	Purchase GG Utility/Refund Debt
Sales Tax Revenue Bonds- Series 2002	2/1/2002	9,645,000	3.00 to 4.96%	Library and Other Cap. Improve.
Utility System Imp. And Refunding Bonds- Series 2005	7/12/2005	38,355,000	3.50 to 5.00%	\$25m Cap. Imp./ \$13m refunding
Public Improv. Refunding Revenue Bonds- Series 2007	1/30/2007	23,100,000	4.0 to 5.0%	Refund 99/Airport Terminal/Trail
2016A Non Ad Valorem Refunding Bonds	12/15/2016	5,570,000	2.32%	Complete Refund 2007 Bonds
2016B Non Ad Valorem Public Improvement Bonds	12/15/2016	7,435,000	2.52%	Tennis courts, Lk. Maude, S Central Park
OUTSTANDING:				
Utility System Refunding Revenue Bond- Series 2010	10/6/2010	20,925,000	3.23%	Refund 1998 Utility Bonds
2015 Bonds Refunding Utility Bonds	4/1/2015	26,070,000	2.0 to 3.125%	Refund 2005 W/S Bonds
2015A Non Ad Valorem Refunding Revenue Bonds	4/1/2015	13,205,000	2% to 3%	Partially Refund 2007 PIRBs
2017 Non Ad Valorem Bonds	10/1/2017	25,000,000	2.01 to 4.03%	Chain of Lakes Complex
State Revolving Fund Loan	2019	969,085	0.015%	WW #3 Bar Screen
2021 Non Ad Valorem Bonds	3/30/2021	10,055,000	2.520%	Refunded 2016A / 2016B
2021 B Taxable Non Ad Valorem Bond	11/17/2021	4,390,000	2% to 5%	Fund Parking Garage
2021 C Non Ad Valorem Revenue Bond	11/17/2021	17,245,000	2% to 5%	Capital Projects

FISCAL YEAR 2022-2023

DEBT RATIOS

Neither the State of Florida nor the City of Winter Haven has statutes or ordinances placing limitations on municipal debt. The City of Winter Haven also has no formal policy regarding debt limitations. The City's only debt limitations are imposed in the "issuance of additional parity obligations section" of the current outstanding bond resolutions. The Non-Ad Valorem Bonds require "that the aggregate proceeds of the Pledged Revenues for such preceding fiscal year or for the 12 consecutive months during the 18 months immediately preceding the date of issuance of the Additional Parity Obligations equal at least 135% of the Maximum Bond Service Requirement computed on a basis which includes both (i) all Bonds then outstanding and (ii) the Additional Parity Obligations with respect to which such certificate is made". The Utility System Revenue Bonds and the Water and Sewer Bonds require that during any twelve consecutive month period in the twenty-four month period preceding the issuance of additional parity bonds that the pledged revenues equal to not less than 120% of the maximum bond service requirement on all parity bonds.

Outstanding Debt	Matures	Outstanding Principal @ 10/01/22	2023 Principal	2023 Interest
2010 Water/Sewer Bonds #	2028	17,030,000	2,205,000	514,458
2015 Refunding Utility Bonds +	2035	23,680,000	-	715,013
2015A Refunding Revenue Bonds +	2032	9,660,000	750,000	284,113
2017 Non Ad Valorem Bonds #	2037	21,940,000	1,085,000	655,834
2021 Non Ad Valorem Refunding Bond	2036	9,665,000	780,000	175,298
2021 B Taxable Non Ad Valorem Revenue Bond +	2041	4,390,000	685,000	100,825
2021 C Non Ad Valorem Revenue Bond +	2041	17,245,000	-	531,719
SRF Loan WW531320	2039	803,785	47,168	119
		104,413,785	5,552,168	2,977,379

+ Bonds are publicly held and subject to rating. The most recent Ratings are as follows :

	Fitch	S & P
2015A Refunding Revenue Bonds	AA	AA-
2015 Refunding Utility Bonds	AA-	AA
2021 B Taxable Non Ad Valorem Revenue Bond	AA-	AA-
2021 C Non Ad Valorem Revenue Bond	AA-	AA-

Non-Rated Bonds privately placed.

RATIO OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS

Fiscal Year	Government Activities				Business Type		Total Primary Government	Percentage of Personal Income	Per Capita
	Special Obligation Bonds	Public Improvement Rev. Bonds	Sales Tax Revenue Bonds	Notes Payable	Water/Sewer Revenue Bonds	State Revolving Loan Funds			
2012	34,493	21,913,524	6,405,000	347,972	57,860,000	-	86,560,989	13.8%	2,517
2013	-	21,214,166	5,558,182	236,246	55,777,738	-	82,786,332	11.2%	2,282
2014	-	21,175,921	5,220,000	119,308	55,968,807	-	82,484,036	10.4%	2,228
2015	-	21,214,149	4,610,000	-	53,409,884	-	79,234,033	9.2%	2,081
2016	-	20,365,499	3,985,000	-	53,083,141	-	77,433,640	8.1%	1,959
2017	-	26,678,360	3,350,000	-	51,081,397	-	81,109,757	8.0%	1,971
2018	-	25,486,803	2,705,000	-	49,116,653	-	77,308,456	5.3%	1,805
2019	-	49,000,246	2,045,000	-	47,053,709	62,000	98,160,955	5.2%	2,189
2020	-	46,583,689	1,375,000	-	44,916,165	898,079	93,772,933	5.2%	2,189

PLEDGED REVENUE COVERAGE LAST TEN FISCALYEARS

FY	Gross W/S Fund Revenue	Less: Operating Revenue	Net Revenues	Bond Svc Requirements	W/S System Devel. Charges	Debt Svc Coverage Test 1	Required Debt Svc Coverage Test 1	Debt Svc Coverage Test 2	Required Debt Svc Coverage Test 2
2012	24,063,228	13,179,690	10,883,538	3,840,726	462,288	283%	115%	295%	120%
2013	27,436,452	13,003,297	14,433,155	3,832,352	673,448	377%	115%	394%	120%
2014	31,701,970	14,738,168	16,963,802	3,776,418	830,120	449%	115%	471%	120%
2015	27,397,846	14,067,335	13,330,511	3,489,471	861,062	382%	115%	407%	120%
2016	32,575,899	19,249,338	13,326,561	1,819,029	790,282	733%	115%	776%	120%
2017	29,840,767	14,307,126	15,533,641	3,466,238	1,377,917	448%	115%	488%	120%
2018	30,000,937	15,809,782	14,191,155	3,554,438	1,391,495	399%	115%	438%	120%
2019	31,070,586	16,167,286	14,903,300	3,597,776	1,347,569	414%	115%	452%	120%
2020	33,433,006	20,218,327	13,214,679	3,743,595	1,704,966	353%	115%	399%	120%
2021	33,598,636	22,616,050	10,982,586	3,647,162	1,605,083	301%	115%	345%	120%

1.) Gross Revenues includes all income and earnings, including connection fees but does not include proceeds from the sale of the system, contributions in aid of construction or water and sewer system development fees.

2.) Operating expenses include all costs of operating the system but does not include depreciation expense, bond amortization, renewal and replacement reserve payments, the annual bond service requirement or transfers to other funds.

3.) Bond service requirement is the amount required to be deposited in the bond service fund during each bond year on October 1. The amount is reduced by the amount to be transferred from the construction fund to pay interest.

4.) Allowable water and sewer development charges based on water and sewer expansion percentage provision of the bond resolution. 18.65% water development charges, 36.7% wastewater development charges.

5.) Net revenues divided by bond service requirements.

6.) Test 2 is net revenues plus legally available water and sewer development charges divided by the bond service requirements

OUTSTANDING DEBT / BUDGET ESTIMATES FOR FY 2022-2023

Date	Maturity	Description	Principal & Interest Pymt.	Lender Int. Rate	Original Amount	Budget FY22 Prin.	Budget FY22 Int.	*Balance 10/01/22	Budget FY23 Prin.	Budget FY23 Int.
10/06/10	10/01/28	Water/Sewer Bonds Series 2010 (refunding 1998 Series)	Semi-Annual 4/1, 10/1	J.P. Morgan Bank 3.23%	20,925,000	2,140,000	584,630	17,030,000	2,205,000	514,458
04/01/15	10/01/35	2015 Bonds Refunding Utility Bonds	Semi-Annual 4/1, 10/1	US Bank 2% to 3.125%	26,070,000	-	715,013	23,680,000	-	715,013
04/01/15	10/01/32	2015A Refunding Revenue Bonds (GF 53%, Airport 29%, DT CRA 18%)	Semi-Annual 4/1, 10/1	TD Bank 2% to 4%	13,205,000	715,000	313,413	9,660,000	750,000	284,113
10/01/17	10/01/37	2017 Non Ad Valorem Bonds (County to pay 40% of debt, City share 60%)	Semi-Annual 4/1, 10/1	Public Offerings 2.01 to 4.03%	25,000,000	1,050,000	688,553	21,940,000	1,085,000	655,834
03/01/21	10/01/36	Non Ad Valorem 2021 Refunding Bond (refunding 2016 A & B Non Ad Valorem Bonds)(GF 74%, Airport 16%, DT CRA 2021 Taxable Non-Ad Valorem Revenue Bond - Series 2021 B (GF 59%, DT CRA 33%, FV CRA 8%))	Semi-Annual 4/1, 10/1	Truist Bank 1.89%	10,055,000	390,000	186,882	9,665,000	780,000	175,298
10/26/21	10/01/41	Series 2021 C (GF 59%, DT CRA 33%, FV CRA 8%)	Semi-Annual 4/1, 10/1	US Bank 2% to 5%	4,390,000	-	41,354	4,390,000	685,000	100,825
10/26/21	10/01/41		Semi-Annual 4/1, 10/1	US Bank 2% to 5%	17,245,000	-	197,918	17,245,000	-	531,719
05/15/20	11/15/38	SRF Loan \$969,085 WW53132	Semi-Annual 5/15 & 11/15	SRF 0.15%	969,085	47,154	126	803,785	47,168	119
						4,342,154	2,727,889	104,413,785	5,552,168	2,977,379

OUTSTANDING DEBT

DEBT TO MATURITY SCHEDULE

Year	Water/Sewer Bonds Series 2010		2015 Bonds Refunding Utility Bonds		2015 A Refunding Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 2,205,000	\$ 511,458	\$ -	\$ 715,012	\$ 750,000	\$ 284,112
2024	2,280,000	442,026	-	715,012	775,000	257,487
2025	2,355,000	367,171	-	715,012	800,000	229,862
2026	2,425,000	289,973	-	715,012	825,000	204,581
2027	2,505,000	210,354	-	715,012	845,000	182,625
2028 - 2032	5,260,000	171,190	9,550,000	3,150,860	4,650,000	509,700
2033 - 2037	-	-	14,130,000	879,692	1,015,000	15,225
2038 - 2042	-	-	-	-	-	-
Totals	\$ 17,030,000	\$ 1,992,172	\$ 23,680,000	\$ 7,605,612	\$ 9,660,000	\$ 1,683,592

Year	2017 Non Ad Valorem Bonds		Non Ad Valorem 2021 Refunding Bonds		2021 - B Taxable Non Ad Valorem Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 1,085,000	\$ 655,834	\$ 780,000	\$ 175,297	\$ 685,000	\$ 100,825
2024	1,115,000	622,119	795,000	160,413	810,000	78,400
2025	1,150,000	587,408	810,000	145,246	835,000	53,725
2026	1,185,000	551,624	825,000	129,796	855,000	32,650
2027	1,225,000	514,690	840,000	114,062	875,000	15,350
2028 - 2032	6,700,000	1,971,611	3,435,000	342,705	330,000	3,300
2033 - 2037	7,780,000	870,767	2,180,000	104,707	-	-
2038 - 2042	1,700,000	26,052	-	-	-	-
Totals	\$ 21,940,000	\$ 5,800,105	\$ 9,665,000	\$ 1,172,226	\$ 4,390,000	\$ 284,250

Year	2021 -C Non Ad Valorem Revenue Bond		SRF Loan WW53132	
	Principal	Interest	Principal	Interest
2023	\$ -	\$ 531,718	\$ 47,168	\$ 119
2024	-	531,718	47,182	112
2025	-	531,718	47,196	104
2026	-	531,718	47,211	98
2027	-	531,718	47,225	90
2028 - 2032	4,585,000	2,141,215	236,336	347
2033 - 2037	5,980,000	1,114,364	236,691	258
2038 - 2042	6,680,000	408,618	94,776	18
Totals	\$ 17,245,000	\$ 6,322,787	\$ 803,785	\$ 1,146

CITY OF WINTER HAVEN FUND STRUCTURE - ALL FUNDS

GOVERNMENTAL FUNDS:

General Fund

Special Revenue Funds:

General Fund Supported:

Library	Cemetery	Airport	WH Affordable Housing

Non General Fund Supported:

S.H.I.P.	DT CRA	FV CRA	Federal Building

Building Permits	Police Training*	Revolving Fund*	Impact Fees

DEBT SERVICE FUNDS:

Sales Tax Revenue Bond*	2007 Bond Debt Service*

CONSTRUCTION FUNDS:

Transportation	2007 Construction	2021 Construction	2015 Construction	Capital Depletion*

PROPRIETARY FUNDS:

Solid Waste	Water/Sewer	Stormwater	Willowbrook	Dark Fiber Enterprise

INTERNAL SERVICE FUNDS:

Motor Pool	General Services	Health Insurance*

TRUST FUNDS:

General Pension*	Police Pension*	Fire Pension*	Defined Contribution Plan 401(a)*

*Non-Budgeted Funds

**CITY OF WINTER HAVEN
GENERAL FUND SUMMARY**

	2021 Actual		2022 Amended		Estimated @		2023 Requested		2024 Recommended	
		Amount		Budget		9/30/22		Budget		Budget
REVENUES										
Ad Valorem Tax	\$	17,152,094	\$	18,657,032	\$	18,640,000	\$	21,866,862	\$	22,935,000
Franchise Tax		3,734,922		3,480,000		4,003,502		4,203,000		4,412,000
Utility Service Tax		7,259,808		7,194,000		5,381,029		5,647,000		5,930,000
Communications Service Tax		-		-		2,103,883		2,100,000		2,150,000
Local Option Gas Tax		2,191,326		2,108,189		2,115,000		2,346,337		2,365,000
Permits & Licenses		224,793		200,000		203,522		210,000		215,000
Federal Shared Revenues		53,310		298,082		38,230		282,002		525,774
State Shared Revenues		6,298,323		6,330,173		6,302,340		6,912,839		6,527,510
State Grant Revenues		82,714		25,504		20,000		20,000		20,000
County Shared Revenues		281,004		333,059		374,838		375,000		376,000
Parks & Recreation Fees		946,319		1,213,700		1,152,039		1,272,800		1,255,800
Administration Fees		2,105,083		2,365,377		2,373,826		2,415,955		2,418,955
Fines & Forfeitures		295,506		301,000		221,715		299,000		306,000
Miscellaneous Revenues		1,407,582		1,411,977		1,605,206		1,571,086		1,576,086
Interest Earnings		46,187		55,000		53,000		252,525		225,000
Sale of Assets		20,376		20,100		-		-		-
Transfers & Contributions		9,816,927		9,036,911		9,036,911		8,858,278		7,763,878
CARES Act - Coronavirus Relief Fund		701,827		703,954		703,954		700,621		701,982
Total	\$	52,618,101	\$	53,734,058	\$	54,328,995	\$	59,333,305	\$	59,703,985
EXPENDITURES										
City Manager	\$	845,348	\$	939,063	\$	861,850	\$	1,580,184	\$	1,429,834
Commission / City Clerk / Legal		815,715		927,508		922,823		892,108		890,108
Financial Services		1,182,493		1,249,014		1,051,859		1,316,676		1,316,676
Police Services / Code Compliance		12,013,422		12,820,470		12,017,978		14,378,120		14,211,877
Fire Services		9,130,999		10,183,242		8,970,077		11,066,578		10,886,853
Parks and Recreation		5,952,619		7,415,266		6,572,404		8,910,162		10,304,244
Public Service Buildings/Nora Mayo Hall		484,338		368,302		261,253		359,718		359,568
Streets		1,963,633		3,015,268		2,589,415		3,598,636		3,016,855
Growth Management/Planning		656,121		973,559		952,929		1,035,812		869,242
Non-Departmental		16,986,939		17,342,366		17,119,944		16,195,311		16,694,092
Total	\$	50,031,627	\$	55,234,058	\$	51,320,532	\$	59,333,305	\$	59,979,349
Excess of Revenues										
Over <Under> Expenditures:	\$	2,586,474	\$	(1,500,000)	\$	3,008,463	\$	-	\$	(275,364)
Beginning Undesignated										
Fund Balance:		14,896,613		17,483,087		17,483,087		20,491,550		20,491,550
Ending Undesignated										
Fund Balance:	\$	17,483,087	\$	15,983,087	\$	20,491,550	\$	20,491,550	\$	20,216,186

General Fund Budgeted Revenues

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Ad Valorem Taxes</i>						
311100-000	Taxes-Real Estate & Personal	\$ 17,120,519	\$ 18,622,032	\$ 18,615,000	\$ 21,831,862	\$ 22,900,000
311100-001	Taxes-Penalties/Interest/Delinqu	31,574	35,000	25,000	35,000	35,000
Total Ad Valorem Taxes		\$ 17,152,094	\$ 18,657,032	\$ 18,640,000	\$ 21,866,862	\$ 22,935,000
<i>Local Option Gas Tax</i>						
312300-000	Tax-Ninth Cent Gas	\$ 216,798	\$ 210,000	\$ 215,000	\$ 240,000	\$ 240,000
312410-100	Tax-First Local Option Gas Tax	1,208,359	1,164,033	1,165,000	1,289,325	1,300,000
312420-000	Tax-New Loc Option 5 Cent Gas	766,168	734,156	735,000	817,012	825,000
Total Local Option Gas Tax		\$ 2,191,326	\$ 2,108,189	\$ 2,115,000	\$ 2,346,337	\$ 2,365,000
<i>Franchise Fees</i>						
313100-000	Franchise Fee-Electric	\$ 3,403,351	\$ 3,170,000	\$ 3,653,427	\$ 3,836,000	\$ 4,027,000
313100-500	Franchise Fee - Duke Energy	186,632	185,000	197,414	207,000	217,000
313400-000	Franchise Fee-Gas	144,940	125,000	152,661	160,000	168,000
Total Franchise Fees		\$ 3,734,922	\$ 3,480,000	\$ 4,003,502	\$ 4,203,000	\$ 4,412,000
<i>Utility Service Tax</i>						
314100-000	Utility Svc Tax-Electric	\$ 3,958,972	\$ 3,927,000	\$ 4,162,318	\$ 4,370,000	\$ 4,588,000
314100-500	Utility Svc Tax-Duke Energy	251,480	260,000	251,566	264,000	277,000
314300-000	Utility Svc Tax-Water	913,824	969,000	911,271	956,000	1,004,000
314400-000	Utility Svc Tax-Gas	42,621	72,000	38,997	40,000	43,000
314900-000	Utility Svc Tax-Bottle Gas	15,619	16,000	16,877	17,000	18,000
315000-000	Communication Services Tax (formerly 314200)	2,077,293	1,950,000	-	-	-
Total Utility Service Tax		\$ 7,259,807	\$ 7,194,000	\$ 5,381,029	\$ 5,647,000	\$ 5,930,000
<i>Communications Service Tax</i>						
315100-000	Communication Services Tax (formerly 315000)	\$ -	\$ -	\$ 2,103,883	\$ 2,100,000	\$ 2,150,000
Total Communications Service Tax		\$ -	\$ -	\$ 2,103,883	\$ 2,100,000	\$ 2,150,000
<i>Business Tax Receipt</i>						
321000-000	Business Tax Receipt	\$ 224,793	\$ 200,000	\$ 203,522	\$ 210,000	\$ 215,000
Total Business Tax Receipt		\$ 224,793	\$ 200,000	\$ 203,522	\$ 210,000	\$ 215,000
<i>County Revenue</i>						
337200-100	Grant-School Resource Officer	\$ 244,704	\$ 303,059	\$ 300,000	\$ 300,000	\$ 300,000
338500-000	Business Tax Receipt-County	36,301	30,000	74,838	75,000	76,000
Total County Revenue		\$ 281,004	\$ 333,059	\$ 374,838	\$ 375,000	\$ 376,000
<i>Federal Grant Revenue</i>						
331200-000	Grant - Byrne Direct	\$ 29,032	\$ 16,800	\$ 17,000	\$ 17,000	\$ 17,000
331200-150	Grant - BJA/OJP Bulletproof Vest	-	8,750	8,750	8,750	8,750
331200-200	Grant - SAFER Grant	-	260,052	-	243,772	487,544
334200-001	Grant - JAG County Wide	24,278	12,480	12,480	12,480	12,480
Total Federal Grant Revenue		\$ 53,310	\$ 298,082	\$ 38,230	\$ 282,002	\$ 525,774
<i>State Grant Revenue</i>						
334200-002	Grant - Misc	\$ 82,714	\$ 25,504	\$ 20,000	\$ 20,000	\$ 20,000
Total State Grant Revenue		\$ 82,714	\$ 25,504	\$ 20,000	\$ 20,000	\$ 20,000
<i>State Shared Revenue</i>						
312510-114	Tax-Fire Insur. Prem Tax	\$ 365,621	\$ 344,621	\$ 344,621	\$ 365,621	\$ 365,621
312520-113	Tax-Police Insur. Prem. Tax	460,889	460,621	460,621	460,889	460,889

General Fund Budgeted Revenues

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
335120-100	Tax-Sales-State Revenue Sharing	1,382,975	1,293,466	-	-	-
335120-200	Tax-State Rev Sharing-8th Cent Motor Fuel	389,349	488,465	-	-	-
335125-000	Tax - State Revenue Sharing - Sales Tax/8th Cent Fuel	-	-	1,747,075	2,237,316	1,850,000
335140-000	Tax-Mobile Home License	148,617	155,000	153,068	155,000	155,000
335150-000	Tax-Alcohol License	48,078	50,000	50,955	50,000	50,000
335180-000	Tax-Half Cent Sales	3,427,130	3,500,000	3,500,000	3,598,013	3,600,000
335200-100	Firefighter Incentive	51,018	15,000	20,000	20,000	20,000
335450-000	Tax-Refund-Municipal Fuel	-	-	26,000	26,000	26,000
335490-000	Tax-Refund-Municipal Fuel	24,644	23,000	-	-	-
Total State Shared Revenue		\$ 6,298,323	\$ 6,330,173	\$ 6,302,340	\$ 6,912,839	\$ 6,527,510
<i>Misc - Other Government Charges & Fees</i>						
341900-001	Planning-Land Dev in Lieu/Sidewk	\$ 13,388	\$ -	\$ -	\$ -	\$ -
341900-003	Code Enforcement-Abandoned Prop Reg	5,300	5,500	5,000	5,500	5,500
341900-500	Sale of Copies	-	-	120	100	100
341902-000	FDOT Roadway Maint.	60,704	60,704	60,704	64,236	64,236
341902-100	FDOT Traffic Signal/Light Maint.	336,562	369,663	369,663	385,000	385,000
Total Misc - Other Government Charges & Fees		\$ 415,954	\$ 435,867	\$ 435,487	\$ 454,836	\$ 454,836
<i>Misc - Public Safety</i>						
322920-218	Fees-Site Plan Review-Planning	\$ 70,439	\$ 55,000	\$ 89,595	\$ 75,000	\$ 80,000
342500-000	Fees-Fire Syste Test Installation	10,956	12,500	10,771	11,000	11,000
342502-108	Fees-Planning & Zoning	120,222	95,000	174,070	150,000	150,000
342502-212	Fees-Fire Plan Review	8,010	6,000	3,000	6,000	6,000
342904-000	Pol Alarm Excessive Response	300	-	-	-	-
Total Misc - Public Safety		\$ 209,927	\$ 168,500	\$ 277,436	\$ 242,000	\$ 247,000
<i>Misc - Physical Environment</i>						
343618-050	Late Fees	\$ -	\$ -	\$ 200	\$ -	\$ -
343913-000	Lot Clearing	11,302	10,000	7,500	10,000	10,000
Total Misc - Physical Environment		\$ 11,302	\$ 10,000	\$ 7,700	\$ 10,000	\$ 10,000
<i>Cultural / Recreation</i>						
320100-705	Fieldhouse Membership	\$ 42,758	\$ 40,000	\$ 69,608	\$ 65,000	\$ 65,000
320200-705	Fieldhouse - Naming Rights	63,300	63,300	64,050	64,000	64,000
347200-312	Median/Memorial Sponsorship	1,372	300	-	300	300
347200-950	AF-Special Proj.- Leis. Services	66	400	-	400	400
347211-705	AF-Sponsorship Special Events	16,000	15,000	20,000	20,000	20,000
347211-715	AF-Athletic Fees/Softball	27,760	33,000	28,000	33,000	33,000
347211-716	AF-Concession Sales	60,449	75,000	93,535	90,000	95,000
347211-717	AF-Polk State College Agreement	35,000	35,000	35,000	35,000	35,000
347211-718	AF-Rentals-Diamondplex-Sertoma	27,241	30,000	43,086	40,000	40,000
347211-719	AF-Fee-Participant	-	2,500	-	2,500	2,500
347211-721	AF-Softball Souvenirs	215	100	100	100	100
347214-723	COL-Summer Activities	12,050	75,000	40,000	75,000	75,000
347216-718	Instructional Activities	-	20,000	-	10,000	10,000
347219-000	PR - Non-resident Fee	16,635	25,000	19,081	25,000	25,000
347220-018	PR-Employee Discount Cards	960	1,000	1,000	1,000	1,000
347230-400	COL / WB-Concessions	19,061	20,000	20,335	20,000	20,000
347241-714	Swimming- Admissions	39,365	33,000	36,101	34,000	36,000
347242-714	Swimming -Lessons	31,150	35,000	32,008	35,000	35,000
347244-714	Swimming- Pool Rental	5,906	15,000	2,000	10,000	10,000

General Fund Budgeted Revenues

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
347245-714	Swimming-Miscellaneous	2,400	2,400	2,400	2,400	2,400
347246-714	Swimming-Instructional	2,711	3,000	3,000	3,000	3,000
347250-000	Senior Adult-Instructional	3,020	7,000	4,689	7,000	7,000
347250-100	Senior Adult-Other	88	2,600	1,500	2,500	2,500
347261-707	Tennis-Memberships	27,696	25,000	26,418	26,000	27,000
347263-707	Tennis-Tournament Fees	1,203	-	-	-	-
347266-707	Tennis Fees	16,934	16,000	15,453	15,000	16,000
347268-707	Tennis-Group Lessons	40,351	30,000	39,172	39,000	40,000
347292-719	WHRCC Instructional Activities	-	-	91	-	-
347292-720	WHRCC Non-Instructional Activity	11,448	12,000	13,073	13,000	13,000
347292-735	WHRCC Summer Program	10,421	12,000	13,000	12,000	12,000
347395-720	COL-Community Theatre	-	30,000	-	30,000	30,000
347400-705	PR-Special Events-Fees	10,495	14,000	18,839	16,000	17,000
347500-100	School Board Facility Use Agreement	-	10,000	20,000	10,000	10,000
347512-726	AF-RussMatt Rent	-	32,000	30,000	25,000	-
347515-726	Concession Sales - Alcohol	7,951	10,000	5,962	10,000	10,000
347517-726	COL Stadium-Other Rentals	17,595	10,000	1,100	-	-
347591-000	Rental-MLK Park Facilities	660	1,000	1,000	1,000	1,000
347591-722	Rental-Senior Adult Center	9,580	10,000	13,056	13,000	14,000
347594-502	Rental-Bldg - Fieldhouse	243,895	300,000	263,307	300,000	300,000
347596-000	Rental-Bldg - WHRCC	3,213	1,500	5,048	5,000	-
347597-000	Rental-Bldg - Rotary Pk	4,779	6,000	8,134	7,000	8,000
347597-100	Rental-Lions Club	4,514	10,000	9,388	10,000	10,000
347597-150	Rental-Woman's Club	950	600	500	600	600
347597-175	Rental-Nora Mayo Hall	3,500	25,000	25,000	25,000	25,000
347597-200	Rotary Park- Instruct. Activity	6,355	8,000	8,000	8,000	8,000
347597-500	Rental - Staffing	68,948	65,000	75,000	80,000	80,000
347597-711	AF-Field Rental Staff	28,168	22,000	19,500	22,000	22,000
347597-735	Rental-Garden Center	15,800	25,000	21,333	25,000	25,000
347598-000	Rental-Other Parks	4,357	5,000	4,172	5,000	5,000
Total Cultural / Recreation		\$ 946,319	\$ 1,213,700	\$ 1,152,039	\$ 1,272,800	\$ 1,255,800
<i>Misc - Violation of Local Ordinance</i>						
354000-100	Code Enforcement Assessments	\$ 161,367	\$ 175,000	\$ 116,932	\$ 175,000	\$ 175,000
354100-110	Pol-Fines for Non-Compliance	4	-	-	-	-
354200-202	Pol-Fines & Forfeitures	102,727	94,000	76,334	90,000	95,000
354222-202	Pol-Parking Fines	19,796	20,000	14,299	20,000	22,000
Total Misc - Violation of Local Ordinance		\$ 283,894	\$ 289,000	\$ 207,565	\$ 285,000	\$ 292,000
<i>Judgments & Fines</i>						
351200-000	Police-Restitutions/Confiscation	\$ 11,612	\$ 12,000	\$ 14,150	\$ 14,000	\$ 14,000
Total Judgments & Fines		\$ 11,612	\$ 12,000	\$ 14,150	\$ 14,000	\$ 14,000
<i>Interest Earnings</i>						
361004-000	Interest-Other	\$ 20,701	\$ 25,000	\$ 23,000	\$ 25,000	\$ 25,000
361100-000	Interest on Investments	25,487	30,000	30,000	227,525	200,000
Total Interest Earnings		\$ 46,187	\$ 55,000	\$ 53,000	\$ 252,525	\$ 225,000
<i>Misc - Sales</i>						
364413-000	Sale of Assets-Surplus	\$ 39	\$ 100	\$ -	\$ -	\$ -
364414-000	Sale of Assets-Capital	20,338	20,000	-	-	-
Total Misc - Sales		\$ 20,376	\$ 20,100	\$ -	\$ -	\$ -

General Fund Budgeted Revenues

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Misc - Other Revenues</i>						
358250-000	Assets Seized - Local and State Agencies	\$ 4,324	\$ -	\$ -	\$ -	\$ -
366100-000	Donation	10,880	11,000	11,699	11,000	11,000
366100-100	Donation-Restricted	14,451	-	-	-	-
369000-000	Miscellaneous Revenue	15,098	25,000	15,000	25,000	25,000
369000-415	NSF Fee Recoveries	60	-	100	-	-
369502-000	Commission-Sales Tax	610	500	500	500	500
369901-000	Police - Other Income	26,138	15,000	30,000	20,000	20,000
369901-005	Police Copies	5,743	5,000	6,284	5,000	5,000
369901-010	Police Fingerprints & Photos	320	1,000	400	1,000	1,000
369901-015	Police Reimb. from PSC-IPS	46,567	89,960	100,100	100,000	100,000
369901-020	Police-Security Detail	306,868	305,000	366,701	350,000	350,000
369909-000	Revenue-Other Misc	804	750	750	750	750
369909-100	Commission-County Impact	240,905	245,000	252,536	250,000	250,000
369950-000	P-Card Rebate	62,693	65,000	65,000	65,000	65,000
Total Misc - Other Revenues		\$ 735,460	\$ 763,210	\$ 849,070	\$ 828,250	\$ 828,250
<i>Debt Proceeds</i>						
339000-000	County Debt Proceeds	\$ 701,827	\$ 703,954	\$ 703,954	\$ 700,621	\$ 701,982
Total Debt Proceeds		\$ 701,827	\$ 703,954	\$ 703,954	\$ 700,621	\$ 701,982
<i>Misc - Rent and Royalty</i>						
362100-000	Rental-Misc Other	\$ 34,939	\$ 34,400	\$ 35,513	\$ 36,000	\$ 36,000
Total Misc - Rent and Royalty		\$ 34,939	\$ 34,400	\$ 35,513	\$ 36,000	\$ 36,000
<i>Other Charges for Services</i>						
349000-000	Administrative Fees for Code Lien/Violation Respor	\$ 44,621	\$ 42,000	\$ 50,449	\$ 45,000	\$ 48,000
349106-000	Administration Fee-Airport	178,371	175,715	175,715	192,605	192,605
349113-000	Administration Fee-Bldg Safety	156,966	114,620	114,620	131,168	131,168
349401-000	Administration Fee-Solid Waste	305,671	329,172	329,172	349,179	349,179
349403-000	Administration Fee-Utility	1,165,605	1,409,784	1,409,784	1,411,197	1,411,197
349404-000	Administration Fee-Cemetery	16,898	19,553	19,553	19,822	19,822
349406-000	Administration Fee-Library	72,475	72,621	72,621	80,139	80,139
349407-000	Administration Fee-CRA	64,964	85,152	85,152	78,808	78,808
349408-000	Administration Fee-Stormwater	60,083	74,244	74,244	67,197	67,197
349409-000	Administration Fee-Willowbrook	39,429	42,516	42,516	40,840	40,840
Total Other Charges for Services		\$ 2,105,083	\$ 2,365,377	\$ 2,373,826	\$ 2,415,955	\$ 2,418,955
<i>Interfund Transfers</i>						
381000-107	Transfer from Cemeteries	\$ -	\$ 127,013	\$ 127,013	\$ -	\$ -
381000-108	Transfer from Downtown CRA	767,610	891,488	891,488	880,660	881,204
381000-109	Transfer from Florence Villa CRA	106,179	148,622	148,622	114,582	114,638
381000-111	Transfer from Federal Building Fund	75,000	50,000	50,000	-	-
381000-113	Transfer from Building Safety	470,306	512,000	512,000	600,000	600,000
381000-114	Transfer from Impact Fee Fund	630,000	1,349,788	1,349,788	745,000	500,000

General Fund Budgeted Revenues

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
381000-302	Transfer from Capital Depletion Fund	67,858	-	-	-	-
381000-304	Transfer from 2007 Bond Constr.	91,974	-	-	-	-
381000-306	Transfer from 2015 Constr. Fund	400,000	-	-	-	-
381000-402	Transfer from Utility Fund	165,000	165,000	165,000	-	-
381000-501	Transfer from Internal Service Fund	800,000	-	-	850,000	-
381000-502	Transfer from Motor Pool Fund	150,000	-	-	-	-
Total Interfund Transfers		\$ 3,723,927	\$ 3,243,911	\$ 3,243,911	\$ 3,190,242	\$ 2,095,842
<i>Contributions - Other Funds</i>						
382100-401	Contribution from Solid Waste	\$ 1,228,000	\$ 1,228,000	\$ 1,228,000	\$ 1,228,000	\$ 1,228,000
382100-402	Contribution from Utility Fund	4,865,000	4,565,000	4,565,000	4,440,036	4,440,036
Total Contributions - Other Funds		\$ 6,093,000	\$ 5,793,000	\$ 5,793,000	\$ 5,668,036	\$ 5,668,036
REVENUES Total		\$ 52,618,100	\$ 53,734,058	\$ 54,328,995	\$ 59,333,305	\$ 59,703,985

Budget Narrative

Total Revenues budgeted in the General Fund for FY 2023 are \$59,333,305, which represents an increase of 10.42% over budgeted FY 2022. The largest contributor to this increase is Ad Valorem taxes that increased \$3,209,830, or 17.20%. An increase in property values boosted this revenue source and allowed the City Commission to make the decision to lower the millage rate from 6.7900 mills to 6.5900 mills, the first millage reduction in four years.

As the economy teeters on the verge of a recession and interest rates continue to rise, economic based revenue such as fuel taxes, franchise fees, utility service taxes and interest income were increased for FY 2023. The combined increase in these revenues is \$2,056,191 over FY 2022 budget.

General Fund

Budgeted Expenses by Cost Center

Cost Center Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES					
City Commission	\$ 112,154	\$ 148,243	\$ 133,885	\$ 155,461	\$ 153,461
Legal	439,600	468,911	518,912	471,865	471,865
City Clerk	263,961	310,354	270,026	264,782	264,782
City Manager	845,348	939,063	861,850	1,580,184	1,429,834
Finance	1,182,493	1,249,014	1,051,859	1,316,676	1,316,676
Code Compliance	453,109	513,118	400,854	713,850	665,795
Police Services	11,560,313	12,307,352	11,617,124	13,664,270	13,546,082
Fire Services	9,130,999	10,183,242	8,970,077	11,066,578	10,886,853
Parks & Grounds	1,569,262	2,246,508	2,023,960	2,569,815	2,413,231
Parks & Recreation Administration	479,936	745,864	580,172	818,625	667,588
Aquatics	350,134	425,810	378,443	681,812	752,518
Senior Adult Center	277,610	288,071	250,025	314,636	313,486
Fieldhouse and Conference Center	1,137,296	1,388,057	1,186,909	1,877,435	1,544,186
Tennis	219,939	235,424	214,130	250,315	237,315
Winter Haven Recreation & Cultural Center	324,658	426,656	360,531	464,761	467,711
Leisure Park Rentals	244,150	83,395	85,854	277,997	275,397
Acitivity Fields	1,349,635	1,575,481	1,492,380	1,654,766	3,632,812
Nora Mayo Hall	484,338	368,302	261,253	359,718	359,568
Streets	1,963,633	3,015,268	2,589,415	3,598,636	3,016,855
Planning	656,121	973,559	952,929	1,035,812	869,242
Non-Departmental	16,986,939	17,342,366	17,119,944	16,195,311	16,694,092
EXPENSES Total	\$ 50,031,627	\$ 55,234,058	\$ 51,320,532	\$ 59,333,305	\$ 59,979,349

Budget Narrative

The largest driver of the \$4,099,247 increase in total General Fund expenses is Personnel Services across all cost centers, which increased \$3,486,804 over FY 2022. All departments throughout the City experienced a change in Personnel Services because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees. Within the General Fund, the increase in Personnel Services also includes the addition of 18.93 Authorized Personnel FTE at a cost of \$974,295 for salaries and associated benefits.

Just as with revenue, expenses are increased for FY 2023 due to the anticipated increase in prices for goods and services attributable to supply chain issues and inflationary prices. The City of Winter Haven expects these economic issues to continue well into FY 2023.

GENERAL FUND CITY COMMISSION

Mission Statement

To prudently govern City resources, growth, development, and public service delivery ensuring the fundamental needs and interests of citizens, property owners, and businesses in Winter Haven are protected and served.

City of Winter Haven Values

Integrity/Respect: Do the right thing; Work as a united team; Open and honest communication; Self-policing; Fair; Personal accountability.

Financial Stewardship: Shared resources; Strong stewards of resources and time; Transparency; Clear focus on priorities; Team understanding of the budget and individual contributions; Defined procurement procedures; Interdepartmental coordination and communication; Work is completed on time; Pursue creative funding sources; Electronically accessible financial information; Financial audits are strong.

Inclusive: Extensive orientation process for new employees; Training, mentoring, and coaching tools are common practice; cross functional teamwork regularly applied; Leadership-employee interaction; Citizen involvement and neighborhood engagement; Strong social media engagement; Celebrate service of the community; Support citizens and community partners; Celebrate diversity in people and cultural events; Collaborations for positive relationships.

Visionary: Pursue “Best Practices”; Future-thinking while engaging employees; Actively seek employee input; Recognize and award visionary thinking; Invest time for “Outside the box thinking”; Engage with outside partners regarding trends and approaches.

Exceptional Service: Timely responses – find the answer always; Respectful, honest, and genuine in all interactions; Strong citizen advocates and partners; High cooperation and engagement; Adaptable and resilient; Exceed expectations, Proactive – Get to the YES; Deliver results/

City Commission - 001-00-101

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 47,233	\$ 48,462	\$ 43,795	\$ 47,991	\$ 47,991
2101	FICA Taxes	4,715	3,708	4,341	5,202	5,202
2301	Life & Health Insurance	15,806	16,901	15,627	19,493	19,493
2401	Workers' Compensation	38	42	42	45	45
<i>Total Personnel Services</i>		\$ 67,791	\$ 69,113	\$ 63,805	\$ 72,731	\$ 72,731
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ -	\$ 500	\$ 500	\$ 500	\$ 500
4001	Travel-Non local	3,750	22,000	15,000	22,000	22,000
4003	Training-Required-Instructional	-	200	100	200	200
4004	Travel-Local Mileage & Comm. Exp	21,713	20,000	20,000	20,000	20,000
4201	Postage	-	25	25	25	25
4702	Printing & Binding	-	250	250	250	250
4801	Advertising	-	550	550	550	550
4802	Promotional/Marketing	-	500	500	500	500
4803	Community Involvement	1,182	10,000	12,000	12,000	10,000
4804	Sponsorships	-	1,000	750	1,000	1,000
4992	Special Events	-	4,000	-	4,000	4,000
5101	Office Supplies	318	950	950	950	950
5208	Uniform, Protect Clothing	148	400	400	400	400
5401	Memberships & Subscriptions	11,688	12,000	13,000	14,000	14,000
5404	Employee Dev-Material & Training	25	600	300	600	600
5406	Employee Dev-Food & Supplies	-	400	-	-	-
5407	Employee Dev-Recog & Apprec	176	255	255	255	255
5990	County Property Taxes	5,362	5,500	5,500	5,500	5,500
<i>Total Operating Services</i>		\$ 44,363	\$ 79,130	\$ 70,080	\$ 82,730	\$ 80,730
EXPENSES Total		\$ 112,154	\$ 148,243	\$ 133,885	\$ 155,461	\$ 153,461
Authorized Personnel (FTEs)		5.00	5.00	5.00	5.00	5.00

GENERAL FUND

LEGAL

The Legal division consists of the costs associated with a private law firm under contract with the City of Winter Haven to provide general legal counsel services. These services are provided by John Murphy from the law firm Boswell & Dunlap, LLP. In addition to general counsel, the City contracts with the Thompson, Sizemore, Gonzalez and Hearing law firm to provide labor relations counsel. These legal services are budgeted in various cost center under the line item "Professional Services – Legal".

Mission Statement

To responsively provide sound legal representation, counsel and service to the City Commission, City Manager, City departments, offices and agencies responsible for administering municipal resources, programs and services in Winter Haven.

Legal - 001-00-102

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
2301	Life & Health Insurance	\$ 14,676	\$ 16,901	\$ 16,902	\$ 19,855	\$ 19,855
<i>Total Personnel Services</i>		\$ 14,676	\$ 16,901	\$ 16,902	\$ 19,855	\$ 19,855
<i>Operating Services</i>						
3103	Prof.Svc.-Legal	\$ 424,924	\$ 450,000	\$ 500,000	\$ 450,000	\$ 450,000
4001	Travel-Non local	-	1,400	1,400	1,400	1,400
4003	Training-Required-Instructional	-	275	275	275	275
5101	Office Supplies	-	300	300	300	300
5401	Memberships & Subscriptions	-	35	35	35	35
<i>Total Operating Services</i>		\$ 424,924	\$ 452,010	\$ 502,010	\$ 452,010	\$ 452,010
EXPENSES Total		\$ 439,600	\$ 468,911	\$ 518,912	\$ 471,865	\$ 471,865
Authorized Personnel (FTEs)		-	-	-	-	-

GENERAL FUND

CITY CLERK

Mission Statement

To provide administrative support and serve the Mayor and City Commissioners as well as provide quality services to the community in an ethical, impartial, and professional manner.

Services and Functional Responsibilities

Attend All City Commission Meetings; Produce Official Recordings Commission Meetings; Prepare Minutes of Commission Meetings; Record Custodian for the City; Prepare Legal Compliance of Public Notices; Conduct Municipal Elections; Respond to All Records Request.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Inclusive, Visionary					
Respond to External Public Records Request	422	513	450	450	450
Proclamations Prepared	33	49	56	50	50

Goals

Granicus Boards & Commissions - Building transparency and citizen interaction by allowing the public to view board makeup and vacancies in real time.

City Value Alignment: Inclusive, Exceptional Service

Citywide Staff Training – Continuing to build knowledge and compliance across City departments regarding records management and public records requests.

City Value Alignment: Inclusive, Visionary

City Clerk - 001-00-105 Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 147,824	\$ 154,858	\$ 117,871	\$ 144,715	\$ 144,715
1401	Overtime	-	100	100	100	100
2101	FICA Taxes	11,113	11,847	8,889	11,079	11,079
2201	General Pension Fund Contrib	30,522	26,599	25,727	25,379	25,379
2204	401(a) Pension Contribution	4,662	4,797	2,594	3,757	3,757
2301	Life & Health Insurance	16,973	18,509	12,437	30,296	30,296
2303	Disability Benefit - 401(a) Participants	39	107	35	90	90
2401	Workers' Compensation	129	126	126	135	135
2501	Unemployment Compensation	-	-	482	-	-
<i>Total Personnel Services</i>		\$ 211,262	\$ 216,943	\$ 168,261	\$ 215,551	\$ 215,551
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 4,566	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
3404	Contract Svc. - Other	3,150	-	3,500	-	-
4001	Travel-Non local	2,635	2,500	5,000	2,500	2,500
4003	Training-Required-Instructional	200	350	350	350	350
4201	Postage	161	100	100	100	100
4401	Rentals & Leases	12,474	12,786	13,000	13,106	13,106
4702	Printing & Binding	18	-	-	-	-
4801	Advertising	25,160	20,000	20,000	20,000	20,000
4802	Promotional/Marketing	-	-	150	-	-
4803	Community Involvement	615	500	500	500	500
4903	Election Expense	447	45,000	45,000	500	500
5101	Office Supplies	1,876	1,600	2,500	1,600	1,600
5102	Tools,Equip under \$1,000	-	150	-	150	150
5204	Copier Use & Supplies	10	375	375	375	375
5208	Uniform, Protect Clothing	-	100	100	100	100
5401	Memberships & Subscriptions	730	1,500	1,640	1,500	1,500
5404	Employee Dev-Material & Training	168	1,300	1,300	1,300	1,300
5405	Empl Dev-Books,Accreditation,Assessmt	10	50	50	50	50
5406	Employee Dev-Food & Supplies	481	100	1,200	100	100
<i>Total Operating Services</i>		\$ 52,699	\$ 93,411	\$ 101,765	\$ 49,231	\$ 49,231
EXPENSES Total		\$ 263,961	\$ 310,354	\$ 270,026	\$ 264,782	\$ 264,782
Authorized Personnel (FTEs)		2.00	2.00	2.00	2.00	2.00

Budget Narrative

Personnel Services in FY 2023 remained at the same level as FY 2022 even with an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees due to the resignation of the current Record Administrator/Deputy City Clerk and the hiring of a replacement. Operating Services are down \$44,180 because Election Expense is negligible due to there being no Municipal Election in FY 2023.

Authorized Personnel FTE has remained at 2.00 for the City Clerk department over the past several years. There are no intentions currently to expand the staff.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
City Clerk	1.00	1.00	1.00	1.00
Record Administrator/Deputy City Clerk	1.00	1.00	1.00	1.00
Authorized Personnel (FTEs)	2.00	2.00	2.00	2.00

GENERAL FUND

CITY MANAGER

Mission Statement

To strategically, professionally, proficiently and soundly administer City government finance, growth and development, utility, leisure, public safety, infrastructure systems, and staff such that, through visionary and effective leadership, Winter Haven residents, business owners, and visitors gain the most value and benefit from municipal resources, programs, and services afforded by the City Commission.

Services and Functional Responsibilities

City Manager: Facilitating the implementation of policies set by the Commission, Public Communications, Community Outreach, Operations Oversight, Develop and Manage Strategic Partnerships

Diversity and Inclusivity: Promote an inclusive environment, Serve as a Resource for Community Members, Training, Cultural Events and Activities, Lead the Diversity and Inclusion Employee Team

Public Affairs and Communications: Media Relations, Internal and External Communications, City Branding, Legislative Affairs, City Website and Communications Platforms, Public Engagement

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Inclusive, Visionary					
Number of Diversity and Inclusivity Functions	N/A	10	16	16	16
Number of Website Pageviews	1,327,697	1,365,389	1,399,524	1,434,512	1,470,375
Facebook Communication - Page Reach	N/A	234,829	246,570	258,899	271,844
LinkedIn - Page Views	N/A	N/A	650	1,200	1,500

Goals and Objectives

Develop City Brand: Create a brand package covering all departments, divisions and key initiatives. This toolkit will be available to all City employees and external stakeholders, facilitating the consistent presentation of official City assets.

Website Update: Update the City website to achieve improved navigability and citizen engagement. Include tools for easy two-way communication with City staff and Citizens. Ultimately, create a virtual City Hall.

Citizen Survey: Launch a year-round citizen engagement survey tool. This will be used to collect feedback from citizens across the City throughout the year, facilitating relevant information to the City Commission and timely responses from City staff.

City Manager - 001-01-103

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 565,564	\$ 590,494	\$ 568,926	\$ 673,216	\$ 673,216
1601	Vehicle Compensation	10,387	10,200	10,200	10,200	10,200
2101	FICA Taxes	36,745	45,954	35,605	52,282	52,282
2201	General Pension Fund Contrib	5,492	-	115	-	-
2204	401(a) Pension Contribution	68,945	79,389	73,579	91,946	91,946
2301	Life & Health Insurance	50,508	61,495	44,363	50,395	50,395
2302	Director's Life & Disability	18,750	18,800	18,291	23,450	23,450
2303	Disability Benefit - 401(a) Participants	30	237	77	102	102
2401	Workers' Compensation	477	494	494	643	643
2501	Unemployment Compensation	424	-	-	-	-
Total Personnel Services		\$ 757,321	\$ 807,063	\$ 751,650	\$ 902,234	\$ 902,234
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 60,708	\$ 100,000	\$ 60,000	\$ 165,000	\$ 165,000
3404	Contract Svc. - Other	3,062	-	-	170,000	20,000
4001	Travel-Non local	1,166	9,000	9,000	24,000	24,000
4201	Postage	156	150	200	150	150
4702	Printing & Binding	9	300	-	-	-
4801	Advertising	-	100	-	100	100
4802	Promotional/Marketing	2,050	800	4,000	20,000	20,000
4803	Community Involvement	1,435	5,000	3,500	5,000	5,000
4804	Sponsorships	-	2,000	2,000	5,000	5,000
4992	Special Events	516	-	100	-	-
5101	Office Supplies	1,114	700	1,500	1,000	1,000
5102	Tools, Equip under \$1,000	416	250	6,500	500	500
5204	Copier Use & Supplies	2,278	2,550	3,500	2,550	2,550
5208	Uniform, Protect Clothing	25	350	-	900	500
5209	Housekeeping Supplies	-	250	-	250	250
5210	Program Related Expense	-	-	8,000	23,000	23,000
5401	Memberships & Subscriptions	9,207	8,000	8,000	8,000	8,000
5402	IT Subscriptions, Licenses, Maintenance Renewals	-	-	1,000	-	-
5404	Employee Dev-Material & Training	2,893	1,000	1,000	1,000	1,000
5405	Empl Dev-Books, Accreditation, Assessmt	50	-	-	-	-
5406	Employee Dev-Food & Supplies	2,261	1,000	1,500	1,000	1,000
5407	Employee Dev-Recog & Apprec	681	500	250	500	500
5604	Employee Relations	-	50	150	-	50
Total Operating Services		\$ 88,027	\$ 132,000	\$ 110,200	\$ 427,950	\$ 277,600
<i>Grant & Aid</i>						
8209	WH Main Street	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
8217	Polk Vision	-	-	-	5,000	5,000
8225	Economic Development	-	-	-	165,000	165,000
9602	Tourism Dev & Prom	-	-	-	60,000	60,000
Total Grant & Aid		\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
EXPENSES Total		\$ 845,348	\$ 939,063	\$ 861,850	\$ 1,580,184	\$ 1,429,834
Authorized Personnel (FTEs)		5.00	5.00	5.00	6.92	6.92

Budget Narrative

The total budget for City Manager totals \$1,580,184 for FY 2023, which represents an increase of \$641,121 (68.27%) as compared the FY 2022 budget. A major portion of this increase is attributable to moving contribution to Community Partners (\$250,000) from the General Fund Non-Departmental expenses to the City Manager's budget.

Personnel Services increased \$95,171 because of an authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees, as well as the addition of a Director of Public Affairs and Communications during FY 2022 and Public Affairs and Communications Interns for FY 2023.

Operating Services increased \$295,950 with the primary drivers of this increase to be increased public awareness through website design, City branding, marketing, and Diversity and Inclusion program expenses.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	-	-	-
Deputy City Manager	-	1.00	1.00	1.00
Director of Diversity & Inclusivity	1.00	1.00	1.00	1.00
Director of Public Affairs and Communications	-	1.00	1.00	1.00
Assistant to the City Manager	1.00	-	1.00	1.00
Chief Executive Assistant	-	1.00	-	-
Senior Executive Assistant	1.00	-	-	-
Public Affairs and Communications Interns	-	-	1.92	1.92
Authorized Personnel (FTEs)	5.00	5.00	6.92	6.92

As mentioned above, the addition of the Director of Public Affairs and Communication and Public Affairs and Communications Interns has increased the City Manager's Authorized Personnel FTE from 5.00 in FY 2022 to 6.92 in FY 2023.

GENERAL FUND

FINANCIAL SERVICES

Mission Statement

To provide assurance to the City's Employees, Commission, and Citizens of the long-term financial viability of the City through the development of sound financial policies and practices as well as accurately measuring and effectively managing the City's financial resources and assets.

Services and Functional Responsibilities

Financial Reporting, Accounting, Accounts Payable, Budgeting, Treasury, Debt Management, Payroll, Procurement, Risk Management, and Courier/Mail Service.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Financial Stewardship					
Audited ACFR Published by March 31 of Subsequent Year	3/31/21	3/29/22	3/15/23	3/10/24	3/10/25
Bond Rating Maintained or Upgraded	Maintain AA	Maintain AA	Maintain AA	Maintain AA	Maintain AA
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes	Yes
GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes	Yes
Number of Times Month Closed by 15th of following month (new for FY23)	N/A	N/A	N/A	12	12
Inclusive					
Number of Quarterly Finance Training Sessions for City Employees (new for FY23)	N/A	N/A	N/A	4	4

Goals and Objectives

Implement Budgeting Software: Budgeting software will provide a more efficient and accurate budgeting process to all departments of the City as well as offering financial transparency to our Citizens. Implementation and training will begin in the first quarter of fiscal year 2023 with plans for use of the workforce portion of the software for preparation of the City's 2024 Budget and full use of the software for the City's 2025 Budget.

City Value Alignment: Financial Stewardship, Visionary, Exceptional Service

Succession Planning: Establish a career path for Finance employees in order to promote commitment and longevity within our workforce. This plan will include collaborating with local colleges to hire interns as training for postgraduate employment with either the City or other government organizations. Reorganization of current positions will be implemented with the City's 2023 Budget. Recruitment of interns will begin in the first quarter of fiscal year 2023.

City Value Alignment: Inclusive, Visionary

Financial Services Department - 001-03-111

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 827,788	\$ 824,720	\$ 712,128	\$ 849,170	\$ 849,170
1401	Overtime	248	200	234	500	500
2101	FICA Taxes	60,081	63,107	51,438	65,000	65,000
2201	General Pension Fund Contrib	62,097	53,528	51,300	52,739	52,739
2204	401(a) Pension Contribution	40,751	49,100	42,251	53,189	53,189
2301	Life & Health Insurance	121,270	159,816	112,268	193,240	193,240
2302	Director's Life & Disability	4,213	4,200	4,300	4,578	4,578
2303	Disability Benefit - 401(a) Participants	118	654	461	720	720
2401	Workers' Compensation	1,042	1,144	1,144	1,331	1,331
2501	Unemployment Compensation	550	-	-	-	-
<i>Total Personnel Services</i>		\$ 1,118,159	\$ 1,156,469	\$ 975,524	\$ 1,220,467	\$ 1,220,467
<i>Operating Services</i>						
3102	Prof.Svc.-Medical	\$ -	\$ 300	\$ -	\$ -	\$ -
3103	Prof.Svc.-Legal	209	-	-	-	-
3105	Prof.Svc.-Other	31,600	48,000	40,000	45,000	45,000
3404	Contract Svc. - Other	493	-	-	-	-
4001	Travel-Non local	163	2,200	1,000	9,150	9,150
4003	Training-Required-Instructional	1,891	4,250	1,500	6,100	6,100
4004	Travel-Local Mileage & Comm. Exp	-	200	-	200	200
4201	Postage	6,768	8,500	7,000	8,000	8,000
4401	Rentals & Leases	2,359	2,700	2,500	2,500	2,500
4602	Rep & Mtn Building & Grounds	3	-	-	-	-
4606	Rep & Mtn Vehicle Base Cost	1,344	1,344	1,344	1,344	1,344
4607	Rep & Mtn Automotive Parts	-	-	100	100	100
4608	Rep & Mtn Automotive Labor	-	-	100	100	100
4702	Printing & Binding	2,464	3,300	5,000	4,000	4,000
4801	Advertising	1,009	4,000	1,500	2,000	2,000
4803	Community Involvement	39	110	100	150	150
4960	License	4,080	4,300	4,500	4,080	4,080
5101	Office Supplies	2,255	1,900	2,000	2,000	2,000
5102	Tools,Equip under \$1,000	-	100	400	-	-
5203	Motor Fuels & Lubricants	1,304	1,500	1,500	1,500	1,500
5204	Copier Use & Supplies	1,869	2,500	2,000	2,000	2,000
5208	Uniform, Protect Clothing	119	150	-	150	150
5209	Housekeeping Supplies	74	500	100	150	150
5401	Memberships & Subscriptions	3,200	3,000	3,000	3,500	3,500
5404	Employee Dev-Material & Training	549	1,300	500	1,000	1,000
5406	Employee Dev-Food & Supplies	214	200	-	500	500
5407	Employee Dev-Recog & Apprec	135	-	-	500	500
<i>Total Operating Services</i>		\$ 62,139	\$ 90,354	\$ 74,144	\$ 94,024	\$ 94,024
<i>Capital</i>						
6403	Capital Depletion Reserve	\$ 2,195	\$ 2,191	\$ 2,191	\$ 2,185	\$ 2,185
<i>Total Capital</i>		\$ 2,195	\$ 2,191	\$ 2,191	\$ 2,185	\$ 2,185
EXPENSES Total		\$ 1,182,493	\$ 1,249,014	\$ 1,051,859	\$ 1,316,676	\$ 1,316,676
Authorized Personnel (FTEs)		13.00	13.00	13.00	13.50	13.50

Budget Narrative

The total budget for Financial Services totals \$1,316,676 for FY 2023, which represents an increase of \$67,662 (5.42%) as compared the FY 2022 budget.

Personnel Services increased \$63,998 because of an authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees, as well as salary increases resulting from staff restructuring and reclassification.

Operating Services increased nominally at \$3,670 with the largest line item increase to Training and Travel.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Financial Services Department Director	1.00	1.00	1.00	1.00
Asst. Financial Services Dept. Director	1.00	1.00	1.00	1.00
Accounting Manager	-	-	1.00	1.00
Procurement Officer	1.00	1.00	1.00	1.00
Chief Accountant	1.00	1.00	1.00	1.00
Administrative Services' Manager	1.00	1.00	1.00	1.00
Grant/Fixed Asset Accountant	-	-	1.00	1.00
Budget Analyst	1.00	1.00	-	-
Accounting & Payroll Specialist	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Procurement Specialist	-	1.00	1.00	1.00
Buyer	1.00	-	-	-
Executive Assistant	1.00	1.00	-	-
Accounting Clerk II	2.00	2.00	2.00	2.00
Mail Courier	1.00	1.00	1.00	1.00
Accounting Intern	-	-	0.50	0.50
Authorized Personnel (FTEs)	13.00	13.00	13.50	13.50

Authorized personnel for Financial Services increased by .50 FTEs to account for the new Accounting Intern position. The department will collaborate with local colleges to hire a junior or senior, majoring in Accounting, to provide practical experience for postgraduate employment either with the City, or with other government organizations.

The Budget Analyst position was reclassified to an Accounting Manager and the Executive Assistant position was reclassified to a Grant / Fixed Asset Accountant.

GENERAL FUND

PUBLIC SAFETY

Mission Statement

The Winter Haven Public Safety Department is committed to the delivery of the most reliable, professional, and quality service to the citizens we serve through best practices, engagement, and community services.

Services and Functional Responsibilities

The Department of Public Safety encompasses the Fire Department (Fire Services), Police Department (Law Enforcement Services) and Safe Neighborhoods (Code Compliance).

Department Professional Goals and Objectives

With an overall combined budget for FY 2023 of \$25,444,698, the primary goals for all three functions of Public Safety is to protect life, protect property, and improve the quality of life for citizens through the use of our professional approach to community engagement and safety through the effective and innovative use of information, technology, and contemporary public safety practices. Additionally the Department, through training and technology is investing in the mental health of its employees.

Outcomes:

- Strong relationships between public safety and the community by working together to identify issues related to safety and quality of life, and then implementing strategies to deal with the problem. Sustained support of the Public Safety Neighborhood Initiatives is one such strategy.
- Increased public/private partnership Initiatives to improve safety and quality of life in the community. This is accomplished by including as many internal and external stakeholders when developing visionary and progressive strategies for a better community.
- The mental health of our first responders are paramount to our ability to provide quality and sustained service to our community. If the service provider is not mentally healthy, how can we expect them to provide a healthy response to our citizens? Public safety has invested in a wellness smart phone app that is available to all employees, retirees and their families, to help them cope with the stresses of the job. Additionally, the Licensed Clinical Social Worker will be able to provide additional training and counseling services to our internal staff.

City Value Alignment: Integrity/Respect, Financial Stewardship, Inclusive, Visionary, Exceptional Service

GENERAL FUND

POLICE SERVICES

Mission Statement

The Winter Haven Public Safety Department is committed to the delivery of professional services, which enhance the health, safety and quality of life in our community.

Services and Functional Responsibilities

Providing law enforcement services to the City of Winter Haven.

Goals and Objectives

To enhance our professional approach to community safety through the effective and innovative use of information, technology, and contemporary public safety practices: For FY 2023, \$8,523,486 will be invested into salaries, equipment, technology and training to improve quality of life issues, and to respond to and reduce crime. Economists and scholars agree that a decreasing crime rate can have a positive effect on economic and population growth. Businesses and citizens look for a city that is safe to invest and move to. In 2021, the crime rate decreased 16.6%.

City Value Alignment: Financial Stewardship, Exceptional Service

To provide “world class customer service through community education, engagement, and partnerships

Mental illness and homeless is a growing issue that places a strain on law enforcement services. Law enforcement is not the best-suited solution to this issue. Following best practices of other agencies, it is anticipated that the creation of a Licensed Clinical Social Worker position/program will have a positive and sustainable solution and produce the following outcomes.

- Reduced calls for service: One study found a 34% decrease in minor crimes involving mentally ill (Science Advances, 2022)
- Reduced encounters with law enforcement
- Minimize arrests of mentally ill
- Reduce use of force involving mentally ill
- Increased connection to resources
- Reduction of Baker Acts

City Value Alignment: Visionary, Exceptional Service

To provide a professional environment that attracts, retains, recognizes, and professionally develops our diverse workforce: For FY 2023, \$37,390 will be invested in training. This training will cover but not be limited to the use of technology, medical aid, use of force/de-escalation and investigations. Listed below are key outcomes for investment in training.

- Critical Incident Training, dealing with mentally ill, and de-escalation: In 2021, two persons were prevented from committing suicide due to CIT techniques. Use of force dropped 15.2% in 2021.
- Medical Aid: In 2021, officers used NARCAN (for opioid overdose) to save 24 lives and tourniquets to save two lives.

- **TASER Instructor:** In 2021, two trainers were certified as Master TASER instructors, which allows the department to train our own instructors. So far, in 2022, 10 additional instructors have been certified saving the City \$5,810.
City Value Alignment: Financial Stewardship, Visionary, Exceptional Service

Police Services - 001-05-200

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES - POLICE SERVICES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 5,646,234	\$ 5,677,944	\$ 5,340,093	\$ 6,355,347	\$ 6,355,347
1305	Police Security Detail	311,063	300,000	359,853	398,800	398,800
1401	Overtime	166,874	241,380	294,447	241,380	241,380
1501	Special Pay	96,827	89,500	60,454	180,280	180,280
2101	FICA Taxes	455,414	482,625	444,071	548,950	548,950
2201	General Pension Fund Contrib	155,385	134,119	104,024	95,674	95,674
2202	Police Pension Contrib	857,447	1,003,466	867,971	1,011,135	1,011,135
2204	401(a) Pension Contribution	45,758	42,708	32,499	52,490	52,490
2301	Life & Health Insurance	1,028,886	1,281,559	995,057	1,475,509	1,475,509
2302	Director's Life & Disability	5,436	-	-	2,990	2,990
2303	Disability Benefit - 401(a) Participants	415	736	512	1,004	1,004
2401	Workers' Compensation	91,309	93,940	93,940	120,412	120,412
2501	Unemployment Compensation	2,036	-	-	-	-
Total Personnel Services		\$ 8,863,086	\$ 9,347,977	\$ 8,592,921	\$ 10,483,971	\$ 10,483,971
<i>Operating Services</i>						
3102	Prof.Svc.-Medical	\$ -	\$ -	\$ 33,600	\$ -	\$ -
3103	Prof.Svc.-Legal	52,590	1,000	1,000	1,000	1,000
3105	Prof.Svc.-Other	33,096	84,855	84,855	84,855	84,855
3401	Contract Svc.-Custodial	-	-	-	16,200	-
3402	Contract Svc.-Dry Clean	2,917	7,500	7,500	7,500	7,500
3404	Contract Svc. - Other	964,964	1,062,248	1,062,248	1,085,121	1,101,970
3407	Ins.-Claims Deductibles	89,688	25,000	25,000	25,000	25,000
3409	Contract Svcs - Police Overtime Parking	2,880	2,880	2,880	2,880	2,880
3501	Investigation Expense	10,456	13,000	10,000	13,000	13,000
4001	Travel-Non local	4,416	12,000	17,000	15,650	12,000
4003	Training-Required-Instructional	11,188	20,000	20,000	22,330	20,000
4201	Postage	2,027	4,200	4,200	4,700	4,200
4301	Utility Svcs - Electric	109,155	75,000	75,000	97,000	75,000
4302	Utility Svcs - Water	12,290	13,200	13,200	13,200	13,200
4303	Utility Svcs - Sewer	1,535	2,050	2,050	2,050	2,050
4305	Utility Svcs - Refuse	5,227	4,800	4,800	4,800	4,800
4401	Rentals & Leases	64,578	65,000	65,000	68,000	65,000
4601	Rep & Mtn Equipment	5,424	169,000	169,000	14,000	14,000
4602	Rep & Mtn Building & Grounds	23,947	17,000	17,000	17,000	17,000
4603	Rep & Mtn Radios	2,619	3,500	3,500	3,500	3,500
4604	Rep & Mtn Motorcycle	558	5,000	5,000	5,000	5,000
4606	Rep & Mtn Vehicle Base Cost	177,070	179,616	179,616	174,864	174,864
4607	Rep & Mtn Automotive Parts	65,799	65,000	65,000	74,750	65,000
4608	Rep & Mtn Automotive Labor	80,148	115,643	115,643	115,643	115,643
4620	Rep & Mtn Contracts	38,998	40,000	40,000	40,382	40,000
4702	Printing & Binding	4,905	6,500	6,500	6,500	6,500
4801	Advertising	22	-	100	-	-
4803	Community Involvement	3,789	6,500	7,500	6,500	6,500
4935	Program Related Expense	575	2,000	-	2,000	2,000

Police Services - 001-05-200

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
4940	DARE Supplies	11,681	11,944	20,000	11,944	11,944
5101	Office Supplies	13,344	20,000	22,000	20,000	20,000
5102	Tools, Equip under \$1,000	26,711	23,256	23,256	39,000	23,256
5200	Non-Capital Equip \$1,000-\$4,999	204,917	39,225	39,225	35,900	35,925
5203	Motor Fuels & Lubricants	207,681	200,000	200,000	200,000	200,000
5204	Copier Use & Supplies	8,882	16,740	16,740	16,740	16,740
5205	Motor Fuel, Non Motor Pool	-	2,000	2,000	2,000	2,000
5206	Software & Internal Upgrades	1,050	-	-	-	-
5207	Ammunition	12,613	20,000	20,000	20,000	20,000
5208	Uniform, Protect Clothing	56,522	80,000	80,000	70,000	80,000
5209	Housekeeping Supplies	5,229	6,000	6,000	6,000	6,000
5211	K-9 Expenses	10,063	10,500	10,500	9,780	10,500
5213	Crime Scene Supplies	15,864	19,968	19,968	24,248	19,968
5225	Tag and Registration	557	600	600	600	600
5245	Crime Prevention	245	2,000	500	2,000	2,000
5401	Memberships & Subscriptions	12,085	8,640	15,000	22,000	8,640
5402	IT Subscriptions, Licenses, Maintenance Renewals	-	-	25,000	-	-
5404	Employee Dev-Material & Training	7,237	7,730	7,730	7,730	7,730
5405	Empl Dev-Books, Accreditation, Assessmt	6,173	5,000	1,500	6,000	5,000
5406	Employee Dev-Food & Supplies	-	1,500	1,500	1,500	1,500
5407	Employee Dev-Recog & Apprec	2,323	2,000	2,000	2,000	2,000
5601	Pension Other	-	100	-	100	100
5985	Over / Short	(4)	-	-	-	-
Total Operating Services		\$ 2,374,035	\$ 2,479,695	\$ 2,550,711	\$ 2,420,967	\$ 2,356,365
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ -	\$ -	53,586	\$ -
6403	Capital Depletion Reserve	287,054	426,212	426,212	652,278	652,278
Total Capital		\$ 287,054	\$ 426,212	\$ 426,212	\$ 705,864	\$ 652,278
TOTAL POLICE SERVICES		\$ 11,524,175	\$ 12,253,884	\$ 11,569,844	\$ 13,610,802	\$ 13,492,614
EXPENSES - P.A.L. - 001-05-204						
<i>Operating Services</i>						
4001	Travel-Non local	\$ 191	\$ 5,538	\$ -	5,538	5,538
4803	Community Involvement	-	250	-	250	250
5401	Memberships & Subscriptions	650	900	500	900	900
TOTAL P.A.L.		\$ 841	\$ 6,688	\$ 500	\$ 6,688	\$ 6,688
EXPENSES - POLICE GRANTS - 001-05-206						
<i>20 - Operating Services</i>						
5001	Byrne-Direct	\$ 14,223	\$ 16,800	\$ 16,800	16,800	16,800
5003	JAG County Wide	12,480	12,480	12,480	12,480	12,480
5007	BJA/OJB - Bulletproof Partnership	8,594	17,500	17,500	17,500	17,500
TOTAL POLICE GRANTS		\$ 35,297	\$ 46,780	\$ 46,780	\$ 46,780	\$ 46,780
EXPENSES Total		\$ 11,560,313	\$ 12,307,352	\$ 11,617,124	\$ 13,664,270	\$ 13,546,082
Authorized Personnel (FTEs)		117.30	118.30	118.30	118.30	118.30

Budget Narrative

The Police Services budget for FY 2023 increased \$1,356,918 over FY 2022 budget. This increase is mainly attributable to an increase in Personnel Services because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees.

Machinery and Equipment is budgeted for \$53,586 for the cost of Capital Depletion shortage for the purchase of seven vehicles.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Public Safety Director	0.50	0.50	0.50	0.50
Chief of Police	-	1.00	1.00	1.00
Deputy Police Chief	1.00	-	-	-
Police Captain	3.00	3.00	3.00	3.00
Police Lieutenant	6.00	6.00	6.00	6.00
Police Sergeant	10.00	10.00	10.00	10.00
Public Information & Crime Prevention Officer	1.00	1.00	1.00	1.00
Detective	10.00	12.00	10.00	10.00
Police Officer	59.00	57.00	53.00	53.00
Police Inspector	0.90	0.90	0.90	0.90
Licensed Clinical Social Worker	-	-	1.00	1.00
Police Training	1.00	1.00	1.00	1.00
Police Trainee	-	-	6.00	6.00
Evidence Property Supervisor	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Accreditation Administrator	1.00	1.00	1.00	1.00
Crime Analyst	2.00	2.00	1.00	1.00
Court Liaison Officer	1.00	-	-	-
Personnel Selection Coordinator	0.90	0.90	0.90	0.90
Police Records Clerk Supervisor	1.00	1.00	1.00	1.00
Maintenance Mechanic II	1.00	1.00	1.00	1.00
Crime Scene Investigator	2.00	3.00	3.00	3.00
Technical Services Clerk	-	1.00	1.00	1.00
Evidence/Property Technician	2.00	2.00	2.00	2.00
Community Service Officer	6.00	6.00	6.00	6.00
Police Support Services Clerk	1.00	1.00	1.00	1.00
Police Records Clerk	4.00	4.00	4.00	4.00
Felony Intake Coordinator	1.00	1.00	1.00	1.00
Authorized Personnel (FTEs)	117.30	118.30	118.30	118.30

Authorized Personnel FTE remains at 118.30 for FY 2023.

GENERAL FUND

CODE COMPLIANCE

Mission Statement

The Winter Haven Public Safety Department is committed to the delivery of professional services, which enhance the health, safety and quality of life in our community.

Services and Functional Responsibilities

Concentrating on keeping our neighborhoods clean, orderly and safe by working with communities to clean up their neighborhoods, come into voluntary code compliance through initiatives and the enforcement of city codes when necessary.

Goals and Objectives

To provide “world class” customer service through community education, engagement, and partnerships: The realignment of Safe Neighborhoods (formerly Code Compliance) from being under the police structure, to a third component of the Public Safety Department. Reclassifying the Code Supervisor to Safe Neighborhoods Manager and adding two full time code compliance officers to the budget. This will allow the division to be more accessible to the public and will improve the application of code enforcement actions while continuing to work with citizens to reach voluntary compliance. This reorganization will also assist in connecting resources within communities to where they are needed most. Outcomes of this realignment and restructure are listed:

- Improved compliance of city codes
- Improved safety and living conditions of properties throughout the city
- Reduced cases being sent to hearing
- Improved relations with the community

City Value Alignment: Financial Stewardship, Visionary, Exceptional Service

Code Compliance - 001-02-217

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 233,454	\$ 247,611	\$ 180,124	\$ 329,855	\$ 329,855
1401	Overtime	7	-	14	-	-
2101	FICA Taxes	16,846	18,943	13,135	25,234	25,234
2201	General Pension Fund Contrib	67,280	61,495	44,371	46,136	46,136
2204	401(a) Pension Contribution	2,757	2,828	2,557	11,536	11,536
2301	Life & Health Insurance	53,361	61,564	40,836	131,305	131,305
2303	Disability Benefit - 401(a) Participants	23	66	56	277	277
2401	Workers' Compensation	523	626	626	5,337	5,337
<i>Total Personnel Services</i>		\$ 374,251	\$ 393,133	\$ 281,719	\$ 549,680	\$ 549,680
<i>Operating Services</i>						
3103	Prof.Svc.-Legal	\$ 4,314	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
3105	Prof.Svc.-Other	-	4,000	4,000	4,000	4,000
3404	Contract Svc. - Other	9,447	15,000	15,000	15,000	15,000
3405	Demolitions	12,925	30,000	30,000	30,000	30,000
3406	Interdept Billing / Filing Fee	7,500	12,000	12,000	12,000	12,000
4001	Travel-Non local	-	1,550	1,000	1,550	1,550
4003	Training-Required-Instructional	745	4,000	2,000	6,000	4,000
4201	Postage	14,750	14,000	15,000	15,500	14,000
4606	Rep & Mtn Vehicle Base Cost	5,376	5,376	5,376	5,376	5,376
4607	Rep & Mtn Automotive Parts	755	1,500	1,500	1,725	1,500
4608	Rep & Mtn Automotive Labor	803	1,950	3,000	1,950	1,950
4702	Printing & Binding	1,803	1,800	1,800	2,200	1,800
4801	Advertising	1,917	1,500	1,500	1,500	1,500
5101	Office Supplies	494	550	550	550	550
5102	Tools, Equip under \$1,000	730	1,100	1,100	1,100	1,100
5130	Commissions on Non-Ad Valorem assessments	447	650	650	650	650
5203	Motor Fuels & Lubricants	3,972	3,800	4,000	3,800	3,800
5204	Copier Use & Supplies	1,205	1,500	1,700	1,500	1,500
5208	Uniform, Protect Clothing	615	1,300	500	1,300	1,300
5401	Memberships & Subscriptions	690	570	570	500	570
5870	Bank Fees	-	-	-	3,000	3,000
5985	Over / Short	-	-	50	-	-
5995	Bank Charges	2,831	3,000	3,000		
<i>Total Operating Services</i>		\$ 71,318	\$ 112,646	\$ 111,796	\$ 116,701	\$ 112,646
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 44,000	\$ -
6403	Capital Depletion Reserve	7,540	7,339	7,339	3,469	3,469
<i>Total Capital</i>		\$ 7,540	\$ 7,339	\$ 7,339	\$ 47,469	\$ 3,469
EXPENSES Total		\$ 453,109	\$ 513,118	\$ 400,854	\$ 713,850	\$ 665,795
Authorized Personnel (FTEs)		5.00	5.00	5.00	7.00	7.00

Budget Narrative

Personnel Services increased \$156,547 because of an authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees, and the addition of two Compliance Officer I. This increase in Personnel Services along with the purchase of vehicles for these new positions accounts for the majority of the total increase in expenses of \$200,732 from FY 2022.

Capital Improvements

Description	Amount
Chevrolet Colorado Ext Cab	\$ 22,000
Chevrolet Equinox	22,000
	<u>\$ 44,000</u>

The addition of two Compliance Officer I positions account for the increase in 2.00 FTE over FY 2022. The Code Compliance Supervisor had been reclassified to the Safe Neighborhoods Manager to better align with the goals of Public Safety.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Safe Neighborhoods Manager	-	-	1.00	1.00
Code Compliance Supervisor	1.00	1.00	-	-
Code Compliance Officer II	3.00	3.00	2.00	2.00
Code Compliance Officer I	-	-	3.00	3.00
Code Compliance Clerk	1.00	1.00	1.00	1.00
Authorized Personnel (FTEs)	5.00	5.00	7.00	7.00

GENERAL FUND

FIRE SERVICES

Mission Statement

The Winter Haven Public Safety Department is committed to the delivery of the most reliable, professional, and quality service to the citizens we serve through best practices, engagement, and community services.

Services and Functional Responsibilities

Through Suppression and Prevention, to provide fire protection, life support services along with prevention services and inspections to ensure citizen are in the safest environment possible.

Goals and Objectives

To enhance our professional approach to community safety through the effective and innovative use of information, technology, and contemporary public safety practices. For FY 2023, \$10,849,941 will be invested into salaries, equipment, technology and training to improve response times, morbidity/mortality ratios, and reduce fire loss. Economists, along with the Seidman Research Institute and Underwriters Laboratories (UL), have long recognized as well as scientifically proven that a community's socioeconomic status is largely influenced by its fire department's ability to quickly respond to and effectively mitigate emergencies.

The department funded and filled an Operations Chief position that will improve administrative capabilities, communications, and department function. This position will focus on planning, coordination, and direction of operations as well as run the department in the absence of the Chief. Outcomes of this goal is listed below.

- Streamline coordination through prevention and public education services
- Increased oversight of Battalion Chiefs and Administration Staff
- Assure compliance with administrative policies, procedures and laws
- Assume command and control of all Department operations in absence of Fire Chief

City Value Alignment: Financial Stewardship, Exceptional Service

To expand efforts at identification and acquisition of grants and other public and private sources of funding:

- The Department applied for the 2022 FEMA Staffing for Adequate Fire and Emergency Response Grant (SAFER). This grant covers 100% of salary and benefits and is awarded directly to fire departments to assist them in increasing or maintaining the number of trained "front line" fire fighters in their communities. This grant will fund the hiring of four additional firefighters.
- Applied for the 2022 FEMA AFG (Assistance to Firefighters Grant) for funding 40 replacement SCBA (self-contained breathing apparatus) and 80 spare air cylinders. The requested funds on the AFG grant were \$360,500 (90%) with the City's match of \$36,050 matching (10%).
- The Department was awarded a DEO (Department of Economic Opportunity) Mitigation grant in the amount of \$778,000, to harden the Winter Haven Fire Station #2 to mitigate damage during natural disasters.
- Awarded a FEMA grant (EMS Matching Grant), \$37,000 (City matching \$15,000) that provides funds for 40 AEDs (Automatic External Defibrillators) for distribution on emergency vehicles and city facilities.

Outcomes:

- The SAFER grant would cover 100% for additional four firefighters in FY 22/23.
- The FEMA AFG grant would cover 90% cost resulting in an estimated \$324,450 savings.
- The DEO grant improves the structure to ensure the Station will withstand hurricanes and stay in service.
- FEMA EMS grant provides AEDs on fire engines and other City departments to improve on-site safety of citizens for a savings of \$37,000.

City Value Alignment: Financial Stewardship, Exceptional Service

Public Safety - Fire Services - 001-06-213

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 4,146,764	\$ 4,386,533	\$ 3,658,219	\$ 4,886,881	\$ 4,886,881
1305	Police Security Detail	3,070	5,000	624	5,160	5,000
1307	FIRE Incentive	20,741	25,320	18,212	22,560	25,320
1401	Overtime	452,939	252,000	576,427	325,000	325,000
1501	Special Pay	242,321	378,000	210,640	378,000	378,000
2101	FICA Taxes	355,348	386,121	324,547	429,747	429,747
2201	General Pension Fund Contrib	37	-	1,007	1,019	1,019
2202	Police Pension Contrib	815	800	545	564	564
2203	Fire Pension Contrib	1,343,754	1,731,885	1,475,727	1,633,100	1,633,100
2204	401(a) Pension Contribution	5,032	12,703	11,678	13,139	13,139
2301	Life & Health Insurance	777,412	996,845	734,674	1,260,584	1,260,584
2302	Director's Life & Disability	-	-	-	2,990	2,990
2303	Disability Benefit - 401(a) Participants	21	61	28	64	64
2401	Workers' Compensation	90,860	102,935	102,935	142,655	142,655
2501	Unemployment Compensation	1,375	-	500	-	-
2900	Education Benefit	(140)	-	-	-	-
<i>Total Personnel Services</i>		\$ 7,440,350	\$ 8,278,203	\$ 7,115,763	\$ 9,101,463	\$ 9,104,063
<i>Operating Services</i>						
3102	Prof.Svc.-Medical	\$ 33,980	\$ 48,500	\$ 45,000	\$ 43,000	\$ 48,500
3105	Prof.Svc.-Other	1,078	5,000	2,000	5,000	5,000
3401	Contract Svc.-Custodial	-	-	-	4,000	-
3402	Contract Svc.-Dry Clean	929	1,200	500	1,200	1,200
3404	Contract Svc. - Other	174,825	218,650	218,650	245,000	218,650
3407	Ins.-Claims Deductibles	6,582	-	7,500	-	-
4001	Travel-Non local	2,392	14,500	7,000	15,800	14,500
4002	Training-Special	250	-	500	-	-
4003	Training-Required-Instructional	34,530	74,000	74,000	70,000	74,000
4201	Postage	760	1,000	600	1,050	1,000
4301	Utility Svcs - Electric	52,323	70,000	70,000	73,500	70,000
4302	Utility Svcs - Water	12,278	15,000	15,000	15,750	15,000
4303	Utility Svcs - Sewer	2,653	5,000	4,000	5,250	5,000
4304	Utility Svcs - Piped Gas	1,576	3,000	4,500	3,150	3,000
4305	Utility Svcs - Refuse	7,672	10,000	7,500	10,500	10,000
4401	Rentals & Leases	60,987	15,000	15,000	15,000	15,000
4601	Rep & Mtn Equipment	14,515	9,000	5,000	14,000	9,000
4602	Rep & Mtn Building & Grounds	74,946	30,000	75,000	45,000	30,000
4603	Rep & Mtn Radios	17,971	6,000	6,000	7,000	6,000
4605	Rep & Mtn Spec-Bud Detailed Only	-	16,000	10,000	16,000	16,000
4606	Rep & Mtn Vehicle Base Cost	23,652	22,308	22,308	23,652	23,652
4607	Rep & Mtn Automotive Parts	64,185	40,000	35,000	40,000	40,000
4608	Rep & Mtn Automotive Labor	32,162	45,000	45,000	45,000	45,000
4610	Rep & Mtn Veh Mtn-non motor pool	43,303	44,500	40,000	44,500	44,500
4620	Rep & Mtn Contracts	12,511	17,825	10,000	19,000	17,825
4702	Printing & Binding	2,659	3,000	3,000	3,300	3,000
4802	Promotional/Marketing	6,008	5,000	2,000	5,500	5,000
4803	Community Involvement	707	5,000	5,000	5,500	5,000
4960	License	-	-	500	-	-
5101	Office Supplies	5,035	4,000	1,500	4,000	4,000

Public Safety - Fire Services - 001-06-213

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
5102	Tools, Equip under \$1,000	56,988	34,500	20,000	44,000	34,500
5200	Non-Capital Equip \$1,000-\$4,999	38,683	28,200	10,000	29,000	28,200
5203	Motor Fuels & Lubricants	59,737	60,000	60,000	66,000	60,000
5204	Copier Use & Supplies	1,712	1,000	1,500	1,000	1,000
5205	Motor Fuel, Non Motor Pool	81	500	500	1,000	200
5206	Software & Internal Upgrades	-	12,000	5,000	12,000	12,000
5208	Uniform, Protect Clothing	86,470	80,000	80,000	88,000	80,000
5209	Housekeeping Supplies	11,554	9,400	10,000	10,000	9,400
5212	EMS Materials & Supplies	18,630	19,300	12,000	42,000	19,300
5215	Chemicals	12,742	5,000	-	5,000	5,000
5401	Memberships & Subscriptions	4,219	6,100	6,000	6,100	6,100
5402	IT Subscriptions, Licenses, Maintenance Renewals	-	-	30,000	-	-
5404	Employee Dev-Material & Training	9,792	33,300	33,300	35,600	33,300
5405	Empl Dev-Books, Accreditation, Assessmt	-	20,000	20,000	20,000	20,000
5406	Employee Dev-Food & Supplies	1,320	200	100	1,000	200
5407	Employee Dev-Recog & Apprec	703	1,500	2,500	1,500	1,500
5601	Pension Other	-	200	-	200	200
Total Operating Services		\$ 993,099	\$ 1,039,683	\$ 1,022,958	\$ 1,143,052	\$ 1,040,727
<i>Capital</i>						
6402	Machinery & Equipment	\$ 207,552	\$ 74,000	\$ 40,000	\$ 80,000	\$ -
6403	Capital Depletion Reserve	489,999	791,356	791,356	742,063	742,063
Total Capital		\$ 697,551	\$ 865,356	\$ 831,356	\$ 822,063	\$ 742,063
EXPENSES Total		\$ 9,130,999	\$ 10,183,242	\$ 8,970,077	\$ 11,066,578	\$ 10,886,853
Authorized Personnel (FTEs)		71.70	81.70	81.70	85.70	85.70

Budget Narrative

The Fire Services budget increased \$883,336 (8.67%) over FY 2022 budget. This increase is mainly attributable to an increase in Personnel Services because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees. Detail of Repair and Maintenance and Machinery & Equipment is listed below.

Repair and Maintenance

Description	Amount
Exterior Painting of Station 1	\$ 10,000
Sound Dampening Carpet Tiles for EOC and Training Room	6,000
	<u>\$ 16,000</u>

Capital Improvements

Description	Amount
Battery Powered Hydraulic Extrication Tools	\$ 45,000
Office Furniture Station 1 and Station 3 EOC	15,000
Side by Side Utility Task Vehicle for Community Events	20,000
	<u>\$ 80,000</u>

Authorized Personnel FTE has increased 4.00 FTE over FY 2022. Along with customary promotions, the department will be adding four Firefighter I positions that will be funded by a FEMA-SAFER grant.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Public Safety Director	0.50	0.50	0.50	0.50
Fire Chief	-	1.00	1.00	1.00
Deputy Fire Chief	1.00	-	-	-
Battalion Chief	3.00	3.00	3.00	3.00
Fire Marshall	1.00	1.00	1.00	1.00
Fire Training Safety Officer	1.00	1.00	1.00	1.00
EMS Coordinator	1.00	1.00	1.00	1.00
Administrator of Operations	-	1.00	1.00	1.00
Fire Lieutenant	15.00	17.00	16.00	16.00
Fire Prevention Inspector/Investigator	5.00	6.00	6.00	6.00
Firefighter III	17.00	18.00	20.00	20.00
Police Inspector	0.10	0.10	0.10	0.10
Firefighter II	9.00	10.00	11.00	11.00
Maintenance/Logistics Officer	1.00	1.00	1.00	1.00
Firefighter I	16.00	20.00	22.00	22.00
Executive Assistant	1.00	1.00	1.00	1.00
Personnel Selection Coordinator	0.10	0.10	0.10	0.10
Authorized Personnel (FTEs)	71.70	81.70	85.70	85.70

GENERAL FUND

PARKS AND GROUNDS

Services and Functional Responsibilities

Maintain, landscape and beautify all public spaces; Provide enhanced landscape maintenance practices to include irrigation, nutrient management and pest control; Design and construct new landscape projects in the City; Provide landscaped areas that conserve and protect Florida's water resources; Support special events staffing needs

Goals and Objectives

Onboard Asset Management Software: Implement software to help streamline efforts, strategically plan and identify further efficiencies with operations.

City Value Alignment: Exceptional Service, Financial Stewardship

Seeking Operational Efficiencies: Continue seeking opportunities to streamline through innovation, automation and robotic solutions.

City Value Alignment: Visionary, Financial Stewardship

Parks and Grounds 001-07-312

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 613,058	\$ 712,647	\$ 568,057	\$ 899,808	\$ 899,808
1401	Overtime	6,624	500	472	550	500
2101	FICA Taxes	44,503	54,556	40,941	68,878	68,878
2201	General Pension Fund Contrib	107,523	92,181	87,471	81,503	81,503
2204	401(a) Pension Contribution	23,960	29,903	19,814	42,010	42,010
2301	Life & Health Insurance	183,706	235,309	171,588	355,959	355,959
2303	Disability Benefit - 401(a) Participants	194	671	426	1,008	1,008
2401	Workers' Compensation	20,675	22,894	22,894	32,209	32,209
<i>Total Personnel Services</i>		\$ 1,000,243	\$ 1,148,661	\$ 911,663	\$ 1,481,925	\$ 1,481,875
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
3404	Contract Svc. - Other	155,942	265,000	265,000	265,000	265,000
3407	Ins.-Claims Deductibles	1,662	5,000	5,000	5,000	5,000
4001	Travel-Non local	113	800	800	800	800
4301	Utility Svcs - Electric	21,410	24,000	24,000	24,000	24,000
4302	Utility Svcs - Water	62,877	80,000	80,000	80,000	80,000
4303	Utility Svcs - Sewer	6,150	6,000	6,000	6,000	6,000
4305	Utility Svcs - Refuse	28,308	30,000	30,000	30,000	30,000
4401	Rentals & Leases	692	300	12,000	300	300
4406	County Landfill	1,664	2,500	2,500	2,500	2,500
4601	Rep & Mtn Equipment	35,680	30,000	31,500	31,500	30,000
4602	Rep & Mtn Building & Grounds	28,934	24,660	24,660	24,660	24,660
4605	Rep & Mtn Spec-Bud Detailed Only	34,548	75,000	75,000	15,000	15,000
4606	Rep & Mtn Vehicle Base Cost	24,890	24,660	24,660	24,660	24,660
4607	Rep & Mtn Automotive Parts	8,614	13,500	6,000	13,500	13,500
4608	Rep & Mtn Automotive Labor	8,248	15,000	10,000	15,000	15,000
4609	Rep & Mtn Field Maintenance	87	-	-	-	-
4620	Rep & Mtn Contracts	736	1,740	1,740	1,740	1,740
4621	Rep & Mtn Seed & Sod	767	5,000	5,000	5,000	5,000
4622	Rep & Mtn Landscape Material	12,657	20,000	25,000	20,000	20,000
4623	Rep & Mtn Sod Treatments	6,286	12,500	12,500	12,500	12,500
4626	Repair & Mtn-Irrigation	10,707	7,000	10,000	10,000	7,000
4702	Printing & Binding	111	-	-	-	-
4803	Community Involvement	-	-	200	-	-
5101	Office Supplies	659	750	750	750	750
5102	Tools,Equip under \$1,000	8,009	5,900	5,900	8,855	8,855
5200	Non-Capital Equip \$1,000-\$4,999	-	3,000	5,000	3,500	3,000
5203	Motor Fuels & Lubricants	28,170	42,000	42,000	42,000	42,000
5204	Copier Use & Supplies	587	450	750	450	450
5208	Uniform, Protect Clothing	16,348	12,000	12,000	16,000	16,000
5209	Housekeeping Supplies	25,887	20,000	23,000	23,000	20,000
5218	Inventory-Central Stores Other	180	-	-	-	-
5401	Memberships & Subscriptions	169	200	200	200	200
5404	Employee Dev-Material & Training	1,160	500	750	500	500
<i>Total Operating Services</i>		\$ 533,153	\$ 728,460	\$ 742,910	\$ 683,415	\$ 675,415

Parks and Grounds 001-07-312

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 320,000	\$ 320,000	\$ 241,000	\$ 200,000
6402	Machinery & Equipment	-	-	-	107,534	-
6403	Capital Depletion Reserve	35,865	49,387	49,387	55,941	55,941
<i>Total Capital</i>		\$ 35,865	\$ 369,387	\$ 369,387	\$ 404,475	\$ 255,941
EXPENSES Total		\$ 1,569,262	\$ 2,246,508	\$ 2,023,960	\$ 2,569,815	\$ 2,413,231
Authorized Personnel (FTEs)		19.70	19.70	19.70	23.70	23.70

Budget Narrative

Total expenses for Parks and Grounds increased \$323,307 as compared to FY 2022 expenses. Personnel Services increased 29.01% because of an authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees, as well as the addition of a new maintenance crew. Detail of Capital Improvements and Machinery and Equipment are detailed below.

Capital Improvements

Description	Amount
Replace Aging Playground Equipment	\$ 150,000
Resurface Walking Trail at PSC Soccer Complex	16,000
Renovate Existing Houseshoe Courts	75,000
	<u>\$ 241,000</u>

Machinery and Equipment

Description	Amount
New Vehicle for Crew Leader I	\$ 73,486
Dump Trailer to Transport Landscape Material	9,000
Capital Depletion Shortage	25,048
	<u>\$ 107,534</u>

Authorized Personnel FTE for Parks and Grounds has increased 4.00 FTE due to the addition of a new maintenance crew to include a Crew Leader I and three Maintenance Operator I.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Parks and Grounds Superintendent	0.70	0.70	0.70	0.70
Asst. Parks, Grounds & Cemetery Supt.	1.00	1.00	1.00	1.00
Crew Leader II	3.00	3.00	3.00	3.00
Crew Leader I	1.00	1.00	3.00	3.00
Small Engine Mechanic	1.00	1.00	1.00	1.00
Maintenance Mechanic II	1.00	1.00	1.00	1.00
Maintenance Operator II	2.00	2.00	2.00	2.00
Maintenance Operator I	7.00	7.00	9.00	9.00
Customer Service Representative I	-	1.00	1.00	1.00
Irrigation Specialist II	1.00	1.00	1.00	1.00
Irrigation Specialist I	1.00	1.00	1.00	1.00
Staff Assistant I	1.00	-	-	-
Authorized Personnel (FTEs)	19.70	19.70	23.70	23.70

GENERAL FUND

PARKS AND RECREATION ADMINISTRATION

Mission

Parks, Recreation & Culture is committed to building the community by promoting inclusive opportunities that foster social health and wellness through innovation, professionalism, exceptional customer service, integrity and diversity for all.

Services and Functional Responsibilities

Strategic visioning and planning; capital project planning and management; managing the distribution of the department's resources; providing professional guidance to each division; management of special event coordination; Serves as liaison to community groups, boards, etc.

Goals and Objectives

Onboard Asset Management Software: To build and maintain a digital tracking system of all City facilities, Parks, assets and structures; manage and track maintenance and equipment replacement efforts and more efficiently plan for the future.

City Value Alignment: Exceptional Service; Visionary; Financial Stewardship

Department Accreditation: Initiate steps to gain accreditation through the Commission for Accreditation of Park and Recreation Agencies (CAPRA).

City Value Alignment: Exceptional Service; Visionary

Parks and Recreation Administration - 001-07-700

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 273,717	\$ 324,371	\$ 217,725	\$ 365,824	\$ 365,824
1401	Overtime	-	50	183	50	50
2101	FICA Taxes	25,055	24,819	15,514	27,990	27,990
2201	General Pension Fund Contrib	39,672	32,957	31,616	58,583	58,583
2204	401(a) Pension Contribution	11,453	22,137	13,987	18,819	18,819
2301	Life & Health Insurance	46,494	61,592	40,122	48,422	48,422
2302	Director's Life & Disability	3,900	4,000	4,100	3,647	3,647
2303	Disability Benefit - 401(a) Participants	25	224	61	79	79
2401	Workers' Compensation	3,135	3,391	3,391	4,358	4,358
<i>Total Personnel Services</i>		\$ 403,451	\$ 473,541	\$ 326,699	\$ 527,772	\$ 527,772
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 5,533	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
3404	Contract Svc. - Other	-	7,000	7,000	-	7,000
4001	Travel-Non local	898	1,800	1,800	3,500	1,800
4201	Postage	106	500	500	500	500
4401	Rentals & Leases	300	400	400	400	400
4601	Rep & Mtn Equipment	225	-	-	-	-
4602	Rep & Mtn Building & Grounds	1,445	1,000	1,000	1,000	1,000
4606	Rep & Mtn Vehicle Base Cost	1,344	1,344	1,344	1,344	1,344
4607	Rep & Mtn Automotive Parts	230	200	200	200	200
4608	Rep & Mtn Automotive Labor	110	200	200	200	200
4620	Rep & Mtn Contracts	675	680	680	680	680
4702	Printing & Binding	477	2,000	1,000	1,000	2,000
4802	Promotional/Marketing	1,200	2,000	1,000	2,000	2,000
4803	Community Involvement	-	31,000	5,000	31,000	31,000
4804	Sponsorships	2,400	5,000	2,500	5,000	5,000
5101	Office Supplies	1,061	1,000	9,000	5,000	1,000
5102	Tools, Equip under \$1,000	972	-	4,000	5,000	-
5200	Non-Capital Equip \$1,000-\$4,999	-	4,995	4,995	-	-
5203	Motor Fuels & Lubricants	468	1,000	250	500	1,000
5204	Copier Use & Supplies	934	1,500	1,500	1,000	1,500
5208	Uniform, Protect Clothing	25	300	300	500	300
5210	Program Related Expense	47,027	75,000	75,000	75,000	75,000
5401	Memberships & Subscriptions	4,759	5,000	5,000	5,000	5,000
5404	Employee Dev-Material & Training	3,449	100	500	3,000	100
5406	Employee Dev-Food & Supplies	125	100	100	200	100
<i>Total Operating Services</i>		\$ 73,764	\$ 262,119	\$ 243,269	\$ 262,024	\$ 137,124
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ 7,500	\$ 7,500	\$ 26,137	\$ -
6403	Capital Depletion Reserve	2,721	2,704	2,704	2,692	2,692
<i>Total Capital</i>		\$ 2,721	\$ 10,204	\$ 10,204	\$ 28,829	\$ 2,692
EXPENSES Total		\$ 479,936	\$ 745,864	\$ 580,172	\$ 818,625	\$ 667,588
Authorized Personnel (FTEs)		4.85	4.85	4.85	4.85	4.85

Budget Narrative

In FY 2023, budgeted expenses for Parks and Grounds Administration has increased \$72,761 over FY 2022 budgeted expenses. The primary driver of this increase is in Personnel Services because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees. Machinery and Equipment increased \$18,637 and is detailed below.

Machinery and Equipment

Description	Amount
Ford F150 Regular Cab Pick Up	\$ 26,137

There is no anticipated change in Authorized Personnel FTE for FY 2023.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Parks, Recreation & Culture Director	0.85	0.85	0.85	0.85
Asst. Parks, Recreation & Culture Dir.	1.00	1.00	1.00	1.00
Parks, Plan. & Strategic Initiatives Mngr	1.00	1.00	1.00	1.00
Marketing/Partnership Dev. Coordinator	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Authorized Personnel (FTEs)	4.85	4.85	4.85	4.85

GENERAL FUND

AQUATICS

Services and Functional Responsibilities

Teach swim lessons; recreational and lap swim opportunities; competition site for local high schools (Winter Haven, Lake Region, All Saints Academy); club swim; aquatics fitness programs.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Open Swim Participation	26,050	36,532	40,000	42,000	42,500
Swim Lessons Offered	COVID	959	1,000	1,100	1,200

Goals and Objectives

Expand Program Opportunities: Expand aquatics program opportunities beyond the traditional programs offered. Some of these programs may include aqua aerobics, expanded lap swim and expanded swim lessons.

City Value Alignment: Exceptional Service

Increase Swim Lesson Provision: Grow the offering of swim lessons by increasing classes throughout the year, not just in summer.

City Value Alignment: Visionary, Exceptional Service

Aquatics - 001-07-703

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 180,935	\$ 201,532	\$ 100,484	\$ 348,779	\$ 348,779
1401	Overtime	2,025	1,500	159	1,500	1,500
2101	FICA Taxes	13,897	15,532	7,617	26,797	26,797
2201	General Pension Fund Contrib	15,193	13,307	12,268	12,757	12,757
2204	401(a) Pension Contribution	2,699	2,916	2,102	7,803	7,803
2301	Life & Health Insurance	8,661	9,376	8,401	50,982	50,982
2303	Disability Benefit - 401(a) Participants	18	66	46	187	187
2401	Workers' Compensation	3,361	4,147	4,147	7,704	7,704
2501	Unemployment Compensation	684	-	-	-	-
Total Personnel Services		\$ 227,472	\$ 248,376	\$ 135,224	\$ 456,509	\$ 456,509
<i>Operating Services</i>						
3404	Contract Svc. - Other	\$ 989	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
4001	Travel-Non local	59	200	200	200	200
4003	Training-Required-Instructional	-	200	200	200	200
4201	Postage	3	-	-	-	-
4304	Utility Svcs - Piped Gas	2,753	3,500	4,000	3,500	3,500
4401	Rentals & Leases	5,491	400	400	400	400
4601	Rep & Mtn Equipment	5,722	14,500	14,500	8,000	8,000
4602	Rep & Mtn Building & Grounds	4,509	35,000	125,000	130,000	5,000
4605	Rep & Mtn Spec-Bud Detailed Only	11,704	-	8,350	8,350	205,000
4606	Rep & Mtn Vehicle Base Cost	1,344	1,344	1,344	1,344	1,344
4607	Rep & Mtn Automotive Parts	-	1,000	500	1,000	1,000
4608	Rep & Mtn Automotive Labor	-	1,000	500	1,000	1,000
4702	Printing & Binding	74	50	50	50	50
4960	License	1,055	980	1,055	1,055	1,055
5101	Office Supplies	281	500	500	500	500
5102	Tools,Equip under \$1,000	5,971	2,000	2,000	2,000	2,000
5203	Motor Fuels & Lubricants	164	700	700	700	700
5204	Copier Use & Supplies	391	60	400	400	60
5208	Uniform, Protect Clothing	2,276	2,500	2,500	2,500	2,500
5209	Housekeeping Supplies	4,018	3,500	1,000	3,500	3,500
5210	Program Related Expense	4,091	6,000	6,000	6,000	6,000
5215	Chemicals	71,543	50,000	50,000	50,000	50,000
5404	Employee Dev-Material & Training	200	-	-	-	-
5985	Over / Short	(9)	-	10	-	-
5995	Bank Charges	32	-	10	-	-
Total Operating Services		\$ 122,661	\$ 127,434	\$ 223,219	\$ 224,699	\$ 296,009
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 50,000	\$ 20,000	\$ -	\$ -
6402	Machinery & Equipment	-	-	-	604	-
Total Capital		\$ -	\$ 50,000	\$ 20,000	\$ 604	\$ -
EXPENSES Total		\$ 350,134	\$ 425,810	\$ 378,443	\$ 681,812	\$ 752,518
Authorized Personnel (FTEs)		6.36	6.36	6.36	10.07	10.07

Budget Narrative

Total expenses for Aquatics is \$681,812 for FY 2023, which is an increase of \$256,002 over FY 2022 budget. Personnel Services increased 83.80% as full-time staff doubled with the addition of two full time positions.

Repairs and Maintenance increase by \$95,000 and is detailed below.

Repair and Maintenance

<u>Description</u>		<u>Amount</u>
Filter Room Renovations	\$	125,000
Normal Maintenance of Pool Area		<u>5,000</u>
	\$	130,000

Authorized Personnel FTE increased 1.71 FTE over FY 2022 because of the addition of an Aquatic Maintenance Mechanic (1.00 FTE), a Lifeguard (1.00 FTE), and the reduction of hours of part-time staff.

Authorized Personnel (FTEs)

<u>Position</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Recr. Supervisor II - Aquatics Interim	1.00	1.00	1.00	1.00
Recreation Supervisor I	1.00	1.00	1.00	1.00
Aquatic Maintenance Mechanic	-	-	1.00	1.00
Lifeguard	-	-	1.00	1.00
Part Time Positions	4.36	6.36	6.07	6.07
Authorized Personnel (FTEs)	6.36	8.36	10.07	10.07

GENERAL FUND

SENIOR ADULT CENTER

Services and Functional Responsibilities

Socialization for Seniors; Connection to Senior Resources; Wellness Resources (Physical Activity, Presentations); Mid-Florida Community Services (Breakfast and Lunch Program Daily); Community Rental Opportunities.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Inclusive, Exceptional Service					
Fellowship Dining	COVID	1,401	5,800	6,000	6,500
Instructional Participants	COVID	3,541	5,100	5,500	6,000
Senior Adult Center Programs Offered	COVID	572	580	600	750

Goals and Objectives

Expand Recreational Programming and Opportunities for Seniors to Connect Socially: Mid-Florida Community Services program will continue to be a steadfast offering that will connect our senior population to meals service for breakfast and lunch daily, while increased program opportunities are sought.

City Value Alignment: Exceptional Service

Expand Services and Connections for Seniors to Remain Active through Retirement: Opportunities to expand appropriate services and connections will include:

- Expand recreational programming and opportunities for active seniors
- Connect seniors to local services
- Continue the implementation of the division's Age Friendly Action Plan
- Develop additional Socialization and Active Aging opportunities

City Value Alignment: Inclusive, Exceptional Service

Senior Adult Center - 001-07-704

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 125,263	\$ 128,787	\$ 118,224	\$ 139,768	\$ 139,768
1401	Overtime	-	150	-	150	150
2101	FICA Taxes	8,595	9,864	8,148	10,704	10,704
2201	General Pension Fund Contrib	44,026	37,782	35,543	37,486	37,486
2301	Life & Health Insurance	38,876	42,205	39,327	48,591	48,591
2401	Workers' Compensation	2,333	2,594	2,594	3,098	3,098
2900	Education Benefit	462	2,000	1,000	2,000	2,000
<i>Total Personnel Services</i>		\$ 219,553	\$ 223,382	\$ 204,836	\$ 241,797	\$ 241,797
<i>Operating Services</i>						
3404	Contract Svc. - Other	\$ 2,545	\$ 15,000	\$ 5,000	\$ 15,000	\$ 15,000
4001	Travel-Non local	202	250	250	250	250
4003	Training-Required-Instructional	272	-	-	-	-
4301	Utility Svcs - Electric	8,564	14,000	10,000	14,000	14,000
4302	Utility Svcs - Water	4,160	7,050	3,000	7,050	7,050
4303	Utility Svcs - Sewer	1,190	3,000	1,500	3,000	3,000
4305	Utility Svcs - Refuse	1,912	1,820	1,820	1,820	1,820
4601	Rep & Mtn Equipment	-	400	400	400	400
4602	Rep & Mtn Building & Grounds	24,067	5,000	5,000	6,000	5,000
4605	Rep & Mtn Spec-Bud Detailed Only	-	3,000	3,000	10,000	10,000
4606	Rep & Mtn Vehicle Base Cost	1,344	1,344	1,344	1,344	1,344
4607	Rep & Mtn Automotive Parts	588	200	200	200	200
4608	Rep & Mtn Automotive Labor	439	300	300	300	300
4620	Rep & Mtn Contracts	2,015	1,500	1,500	1,500	1,500
4702	Printing & Binding	-	75	75	75	75
5101	Office Supplies	282	400	400	400	400
5102	Tools, Equip under \$1,000	5,142	3,000	3,000	3,000	3,000
5203	Motor Fuels & Lubricants	806	450	450	600	450
5204	Copier Use & Supplies	145	900	900	900	900
5208	Uniform, Protect Clothing	317	300	300	300	300
5209	Housekeeping Supplies	1,838	3,500	3,500	3,500	3,500
5210	Program Related Expense	1,884	3,000	3,000	3,000	3,000
5401	Memberships & Subscriptions	-	200	200	200	200
5404	Employee Dev-Material & Training	345	-	50	-	-
<i>Total Operating Services</i>		\$ 58,057	\$ 64,689	\$ 45,189	\$ 72,839	\$ 71,689
EXPENSES Total		\$ 277,610	\$ 288,071	\$ 250,025	\$ 314,636	\$ 313,486
Authorized Personnel (FTEs)		3.00	3.00	3.00	3.00	3.00

Budget Narrative

The total budget for Senior Adult Center totals \$314,636 for FY 2023, which represents an increase of \$26,565 as compared the FY 2022 budget.

Personnel Services increased \$18,415 because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees. Repairs and Maintenance increases by \$7,000 and is detailed below.

Repair and Maintenance

<u>Description</u>	<u>Amount</u>
Replace Tile in Kitchen and Back Bathroom; New Vanity	\$ 10,000

Authorized Personnel FTE has remained constant at 3.00 for the past few years and there in no change projected for FY 2023.

Authorized Personnel (FTEs)

<u>Position</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Recreation Supervisor II	1.00	1.00	1.00	1.00
Recreation Leader	1.00	1.00	1.00	1.00
Building Service Worker	1.00	1.00	1.00	1.00
Authorized Personnel (FTEs)	3.00	3.00	3.00	3.00

GENERAL FUND

FIELDHOUSE AND CONFERENCE CENTER

Services and Functional Responsibilities

Serve as a premier location for regional competition and activities; host an array of meetings and conference activities; provide recreation opportunities for active and open play; memberships for active play and weight room use; promote City Partners: Theatre Winter Haven, Ridge Art, Lakeland Magic.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Inclusive, Exceptional Service					
Number of Rentals	37	152	200	205	210
Memberships	303	149	155	160	175
Drop-In Activity Attendance	8,958	29,263	29,500	30,000	30,000

Goals and Objectives

Continue to serve as a premier regional location for special events and competitions of all kinds, expanding upon conference hosting opportunities.

City Value Alignment: Exceptional Service

Creating unique opportunities for new and varied special events, programs, and opportunities for both visitors and residents.

City Value Alignment: Exceptional Service

Fieldhouse and Conference Center - 001-07-705

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 380,281	\$ 471,494	\$ 311,004	\$ 516,367	\$ 516,367
1401	Overtime	2,513	1,500	4,921	6,000	6,000
2101	FICA Taxes	22,768	36,185	23,210	39,962	39,962
2201	General Pension Fund Contrib	71,386	63,284	59,661	37,120	37,120
2204	401(a) Pension Contribution	6,580	7,697	5,701	17,658	17,658
2301	Life & Health Insurance	56,841	57,161	57,701	166,837	166,837
2303	Disability Benefit - 401(a) Participants	65	149	146	424	424
2401	Workers' Compensation	7,830	8,839	8,839	11,397	11,397
<i>Total Personnel Services</i>		\$ 548,263	\$ 646,309	\$ 471,183	\$ 795,765	\$ 795,765
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ -	\$ 750	\$ 750	\$ 750	\$ 750
3402	Contract Svc.-Dry Clean	98	160	306	1,200	1,200
3404	Contract Svc. - Other	-	20,000	-	10,000	10,000
4001	Travel-Non local	139	4,804	4,804	4,804	4,804
4003	Training-Required-Instructional	10	-	-	-	-
4201	Postage	-	101	50	101	101
4202	Freight & Express Charges	-	70	70	70	70
4301	Utility Svcs - Electric	313,687	312,415	346,584	346,584	346,584
4302	Utility Svcs - Water	13,963	25,010	14,000	14,000	14,000
4303	Utility Svcs - Sewer	12,808	20,000	13,000	13,000	13,000
4304	Utility Svcs - Piped Gas	723	1,750	1,000	1,000	1,000
4305	Utility Svcs - Refuse	13,986	17,966	14,000	14,000	14,000
4401	Rentals & Leases	662	1,902	500	500	500
4601	Rep & Mtn Equipment	7,198	3,552	22,000	4,000	4,000
4602	Rep & Mtn Building & Grounds	69,906	52,217	52,217	354,617	52,217
4606	Rep & Mtn Vehicle Base Cost	4,108	1,344	1,344	1,344	1,344
4607	Rep & Mtn Automotive Parts	542	1,200	1,200	1,200	1,200
4608	Rep & Mtn Automotive Labor	415	1,000	1,000	1,000	1,000
4620	Rep & Mtn Contracts	80,322	132,965	132,965	152,965	152,965
4622	Rep & Mtn Landscape Material	-	2,000	2,000	2,000	2,000
4702	Printing & Binding	74	2,000	2,000	2,000	2,000
4803	Community Involvement	-	4,800	4,800	4,800	4,800
4960	License	-	457	457	457	457
5101	Office Supplies	1,110	2,930	1,000	2,930	2,930
5102	Tools,Equip under \$1,000	3,806	5,400	3,000	10,000	10,000
5203	Motor Fuels & Lubricants	948	5,000	1,500	5,000	5,000
5204	Copier Use & Supplies	341	776	500	776	776
5208	Uniform, Protect Clothing	2,641	3,800	3,800	3,800	3,800
5209	Housekeeping Supplies	19,808	26,230	26,230	26,230	26,230
5210	Program Related Expense	7,248	8,820	8,820	8,820	8,820
5215	Chemicals	-	-	2,000	-	-
5401	Memberships & Subscriptions	-	920	920	920	920
5404	Employee Dev-Material & Training	770	500	500	500	500
5407	Employee Dev-Recog & Apprec	260	-	-	-	-

Fieldhouse and Conference Center - 001-07-705

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
5720	Summer Program Activities	9,349	28,750	28,750	28,750	28,750
5805	Food & Beverage For Sale	7,706	6,500	8,000	6,500	6,500
5870	Bank Fees	-	-	-	12,820	12,820
5985	Over /Short	9	-	-	-	-
5995	Bank Charges	10,141	12,820	12,820	-	-
Total Operating Services		\$ 582,777	\$ 708,909	\$ 712,887	\$ 1,037,438	\$ 735,038
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ 30,000	\$ -	\$ 30,849	\$ -
6403	Capital Depletion Reserve	6,256	2,839	2,839	2,883	2,883
Total Capital		\$ 6,256	\$ 32,839	\$ 2,839	\$ 33,732	\$ 2,883
<i>Grant & Aid</i>						
8212	Ridge Art Association	\$ -	\$ -	\$ -	\$ 10,500	\$ 10,500
Total Grant & Aid		\$ -	\$ -	\$ -	\$ 10,500	\$ 10,500
EXPENSES Total		\$ 1,137,296	\$ 1,388,057	\$ 1,186,909	\$ 1,877,435	\$ 1,544,186
Authorized Personnel (FTEs)		12.84	12.84	12.84	14.34	14.34

Budget Narrative

The total budget in FY 2023 for the Fieldhouse and Conference Center has an increase of \$489,378 (35.26%) over FY 2022. Personnel Services increased 23.12% because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees.

The FY 2023 budget also includes the Grant and Aid contribution to one of the City's Service Delivery Partners, Ridge Art Association, for \$10,500. This has previously been budgeted in General Fund Non-Departmental but the change was made as this Ridge Art offers an extension of the services provided by the Fieldhouse and Conference Center.

Repairs and Maintenance has a substantial increase in FY 2023 to \$354,617 and this expense, along with Machinery and Equipment are detailed below.

Repair and Maintenance

Description	Amount
Replace Roof on Old Section of Fieldhouse	\$ 302,400
Normal Maintenance of Building	52,217
	\$ 354,617

Machinery and Equipment

Description	Amount
New Vehicle for New Maintenance Mechanic II	\$ 30,849

Authorized Personnel FTE increased 1.50 FTE over FY 2022 because of the addition of a Maintenance Mechanic II, 1.00 FTE, and reclassifying a part-time Building Service Worker to full-time (.50 FTE).

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Fieldhouse/Conference Facility Manager	1.00	1.00	1.00	1.00
Recreation Supervisor III	1.00	1.00	1.00	1.00
Crew Leader II	1.00	1.00	1.00	1.00
Recreation Leader	1.00	1.00	1.00	1.00
Building Service Worker	5.00	5.00	5.50	5.50
Maintenance Mechanic II	-	-	1.00	1.00
Recreation Attendant	0.50	0.50	0.50	0.50
Rec. Atten. (Summer Camp COL)	1.84	1.84	1.84	1.84
Customer Service Representative (Fieldhouse)	1.50	1.50	1.50	1.50
Authorized Personnel (FTEs)	12.84	12.84	14.34	14.34

GENERAL FUND

TENNIS

Services and Functional Responsibilities

Recreational Tennis; Memberships; League Play; Tennis Lessons; Pickle Ball

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Inclusive, Exceptional Service					
Open Play Participants	8,073	10,167	10,500	11,000	11,500
Lesson Participation	883	1,703	1,850	1,940	2,000
Tennis League Participants	431	647	679	700	715

Goals and Objectives

Increase Memberships and League Play Opportunities: Continue to build a relationship with United States Tennis Association (USTA) by hosting tournaments and sectionals, supporting league play, and offering a variety of play opportunities for various levels of skill.

City Value Alignment: Exceptional Service

Provide Quality Instruction: Continue to provide quality tennis instruction and lesson availability to grow the game of tennis in the community. David Saltman, the current Tennis Professional, is a Certified USTA Tennis Professional and holds several additional tennis certifications and qualifications.

City Value Alignment: Inclusive, Exceptional Service

Tennis - 001-07-707

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 101,335	\$ 116,690	\$ 96,386	\$ 123,815	\$ 123,815
1401	Overtime	1,412	1,300	1,998	1,300	1,300
2101	FICA Taxes	9,639	9,027	8,790	9,572	9,572
2201	General Pension Fund Contrib	22,237	18,569	16,453	11,014	11,014
2204	401(a) Pension Contribution	2,157	2,376	2,115	2,465	2,465
2301	Life & Health Insurance	17,077	18,508	16,612	19,465	19,465
2303	Disability Benefit - 401(a) Participants	18	52	46	59	59
2401	Workers' Compensation	2,049	2,296	2,296	2,744	2,744
<i>Total Personnel Services</i>		\$ 155,924	\$ 168,818	\$ 144,696	\$ 170,434	\$ 170,434
<i>Operating Services</i>						
3404	Contract Svc. - Other	\$ 25,809	\$ 24,269	\$ 24,269	\$ 24,269	\$ 24,269
4001	Travel-Non local	-	200	200	200	200
4201	Postage	-	75	-	75	75
4301	Utility Svcs - Electric	6,592	6,900	8,000	6,900	6,900
4302	Utility Svcs - Water	11,312	8,700	8,700	8,700	8,700
4303	Utility Svcs - Sewer	684	720	720	720	720
4305	Utility Svcs - Refuse	638	600	600	600	600
4601	Rep & Mtn Equipment	521	200	200	200	200
4602	Rep & Mtn Building & Grounds	7,996	2,000	6,000	4,000	4,000
4605	Rep & Mtn Spec-Bud Detailed Only	193	-	-	-	-
4609	Rep & Mtn Field Maintenance	874	2,020	2,020	2,020	2,020
4620	Rep & Mtn Contracts	2,381	4,225	2,500	2,500	2,500
4702	Printing & Binding	-	222	-	222	222
4960	License	-	75	75	75	75
5101	Office Supplies	103	300	300	300	300
5102	Tools, Equip under \$1,000	3,944	9,600	9,600	9,600	9,600
5203	Motor Fuels & Lubricants	-	100	100	100	100
5204	Copier Use & Supplies	141	500	500	500	500
5208	Uniform, Protect Clothing	-	400	400	400	400
5209	Housekeeping Supplies	664	600	750	600	600
5210	Program Related Expense	650	4,500	4,500	4,500	4,500
5401	Memberships & Subscriptions	-	400	-	400	400
5985	Over / Short	96	-	-	-	-
<i>Total Operating Services</i>		\$ 62,598	\$ 66,606	\$ 69,434	\$ 66,881	\$ 66,881
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 13,000	\$ -
6403	Capital Depletion Reserve	1,417	-	-	-	-
<i>Total Capital</i>		\$ 1,417	\$ -	\$ -	\$ 13,000	\$ -
EXPENSES Total		\$ 219,939	\$ 235,424	\$ 214,130	\$ 250,315	\$ 237,315
Authorized Personnel (FTEs)		3.58	3.58	3.58	3.58	3.58

Budget Narrative

The expenses for Tennis increased \$14,891 above the budgeted FY 2022 expenses. This increase is a result of an increase to Machinery and Equipment that is detailed below.

Machinery and Equipment

Description	Amount
Ball Machine	\$ 6,000
Golf Cart	7,000
	\$ 13,000

There is no anticipated change in Authorized Personnel FTE in Tennis for FY 2023.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Tennis Professional	1.00	1.00	1.00	1.00
Recreation Leader	1.50	1.00	1.00	1.00
Customer Service Representative	-	1.00	1.00	1.00
Recreation Attendant	1.08	0.58	0.58	0.58
Authorized Personnel (FTEs)	3.58	3.58	3.58	3.58

GENERAL FUND

WINTER HAVEN RECREATIONAL AND CULTURAL CENTER

Services and Functional Responsibilities

After School Program for Elementary Age Students; Community Hub for Connection to Services for All Ages; Recreational Programming, Drop-In Activities.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Inclusive, Exceptional Service					
After School Program Participation	COVID	79	45	80	80
Recreational Classes Participation	COVID	426	800	1,000	1,200
Drop-In Activities Attendance	COVID	4,457	3,550	4,550	5,000

Goals and Objectives

Build upon Traditional After School Programming and Out of School Opportunities: The Winter Haven Recreational and Cultural Center looks to continue to expand opportunities for children in both academic support and recreational endeavors.

City Value Alignment: Exceptional Service

Expand Intergenerational Opportunities: By providing additional programming for middle school and high school youth, active adults, and senior adults, the opportunities for intergenerational interaction grow. The Winter Haven Recreational and Cultural Center looks to be a hub in the community for all generations.

City Value Alignment: Inclusive

Winter Haven Recreation & Cultural Center - 001-07-709

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 168,259.22	\$ 231,034.00	\$ 184,326.00	\$ 256,494.00	\$ 256,494.00
1401	Overtime	1,282.84	2,000.00	1,296.00	2,000.00	2,000.00
2101	FICA Taxes	12,407.85	17,828.00	13,434.00	19,775.00	19,775.00
2201	General Pension Fund Contrib	16,601.53	14,517.00	9,546.00	-	-
2204	401(a) Pension Contribution	6,936.88	9,607.00	10,588.00	15,095.00	15,095.00
2301	Life & Health Insurance	35,471.10	43,935.00	42,425.00	48,323.00	48,323.00
2303	Disability Benefit - 401(a) Participants	69.64	202.00	233.00	362.00	362.00
2401	Workers' Compensation	3,471.83	3,853.00	3,853.00	4,976.00	4,976.00
2501	Unemployment Compensation	1,219.50	-	-	-	-
2900	Education Benefit	-	2,000.00	-	-	-
<i>Total Personnel Services</i>		\$ 245,720.39	\$ 324,976.00	\$ 265,701.00	\$ 347,025.00	\$ 347,025.00
<i>Operating Services</i>						
3404	Contract Svc. - Other	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 500.00
4001	Travel-Non local	28.56	250.00	250.00	250.00	250.00
4201	Postage	8.64	25.00	25.00	25.00	25.00
4301	Utility Svcs - Electric	30,449.56	40,000.00	40,000.00	40,000.00	40,000.00
4302	Utility Svcs - Water	10,268.92	13,000.00	13,000.00	13,000.00	13,000.00
4303	Utility Svcs - Sewer	1,350.58	1,600.00	1,600.00	1,600.00	1,600.00
4305	Utility Svcs - Refuse	2,657.40	2,640.00	2,640.00	2,640.00	2,640.00
4401	Rentals & Leases	-	250.00	250.00	250.00	500.00
4601	Rep & Mtn Equipment	11.94	500.00	500.00	500.00	500.00
4602	Rep & Mtn Building & Grounds	3,350.85	8,350.00	2,000.00	8,350.00	8,350.00
4606	Rep & Mtn Vehicle Base Cost	4,944.00	6,744.00	6,744.00	4,944.00	4,944.00
4607	Rep & Mtn Automotive Parts	327.87	800.00	500.00	800.00	800.00
4608	Rep & Mtn Automotive Labor	931.33	800.00	500.00	800.00	800.00
4620	Rep & Mtn Contracts	2,102.08	2,835.00	2,835.00	2,835.00	2,835.00
4702	Printing & Binding	73.92	50.00	-	50.00	50.00
4803	Community Involvement	-	100.00	-	100.00	100.00
5101	Office Supplies	484.52	400.00	400.00	400.00	400.00
5102	Tools, Equip under \$1,000	711.98	1,500.00	1,500.00	1,500.00	1,500.00
5200	Non-Capital Equip \$1,000-\$4,999	2,548.99	3,000.00	3,000.00	-	3,000.00
5203	Motor Fuels & Lubricants	1,312.42	1,500.00	1,500.00	1,500.00	1,500.00
5204	Copier Use & Supplies	634.44	860.00	860.00	860.00	860.00
5208	Uniform, Protect Clothing	1,423.82	1,000.00	1,000.00	1,000.00	1,000.00
5209	Housekeeping Supplies	3,143.20	4,000.00	4,000.00	4,000.00	4,000.00
5210	Program Related Expense	3,435.10	3,000.00	4,000.00	3,000.00	3,000.00
5401	Memberships & Subscriptions	135.95	200.00	200.00	200.00	200.00
5404	Employee Dev-Material & Training	120.00	800.00	250.00	800.00	800.00
5720	Summer Program Activities	4,152.20	3,700.00	4,000.00	4,000.00	3,700.00
5985	Over / Short	(3.04)	-	-	-	-
<i>Total Operating Services</i>		\$ 74,605.23	\$ 98,404.00	\$ 91,554.00	\$ 93,904.00	\$ 96,854.00

Winter Haven Recreation & Cultural Center - 001-07-709

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Capital</i>						
6403	Capital Depletion Reserve	\$ 4,332.00	\$ 3,276.00	\$ 3,276.00	\$ 3,832.00	\$ 3,832.00
<i>Total Capital</i>		\$ 4,332.00	\$ 3,276.00	\$ 3,276.00	\$ 3,832.00	\$ 3,832.00
<i>Grant & Aid</i>						
8101	Marching Wolverine Band	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
<i>Total Grant & Aid</i>		\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
EXPENSES Total		\$ 324,657.62	\$ 426,656.00	\$ 360,531.00	\$ 464,761.00	\$ 467,711.00
Authorized Personnel (FTEs)		6.90	6.90	6.90	6.90	6.90

Budget Narrative

The total budget in FY 2023 for Winter Haven Recreational and Cultural Center has an increase of \$38,105 over FY 2022. Personnel Services increased 6.78% because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees.

The FY 2023 budget also includes the Grant and Aid contribution to the Marching Wolverine Band for \$20,000. This has previously been budgeted in General Fund Non-Departmental but the change was made as this band offers an extension of the services provided by Winter Haven Recreational and Cultural Center.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
WHRCC Facility Manager	-	-	1.00	1.00
Recreation Supervisor III	1.00	1.00	-	-
Building Service Worker	1.00	1.00	1.00	1.00
Recreation Supervisor I	1.00	1.00	1.00	1.00
Customer Service Representative II	-	1.00	1.00	1.00
Recreation Leader	1.00	1.00	1.00	1.00
Recreation Attendant	1.90	1.40	1.40	1.40
Customer Service Representative	-	0.50	0.50	0.50
Staff Assistant II	1.00	-	-	-
Authorized Personnel (FTEs)	6.90	6.90	6.90	6.90

Total Authorized Personnel FTE remains unchanged for FY 2023 at 6.90 FTE. The Recreation Supervisor III has been reclassified to WHRCC Facility Manager.

GENERAL FUND

LEISURE PARK RENTALS

Services and Functional Responsibilities

Maintain quality rental and recreation facilities, host community and special purpose groups, and provide exceptional service for special events.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Outdoor Pavilion Rentals (All Facilities)	17	39	38	40	40

Goals and Objectives

Remain a signature location for events: Continue to serve large-scale community special indoor events by offering a clean, professional environment for special occasions.

City Value Alignment: Visionary, Exceptional Service

Evaluate the operating systems of the facility: To ensure efficiency and reliability of the facility into the future.

City Value Alignment: Exceptional Service

Leisure Park Rentals 001-07-710

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
Department: 07 - Parks and Recreation						
Cost Center: 710 - Leisure Park Rentals						
Personnel Services						
1201	Salaries & Wages-Regular	\$ 14,834	\$ 17,957	\$ 15,000	\$ 17,434	\$ 17,434
1401	Overtime	44	-	-	-	-
2101	FICA Taxes	1,138	1,374	1,150	1,334	1,334
2401	Workers' Compensation	286	321	321	386	386
2501	Unemployment Compensation	12	-	-	-	-
Total Personnel Services		\$ 16,313	\$ 19,652	\$ 16,471	\$ 19,154	\$ 19,154
Operating Services						
4301-710	Util Svcs-Electric-Rotary Park	\$ 3,670	\$ 5,500	\$ 5,000	\$ 5,500	\$ 5,500
4301-720	Util Svcs-Electric-Womans Club	2,287	4,000	4,000	4,000	4,000
4301-723	Util Svcs-Electric-Lions Park	1,926	2,800	2,800	2,800	2,800
4301-735	Util Svcs-Electric-Garden Center	4,759	5,000	5,000	6,000	5,000
4302-710	Util Svcs-Water-Rotary Park	5,562	7,100	6,000	6,000	7,100
4302-720	Util Svcs-Water-Womans Club	997	1,000	1,000	1,000	1,000
4302-723	Util Svcs-Water-Lions Park	370	500	500	500	500
4302-735	Util Svcs-Water-Garden Center	278	500	500	500	500
4303-710	Util Svcs-Sewer-Rotary Park	950	700	700	700	700
4303-720	Util Svcs-Sewer-Womans Club	151	250	250	250	250
4303-723	Util Svcs-Sewer-Lions Park	179	350	350	350	350
4303-735	Util Svcs-Sewer-Garden Center	251	350	350	350	350
4305-710	Util Svcs-Refuse-Rotary Park	667	650	650	650	650
4305-720	Util Svcs-Refuse-Womans Club	-	200	200	200	200
4305-723	Util Svcs-Refuse-Lions Park	333	350	350	350	350
4305-735	Util Svcs-Refuse-Garden Center	1,295	1,320	1,320	1,320	1,320
4401-710	Rentals & Leases-Rotary Park	-	-	250	-	-
4601-735	R/M Equipment - Garden Center	10	-	-	-	-
4602-710	R/M Building-Grounds-Rotary Park	2,965	1,500	3,000	3,000	1,500
4602-720	R/M Building-Grounds-Womans Club	1,602	4,000	4,000	4,000	4,000
4602-723	R/M Building-Grounds-Lions Park	668	1,500	1,500	1,500	1,500
4602-735	R/M Building-Grounds-Garden Center	8,383	5,000	6,000	6,000	5,000
4605-720	R/M Special-Womans Club	-	7,500	7,500	-	-
4620-710	R/M Contracts-Rotary Park	918	1,180	1,180	1,180	1,180
4620-720	R/M Contracts-Womans Club	2,418	2,260	3,500	2,260	2,260
4620-723	R/M Contracts-Lions Park	955	1,000	1,000	1,000	1,000
4620-735	R/M Contracts-Garden Center	657	2,000	2,000	2,000	2,000
4702	Printing & Binding	-	100	100	100	100
5102	Tools,Equip under \$1,000	98	-	-	-	-
5102-710	Tools,Equip < \$1,000-Rotary Prk	740	100	3,000	100	100

Leisure Park Rentals 001-07-710

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
5102-735	Tools, Equip under \$1,000-Garden Center	6,411	-	350	200	-
5208	Uniform, Protect Clothing	-	33	33	33	33
5208-710	Uniform, Protect Clothing - Rotary Park	33	-	-	-	-
5209-710	Housekeeping Supplies-Rotary Prk	1,302	1,500	1,500	1,500	1,500
5209-720	Housekeeping Supplies-Womans Clu	-	200	200	200	200
5209-723	Housekeeping Supplies-Lions Park	-	300	300	300	300
5209-735	Housekeeping Supplies - Garden Center	1,841	2,000	2,000	2,000	2,000
5210-710	Program Related-Rotary Park	2,100	3,000	3,000	3,000	3,000
Total Operating Services		\$ 54,775	\$ 63,743	\$ 69,383	\$ 58,843	\$ 56,243
<i>Capital</i>						
6301-735	Other Capital Improvements-Garden Center	\$ 173,062	\$ -	\$ -	\$ 200,000	\$ 200,000
Total Capital		\$ 173,062	\$ -	\$ -	\$ 200,000	\$ 200,000
EXPENSES Total		\$ 244,150	\$ 83,395	\$ 85,854	\$ 277,997	\$ 275,397
Authorized Personnel (FTEs)		0.60	0.60	0.60	0.60	0.60

Budget Narrative

Total expenses for Leisure Park Rentals increased \$194,602 over FY 2022 due mainly to the Capital Improvements to the Garden Center. These improvements include window replacements and slider door replacements.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Recreation Leader Summer Play	0.15	0.15	0.15	0.15
Recreation Attendant Summer Play	0.45	0.45	0.45	0.45
Authorized Personnel (FTEs)	0.60	0.60	0.60	0.60

There is no increase in budgeted Authorized Personnel FTE for FY 2023.

GENERAL FUND

ACTIVITY FIELDS

Services and Functional Responsibilities

Maintain Athletic fields and Facilities (Sertoma Park, Lake Maude Recreation Park, Chain of Lakes Park, DiamondPlex, Polk State College Athletic Fields); Offer adult athletic leagues and opportunities; Host local, regional and national multi-sport tournaments; Partner with self-governing youth sport organizations (Winter Haven Wolverines, Greater Winter Haven Youth Baseball, Winter Haven Youth Football)

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Adult Softball Registrants	729	1,501	810	1,000	1,000
Youth Baseball Registrants	250	431	306	350	400
Youth Football/Cheerleading Registrants	-	498	490	520	550
Athletic Field Rentals and Tournaments	5	15	43	55	65

Due to Covid-19, Greater Winter Haven Football cancelled season in FY 2020

Goals and Objectives

Explore opportunities for additional youth and adult athletic leagues: Activities such as E-Sports, spike ball, and kick ball leagues.

City Value Alignment: Visionary, Exceptional Service

Explore innovations in operations: Explore robotics and autonomous solutions for maintenance to create efficiencies in staffing and production.

City Value Alignment: Visionary, Exceptional Service, Financial Stewardship

Activity Fields - 001-07-710

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 417,721	\$ 512,977	\$ 441,665	\$ 580,748	\$ 580,748
1401	Overtime	4,790	1,000	2,219	1,500	1,000
2101	FICA Taxes	31,346	39,320	32,999	44,542	44,542
2201	General Pension Fund Contrib	72,835	62,398	59,329	61,475	61,475
2204	401(a) Pension Contribution	9,714	14,588	11,947	13,879	13,879
2301	Life & Health Insurance	94,227	137,137	101,253	136,921	136,921
2303	Disability Benefit - 401(a) Participants	47	235	178	333	333
2401	Workers' Compensation	9,134	10,193	10,193	12,781	12,781
2501	Unemployment Compensation	780	-	-	-	-
<i>Total Personnel Services</i>		\$ 640,595	\$ 777,848	\$ 659,783	\$ 852,179	\$ 851,679
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 2,004	\$ 3,860	\$ 3,860	\$ 3,860	\$ 3,860
3404	Contract Svc. - Other	11,468	15,000	15,000	15,000	15,000
3407	Ins.-Claims Deductibles	11,383	-	-	-	-
4001	Travel-Non local	9	600	600	600	600
4003	Training-Required-Instructional	-	1,000	1,000	1,000	1,000
4202	Freight & Express Charges	6	100	-	100	100
4301	Utility Svcs - Electric	98,331	100,000	100,000	100,000	100,000
4302	Utility Svcs - Water	202,623	240,000	240,000	240,000	240,000
4303	Utility Svcs - Sewer	36,015	48,000	48,000	48,000	48,000
4304	Utility Svcs - Piped Gas	725	1,500	1,500	1,500	1,500
4305	Utility Svcs - Refuse	18,059	17,000	17,000	17,000	17,000
4401	Rentals & Leases	12,301	12,400	16,000	16,000	12,400
4601	Rep & Mtn Equipment	22,876	22,000	22,000	22,000	22,000
4602	Rep & Mtn Building & Grounds	52,954	40,000	40,000	40,000	40,000
4605	Rep & Mtn Spec-Bud Detailed Only	-	-	3,000	3,000	-
4606	Rep & Mtn Vehicle Base Cost	4,488	5,688	5,688	4,488	4,488
4607	Rep & Mtn Automotive Parts	950	1,800	1,800	1,800	1,800
4608	Rep & Mtn Automotive Labor	2,123	5,000	4,000	4,000	5,000
4609	Rep & Mtn Field Maintenance	17,131	45,000	45,000	45,000	45,000
4620	Rep & Mtn Contracts	8,589	7,890	7,890	7,890	7,890
4621	Rep & Mtn Seed & Sod	24,524	32,000	40,000	32,000	32,000
4622	Rep & Mtn Landscape Material	299	1,500	1,500	1,500	1,500
4623	Rep & Mtn Sod Treatments	48,773	40,000	40,000	40,000	40,000
4626	Repair & Mtn-Irrigation	6,475	5,000	5,000	7,000	5,000
4803	Community Involvement	-	40	4,000	40	40
4960	License	827	647	647	647	647
5101	Office Supplies	760	500	500	500	500
5102	Tools,Equip under \$1,000	10,440	9,300	9,300	8,000	9,300
5105	Food Service/Concession Supplies	2,887	3,400	3,400	3,400	3,400
5200	Non-Capital Equip \$1,000-\$4,999	-	4,000	4,000	-	-
5203	Motor Fuels & Lubricants	12,427	12,000	12,000	12,000	12,000
5204	Copier Use & Supplies	198	150	150	150	150
5208	Uniform, Protect Clothing	7,753	5,000	5,000	5,000	5,000
5209	Housekeeping Supplies	8,900	9,000	9,000	9,000	9,000
5210	Program Related Expense	2,611	5,060	5,060	5,060	5,060

Parks and Recreation - Activity Fields Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
5401	Memberships & Subscriptions	-	300	300	300	300
5805	Food & Beverage For Sale	28,987	30,000	33,000	30,000	30,000
5806	Beer & Wine For Resale	2,272	5,000	4,000	5,000	5,000
5870	Bank Fees	-	-	-	750	750
5985	Over / Short	(190)	-	400	-	-
5995	Bank Charges	616	750	700	-	-
Total Operating Services		\$ 660,593	\$ 730,485	\$ 750,295	\$ 731,585	\$ 725,285
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ -	\$ -	\$ -	2,000,000
6402	Machinery & Equipment	-	-	15,154	15,154	-
6403	Capital Depletion Reserve	48,447	67,148	67,148	55,848	55,848
Total Capital		\$ 48,447	\$ 67,148	\$ 82,302	\$ 71,002	\$ 2,055,848
EXPENSES Total		\$ 1,349,635	\$ 1,575,481	\$ 1,492,380	\$ 1,654,766	\$ 3,632,812
Authorized Personnel (FTEs)		15.28	15.50	15.50	16.00	16.00

Budget Narrative

The increase in total expenses for Activity Fields is mostly attributed to an increase in Personnel Services of \$74,331 over FY 2022. This is due to the authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees, and the addition of .50 FTE for the Assistant Superintendent – Athletics & Cemetery.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Asst Superintendent - Athletics & Cemetery	-	-	0.50	0.50
Crew Leader II	1.00	1.00	1.00	1.00
Crew Leader I	1.00	1.00	1.00	1.00
Maintenance Operator I	-	8.00	8.00	8.00
Food Service Leader	1.00	1.00	1.00	1.00
Spray Technician	1.00	1.00	1.00	1.00
Recreation Leader	1.00	1.00	1.00	1.00
Building Service Worker	1.00	1.00	1.00	1.00
Customer Service Representative	-	0.50	0.50	0.50
Food Service Worker	0.78	1.00	1.00	1.00
Ground Maintenance Technician	8.00	-	-	-
Recreation Attendant	0.50	-	-	-
Authorized Personnel (FTEs)	15.28	15.50	16.00	16.00

GENERAL FUND

NORA MAYO HALL

Services and Functional Responsibilities

- Serve as a premier location for large-scale community events
- Maintain facility as hub for community and internal services for the City of Winter Haven

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Number of Rentals	72	43	39	70	100

Goals and Objectives

Remain a signature location for events: Continue to serve large-scale community special indoor events by offering a clean, professional environment for special occasions.

City Value Alignment: Visionary, Exceptional Service

Evaluate the operating systems of the facility: To ensure efficiency and reliability of the facility into the future.

City Value Alignment: Exceptional Service

Nora Mayo Hall - 001-09-400

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 171,366	\$ 227,435	\$ 156,933	\$ 235,020	\$ 235,020
1401	Overtime	308	-	1,101	1,000	1,000
2101	FICA Taxes	12,562	17,399	11,536	18,056	18,056
2201	General Pension Fund Contrib	22,272	18,474	17,983	18,622	18,622
2204	401(a) Pension Contribution	1,633	6,909	5,457	6,931	6,931
2301	Life & Health Insurance	23,734	51,840	27,832	49,422	49,422
2303	Disability Benefit - 401(a) Participants	10	142	104	166	166
2401	Workers' Compensation	3,282	3,587	3,587	4,417	4,417
Total Personnel Services		\$ 235,168	\$ 325,786	\$ 224,533	\$ 333,634	\$ 333,634
<i>Operating Services</i>						
3402	Contract Svc.-Dry Clean	\$ 270	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
3404	Contract Svc. - Other	800	-	500	500	-
3407	Ins.-Claims Deductibles	1,985	-	-	-	-
4301	Utility Svcs - Electric	74,226	-	-	-	-
4302	Utility Svcs - Water	1,899	-	-	-	-
4303	Utility Svcs - Sewer	2,391	-	-	-	-
4304	Utility Svcs - Piped Gas	1,188	-	-	-	-
4305	Utility Svcs - Refuse	11	-	-	-	-
4401	Rentals & Leases	300	-	-	-	-
4601	Rep & Mtn Equipment	461	-	-	-	-
4602	Rep & Mtn Building & Grounds	55,561	-	-	-	-
4602-100	R/M Building-Grounds-Federal Building	-	-	-	1,000	-
4602-110	R/M Building-Grounds-Neighborhood Svc Cntr	50	1,000	1,500	1,000	1,000
4602-120	R/M Building-Grounds-COL Achievers	-	1,000	-	1,000	1,000
4602-160	R/M Building-Grounds-Florence Villa CDC	13,890	1,000	2,000	1,000	1,000
4602-180	R/M Building-Grounds-PEP Bldg	611	-	500	-	-
4602-190	R/M Building-Grounds-MLK Bldg	57,806	-	-	-	-
4605	Rep & Mtn Spec-Bud Detailed Only	3,471	9,000	-	-	-
4606	Rep & Mtn Vehicle Base Cost	224	2,688	2,688	1,344	1,344
4607	Rep & Mtn Automotive Parts	18	800	800	800	800
4608	Rep & Mtn Automotive Labor	5	800	800	800	800
4620	Rep & Mtn Contracts	18,191	-	6,000	-	-
4620-110	R/M Contracts-Neighborhood Svc Cntr	1,006	1,200	1,200	1,200	1,200
4702	Printing & Binding	37	800	400	400	800
4803	Community Involvement	-	1,000	1,000	1,000	1,000
4960	License	150	150	150	150	150
5101	Office Supplies	616	1,200	700	700	1,200
5102	Tools, Equip under \$1,000	2,104	-	3,500	3,000	-
5200	Non-Capital Equip \$1,000-\$4,999	1,199	3,000	2,000	2,000	3,000
5203	Motor Fuels & Lubricants	68	3,000	500	500	3,000
5204	Copier Use & Supplies	1,775	-	2,000	2,000	-

Nora Mayo Hall - 001-09-400

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
5208	Uniform, Protect Clothing	125	1,200	1,200	1,200	1,200
5209	Housekeeping Supplies	4,190	-	3,500	-	-
5215	Chemicals	-	500	-	500	500
5401	Memberships & Subscriptions	179	400	200	200	400
5404	Employee Dev-Material & Training	-	200	-	200	200
5870	Bank Fees	-	-	-	50	1,800
5995	Bank Charges	32	1,800	50	-	-
Total Operating Services		\$ 244,839	\$ 31,938	\$ 32,388	\$ 21,744	\$ 21,594
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ 6,246	\$ -	\$ -	\$ -
6403	Capital Depletion Reserve	4,332	4,332	4,332	4,340	4,340
Total Capital		\$ 4,332	\$ 10,578	\$ 4,332	\$ 4,340	\$ 4,340
EXPENSES Total		\$ 484,338	\$ 368,302	\$ 261,253	\$ 359,718	\$ 359,568
Authorized Personnel (FTEs)		7.00	7.00	7.00	7.00	7.00

Budget Narrative

Personnel Services for Nora Mayo increased \$7,848 because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees. This increase, along with a decrease in Operating Services, results in a decrease in total expenses of \$8,584 over budgeted FY 2022.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Recreation Supervisor III	1.00	1.00	1.00	1.00
Senior Staff Assistant	1.00	1.00	-	-
Customer Service Representative III	-	-	1.00	1.00
Customer Service Representative	-	1.00	1.00	1.00
Building Service Worker	4.00	4.00	4.00	4.00
Recreation Attendant	1.00	-	-	-
Authorized Personnel (FTEs)	7.00	7.00	7.00	7.00

Total Authorized Personnel FTE remains unchanged for FY 2023 at 7.00 FTE.

GENERAL FUND

STREETS

Mission Statement

Maintain right-of-way assets while ensuring safe and efficient multimodal transportation options to facilitate a thriving community.

Services and Functional Responsibilities

Maintain and improve the City's public right of way and the assets located within the right of way, including but not limited to Bridges, Signs, Signals, Sidewalks, Trail, Pavement and Pavement Markings, Lighting, and Alleyways.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Linear Feet of Sidewalk Poured and Repaired	N/A	144	200	200	200
Number of Miles of Road Paved, Microsurface, Rejuvenated, or Striped	N/A	8	15	25	25
Number of Signs Fabricated, Installed, Replaced, or Repaired	N/A	485	550	550	550

Goals and Objectives

Collect and analyze traffic data in cooperation with Economic Opportunity and Community Investment Department: The teams will be utilizing a service to collect and analyze Traffic data that will make way for data-driven decisions regarding traffic and roadway improvement projects as the community continues to grow.

City Value Alignment: Financial Stewardship, Visionary, Exceptional Service

Implement See Click Fix Software: See Click Fix will give residents an avenue to submit a service request directly into the workflow management system. Once submitted, citizens will receive a timeline for completing the request. This tool will enable the Streets team to continue to provide exceptional service to a growing community.

City Value Alignment: Inclusive, Visionary, Exceptional Service

Succession Planning: Establish a career path for Streets employees in order to promote commitment and longevity within our workforce. The plan includes creating apprentice positions, collaborating with local high schools and trade schools to hire interns for training opportunities, and creating promotional opportunities to encourage employees to grow with us.

City Value Alignment: Inclusive, Visionary

Enhancing Pedestrian Safety: Our goal is to develop a multi-year plan for sidewalk improvement in quality and connectivity within our sidewalk system. We will also work with the Polk TPO and Polk Vision Infrastructure team to enhance pedestrian safety near schools.

City Value Alignment: Financial Stewardship, Inclusive, Visionary, Exceptional Service

Streets 001-09-401

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 453,925	\$ 593,327	\$ 417,897	\$ 670,067	\$ 670,067
1401	Overtime	15,966	18,000	15,938	18,000	18,000
2101	FICA Taxes	33,897	46,767	31,392	52,638	52,638
2201	General Pension Fund Contrib	84,925	67,490	58,032	43,174	43,174
2204	401(a) Pension Contribution	16,919	28,580	17,404	36,488	36,488
2301	Life & Health Insurance	114,763	204,198	108,359	239,401	239,401
2303	Disability Benefit - 401(a) Participants	121	603	363	876	876
2401	Workers' Compensation	23,789	27,364	27,364	33,817	33,817
Total Personnel Services		\$ 744,304	\$ 986,329	\$ 676,749	\$ 1,094,461	\$ 1,094,461
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 80,631	\$ 352,000	\$ 352,000	\$ 637,000	\$ 532,000
3401	Contract Svc.-Custodial	-	5,000	5,000	10,000	5,000
3404	Contract Svc. - Other	26,725	51,000	51,000	376,000	51,000
3407	Ins.-Claims Deductibles	66,299	25,000	-	25,000	25,000
4001	Travel-Non local	44	4,000	4,000	4,000	4,000
4003	Training-Required-Instructional	1,844	4,000	4,000	4,000	4,000
4101	Telecommunication	-	2,800	2,800	2,800	2,800
4201	Postage	32	300	300	300	300
4202	Freight & Express Charges	1,347	1,000	1,000	1,500	1,500
4301	Utility Svcs - Electric	431,280	550,000	454,000	550,000	550,000
4302	Utility Svcs - Water	3,939	2,800	3,327	3,500	3,500
4303	Utility Svcs - Sewer	559	1,000	1,000	1,000	1,000
4305	Utility Svcs - Refuse	3,345	2,300	2,300	2,300	2,300
4401	Rentals & Leases	8,106	3,000	4,000	5,000	5,000
4406	County Landfill	19,200	20,000	20,000	20,000	20,000
4601	Rep & Mtn Equipment	11,440	5,000	7,000	5,000	5,000
4602	Rep & Mtn Building & Grounds	7,179	6,000	6,000	6,000	6,000
4605	Rep & Mtn Spec-Bud Detailed Only	114	45,000	45,000	25,000	-
4606	Rep & Mtn Vehicle Base Cost	30,049	34,716	34,716	32,076	32,076
4607	Rep & Mtn Automotive Parts	15,175	30,000	30,000	30,000	30,000
4608	Rep & Mtn Automotive Labor	22,385	30,000	30,000	30,000	30,000
4620	Rep & Mtn Contracts	1,179	1,200	1,200	1,200	1,200
4621	Rep & Mtn Seed & Sod	460	3,000	3,000	3,000	3,000
4626	Repair & Mtn-Irrigation	62	200	200	200	200
4702	Printing & Binding	-	200	200	200	200
5101	Office Supplies	1,390	2,000	2,000	4,000	2,000
5102	Tools, Equip under \$1,000	40,689	5,000	7,000	7,000	7,000
5200	Non-Capital Equip \$1,000-\$4,999	-	86,600	86,000	12,000	-
5203	Motor Fuels & Lubricants	22,195	37,500	37,500	37,500	37,500
5204	Copier Use & Supplies	676	900	900	900	900
5205	Motor Fuel, Non Motor Pool	-	200	200	200	200
5208	Uniform, Protect Clothing	6,131	9,500	9,500	9,500	9,500
5209	Housekeeping Supplies	1,960	2,000	2,000	2,000	2,000
5210	Program Related Expense	-	25,504	25,504	20,000	20,000
5215	Chemicals	8,519	7,500	7,500	7,500	7,500
5220	Materials-Visual/Photo/Signage	64,316	80,000	80,000	80,000	80,000
5300	Sidewalk Materials	52,263	105,000	105,000	105,000	105,000
5301	Road Materials	45,624	40,000	40,000	40,000	40,000
5302	RR Crossing/Parking Lots	3,793	5,500	5,500	5,500	5,500

Streets 001-09-401

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
5303	Traffic Materials	61,599	50,000	50,000	205,000	135,000
5401	Memberships & Subscriptions	-	1,000	1,000	1,000	1,000
5404	Employee Dev-Material & Training	3,946	11,400	11,400	11,400	11,400
5405	Empl Dev-Books,Accreditation,Assessmt	-	1,300	1,300	1,300	1,300
5406	Employee Dev-Food & Supplies	8	150	150	150	150
5407	Employee Dev-Recog & Apprec	-	150	150	150	150
5870	Bank Fees	-	-	-	200	200
5995	Bank Charges	122	200	-	-	-
Total Operating Services		\$ 1,044,624	\$ 1,650,920	\$ 1,534,647	\$ 2,325,376	\$ 1,781,376
<i>Capital</i>						
6102	Land-Right-Of-Way	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -
6312	Signals and Lighting-Capital	21,581	100,000	100,000	100,000	100,000
6402	Machinery & Equipment	142,633	198,500	198,500	37,781	-
6403	Capital Depletion Reserve	10,491	39,519	39,519	41,018	41,018
Total Capital		\$ 174,705	\$ 378,019	\$ 378,019	\$ 178,799	\$ 141,018
EXPENSES Total		\$ 1,963,633	\$ 3,015,268	\$ 2,589,415	\$ 3,598,636	\$ 3,016,855
Authorized Personnel (FTEs)		15.60	15.80	15.80	16.60	16.60

Budget Narrative

The total budget for Streets totals \$3,598,636 for FY 2023, which represents an increase of \$583,368 (19.35%) as compared the FY 2022 budget.

Personnel Services increased \$108,132 because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees.

Operating Services increased \$674,456 over FY 2022 budget with major items in Professional Services to include Electric Charging Stations (\$120,000), Transportation Studies (\$120,000), and Lake Ship Roadway Design (\$150,000). Contract Services includes budgeted Pedestrian Bridge Repairs for \$325,000.

Repair and Maintenance along with Machinery and Equipment expenses are detailed below:

Repair and Maintenance

Description	Amount
Bathroom Repair and Expansion	\$ 25,000

Machinery and Equipment

Description	Amount
Radio Detection Locator	\$ 11,000
Covered Trailer to Transport Paint Gun	8,000
50% Ford Transit Van for ATMS/Fiber Systems Tech	18,781
	\$ 37,781

Authorized Personnel FTE increased by .80 FTE resulting from a change in the responsibilities of the Streets Superintendent whose FTE was increased .30 FTE and increased .50 FTE as a new position for an ATMS/Fiber Systems Technician was added. This position will be supported 50% from Streets and 50% from Dark Fiber Fund.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Assistant Public Works Director	0.20	0.20	0.20	0.20
Streets Superintendent	0.80	0.50	0.80	0.80
Assistant Superintendent	-	0.50	0.50	0.50
Ecosystem and Asset Analyst	0.10	0.10	0.10	0.10
Crew Leader II	1.00	1.00	1.00	1.00
Traffic Operations Crew Leader	1.00	1.00	1.00	1.00
Signal Electrician	1.00	1.00	1.00	1.00
Traffic Signal Technician	1.00	1.00	1.00	1.00
Transportation Sign Technician	1.00	1.00	1.00	1.00
Maintenance Operator III	1.00	2.00	2.00	2.00
Maintenance Operator II	2.00	-	-	-
Streets Maintenance II	3.00	5.00	5.00	5.00
Streets Maintenance I	1.00	-	-	-
Public Works Apprentice	2.00	2.00	2.00	2.00
Sr. Staff Assistant	0.50	0.50	0.50	0.50
ATMS/Fiber Systems Technician	-	-	0.50	0.50
Authorized Personnel (FTEs)	15.60	15.80	16.60	16.60

GENERAL FUND

PLANNING

Services and Functional Responsibilities

Administers and implements the City's Comprehensive Plan by providing professional planning and community development advice, guidance and recommendations to City officials, staff, and citizens. This is achieved through processing Plan amendments; administering the City's Unified Land Development Regulations and other development codes; and promoting/creating economic development opportunities to improve the quality of life for City residents and visitors.

Planning - 001-10-218

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 278,468	\$ 338,419	\$ 298,683	\$ 506,268	\$ 506,268
1401	Overtime	23	-	-	-	-
2101	FICA Taxes	20,056	25,890	21,694	38,730	38,730
2201	General Pension Fund Contrib	71,438	64,989	61,274	61,395	61,395
2204	401(a) Pension Contribution	5,705	8,759	7,251	20,802	20,802
2301	Life & Health Insurance	50,814	69,822	54,627	110,232	110,232
2302	Director's Life & Disability	1,689	1,700	1,700	1,487	1,487
2303	Disability Benefit - 401(a) Participants	83	204	251	499	499
2401	Workers' Compensation	264	285	285	332	332
Total Personnel Services		\$ 428,540	\$ 510,068	\$ 445,765	\$ 739,745	\$ 739,745
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ 150	\$ -	\$ -	\$ -	\$ -
3103	Prof.Svc.-Legal	1,225	3,200	2,800	3,200	3,200
3105	Prof.Svc.-Other	162,471	428,000	288,000	260,000	100,000
3404	Contract Svc. - Other	45,600	3,000	500	5,000	3,000
4001	Travel-Non local	2,133	500	1,800	2,000	500
4003	Training-Required-Instructional	-	1,000	-	1,000	1,000
4201	Postage	1,668	2,500	1,500	2,500	2,500
4202	Freight & Express Charges	142	200	-	200	200
4301	Utility Svcs - Electric	204	385	288	385	385
4606	Rep & Mtn Vehicle Base Cost	-	1,344	1,344	1,344	1,344
4607	Rep & Mtn Automotive Parts	-	150	75	450	150
4608	Rep & Mtn Automotive Labor	-	150	75	450	150
4702	Printing & Binding	46	150	-	150	150
4801	Advertising	2,311	3,000	4,000	4,000	3,000
4803	Community Involvement	6,011	6,500	6,500	500	500
4804	Sponsorships	-	500	-	250	500
5101	Office Supplies	881	1,000	500	1,000	1,000
5102	Tools,Equip under \$1,000	-	350	-	350	350

Planning - 001-10-218

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
5203	Motor Fuels & Lubricants	-	250	200	350	250
5204	Copier Use & Supplies	2,531	3,500	1,800	3,000	3,500
5401	Memberships & Subscriptions	2,110	4,480	2,400	4,500	4,480
5404	Employee Dev-Material & Training	99	300	1,600	2,400	300
5406	Employee Dev-Food & Supplies	-	100	-	100	100
5407	Employee Dev-Recog & Apprec	-	200	150	200	200
5604	Employee Relations	-	100	-	100	100
Total Operating Services		\$ 227,581	\$ 460,859	\$ 313,532	\$ 293,429	\$ 126,859
<i>Capital</i>						
6403	Capital Depletion Reserve	\$ -	\$ 2,632	\$ 2,632	\$ 2,638	\$ 2,638
Total Capital		\$ -	\$ 2,632	\$ 2,632	\$ 2,638	\$ 2,638
<i>Miscellaneous</i>						
8245	Affordable Housing	\$ -	\$ -	\$ 83,000	\$ -	\$ -
Total Miscellaneous		\$ -	\$ -	\$ 83,000	\$ -	\$ -
<i>Grant & Aid</i>						
8231	Heart for Winter Haven	\$ -	\$ -	\$ 108,000	\$ -	\$ -
Total Grant & Aid		\$ -	\$ -	\$ 108,000	\$ -	\$ -
EXPENSES Total		\$ 656,121	\$ 973,559	\$ 952,929	\$ 1,035,812	\$ 869,242
Authorized Personnel (FTEs)		5.10	5.10	5.10	7.10	7.10

Budget Narrative

Personnel Services increased \$229,677 over FY 2022 budget because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees as well as the adding of the EO&CI Assistant Director and Affordable Housing Coordinator positions.

While Personnel Services increased, total expenses only increase by \$62,253 as a result of moving the Grant & Aid contributions from the Planning budget to the Affordable Housing Fund.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
E.O. & C.I. Director	0.80	0.80	0.80	0.80
CRA & Neighborhood Programs Manager	0.30	0.30	0.30	0.30
EO&CI Assistant Director	-	-	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00
Planner II	2.00	-	-	-
Senior Planner	-	2.00	2.00	2.00
Planning Assistant	1.00	1.00	1.00	1.00
Affordable Housing Coordinator	-	-	1.00	1.00
Authorized Personnel (FTEs)	5.10	5.10	7.10	7.10

GENERAL FUND

NON-DEPARTMENTAL

General Fund Non-Departmental - 001-80-928

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Operating Services</i>						
4606	Rep & Mtn Vehicle Base Cost	\$ 15,735	\$ 8,091	\$ 8,091	\$ 11,232	\$ 11,232
4607	Rep & Mtn Automotive Parts	1,663	989	989	1,518	1,518
4608	Rep & Mtn Automotive Labor	3,274	1,426	3,000	1,952	1,952
4624	Rep & Mtn Outside Svc	-	115	115	339	339
5203	Motor Fuels & Lubricants	3,915	2,123	2,123	4,193	4,193
5870	Bank Fees	-	-	-	33,000	33,000
5995	Bank Charges	25,794	33,000	28,000	-	-
Total Operating Services		\$ 50,380	\$ 45,744	\$ 42,318	\$ 52,234	\$ 52,234
<i>Capital</i>						
6403	Capital Depletion Reserve	\$ 4,450	\$ 993	\$ 993	\$ 3,269	\$ 3,269
Total Capital		\$ 4,450	\$ 993	\$ 993	\$ 3,269	\$ 3,269
<i>Miscellaneous</i>						
3408	Commission/Expense - Sale of Assets	\$ 1,849	\$ -	\$ -	\$ -	\$ -
5980	Bad Debt Expense	675	-	-	-	-
8213	Bus Service	261,658	261,659	261,659	293,825	293,825
8227	Qualified Target Industry Incentive	-	6,200	6,200	13,750	13,750
9700	Audit Fees	40,077	42,067	42,067	43,807	43,807
Total Miscellaneous		\$ 304,259	\$ 309,926	\$ 309,926	\$ 351,382	\$ 351,382
<i>Transfers</i>						
9109	Transfer to Self Insurance	\$ 453,100	\$ 153,100	\$ 153,100	\$ 200,000	\$ 200,000
9112	Transfer to Willowbrook	436,705	244,447	244,447	-	-
9113	Transfer to Debt Service Fund	3,835,787	4,781,091	4,781,091	4,515,356	4,739,403
9115	Transfer to Library	1,197,767	1,114,622	1,114,622	1,289,001	1,472,483
9116	Transfer to Airport	1,496,183	348,012	348,012	792,993	544,433
9119	Transfer to Cemetery	159,833	-	-	286,387	266,043
9159	Transfer to Transportation Fund	1,000,000	2,975,000	2,975,000	1,975,000	2,000,000
9196	Transfer to 2015 Construction Fund	3,445,000	973,957	973,957	694,769	1,124,770
9200	Transfer to Dark Fiber Fund	155,400	155,400	155,400	155,400	200,000
9202	Transfer to WH Affordable Housing Fund	-	1,500,000	1,500,000	250,000	250,000
Total Transfers		\$ 12,179,775	\$ 12,245,629	\$ 12,245,629	\$ 10,158,906	\$ 10,797,132
<i>Insurance</i>						
4501	Ins.-Property	\$ 143,559	\$ 276,971	\$ 276,971	\$ 301,247	\$ 301,247
4502	Ins.-Liability & Umbrella	155,765	152,963	152,963	127,911	127,911
4505	Ins.-Surety & Fidelity	375	413	413	413	413
4506	Ins.-Other	24,439	34,968	34,968	31,650	31,650
4508	Ins.-Underground Storage Tank	482	529	529	532	532
4509	Ins.-Police Prof Liability	7,562	8,318	8,318	8,318	8,318
4510	Ins.-Public Official's Liability	20,521	22,506	22,506	24,631	24,631
Total Insurance		\$ 352,703	\$ 496,668	\$ 496,668	\$ 494,702	\$ 494,702

General Fund Non-Departmental - 001-80-928

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 102,413	\$ 29,512	\$ 29,512	\$ 238,400	\$ 238,400
9104	Engineering Services	349,840	421,745	421,745	494,572	494,572
9105	Human Resources	582,062	638,558	638,558	900,522	900,522
9107	Technology Services	1,970,888	2,213,321	2,213,321	2,925,064	2,925,064
9108	City Hall	28,828	39,842	39,842	32,420	32,420
9185	City Hall Annex	24,633	36,088	36,088	19,345	19,345
9186	Nora Mayo Building	-	106,340	106,340	85,050	85,050
Total Internal Svc Charges		\$ 3,058,664	\$ 3,485,406	\$ 3,485,406	\$ 4,695,373	\$ 4,695,373
<i>Grant & Aid</i>						
8101	Marching Wolverine Band	\$ 5,000	\$ 10,000	\$ 10,000	\$ -	\$ -
8200	Grant and Aid	-	-	-	300,000	300,000
8203	Keep Winter Haven Beautiful	15,000	15,000	15,000	-	-
8204	Polk Museum	2,500	2,500	2,500	-	-
8205	Citrus Center Boy's and Girl's Club	45,000	45,000	45,000	-	-
8208	Ritz Theatre	-	40,000	40,000	-	-
8209	WH Main Street	15,000	25,000	25,000	-	-
8210	Girl's, Inc.	15,000	18,000	18,000	-	-
8212	Ridge Art Association	79,387	9,000	9,000	-	-
8217	Polk Vision	5,000	5,000	5,000	-	-
8221	Chain Of Lakes Achievers	5,000	5,000	5,000	-	-
8223	Neighborhood Service Center	20,996	20,000	19,004	-	-
8224	Meals on Wheels	15,000	15,000	15,000	-	-
8225	Economic Development	135,000	135,000	135,000	-	-
8228	City Works	5,000	-	-	-	-
8229	Mid-Florida Community Services	3,000	4,000	4,000	-	-
8230	Public Education Partnership of WH	20,000	20,000	20,000	-	-
8231	Heart for Winter Haven	7,500	7,500	7,500	-	-
8232	ElderPoint Ministries	17,560	-	-	-	-
8234	The Haley Center	33,000	33,000	33,000	-	-
8235	Faith Xtreme, Inc.	10,000	15,000	15,000	-	-
8236	G.C.T.E. Center, Inc.	15,000	20,000	20,000	-	-
8237	KidsPACK, Inc.	14,000	20,000	20,000	-	-
8238	Theatre Winter Haven	523,764	-	-	-	-
8239	Bruised but not Destroyed	-	10,000	10,000	-	-
8240	Circle of Love of Polk County	-	2,000	2,000	-	-
8241	Concerned Citizens of Winter Haven	-	10,000	10,000	-	-
8242	Junior League of Greater Winter Haven	-	5,000	5,000	-	-
8243	Pieces to Peace Counseling Charities	-	9,000	9,000	-	-
8244	StepN2ourlane	-	10,000	10,000	-	-
9602	Tourism Dev & Prom	30,000	30,000	30,000	-	-
Total Grant & Aid		\$ 1,036,707	\$ 540,000	\$ 539,004	\$ 300,000	\$ 300,000
<i>Reserves</i>						
9500	Reserve for Contingencies	\$ -	\$ 218,000	\$ -	\$ 139,445	\$ -
Total Reserves		\$ -	\$ 218,000	\$ -	\$ 139,445	\$ -
EXPENSES Total		\$ 16,986,939	\$ 17,342,366	\$ 17,119,944	\$ 16,195,311	\$ 16,694,092
Authorized Personnel (FTEs)		-	-	-	-	-

**CITY OF WINTER HAVEN
LIBRARY FUND SUMMARY**

	2021 Actual		2022		Estimated @		2023		2024	
	Amount		Amended Budget		9/30/22		Requested Budget		Recommended Budget	
REVENUES										
Rentals	\$	23,940	\$	23,923	\$	23,744	\$	26,917	\$	26,917
Fees		552		-		10,000		10,000		10,000
Fines		622		-		3,000		2,000		2,000
Private Contributions		22,222		-		5,449		-		-
Transfer from General Fund		1,197,767		1,114,622		1,114,622		1,289,001		1,472,483
Transfer from Impact Fee Fund		116,200		52,000		52,000		56,700		59,544
Polk County		501,941		501,941		501,941		501,941		501,941
Interest Earned		169		175		175		175		175
Miscellaneous Revenues		124		-		-		-		-
Grants		-		-		6,661		-		-
Total	\$	1,863,537	\$	1,692,661	\$	1,717,592	\$	1,886,734	\$	2,073,060
EXPENDITURES										
Personnel Expenditures	\$	853,240	\$	914,360	\$	742,734	\$	968,048	\$	968,048
Operating Expenditures		235,263		319,675		285,725		288,535		245,705
Book Purchases		44,363		52,500		52,500		56,700		59,544
Capital Expenditures		-		-		-		-		-
Administration Fees		72,475		72,621		72,621		80,139		80,139
Transfer to Debt Service		212,357		-		-		-		-
Transfer to Dark Fiber		8,400		8,400		8,400		8,400		10,000
Non-Departmental		498,480		568,843		568,443		709,624		709,624
Total	\$	1,924,578	\$	1,936,399	\$	1,730,423	\$	2,111,446	\$	2,073,060
Excess of Revenues										
Over <Under> Expenditures:	\$	(61,041)	\$	(243,738)	\$	(12,831)	\$	(224,712)	\$	-
Beginning Cash Balance:										
		298,584		237,543		237,543		224,712		-
Ending Cash Balance:										
	\$	237,543	\$	(6,195)	\$	224,712	\$	-	\$	-

LIBRARY FUND

By creating spaces and experiences to connect and engage the community, the Library invites people of all ages and from all lifestyles to explore, discover and learn at the Library. The Library provides access to a large collection of physical materials including books, CDs, DVDs, audiobooks as well as a growing collection of digital materials such as eBooks, eAudiobooks, downloadable magazines and streaming movies.

Mission

Create collections, spaces, and experiences to invite citizens to explore and discover information and ideas to entertain, inspire, enrich, and strengthen our community.

Services and Functional Responsibilities

Provide access to books, materials and digital resources; Build and maintain a physical and digital collection; Catalog materials; Promote traditional & digital literacy; Provide access to computers and other technologies; Assist public in use of technology; Teach classes; Provide Readers' Advisory & Reference Services; Provide educational and cultural programming for all ages; Maintain comfortable spaces for social interaction and studying; Preserve historical resources; Identify and provide new services around emerging technologies.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Program Attendance	8,834	3,002	7,190	8,000	9,000
Library Cards Issued	2,480	2,309	3,074	3,500	4,375
Library Visitations	342,876	311,797	377,568	464,408	543,357
Total Circulations	334,851	317,560	317,700	333,585	350,264

Goals and Objectives

Provide Exceptional Customer Service: Continue to improve upon customer experiences by staying on top of current trends, evaluating new opportunities, and providing access for all.

City Value Alignment: Visionary, Exceptional Service, Inclusive, Respect

Engage with Community: Increase opportunities to engage with the community through creative, free programming and event opportunities.

City Value Alignment: Financial Stewardship, Exceptional Service, Inclusive

Support Lifelong Literacy: Promote lifelong literacy through programs, connectivity and engagement.

City Value Alignment: Visionary, Exceptional Service

Library Fund - 101-07-728

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Other Grant Revenue</i>						
337200-400	Grant - Misc	\$ -	\$ -	\$ 6,661	\$ -	\$ -
Total Other Grant Revenue		\$ -	\$ -	\$ 6,661	\$ -	\$ -
<i>Cultural / Recreation</i>						
338100-000	County Shared Revenue	\$ 501,941	\$ 501,941	\$ 501,941	\$ 501,941	\$ 501,941
347102-000	Copy Machine	552	-	10,000	10,000	10,000
352100-000	Library Fines	622	-	3,000	2,000	2,000
Total Cultural / Recreation		\$ 503,115	\$ 501,941	\$ 514,941	\$ 513,941	\$ 513,941
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 169	\$ 175	\$ 175	\$ 175	\$ 175
Total Interest Earnings		\$ 169	\$ 175	\$ 175	\$ 175	\$ 175
<i>Misc - Other Revenues</i>						
366201-000	Other Contributions-Private	\$ 22,222	\$ -	\$ 5,449	\$ -	\$ -
369000-000	Miscellaneous Revenue	124	-	-	-	-
Total Misc - Other Revenues		\$ 22,346	\$ -	\$ 5,449	\$ -	\$ -
<i>Misc - Rent and Royalty</i>						
362100-000	Rental-Misc Other	\$ 375	\$ 375	\$ 125	\$ 375	\$ 375
362100-101	Rental-Coffee Shop	23,565	23,548	23,619	26,542	26,542
Total Misc - Rent and Royalty		\$ 23,940	\$ 23,923	\$ 23,744	\$ 26,917	\$ 26,917
<i>Interfund Transfers</i>						
381000-001	Transfer from General Fund	\$ 1,197,767	\$ 1,114,622	\$ 1,114,622	\$ 1,289,001	\$ 1,472,483
381000-114	Transfer from Impact Fee Fund	116,200	52,000	52,000	56,700	59,544
Total Interfund Transfers		\$ 1,313,967	\$ 1,166,622	\$ 1,166,622	\$ 1,345,701	\$ 1,532,027
REVENUES Total		\$ 1,863,537	\$ 1,692,661	\$ 1,717,592	\$ 1,886,734	\$ 2,073,060

Budget Narrative

Revenue for the Library Fund has increased because of an increase from the General Fund to support programs and operations.

Library Fund - 101-07-728

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 566,171	\$ 603,624	\$ 497,936	\$ 642,113	\$ 642,113
1401	Overtime	304	450	476	450	450
2101	FICA Taxes	41,389	46,212	36,427	49,157	49,157
2201	General Pension Fund Contrib	104,712	88,319	74,089	68,765	68,765
2204	401(a) Pension Contribution	12,933	17,987	15,405	23,787	23,787
2301	Life & Health Insurance	125,973	155,545	116,242	180,326	180,326
2302	Director's Life & Disability	-	-	-	644	644
2303	Disability Benefit - 401(a) Participants	112	354	290	515	515
2401	Workers' Compensation	1,646	1,869	1,869	2,291	2,291
<i>Total Personnel Services</i>		\$ 853,240	\$ 914,360	\$ 742,734	\$ 968,048	\$ 968,048
<i>Operating Services</i>						
3404	Contract Svc. - Other	\$ 275	\$ 1,365	\$ 1,365	\$ 1,365	\$ 1,365
4001	Travel-Non local	-	200	-	200	200
4201	Postage	133	250	200	250	250
4301	Utility Svcs - Electric	57,803	48,000	48,000	50,400	52,920
4302	Utility Svcs - Water	4,836	5,500	5,500	5,940	6,420
4303	Utility Svcs - Sewer	2,056	2,800	2,800	2,800	2,800
4305	Utility Svcs - Refuse	7,218	7,500	7,500	7,650	7,810
4601	Rep & Mtn Equipment	179	750	750	750	750
4602	Rep & Mtn Building & Grounds	21,580	25,000	25,000	25,000	25,000
4605	Rep & Mtn Spec-Bud Detailed Only	81,725	141,000	107,200	103,000	55,000
4620	Rep & Mtn Contracts	10,938	29,060	29,060	29,060	29,060
4702	Printing & Binding	430	750	750	750	750
4802	Promotional/Marketing	1,396	2,000	2,000	2,000	2,000
5101	Office Supplies	5,371	7,200	7,200	7,200	7,200
5102	Tools,Equip under \$1,000	636	1,000	1,000	1,000	1,000
5203	Motor Fuels & Lubricants	7	-	-	-	-
5204	Copier Use & Supplies	8,620	9,700	9,700	9,700	9,700
5208	Uniform, Protect Clothing	663	700	700	700	700
5209	Housekeeping Supplies	5,268	7,000	7,000	7,350	7,720
5210	Program Related Expense	2,007	4,500	4,500	4,950	5,200
5220	Materials-Visual/Photo/Signage	23,722	24,750	24,750	27,720	29,110
5401	Memberships & Subscriptions	300	650	650	650	650
5407	Employee Dev-Recog & Apprec	100	-	100	100	100
5985	Over / Short	(0)	-	-	-	-
<i>Total Operating Services</i>		\$ 235,263	\$ 319,675	\$ 285,725	\$ 288,535	\$ 245,705
<i>Capital</i>						
6601	Books, Publications	\$ 44,363	\$ 52,500	\$ 52,500	\$ 56,700	\$ 59,544
<i>Total Capital</i>		\$ 44,363	\$ 52,500	\$ 52,500	\$ 56,700	\$ 59,544
TOTAL COST CENTER EXPENSE		\$ 1,132,866	\$ 1,286,535	\$ 1,080,959	\$ 1,313,283	\$ 1,273,297

NON-DEPARTMENTAL

Library Fund - 101-07-728 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
NON-DEPARTMENTAL						
<i>Operating Services</i>						
4606	Rep & Mtn Vehicle Base Cost	\$ -	\$ -	\$ -	\$ 444	\$ 444
4607	Rep & Mtn Automotive Parts	-	-	-	16	16
4608	Rep & Mtn Automotive Labor	-	-	-	20	20
5203	Motor Fuels & Lubricants	-	-	-	9	9
5870	Bank Fees	-	-	-	500	500
5995	Bank Charges	5	500	100	-	-
<i>Total Operating Services</i>		\$ 5	\$ 500	\$ 100	\$ 989	\$ 989
<i>Miscellaneous</i>						
9700	Audit Fees	\$ 1,672	\$ 1,613	\$ 1,613	\$ 1,685	\$ 1,685
<i>Total Miscellaneous</i>		\$ 1,672	\$ 1,613	\$ 1,613	\$ 1,685	\$ 1,685
<i>Transfers</i>						
9160	Transfer to Debt Service	\$ 212,357	\$ -	\$ -	\$ -	\$ -
9200	Transfer to Dark Fiber Fund	8,400	8,400	8,400	8,400	10,000
<i>Total Transfers</i>		\$ 220,757	\$ 8,400	\$ 8,400	\$ 8,400	\$ 10,000
<i>Admin Allocation Expenses</i>						
9503	Admin-General Govt.	\$ 72,475	\$ 72,621	\$ 72,621	\$ 80,139	\$ 80,139
<i>Total Admin Allocation Expenses</i>		\$ 72,475	\$ 72,621	\$ 72,621	\$ 80,139	\$ 80,139
<i>Insurance</i>						
4501	Ins.-Property	\$ 13,330	\$ 9,582	\$ 9,582	\$ 10,446	\$ 10,446
4502	Ins.-Liability & Umbrella	5,716	5,351	5,351	4,482	4,482
4506	Ins.-Other	823	924	924	795	795
4510	Ins.-Public Official's Liability	937	1,051	1,051	1,070	1,070
<i>Total Insurance</i>		\$ 20,806	\$ 16,908	\$ 16,908	\$ 16,793	\$ 16,793
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 13,591	\$ 10,082	\$ 10,082	\$ 46,758	\$ 46,758
9105	Human Resources	10,020	20,694	20,694	27,912	27,912
9107	Technology Services	452,387	519,046	519,046	615,487	615,487
<i>Total Internal Svc Charges</i>		\$ 475,998	\$ 549,822	\$ 549,822	\$ 690,157	\$ 690,157
TOTAL NON-DEPARTMENTAL EXPENSE		\$ 791,712	\$ 649,864	\$ 649,464	\$ 798,163	\$ 799,763
EXPENSES Total		\$ 1,924,578	\$ 1,936,399	\$ 1,730,423	\$ 2,111,446	\$ 2,073,060
REVENUE OVER (UNDER) EXPENSES		\$ (61,041)	\$ (243,738)	\$ (12,831)	\$ (224,712)	\$ -
Authorized Personnel (FTEs)		15.65	15.65	15.65	15.65	15.65

Budget Narrative

Personnel Services increased \$53,688 because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees. This increase, coupled with a decrease in Operating Services for \$31,140, results in a small increase in total expenses for Library of \$26,748 over FY 2022.

Repair and Maintenance expenditures are listed below.

Repair and Maintenance

<u>Description</u>	<u>Amount</u>
Resurface Parking Lot	\$ 30,000
Painting and Wallpaper Main Interior	50,000
Refresh Reference Area, New Carpet for Aisle Way	15,000
New Reference Desk and Removal of Old Desk	8,000
	<u>\$ 103,000</u>

There are no budgeted change in Authorized Personnel FTE for FY 2023.

Authorized Personnel (FTEs)

<u>Position</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Parks, Recreation & Culture Director	0.15	0.15	0.15	0.15
City Librarian	1.00	1.00	1.00	1.00
Librarian II	4.00	4.00	4.00	4.00
Librarian I	2.00	2.00	2.00	2.00
Library Assistant II	5.00	5.00	-	-
Customer Service Rep II	-	-	5.00	5.00
Building Service Worker	2.00	2.00	2.00	2.00
Customer Service Rep I	-	-	1.50	1.50
Library Assistant I	1.00	1.00	-	-
Library Page	0.50	0.50	-	-
Authorized Personnel (FTEs)	15.65	15.65	15.65	15.65

**CITY OF WINTER HAVEN
S.H.I.P. FUND SUMMARY**

	2021 Actual		2022		Estimated @		2023		2024	
	Amount		Amended Budget		9/30/22		Requested Budget		Recommended Budget	
REVENUES										
Loan Repayments	\$	31,000	\$	3,000	\$	66,221	\$	30,000	\$	30,000
Interest Earnings		405		375		750		800		1,000
Miscellaneous Revenues		29,832		-		-		-		-
State Grants		86,517		310,965		311,606		490,042		490,042
CARES Act - Coronavirus Relief Fund		263,175		-		-		-		-
Total	\$	410,929	\$	314,340	\$	378,577	\$	520,842	\$	521,042
EXPENDITURES										
Project Expenditures	\$	11,000	\$	513,995	\$	100,000	\$	1,040,604	\$	520,042
Operating Expenditures		399,873		-		-		-		-
Transfer to Affordable Housting Fund		-		-		49,118		-		-
Administration Fees		1,000		1,000		1,000		1,000		1,000
Total	\$	411,873	\$	514,995	\$	150,118	\$	1,041,604	\$	521,042
Excess of Revenues										
Over <Under> Expenditures:	\$	(944)	\$	(200,655)	\$	228,459	\$	(520,762)	\$	-
Beginning Cash Balance:										
		293,247		292,303		292,303		520,762		-
Ending Cash Balance:										
	\$	292,303	\$	91,648	\$	520,762	\$	-	\$	-

S.H.I.P. FUND

STATE HOUSING INITIATIVES PARTNERSHIP

Services and Functional Responsibilities

The City receives an annual allocation of funds from the State pursuant to the Sadowski Act and the Governor's approved budget. These SHIP funds are used to meet housing needs of the very low, low, and moderate-income households; to expand production of and preserve affordable housing; and the furtherance of the Comprehensive Plan Housing Element. Strategies to implement the SHIP funds are identified in the Local Housing Action Plan (LHAP).

S.H.I.P. Fund - 105-10-508

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 405	\$ 375	\$ 750	\$ 800	\$ 1,000
<i>Total Interest Earnings</i>		\$ 405	\$ 375	\$ 750	\$ 800	\$ 1,000
<i>Misc - Other Revenues</i>						
334690-100	SHIP-State Hous. Init. Partners	\$ 86,517	\$ 310,965	\$ 311,606	\$ 490,042	\$ 490,042
369000-000	Miscellaneous Revenue	29,832	-	-	-	-
389900-100	SHIP Loan Repayments	31,000	3,000	66,221	30,000	30,000
<i>Total Misc - Other Revenues</i>		\$ 147,349	\$ 313,965	\$ 377,827	\$ 520,042	\$ 520,042
<i>Other Sources</i>						
332000-000	CARES Act/ARPA - Coronavirus Relief Fund	\$ 263,175	\$ -	\$ -	\$ -	\$ -
<i>Total Other Sources</i>		\$ 263,175	\$ -	\$ -	\$ -	\$ -
REVENUES Total		\$ 410,929	\$ 314,340	\$ 378,577	\$ 520,842	\$ 521,042
EXPENSES						
<i>20 - Operating Services</i>						
5008	CARES	\$ 399,873	\$ -	\$ -	\$ -	\$ -
<i>Total Operating Services</i>		\$ 399,873	\$ -	\$ -	\$ -	\$ -
<i>Transfers</i>						
9202	Transfer to WH Affordable Housing Fund	\$ -	\$ -	\$ 49,118	\$ -	\$ -
<i>Total Transfers</i>		\$ -	\$ -	\$ 49,118	\$ -	\$ -
<i>Internal Svc Charges</i>						
9103	Administration	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<i>Total Internal Svc Charges</i>		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<i>Project Expenditures</i>						
9964	Down Payment & Closing Cost	\$ 11,000	\$ 513,995	\$ 100,000	\$ 1,040,604	\$ 520,042
<i>Total Project Expenditures</i>		\$ 11,000	\$ 513,995	\$ 100,000	\$ 1,040,604	\$ 520,042
EXPENSES Total		\$ 411,873	\$ 514,995	\$ 150,118	\$ 1,041,604	\$ 521,042
REVENUE OVER (UNDER) EXPENSES		\$ (944)	\$ (200,655)	\$ 228,459	\$ (520,762)	\$ -
Authorized Personnel (FTEs)		-	-	-	-	-

**CITY OF WINTER HAVEN
AIRPORT FUND SUMMARY**

	2021 Actual		2022		Estimated @		2023		2024	
	Amount		Amended Budget		9/30/22		Requested Budget		Recommended Budget	
REVENUES										
Rents /Royalties /Fuel Sales	\$	1,724,030.00	\$	1,706,312	\$	1,941,812	\$	2,037,767	\$	2,137,965
Miscellaneous Revenues		52,525		57,485		63,188		75,858		60,247
Grant Revenues		2,294,256		4,544,038		4,346,954		1,577,158		3,874,473
Debt Proceeds		-		-		-		-		-
Transfer from General Fund		1,496,183		348,012		1,035,026		792,993		544,433
ARPA - Coronavirus Relief Fund		-		-		59,000		-		-
Total	\$	5,566,994	\$	6,655,847	\$	7,445,980	\$	4,483,776	\$	6,617,118
EXPENDITURES										
Personnel Expenditures	\$	344,037	\$	393,637	\$	322,774	\$	476,899	\$	476,699
Operating Expenditures		1,137,501		1,009,786		1,200,506		1,328,986		998,461
Capital Expenditures		2,162,806		5,010,327		4,822,650		2,431,644		4,103,691
Admin. Allocation		178,371		175,715		175,715		192,605		192,605
Non-Departmental		344,077		322,086		322,086		349,763		349,763
Transfer to Debt Service Fund		450,322		458,270		458,270		456,862		457,365
Transfer to Dark Fiber		8,400		8,400		8,400		8,400		10,000
Total	\$	4,625,514	\$	7,378,221	\$	7,310,401	\$	5,245,159	\$	6,588,584
Excess of Revenues										
Over <Under> Expenditures:	\$	941,480	\$	(722,374)	\$	135,579	\$	(761,383)	\$	28,534
Beginning Cash Balance:										
		(285,542)		655,938		655,938		791,517		30,134
Ending Cash Balance:										
	\$	655,938	\$	(66,436)	\$	791,517	\$	30,134	\$	58,668

AIRPORT FUND

Mission Statement

Creating a high quality aviation and non-aviation business climate that is sustainable and self-sufficient while providing exceptional customer service to pilots, tenants, and visitors of the airport.

Services and Functional Responsibilities

Fixed Based Operator (FBO), Aircraft Refueling Services, Airport Management, Facility Maintenance, Financial Reporting, Accounts Payable, Lease Management, Capital Project Management, and Community Engagement.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Integrity, Exceptional Service, Inclusive					
Number of Gallons of Aviation Fuel Sold	134,146	198,570	200,000	210,000	220,000
Number of Aircraft Operations	76,000	77,998	80,000	82,000	84,000
Aircraft Hangar and Office Rental Occupancy Rate	100%	100%	100%	100%	100%
Aviation Fuel Quality Control Program: Inspections Current and in Compliance	Yes	Yes	Yes	Yes	Yes
All Reports are Completed in a Timely Manner:					
Security Inspections	Yes	Yes	Yes	Yes	Yes
Foreign Object Debris (FOD) Inspections	Yes	Yes	Yes	Yes	Yes
Incident/Accident Reporting	Yes	Yes	Yes	Yes	Yes
Integrity, Financial Stewardship					
Lease Agreement Management:					
Leases are Active and Current	N/A	N/A	Yes	Yes	Yes
Rental Income Received Timely	N/A	N/A	Yes	Yes	Yes
Financial Management:					
Deposit are Completed and Current	Yes	Yes	Yes	Yes	Yes
Accounts Payable Invoices are Processed Timely	Yes	Yes	Yes	Yes	Yes
Capital Project/Grant Management:					
Projects are Well Managed from Pre-design through Construction	Yes	Yes	Yes	Yes	Yes
Grants are Reimbursed Timely	Yes	Yes	Yes	Yes	Yes
Inclusive, Visionary, Exceptional Service					
Community Engagement: School Field Trips, Speaking Events, Community Events are conducted to connect the Airport with the Community	Yes	Yes	Yes	Yes	Yes

Goals and Objectives

Increase Hangar Capacity: The airport currently has a long waiting list in all different hangar sizes (T-hangar, small executive/corporate hangars, and large executive/corporate hangars). The airport has been working towards capturing new land lease opportunities with private investors by developing the available property (I.E. Installing water, sewer, and fiber conduit). In addition, a new airport development plan has also been created to help maximize the use of the available property by identifying the most efficient/effective layout configuration of all new hangar, office, and hotel buildings.

City Value Alignment: Visionary

Employee Growth Opportunities/Succession Planning: The airport currently operates the FBO and Airport Administration Offices with four (4) different job descriptions (Airport Operations Technician I, Airport Operations Technician II, Airport Contract and Fiscal Specialist, and Airport Director). The airport is requesting to add a new Airport Operations Supervisor position in FY22/23, which will aid in providing a pathway for entry-level operations technicians to advance their career towards the Airport Director position. Additional new position requests, such as adding an Assistant/Deputy Airport Director position, would also help us to continue to help build on our succession planning for the future.

City Value Alignment: Inclusivity, Visionary, Exceptional Service

Airport Fund - 106-10-410

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Federal Grant Revenue</i>						
331411-000	Grant - FAA/Improv	\$ 1,842,117	\$ 3,544,038	\$ 3,544,038	\$ 314,024	\$ 3,670,553
<i>Total Federal Grant Revenue</i>		\$ 1,842,117	\$ 3,544,038	\$ 3,544,038	\$ 314,024	\$ 3,670,553
<i>State Grant Revenue</i>						
334414-000	Grant - FDOT	\$ 452,139	\$ 1,000,000	\$ 802,916	\$ 1,263,134	\$ 203,920
<i>Total State Grant Revenue</i>		\$ 452,139	\$ 1,000,000	\$ 802,916	\$ 1,263,134	\$ 203,920
<i>Misc - Physical Environment</i>						
343618-050	Late Fees	\$ 2,680	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
<i>Total Misc - Physical Environment</i>		\$ 2,680	\$ 2,000	\$ 3,000	\$ 3,000	\$ 3,000
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 35	\$ 50	\$ -	\$ -	\$ -
<i>Total Interest Earnings</i>		\$ 35	\$ 50	\$ -	\$ -	\$ -
<i>Misc - Other Revenues</i>						
369000-000	Miscellaneous Revenue	\$ 48,699	\$ 54,375	\$ 58,928	\$ 71,498	\$ 55,887
369502-000	Commission-Sales Tax	360	360	360	360	360
369900-100	Concession Sales	752	700	900	1,000	1,000
<i>Total - Misc - Other Revenues</i>		\$ 49,810	\$ 55,435	\$ 60,188	\$ 72,858	\$ 57,247
<i>Other Sources</i>						
332000-000	CARES Act/ARPA - Coronavirus Relief Fund	\$ -	\$ -	\$ 59,000	\$ -	\$ -
<i>Total Other Sources</i>		\$ -	\$ -	\$ 59,000	\$ -	\$ -
<i>Misc - Rent and Royalty</i>						
362100-000	Rental-Misc Other	\$ 53,036	\$ 54,212	\$ 54,212	\$ 55,417	\$ 56,653
362100-101	Rental-Coffee Shop	7,016	6,000	1,500	2,000	2,000
362500-000	Rental-Hangar/Land/Building	826,581	800,000	885,000	929,250	975,712
362600-000	Commission-Fuel	7,641	1,100	1,100	1,100	1,100
362600-100	Fuel Sales	829,756	845,000	1,000,000	1,050,000	1,102,500
<i>Total Misc - Rent and Royalty</i>		\$ 1,724,030	\$ 1,706,312	\$ 1,941,812	\$ 2,037,767	\$ 2,137,965
<i>Interfund Transfers</i>						
381000-001	Transfer from General Fund	\$ 1,496,183	\$ 348,012	\$ 1,035,026	\$ 792,993	\$ 544,433
<i>Total Interfund Transfers</i>		\$ 1,496,183	\$ 348,012	\$ 1,035,026	\$ 792,993	\$ 544,433
REVENUES Total		\$ 5,566,994	\$ 6,655,847	\$ 7,445,980	\$ 4,483,776	\$ 6,617,118
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 262,800	\$ 306,019	\$ 237,918	\$ 336,328	\$ 336,328
1401	Overtime	7,791	3,800	13,000	4,000	3,800
2101	FICA Taxes	20,243	23,702	17,720	26,036	26,036
2201	General Pension Fund Contrib	16,178	13,480	13,261	13,857	13,857
2204	401(a) Pension Contribution	10,613	19,015	17,034	19,892	19,892
2301	Life & Health Insurance	25,351	27,108	24,424	70,958	70,958
2302	Director's Life & Disability	-	-	1,000	2,731	2,731
2303	Disability Benefit - 401(a) Participants	84	260	113	130	130
2401	Workers' Compensation	233	253	253	2,967	2,967
2501	Unemployment Compensation	-	-	(1,949)	-	-
2900	Education Benefit	743	-	-	-	-
<i>Total Personnel Services</i>		\$ 344,037	\$ 393,637	\$ 322,774	\$ 476,899	\$ 476,699
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ 15,027	\$ -	\$ 9,500	\$ 4,000	\$ -
3104	Prof.Svc.-Appraisal	510	-	-	-	-
3105	Prof.Svc.-Other	76,764	25,000	20,000	21,000	3,000
3401	Contract Svc.-Custodial	250	-	14,325	14,000	-
3404	Contract Svc. - Other	11,830	17,000	15,000	18,000	19,000

Airport Fund - 106-10-410

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
3407	Ins.-Claims Deductibles	-	500	500	500	500
4001	Travel-Non local	1,396	2,000	1,700	2,000	2,000
4003	Training-Required-Instructional	264	1,000	650	1,000	1,000
4101	Telecommunication	480	-	945	500	-
4201	Postage	261	300	250	300	300
4202	Freight & Express Charges	989	1,000	1,300	1,000	1,000
4301	Utility Svcs - Electric	40,905	45,000	46,000	45,000	45,000
4302	Utility Svcs - Water	21,051	24,000	22,000	24,000	24,000
4303	Utility Svcs - Sewer	1,581	1,500	1,500	1,500	1,500
4305	Utility Svcs - Refuse	4,433	5,500	4,800	5,500	5,500
4401	Rentals & Leases	7,214	8,000	9,800	8,000	8,000
4406	County Landfill	38	-	50	50	-
4601	Rep & Mtn Equipment	62,116	30,000	35,000	30,000	30,000
4602	Rep & Mtn Building & Grounds	147,207	147,000	150,000	300,000	150,000
4606	Rep & Mtn Vehicle Base Cost	5,320	5,736	5,736	5,736	5,736
4607	Rep & Mtn Automotive Parts	1,770	500	2,800	1,500	500
4608	Rep & Mtn Automotive Labor	2,386	500	2,000	1,500	500
4613	Oil & Lubricants-For Issue	250	-	-	-	-
4620	Rep & Mtn Contracts	77,135	80,000	82,500	85,000	80,000
4622	Rep & Mtn Landscape Material	1,577	1,500	500	1,500	1,500
4623	Rep & Mtn Sod Treatments	2,830	500	250	500	500
4702	Printing & Binding	312	100	50	100	150
4801	Advertising	243	500	200	500	500
4802	Promotional/Marketing	1,147	4,000	1,000	3,000	4,000
4803	Community Involvement	285	750	500	6,750	750
4804	Sponsorships	2,400	3,000	2,900	3,000	3,000
4910	Goods Purchased For Sale	9,960	7,500	7,000	10,000	7,500
5101	Office Supplies	1,486	800	1,300	1,500	800
5102	Tools,Equip under \$1,000	19,303	7,500	1,900	12,000	10,000
5200	Non-Capital Equip \$1,000-\$4,999	-	3,000	1,200	2,000	3,000
5201	Aviation Fuels & Lubricants	570,272	522,000	689,000	650,000	525,000
5203	Motor Fuels & Lubricants	13,063	14,000	15,000	14,000	14,000
5204	Copier Use & Supplies	1,005	600	900	1,000	600
5206	Software & Internal Upgrades	5,262	9,000	8,000	9,000	9,000
5208	Uniform, Protect Clothing	1,679	1,500	2,800	1,500	1,500
5209	Housekeeping Supplies	5,068	4,500	4,500	5,000	4,500
5215	Chemicals	227	300	100	100	350
5220	Materials-Visual/Photo/Signage	3,398	500	750	500	500
5401	Memberships & Subscriptions	3,137	1,500	4,600	5,000	1,500
5404	Employee Dev-Material & Training	91	500	100	400	500
5406	Employee Dev-Food & Supplies	306	300	500	400	350
5407	Employee Dev-Recog & Apprec	63	200	150	200	225
5604	Employee Relations	217	200	300	250	200
5805	Food & Beverage For Sale	639	1,000	650	700	1,000
5870	Bank Fees	-	-	-	30,000	30,000
5985	Over / Short	26	-	-	-	-
5995	Bank Charges	14,329	30,000	30,000	-	-
Total Operating Services		\$ 1,137,501	\$ 1,009,786	\$ 1,200,506	\$ 1,328,986	\$ 998,461

Airport Fund - 106-10-410

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Capital</i>						
6201	Buildings	\$ 126,962	\$ -	\$ -	\$ -	-
6301	Other Capital Improvements	2,020,520	4,912,538	4,755,361	2,375,042	4,078,392
6402	Machinery & Equipment	12,695	72,500	42,000	31,303	-
6403	Capital Depletion Reserve	2,629	25,289	25,289	25,299	25,299
<i>Total Capital</i>		\$ 2,162,806	\$ 5,010,327	\$ 4,822,650	\$ 2,431,644	\$ 4,103,691
<i>TOTAL COST CENTER EXPENSE</i>		\$ 3,644,344	\$ 6,413,750	\$ 6,345,930	\$ 4,237,529	\$ 5,578,851

NON-DEPARTMENTAL

Airport Fund - 106-10-410 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
NON-DEPARTMENTAL						
<i>Operating Services</i>						
5995	Bank Charges	\$ 37,678	\$ -	\$ -	\$ -	\$ -
Total Operating Services		\$ 37,678	\$ -	\$ -	\$ -	\$ -
<i>Miscellaneous</i>						
5980	Bad Debt Expense	\$ 27	\$ -	\$ -	\$ -	\$ -
9700	Audit Fees	4,114	3,902	3,902	4,050	4,050
Total Miscellaneous		\$ 4,141	\$ 3,902	\$ 3,902	\$ 4,050	\$ 4,050
<i>Transfers</i>						
9113	Transfer to Debt Service Fund	\$ 450,322	\$ 458,270	\$ 458,270	\$ 456,862	\$ 457,365
9200	Transfer to Dark Fiber Fund	8,400	8,400	8,400	8,400	10,000
Total Transfers		\$ 458,722	\$ 466,670	\$ 466,670	\$ 465,262	\$ 467,365
<i>Admin Allocation Expenses</i>						
9503	Admin-General Govt.	\$ 178,371	\$ 175,715	\$ 175,715	\$ 192,605	\$ 192,605
Total Admin Allocation Expenses		\$ 178,371	\$ 175,715	\$ 175,715	\$ 192,605	\$ 192,605
<i>Debt Service</i>						
7102	Principal on Debt	\$ -	\$ 38,373	\$ 38,373	\$ 39,937	\$ 41,564
7202	Interest on Debt	7,329	5,827	5,827	4,264	2,637
Total Debt Service		\$ 7,329	\$ 44,200	\$ 44,200	\$ 44,201	\$ 44,201
<i>Insurance</i>						
4501	Ins.-Property	\$ 75,790	\$ 63,558	\$ 63,558	\$ 75,707	\$ 75,707
4502	Ins.-Liability & Umbrella	6,865	7,684	7,684	5,337	5,337
4506	Ins.-Other	12,325	11,535	11,535	10,529	10,529
4508	Ins.-Underground Storage Tank	1,445	1,588	1,588	1,595	1,595
4510	Ins.-Public Official's Liability	253	297	297	378	378
Total Insurance		\$ 96,679	\$ 84,662	\$ 84,662	\$ 93,546	\$ 93,546
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 77,056	\$ 74,196	\$ 74,196	\$ 71,748	\$ 71,748
9104	Engineering Services	31,988	15,620	15,620	19,022	19,022
9105	Human Resources	22,772	23,650	23,650	27,177	27,177
9107	Technology Services	66,434	75,856	75,856	90,019	90,019
Total Internal Svc Charges		\$ 198,250	\$ 189,322	\$ 189,322	\$ 207,966	\$ 207,966
TOTAL NON-DEPARTMENTAL EXPENSE		\$ 981,170	\$ 964,471	\$ 964,471	\$ 1,007,630	\$ 1,009,733
EXPENSES Total		\$ 4,625,514	\$ 7,378,221	\$ 7,310,401	\$ 5,245,159	\$ 6,588,584
REVENUE OVER (UNDER) EXPENSES		\$ 941,480	\$ (722,374)	\$ 135,579	\$ (761,383)	\$ 28,534
Authorized Personnel (FTEs)		7.50	7.50	7.50	7.75	7.75

Budget Narrative

Total FY 2023 Revenues for the Airport Fund decreased \$2,172,071 (32.7%) because of a decrease in Grant Revenue as the anticipated construction of Capital Projects is down. Rent and Royalty revenue shows an increase due to higher Hangar Rentals and Fuel Sales.

Personnel Services increased \$83,262 because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees.

Operating Services had an increase of \$319,200 due in large part to an increase in the cost of Aviation Fuel and for the rehabilitation of the Terminal Building.

Major Repair and Maintenance items, Machinery and Equipment, and Capital Improvement items are listed below:

Repair and Maintenance

Description	Amount
Normal Building Maintenance and Repair	\$ 150,000
Terminal Building Rehabilitation	150,000
	<u>\$ 300,000</u>

Machinery & Equipment

Description	Amount
Ford F-150 Replacing Vehicle #3115	\$ 31,303

Capital Improvements

Description	Amount
Infrastructure	\$ 984,046
Security Project	942,081
South Apron Rehabilitation	348,915
Seaplane Apron	100,000
	<u>\$ 2,375,042</u>

The increase of .25 FTEs in the authorized personnel is a result of the reclassification of a Building Service Worker (.50 FTEs) to an Operations Tech (.75 FTEs).

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Airport Department Director	-	1.00	1.00	1.00
Airport General Manager	1.00	-	-	-
Airport Contract & Fiscal Specialist	1.00	1.00	1.00	1.00
Operations Tech II	1.00	2.00	2.00	2.00
Operations Tech I	1.00	-	-	-
Operations Tech	3.00	3.00	3.75	3.75
Building Service Worker	0.50	0.50	-	-
Authorized Personnel (FTEs)	7.50	7.50	7.75	7.75

**CITY OF WINTER HAVEN
CEMETERY FUND SUMMARY**

	2021 Actual		2022		Estimated @		2023	2024
	Amount		Amended Budget		9/30/22		Requested Budget	Recommended Budget
REVENUES								
Lot Sales	\$	169,130	\$	104,500	\$	130,000	\$	132,000
Grave Preparation		160,906		138,750		152,650		159,250
Marker Sales		74,897		75,000		53,200		56,000
Niche Sales		10,131		10,000		9,600		9,800
Interest Earnings		727		600		1,000		7,830
Miscellaneous Revenues		4,086		3,500		3,500		3,500
Sale of Assets		2,908		-		-		-
Transfer from General Fund		159,833		-		-		286,387
Transfer from Impact Fee Fund		-		-		-		200,000
Total	\$	582,618	\$	332,350	\$	349,950	\$	849,427
								\$ 637,423
EXPENDITURES								
Personnel Expenditures	\$	274,700	\$	301,372	\$	256,752	\$	432,686
Operating Expenditures		131,486		121,645		123,195		124,445
Capital Expenditures		15,634		27,557		28,600		248,048
Administration Fees		16,898		19,553		19,553		19,822
Transfer to General Fund		-		127,013		127,013		-
Non-Departmental		37,309		58,045		58,292		52,162
Total	\$	476,027	\$	655,185	\$	613,405	\$	877,163
								\$ 644,263
Excess of Revenues								
Over <Under> Expenditures:	\$	106,591	\$	(322,835)	\$	(263,455)	\$	(27,736)
								\$ (6,840)
Beginning Cash Balance:								
		191,440		298,031		298,031		34,576
								6,840
Ending Cash Balance:								
	\$	298,031	\$	(24,804)	\$	34,576	\$	6,840
								\$ -

CEMETERY FUND

Services and Functional Responsibilities

Provide memorialization of the deceased; Maintain traditional and alternative memorial services; Coordinate and perform interment services; Sell cemetery spaces, niches, and grave markers; Maintain and preserve cemetery grounds.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Cemetery Services Performed	203	246	205	215	225
Spaces Sold	167	213	159	195	200
Niches Sold	16	8	5	10	20
Grave Markers Sold	28	25	17	25	30

Goals and Objectives

Database management: Continue to provide and manage digital database for historical burial and sales information.

City Value Alignment: Exceptional Service

Expand Rolling Hills Cemetery: Construct infrastructure in the eastern portion of the property, providing for future growth.

City Value Alignment: Visionary, Exceptional Service

Offer online plot purchasing

City Value Alignment: Visionary, Exceptional Service

Cemetery Fund - 107-09-311

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Misc - Physical Environment</i>						
343800-311	Cem-Rolling Hills Grave Prep.	\$ 98,960	\$ 86,000	\$ 93,000	\$ 95,000	\$ 97,400
343801-311	Cem-Lakeside Grave Prep.	26,829	22,000	26,000	26,650	27,300
343802-311	Cem-Oaklawn Grave Prep.	8,044	5,000	5,000	5,000	5,000
343803-311	Cem-Chris Brown Grave Prep.	3,174	1,750	1,750	1,750	1,750
343803-400	Cem-Cremations-Grave Prep.	17,361	18,000	21,500	22,000	22,600
343805-000	Cem-Marker Installation	5,728	5,000	4,000	4,100	4,200
343806-000	Cem-Niche Open/Close	810	1,000	1,400	1,000	1,000
<i>Total Misc - Physical Environment</i>		\$ 160,906	\$ 138,750	\$ 152,650	\$ 155,500	\$ 159,250
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 727	\$ 600	\$ 1,000	\$ 7,840	\$ 7,830
<i>Total Interest Earnings</i>		\$ 727	\$ 600	\$ 1,000	\$ 7,840	\$ 7,830
<i>Misc - Sales</i>						
343804-311	Cem-Marker Sales	\$ 74,897	\$ 75,000	\$ 53,200	\$ 54,500	\$ 56,000
343807-000	Cemetery - Flower Sales	713	1,000	1,000	1,000	1,000
343808-000	Cem-Niche Marker	1,399	2,000	1,600	1,700	1,800
343810-000	Cem-Niche Sales	8,732	8,000	8,000	8,000	8,000
364100-311	Cem-Rolling Hills Lot Sales	165,562	100,000	125,000	128,000	131,000
364101-311	Cem-Lakeside Lot Sales	3,124	4,500	4,500	3,500	3,500
364107-311	Cem-R H- Infant Space Sales	444	-	500	500	500
364414-000	Sale of Assets-Capital	2,908	-	-	-	-
<i>Total Misc - Sales</i>		\$ 257,779	\$ 190,500	\$ 193,800	\$ 197,200	\$ 201,800
<i>Misc - Other Revenues</i>						
369000-000	Miscellaneous Revenue	\$ 3,255	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
369000-415	NSF Fee Recoveries	119	-	-	-	-
<i>Total Misc - Other Revenues</i>		\$ 3,373	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
<i>Interfund Transfers</i>						
381000-001	Transfer from General Fund	\$ 159,833	\$ -	\$ -	\$ 286,387	\$ 266,043
381000-114	Transfer from Impact Fee Fund	-	-	-	200,000	-
<i>Total Interfund Transfers</i>		\$ 159,833	\$ -	\$ -	\$ 486,387	\$ 266,043
REVENUES Total		\$ 582,618	\$ 332,350	\$ 349,950	\$ 849,427	\$ 637,423
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 175,381	\$ 199,785	\$ 161,552	\$ 265,102	\$ 265,102
1401	Overtime	2,705	2,000	2,133	2,500	2,500
2101	FICA Taxes	13,017	15,437	11,736	20,472	20,472
2201	General Pension Fund Contrib	34,544	29,746	28,095	28,380	28,380
2204	401(a) Pension Contribution	5,942	7,524	5,274	11,946	11,846
2301	Life & Health Insurance	38,629	41,644	42,781	96,168	96,168
2303	Disability Benefit - 401(a) Participants	43	165	110	287	287
2401	Workers' Compensation	4,438	5,071	5,071	7,831	7,831
<i>Total Personnel Services</i>		\$ 274,700	\$ 301,372	\$ 256,752	\$ 432,686	\$ 432,586

Cemetery Fund - 107-09-311

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Operating Services</i>						
3407	Ins.-Claims Deductibles	\$ 12,790	\$ 200	\$ 200	\$ 200	\$ 200
4201	Postage	192	200	200	200	200
4202	Freight & Express Charges	2,595	1,800	1,800	1,800	1,800
4301	Utility Svcs - Electric	4,763	5,300	5,300	5,300	5,300
4302	Utility Svcs - Water	10,928	12,000	12,000	12,000	12,000
4305	Utility Svcs - Refuse	1,405	3,500	3,500	3,500	3,500
4601	Rep & Mtn Equipment	5,580	5,500	5,500	5,500	5,500
4602	Rep & Mtn Building & Grounds	3,621	6,000	6,000	6,000	6,000
4605	Rep & Mtn Spec-Bud Detailed Only	-	5,000	5,000	5,000	5,000
4606	Rep & Mtn Vehicle Base Cost	7,150	7,200	7,200	7,200	7,200
4607	Rep & Mtn Automotive Parts	1,727	4,000	4,000	4,000	4,000
4608	Rep & Mtn Automotive Labor	2,513	3,100	3,100	3,100	3,100
4620	Rep & Mtn Contracts	3,006	3,595	3,595	3,595	3,595
4621	Rep & Mtn Seed & Sod	2,014	5,000	5,000	5,000	5,000
4622	Rep & Mtn Landscape Material	2,531	2,500	2,500	2,500	2,500
4623	Rep & Mtn Sod Treatments	2,594	4,000	4,000	4,000	4,000
4626	Repair & Mtn-Irrigation	1,748	2,000	3,000	3,000	2,000
4803	Community Involvement	310	350	350	350	350
4910	Goods Purchased For Sale	503	400	400	400	400
5101	Office Supplies	208	250	300	300	250
5102	Tools,Equip under \$1,000	3,597	5,050	5,050	2,000	5,050
5200	Non-Capital Equip \$1,000-\$4,999	5,427	4,500	4,000	9,000	4,500
5203	Motor Fuels & Lubricants	6,173	9,000	9,000	9,000	9,000
5204	Copier Use & Supplies	56	100	100	100	100
5205	Motor Fuel, Non Motor Pool	-	100	100	100	100
5208	Uniform, Protect Clothing	2,500	2,700	2,700	3,000	2,700
5209	Housekeeping Supplies	677	500	500	500	500
5401	Memberships & Subscriptions	-	300	300	300	300
5801	Cemetery Lots Repurchases	1,432	3,000	4,000	3,000	3,000
5802	Cost of Lots Sold	8,205	4,500	4,500	4,500	4,500
5803	Markers	37,242	20,000	20,000	20,000	20,000
<i>Total Operating Services</i>		\$ 131,486	\$ 121,645	\$ 123,195	\$ 124,445	\$ 121,645
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ -	\$ -	200,000	-
6402	Machinery & Equipment	2,450	8,500	9,543	30,000	-
6403	Capital Depletion Reserve	13,184	19,057	19,057	18,048	18,048
<i>Total Capital</i>		\$ 15,634	\$ 27,557	\$ 28,600	\$ 248,048	\$ 18,048
<i>TOTAL COST CENTER EXPENSE</i>		\$ 421,821	\$ 450,574	\$ 408,547	\$ 805,179	\$ 572,279

NON-DEPARTMENTAL

Cemetery Fund - 107-09-311 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
NON-DEPARTMENTAL						
<i>Operating Services</i>						
4606	Rep & Mtn Vehicle Base Cost	\$ 115	\$ 3,149	\$ 3,149	\$ -	\$ -
4607	Rep & Mtn Automotive Parts	4	58	58	-	-
4608	Rep & Mtn Automotive Labor	4	203	203	-	-
5203	Motor Fuels & Lubricants	18	153	100	-	-
5870	Bank Fees	-	-	-	2,000	2,000
5995	Bank Charges	4,795	2,000	2,300	-	-
<i>Total Operating Services</i>		\$ 4,937	\$ 5,563	\$ 5,810	\$ 2,000	\$ 2,000
<i>Capital</i>						
6403	Capital Depletion Reserve	\$ -	\$ 142	\$ 142	\$ -	\$ -
<i>Total Capital</i>		\$ -	\$ 142	\$ 142	\$ -	\$ -
<i>Miscellaneous</i>						
3408	Commission/Expense - Sale of Assets	\$ 240	\$ -	\$ -	\$ -	\$ -
9700	Audit Fees	392	434	434	417	417
<i>Total Miscellaneous</i>		\$ 632	\$ 434	\$ 434	\$ 417	\$ 417
<i>Transfers</i>						
9161	Transfer to General Fund	\$ -	\$ 127,013	\$ 127,013	\$ -	\$ -
<i>Total Transfers</i>		\$ -	\$ 127,013	\$ 127,013	\$ -	\$ -
<i>Admin Allocation Expenses</i>						
9503	Admin-General Govt.	\$ 16,898	\$ 19,553	\$ 19,553	\$ 19,822	\$ 19,822
<i>Total Admin Allocation Expenses</i>		\$ 16,898	\$ 19,553	\$ 19,553	\$ 19,822	\$ 19,822
<i>Insurance</i>						
4501	Ins.-Property	\$ 2,418	\$ 2,363	\$ 2,363	\$ 2,606	\$ 2,606
4502	Ins.-Liability & Umbrella	2,299	2,195	2,195	1,772	1,772
4506	Ins.-Other	306	346	346	382	382
4510	Ins.-Public Official's Liability	361	394	394	514	514
<i>Total Insurance</i>		\$ 5,384	\$ 5,298	\$ 5,298	\$ 5,274	\$ 5,274
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 2,339	\$ 6,722	\$ 6,722	\$ 551	\$ 551
9105	Human Resources	8,198	11,825	11,825	12,487	12,487
9107	Technology Services	15,818	28,061	28,061	31,433	31,433
<i>Total Internal Svc Charges</i>		\$ 26,355	\$ 46,608	\$ 46,608	\$ 44,471	\$ 44,471
<i>TOTAL NON-DEPARTMENTAL EXPENSE</i>		\$ 54,206	\$ 204,611	\$ 204,858	\$ 71,984	\$ 71,984
<i>EXPENSES Total</i>		\$ 476,027	\$ 655,185	\$ 613,405	\$ 877,163	\$ 644,263
<i>REVENUE OVER (UNDER) EXPENSES</i>		\$ 106,591	\$ (322,835)	\$ (263,455)	\$ (27,736)	\$ (6,840)
<i>Authorized Personnel (FTEs)</i>		5.30	5.30	5.30	6.80	6.80

Budget Narrative

Revenue for the Cemetery Fund is increased \$517,077 over FY 2022. There is a small increase in grave preparation fees and lot sales; the majority of the increase is attributable to the transfer from General Fund to support operations (\$286,367) and the transfer from Impact Fee Fund for the cost of expanding the Rolling Hills Cemetery.

The majority of the increase in expenses is for the expansion of Rolling Hills Cemetery mentioned above while the rest of the increase is related to the authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees shown in Personnel Services.

Other Capital Improvements

<u>Description</u>		<u>Amount</u>
Open New Section of Rolling Hills Cemetery	\$	200,000

Machinery and Equipment

<u>Description</u>		<u>Amount</u>
Equipter RB3000 Self Propelled Dump Trailer	\$	30,000

Authorized Personnel FTE is increased .50 for FY 2023 for the new Assistant Superintendent – Athletics & Cemetery position

Authorized Personnel (FTEs)

<u>Position</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Parks and Grounds Superintendent	0.30	0.30	0.30	0.30
Asst Superintendent - Athletics & Cemetery	-	-	0.50	0.50
Cemetery Supervisor	1.00	1.00	1.00	1.00
Crew Leader II	1.00	1.00	-	-
Crew Leader I	-	-	1.00	1.00
Maintenance Operator I	-	3.00	4.00	4.00
Cemetery Operator I	3.00	-	-	-
Authorized Personnel (FTEs)	5.30	5.30	6.80	6.80

**CITY OF WINTER HAVEN
CRA - DOWNTOWN FUND SUMMARY**

			2022				2023		2024	
	2021 Actual		Amended		Estimated @		Requested		Recommended	
	Amount		Budget		9/30/22		Budget		Budget	
REVENUES										
Taxes / Ad Valorem	\$	2,288,147	\$	2,375,980	\$	2,352,939	\$	2,911,316	\$	3,100,000
Interest Earnings		3,093		3,000		4,200		5,000		5,500
Parking Lot Rentals		3,300		3,300		7,500		7,500		7,500
Miscellaneous Revenue		11,199		40,000		40,000		-		-
Total	\$	2,305,739	\$	2,422,280	\$	2,404,639	\$	2,923,816	\$	3,113,000
EXPENDITURES										
Personnel Expenditures	\$	96,952	\$	150,088	\$	80,176	\$	168,579	\$	168,579
Operating Expenditures		109,244		143,650		183,140		93,550		93,150
Capital		9,550		1,595,000		875,000		2,618,331		1,382,554
Economic Development		67,719		475,000		80,730		578,900		465,000
Transfer to General Fund (Debt Service)		767,610		891,488		891,488		880,660		881,204
Transfer to 2015 Construction Fund		100,000		254,723		273,589		-		-
Transfer to Dark Fiber Fund		12,600		12,600		12,600		12,600		20,000
Grant and Aid		195,000		85,000		185,000		85,000		-
Non-Departmental		103,620		112,294		112,294		102,513		102,513
Total	\$	1,462,295	\$	3,719,843	\$	2,694,017	\$	4,540,133	\$	3,113,000
Excess of Revenues										
Over <Under> Expenditures:	\$	843,444	\$	(1,297,563)	\$	(289,378)	\$	(1,616,317)	\$	-
Beginning Cash Balance:										
		1,062,251		1,905,695		1,905,695		1,616,317		-
Ending Cash Balance:										
	\$	1,905,695	\$	608,132	\$	1,616,317	\$	-	\$	-

**CITY OF WINTER HAVEN
CRA - FLORENCE VILLA FUND SUMMARY**

			2022				2023		2024	
	2021 Actual		Amended		Estimated @		Requested		Recommended	
	Amount		Budget		9/30/22		Budget		Budget	
REVENUES										
Taxes / Ad Valorem	\$	447,313	\$	539,555	\$	531,018	\$	829,634	\$	900,000
Miscellaneous Revenue		4,800		-		-		-		-
Interest Earnings		435		500		500		500		500
Total	\$	452,548	\$	540,055	\$	531,518	\$	830,134	\$	900,500
EXPENDITURES										
Personnel Expenditures	\$	39,149	\$	86,776	\$	32,147	\$	103,359	\$	103,359
Operating Expenditures		7,137		20,750		23,900		20,750		20,750
Capital		-		679,300		50,000		1,062,904		612,922
Transfer to General Fund (Debt Service)		106,179		148,622		148,622		114,582		114,638
Transfer to Dark Fiber Fund		4,200		4,200		4,200		4,200		6,000
Transfer to Transportation Fund		65,000		-		-		-		-
Transfer to 2015 Construction Fund		100,000		-		-		-		-
Grant and Aid		87,821		-		150,000		-		-
Non-Departmental		20,840		29,835		29,835		42,831		42,831
Total	\$	430,326	\$	969,483	\$	438,704	\$	1,348,626	\$	900,500
Excess of Revenues										
Over <Under> Expenditures:	\$	22,222	\$	(429,428)	\$	92,814	\$	(518,492)	\$	-
Beginning Cash Balance:										
		403,456		425,678		425,678		518,492		-
Ending Cash Balance:										
	\$	425,678	\$	(3,750)	\$	518,492	\$	-	\$	-

CRA AND NEIGHBORHOODS DIVISION

Services and Functional Responsibilities

Administers and implements the Downtown and Florence Villa CRA Plans to address unique needs within each area to remove blighted conditions and create development and redevelopment opportunities. Funds from the incremental increase in ad valorem taxes collected since the creation of the CRA in 2000 (tax increment financing) are used for capital projects such as streetscapes and roadway improvements, and development incentives to support economic development within the CRA.

CRA - Downtown Fund - 108-10-215 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Ad Valorem Taxes</i>						
311100-000	Taxes-Real Estate & Personal	\$ 2,288,147	\$ 2,375,980	\$ 2,352,939	\$ 2,911,316	\$ 3,100,000
Total Ad Valorem Taxes		\$ 2,288,147	\$ 2,375,980	\$ 2,352,939	\$ 2,911,316	\$ 3,100,000
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 3,093	\$ 3,000	\$ 4,200	\$ 5,000	\$ 5,500
Total Interest Earnings		\$ 3,093	\$ 3,000	\$ 4,200	\$ 5,000	\$ 5,500
<i>Misc - Other Revenues</i>						
369000-000	Miscellaneous Revenue	\$ 11,199	\$ 40,000	\$ 40,000	\$ -	\$ -
Total Misc - Other Revenues		\$ 11,199	\$ 40,000	\$ 40,000	\$ -	\$ -
<i>Misc - Rent and Royalty</i>						
362200-000	Rental-Parking Space	\$ 3,300	\$ 3,300	\$ 7,500	\$ 7,500	\$ 7,500
Total Misc - Rent and Royalty		\$ 3,300	\$ 3,300	\$ 7,500	\$ 7,500	\$ 7,500
REVENUES Total		\$ 2,305,739	\$ 2,422,280	\$ 2,404,639	\$ 2,923,816	\$ 3,113,000
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 69,472	\$ 106,688	\$ 58,341	\$ 119,144	\$ 119,144
2101	FICA Taxes	4,976	8,162	4,187	9,115	9,115
2201	General Pension Fund Contrib	8,179	4,864	4,656	4,475	4,475
2204	401(a) Pension Contribution	3,480	6,757	3,227	7,684	7,684
2301	Life & Health Insurance	10,796	23,479	9,710	27,586	27,586
2302	Director's Life & Disability	-	-	-	279	279
2303	Disability Benefit - 401(a) Participants	-	83	-	184	184
2401	Workers' Compensation	49	55	55	112	112
Total Personnel Services		\$ 96,952	\$ 150,088	\$ 80,176	\$ 168,579	\$ 168,579
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ 34,746	\$ -	\$ 10,000	\$ -	\$ -
3103	Prof.Svc.-Legal	8,105	-	-	-	-
3105	Prof.Svc.-Other	-	-	40,000	50,000	-
3404	Contract Svc. - Other	420	1,000	-	-	1,000
3404-170	Contract Svc. - Other - Parking Garage	-	-	420	-	-
4001	Travel-Non local	940	5,000	5,000	5,000	5,000
4201	Postage	16	50	50	50	50

CRA - Downtown Fund - 108-10-215

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
4301-170	Util Svcs-Electric-Parking Garage	8,225	9,000	8,500	9,000	9,000
4302-170	Util Svcs-Water-Parking Garage	522	550	550	600	550
4602-170	R/M Building-Grounds-Parking Garage	22,076	50,000	40,000	-	50,000
4620-170	R/M Contracts-Parking Garage	4,621	5,500	5,500	-	5,500
4702	Printing & Binding	-	200	-	200	200
4801	Advertising	479	700	-	-	700
4803	Community Involvement	25,066	50,500	50,620	-	-
4804	Sponsorships	-	2,000	2,000	2,000	2,000
4960	License	325	200	200	-	200
4960-170	License - Parking Garage	250	-	-	-	-
5101	Office Supplies	162	200	200	200	200
5102	Tools, Equip under \$1,000	-	500	500	500	500
5200	Non-Capital Equip \$1,000-\$4,999	2,619	1,500	1,500	5,000	1,500
5300	Sidewalk Materials	-	15,000	15,000	15,000	15,000
5401	Memberships & Subscriptions	673	1,750	3,100	6,000	1,750
Total Operating Services		\$ 109,244	\$ 143,650	\$ 183,140	\$ 93,550	\$ 93,150
<i>Capital</i>						
6301	Other Capital Improvements	\$ 9,550	\$ 1,595,000	\$ 875,000	\$ 2,618,331	\$ 1,382,554
Total Capital		\$ 9,550	\$ 1,595,000	\$ 875,000	\$ 2,618,331	\$ 1,382,554
<i>Grant & Aid</i>						
8225	Economic Development	\$ 67,719	\$ 475,000	\$ 80,730	\$ 578,900	\$ 465,000
Total Grant & Aid		\$ 67,719	\$ 475,000	\$ 80,730	\$ 578,900	\$ 465,000
TOTAL COST CENTER EXPENSE		\$ 283,465	\$ 2,363,738	\$ 1,219,046	\$ 3,459,360	\$ 2,109,283
NON-DEPARTMENTAL						
<i>Miscellaneous</i>						
9700	Audit Fees	\$ 1,356	\$ 5,000	\$ 5,000	\$ 1,280	\$ 1,280
Total Miscellaneous		\$ 1,356	\$ 5,000	\$ 5,000	\$ 1,280	\$ 1,280
<i>Transfers</i>						
9159	Transfer to Transportation Fund	\$ 15,000	\$ -	\$ -	\$ -	\$ -
9161	Transfer to General Fund	767,610	891,488	891,488	880,660	881,204
9196	Transfer to 2015 Construction Fund	100,000	254,723	273,589	-	-
9200	Transfer to Dark Fiber Fund	12,600	12,600	12,600	12,600	20,000
Total Transfers		\$ 895,210	\$ 1,158,811	\$ 1,177,677	\$ 893,260	\$ 901,204
<i>Admin Allocation Expenses</i>						
9503	Admin-General Govt.	\$ 58,956	\$ 76,613	\$ 76,613	\$ 60,889	\$ 60,889
Total Admin Allocation Expenses		\$ 58,956	\$ 76,613	\$ 76,613	\$ 60,889	\$ 60,889
<i>Insurance</i>						
4501	Ins.-Property	\$ 15,158	\$ 10,731	\$ 10,731	\$ 10,958	\$ 10,958
4502	Ins.-Liability & Umbrella	723	1,029	1,029	855	855
4506	Ins.-Other	4,329	9,828	9,828	10,209	10,209
4510	Ins.-Public Official's Liability	51	48	48	124	124
Total Insurance		\$ 20,260	\$ 21,636	\$ 21,636	\$ 22,146	\$ 22,146

CRA - Downtown Fund - 108-10-215

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 1,477	\$ 2,068	\$ 2,068	\$ 8,916	\$ 8,916
9104	Engineering Services	5,598	5,467	5,467	6,344	6,344
9108	City Hall	973	1,510	1,510	2,938	2,938
<i>Total Internal Svc Charges</i>		\$ 8,048	\$ 9,045	\$ 9,045	\$ 18,198	\$ 18,198
<i>Grant & Aid</i>						
8208	Ritz Theatre	\$ 47,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
8209	WH Main Street	133,000	45,000	45,000	45,000	-
8220	Facade/Sidewalk Cafe Furniture Grant Program	15,000	-	100,000	-	-
<i>Total Grant & Aid</i>		\$ 195,000	\$ 85,000	\$ 185,000	\$ 85,000	\$ -
<i>TOTAL NON-DEPARTMENTAL EXPENSE</i>		\$ 1,178,830	\$ 1,356,105	\$ 1,474,971	\$ 1,080,773	\$ 1,003,717
<i>EXPENSES Total</i>		\$ 1,462,295	\$ 3,719,843	\$ 2,694,017	\$ 4,540,133	\$ 3,113,000
<i>REVENUE OVER (UNDER) EXPENSES</i>		\$ 843,444	\$ (1,297,563)	\$ (289,378)	\$ (1,616,317)	\$ -
<i>Authorized Personnel (FTEs)</i>		0.64	1.64	1.64	1.64	1.64

Budget Narrative

Personnel Services increased over FY 2022 because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees.

Operating Services decreased \$50,100 from FY 2022 as a one-time purchase for Community Involvement was made in FY 2022.

Capital Improvements, which is detailed below, increased \$1,023,331 as the CRA Board made a decision to spend Fund Equity for much needed improvements in the Downtown CRA district.

Capital Improvements

Description	Amount
Joyce B. Davis & 5th Street Sidewalks	\$ 1,200,000
Sidewalk Café Construction	600,000
Avenue C NW Lighting	300,000
Magnolia Roundabout Design	150,000
Avenue C SW 7th to 5th Improvement Study	100,000
Commercial Façade Grants	50,000
Residential Improvement Grants	55,000
Alleyway Reimbursement Program	100,000
Sidewalk Café Furniture Grant Program	30,000
Miscellaneous Capital Improvements	33,331
	<u>\$ 2,618,331</u>

Authorized Personnel FTE remained steady at 1.64 from FY 2022 to FY 2023 for the Downtown CRA.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
E.O. & C.I. (Growth Management) Dept. Director	0.15	0.15	0.15	0.15
CRA & Neighborhood Programs Manager	0.49	0.49	0.49	0.49
Project Manager	-	1.00	1.00	1.00
Authorized Personnel (FTEs)	0.64	1.64	1.64	1.64

CRA - Florence Villa - 109-10-214

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Ad Valorem Taxes</i>						
311100-000	Taxes-Real Estate & Personal	\$ 447,313	\$ 539,555	\$ 531,018	\$ 829,634	\$ 900,000
<i>Total Ad Valorem Taxes</i>		\$ 447,313	\$ 539,555	\$ 531,018	\$ 829,634	\$ 900,000
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 435	\$ 500	\$ 500	\$ 500	\$ 500
<i>Total Interest Earnings</i>		\$ 435	\$ 500	\$ 500	\$ 500	\$ 500
<i>Misc - Other Revenues</i>						
369000-000	Miscellaneous Revenue	\$ 4,800	\$ -	\$ -	\$ -	\$ -
<i>Total Misc - Other Revenues</i>		\$ 4,800	\$ -	\$ -	\$ -	\$ -
REVENUES Total		\$ 452,547	\$ 540,055	\$ 531,518	\$ 830,134	\$ 900,500
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 28,234	\$ 59,684	\$ 23,545	\$ 70,901	\$ 70,901
2101	FICA Taxes	2,021	4,566	1,689	5,424	5,424
2201	General Pension Fund Contrib	2,968	1,621	1,563	1,492	1,492
2204	401(a) Pension Contribution	1,491	3,467	1,383	4,900	4,900
2301	Life & Health Insurance	4,414	17,380	3,945	20,364	20,364
2302	Director's Life & Disability	-	-	-	93	93
2303	Disability Benefit - 401(a) Participants	-	36	-	118	118
2401	Workers' Compensation	20	22	22	67	67
<i>Total Personnel Services</i>		\$ 39,149	\$ 86,776	\$ 32,147	\$ 103,359	\$ 103,359
<i>Operating Services</i>						
3103	Prof.Svc.-Legal	\$ 2,702	\$ -	\$ -	\$ -	\$ -
3104	Prof.Svc.-Appraisal	-	500	-	500	500
3404	Contract Svc. - Other	-	1,800	-	1,800	1,800
3405	Demolitions	2,400	-	21,550	-	-
4801	Advertising	1,307	1,200	1,200	1,200	1,200
4803	Community Involvement	56	500	150	500	500
5300	Sidewalk Materials	-	15,000	-	15,000	15,000
5401	Memberships & Subscriptions	673	1,750	1,000	1,750	1,750
<i>Total Operating Services</i>		\$ 7,137	\$ 20,750	\$ 23,900	\$ 20,750	\$ 20,750
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 679,300	\$ 50,000	\$ 1,062,904	\$ 612,922
<i>Total Capital</i>		\$ -	\$ 679,300	\$ 50,000	\$ 1,062,904	\$ 612,922
TOTAL COST CENTER EXPENSE		\$ 46,286	\$ 786,826	\$ 106,047	\$ 1,187,013	\$ 737,031
NON-DEPARTMENTAL						
<i>Miscellaneous</i>						
9700	Audit Fees	\$ 140	\$ 3,000	\$ 3,000	\$ 377	\$ 377
<i>Total Miscellaneous</i>		\$ 140	\$ 3,000	\$ 3,000	\$ 377	\$ 377
<i>Transfers</i>						
9159	Transfer to Transportation Fund	\$ 65,000	\$ -	\$ -	\$ -	\$ -
9161	Transfer to General Fund	106,179	148,622	148,622	114,582	114,638
9196	Transfer to 2015 Construction Fund	100,000	-	-	-	-
9200	Transfer to Dark Fiber Fund	4,200	4,200	4,200	4,200	6,000
<i>Total Transfers</i>		\$ 275,379	\$ 152,822	\$ 152,822	\$ 118,782	\$ 120,638

CRA - Florence Villa - 109-10-214

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Admin Allocation Expenses</i>						
9503	Admin-General Govt.	\$ 6,008	\$ 8,539	\$ 8,539	\$ 17,919	\$ 17,919
<i>Total Admin Allocation Expenses</i>		\$ 6,008	\$ 8,539	\$ 8,539	\$ 17,919	\$ 17,919
<i>Insurance</i>						
4501	Ins.-Property	\$ 7,254	\$ 5,110	\$ 5,110	\$ 5,175	\$ 5,175
4502	Ins.-Liability & Umbrella	263	343	343	198	198
4506	Ins.-Other	3,889	8,860	8,860	9,192	9,192
4510	Ins.-Public Official's Liability	21	19	19	95	95
<i>Total Insurance</i>		\$ 11,427	\$ 14,332	\$ 14,332	\$ 14,660	\$ 14,660
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 492	\$ 1,034	\$ 1,034	\$ 4,451	\$ 4,451
9104	Engineering Services	2,399	2,343	2,343	3,167	3,167
9108	City Hall	374	587	587	2,257	2,257
<i>Total Internal Svc Charges</i>		\$ 3,265	\$ 3,964	\$ 3,964	\$ 9,875	\$ 9,875
<i>Grant & Aid</i>						
8220	Facade/Sidewalk Cafe Furniture Grant Program	\$ 87,821	\$ -	\$ 150,000	\$ -	\$ -
<i>Total Grant & Aid</i>		\$ 87,821	\$ -	\$ 150,000	\$ -	\$ -
<i>TOTAL NON-DEPARTMENTAL EXPENSE</i>		\$ 384,040	\$ 182,657	\$ 332,657	\$ 161,613	\$ 163,469
<i>EXPENSES Total</i>		\$ 430,325	\$ 969,483	\$ 438,704	\$ 1,348,626	\$ 900,500
<i>REVENUE OVER (UNDER) EXPENSES</i>		\$ 22,222	\$ (429,428)	\$ 92,814	\$ (518,492)	\$ -
<i>Authorized Personnel (FTEs)</i>		0.26	1.26	1.26	1.26	1.26

Budget Narrative

Personnel Services increased over FY 2022 because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees.

Capital Improvements, which is detailed below, increased \$383,604 as the CRA Board made a decision to spend Fund Equity for much needed improvements in the Florence Villa CRA district.

Capital Improvements

Description	Amount
Land Acquisition	\$ 450,000
Residential Infill New Construction	200,000
Commercial Façade Grants	130,000
Residential Improvement Grants	250,000
Demolition	32,904
	<u>\$ 1,062,904</u>

Authorized Personnel FTE remained steady at 1.26 from FY 2022 to FY 2023 for the Florence Villa CRA.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
E.O. & C.I. (Growth Management) Dept. Director	0.05	0.05	0.05	0.05
CRA & Neighborhood Programs Manager	0.21	0.21	0.21	0.21
Neighborhood Planner	-	1.00	1.00	1.00
Authorized Personnel (FTEs)	0.26	1.26	1.26	1.26

**CITY OF WINTER HAVEN
FEDERAL BUILDING SUMMARY**

	2021 Actual		2022 Amended		Estimated @		2023 Requested		2024 Recommended	
	Amount		Budget		9/30/22		Budget		Budget	
REVENUES										
Rent	\$	139,464	\$	142,950	\$	142,950	\$	146,524	\$	150,187
Interest		24		25		-		25		25
Total	\$	139,488	\$	142,975	\$	142,950	\$	146,549	\$	150,212
EXPENDITURES										
Operating	\$	43,118	\$	71,300	\$	64,400	\$	119,450	\$	48,950
Capital		35,762		-		-		-		-
Transfer to General Fund		75,000		50,000		50,000		-		-
Miscellaneous		5,934		2,391		2,391		8,983		8,983
Total	\$	159,814	\$	123,691	\$	116,791	\$	128,433	\$	57,933
Excess of Revenues										
Over <Under> Expenditures:	\$	(20,326)	\$	19,284	\$	26,159	\$	18,116	\$	92,279
Beginning Cash Balance:										
		39,881		19,555		19,555		45,714		63,830
Ending Cash Balance:										
	\$	19,555	\$	38,839	\$	45,714	\$	63,830	\$	156,109

FEDERAL BUILDING FUND

The Federal Building Fund was created in 2003 when the United States General Services Administration donated a surplus federal building located at 98 Third Street in Winter Haven. The building is leased to the United States Department of Agriculture, with the current lease period expiring November 30, 2024. The lease has a 2.50% annual rent escalation clause.

Federal Building Fund - 111-80-924 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 24	\$ 25	\$ -	\$ 25	\$ 25
<i>Total Interest Earnings</i>		\$ 24	\$ 25	\$ -	\$ 25	\$ 25
<i>Misc - Rent and Royalty</i>						
362100-802	Rental-Federal Building	\$ 139,464	\$ 142,950	\$ 142,950	\$ 146,524	\$ 150,187
<i>Total Misc - Rent and Royalty</i>		\$ 139,464	\$ 142,950	\$ 142,950	\$ 146,524	\$ 150,187
REVENUES Total		\$ 139,488	\$ 142,975	\$ 142,950	\$ 146,549	\$ 150,212
EXPENSES						
<i>Operating Services</i>						
3401	Contract Svc.-Custodial	\$ 8,127	\$ 9,000	\$ 16,500	\$ 11,200	\$ 11,200
4301	Utility Svcs - Electric	14,654	19,000	19,000	19,000	19,000
4302	Utility Svcs - Water	1,683	1,500	1,500	1,500	1,500
4303	Utility Svcs - Sewer	1,891	1,600	1,700	1,700	1,700
4305	Utility Svcs - Refuse	859	850	850	850	850
4602	Rep & Mtn Building & Grounds	11,067	34,500	20,000	80,000	9,500
4618	Rep/Mtn Parts/MP/Facility/Fire	-	100	100	100	100
4620	Rep & Mtn Contracts	3,352	3,050	3,050	3,400	3,400
5209	Housekeeping Supplies	1,485	1,700	1,700	1,700	1,700
<i>Total Operating Services</i>		\$ 43,118	\$ 71,300	\$ 64,400	\$ 119,450	\$ 48,950
<i>Capital</i>						
6402	Machinery & Equipment	\$ 35,762	\$ -	\$ -	\$ -	\$ -
<i>Total Capital</i>		\$ 35,762	\$ -	\$ -	\$ -	\$ -
<i>Transfers</i>						
9161	Transfer to General Fund	\$ 75,000	\$ 50,000	\$ 50,000	\$ -	\$ -
<i>Total Transfers</i>		\$ 75,000	\$ 50,000	\$ 50,000	\$ -	\$ -
<i>Insurance</i>						
4501	Ins.-Property	\$ 59	\$ 64	\$ 64	\$ 162	\$ 162
<i>Total Insurance</i>		\$ 59	\$ 64	\$ 64	\$ 162	\$ 162
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 5,875	\$ 2,327	\$ 2,327	\$ 8,821	\$ 8,821
<i>Total Internal Svc Charges</i>		\$ 5,875	\$ 2,327	\$ 2,327	\$ 8,821	\$ 8,821
EXPENSES Total		\$ 159,814	\$ 123,691	\$ 116,791	\$ 128,433	\$ 57,933
REVENUE OVER (UNDER) EXPENSES		\$ (20,326)	\$ 19,284	\$ 26,159	\$ 18,116	\$ 92,279
Authorized Personnel (FTEs)		-	-	-	-	-

Budget Narrative

The City is responsible for the repairs and maintenance of the building per the lease agreement. Repair and Maintenance is detailed below.

Repair and Maintenance

<u>Description</u>		<u>Amount</u>
Paint Building	\$	50,000
Replace Flooring		30,000
	\$	80,000

**CITY OF WINTER HAVEN
BUILDING / PERMITTING FUND SUMMARY**

			2022				2023		2024	
	2021 Actual		Amended		Estimated @		Requested		Recommended	
	Amount		Budget		9/30/22		Budget		Budget	
REVENUES										
Permits & Fees	\$	3,501,755	\$	1,845,450	\$	3,548,500	\$	2,278,500	\$	2,103,500
Miscellaneous Revenues		8,026		3,550		4,500		3,550		3,550
Interest Earnings		5,940		7,000		7,000		22,000		22,000
Total	\$	3,515,721	\$	1,856,000	\$	3,560,000	\$	2,304,050	\$	2,129,050
EXPENDITURES										
Personnel Expenditures	\$	604,484	\$	856,650	\$	572,041	\$	948,161	\$	948,161
Operating Expenditures		176,877		197,019		202,161		204,583		184,431
Capital Expenditures		41,436		54,815		60,880		69,811		12,025
Non-Departmental		2,327,273		857,918		892,979		996,109		997,709
Total	\$	3,150,070	\$	1,966,402	\$	1,728,061	\$	2,218,664	\$	2,142,326
Excess of Revenues										
Over <Under> Expenditures:	\$	365,651	\$	(110,402)	\$	1,831,939	\$	85,386	\$	(13,276)
Beginning Cash Balance:										
		863,770		1,229,421		1,229,421		3,061,360		3,146,746
Ending Cash Balance:										
	\$	1,229,421	\$	1,119,019	\$	3,061,360	\$	3,146,746	\$	3,133,470

BUILDING FUND

Services and Functional Responsibilities

Ensures the built environment is constructed in accordance with the Florida Building Code and local codes to protect the health, safety and welfare of citizens and protect private investment through assurance that contractors are properly licensed and registered; reviewing construction plans and permit documents; permitting construction activity; and inspecting construction activity. The Building Division also issues Business Tax Receipts to those operating a commercial and/or home-based business within the City.

Building Fund - 113-10-216 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Building Permits</i>						
322100-000	Permits-Building	\$ 2,386,039	\$ 1,300,000	\$ 2,450,000	\$ 1,625,000	\$ 1,500,000
322200-000	Permits-Electrical	12,973	10,000	8,000	10,000	10,000
322300-000	Permits-Plumbing	10,152	4,000	5,000	4,000	4,000
322400-000	Permits-Sign	6,271	4,000	5,000	4,000	4,000
322500-000	Permits-Mechanical	48,639	20,000	35,000	20,000	20,000
322800-000	Permits-Pool	17,484	6,500	25,000	6,500	6,500
322920-000	Fees-Plan Review -Building	995,702	491,950	1,000,000	600,000	550,000
322940-000	Fees-Technology Enhancements	20	-	-	-	-
329100-000	Fee-Construction Reinspection	23,925	8,000	20,000	8,000	8,000
329250-000	Fee-Driveway Inspect/Review	550	1,000	500	1,000	1,000
Total Building Permits		\$ 3,501,755	\$ 1,845,450	\$ 3,548,500	\$ 2,278,500	\$ 2,103,500
<i>Misc - Other Government Charges & Fees</i>						
341900-500	Sale of Copies	\$ 85	\$ 50	\$ 200	\$ 50	\$ 50
Total Misc - Other Government Charges & Fees		\$ 85	\$ 50	\$ 200	\$ 50	\$ 50
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 5,940	\$ 7,000	\$ 7,000	\$ 22,000	\$ 22,000
Total Interest Earnings		\$ 5,940	\$ 7,000	\$ 7,000	\$ 22,000	\$ 22,000
<i>Misc - Other Revenues</i>						
369000-000	Miscellaneous Revenue	\$ 7,941	\$ 3,500	\$ 4,300	\$ 3,500	\$ 3,500
Total Misc - Other Revenues		\$ 7,941	\$ 3,500	\$ 4,300	\$ 3,500	\$ 3,500
REVENUES Total		\$ 3,515,720	\$ 1,856,000	\$ 3,560,000	\$ 2,304,050	\$ 2,129,050
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 415,939	\$ 565,244	\$ 386,148	\$ 616,268	\$ 616,268
1401	Overtime	13,132	12,000	11,000	15,000	15,000
2101	FICA Taxes	31,203	44,160	28,469	48,292	48,292
2201	General Pension Fund Contrib	47,479	40,089	37,868	37,550	37,550
2204	401(a) Pension Contribution	14,234	23,977	15,676	27,037	27,037
2301	Life & Health Insurance	77,929	166,285	88,202	197,268	197,268
2303	Disability Benefit - 401(a) Participants	132	560	343	649	649
2401	Workers' Compensation	3,519	4,335	4,335	6,097	6,097
2501	Unemployment Compensation	917	-	-	-	-
Total Personnel Services		\$ 604,484	\$ 856,650	\$ 572,041	\$ 948,161	\$ 948,161

Building Fund - 113-10-216

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Operating Services</i>						
3401	Contract Svc.-Custodial	\$ 3,671	\$ 5,248	\$ 4,500	\$ 5,500	\$ 5,248
4001	Travel-Non local	-	2,000	3,500	4,000	2,000
4003	Training-Required-Instructional	12,412	12,500	13,500	13,500	12,500
4201	Postage	1,395	200	1,400	1,400	200
4301	Utility Svcs - Electric	4,210	3,000	4,500	4,500	3,000
4302	Utility Svcs - Water	1,082	1,420	1,420	1,420	1,420
4303	Utility Svcs - Sewer	373	400	400	400	400
4305	Utility Svcs - Refuse	1,000	1,300	1,000	1,300	1,300
4601	Rep & Mtn Equipment	48	300	300	300	300
4602	Rep & Mtn Building & Grounds	2,296	13,000	5,000	3,000	3,000
4606	Rep & Mtn Vehicle Base Cost	7,392	9,308	9,308	6,720	6,720
4607	Rep & Mtn Automotive Parts	789	2,500	1,000	2,500	2,500
4608	Rep & Mtn Automotive Labor	765	2,000	1,000	2,000	2,000
4620	Rep & Mtn Contracts	926	850	850	850	850
4702	Printing & Binding	4,706	3,000	5,000	5,000	3,000
4907	Records Management	-	5,000	1,000	5,000	5,000
5101	Office Supplies	8,056	7,500	4,000	10,000	7,500
5102	Tools,Equip under \$1,000	1,631	2,500	2,500	3,000	2,500
5200	Non-Capital Equip \$1,000-\$4,999	4,892	-	2,000	4,800	-
5203	Motor Fuels & Lubricants	5,409	6,000	6,000	6,000	6,000
5204	Copier Use & Supplies	431	500	500	500	500
5206	Software & Internal Upgrades	111,384	108,193	108,193	108,193	108,193
5208	Uniform, Protect Clothing	1,403	3,000	2,000	3,500	3,000
5209	Housekeeping Supplies	228	300	800	600	300
5218	Inventory-Central Stores Other	-	-	50	-	-
5401	Memberships & Subscriptions	1,970	3,000	4,500	4,500	3,000
5402	IT Subscriptions, Licenses, Maintenance Renewals	-	-	14,440	-	-
5404	Employee Dev-Material & Training	452	2,000	2,000	3,100	2,000
5405	Empl Dev-Books,Accreditation,Assessmt	49	2,000	1,500	3,000	2,000
5985	Over /Short	(93)	-	-	-	-
Total Operating Services		\$ 176,877	\$ 197,019	\$ 202,161	\$ 204,583	\$ 184,431
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 15,000	\$ 20,000	\$ -	\$ -
6402	Machinery & Equipment	31,910	30,935	32,000	57,786	-
6403	Capital Depletion Reserve	9,526	8,880	8,880	12,025	12,025
Total Capital		\$ 41,436	\$ 54,815	\$ 60,880	\$ 69,811	\$ 12,025
TOTAL COST CENTER EXPENSE		\$ 822,796	\$ 1,108,484	\$ 835,082	\$ 1,222,555	\$ 1,144,617
NON-DEPARTMENTAL						
<i>Operating Services</i>						
4606	Rep & Mtn Vehicle Base Cost	\$ 228	\$ 228	\$ 228	\$ 121	\$ 121
4607	Rep & Mtn Automotive Parts	24	40	40	7	7
4608	Rep & Mtn Automotive Labor	20	89	150	12	12
4624	Rep & Mtn Outside Svc	-	103	103	-	-
5203	Motor Fuels & Lubricants	104	121	121	13	13
5870	Bank Fees	-	-	-	125,000	125,000
5995	Bank Charges	95,325	100,000	135,000	-	-
Total Operating Services		\$ 95,702	\$ 100,581	\$ 135,642	\$ 125,153	\$ 125,153

Building Fund - 113-10-216

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Miscellaneous</i>						
9700	Audit Fees	\$ 3,617	\$ 2,545	\$ 2,545	\$ 2,758	\$ 2,758
Total Miscellaneous		\$ 3,617	\$ 2,545	\$ 2,545	\$ 2,758	\$ 2,758
<i>Transfers</i>						
9109	Transfer to Self Insurance	\$ 4,400	\$ 4,400	\$ 4,400	-	-
9161	Transfer to General Fund	470,306	512,000	512,000	600,000	600,000
9196	Transfer to 2015 Construction Fund	1,418,050	-	-	-	-
9200	Transfer to Dark Fiber Fund	8,400	8,400	8,400	8,400	10,000
Total Transfers		\$ 1,901,156	\$ 524,800	\$ 524,800	\$ 608,400	\$ 610,000
<i>Admin Allocation Expenses</i>						
9503	Admin-General Govt.	\$ 156,966	\$ 114,620	\$ 114,620	\$ 131,168	\$ 131,168
Total Admin Allocation Expenses		\$ 156,966	\$ 114,620	\$ 114,620	\$ 131,168	\$ 131,168
<i>Insurance</i>						
4501	Ins.-Property	\$ 2,301	\$ 1,469	\$ 1,469	\$ 1,775	\$ 1,775
4502	Ins.-Liability & Umbrella	3,318	3,808	3,808	3,507	3,507
4506	Ins.-Other	466	556	556	1,531	1,531
4510	Ins.-Public Official's Liability	685	631	631	870	870
Total Insurance		\$ 6,770	\$ 6,464	\$ 6,464	\$ 7,683	\$ 7,683
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 4,431	\$ 13,960	\$ 13,960	\$ 1,830	\$ 1,830
9104	Engineering Services	97,994	31,240	31,240	38,044	38,044
9105	Human Resources	10,020	5,913	5,913	12,487	12,487
9107	Technology Services	50,617	57,795	57,795	68,586	68,586
Total Internal Svc Charges		\$ 163,062	\$ 108,908	\$ 108,908	\$ 120,947	\$ 120,947
TOTAL NON-DEPARTMENTAL EXPENSE		\$ 2,327,273	\$ 857,918	\$ 892,979	\$ 996,109	\$ 997,709
EXPENSES Total		\$ 3,150,069	\$ 1,966,402	\$ 1,728,061	\$ 2,218,664	\$ 2,142,326
REVENUE OVER (UNDER) EXPENSES		\$ 365,651	\$ (110,402)	\$ 1,831,939	\$ 85,386	\$ (13,276)
Authorized Personnel (FTEs)		8.50	10.76	10.76	10.50	10.50

Budget Narrative

Revenue for the Building Fund is projected to increase over FY 2022 because of the continued growth in Winter Haven's economy and population.

Personnel Services increased \$91,511 over FY 2022 budget because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees. Operating Expenses for Building Services showed no significant increase over FY 2022.

Budgeted Machinery and Equipment is listed below.

Machinery & Equipment

Description	Amount
Ford F-150 Extended Cab	\$ 37,786
HVAC Replacement	20,000
	\$ 57,786

Authorized Personnel for Building Services showed a small decrease in FTE as a result of a change in the work load of the Plans Examiners and Building Inspectors currently on staff.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Building Official	1.00	1.00	1.00	1.00
Plans Examiner	1.00	0.63	1.50	1.50
Building Inspector	3.00	3.63	2.50	2.50
Field Inspector/Fire Plans Examiner	1.00	1.00	1.00	1.00
Permit Specialist	2.00	2.00	2.00	2.00
Building Division Assistant	-	1.00	1.00	1.00
Business Tax Specialist	-	1.00	1.00	1.00
Senior Staff Assistant	0.50	0.50	0.50	0.50
Authorized Personnel (FTEs)	8.50	10.76	10.50	10.50

**CITY OF WINTER HAVEN
IMPACT FEE FUND SUMMARY**

		2021 Actual		2022 Amended		Estimated @		2023 Requested		2024 Recommended
		Amount		Budget		9/30/22		Budget		Budget
REVENUES										
Impact Fees	\$	2,538,154	\$	2,025,000	\$	2,050,500	\$	1,620,000	\$	1,200,000
Interest Earnings		1,312		1,000		2,000		5,100		5,000
Total	\$	2,539,466	\$	2,026,000	\$	2,052,500	\$	1,625,100	\$	1,205,000
EXPENDITURES										
Transfer to 2015 Construction Fund	\$	1,415,927	\$	947,222	\$	947,222	\$	250,000	\$	-
Transfer to Cemetery Fund		-		-		-		200,000		-
Transfer to Transportation Fund		49,950		508,000		508,000		800,000		-
Transfer to General Fund		630,000		1,349,788		1,349,788		745,000		500,000
Transfer to Library Fund		116,200		52,000		52,000		56,700		59,544
Total	\$	2,212,077	\$	2,857,010	\$	2,857,010	\$	2,051,700	\$	559,544
Excess of Revenues										
Over <Under> Expenditures:	\$	327,389	\$	(831,010)	\$	(804,510)	\$	(426,600)	\$	645,456
Beginning Cash Balance:										
		1,042,265		1,369,654		1,369,654		565,144		138,544
Ending Cash Balance:										
	\$	1,369,654	\$	538,644	\$	565,144	\$	138,544	\$	784,000

IMPACT FEE FUND

The Impact Fee Fund collects fees from residential and commercial new construction to support current City infrastructure as it relates to Police Services, Fire Services, Transportation, Library, and Parks and Recreation. Fees are transferred to the appropriate fund and can be used to offset various costs as established by the Florida General Statutes.

Impact Fee Fund - 114-80-960 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Misc - Impact Fees</i>						
363220-500	Impact Fees - Police	\$ 471,626	\$ 400,000	\$ 300,000	\$ 200,000	\$ 175,000
363220-600	Impact Fees - Fire	578,374	500,000	520,000	400,000	300,000
363240-000	Impact Fees - Transportation	358,106	300,000	300,500	270,000	180,000
363270-101	Impact Fees - Library	95,419	75,000	80,000	50,000	45,000
363270-700	Impact Fees - Parks & Recreation	1,034,629	750,000	850,000	700,000	500,000
<i>Total Misc - Impact Fees</i>		\$ 2,538,154	\$ 2,025,000	\$ 2,050,500	\$ 1,620,000	\$ 1,200,000
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 1,312	\$ 1,000	\$ 2,000	\$ 5,100	\$ 5,000
<i>Total Interest Earnings</i>		\$ 1,312	\$ 1,000	\$ 2,000	\$ 5,100	\$ 5,000
REVENUES Total		\$ 2,539,466	\$ 2,026,000	\$ 2,052,500	\$ 1,625,100	\$ 1,205,000
EXPENSES						
<i>Transfers</i>						
9115	Transfer to Library	\$ 116,200	\$ 52,000	\$ 52,000	\$ 56,700	\$ 59,544
9119	Transfer to Cemetery	-	-	-	200,000	-
9159	Transfer to Transportation Fund	49,950	508,000	508,000	800,000	784,000
9191	Transfer to General Fund	630,000	1,349,788	1,349,788	745,000	500,000
9196	Transfer to 2015 Construction Fund	1,415,927	947,222	947,222	250,000	-
<i>Total Transfers</i>		\$ 2,212,077	\$ 2,857,010	\$ 2,857,010	\$ 2,051,700	\$ 1,343,544
EXPENSES Total		\$ 2,212,077	\$ 2,857,010	\$ 2,857,010	\$ 2,051,700	\$ 1,343,544
REVENUE OVER (UNDER) EXPENSES		\$ 327,389	\$ (831,010)	\$ (804,510)	\$ (426,600)	\$ (138,544)
Authorized Personnel (FTEs)		-	-	-	-	-

**CITY OF WINTER HAVEN
WH AFFORDABLE HOUSING FUND**

	2021 Actual Amount	2022 Amended Budget	Estimated @ 9/30/22	2023 Requested Budget	2024 Recommended Budget
REVENUES					
Transfer from General Fund	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 250,000	\$ 250,000
Transfer from SHIP Fund	-	-	49,118	-	-
Interest Earnings	-	-	5,000	5,000	1,000
Total	\$ -	\$ 1,500,000	\$ 1,554,118	\$ 255,000	\$ 251,000
EXPENDITURES					
Affordable Housing	\$ -	\$ 1,500,000	\$ -	\$ 1,680,000	\$ 380,118
Total	\$ -	\$ 1,500,000	\$ -	\$ 1,680,000	\$ 380,118
Excess of Revenues Over <Under> Expenditures:	\$ -	\$ -	\$ 1,554,118	\$ (1,425,000)	\$ (129,118)
Beginning Cash Balance:	-	-	-	1,554,118	129,118
Ending Cash Balance:	\$ -	\$ -	\$ 1,554,118	\$ 129,118	-

WINTER HAVEN AFFORDABLE HOUSING FUND

This fund was established by City Ordinance O-21-59 in FY 2021 to accommodate the City's allocation of monies to affordable housing. The initial transfer of funds per the Ordinance of \$1,500,000 was made in FY 2022 with an annual appropriation of \$250,000 from the General Fund each year thereafter.

The following expenses for affordable housing is budgeted in FY 2023.

Winter Haven Housing Authority	\$1,000,000
Blue Sky Development Corporation	460,000
Heart for Winter Haven	220,000

Winter Haven Affordable Housing Fund - 115-80-964 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 1,000
Total Interest Earnings		\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 1,000
<i>Interfund Transfers</i>						
381000-001	Transfer from General Fund	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 250,000	\$ 250,000
381000-105	Transfer from SHIP	-	-	49,118	-	-
Total Interfund Transfers		\$ -	\$ 1,500,000	\$ 1,549,118	\$ 250,000	\$ 250,000
REVENUES Total		\$ -	\$ 1,500,000	\$ 1,554,118	\$ 255,000	\$ 251,000
EXPENSES						
<i>Miscellaneous</i>						
8245	Affordable Housing	\$ -	\$ 1,500,000	\$ -	\$ 1,460,000	\$ 160,118
Total Miscellaneous		\$ -	\$ 1,500,000	\$ -	\$ 1,460,000	\$ 160,118
<i>Grant & Aid</i>						
8231	Heart for Winter Haven	\$ -	\$ -	\$ -	\$ 220,000	\$ 220,000
Total Grant & Aid		\$ -	\$ -	\$ -	\$ 220,000	\$ 220,000
EXPENSES Total		\$ -	\$ 1,500,000	\$ -	\$ 1,680,000	\$ 380,118
REVENUE OVER (UNDER) EXPENSES		\$ -	\$ -	\$ 1,554,118	\$ (1,425,000)	\$ (129,118)
Authorized Personnel (FTEs)		-	-	-	-	-

**CITY OF WINTER HAVEN
TRANSPORTATION FUND SUMMARY**

	2021 Actual		2022		Estimated @		2023		2024	
	Amount		Amended Budget		9/30/22		Requested Budget		Recommended Budget	
REVENUES										
Grants	\$	867,180	\$	2,685,541	\$	1,877,681	\$	11,371,590	\$	947,323
Transfer from General Fund		1,000,000		2,975,000		2,975,000		1,975,000		2,000,000
Transfer from Downtown CRA Fund		15,000		-		-		-		-
Transfer from Florence Villa CRA Fund		65,000		-		-		-		-
Transfer from Impact Fee Fund		49,950		508,000		508,000		800,000		-
Interest Earnings		1,622		6,500		700		500		700
Total	\$	1,998,752	\$	6,175,041	\$	5,361,381	\$	14,147,090	\$	2,948,023
EXPENDITURES										
Avenue C SE Project	\$	-	\$	-	\$	-	\$	40,000	\$	120,000
Pollard Road CSX Extension		-		-		-		9,411,612		-
Lake Howard SW		-		-		-		100,000		900,000
East Lake Howard Sidewalk Project		-		-		-		500,000		-
Motor Pool Road Project		-		-		-		900,000		-
Lake Silver Project		-		122,150		444,973		-		-
Avenue C SW Project		1,027,946		1,557,930		1,448,158		-		-
Avenue K Project		-		1,000,000		19,401		1,301,000		-
Lake Howard Sidewalk Project		-		428,525		-		428,528		-
Quiet Zone		-		-		95,000		359,378		-
6th Street SE Complete Street Project		-		40,000		-		-		113,117
6th, 8th, 9th & CGB Intersection Improvements		-		1,759,310		-		1,900,000		800,000
1st Street & CBG		-		840,690		-		306,250		-
TIP		873,536		1,000,000		1,000,000		1,250,000		2,000,000
CGB/Highway 17 Project		-		-		-		306,250		-
Sidewalks		-		75,000		-		75,000		75,000
Total	\$	1,901,482	\$	6,823,605	\$	3,007,532	\$	16,878,018	\$	4,008,117
Excess of Revenues										
Over <Under> Expenditures:	\$	97,270	\$	(648,564)	\$	2,353,849	\$	(2,730,928)	\$	(1,060,094)
Beginning Cash Balance:										
		1,695,529		1,792,799		1,792,799		4,146,648		1,415,720
Ending Cash Balance:										
	\$	1,792,799	\$	1,144,235	\$	4,146,648	\$	1,415,720	\$	355,626

TRANSPORTATION FUND

The Transportation Fund accounts for all transportation projects not related to the Airport. The main funding source for these projects is grant proceeds. Other funding sources include gasoline taxes collected in the General Fund, and impact fees, which are transferred to the Transportation Fund.

Project Expenditures for FY 2023 are listed.

Avenue C SE Streetscape	\$40,000
Motor Pool Road Reconstruction	900,000
Lake Howard Walk	500,000
Avenue K Streetscape	1,301,000
Lake Howard Sidewalk	428,528
Quiet Zone	359,378
Intersections Improvements	1,900,000
1 st Street/Cypress Garden Boulevard Intersection	306,250
TIP	1,250,000
Sidewalks	75,000
Cypress Garden Boulevard/Highway 17 Intersection	306,250
Lake Howard SW	100,000
Pollard Road Extension	9,411,612

Transportation Fund - 301-80-205 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>State Grant Revenue</i>						
334414-000	Grant - FDOT	\$ 867,180	\$ 2,685,541	\$ 1,877,681	\$ 11,371,590	\$ 947,323
<i>Total State Grant Revenue</i>		\$ 867,180	\$ 2,685,541	\$ 1,877,681	\$ 11,371,590	\$ 947,323
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 1,622	\$ 6,500	\$ 700	\$ 500	\$ 700
<i>Total Interest Earnings</i>		\$ 1,622	\$ 6,500	\$ 700	\$ 500	\$ 700
<i>Interfund Transfers</i>						
381000-001	Transfer from General Fund	\$ 1,000,000	\$ 2,975,000	\$ 2,975,000	\$ 1,975,000	\$ 2,000,000
381000-108	Transfer from Downtown CRA	15,000	-	-	-	-
381000-109	Transfer from Florence Villa CRA	65,000	-	-	-	-
381000-114	Transfer from Impact Fee Fund	49,950	508,000	508,000	800,000	-
<i>Total Interfund Transfers</i>		\$ 1,129,950	\$ 3,483,000	\$ 3,483,000	\$ 2,775,000	\$ 2,000,000
REVENUES Total		\$ 1,998,752	\$ 6,175,041	\$ 5,361,381	\$ 14,147,090	\$ 2,948,023

Transportation Fund - 301-80-205

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ 152,615	\$ 115,064	\$ -	\$ -	\$ -
3105	Prof.Svc.-Other	63,044	-	-	-	-
4605	Rep & Mtn Spec-Bud Detailed Only	671,621	6,708,541	1,000,000	1,250,000	2,000,000
<i>Total Operating Services</i>		\$ 887,280	\$ 6,823,605	\$ 1,000,000	\$ 1,250,000	\$ 2,000,000
<i>Capital</i>						
6218	Pollard Road CSX Extension	\$ -	\$ -	\$ -	\$ 9,411,612	\$ -
6301	Other Capital Improvements	1,014,201	-	2,007,532	6,216,406	2,008,117
<i>Total Capital</i>		\$ 1,014,201	\$ -	\$ 2,007,532	\$ 15,628,018	\$ 2,008,117
EXPENSES Total		\$ 1,901,482	\$ 6,823,605	\$ 3,007,532	\$ 16,878,018	\$ 4,008,117
REVENUE OVER (UNDER) EXPENSES		\$ 97,270	\$ (648,564)	\$ 2,353,849	\$ (2,730,928)	\$ (1,060,094)
Authorized Personnel (FTEs)		-	-	-	-	-

**CITY OF WINTER HAVEN
2007 CONSTRUCTION FUND SUMMARY**

	2021 Actual		2022		Estimated @		2023		2024	
	Amount		Amended Budget		9/30/22		Requested Budget		Recommended Budget	
REVENUES										
Interest Earnings	\$	269	\$	2,021	\$	670	\$	2,000	\$	-
Total	\$	269	\$	2,021	\$	670	\$	2,000	\$	-
EXPENDITURES										
Reserve for Contingencies	\$	-	\$	227,792	\$	-	\$	228,460	\$	-
Transfer to General Fund		91,974		-		-		-		-
Total	\$	91,974	\$	227,792	\$	-	\$	228,460	\$	-
Excess of Revenues										
Over <Under> Expenditures:	\$	(91,705)	\$	(225,771)	\$	670	\$	(226,460)	\$	-
Beginning Cash Balance:										
		317,495		225,790		225,790		226,460		-
Ending Cash Balance:	\$	225,790	\$	19	\$	226,460	\$	-	\$	-

2007 CONSTRUCTION FUND

This fund accounts for the residual bond proceeds of the 2007 bond issuance.

2007 Construction Fund - 304-80-411 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 269	\$ 2,021	\$ 670	\$ 2,000	\$ -
<i>Total Interest Earnings</i>		\$ 269	\$ 2,021	\$ 670	\$ 2,000	\$ -
REVENUES Total		\$ 269	\$ 2,021	\$ 670	\$ 2,000	\$ -
EXPENSES						
<i>Transfers</i>						
9161	Transfer to General Fund	\$ 91,974	\$ -	\$ -	\$ -	\$ -
<i>Total Transfers</i>		\$ 91,974	\$ -	\$ -	\$ -	\$ -
<i>Reserves</i>						
9500	Reserve for Contingencies	\$ -	\$ 227,792	\$ -	\$ 228,460	\$ -
<i>Total Reserves</i>		\$ -	\$ 227,792	\$ -	\$ 228,460	\$ -
EXPENSES Total		\$ 91,974	\$ 227,792	\$ -	\$ 228,460	\$ -
REVENUE OVER (UNDER) EXPENSES		\$ (91,705)	\$ (225,771)	\$ 670	\$ (226,460)	\$ -
Authorized Personnel (FTEs)		-	-	-	-	-

**CITY OF WINTER HAVEN
2021 CONSTRUCTION FUND SUMMARY**

			2022				2023		2024	
	2021 Actual		Amended		Estimated @		Requested		Recommended	
	Amount		Budget		9/30/22		Budget		Budget	
REVENUES										
Grants	\$	-	\$	500,000	\$	-	\$	500,000	\$	-
Interest Earnings		-		-		35,000		125,000		25,000
Debt Proceeds		-		22,500,000		23,154,421		-		-
Transfer from General Fund		-		-		1,000,000		-		-
Total	\$	-	\$	23,000,000	\$	24,189,421	\$	625,000	\$	25,000
EXPENDITURES										
Lake Conine Recreation	\$	-	\$	1,900,000	\$	-	\$	1,900,000	\$	-
Parking Garage		-		4,500,000		-		4,500,000		-
Fire Station #4, #5		14,480		8,000,000		-		9,000,000		-
Bond Issue Costs		-		536,712		154,000		-		-
Transfer to Airport Fund		-		-		126,832		-		-
Transfer to 2015 Construction Fund		-		8,063,288		8,063,288		-		-
Total	\$	14,480	\$	23,000,000	\$	8,344,120	\$	15,400,000	\$	-
Excess of Revenues										
Over <Under> Expenditures:	\$	(14,480)	\$	-	\$	15,845,301	\$	(14,775,000)	\$	25,000
Beginning Cash Balance:										
		-		(14,480)		(14,480)		15,830,821		1,055,821
Ending Cash Balance:										
	\$	(14,480)	\$	(14,480)	\$	15,830,821	\$	1,055,821	\$	1,080,821

2021 BOND – CAPITAL PROJECT FUND

This construction fund was the result of the issuance of two bonds by the City in 2021, which provided \$22,500,000 for the construction of capital projects. In FY 2022, \$8,063,288 of the bond proceeds were transferred to the 2015 Construction Fund for existing projects that have previously been reported in that fund in an effort to keep all project costs in the same construction fund.

Project Expenditures for FY 2023 are listed.

Lake Conine Recreation Amenities	\$1,900,000
Parking Garage	4,500,000
Fire Stations #4 and #5	9,000,000

2021 Bond - Capital Project Fund - 305-80-412 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Other Grant Revenue</i>						
331700-100	Grant - CDBG	\$ -	\$ -	\$ -	\$ 300,000	\$ -
334700-300	Grant - FRDAP	-	-	-	200,000	-
337200-400	Grant - Misc	-	500,000	-	-	-
<i>Total Other Grant Revenue</i>		\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ -	\$ -	\$ 35,000	\$ 125,000	\$ 25,000
<i>Total Interest Earnings</i>		\$ -	\$ -	\$ 35,000	\$ 125,000	\$ 25,000
<i>Debt Proceeds</i>						
384000-000	Debt Proceeds	\$ -	\$ 22,500,000	\$ 23,154,421	\$ -	\$ -
<i>Total Debt Proceeds</i>		\$ -	\$ 22,500,000	\$ 23,154,421	\$ -	\$ -
<i>Interfund Transfers</i>						
381000-001	Transfer from General Fund	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
<i>Total Interfund Transfers</i>		\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
REVENUES Total		\$ -	\$ 23,000,000	\$ 24,189,421	\$ 625,000	\$ 25,000
EXPENSES						
<i>Capital</i>						
6240	Lake Conine Recreation	\$ -	\$ 1,900,000	\$ -	\$ 1,900,000	\$ -
6241	Parking Garage	-	4,500,000	-	4,500,000	-
6807	Fire Station - #3, #4, #5	14,480	8,000,000	-	9,000,000	-
<i>Total Capital</i>		\$ 14,480	\$ 14,400,000	\$ -	\$ 15,400,000	\$ -
<i>Transfers</i>						
9116	Transfer to Airport	\$ -	\$ -	\$ 126,832	\$ -	\$ -
9196	Transfer to 2015 Construction Fund	-	8,063,288	8,063,288	-	-
<i>Total Transfers</i>		\$ -	\$ 8,063,288	\$ 8,190,120	\$ -	\$ -
<i>Debt Service</i>						
7302	Bond Issue Costs	\$ -	\$ 536,712	\$ 154,000	\$ -	\$ -
<i>Total Debt Service</i>		\$ -	\$ 536,712	\$ 154,000	\$ -	\$ -
EXPENSES Total		\$ 14,480	\$ 23,000,000	\$ 8,344,120	\$ 15,400,000	\$ -
REVENUE OVER (UNDER) EXPENSES		\$ (14,480)	\$ -	\$ 15,845,301	\$ (14,775,000)	\$ 25,000
Authorized Personnel (FTEs)		-	-	-	-	-

**CITY OF WINTER HAVEN
2015 CONSTRUCTION FUND SUMMARY**

	2021 Actual	2022	Estimated @	2023	2024
	Amount	Amended Budget	9/30/22	Requested Budget	Recommended Budget
REVENUES					
Polk County CDBG	\$ 44,432	\$ 228,000	\$ -	\$ 630,568	\$ -
Tourism Development Council	-	4,200,000	-	4,200,000	-
Grants	200,000	200,000	276,211	-	-
Interest Earnings	21,365	20,000	20,000	200,000	20,000
Transfer from General Fund	3,445,000	973,957	6,473,957	694,769	1,124,770
Transfer from Downtown CRA Fund	100,000	254,723	379,723	-	-
Transfer from Florence Villa CRA Fund	100,000	-	-	-	-
Transfer from Impact Fee Fund	1,415,927	947,222	947,222	250,000	-
Transfer from Building/Permitting Fund	1,418,050	-	-	-	-
Transfer from 2021 Capital Project Fund	-	8,063,288	8,063,288	-	-
Transfer from Utility Fund	-	1,321,678	1,321,678	-	-
Transfer from Stormwater Fund	-	189,109	214,959	-	-
Transfer from Dark Fiber Fund	-	93,125	93,125	-	-
Total	\$ 6,744,774	\$ 16,491,102	\$ 17,790,163	\$ 5,975,337	\$ 1,144,770
EXPENDITURES					
Capital Expenditures	\$ 5,160,584	\$ 26,377,933	\$ 7,292,484	\$ 24,612,193	\$ 1,000,000
Operating Expenditures	46,250	-	-	-	-
Transfer to General Fund	400,000	-	-	-	-
Debt	144,769	144,769	144,769	144,770	144,770
Reserve for Contingency	-	11,940	-	710,586	-
Total	\$ 5,751,603	\$ 26,534,642	\$ 7,437,253	\$ 25,467,549	\$ 1,144,770
Excess of Revenues					
Over <Under> Expenditures:	\$ 993,171	\$ (10,043,540)	\$ 10,352,910	\$ (19,492,212)	\$ -
Beginning Cash Balance:					
	13,774,181	14,767,352	14,767,352	25,120,262	5,628,050
Ending Cash Balance:					
	\$ 14,767,352	\$ 4,723,812	\$ 25,120,262	\$ 5,628,050	\$ 5,628,050

2015 CONSTRUCTION FUND

This fund, together with the 2021 Bond – Capital Project Fund, is the principal construction fund for the City. Revenues in FY 2023 budgeted to be received to fund capital projects includes grant funding, CDBG Fund, and transfers from the General Fund and Impact Fee Fund.

Expenditures are budgeted to exceed revenue by \$19,492,212, which will be offset by fund balance. At the end of FY 2023 the projected fund balance of \$5,628,050, represent funds set aside for the construction of a new building to accommodate employees of the Building Fund.

Projects set for construction in FY 2023 are listed below.

Lake Elbert Trail Construction	\$1,390,498
Lake Maude Recreation Fields Construction	900,000
Nora Mayo Hall Remodeling (Residual Funds)	21,671
Winter Haven Recreation and Cultural Center Reconstruction	13,616,356
Chain of Lakes Phase II Baseball Field Construction	8,181,400
Market Piazza/4 th St Surface Lot/Dog Park	502,268

2015 Construction Fund - 306-80-413

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Federal Grant Revenue</i>						
331554-505	CDBG - Current Year	\$ 44,432	\$ -	\$ -	\$ 630,568	\$ -
<i>Total Federal Grant Revenue</i>		\$ 44,432	\$ -	\$ -	\$ 630,568	\$ -
<i>Other Grant Revenue</i>						
337200-400	Grant - Misc	\$ 200,000	\$ 4,400,000	\$ 276,211	\$ 4,200,000	\$ -
<i>Total Other Grant Revenue</i>		\$ 200,000	\$ 4,400,000	\$ 276,211	\$ 4,200,000	\$ -
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 21,365	\$ 20,000	\$ 20,000	\$ 200,000	\$ 20,000
<i>Total Interest Earnings</i>		\$ 21,365	\$ 20,000	\$ 20,000	\$ 200,000	\$ 20,000
<i>Interfund Transfers</i>						
381000-001	Transfer from General Fund	\$ 3,445,000	\$ 973,957	\$ 6,473,957	\$ 694,769	\$ 1,124,770
381000-103	Transfer from Community Devel	-	228,000	-	-	-
381000-108	Transfer from Downtown CRA	100,000	254,723	379,723	-	-
381000-109	Transfer from Florence Villa CRA	100,000	-	-	-	-
381000-113	Transfer from Building Safety	1,418,050	-	-	-	-
381000-114	Transfer from Impact Fee Fund	1,415,927	947,222	947,222	250,000	-
381000-305	Transfer from 2021 Bond - Cap. Project Fund	-	8,063,288	8,063,288	-	-
381000-402	Transfer from Utility Fund	-	1,321,678	1,321,678	-	-
381000-404	Transfer from Stormwater	-	189,109	214,959	-	-
381000-406	Transfer from Dark Fiber Fund	-	93,125	93,125	-	-
<i>Total Interfund Transfers</i>		\$ 6,478,977	\$ 12,071,102	\$ 17,493,952	\$ 944,769	\$ 1,124,770
REVENUES Total		\$ 6,744,774	\$ 16,491,102	\$ 17,790,163	\$ 5,975,337	\$ 1,144,770

2015 Construction Fund - 306-80-413

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 46,250	\$ -	\$ -	\$ -	\$ -
<i>Total Operating Services</i>		\$ 46,250	\$ -	\$ -	\$ -	\$ -
<i>Capital</i>						
6209	Lake Maude Rec Complex	\$ -	\$ 1,800,000	\$ 900,000	\$ 900,000	\$ -
6225	WHRCC Improvements	46,932	8,772,560	500,000	13,616,356	-
6232	Sertoma Park Renovations	294,506	2,744,204	2,754,045	-	-
6234	Chain of Lakes Complex Renovations	10,657	-	-	-	-
6235	Skate Park / MLK Park	715,094	1,075,247	1,024,000	-	-
6238	Pocket Park	440,001	1,135,386	491,500	-	-
6239	Lake Elbert Connections - Trail	584,502	1,150,000	400,850	1,390,498	-
6301-730	Other Capital Improvements - Nora Mayo Hall	78,662	-	-	21,671	-
6306	Market Piazza - 4th St Surface Lot - Dog Park	4,500	1,503,321	1,200,689	502,268	-
6320	Ballfields	2,785	8,197,215	18,600	8,181,400	1,000,000
6322	Trailhead Park Splash Pad	245,349	-	-	-	-
6807	Fire Station - #3, #4, #5	2,737,596	-	2,800	-	-
<i>Total Capital</i>		\$ 5,160,584	\$ 26,377,933	\$ 7,292,484	\$ 24,612,193	\$ 1,000,000
<i>Transfers</i>						
9161	Transfer to General Fund	\$ 400,000	\$ -	\$ -	\$ -	\$ -
<i>Total Transfers</i>		\$ 400,000	\$ -	\$ -	\$ -	\$ -
<i>Debt Service</i>						
7102	Principal on Debt	\$ 107,411	\$ 111,232	\$ 111,232	\$ 115,188	\$ 119,285
7202	Interest on Debt	37,358	33,537	33,537	29,582	25,485
<i>Total Debt Service</i>		\$ 144,769	\$ 144,769	\$ 144,769	\$ 144,770	\$ 144,770
<i>Reserves</i>						
9500	Reserve for Contingencies	\$ -	\$ 11,940	\$ -	\$ 710,586	\$ -
<i>Total Reserves</i>		\$ -	\$ 11,940	\$ -	\$ 710,586	\$ -
EXPENSES Total		\$ 5,751,603	\$ 26,534,642	\$ 7,437,253	\$ 25,467,549	\$ 1,144,770
REVENUE OVER (UNDER) EXPENSES		\$ 993,171	\$ (10,043,540)	\$ 10,352,910	\$ (19,492,212)	\$ -
Authorized Personnel (FTEs)		-	-	-	-	-

**CITY OF WINTER HAVEN
SOLID WASTE FUND SUMMARY**

		2021 Actual	2022 Amended	Estimated @	2023 Requested	2024 Recommended
		Amount	Budget	9/30/22	Budget	Budget
REVENUES						
Franchise Fee	\$	25,720	\$ 26,000	\$ 28,000	\$ 28,000	\$ 28,000
Trash Pickup Charges		95,466	114,400	10,000	119,000	120,000
Residential		4,199,752	4,451,700	4,392,000	4,650,000	4,682,000
Commercial		3,438,519	3,550,410	3,419,000	3,555,000	3,700,000
Municipal		115,580	116,850	112,000	116,000	120,000
Resident Container Sale		4,407	-	-	-	-
Private Hauler Roll Off Fees		129,367	120,000	110,000	120,000	120,000
Recycling		680,906	692,475	700,000	728,000	745,000
Roll-Off Pull Revenue		144,266	175,000	148,000	175,000	175,000
Miscellaneous Revenues		4,877	10,300	5,200	10,400	10,400
Interest Earnings		18,140	6,500	9,000	10,000	10,000
Total	\$	8,857,000	\$ 9,263,635	\$ 8,933,200	\$ 9,511,400	\$ 9,710,400
EXPENDITURES						
Commercial Collection	\$	2,015,654	\$ 2,362,752	\$ 2,332,781	\$ 3,013,370	\$ 2,385,310
Residential Collection		3,945,449	6,414,734	5,968,706	6,262,599	5,774,799
General Fund Support		1,228,000	1,228,000	1,228,000	1,228,000	1,228,000
Transfer to Self Insurance Fund		27,800	27,800	27,800	29,598	29,598
Non-Departmental		1,689,364	503,454	518,250	569,269	570,869
Total	\$	8,906,267	\$ 10,536,740	\$ 10,075,537	\$ 11,102,836	\$ 9,988,576
Excess of Revenues						
Over <Under> Expenditures:	\$	(49,267)	\$ (1,273,105)	\$ (1,142,337)	\$ (1,591,436)	\$ (278,176)
Beginning Unrestricted Cash:						
		3,585,596	3,536,329	3,536,329	2,393,992	802,556
Ending Unrestricted Cash:						
	\$	3,536,329	\$ 2,263,224	\$ 2,393,992	\$ 802,556	\$ 524,380

SOLID WASTE FUND

Mission Statement

To provide the citizens of Winter Haven with an efficient waste reduction, recycling, and disposal system, which protects the public health, safety, and human environment of Winter Haven.

Services and Functional Responsibilities

Commercial Collection: The City provides Solid Waste collection to commercial establishments and various multi-family complexes. Roll-Off Operation is an extension of the Commercial Collection services whereby a roll-off container is delivered to homeowners, multi-family units, and businesses for disposing of construction and demolition waste.

Residential Collection: The City provides Solid Waste Collection to residential homes within the City of Winter Haven. Residential Services include Residential Garbage, Recycling, and Brush collection, as well as a Bulk collection which is an al a carte service.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Tonage of Refuse Collected from Residential Homes	N/A	N/A	12,016	14,000	15,000
Tonage of Brush Collected from Residential Homes	N/A	N/A	5,433	6,800	6,800
Tonage of Refuse Collected from Commercial Businesses	N/A	N/A	15,952	15,500	15,500
Tonage of Recycling Materials Collected	N/A	N/A	N/A	3,500	4,000
Tonage of Bulk Waste Collected from Residential Homes	N/A	N/A	1,639	3,200	3,200

Goals and Objectives

Implement See Click Fix software: See: Click Fix will give residents an avenue to submit a service request directly into the workflow management system. Once submitted, residents and customers will receive a timeline for the request to be completed. This will enable the Solid Waste team to continue to provide exceptional service to a growing community.

City Value Alignment: Inclusive, Visionary, Exceptional Service

Succession Planning: Establish a career path for Solid Waste employees in order to promote commitment and longevity within our workforce. The plan includes creating apprentice positions, collaborating with local high schools and trade schools to hire interns for training opportunities, and creating promotional opportunities to encourage employees to grow with us.

City Value Alignment: Inclusive, Visionary

SUMMARY REVENUE AND EXPENSE BY CLASSIFICATION

Solid Waste Fund

Budgeted Revenue and Expense by Classification

Classification Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES					
Franchise Fees	\$ 25,720	\$ 26,000	\$ 28,000	\$ 28,000	\$ 28,000
Misc - Physical Environment	8,813,141	9,231,135	8,896,200	9,473,400	9,672,400
Interest Earnings	18,140	6,500	9,000	10,000	10,000
REVENUE Total	\$ 8,857,000	\$ 9,263,635	\$ 8,933,200	\$ 9,511,400	\$ 9,710,400
EXPENSES					
Personnel Services	\$ 2,062,657	\$ 2,449,553	\$ 1,908,354	\$ 2,930,664	\$ 2,930,664
Operating Services	3,891,818	4,551,503	4,605,200	4,804,964	4,563,864
Capital	-	1,776,517	1,788,020	1,528,809	654,049
Miscellaneous	795,106	7,310	7,310	7,342	7,342
Transfers	36,200	36,200	50,996	37,998	39,598
Admin Allocation Expenses	1,533,671	1,557,172	1,557,172	1,577,179	1,577,179
Insurance	392,083	27,343	27,343	27,340	27,340
Internal Svc Charges	150,655	131,142	131,142	173,540	173,540
Grant & Aid	-	-	-	15,000	15,000
Pension Expenditures	44,076	-	-	-	-
EXPENSE Total	\$ 8,906,267	\$ 10,536,740	\$ 10,075,537	\$ 11,102,836	\$ 9,988,576
REVENUE OVER (UNDER) EXPENSES	\$ (49,266)	\$ (1,273,105)	\$ (1,142,337)	\$ (1,591,436)	\$ (278,176)

REVENUE

Solid Waste Fund Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Franchise Fees</i>						
313700-000	Franchise Fee-Solid Waste	\$ 25,720	\$ 26,000	\$ 28,000	\$ 28,000	\$ 28,000
<i>Total Franchise Fees</i>		\$ 25,720	\$ 26,000	\$ 28,000	\$ 28,000	\$ 28,000
<i>Misc - Physical Environment</i>						
343411-000	SW-Trash Pickup Charges	\$ 95,466	\$ 114,400	\$ 10,000	\$ 119,000	\$ 120,000
343412-000	SW-Residential	4,199,752	4,451,700	4,392,000	4,650,000	4,682,000
343413-000	SW-Commercial	3,438,519	3,550,410	3,419,000	3,555,000	3,700,000
343414-000	SW-Municipal	115,580	116,850	112,000	116,000	120,000
343451-000	SW-Residential Container Sales	4,407	-	-	-	-
343452-000	SW-Other Revenue	207	1,000	200	1,000	1,000
343453-000	SW-Private Hauler Roll Off Fees	129,367	120,000	110,000	120,000	120,000
343618-050	Late Fees	4,670	4,900	5,000	5,000	5,000
343700-000	SW-Recycling Fee Residential	500,935	509,000	517,000	538,000	550,000
343700-050	SW Recycling Fee Commercial	179,971	183,475	183,000	190,000	195,000
343900-500	Misc Sales - Recycling material	-	4,000	-	4,000	4,000
343900-600	SW-Pull Rate Recycle (Other)	-	400	-	400	400
343900-650	SW-Roll-Off Pull Revenue	144,266	175,000	148,000	175,000	175,000
<i>Total Misc - Physical Environment</i>		\$ 8,813,141	\$ 9,231,135	\$ 8,896,200	\$ 9,473,400	\$ 9,672,400
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 18,141	\$ 6,500	\$ 9,000	\$ 10,000	\$ 10,000
361102-000	Interest-Meter Deposit	(1)	-	-	-	-
<i>Total Interest Earnings</i>		\$ 18,140	\$ 6,500	\$ 9,000	\$ 10,000	\$ 10,000
REVENUES Total		\$ 8,857,000	\$ 9,263,635	\$ 8,933,200	\$ 9,511,400	\$ 9,710,400

Budget Narrative

Total Revenues for the Solid Waste Fund for FY 2023 total \$9,511,400, which is an increase of \$247,765 from FY 2022 revenues of \$9,263,635. Base fees relating to garbage and refuse service shows an increase of 2.5% per City Ordinance.

COMMERCIAL COLLECTION

Solid Waste Fund Commercial Collection - 401-09-306

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 443,921	\$ 455,993	\$ 464,492	\$ 547,181	\$ 547,181
1401	Overtime	5,677	8,200	13,137	8,200	8,200
2101	FICA Taxes	32,330	35,511	34,621	42,487	42,487
2201	General Pension Fund Contrib	84,795	66,695	66,657	66,553	66,553
2204	401(a) Pension Contribution	11,732	12,413	13,741	17,951	17,951
2301	Life & Health Insurance	105,546	115,438	110,673	143,610	143,610
2302	Director's Life & Disability	807	820	820	888	888
2303	Disability Benefit - 401(a) Participants	96	281	194	431	431
2401	Workers' Compensation	9,992	10,226	10,226	12,075	12,075
2900	Education Benefit	-	3,400	-	3,400	3,400
Total Personnel Services		\$ 694,897	\$ 708,977	\$ 714,561	\$ 842,776	\$ 842,776
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 10,244	\$ 41,000	\$ 41,000	\$ 41,000	\$ 11,000
3401	Contract Svc.-Custodial	5,738	7,600	-	7,600	7,600
3404	Contract Svc. - Other	157	-	16,000	-	-
3406	Interdept Billing / Filing Fee	34,392	30,000	30,000	30,000	30,000
3407	Ins.-Claims Deductibles	48,310	-	2,500	-	-
4001	Travel-Non local	367	3,000	1,000	3,000	3,000
4003	Training-Required-Instructional	897	1,000	2,000	2,000	2,000
4004	Travel-Local Mileage & Comm. Exp	7	100	100	100	100
4201	Postage	34	300	300	300	300
4301	Utility Svcs - Electric	8,109	10,500	10,500	10,500	10,500
4302	Utility Svcs - Water	6,906	5,000	5,909	6,000	6,000
4303	Utility Svcs - Sewer	1,779	1,350	1,350	1,350	1,350
4305	Utility Svcs - Refuse	904	900	900	900	900
4401	Rentals & Leases	38,288	-	-	-	-
4406	County Landfill	698,929	720,000	700,000	720,000	740,000
4601	Rep & Mtn Equipment	-	1,000	1,000	1,000	1,000
4602	Rep & Mtn Building & Grounds	6,172	10,000	10,000	10,000	10,000
4605	Rep & Mtn Spec-Bud Detailed Only	29,878	130,000	50,000	120,000	-
4606	Rep & Mtn Vehicle Base Cost	68,250	67,800	67,800	67,800	67,800
4607	Rep & Mtn Automotive Parts	108,613	118,000	118,000	118,000	118,000
4608	Rep & Mtn Automotive Labor	90,553	100,000	100,000	100,000	100,000
4610	Rep & Mtn Veh Mtn-non motor pool	45,638	-	-	-	-
4620	Rep & Mtn Contracts	2,078	2,900	2,900	2,900	2,900
4631	Rep & Mtn Container & Hobo Repl	23,911	48,000	60,000	73,000	48,000
4702	Printing & Binding	40	600	600	600	600
4802	Promotional/Marketing	49	100	100	100	100
4803	Community Involvement	-	-	100	-	-
5101	Office Supplies	1,566	1,000	1,200	1,300	1,000
5102	Tools,Equip under \$1,000	1,409	20,000	10,000	48,000	30,000
5200	Non-Capital Equip \$1,000-\$4,999	6,826	16,000	8,000	-	-
5203	Motor Fuels & Lubricants	73,140	106,250	140,000	150,000	160,000
5204	Copier Use & Supplies	1,440	1,600	1,600	1,600	1,600
5208	Uniform, Protect Clothing	1,791	3,200	3,200	3,200	3,200

Solid Waste Fund

Commercial Collection - 401-09-306

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
5209	Housekeeping Supplies	1,365	1,850	1,850	1,850	1,850
5401	Memberships & Subscriptions	2,152	1,600	1,600	1,800	1,800
5402	IT Subscriptions, Licenses, Maintenance Renewals	-	-	500	-	-
5404	Employee Dev-Material & Training	443	3,100	3,100	3,100	3,100
5405	Empl Dev-Books, Accreditation, Assessmt	-	1,500	1,500	1,500	500
5406	Employee Dev-Food & Supplies	197	200	200	200	200
5407	Employee Dev-Recog & Apprec	187	200	2,000	200	200
Total Operating Services		\$ 1,320,757	\$ 1,455,650	\$ 1,396,809	\$ 1,528,900	\$ 1,364,600
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ -	\$ 23,286	\$ -	\$ -
6402	Machinery & Equipment	-	30,000	30,000	463,760	-
6403	Capital Depletion Reserve	-	168,125	168,125	170,434	170,434
Total Capital		\$ -	\$ 198,125	\$ 221,411	\$ 634,194	\$ 170,434
<i>Grant & Aid</i>						
8203	Keep Winter Haven Beautiful	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500
Total Grant & Aid		\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500
TOTAL COST CENTER EXPENSE		\$ 2,015,654	\$ 2,362,752	\$ 2,332,781	\$ 3,013,370	\$ 2,385,310
Authorized Personnel (FTEs)		9.10	9.10	9.10	10.60	10.60

Budget Narrative

The total budget for Commercial Collection totals \$3,013,370 for FY 2023, which represents an increase of \$650,618 (27.54%) as compared the FY 2022 budget.

Personnel Services increased \$133,799 because of an authorized COLA effective in August 2022 and an annual 3% Step Plan increase for all employees. Two new positions are also included in the budget.

The FY 2023 budget also includes the Grant and Aid contribution to one of the City's Service Delivery Partners, Keep Winter Haven Clean and Beautiful, for \$7,500. This has previously been budgeted in General Fund Non-Departmental but the change was made as Keep Winter Haven Clean and Beautiful offers an extension of the services provided by Commercial Collection.

Operating Services increased \$436,069 with majority of the increase attributable to Machinery and Equipment, which along with Repair and Maintenance is detailed below.

Repair and Maintenance

Description	Amount
Operational Facility Improvements	\$ 120,000

Machinery & Equipment

Description	Amount
Vehicle for New Container Technician (50%)	\$ 20,000
Additional Funding for Replacment #6055 and #6086	443,760
	\$ 463,760

Authorized Personnel FTE for FY 2023 has increased 1.50 FTE to 10.60 over the budgeted 9.10 FTE in FY 2022. A Diversified Operator was moved from the discontinued Recycling cost center during the year, at 1.00 FTE, to address increased workload capacity. A new position of Container Technician at .50 FTE is also included for FY 2023 and the cost is shared with Residential Collection. This position will be focused on improving our customer service capacity as it relates to maintaining the assets in the field.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Public Works Department Director	0.80	0.80	0.80	0.80
Assistant Public Works Director	0.20	0.20	0.20	0.20
Solid Waste Superintendent	1.00	1.00	1.00	1.00
Commercial Collection Crew Leader	1.00	1.00	1.00	1.00
Ecosystem and Asset Analyst	0.10	0.10	0.10	0.10
Admin Support Specialist	1.00	1.00	1.00	1.00
Commercial Refuse Operator	5.00	4.00	4.00	4.00
Diversified Operator	-	1.00	2.00	2.00
Container Technician	-	-	0.50	0.50
Authorized Personnel (FTEs)	9.10	9.10	10.60	10.60

RESIDENTIAL COLLECTION – COST CENTER 307

Solid Waste Fund

Residential Collection - 401-09-307

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 797,253	\$ 1,021,415	\$ 688,968	\$ 1,264,690	\$ 1,264,690
1401	Overtime	102,242	83,000	112,416	83,000	83,000
2101	FICA Taxes	63,506	84,488	56,821	103,099	103,099
2201	General Pension Fund Contrib	79,139	68,698	35,163	34,354	34,354
2204	401(a) Pension Contribution	39,692	62,001	38,965	76,047	76,047
2301	Life & Health Insurance	266,777	394,402	234,869	488,492	488,492
2303	Disability Benefit - 401(a) Participants	371	972	991	1,825	1,825
2401	Workers' Compensation	25,409	25,600	25,600	36,381	36,381
Total Personnel Services		\$ 1,374,388	\$ 1,740,576	\$ 1,193,793	\$ 2,087,888	\$ 2,087,888
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 2,435	\$ 94,000	\$ 94,000	\$ 80,000	\$ 80,000
3404	Contract Svc. - Other	287,492	100,000	380,856	100,000	-
3406	Interdept Billing/ Filing Fee	44,462	36,000	36,000	36,000	36,000
3407	Ins.-Claims Deductibles	98,472	-	10,000	-	-
4001	Travel-Non local	2,424	4,000	2,000	4,000	4,000
4003	Training-Required-Instructional	1,400	3,000	1,500	5,000	5,000
4004	Travel-Local Mileage & Comm. Exp	10	100	100	100	100
4101	Telecommunication	-	2,880	2,800	2,880	2,880
4406	County Landfill	1,044,763	1,400,000	1,100,000	1,400,000	1,700,000
4602	Rep & Mtn Building & Grounds	896	-	-	-	-
4605	Rep & Mtn Spec-Bud Detailed Only	-	130,000	130,000	120,000	-
4606	Rep & Mtn Vehicle Base Cost	173,329	180,936	180,936	214,716	214,716
4607	Rep & Mtn Automotive Parts	273,094	257,000	257,000	257,000	257,000
4608	Rep & Mtn Automotive Labor	201,511	165,000	215,910	165,000	165,000
4631	Rep & Mtn Container & Hobo Repl	-	3,000	3,000	3,000	3,000
4702	Printing & Binding	4,943	5,000	5,000	7,000	7,000
4803	Community Involvement	-	-	100	-	-
5101	Office Supplies	640	300	300	1,600	300
5102	Tools,Equip under \$1,000	120,713	346,000	346,000	-	-
5203	Motor Fuels & Lubricants	195,824	343,750	350,000	350,000	350,000
5208	Uniform, Protect Clothing	8,157	12,000	12,000	13,000	13,000
5209	Housekeeping Supplies	750	700	700	700	700
5230	Residential Containers	109,223	-	73,102	500,500	346,000
5401	Memberships & Subscriptions	35	800	800	800	800
5404	Employee Dev-Material & Training	50	9,100	4,500	9,100	9,100
5405	Empl Dev-Books,Accreditation,Assessmt	-	1,500	1,000	1,500	500
5406	Employee Dev-Food & Supplies	-	250	250	250	250
5407	Employee Dev-Recog & Apprec	438	450	450	450	450
Total Operating Services		\$ 2,571,062	\$ 3,095,766	\$ 3,208,304	\$ 3,272,596	\$ 3,195,796
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ 1,011,783	\$ 1,000,000	\$ 411,000	\$ -
6403	Capital Depletion Reserve	-	566,609	566,609	483,615	483,615
Total Capital		\$ -	\$ 1,578,392	\$ 1,566,609	\$ 894,615	\$ 483,615
<i>Grant & Aid</i>						
8203	Keep Winter Haven Beautiful	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500
Total Grant & Aid		\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500
TOTAL COST CENTER EXPENSE		\$ 3,945,449	\$ 6,414,734	\$ 5,968,706	\$ 6,262,599	\$ 5,774,799
Authorized Personnel (FTEs)		25.30	30.80	30.80	31.30	31.30

Budget Narrative

Personnel Services for Residential Collection increased \$347,312 because of an authorized COLA effective in August 2022 and an annual 3% Step Plan increase for all employees. One new position, Container Technician, is included in the budget.

Operating Services increased \$176,830 because of the purchase of Residential Containers for customers.

The FY 2023 budget also includes the Grant and Aid contribution to one of the City's Service Delivery Partners, Keep Winter Haven Clean and Beautiful, for \$7,500. This has previously been budgeted in General Fund Non-Departmental but the change was made as Keep Winter Haven Clean and Beautiful offers an extension of the services provided by Commercial Collection.

The reduction in Capital cost is due mainly to the decrease in Machinery and Equipment to be purchased in FY 2023. Machinery and Equipment along with Repair and Maintenance detail is listed below.

Repair and Maintenance

<u>Description</u>	<u>Amount</u>
Operational Facility Improvements	\$ 120,000

Machinery & Equipment

<u>Description</u>	<u>Amount</u>
Vehicle for New Container Technician (50%)	\$ 20,000
Automatic Side Loader	391,000
	<u>\$ 411,000</u>

A new position of Container Technician at .50 FTE is included for FY 2023 with the cost being shared with Commercial Collection.

Authorized Personnel (FTEs)

<u>Position</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Assistant Public Works Director	0.30	0.30	0.30	0.30
Residential Collection Crew Leader	3.00	3.00	3.00	3.00
Assistant Solid Waste Superintendent	-	-	1.00	1.00
Solid Waste Customer Services Coordinator	2.00	2.00	1.00	1.00
Recycling Driver/Operator	1.00	1.00	-	-
Driver Collector	10.00	13.00	14.00	14.00
Diversified Operator	1.00	3.50	3.50	3.50
Trashmaster Operator	7.00	7.00	7.00	7.00
SW Customer Service Representative III	1.00	1.00	1.00	1.00
Container Technician	-	-	0.50	0.50
Authorized Personnel (FTEs)	25.30	30.80	31.30	31.30

NON-DEPARTMENTAL

Solid Waste Fund Non-Departmental - 401-80-965

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Tentative	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
2301	Life & Health Insurance	\$ (6,628)	\$ -	\$ -	\$ -	\$ -
<i>Total Personnel Services</i>		\$ (6,628)	\$ -	\$ -	\$ -	\$ -
<i>Operating Services</i>						
4606	Rep & Mtn Vehicle Base Cost	\$ -	\$ -	\$ -	\$ 1,277	\$ 1,277
4607	Rep & Mtn Automotive Parts	-	-	-	667	667
4608	Rep & Mtn Automotive Labor	-	22	22	572	572
4624	Rep & Mtn Outside Svc	-	31	31	-	-
5203	Motor Fuels & Lubricants	-	34	34	952	952
<i>Total Operating Services</i>		\$ -	\$ 87	\$ 87	\$ 3,468	\$ 3,468
<i>Miscellaneous</i>						
5980	Bad Debt Expense	\$ 2,820	\$ -	\$ -	\$ -	\$ -
9400	Depreciation	785,238	-	-	-	-
9700	Audit Fees	7,048	7,310	7,310	7,342	7,342
<i>Total Miscellaneous</i>		\$ 795,106	\$ 7,310	\$ 7,310	\$ 7,342	\$ 7,342
<i>Transfers</i>						
9109	Transfer to Self Insurance	\$ 27,800	\$ 27,800	\$ 27,800	\$ 29,598	\$ 29,598
9196	Transfer to 2015 Construction Fund	-	-	14,796	-	-
9200	Transfer to Dark Fiber Fund	8,400	8,400	8,400	8,400	10,000
<i>Total Transfers</i>		\$ 36,200	\$ 36,200	\$ 50,996	\$ 37,998	\$ 39,598
<i>Admin Allocation Expenses</i>						
9503	Admin-General Govt.	\$ 305,671	\$ 329,172	\$ 329,172	\$ 349,179	\$ 349,179
9900	General Fund Support	1,228,000	1,228,000	1,228,000	1,228,000	1,228,000
<i>Total Admin Allocation Expenses</i>		\$ 1,533,671	\$ 1,557,172	\$ 1,557,172	\$ 1,577,179	\$ 1,577,179
<i>Insurance</i>						
4501	Ins.-Property	\$ 531	\$ 447	\$ 447	\$ 561	\$ 561
4502	Ins.-Liability & Umbrella	23,913	22,092	22,092	21,191	21,191
4506	Ins.-Other	2,069	2,248	2,248	2,382	2,382
4510	Ins.-Public Official's Liability	2,344	2,556	2,556	3,206	3,206
4590	Insurance - OPEB Expense Allocation	363,226	-	-	-	-
<i>Total Insurance</i>		\$ 392,083	\$ 27,343	\$ 27,343	\$ 27,340	\$ 27,340
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 3,200	\$ 5,688	\$ 5,688	\$ 5,169	\$ 5,169
9105	Human Resources	74,693	42,373	42,373	69,779	69,779
9107	Technology Services	72,762	83,081	83,081	98,592	98,592
<i>Total Internal Svc Charges</i>		\$ 150,655	\$ 131,142	\$ 131,142	\$ 173,540	\$ 173,540
<i>Pension Expenditures</i>						
3600	Pension Expense - GASB 68 Allocation	\$ 44,076	\$ -	\$ -	\$ -	\$ -
<i>Total Pension Expenditures</i>		\$ 44,076	\$ -	\$ -	\$ -	\$ -
TOTAL NON-DEPARTMENTAL EXPENSE		\$ 2,945,164	\$ 1,759,254	\$ 1,774,050	\$ 1,826,867	\$ 1,828,467
EXPENSES Total		\$ 8,906,267	\$ 10,536,740	\$ 10,075,537	\$ 11,102,836	\$ 9,988,576
REVENUE OVER (UNDER) EXPENSES		\$ (49,267)	\$ (1,273,105)	\$ (1,142,337)	\$ (1,591,436)	\$ (278,176)

**CITY OF WINTER HAVEN
UTILITY FUND SUMMARY**

		2021 Actual	2022 Amended	Estimated @	2023 Requested	2024 Recommended
		Amount	Budget	9/30/22	Budget	Budget
REVENUES						
Water Sales	\$	15,219,324	\$ 15,586,450	\$ 15,328,650	\$ 15,810,350	\$ 15,810,350
Sewer Charges		12,917,204	13,047,000	13,292,000	13,474,000	13,744,000
Hydrants / Fire Sprinklers		13,284	13,125	13,125	13,125	13,125
Service Charges / Set		1,642,528	1,444,130	1,444,130	1,472,800	1,472,800
Interest Earnings		284,026	782,000	168,700	218,700	223,700
Water / Sewer Impact Fees		5,019,865	3,900,000	5,375,000	3,800,000	3,800,000
Fees-Admin Acct Svc/Eng Inspection		1,262,833	1,269,000	1,200,000	1,200,000	1,200,000
Refuse Billing Fee		78,854	78,000	78,000	78,000	78,000
Miscellaneous Revenues		846,409	842,000	970,000	837,000	837,000
Contributions-Developers		3,188,410	-	-	-	-
Grants		1,316,036	3,143,514	1,373,904	2,690,000	1,515,000
Sale of Assets		18,138	0	5,000	1,505,000	1,505,000
Debt Proceeds		-	7,940,000	10,003,618	18,254,400	10,000,000
Total	\$	41,806,911	\$ 48,045,219	\$ 49,252,127	\$ 59,353,375	\$ 50,198,975
EXPENDITURES						
Customer Account Services	\$	1,470,945	\$ 1,421,201	\$ 1,174,556	\$ 1,487,042	\$ 1,448,672
Water Plants		2,371,853	6,039,516	4,393,614	12,527,083	13,588,578
Wastewater Plant # 2		957,994	1,836,731	1,775,186	1,662,890	1,823,252
Utility Engineering		4,356,683	3,830,198	4,924,492	11,192,085	22,585,957
Administration		2,398,129	2,059,723	1,786,073	2,514,520	2,572,164
Wastewater Plant # 3		2,992,226	8,596,616	7,772,446	6,460,086	8,605,712
Utility Services Maintenance		2,322,220	5,569,305	3,640,495	5,634,512	7,207,356
Lift Stations/ WW Maintenance		2,006,460	11,762,079	4,882,755	17,056,318	8,859,353
Reuse Distribution		-	6,575,000	1,125,000	2,075,000	5,343,820
Meter Services		946,883	1,121,540	967,785	1,493,940	1,358,251
Non-Departmental		16,152,499	13,155,800	13,227,000	12,173,043	12,837,594
Total	\$	35,975,892	\$ 61,967,709	\$ 45,669,402	\$ 74,276,519	\$ 86,230,709
Excess of Revenues						
Over <Under> Expenditures:	\$	5,831,019	\$ (13,922,490)	\$ 3,582,725	\$ (14,923,144)	\$ (36,031,734)
Beginning Available Cash:						
		26,561,193	32,392,212	32,392,212	35,974,937	21,051,793
Ending Available Cash:						
	\$	32,392,212	\$ 18,469,722	\$ 35,974,937	\$ 21,051,793	\$ (14,979,941)

SUMMARY REVENUE AND EXPENSE BY CLASSIFICATION

Utility Fund

Budgeted Revenue and Expense by Classification

Classification Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES					
Federal Grant Revenue	\$ -	\$ 214,118	\$ -	\$ -	\$ -
Other Grant Revenue	1,316,036	2,929,396	1,373,904	2,690,000	1,515,000
Misc - Physical Environment	1,797,942	1,819,000	1,752,000	1,750,000	1,750,000
Interest Earnings	284,026	782,000	168,700	218,700	223,700
Misc - Sales	18,138	5,000	5,000	1,505,000	1,505,000
Misc - Other Revenues	3,544,366	333,000	464,000	333,000	333,000
Debt Proceeds	-	7,940,000	10,003,618	18,254,400	10,000,000
Misc - Rent and Royalty	34,198	32,000	32,000	32,000	32,000
Water Revenues	17,967,702	17,943,705	17,860,905	18,096,275	18,096,275
Sewer Revenues	16,844,503	16,047,000	17,592,000	16,474,000	16,744,000
REVENUE Total	\$ 41,806,911	\$ 48,045,219	\$ 49,252,127	\$ 59,353,375	\$ 50,198,975
EXPENSES					
Personnel Services	\$ 7,564,431	\$ 8,379,662	\$ 6,379,810	\$ 8,167,379	\$ 8,721,594
Operating Services	12,813,100	19,811,373	15,155,272	18,605,400	17,349,223
Capital	-	20,883,448	11,259,894	35,678,507	47,670,111
Miscellaneous	4,205,773	31,305	32,305	29,672	29,672
Transfers	686,000	1,707,678	1,686,878	141,174	167,574
Admin Allocation Expenses	6,030,605	5,974,784	5,974,784	5,676,197	5,676,197
Debt Service	1,485,022	3,704,856	3,705,856	4,276,930	4,915,078
Insurance	1,438,771	366,494	366,494	403,632	403,632
Internal Svc Charges	999,976	1,108,109	1,108,109	1,297,628	1,297,628
Pension Expenditures	752,215	-	-	-	-
EXPENSE Total	\$ 35,975,893	\$ 61,967,709	\$ 45,669,402	\$ 74,276,519	\$ 86,230,709
REVENUE OVER (UNDER) EXPENSES	\$ 5,831,019	\$ (13,922,490)	\$ 3,582,725	\$ (14,923,144)	\$ (36,031,734)

REVENUE

Utility Fund Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Federal Grant Revenue</i>						
331200-600	Grant - FEMA (Fed Emerg Mgmt)	\$ -	\$ 214,118	\$ -	\$ -	\$ -
Total Federal Grant Revenue		\$ -	\$ 214,118	\$ -	\$ -	\$ -
<i>Other Grant Revenue</i>						
337200-400	Grant - Misc	\$ -	\$ 1,140,000	\$ -	\$ 2,490,000	\$ 1,390,000
337300-100	Grant - SWFWMD	805,717	1,589,396	710,000	200,000	125,000
338300-000	Grant - DEP	510,319	200,000	663,904	-	-
Total Other Grant Revenue		\$ 1,316,036	\$ 2,929,396	\$ 1,373,904	\$ 2,690,000	\$ 1,515,000
<i>Misc - Physical Environment</i>						
343343-900	Fees-Admin Acct Svc/Eng Inspect.	\$ 1,262,833	\$ 1,269,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
343618-050	Late Fees	532,685	550,000	550,000	550,000	550,000
343900-500	Misc Sales - Recycling material	2,424	-	2,000	-	-
Total Misc - Physical Environment		\$ 1,797,942	\$ 1,819,000	\$ 1,752,000	\$ 1,750,000	\$ 1,750,000
<i>Interest Earnings</i>						
361004-000	Interest-Other	\$ 176,372	\$ 37,000	\$ -	\$ -	\$ -
361100-000	Interest on Investments	69,732	400,000	55,000	100,000	100,000
361102-000	Interest-Meter Deposit	7,899	55,000	20,000	20,000	20,000
361103-000	Interest-Bond Investment	6,958	55,000	20,000	20,000	20,000
361103-005	Interest-Bond 05 Series	-	25,000	-	-	-
361103-500	Interest on Reuse Investment Account - In Lieu of In	304	-	1,700	1,700	1,700
361104-000	Interest on Wastewater Exp. Fee	14,477	125,000	50,000	50,000	50,000
361105-000	Interest on Water Exp.	3,366	25,000	7,000	7,000	7,000
361106-000	Interest on Renewal & Repl.	4,917	60,000	15,000	20,000	25,000
Total Interest Earnings		\$ 284,026	\$ 782,000	\$ 168,700	\$ 218,700	\$ 223,700
<i>Misc - Sales</i>						
364413-000	Sale of Assets-Surplus	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
364414-000	Sale of Assets-Capital	18,138	-	-	1,500,000	1,500,000
Total Misc - Sales		\$ 18,138	\$ 5,000	\$ 5,000	\$ 1,505,000	\$ 1,505,000
<i>Misc - Other Revenues</i>						
363100-000	Contributions-Developers	\$ 3,188,410	\$ -	\$ -	\$ -	\$ -
369000-000	Miscellaneous Revenue	7,171	15,000	15,000	15,000	15,000
369000-415	NSF Fee Recoveries	11,230	15,000	15,000	15,000	15,000
369000-416	Recovery-Accts No Longer Current	36,169	30,000	30,000	30,000	30,000
369000-417	Service Line Warranty Royalty	5,268	-	6,000	-	-
369006-000	Other Revenue	62,013	50,000	50,000	50,000	50,000
369900-000	Lien Search Fee	28,397	20,000	20,000	20,000	20,000
369908-000	SW-Refuse Billing	78,854	78,000	78,000	78,000	78,000
389800-000	Payment in Lieu of Reuse Line Installation	126,854	125,000	250,000	125,000	125,000
Total Misc - Other Revenues		\$ 3,544,366	\$ 333,000	\$ 464,000	\$ 333,000	\$ 333,000
<i>Debt Proceeds</i>						
384000-000	Debt Proceeds	\$ -	\$ 7,940,000	\$ 10,003,618	\$ 18,254,400	\$ 10,000,000
Total Debt Proceeds		\$ -	\$ 7,940,000	\$ 10,003,618	\$ 18,254,400	\$ 10,000,000
<i>Misc - Rent and Royalty</i>						
362100-000	Rental-Misc Other	\$ 34,198	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Total Misc - Rent and Royalty		\$ 34,198	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000

Utility Fund

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Water Revenues</i>						
343300-000	Same Day Turn On Fee	\$ 82,629	\$ -	\$ -	\$ -	\$ -
343611-000	Water/Resid/Inside City	5,496,713	5,743,000	5,630,000	5,857,800	5,857,800
343611-500	Water/Reuse/Res/Inside	384,291	347,450	347,450	347,450	347,450
343612-000	Water/Resid/Outside City	4,242,565	4,442,000	4,442,000	4,531,000	4,531,000
343613-000	Water Comm/Inside City	3,548,166	3,559,800	3,415,000	3,550,000	3,550,000
343613-500	Water/Reuse/Com/Inside	65,458	64,200	64,200	65,500	65,500
343614-000	Water/Comm/Outside City	904,325	943,500	943,500	962,400	962,400
343615-000	Water/Munic./Inside City	493,299	484,500	484,500	494,200	494,200
343615-500	Water/Reuse/Muni/Inside	1,877	2,000	2,000	2,000	2,000
343617-000	UT Service Charges - Inside City	363,839	131,830	131,830	134,500	134,500
343617-050	Reconnect Fee - Inside	273,383	254,000	254,000	259,000	259,000
343617-100	Reconnect Fee - Outside	142,804	131,600	131,600	134,200	134,200
343617-500	UT Service Charges - Reuse Water	1,200	1,200	1,200	1,200	1,200
343618-000	UT Service Charges - Outside City	152,371	153,000	153,000	156,000	156,000
343619-000	Water-Fees-Tap and Meter Set	708,931	772,500	772,500	787,900	787,900
343619-050	Water-Fee-Water Systm Expansion	1,092,566	900,000	1,075,000	800,000	800,000
343621-000	Water-Fee-Prvt Hydrants-IS	7,902	8,000	8,000	8,000	8,000
343622-000	Water-Fee-Prvt Hydrants-OS	391	145	145	145	145
343623-000	Water-Fee-Fire Sprinklers-IS	4,790	4,800	4,800	4,800	4,800
343624-000	Water-Fee-Fire Sprinklers-OS	200	180	180	180	180
<i>Total Water Revenues</i>		\$ 17,967,702	\$ 17,943,705	\$ 17,860,905	\$ 18,096,275	\$ 18,096,275
<i>Sewer Revenues</i>						
343619-150	Sewer-Fee-Sewer Tap Inspection	\$ 110	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
343631-000	Sewer/Resid./Inside	6,369,803	6,425,000	6,500,000	6,640,000	6,772,000
343632-000	Sewer/Resid./Outside	2,141,501	2,245,000	2,245,000	2,290,000	2,335,000
343633-000	Sewer/Comm./Inside	3,319,751	3,280,000	3,450,000	3,525,000	3,596,000
343634-000	Sewer/Comm./Outside City	1,002,104	980,000	980,000	900,000	920,000
343635-000	Sewer/Munic./Inside	83,935	97,000	97,000	99,000	101,000
343636-000	Sewer-Fee-Wastewater Sys. Expan	3,927,299	3,000,000	4,300,000	3,000,000	3,000,000
<i>Total Sewer Revenues</i>		\$ 16,844,503	\$ 16,047,000	\$ 17,592,000	\$ 16,474,000	\$ 16,744,000
REVENUES Total		\$ 41,806,911	\$ 48,045,219	\$ 49,252,127	\$ 59,353,375	\$ 50,198,975

Budget Narrative

Revenue for the Utility Fund is increasing \$11,308,156 over comparable FY 2022 budget. Water and Sewer fees are increasing on May 1, 2023 by 2.5% per City Ordinance. Debt proceeds are budgeted to be \$18,254,400 in FY 2023 to fund the construction of major capital projects.

UTILITY FUND

CUSTOMER SERVICE

Mission Statement

To provide accurate, courteous and timely billing and responses to all customers, both internal and external.

Services and Functional Responsibilities

Assist customers in creating and closing utility service accounts. Effectively and efficiently implement utility account billing; impact fee auditing; records management; administer/manage developer agreements; promote customer service “green” initiatives; and identify unaccounted for water situations. Use a data driven approach to assist customers and ensure the implementation of cost effective programs for customers.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Average Monthly Accounts Activated	509	633	646	659	672
Average Monthly Accounts Terminated	545	551	562	573	584
Average Monthly Account Cut-Off for Non-Payment	424	619	631	644	657
Exceptional Service					
Work Orders Processed	28,813	33,525	34,196	34,880	35,578
Customer Payments Manually Processed (Annually)	138,752	109,252	111,437	113,666	115,939
Email Bill Participants (Annually)	203,191	159,641	162,834	166,091	169,412
Financial Stewardship					
Online Bill Pay Participants (Annually)	93,060	212,777	217,033	221,374	225,801
Text & Pay Participants (Annually)	500	1,022	1,042	1,063	1,084
EFT Payment Participants (Annually)	51,281	51,853	52,890	53,948	55,027

Goals and Objectives

1. To create seamless process and greater convenience to all customers while continuing to place emphasis on customer service friendly options.
2. We value our customers, act in their best interest and take pride in delivering personalized service.
3. We respect and value to contributions of all our employees.
4. We challenge ourselves to meet the evolving needs of our customers.
5. We manage funds responsibly, fairly and with integrity.
6. We use a data driven approach to collect billing information, integrate billing and account information software systems, conserve potable water resources, and expand options for customers.

Core Value Alignment: Inclusive; Financial Stewardship; Integrity/Respect; Visionary; Exceptional Service

Utility Fund

Customer / Account Services - 402-03-918

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 448,623	\$ 637,222	\$ 549,056	\$ 690,448	\$ 690,448
1401	Overtime	6,991	16,500	11,389	12,000	12,000
2101	FICA Taxes	33,700	50,010	41,120	53,738	53,738
2201	General Pension Fund Contrib	63,067	65,887	60,155	63,682	63,682
2204	401(a) Pension Contribution	21,316	32,178	26,652	33,975	33,975
2301	Life & Health Insurance	72,078	139,188	122,265	121,021	161,701
2303	Disability Benefit - 401(a) Participants	152	684	579	815	815
2401	Workers' Compensation	103	522	522	649	649
2501	Unemployment Compensation	1,650	-	-	-	-
<i>Total Personnel Services</i>		\$ 647,681	\$ 942,191	\$ 811,738	\$ 976,328	\$ 1,017,008
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 44,124	\$ -	\$ -	\$ -	\$ -
3404	Contract Svc. - Other	29,928	140,092	30,000	80,092	80,092
4001	Travel-Non local	-	7,800	5,000	9,500	9,500
4003	Training-Required-Instructional	-	9,200	9,200	8,000	8,000
4101	Telecommunication	3,440	4,200	4,200	4,200	4,200
4201	Postage	149,850	144,000	144,000	155,000	158,000
4401	Rentals & Leases	-	680	680	680	680
4601	Rep & Mtn Equipment	-	100	100	100	100
4602	Rep & Mtn Building & Grounds	36	1,000	500	1,000	1,000
4606	Rep & Mtn Vehicle Base Cost	672	2,688	2,688	2,592	2,592
4607	Rep & Mtn Automotive Parts	198	1,500	1,000	1,000	1,000
4608	Rep & Mtn Automotive Labor	147	1,300	1,300	1,000	1,000
4702	Printing & Binding	36,033	49,000	49,000	49,000	49,000
5101	Office Supplies	1,747	3,100	3,100	3,100	3,100
5102	Tools,Equip under \$1,000	2,315	5,500	3,000	5,500	5,500
5203	Motor Fuels & Lubricants	72	900	900	500	500
5204	Copier Use & Supplies	1,470	2,500	2,500	2,000	2,000
5206	Software & Internal Upgrades	303,220	100,000	100,000	100,000	100,000
5208	Uniform, Protect Clothing	938	2,250	2,250	2,250	2,250
5209	Housekeeping Supplies	177	800	800	800	800
5218	Inventory-Central Stores Other	-	-	50	-	-
5401	Memberships & Subscriptions	312	200	350	350	350
5407	Employee Dev-Recog & Apprec	430	1,500	1,500	1,500	1,500
5985	Over / Short	(0)	700	700	500	500
<i>Total Operating Services</i>		\$ 575,109	\$ 479,010	\$ 362,818	\$ 428,664	\$ 431,664
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ -	\$ -	\$ 82,050	\$ -
<i>Total Capital</i>		\$ -	\$ -	\$ -	\$ 82,050	\$ -
TOTAL COST CENTER EXPENSE		\$ 1,222,790	\$ 1,421,201	\$ 1,174,556	\$ 1,487,042	\$ 1,448,672
Authorized Personnel (FTEs)		12.00	17.00	17.00	17.00	17.00

Budget Narrative

The total budget for Customer Service totals \$1,487,042 for FY 2023, which represents an increase of \$65,841 (4.63%) as compared the FY 2022 budget.

Capital budget increased by \$82,050 but this is offset by a reduction in Operating Services because of operation efficiencies in place.

Capital Improvements

Description	Amount
Payment Kiosk	\$ 80,000
Vehicle #3910 Depletion Reserve Shortage	2,050
	\$ 82,050

Authorized Personnel has remained constant from FY 2022 to FY 2023 at 17.00 FTE.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Utility Customer Services Manager	1.00	1.00	1.00	1.00
Assistant Utility Customer Services Manager	1.00	1.00	1.00	1.00
Utility Billing Coordinator	-	1.00	1.00	1.00
Utility Customer Service Supervisor	1.00	1.00	1.00	1.00
Utility Payment Services Supervisor	-	1.00	1.00	1.00
New Build Coordinator	-	1.00	1.00	1.00
Utility Billing Clerk	1.00	1.00	1.00	1.00
US Customer Service Rep. II	2.00	2.00	2.00	2.00
US Customer Service Rep. I	5.00	8.00	8.00	8.00
Utility Billing Supervisor	1.00	-	-	-
Authorized Personnel (FTEs)	12.00	17.00	17.00	17.00

UTILITY FUND

WATER TREATMENT PLANTS

Mission Statement

Efficiently provide the citizens of the greater Winter Haven area with a safe, high quality and affordable drinking water supply with a strong customer focus and in compliance with regulatory mandates.

Services and Functional Responsibilities

Operate and maintain nine water supply, water treatment, storage tank and pumping facilities that chlorinate, aerate and pressurize the City's water supply system. Routinely monitor for contaminants in drinking water according to Federal and State laws, rules and regulations. Prepare and distribute the annual water quality report.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Cost per Gallon of Drinking Water Produced	\$ 0.0007	\$ 0.0007	\$ 0.0009	\$ 0.0011	\$ 0.0012
Estimated Service Area Population	72,841	74,771	76,966	82,004	81,049
Total Housing Units	34,686	35,605	36,650	37,685	39,729
Daily Water Usage Average (MGD)	9.543	10.138	10.738	10.369	11.312
Recorded Annual Rainfall (inches)	50.58	48.02	51.00	50.00	50.00

Goals and Objectives

1. Keep up to date on all new regulatory requirements.
2. Continuing education for all operators.
3. Implement Asset Management software for better tracking work orders.
4. Implement Hach software to stream line all reports and to better track water quality.
5. To maintain the highest level of customer satisfaction by treating all in a professional and courteous manor.
6. Promote water conservation and restoration initiatives.
7. Build new water plants and consolidate old plants to ensure the future water needs are met for the residents.
8. Maintain a safe and fair work environment.

Core Value Alignment: Integrity, Inclusive, Visionary, Exceptional Service

Water Plants - 402-08-301

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 629,298	\$ 640,157	\$ 534,807	\$ 651,941	\$ 651,941
1401	Overtime	16,609	27,000	22,877	27,000	27,000
2101	FICA Taxes	46,578	51,038	40,162	51,939	51,939
2201	General Pension Fund Contrib	153,361	139,733	69,669	61,168	61,168
2204	401(a) Pension Contribution	11,069	14,293	17,627	25,187	25,187
2301	Life & Health Insurance	144,679	166,094	129,566	118,499	189,994
2303	Disability Benefit - 401(a) Participants	101	309	372	604	604
2401	Workers' Compensation	12,154	11,983	11,983	13,531	13,531
2501	Unemployment Compensation	112	-	-	-	-
<i>Total Personnel Services</i>		\$ 1,013,962	\$ 1,050,607	\$ 827,063	\$ 949,869	\$ 1,021,364
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ -	\$ 25,000	\$ 10,000	\$ -	\$ -
3105	Prof.Svc.-Other	38,493	106,000	85,000	150,000	150,000
3404	Contract Svc. - Other	71,050	83,058	80,000	85,758	85,758
3407	Ins.-Claims Deductibles	3,285	5,000	2,500	5,000	5,000
4001	Travel-Non local	-	500	750	750	750
4003	Training-Required-Instructional	3,652	6,000	17,000	11,000	11,000
4201	Postage	47	100	100	100	100
4202	Freight & Express Charges	-	400	250	400	400
4301	Utility Svcs - Electric	490,254	480,000	510,000	525,000	525,000
4302	Utility Svcs - Water	131,187	54,000	65,000	54,000	54,000
4303	Utility Svcs - Sewer	1,093	4,000	2,000	2,500	2,500
4305	Utility Svcs - Refuse	20,755	35,000	25,000	35,000	35,000
4601	Rep & Mtn Equipment	113,667	150,000	125,000	150,000	150,000
4602	Rep & Mtn Building & Grounds	48,776	100,000	100,000	100,000	100,000
4605	Rep & Mtn Spec-Bud Detailed Only	13,670	875,000	500,000	1,075,000	470,000
4606	Rep & Mtn Vehicle Base Cost	12,042	11,664	11,664	10,320	10,320
4607	Rep & Mtn Automotive Parts	5,083	5,000	5,000	5,000	5,000
4608	Rep & Mtn Automotive Labor	3,956	6,000	6,000	6,000	6,000
4620	Rep & Mtn Contracts	2,470	3,000	3,000	3,500	3,500
4621	Rep & Mtn Seed & Sod	-	200	100	100	100
4622	Rep & Mtn Landscape Material	-	200	100	100	100
4702	Printing & Binding	998	6,500	6,500	6,500	6,500
4960	License	825	1,000	500	1,125	1,125
5101	Office Supplies	1,263	700	1,500	1,000	1,000
5102	Tools,Equip under \$1,000	7,429	4,000	4,000	4,000	4,000
5200	Non-Capital Equip \$1,000-\$4,999	4,215	4,000	2,000	4,000	4,000
5203	Motor Fuels & Lubricants	14,967	15,000	15,000	16,000	16,000
5204	Copier Use & Supplies	77	100	100	100	100
5205	Motor Fuel, Non Motor Pool	-	8,000	14,000	8,000	8,000
5206	Software & Internal Upgrades	-	-	-	65,000	65,000
5208	Uniform, Protect Clothing	5,641	6,000	6,000	6,500	6,500
5209	Housekeeping Supplies	1,374	1,500	2,000	1,500	1,500
5215	Chemicals	344,369	350,000	400,000	518,681	518,681
5216	Laboratory Supplies	13,317	15,000	17,000	18,000	18,000
5218	Inventory-Central Stores Other	2,418	7,000	4,000	7,000	7,000
5401	Memberships & Subscriptions	497	700	500	700	700
5404	Employee Dev-Material & Training	1,022	1,300	1,000	1,300	1,300
<i>Total Operating Services</i>		\$ 1,357,891	\$ 2,370,922	\$ 2,022,564	\$ 2,878,934	\$ 2,273,934

Water Plants - 402-08-301

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Capital</i>						
6101	Land	\$ -	\$ -	\$ 1,000	\$ -	\$ -
6301	Other Capital Improvements	-	2,575,000	1,500,000	8,655,000	10,250,000
6403	Capital Depletion Reserve	-	42,987	42,987	43,280	43,280
<i>Total Capital</i>		\$ -	\$ 2,617,987	\$ 1,543,987	\$ 8,698,280	\$ 10,293,280
<i>TOTAL COST CENTER EXPENSE</i>		\$ 2,371,853	\$ 6,039,516	\$ 4,393,614	\$ 12,527,083	\$ 13,588,578
<i>Authorized Personnel (FTEs)</i>		14.00	14.00	14.00	14.00	14.00

Budget Narrative

The total budget for Water Plants increase \$6,487,567 over FY 2022 budget mainly because of the increase in Capital Improvements, which increased \$6,080,000 over FY 2022 budget. Another major increase was the cost of Chemicals, which increased 48.19% over FY 2022 budget due in part to inflation and supply.

Personnel Services actually decreased just over \$100,000 as Pension and Insurance costs were down. As new employees come on board, they are placed in the 401(a) Pension Plan that is a lower cost than the General Pension Plan in which more tenured employees participate.

Detail of Repair and Maintenance and Capital Improvements is below.

Repair and Maintenance

Description	Amount
Paint Elevated Water Tank (inwood)	\$ 400,000
GST Repairs (Inwood, Ridge, Fairfax, Winterset)	450,000
Inspect/Repair Well Pumps	100,000
Risk & Resilience Projects	100,000
Inspect Eloisewood GST	15,000
Replace Well Meters	10,000
	<u>\$ 1,075,000</u>

Capital Improvements

Description	Amount
Cypresswood WTP Improvements	\$ 4,250,000
Pollard Road WTP	3,500,000
Dundee / Eagle Lake / Haines City Interconnect	450,000
Polk / Auburndale Interconnect	250,000
Fairfax WTP Antenna Replacement	50,000
Orchid Springs Interconnect	100,000
Chemical Tank Conversion	25,000
Replace HSP #1 at Inwood WTP	30,000
	<u>\$ 8,655,000</u>

While some Water Plants employees have been reclassified due to education and training, the total FTEs for this cost center remains at 14.00.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Water Plant Manager	1.00	1.00	1.00	1.00
Water Plant Chief Operator	2.00	2.00	2.00	2.00
Water Plant Operator A	1.00	1.00	1.00	1.00
Water Plant Operator B	5.00	5.00	3.00	3.00
Water Plant Operator C	3.00	4.00	5.00	5.00
Water Plant Operator Trainee	1.00	-	1.00	1.00
Maintenance Mechanic II	1.00	1.00	1.00	1.00
Authorized Personnel (FTEs)	14.00	14.00	14.00	14.00

UTILITY FUND

WASTEWATER TREATMENT PLANT #2

Mission Statement

Protect the public health, welfare and safety by properly maintaining the City's Wastewater Plant #2 facility in an efficient manner, while protecting our natural environment.

Services and Functional Responsibilities

Plant #2 treats approximately 1 MGD of municipal sewage in order to maintain sanitary conditions within the community, protect the environment, and produce water suitable for irrigating landscapes. Staff produces annual reports to the State Department of Environmental Protection, maintains facilities, and completes projects and samples influent and effluent.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Cost per Gallon of Wastewater Treated	\$ 0.0028	\$ 0.0026	\$ 0.0042	\$ 0.0046	\$ 0.0048
Daily Wastewater Flows Average (MGD)	1.162	1.088	1.162	1.162	1.200
Annual Average Percent of Drinking Water Treated at WWTP #2	12.2%	10.7%	10.8%	11.2%	10.6%

Goals and Objectives

1. Facilitate a healthy community and environment.
2. Maintain a clean, orderly, efficient, pleasant, fair and safe work environment.
3. Maintain all structures and equipment to maximize life expectancy of our plant complex.
4. Continue education and technology updates in our field of work.
5. Evaluate cost savings initiatives as technology changes.
6. Provide quality reclaimed water or reuse for irrigation and other uses.
7. One Water Implementation - Utilize our reuse water resources to create a sustainable water supply for the City of Winter Haven.
8. Reduce the operational and maintenance costs by preventing the illicit discharge of pollutants.
9. Maintain conformance with Federal and State pretreatment standards.
10. Prevent pollutants that interfere with treatment processes.

Core Values Alignment: Financial Stewardship, Visionary, Integrity/Respect

Wastewater Treatment Plant #2 - 402-08-304

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 298,902	\$ 321,741	\$ 287,895	\$ 334,349	\$ 347,711
1401	Overtime	16,577	18,000	27,576	19,500	19,500
2101	FICA Taxes	23,354	25,991	23,367	28,092	28,092
2201	General Pension Fund Contrib	76,334	64,369	60,925	58,317	58,317
2204	401(a) Pension Contribution	7,576	9,005	7,773	9,320	9,320
2301	Life & Health Insurance	57,335	64,002	58,184	69,346	69,346
2303	Disability Benefit - 401(a) Participants	64	183	169	224	224
2401	Workers' Compensation	3,762	3,914	3,914	4,968	4,968
<i>Total Personnel Services</i>		\$ 483,905	\$ 507,205	\$ 469,803	\$ 524,116	\$ 537,478
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ 648	\$ 25,000	\$ 10,000	\$ 85,000	\$ 30,000
3105	Prof.Svc.-Other	23,073	30,000	30,000	30,000	30,000
3404	Contract Svc. - Other	106,437	144,500	144,500	173,850	173,850
4001	Travel-Non local	-	1,500	1,500	1,500	1,500
4003	Training-Required-Instructional	993	1,500	1,500	1,500	1,500
4201	Postage	506	700	800	900	900
4202	Freight & Express Charges	-	250	-	250	250
4301	Utility Svcs - Electric	156,988	160,000	160,000	176,000	176,000
4401	Rentals & Leases	-	8,000	-	4,000	4,000
4601	Rep & Mtn Equipment	81,309	150,000	100,000	100,000	175,000
4602	Rep & Mtn Building & Grounds	5,654	10,000	6,000	10,000	10,000
4605	Rep & Mtn Spec-Bud Detailed Only	-	583,000	583,000	298,000	425,000
4606	Rep & Mtn Vehicle Base Cost	3,288	3,288	3,288	3,288	3,288
4607	Rep & Mtn Automotive Parts	9	2,000	1,000	2,000	2,000
4608	Rep & Mtn Automotive Labor	132	1,500	1,000	1,500	1,500
4620	Rep & Mtn Contracts	3,186	3,700	3,700	4,000	4,000
4960	License	600	700	200	1,000	1,000
5101	Office Supplies	189	1,200	1,200	1,200	1,200
5102	Tools,Equip under \$1,000	1,182	5,000	5,000	5,000	5,000
5200	Non-Capital Equip \$1,000-\$4,999	2,770	4,000	4,000	4,000	4,000
5203	Motor Fuels & Lubricants	704	2,000	1,500	2,000	2,000
5204	Copier Use & Supplies	35	100	100	100	100
5205	Motor Fuel, Non Motor Pool	-	1,800	11,000	1,800	1,800
5206	Software & Internal Upgrades	1,289	30,000	30,000	30,000	30,000
5208	Uniform, Protect Clothing	3,794	4,000	4,000	4,000	4,000
5209	Housekeeping Supplies	1,116	1,500	1,500	2,000	2,000
5215	Chemicals	76,997	82,000	125,978	145,000	145,000
5216	Laboratory Supplies	2,645	3,500	3,500	3,500	3,500
5218	Inventory-Central Stores Other	547	500	2,529	2,500	2,500
5401	Memberships & Subscriptions	-	50	350	50	50
<i>Total Operating Services</i>		\$ 474,089	\$ 1,261,288	\$ 1,237,145	\$ 1,093,938	\$ 1,240,938
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
6403	Capital Depletion Reserve	-	38,238	38,238	44,836	44,836
<i>Total Capital</i>		\$ -	\$ 68,238	\$ 68,238	\$ 44,836	\$ 44,836
TOTAL COST CENTER EXPENSE		\$ 957,994	\$ 1,836,731	\$ 1,775,186	\$ 1,662,890	\$ 1,823,252
Authorized Personnel (FTEs)		7.00	7.00	7.00	7.00	7.00

Budget Narrative

Wastewater Treatment Plant #2's budget for FY 2023 has decreased \$173,841 (9.46%) mainly because of a reduction in Repair and Maintenance to wastewater infrastructure.

Personnel Services increased \$16,911 because of an authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees.

Repair and Maintenance detail for FY 2023 is below.

Repair and Maintenance

<u>Description</u>	<u>Amount</u>
Rehabilitate Master Lift Station	\$ 50,000
Replace West Clarifier Gear Drive	95,000
Overhaul Bar Screen	80,000
Grit Removal in Anoxic Basins	30,000
GSR Inspections	25,000
Overhaul Grit Pump	10,000
Overhaul West RAS Pump	8,000
	<u>\$ 298,000</u>

Due to employee turnover, the makeup of personnel has changed from FY 2022 to FY 2023 to include more entry-level employees at the WWTP Operator C position. The number of FTEs has remained steady for this cost center for several years.

Authorized Personnel (FTEs)

<u>Position</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
WWTP Chief Operator	1.00	1.00	1.00	1.00
WWTP Operator A	2.00	3.00	2.00	2.00
WWTP Operator B	3.00	2.00	1.00	1.00
WWTP Operator C	1.00	1.00	3.00	3.00
Authorized Personnel (FTEs)	7.00	7.00	7.00	7.00

UTILITY FUND

UTILITY ENGINEERING

Mission Statement

Use a data driven approach to evaluate and maintain the City's extensive utility network and inform a Capital Improvement Planning process that implements the best projects and funding sources for the future.

Services and Functional Responsibilities

Creates and maintains the five-year capital improvement plan, ensures fiscal accountability and evaluates funding opportunities. Uses Geographic Information Systems, Asset Management and Inspection Services to constantly evaluate the City's utility system to ensure long-term integrity and cost effectiveness.

Goals and Objectives

1. Forecast and match projected revenues and capital improvements needs over a five-year period.
2. Utilize a variety of funding sources to implement capital improvements.
3. Actively pursue grant funding opportunities to fund capital improvements.
4. Evaluate existing and future utility systems to ensure long term integrity and cost effectiveness
5. Pursue conservation and sustainability of water resources.
6. Provide an environmentally safe utility framework for City staff, residents and visitors.

Core Values Alignment: Financial Stewardship, Visionary

Utility Engineering - 402-08-305

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 335,542	\$ 441,227	\$ 329,988	\$ 517,759	\$ 517,759
1401	Overtime	2,934	2,000	1,440	2,000	2,000
2101	FICA Taxes	23,971	33,907	23,948	39,762	39,762
2201	General Pension Fund Contrib	60,362	45,317	31,983	34,233	34,233
2204	401(a) Pension Contribution	9,956	19,438	13,630	27,026	27,026
2301	Life & Health Insurance	74,420	136,787	71,549	45,501	120,264
2303	Disability Benefit - 401(a) Participants	70	308	284	649	649
2401	Workers' Compensation	1,495	1,709	1,709	5,941	5,941
<i>Total Personnel Services</i>		\$ 508,751	\$ 680,693	\$ 474,531	\$ 672,871	\$ 747,634
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ 252,635	\$ 1,300,000	\$ 400,000	\$ 1,875,000	\$ 720,000
3105	Prof.Svc.-Other	418,864	100,000	100,000	204,000	104,000
3404	Contract Svc. - Other	55,239	111,660	111,660	112,209	112,209
3407	Ins.-Claims Deductibles	-	-	1,168	-	-
4001	Travel-Non local	98	1,200	3,000	2,000	2,000
4003	Training-Required-Instructional	2,497	2,000	3,000	3,000	3,000
4201	Postage	72	100	100	100	100
4601	Rep & Mtn Equipment	1,595	250	250	5,000	5,000
4605	Rep & Mtn Spec-Bud Detailed Only	3,071,814	-	(6,280)	-	-
4606	Rep & Mtn Vehicle Base Cost	5,600	8,064	8,064	5,376	5,376
4607	Rep & Mtn Automotive Parts	500	1,500	1,500	1,500	1,500
4608	Rep & Mtn Automotive Labor	620	1,500	1,500	1,500	1,500
4702	Printing & Binding	74	100	100	100	100
4801	Advertising	598	-	-	-	-
4960	License	216	500	250	500	500
5101	Office Supplies	271	250	250	250	250
5102	Tools,Equip under \$1,000	962	5,000	3,000	5,000	5,000
5200	Non-Capital Equip \$1,000-\$4,999	8,803	7,500	7,500	7,500	7,500
5203	Motor Fuels & Lubricants	4,373	3,000	5,000	6,000	6,000
5204	Copier Use & Supplies	157	500	900	1,000	1,000
5206	Software & Internal Upgrades	21,405	25,000	-	-	-
5208	Uniform, Protect Clothing	1,527	3,000	3,000	2,000	2,000
5209	Housekeeping Supplies	-	100	-	-	-
5218	Inventory-Central Stores Other	10	250	250	250	250
5401	Memberships & Subscriptions	-	250	250	250	250
5402	IT Subscriptions, Licenses, Maintenance Renewals	-	-	718	-	-
<i>Total Operating Services</i>		\$ 3,847,932	\$ 1,571,724	\$ 645,180	\$ 2,232,535	\$ 977,535
<i>Capital</i>						
6101	Land	\$ -	\$ 800,000	\$ -	\$ 2,000,000	\$ 5,000,000
6301	Other Capital Improvements	-	700,000	3,800,000	4,900,000	12,500,000
6311	Professional Service-Capitalized	-	-	-	1,325,000	3,350,000
6402	Machinery & Equipment	-	73,000	-	50,891	-
6403	Capital Depletion Reserve	-	4,781	4,781	10,788	10,788
<i>Total Capital</i>		\$ -	\$ 1,577,781	\$ 3,804,781	\$ 8,286,679	\$ 20,860,788
<i>TOTAL COST CENTER EXPENSE</i>		\$ 4,356,683	\$ 3,830,198	\$ 4,924,492	\$ 11,192,085	\$ 22,585,957
<i>Authorized Personnel (FTEs)</i>		7.50	9.50	9.50	9.50	9.50

Budget Narrative

Due to an increase in Capital projects in FY 2023, the budget for Engineering has increased substantially over FY 2022 budget. These projects include the purchase of land and the beginning of the design and construction of a new Winter Haven Water administrative/maintenance facility, the construction of a nature Center, and land purchase for the One Water Project.

Land

Description	Amount
One Water Land Acquisition	\$ 1,000,000
Administration Building Land Acquisition	1,000,000
	<u>\$ 2,000,000</u>

Capital Improvements

Description	Amount
WH Water Admin/Maint Facility Design/Build	\$ 3,500,000
One Water Projects Development	500,000
Nature Center Construction	300,000
Miscellaneous Developers Agreements	600,000
	<u>\$ 4,900,000</u>

Personnel Services has remained relatively stable due to the reclassification of positions and hiring of new employees due to turnover.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Construction Proj./Inspection Manager	2.00	3.00	2.00	2.00
US Capital Improvements Administrator	1.00	-	-	-
Construction Proj./Inspection Manager Apprentice	-	-	2.00	2.00
CIP Administrator - Apprentice	-	-	1.00	1.00
GIS Technician	0.50	1.50	1.50	1.50
Utility Construction Inspector	1.00	1.00	1.00	1.00
Asset Manager	1.00	1.00	1.00	1.00
GPS Locator	1.00	1.00	1.00	1.00
Asset Coordinator	1.00	1.00	-	-
I&C Administrator	-	1.00	-	-
Authorized Personnel (FTEs)	7.50	9.50	9.50	9.50

The I&C Administrator position has been reclassified to a CIP Administrator – Apprentice position to help manage the increased number of Capital Improvement Projects. Total FTEs for Engineering will remain steady at 9.50 from FY 2022 through projected FY 2024.

UTILITY FUND

UTILITY ADMINISTRATION

Mission Statement

Create an environment of employee involvement and enrichment which inspires a sense of acceptance and personal accountability; and the ability to work together to continuously improve systems and processes, resulting in services that meet or exceed our customer's needs and expectations.

Services and Functional Responsibilities

Responsible for the general operation and management of the Department, including large projects, fiscal accountability, budgeting, strategic planning, water conservation and overall policy and personnel actions.

Goals and Objectives

Provide exceptional internal and external services through transparent communication and encourage a positive and trusting atmosphere within the Department by demonstrating proper policy and procedural actions.

Winter Haven Water Administration will create recruitment and retention strategies to continue to attract and retain the best and the brightest workforce. Strategies will focus on the onboarding processes to the Department, promote an inclusive workplace, and ensure that the culture and career pathways are open through mentor opportunities and employee appreciation.

Core Values Alignment: Exceptional Service, Inclusive

Utility Services Administration - 402-08-310

Budgeted Expenditures

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 450,646	\$ 521,419	\$ 388,064	\$ 441,198	\$ 498,842
1301	Salaries & Wages-Other	520	-	-	-	-
1401	Overtime	408	1,000	900	1,000	1,000
2101	FICA Taxes	32,503	39,966	27,642	38,238	38,238
2201	General Pension Fund Contrib	31,997	27,164	17,048	15,188	15,188
2204	401(a) Pension Contribution	10,021	16,770	12,492	17,003	17,003
2301	Life & Health Insurance	84,567	99,249	98,129	141,676	141,676
2302	Director's Life & Disability	3,988	3,990	3,990	4,388	4,388
2303	Disability Benefit - 401(a) Participants	122	293	271	408	408
2401	Workers' Compensation	1,639	1,924	1,924	2,285	2,285
2900	Education Benefit	7,145	20,000	10,000	20,000	20,000
<i>Total Personnel Services</i>		\$ 623,557	\$ 731,775	\$ 560,460	\$ 681,384	\$ 739,028
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ 66,787	\$ 150,000	\$ 75,000	\$ 375,000	\$ 375,000
3103	Prof.Svc.-Legal	228,961	100,000	100,000	100,000	100,000
3105	Prof.Svc.-Other	1,375,231	880,000	880,000	1,140,000	1,140,000
3401	Contract Svc.-Custodial	11,984	10,000	13,000	16,000	16,000
3404	Contract Svc. - Other	15,000	25,000	-	5,000	5,000
4001	Travel-Non local	1,668	5,000	5,000	10,000	10,000
4003	Training-Required-Instructional	2,231	10,000	8,000	7,500	7,500
4201	Postage	110	250	250	250	250
4301	Utility Svcs - Electric	14,812	16,000	16,500	17,600	17,600
4602	Rep & Mtn Building & Grounds	15,231	20,000	35,000	20,000	20,000
4606	Rep & Mtn Vehicle Base Cost	2,592	2,592	2,592	2,592	2,592
4607	Rep & Mtn Automotive Parts	-	2,000	500	2,000	2,000
4608	Rep & Mtn Automotive Labor	-	1,500	500	1,500	1,500
4620	Rep & Mtn Contracts	2,152	8,000	3,000	5,000	5,000
4702	Printing & Binding	1,032	500	500	2,000	2,000
4801	Advertising	1,339	-	500	2,000	2,000
4803	Community Involvement	2,661	15,000	10,000	35,000	35,000
4804	Sponsorships	-	10,000	5,000	10,000	10,000
4935	Program Related Expense	6,489	25,000	20,000	25,000	25,000
4960	License	159	200	200	200	200
5101	Office Supplies	907	3,000	3,000	3,000	3,000
5102	Tools,Equip under \$1,000	1,516	2,000	2,000	2,000	2,000
5200	Non-Capital Equip \$1,000-\$4,999	-	1,000	-	1,000	1,000
5203	Motor Fuels & Lubricants	563	1,080	1,080	1,500	1,500
5204	Copier Use & Supplies	1,442	3,000	3,000	3,000	3,000
5208	Uniform, Protect Clothing	322	1,000	500	1,000	1,000
5209	Housekeeping Supplies	2,921	500	1,000	500	500
5218	Inventory-Central Stores Other	184	100	150	150	150
5220	Materials-Visual/Photo/Signage	99	1,000	-	1,000	1,000
5401	Memberships & Subscriptions	3,242	10,885	15,000	10,885	10,885
5404	Employee Dev-Material & Training	11,150	12,000	12,000	14,000	14,000
5407	Employee Dev-Recog & Apprec	3,788	5,000	6,000	6,000	6,000
<i>Total Operating Services</i>		\$ 1,774,572	\$ 1,321,607	\$ 1,219,272	\$ 1,820,677	\$ 1,820,677
<i>Capital</i>						
6403	Capital Depletion Reserve	\$ -	\$ 6,341	\$ 6,341	\$ 12,459	\$ 12,459
<i>Total Capital</i>		\$ -	\$ 6,341	\$ 6,341	\$ 12,459	\$ 12,459
TOTAL COST CENTER EXPENSE		\$ 2,398,129	\$ 2,059,723	\$ 1,786,073	\$ 2,514,520	\$ 2,572,164
Authorized Personnel (FTEs)		7.00	8.50	8.50	7.75	7.75

Budget Narrative

The budget for Utilities Administration increased \$454,797 (22.1%) over FY 2022 budget. In FY 2023, there is an increase for Professional Services – Engineering for Ground Water Monitoring and Land Use Planning as well as an increase in Professional Services – Other for consultants on multiple projects.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Utility Services Dept. Director	1.00	1.00	1.00	1.00
Utility Services Dept. Asst. Director	1.00	1.00	1.00	1.00
Budget Data Analyst	1.00	1.00	-	-
Utility Financial Specialist	1.00	1.00	1.00	1.00
Water Conservation Specialist	1.00	1.00	1.00	1.00
Executive Assistant	-	1.00	1.00	1.00
Staff Assistant II	-	1.00	-	-
Customer Service Rep II	-	-	1.00	1.00
Special Projects Manager	-	0.50	0.50	0.50
Senior Executive Assistant	1.00	-	-	-
Utility Info Systems Intern	1.00	1.00	1.25	1.25
Authorized Personnel (FTEs)	7.00	8.50	7.75	7.75

The Budget Data Analyst is transferred to Technology Services and one Utility Info Systems Intern was increased to .75 FTE from .50 FTE resulting in a net reduction in Authorized Personnel of .75 FTE.

UTILITY FUND

WASTEWATER TREATMENT PLANT #3

Mission Statement

Protect the public health, welfare and safety by properly operating and maintaining the City's Wastewater Plant #3 facility in an efficient manner, while protecting our natural environment.

Services and Functional Responsibilities

Plant #3 treats approximately 4 MGD of municipal sewage in order to maintain sanitary conditions within the community, protect the environment, and produce water suitable for irrigating landscapes. Staff produces annual reports to the State Department of Environmental Protection, maintains facilities, and completes projects and samples influent and effluent.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Cost per Gallon of Wastewater Treated	\$ 0.018	\$ 0.021	\$ 0.019	\$ 0.037	\$ 0.050
Daily Wastewater Flows Average (MGD)	4.16	4.26	4.36	4.76	6.26
Annual Average Percent of Drinking Water Treated at WWTP #3	43.6%	42.0%	40.6%	45.9%	55.3%

Goals and Objectives

1. Facilitate a healthy community and environment.
2. Maintain a clean, orderly, efficient, pleasant, fair and safe work environment.
3. Maintain all structures and equipment to maximize life expectancy of our plant complex.
4. Continue education and technology updates in our field of work.
5. Evaluate cost savings initiatives as technology changes.
6. Provide quality reclaimed water or reuse for irrigation and other uses.
7. One Water Implementation - Utilize our reuse water resources to create a sustainable water supply for the City of Winter Haven.
8. Reduce the operational and maintenance costs by preventing the illicit discharge of pollutants.
9. Maintain conformance with Federal and State pretreatment standards.
10. Prevent pollutants which interfere with treatment processes.

Core Values Alignment: Financial Stewardship, Visionary, Integrity/Respect, Exceptional Service

Utility Fund

Wastewater Treatment Plant #3 - 402-08-316

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 705,357	\$ 807,328	\$ 600,605	\$ 817,637	\$ 817,637
1401	Overtime	33,373	40,000	41,082	55,000	55,000
2101	FICA Taxes	53,112	64,821	46,792	66,757	66,757
2201	General Pension Fund Contrib	149,697	143,078	98,182	97,617	97,617
2204	401(a) Pension Contribution	16,139	20,182	12,848	23,032	23,032
2301	Life & Health Insurance	173,485	201,429	132,490	88,710	199,336
2303	Disability Benefit - 401(a) Participants	122	401	275	553	553
2401	Workers' Compensation	9,267	9,971	9,971	11,642	11,642
<i>Total Personnel Services</i>		\$ 1,140,552	\$ 1,287,210	\$ 942,245	\$ 1,160,948	\$ 1,271,574
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ 28,204	\$ 800,000	\$ 400,000	\$ 325,000	\$ 25,000
3105	Prof.Svc.-Other	75,380	85,000	85,000	130,000	130,000
3404	Contract Svc. - Other	436,158	515,650	500,000	626,000	626,000
3407	Ins.-Claims Deductibles	183	5,000	2,500	2,500	2,500
4001	Travel-Non local	-	1,500	1,500	1,500	1,500
4003	Training-Required-Instructional	783	10,000	10,000	15,000	15,000
4201	Postage	121	200	50	200	200
4202	Freight & Express Charges	-	500	-	500	500
4301	Utility Svcs - Electric	396,898	420,000	420,000	500,000	500,000
4401	Rentals & Leases	16,435	15,000	15,000	15,000	15,000
4601	Rep & Mtn Equipment	266,175	250,000	250,000	250,000	280,000
4602	Rep & Mtn Building & Grounds	58,749	30,000	15,000	30,000	30,000
4605	Rep & Mtn Spec-Bud Detailed Only	-	2,398,000	2,398,000	1,395,000	1,100,000
4606	Rep & Mtn Vehicle Base Cost	8,658	9,480	9,480	9,480	9,480
4607	Rep & Mtn Automotive Parts	3,000	5,000	5,000	5,000	5,000
4608	Rep & Mtn Automotive Labor	3,300	5,000	5,000	5,000	5,000
4620	Rep & Mtn Contracts	4,769	5,500	5,500	6,000	6,000
4702	Printing & Binding	-	25	-	25	25
4801	Advertising	299	-	200	400	400
4960	License	1,075	1,800	300	2,100	2,100
5101	Office Supplies	3,130	3,000	3,000	4,000	4,000
5102	Tools,Equip under \$1,000	6,806	15,500	10,000	15,500	15,500
5200	Non-Capital Equip \$1,000-\$4,999	-	10,000	10,000	10,000	10,000
5203	Motor Fuels & Lubricants	6,236	12,000	10,000	10,000	10,000
5204	Copier Use & Supplies	688	1,000	800	1,000	1,000
5205	Motor Fuel, Non Motor Pool	15,175	12,000	25,000	12,000	12,000
5206	Software & Internal Upgrades	1,289	60,000	60,000	60,000	60,000
5208	Uniform, Protect Clothing	8,608	10,500	10,500	10,500	10,500
5209	Housekeeping Supplies	4,425	4,000	4,000	5,000	5,000
5215	Chemicals	467,858	500,000	769,000	850,000	850,000
5216	Laboratory Supplies	18,340	20,000	18,000	25,000	25,000
5217	Industrial Pretreatment	15,919	15,000	15,000	20,000	20,000
5218	Inventory-Central Stores Other	2,206	500	750	500	500
5401	Memberships & Subscriptions	809	1,000	1,000	1,500	1,500
<i>Total Operating Services</i>		\$ 1,851,675	\$ 5,222,155	\$ 5,059,580	\$ 4,343,705	\$ 3,778,705

Utility Fund

Wastewater Treatment Plant #3 - 402-08-316

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 2,035,000	\$ 1,710,000	\$ 900,000	\$ 3,500,000
6402	Machinery & Equipment	-	-	8,370	-	-
6403	Capital Depletion Reserve	-	52,251	52,251	55,433	55,433
<i>Total Capital</i>		\$ -	\$ 2,087,251	\$ 1,770,621	\$ 955,433	\$ 3,555,433
<i>TOTAL COST CENTER EXPENSE</i>		\$ 2,992,226	\$ 8,596,616	\$ 7,772,446	\$ 6,460,086	\$ 8,605,712
<i>Authorized Personnel (FTEs)</i>		17.00	17.00	17.00	17.00	17.00

Budget Narrative

The total budget for Wastewater Treatment Plant #3 totals \$6,460,086 for FY 2023, which represents a decrease of \$2,136,530 (24.85%) as compared the FY 2022 budget.

Operating Services decreased \$878,450 because of reduction in the Repair and Maintenance expense coupled with an increase in the cost of Chemical expense for water treatment. Detail for Repair and Maintenance and Capital Improvements, which decreased \$1,135,000, is shown below.

Repair and Maintenance

Description	Amount
Rehabilitaion of East Digester Aeration System	\$ 400,000
Rebilitation of 3rd Clarifier	320,000
Rebilitation of Air Basin #1	275,000
Rebuild Effluent Pumps	175,000
Paint GSR Tank	125,000
Bar Screen Overhaul	100,000
	<u>\$ 1,395,000</u>

Capital Improvements

Description	Amount
Logistics Parkway Utilities Relocation	\$ 200,000
Process Aeration Improvements	200,000
West Digester Aeration System	200,000
Replace Thickener Transfer Pumps	300,000
	<u>\$ 900,000</u>

Authorized Personnel of 17.00 FTE has remained steady for Wastewater Treatment Plant #3 for several years and remains so for FY 2023.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
WWTP Manager	1.00	1.00	1.00	1.00
WWTP Chief Operator - WWTP 3	1.00	1.00	1.00	1.00
Pretreatment/FOG Specialist	1.00	1.00	1.00	1.00
Crew Leader Plant Maint	1.00	1.00	1.00	1.00
WWTP Operator A - WWTP 3	5.00	1.00	1.00	1.00
WWTP Operator B - WWTP 3	3.00	4.00	5.00	5.00
WWTP Operator C - WWTP 3	3.00	3.00	2.00	2.00
WWTP Operator Trainee - WWTP 3	-	3.00	3.00	3.00
Maintenance Mechanic II	1.00	2.00	2.00	2.00
Maintenance Mechanic III	1.00	-	-	-
Authorized Personnel (FTEs)	17.00	17.00	17.00	17.00

UTILITY FUND

UTILITY SERVICES MAINTENANCE

Mission Statement

To provide safe, reliable and cost effective water supply to the customers of Winter Haven Water by replacing, maintaining and constructing water distribution systems in accordance with City, State and Federal Codes.

Services and Functional Responsibilities

Constructing, operating and maintaining potable water supply systems to ensure safe, reliable and cost effective delivery of drinking water to Winter Haven Water customers.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Linear Feet of Asbestos Concrete Pipe Replaced	1,937	2,581	1,500	1,500	1,500
Number of Water Main Breaks/Leaks Repaired	98	63	100	100	100
Number of Water Meters Installed	1,600	1,747	950	950	950

Goals and Objectives

1. Proactively maintain and replace potable water mains to ensure a cost effective and reliable distribution system.
2. Replace asbestos cement (AC) water mains and aging galvanized water distribution system to ensure reliable water distribution systems.
3. Repair water line leaks and breaks in a timely and efficient manner.
4. Provide exceptional service to our internal and external customers in a courteous and professional manner.

Core Values Alignment: Exceptional Service, Visionary

Utility Fund

Utility Services Maintenance - 402-08-322

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 652,050	\$ 786,555	\$ 518,366	\$ 790,784	\$ 790,784
1401	Overtime	58,059	75,000	37,229	75,000	75,000
2101	FICA Taxes	50,675	65,909	39,901	66,233	66,233
2201	General Pension Fund Contrib	112,324	100,237	65,158	61,289	6,128
2204	401(a) Pension Contribution	23,878	32,336	18,062	33,722	33,722
2301	Life & Health Insurance	167,905	224,010	129,953	120,669	281,133
2303	Disability Benefit - 401(a) Participants	166	629	397	809	809
2401	Workers' Compensation	25,813	24,908	24,908	28,233	28,233
2501	Unemployment Compensation	734	-	-	-	-
Total Personnel Services		\$ 1,091,604	\$ 1,309,584	\$ 833,974	\$ 1,176,739	\$ 1,282,042
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ -	\$ -	\$ 950	\$ -	\$ -
3404	Contract Svc. - Other	69,855	40,800	40,800	45,000	45,000
3407	Ins.-Claims Deductibles	7,906	15,000	5,000	15,000	15,000
4003	Training-Required-Instructional	5,423	10,000	6,000	10,000	10,000
4201	Postage	16	50	50	50	50
4202	Freight & Express Charges	-	100	-	100	100
4401	Rentals & Leases	1,482	2,000	2,000	2,000	2,000
4601	Rep & Mtn Equipment	343,210	200,000	215,000	200,000	200,000
4605	Rep & Mtn Spec-Bud Detailed Only	1,778	1,467,500	500,000	340,000	1,310,000
4606	Rep & Mtn Vehicle Base Cost	33,986	40,200	40,200	34,800	34,800
4607	Rep & Mtn Automotive Parts	12,639	15,000	15,000	15,000	15,000
4608	Rep & Mtn Automotive Labor	14,568	20,000	15,000	20,000	20,000
4621	Rep & Mtn Seed & Sod	1,074	3,000	3,000	3,000	3,000
4622	Rep & Mtn Landscape Material	996	500	750	500	500
4702	Printing & Binding	448	1,000	500	1,000	1,000
4801	Advertising	299	-	-	-	-
4803	Community Involvement	31,400	-	-	-	-
4960	License	400	625	500	8,750	8,750
5102	Tools,Equip under \$1,000	9,468	15,000	15,000	15,000	15,000
5200	Non-Capital Equip \$1,000-\$4,999	-	7,500	7,500	7,500	7,500
5203	Motor Fuels & Lubricants	41,125	45,000	45,000	45,000	45,000
5205	Motor Fuel, Non Motor Pool	-	800	-	800	800
5208	Uniform, Protect Clothing	5,156	20,000	20,000	20,000	20,000
5209	Housekeeping Supplies	122	1,000	500	1,000	1,000
5215	Chemicals	-	375	250	375	375
5218	Inventory-Central Stores Other	644,348	800,000	800,000	650,000	800,000
5300	Sidewalk Materials	270	5,000	2,500	5,000	5,000
5301	Road Materials	4,217	25,000	5,000	25,000	25,000
5401	Memberships & Subscriptions	30	500	250	500	500
5404	Employee Dev-Material & Training	400	5,000	-	5,000	5,000
Total Operating Services		\$ 1,230,616	\$ 2,740,950	\$ 1,740,750	\$ 1,470,375	\$ 2,590,375
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 1,400,000	\$ 1,000,000	\$ 2,650,000	\$ 3,250,000
6402	Machinery & Equipment	-	53,000	-	252,459	-
6403	Capital Depletion Reserve	-	65,771	65,771	84,939	84,939
Total Capital		\$ -	\$ 1,518,771	\$ 1,065,771	\$ 2,987,398	\$ 3,334,939
TOTAL COST CENTER EXPENSE		\$ 2,322,220	\$ 5,569,305	\$ 3,640,495	\$ 5,634,512	\$ 7,207,356
Authorized Personnel (FTEs)		17.00	17.00	17.00	17.00	17.00

Budget Narrative

Total Expenses for Utility Services Maintenance has a modest increase of \$65,207 from FY 2022 to FY 2023 as a result of a decrease in Repair and Maintenance costs of \$1,127,500 and an increase in Capital Improvements of \$1,468,627.

Repair and Maintenance

Description	Amount
Valve Exercising & Flushing Replacement	\$ 75,000
Reuse Dual Check Conversions	100,000
Valencia Woods, Phase II AC Water Main	65,000
35th St NW (Ave C to Ave G) AC Water Main	50,000
Replace Water Services	50,000
	<u>\$ 340,000</u>

Capital Improvements

Description	Amount
Lake Elbert Dr Water Main Replacement	\$ 1,250,000
Septic to Sewer Water Main Relocations	1,000,000
Automated Meter Infrastructure (AMI)	400,000
	<u>\$ 2,650,000</u>

Authorized Personnel has remained steady at 17.00 FTE from FY 2022 to FY 2023.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
US Field Operations Manager	1.00	1.00	1.00	1.00
Utility Services Super/Water Dist	2.00	2.00	2.00	2.00
Lead Locator	1.00	1.00	1.00	1.00
Utility Locator Trainee	-	-	1.00	1.00
Utility Locator	2.00	2.00	1.00	1.00
Crew Leader I	2.00	2.00	2.00	2.00
Utilities Servicer I	3.00	3.00	3.00	3.00
Utilities Servicer II	3.00	3.00	3.00	3.00
Utilities Servicer III	3.00	3.00	3.00	3.00
Authorized Personnel (FTEs)	17.00	17.00	17.00	17.00

UTILITY FUND

LIFT STATION/ WASTEWATER MAINTENANCE

Mission Statement

To provide safe, reliable and cost effective wastewater collection services to the customers of Winter Haven Water by replacing, maintaining and constructing wastewater systems in accordance with City, State and Federal Codes.

Services and Functional Responsibilities

Constructing, replacing, and maintaining wastewater mains, laterals, manholes and lift stations, including electrical panels, pumps, risers, check valves and air release valves.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Linear Feet of Gravity Sewer Replaced	N/A	N/A	500	2,006	1,000
Linear Feet of Wastewater Collection System Line Cleaned	9,346	15,397	15,400	9,000	1,000
Number of Wastewater Stoppages	100	401	200	190	180
Linear Feet of Wastewater Lines TV Inspected	26,400	15,144	15,000	9,000	10,000
Clean Outs Installed	N/A	65	70	55	60
Smart Covers Installed	N/A	18	24	40	10
Manhole Rehabilitations	N/A	N/A	60	70	70
Lift Station Pumps Replaced	N/A	N/A	20	20	20
Lift Station Rehabilitations/Replacements	N/A	N/A	5	10	10

Goals and Objectives

1. Proactively maintain and replace wastewater collection systems to ensure a cost effective and reliable collection system.
2. Repair collection system leaks and breaks in a timely and efficient manner.
3. Provide exceptional service to our internal and external customers in a courteous and professional manner
4. Use a data driven approach to operate and maintain collection systems by implementing Smart Covers for manholes to provide a more efficient and accurate reading of the wastewater in the system in real time to limit sanitary sewer overflows.
5. Rehabilitate manholes and lift stations to reduce treatment costs at the Wastewater Treatment Plants and reduce blockages in the wastewater system.

City Value Alignment: Financial Stewardship, Visionary, Inclusive, Exceptional Service

Utility Fund

Lift Stations / WW Maintenance - 402-08-323

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 584,771	\$ 721,210	\$ 512,560	\$ 777,546	\$ 777,546
1401	Overtime	69,292	85,000	78,753	85,000	85,000
2101	FICA Taxes	47,498	61,676	42,810	65,985	65,985
2201	General Pension Fund Contrib	76,693	70,954	53,547	51,720	51,720
2204	401(a) Pension Contribution	28,641	42,312	29,819	42,353	42,353
2301	Life & Health Insurance	140,828	201,030	137,800	195,197	318,694
2303	Disability Benefit - 401(a) Participants	275	789	657	1,016	1,016
2401	Workers' Compensation	23,139	21,603	21,603	29,876	29,876
2501	Unemployment Compensation	1,623	-	-	-	-
<i>Total Personnel Services</i>		\$ 972,761	\$ 1,204,574	\$ 877,549	\$ 1,248,693	\$ 1,372,190
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 25	\$ -	\$ -	\$ -	\$ -
3404	Contract Svc. - Other	7,698	14,800	14,800	14,800	14,800
3407	Ins.-Claims Deductibles	70,207	20,000	5,000	20,000	20,000
4001	Travel-Non local	17	50	1,000	3,000	3,000
4003	Training-Required-Instructional	8,102	10,000	5,000	10,000	10,000
4201	Postage	-	25	25	25	25
4202	Freight & Express Charges	928	2,000	1,000	2,000	2,000
4301	Utility Svcs - Electric	283,378	300,000	300,000	325,000	325,000
4302	Utility Svcs - Water	136	250	250	250	250
4303	Utility Svcs - Sewer	80	250	250	250	250
4401	Rentals & Leases	923	3,000	1,500	3,000	3,000
4601	Rep & Mtn Equipment	57,279	60,000	60,000	60,000	70,000
4605	Rep & Mtn Spec-Bud Detailed Only	5,668	2,894,000	1,000,000	2,085,000	2,085,000
4606	Rep & Mtn Vehicle Base Cost	27,586	39,360	39,360	30,528	30,528
4607	Rep & Mtn Automotive Parts	15,413	25,000	25,000	25,000	25,000
4608	Rep & Mtn Automotive Labor	12,935	30,000	20,000	20,000	20,000
4620	Rep & Mtn Contracts	1,006	1,100	1,500	3,000	3,000
4621	Rep & Mtn Seed & Sod	1,430	7,500	3,000	3,000	3,000
4622	Rep & Mtn Landscape Material	-	500	200	500	500
4640	Rep & Mtn Lift Stations	390,085	350,000	350,000	400,000	400,000
4641	Rep & Mtn Sewer	39,754	30,000	30,000	45,000	45,000
4702	Printing & Binding	535	-	250	250	250
4801	Advertising	598	-	-	600	600
4960	License	150	600	300	8,250	8,250
5101	Office Supplies	-	25	50	25	25
5102	Tools,Equip under \$1,000	13,377	15,000	15,000	15,000	15,000
5200	Non-Capital Equip \$1,000-\$4,999	9,403	7,500	7,500	7,500	7,500
5203	Motor Fuels & Lubricants	43,677	90,000	90,000	70,000	90,000
5205	Motor Fuel, Non Motor Pool	-	500	250	500	500
5208	Uniform, Protect Clothing	4,924	15,000	10,000	10,000	10,000
5209	Housekeeping Supplies	-	250	100	125	125
5215	Chemicals	134	5,000	2,500	5,000	5,000
5218	Inventory-Central Stores Other	33,244	25,000	35,000	35,000	35,000
5300	Sidewalk Materials	1,791	5,000	2,500	5,000	5,000
5301	Road Materials	2,816	3,500	7,500	6,000	6,000
5404	Employee Dev-Material & Training	400	5,000	1,000	1,000	1,000
<i>Total Operating Services</i>		\$ 1,033,699	\$ 3,960,210	\$ 2,029,835	\$ 3,214,603	\$ 3,244,603

Utility Fund

Lift Stations / WW Maintenance - 402-08-323

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 6,150,000	\$ 1,200,000	\$ 12,250,000	\$ 4,050,000
6402	Machinery & Equipment	-	256,000	584,076	150,462	-
6403	Capital Depletion Reserve	-	191,295	191,295	192,560	192,560
<i>Total Capital</i>		\$ -	\$ 6,597,295	\$ 1,975,371	\$ 12,593,022	\$ 4,242,560
<i>TOTAL COST CENTER EXPENSE</i>		\$ 2,006,460	\$ 11,762,079	\$ 4,882,755	\$ 17,056,318	\$ 8,859,353
<i>Authorized Personnel (FTEs)</i>		18.00	19.00	19.00	19.00	19.00

Budget Narrative

Operating expense for FY 2023 has decreased \$745,607 from FY 2022 due to a reduction in Repair and Maintenance expense. Capital Improvements has increased \$6,100,000 over FY 2022 with FY 2023 Capital items listed below. Overall, Total Expenses has increased \$5,294,239 from FY 2022 to FY 2023.

Repair and Maintenance

Description	Amount
S Lake Howard Sewer Replacement	\$ 1,000,000
Sewer Sliplining	400,000
Lift Station Rehabilitation	250,000
Gravity Manhole Rehabilitation (Various Locations)	175,000
Force Main Replacement	150,000
Smart Covers	100,000
WWTP Emergency Repairs	10,000
	<u>\$ 2,085,000</u>

Capital Improvements

Description	Amount
Harmony Master Lift Station	\$ 9,000,000
Lift Station Replacements	1,200,000
Septic to Sewer	1,000,000
Lake Elbert Dr Water Main Replacement	750,000
GSX Force Main Relocation	300,000
	<u>\$ 12,250,000</u>

Authorized Personnel has remained constant from FY 2022 to FY 2023 at 19.00 FTE.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Utility Services Sup/Lift Stations	1.00	1.00	2.00	2.00
Wastewater Collections Superintendent	-	1.00	-	-
Crew Leader II - Lift Stations	1.00	1.00	1.00	1.00
Crew Leader I - Lift Stations	1.00	1.00	1.00	1.00
Maintenance Mechanic III	2.00	2.00	1.00	1.00
Maintenance Mechanic II	-	-	1.00	1.00
Maintenance Mechanic I	1.00	1.00	1.00	1.00
Utilities Servicer I	5.00	5.00	5.00	5.00
Utilities Servicer II	3.00	3.00	3.00	3.00
Utilities Servicer III	4.00	4.00	4.00	4.00
Authorized Personnel (FTEs)	18.00	19.00	19.00	19.00

UTILITY FUND

REUSE DISTRIBUTION

Mission Statement

Construct, maintain and expand the reuse water treatment and distribution system to provide the most cost effective, safe and beneficial use of water supply to Winter Haven Water customers.

Services and Functional Responsibilities

Constructing, operating and maintaining reclaimed water supply systems to ensure safe, reliable and cost effective delivery of water supply to Winter Haven Water customers.

Goals and Objectives

1. Proactively maintain and replace reuse water supply systems to ensure a cost effective and reliable collection system.
2. Repair reuse system leaks and breaks in a timely and efficient manner.
3. Provide exceptional service to our internal and external customers in a courteous and professional manner.
4. Construct the Alternate Water Supply (AWS) Transmission Loop in order to provide service that is more reliable and expand the beneficial use of reuse water.
5. Determine recharge potential areas for Rapid Infiltration Basins (RIB) and Aquifer Storage and Recovery (ASR) systems in order to restore natural systems and provide alternative potable water sources.
6. Identify a long-term plan for customer connection and use of reclaim water.
7. Evaluate reuse as a direct and indirect potable water source.

Core Values Alignment: Visionary, Exceptional Service, Financial Stewardship

Utility Fund

Reuse Distribution - 402-08-324

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ -	\$ 250,000	\$ -	\$ -	\$ -
3105	Prof.Svc.-Other	-	-	125,000	175,000	43,820
<i>Total Operating Services</i>		\$ -	\$ 250,000	\$ 125,000	\$ 175,000	\$ 43,820
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 6,325,000	\$ 1,000,000	\$ 1,900,000	\$ 5,300,000
<i>Total Capital</i>		\$ -	\$ 6,325,000	\$ 1,000,000	\$ 1,900,000	\$ 5,300,000
TOTAL COST CENTER EXPENSE		\$ -	\$ 6,575,000	\$ 1,125,000	\$ 2,075,000	\$ 5,343,820
<i>Authorized Personnel (FTEs)</i>		-	-	-	-	-

Budget Narrative

Capital Improvements for Reuse Distribution decreased \$4,425,000 from FY 2022 to FY 2023. Detail of current budget Capital Improvement items is listed below.

Capital Improvements

Description	Amount
ASR Wellfield at WWTP #3	\$ 500,000
Reclaim Transmission Expansion	1,000,000
RIB Construction	300,000
One Water Demonstration Project	100,000
	<u>\$ 1,900,000</u>

UTILITY FUND

METER SERVICES

Mission Statement

To safely and effectively record water meter readings and complete billing calculations in a timely manner.

Services and Functional Responsibilities

Installation, maintenance and recording data from residential and commercial water meters for potable and reuse water. Provide for scheduled and emergency water turn-off and turn-ons.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Average Monthly Work Orders Processed	2,602	2,924	2,976	3,000	3,000
Average Monthly Water Meters Read	38,975	41,034	41,984	43,000	44,200
Average Monthly Water Meters Read - AMI	N/A	N/A	21,000	25,000	27,200
Average Monthly Water Meters Read - AMR	38,975	41,034	21,000	18,000	17,000

Goals and Objectives

1. Provide exceptional service to our internal and external customers in a courteous and professional manner.
2. Develop a long-term Advanced Metering Infrastructure (AMI) program.
3. Accurately read all meters, manual, radio and AMI.
4. Record readings and consumption history.
5. Process all service orders in a timely manner.
6. Backflow protection enforcement to protect the quality of our drinking water for our customers.

Core Values Alignment: Exceptional Service, Visionary, Financial Stewardship, Integrity/Respect

Utility Fund

Meter Services - 402-08-919

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 373,933	\$ 399,965	\$ 352,397	\$ 456,845	\$ 419,425
1401	Overtime	20,366	22,000	12,764	22,000	22,000
2101	FICA Taxes	27,910	32,281	25,959	36,632	33,770
2201	General Pension Fund Contrib	101,338	83,461	69,992	68,109	68,109
2204	401(a) Pension Contribution	6,887	7,372	9,069	15,217	12,411
2301	Life & Health Insurance	104,440	112,274	103,765	167,485	167,485
2303	Disability Benefit - 401(a) Participants	71	112	143	365	298
2401	Workers' Compensation	7,879	8,358	8,358	9,778	9,778
Total Personnel Services		\$ 642,826	\$ 665,823	\$ 582,447	\$ 776,431	\$ 733,276
<i>Operating Services</i>						
3404	Contract Svc. - Other	\$ 2,000	\$ 67,500	\$ 10,000	\$ 22,500	\$ 22,500
3407	Ins.-Claims Deductibles	26,259	1,500	1,500	1,500	1,500
4001	Travel-Non local	-	3,000	3,000	4,500	4,500
4003	Training-Required-Instructional	456	2,500	2,500	2,500	2,500
4201	Postage	-	500	-	250	250
4202	Freight & Express Charges	-	50	-	50	50
4601	Rep & Mtn Equipment	33,960	25,000	30,000	40,000	40,000
4606	Rep & Mtn Vehicle Base Cost	12,960	21,144	21,144	15,768	15,768
4607	Rep & Mtn Automotive Parts	1,647	5,000	3,000	3,000	3,000
4608	Rep & Mtn Automotive Labor	3,338	6,000	3,000	4,000	4,000
4702	Printing & Binding	-	500	-	250	250
4960	License	175	1,000	200	500	500
5101	Office Supplies	59	500	500	500	500
5102	Tools,Equip under \$1,000	5,226	6,000	6,000	7,500	7,500
5200	Non-Capital Equip \$1,000-\$4,999	5,000	7,000	5,000	7,000	7,000
5203	Motor Fuels & Lubricants	21,066	25,000	25,000	30,000	30,000
5204	Copier Use & Supplies	264	10	1,000	350	350
5206	Software & Internal Upgrades	8,308	62,235	44,791	67,000	67,000
5208	Uniform, Protect Clothing	3,892	7,500	5,000	6,000	6,000
5209	Housekeeping Supplies	-	125	50	125	125
5215	Chemicals	-	75	75	75	75
5218	Inventory-Central Stores Other	179,447	130,000	200,000	388,000	388,000
Total Operating Services		\$ 304,057	\$ 372,139	\$ 361,760	\$ 601,368	\$ 601,368
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ 60,000	\$ -	\$ 92,534	\$ -
6403	Capital Depletion Reserve	-	23,578	23,578	23,607	23,607
Total Capital		\$ -	\$ 83,578	\$ 23,578	\$ 116,141	\$ 23,607
TOTAL COST CENTER EXPENSE		\$ 946,883	\$ 1,121,540	\$ 967,785	\$ 1,493,940	\$ 1,358,251
Authorized Personnel (FTEs)		11.00	11.00	11.00	12.00	12.00

Budget Narrative

Total expenses for Meter Services has increased \$372,400 over FY 2022. Personnel Services is up \$110,608 because of the addition of a Crew Leader I with the associated vehicle for this new employee accounted for in Machinery and Equipment, which increased \$32,534. Operating Services increased \$229,229 from FY 2022 to FY2023 because of an increase in Inventory costs for meter repairs and replacements.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Superintendent	1.00	1.00	1.00	1.00
Backflow Program Coordinator	1.00	1.00	1.00	1.00
Backflow Technician	1.00	1.00	1.00	1.00
Meter Auditor	-	1.00	1.00	1.00
Meter Auditor II	1.00	1.00	1.00	1.00
Meter Repair Tech I	5.00	-	6.00	6.00
Maintenance Operator I	-	5.00	-	-
Meter Repair Tech II	1.00	1.00	-	-
Meter Auditor I	1.00	-	-	-
Crew Leader I	-	-	1.00	1.00
Authorized Personnel (FTEs)	11.00	11.00	12.00	12.00

The addition of a new Crew Leader I increases total FTE for Meter Services from 11.00 in FY 2022 to 12.00 in FY 2023.

UTILITY FUND

NON-DEPARTMENTAL

Utility Fund

Non-Departmental - 402-80-968

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
2301	Life & Health Insurance	\$ 205,937	\$ -	\$ -	\$ -	\$ -
Total Personnel Services		\$ 205,937	\$ -	\$ -	\$ -	\$ -
<i>Operating Services</i>						
4606	Rep & Mtn Vehicle Base Cost	\$ 13,716	\$ 12,382	\$ 12,382	\$ 9,904	\$ 9,904
4607	Rep & Mtn Automotive Parts	887	1,938	1,938	664	664
4608	Rep & Mtn Automotive Labor	1,422	1,960	1,960	881	881
4624	Rep & Mtn Outside Svc	-	41	41	294	297
5203	Motor Fuels & Lubricants	1,789	5,047	5,047	3,858	3,858
5870	Bank Fees	-	-	-	330,000	330,000
5995	Bank Charges	330,387	240,000	330,000	-	-
Total Operating Services		\$ 348,200	\$ 261,368	\$ 351,368	\$ 345,601	\$ 345,604
<i>Capital</i>						
6403	Capital Depletion Reserve	\$ -	\$ 1,206	\$ 1,206	\$ 2,209	\$ 2,209
Total Capital		\$ -	\$ 1,206	\$ 1,206	\$ 2,209	\$ 2,209
<i>Miscellaneous</i>						
3408	Commission/Expense - Sale of Assets	\$ 1,488	\$ -	\$ -	\$ -	\$ -
4970	Loss on Assets	1,300	-	-	-	-
5980	Bad Debt Expense	134,843	-	1,000	-	-
9400	Depreciation	3,935,945	-	-	-	-
9550	Amortization of Bond Issue Cost	101,666	-	-	-	-
9700	Audit Fees	30,531	31,305	31,305	29,672	29,672
Total Miscellaneous		\$ 4,205,773	\$ 31,305	\$ 32,305	\$ 29,672	\$ 29,672
<i>Transfers</i>						
9109	Transfer to Self Insurance	\$ 466,600	\$ 166,600	\$ 166,600	\$ 107,574	\$ 107,574
9161	Transfer to General Fund	165,000	165,000	165,000	-	-
9190	Transfer to Internal Service	20,800	20,800	-	-	-
9196	Transfer to 2015 Construction Fund	-	1,321,678	1,321,678	-	-
9200	Transfer to Dark Fiber Fund	33,600	33,600	33,600	33,600	60,000
Total Transfers		\$ 686,000	\$ 1,707,678	\$ 1,686,878	\$ 141,174	\$ 167,574
<i>Admin Allocation Expenses</i>						
9503	Admin-General Govt.	\$ 1,165,605	\$ 1,409,784	\$ 1,409,784	\$ 1,411,197	\$ 1,411,197
9900	General Fund Support	4,865,000	4,565,000	4,565,000	4,265,000	4,265,000
Total Admin Allocation Expenses		\$ 6,030,605	\$ 5,974,784	\$ 5,974,784	\$ 5,676,197	\$ 5,676,197
<i>Debt Service</i>						
7102	Principal on Debt	\$ -	\$ 2,310,029	\$ 2,310,029	\$ 2,973,993	\$ 3,696,660
7202	Interest on Debt	1,467,839	1,394,827	1,394,827	1,302,937	1,218,418
7301	Debt Service Fees	17,183	-	1,000	-	-
Total Debt Service		\$ 1,485,022	\$ 3,704,856	\$ 3,705,856	\$ 4,276,930	\$ 4,915,078

Utility Fund

Non-Departmental - 402-80-968

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Insurance</i>						
4501	Ins.-Property	\$ 293,252	\$ 242,158	\$ 242,158	\$ 286,970	\$ 286,970
4502	Ins.-Liability & Umbrella	85,208	101,678	101,678	93,570	93,570
4506	Ins.-Other	6,415	7,383	7,383	7,033	7,033
4508	Ins.-Underground Storage Tank	6,261	6,880	6,880	6,910	6,910
4510	Ins.-Public Official's Liability	7,610	8,395	8,395	9,149	9,149
4590	Insurance - OPEB Expense Allocation	1,040,025	-	-	-	-
<i>Total Insurance</i>		\$ 1,438,771	\$ 366,494	\$ 366,494	\$ 403,632	\$ 403,632
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 35,451	\$ 20,165	\$ 20,165	\$ 35,197	\$ 35,197
9104	Engineering Services	287,893	281,164	281,164	361,418	361,418
9105	Human Resources	171,248	188,217	188,217	196,117	196,117
9107	Technology Services	471,368	565,719	565,719	666,206	666,206
9185	City Hall Annex	34,016	52,844	52,844	38,690	38,690
<i>Total Internal Svc Charges</i>		\$ 999,976	\$ 1,108,109	\$ 1,108,109	\$ 1,297,628	\$ 1,297,628
<i>Pension Expenditures</i>						
3600	Pension Expense - GASB 68 Allocation	\$ 752,215	\$ -	\$ -	\$ -	\$ -
<i>Total Pension Expenditures</i>		\$ 752,215	\$ -	\$ -	\$ -	\$ -
<i>TOTAL NON-DEPARTMENTAL EXPENSE</i>		\$ 16,152,499	\$ 13,155,800	\$ 13,227,000	\$ 12,173,043	\$ 12,837,594
<i>EXPENSES Total</i>		\$ 35,975,893	\$ 61,967,709	\$ 45,669,402	\$ 74,276,519	\$ 86,230,709
<i>REVENUE OVER (UNDER) EXPENSES</i>		\$ 5,831,019	\$ (13,922,490)	\$ 3,582,725	\$ (14,923,144)	\$ (36,031,734)

**CITY OF WINTER HAVEN
STORMWATER FUND SUMMARY**

	2021 Actual		2022		Estimated @		2023	2024		
	Amount		Amended Budget		9/30/22		Requested Budget	Recommended Budget		
REVENUES										
Grants	\$	1,182,593	\$	970,000	\$	-	\$	570,000	\$	-
Interest Earnings		5,466		5,100		7,000		8,000		9,000
Donations		104,402		4,500		3,400		4,500		4,500
Fees		2,010,305		2,065,670		2,020,500		2,116,400		2,171,000
Miscellaneous		8,749		5,000		5,000		5,000		5,000
Total	\$	3,311,515	\$	3,050,270	\$	2,035,900	\$	2,703,900	\$	2,189,500
EXPENDITURES										
Drainage	\$	585,761	\$	1,162,745	\$	700,510	\$	1,224,533	\$	939,495
Stormwater Quality		558,312		2,588,917		854,461		2,203,633		1,053,633
Non-Departmental		607,628		422,862		422,862		226,232		226,232
Total	\$	1,751,701	\$	4,174,524	\$	1,977,833	\$	3,654,398	\$	2,219,360
Excess of Revenues										
Over <Under> Expenditures:	\$	1,559,814	\$	(1,124,254)	\$	58,067	\$	(950,498)	\$	(29,860)
Beginning Unrestricted Cash:										
		2,968,016		4,527,830		4,527,830		4,585,897		3,635,399
Ending Unrestricted Cash:										
	\$	4,527,830	\$	3,403,576	\$	4,585,897	\$	3,635,399	\$	3,605,539

STORMWATER FUND

Mission Statement

Stormwater Drainage:

Provide excellent customer service by proactively maintaining the local stormwater system to prevent flooding and erosion while reducing negative water quality impacts to lakes and encouraging hydrologic restoration through active stormwater management.

Stormwater Quality:

Maintain and improve local natural resources through management based on a sound understanding of social, economic, and ecological systems.

Services and Functional Responsibilities

Stormwater Drainage: Efforts to improve Stormwater Quantity. Responsible for the maintenance and repair of approximately 2,000 storm structures, maintaining flow in over 100 miles of stormwater pipe, maintaining and constructing stormwater ponds, swales, and street sweeping throughout the City of Winter Haven.

Stormwater Quality: Also known as Natural Resources, is responsible for collecting and analyzing data on environmental systems to ensure the City has the deepest understanding of the system's functionality when dealing with Local, State, and Federal Agencies. This collected data is also used to develop projects to improve water quality and stormwater management.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Inclusive, Visionary					
Number of Public Educational Outreach Programs	11	20	25	30	30
Exceptional Service					
Centerlane Miles of Roadway Swept	N/A	680	800	800	800
Tonage of Material/Debris Collected with Street Sweeper	N/A	523	615	615	615
Number of Inspections, Cleanings, Repairs to Stormwater System	N/A	N/A	N/A	214	400

Goals and Objectives

Provide Leadership and Direction for the Community: Through Leadership and direction, our vision is to be the premier knowledge base for the local natural resources with an engaged public, supporting natural systems through community ethics.

City Value Alignment: Integrity/Respect, Inclusive, Visionary

Implement See Click Fix software: See Click Fix will give residents an avenue to submit a service request or concerns directly into the workflow management system. Once submitted, residents will receive a timeline for completing the request. This will enable the Stormwater team to continue to provide exceptional service to a growing community.

City Value Alignment: Inclusive, Visionary, Exceptional Service

Succession Planning: Establish a career path for Stormwater employees to promote commitment and longevity within our workforce. The plan includes the creation of apprentice positions, collaborating with local high schools and trade schools to hire interns for training opportunities, and creating promotional opportunities that will encourage employees to grow with us.

City Value Alignment: Inclusive, Visionary

Additional Accomplishments that relate to the Mission, Vision, and Values

Stormwater Assessment and Improvement Project

Used Comprehensive stormwater modeling to drive capital project planning efforts.

Public Benefit: Using this data to drive decisions related to stormwater maintenance and improvement allows the staff to make efficient decisions about projects with the highest return on investment.

City Value Alignment: Financial Stewardship

Stormwater Treatment Parks

Increased restoration and maintenance activities include all three existing nature parks. Completed construction of a 34-acre treatment wetland that treats the stormwater over a 400-acre watershed before it reaches Lake Conine. This wetland treatment area will have a recreation component beginning design in the coming fiscal year.

Public Benefit: These parks treat stormwater before it enters local lakes, providing a centralized location for debris and pollutants to be actively managed. These parks keep significant pollution from entering local water bodies. Additionally, there is a recreational component that these parks provide, supporting social and economic wellbeing in the community.

City Value Alignment: Integrity/Respect

SUMMARY REVENUE AND EXPENSE BY CLASSIFICATION

Stormwater Fund

Budgeted Revenue and Expense by Classification

Classification Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES					
Other Grant Revenue	\$ 1,182,593	\$ 970,000	\$ -	\$ 570,000	\$ -
Misc - Physical Environment	5,369	5,000	5,000	5,000	5,000
Interest Earnings	5,465	5,100	7,000	8,000	9,000
Misc - Sales	2,500	-	-	-	-
Misc - Other Revenues	100,000	-	-	-	-
Misc - Rent and Royalty	880	-	-	-	-
Donations From Citizens	4,402	4,500	3,400	4,500	4,500
Stormwater Fees	2,010,305	2,065,670	2,020,500	2,116,400	2,171,000
REVENUE Total	\$ 3,311,515	\$ 3,050,270	\$ 2,035,900	\$ 2,703,900	\$ 2,189,500
EXPENSES					
Personnel Services	\$ 666,727	\$ 941,193	\$ 708,417	\$ 998,469	\$ 998,469
Operating Services	434,074	1,206,381	647,496	1,147,674	919,474
Capital	-	1,606,577	201,547	1,287,313	80,475
Miscellaneous	320,609	1,649	1,649	1,413	1,413
Transfers	13,500	202,609	202,609	-	-
Admin Allocation Expenses	60,083	74,244	74,244	67,197	67,197
Insurance	123,033	19,498	19,498	34,827	34,827
Internal Svc Charges	93,331	122,373	122,373	117,505	117,505
Pension Expenditures	40,345	-	-	-	-
EXPENSE Total	\$ 1,751,701	\$ 4,174,524	\$ 1,977,833	\$ 3,654,398	\$ 2,219,360
REVENUE OVER (UNDER) EXPENSES	\$ 1,559,814	\$ (1,124,254)	\$ 58,067	\$ (950,498)	\$ (29,860)

REVENUE

Stormwater Fund Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Other Grant Revenue</i>						
337200-400	Grant - Misc	\$ 325,572	\$ 500,000	\$ -	\$ 450,000	\$ -
337300-100	Grant - SWFWMD	451,099	120,000	-	120,000	-
338300-000	Grant - DEP	405,922	350,000	-	-	-
<i>Total Other Grant Revenue</i>		\$ 1,182,593	\$ 970,000	\$ -	\$ 570,000	\$ -
<i>Misc - Physical Environment</i>						
343618-050	Late Fees	\$ 5,369	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<i>Total Misc - Physical Environment</i>		\$ 5,369	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 5,465	\$ 5,100	\$ 7,000	\$ 8,000	\$ 9,000
<i>Total Interest Earnings</i>		\$ 5,465	\$ 5,100	\$ 7,000	\$ 8,000	\$ 9,000
<i>Misc - Sales</i>						
364414-000	Sale of Assets-Capital	\$ 2,500	\$ -	\$ -	\$ -	\$ -
<i>Total Misc - Sales</i>		\$ 2,500	\$ -	\$ -	\$ -	\$ -
<i>Misc - Other Revenues</i>						
366100-000	Donation	\$ 100,000	\$ -	\$ -	\$ -	\$ -
<i>Total Misc - Other Revenues</i>		\$ 100,000	\$ -	\$ -	\$ -	\$ -
<i>Misc - Rent and Royalty</i>						
362100-000	Rental-Misc Other	\$ 880	\$ -	\$ -	\$ -	\$ -
<i>Total Misc - Rent and Royalty</i>		\$ 880	\$ -	\$ -	\$ -	\$ -
<i>Donations From Citizens</i>						
389400-000	Donations from Citizens	\$ 4,402	\$ 4,500	\$ 3,400	\$ 4,500	\$ 4,500
<i>Total Donations From Citizens</i>		\$ 4,402	\$ 4,500	\$ 3,400	\$ 4,500	\$ 4,500
<i>Stormwater Fees</i>						
343700-100	Fees - Stormwater Quality	\$ 1,033,421	\$ 1,060,000	\$ 1,035,000	\$ 1,086,000	\$ 1,115,000
343700-200	Fees - Stormwater Maintenance	947,796	976,000	956,000	1,000,000	1,025,000
343700-300	Fees - Stormwater MUNICIPAL	29,088	29,670	29,500	30,400	31,000
<i>Total Stormwater Fees</i>		\$ 2,010,305	\$ 2,065,670	\$ 2,020,500	\$ 2,116,400	\$ 2,171,000
REVENUES Total		\$ 3,311,515	\$ 3,050,270	\$ 2,035,900	\$ 2,703,900	\$ 2,189,500

Budget Narrative

Total Revenues for the Stormwater Fund for FY 2023 total \$2,703,900, which is a decrease of \$346,370 from FY 2022 revenues of \$3,050,270. Grant Revenue is down from prior year by \$400,000 while Stormwater Fees have increased by 2.5% per City Ordinance.

DRAINAGE – COST CENTER 299

Stormwater Fund

Drainage - 404-08-299

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 251,498	\$ 353,211	\$ 260,274	\$ 367,106	\$ 367,106
1401	Overtime	6,582	8,000	8,541	8,000	8,000
2101	FICA Taxes	19,099	27,633	19,870	28,696	28,696
2201	General Pension Fund Contrib	35,208	38,048	24,521	30,328	30,328
2204	401(a) Pension Contribution	11,420	17,373	12,591	19,052	19,052
2301	Life & Health Insurance	55,181	99,631	60,522	105,506	105,506
2302	Director's Life & Disability	202	205	205	222	222
2303	Disability Benefit - 401(a) Participants	75	353	250	457	457
2401	Workers' Compensation	11,556	12,606	12,606	17,303	17,303
<i>Total Personnel Services</i>		\$ 390,820	\$ 557,060	\$ 399,380	\$ 576,670	\$ 576,670
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
3105	Prof.Svc.-Other	12,500	20,000	20,000	20,000	20,000
3401	Contract Svc.-Custodial	-	-	-	10,000	-
3404	Contract Svc. - Other	49,960	87,000	20,000	87,000	87,000
3407	Ins.-Claims Deductibles	7,833	-	5,000	-	-
4001	Travel-Non local	-	2,500	1,000	2,500	2,500
4003	Training-Required-Instructional	97	1,500	2,500	1,500	1,500
4101	Telecommunication	-	2,800	-	2,800	2,800
4201	Postage	52	-	25	-	-
4301	Utility Svcs - Electric	293	415	415	415	415
4401	Rentals & Leases	624	3,500	3,500	3,500	3,500
4406	County Landfill	14,336	21,750	21,750	21,750	21,750
4601	Rep & Mtn Equipment	5,129	10,000	4,000	12,000	10,000
4605	Rep & Mtn Spec-Bud Detailed Only	34,032	47,000	40,000	65,000	40,000
4606	Rep & Mtn Vehicle Base Cost	18,564	18,564	18,564	18,564	18,564
4607	Rep & Mtn Automotive Parts	10,844	10,000	18,000	10,000	10,000
4608	Rep & Mtn Automotive Labor	7,121	10,000	10,000	10,000	10,000
4620	Rep & Mtn Contracts	-	300	150	300	300
4621	Rep & Mtn Seed & Sod	4,947	12,000	4,000	12,000	12,000
4626	Repair & Mtn-Irrigation	1,409	-	-	200	-
4803	Community Involvement	-	-	100	-	-
5101	Office Supplies	411	925	200	925	925
5102	Tools,Equip under \$1,000	4,135	3,500	2,500	5,000	5,000
5200	Non-Capital Equip \$1,000-\$4,999	3,837	-	3,000	-	-
5203	Motor Fuels & Lubricants	12,978	18,750	22,000	18,750	18,750
5208	Uniform, Protect Clothing	4,463	4,250	4,500	4,250	4,250
5209	Housekeeping Supplies	1,376	475	1,200	475	475
5215	Chemicals	-	5,000	2,000	5,000	5,000
5401	Memberships & Subscriptions	-	800	200	800	800
5404	Employee Dev-Material & Training	-	3,400	1,500	3,400	3,400
5405	Empl Dev-Books,Accreditation,Assessmt	-	1,500	150	1,500	500
5406	Employee Dev-Food & Supplies	-	100	100	100	100
5407	Employee Dev-Recog & Apprec	-	-	50	-	-
5995	Bank Charges	-	-	100	-	-
<i>Total Operating Services</i>		\$ 194,941	\$ 296,029	\$ 216,504	\$ 327,729	\$ 289,529

Stormwater Fund Drainage - 404-08-299

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ 236,480	\$ 11,450	\$ 246,838	\$ -
6403	Capital Depletion Reserve	-	73,176	73,176	73,296	73,296
<i>Total Capital</i>		\$ -	\$ 309,656	\$ 84,626	\$ 320,134	\$ 73,296
<i>TOTAL COST CENTER EXPENSE</i>		\$ 585,761	\$ 1,162,745	\$ 700,510	\$ 1,224,533	\$ 939,495
<i>Authorized Personnel (FTEs)</i>		8.10	8.90	8.90	8.60	8.60

Budget Narrative

The total budget for Stormwater Drainage totals \$1,224,533 for FY 2023, which represents an increase of \$61,788 (5.31%) as compared the FY 2022 budget.

Personnel Services increased \$19,610 because of an authorized COLA effective in August 2022 and an annual 3% Step Plan increase for all employees.

Operating Services increased \$31,700 with majority of the increase attributable to Repairs and Maintenance listed below.

Repair and Maintenance

Description	Amount
Bathroom Repair and Expansion	\$ 25,000
General Repairs and Maintenance	35,000
Stormwater Inspections	5,000
	<u>\$ 65,000</u>

Major Capital items in the FY 2023 budget includes Machinery and Equipment.

Machinery & Equipment

Description	Amount
Wacker Reversible Plate Compactor	\$ 13,200
Ford Transit Van - Linear Pipe Inspection Vehicle	<u>233,638</u>
	\$ 246,838

Authorized personnel FTE reduced by .30 FTE resulting from a change in the responsibilities of the Streets Superintendent whose FTE was decreased from .50 in FY 2022 to .20 in FY 2023.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Public Works Department Director	0.20	0.20	0.20	0.20
Assistant Public Works Director	0.20	0.20	0.20	0.20
Streets Superintendent	0.20	0.50	0.20	0.20
Assistant Superintendent	-	0.50	0.50	0.50
Crew Leader II	1.00	1.00	1.00	1.00
Debris Control Maintenance Operator III	1.00	1.00	1.00	1.00
Stormwater Inspector	1.00	1.00	1.00	1.00
Public Works Apprentice	1.00	1.00	3.00	3.00
Drainage Maintenance III	1.00	1.00	1.00	1.00
Drainage Maintenance II	2.00	2.00	-	-
Sr. Staff Assistant	0.50	0.50	0.50	0.50
Authorized Personnel (FTEs)	8.10	8.90	8.60	8.60

STORMWATER QUALITY – COST CENTER 300

Stormwater Fund

Stormwater Quality - 404-08-300

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 205,586	\$ 248,625	\$ 205,509	\$ 273,209	\$ 273,209
2101	FICA Taxes	14,738	19,020	14,799	20,901	20,901
2201	General Pension Fund Contrib	47,433	41,495	36,437	40,315	40,315
2204	401(a) Pension Contribution	4,925	7,233	4,805	8,250	8,250
2301	Life & Health Insurance	46,600	63,524	46,663	74,564	74,564
2303	Disability Benefit - 401(a) Participants	42	118	106	198	198
2401	Workers' Compensation	593	718	718	962	962
2900	Education Benefit	-	3,400	-	3,400	3,400
Total Personnel Services		\$ 319,917	\$ 384,133	\$ 309,037	\$ 421,799	\$ 421,799
<i>Operating Services</i>						
3101	Prof. Svc.-Engineering	\$ 20,505	\$ -	\$ 3,000	\$ -	\$ -
3105	Prof.Svc.-Other	125,320	408,800	250,000	348,800	198,800
3404	Contract Svc. - Other	25,440	85,300	45,000	95,300	95,300
4001	Travel-Non local	3,292	7,000	1,000	7,000	7,000
4003	Training-Required-Instructional	701	2,450	1,000	250	250
4004	Travel-Local Mileage & Comm. Exp	-	50	-	50	50
4201	Postage	302	500	50	500	500
4301	Utility Svcs - Electric	3,097	3,000	3,000	3,000	3,000
4302	Utility Svcs - Water	1,128	1,200	1,200	1,200	1,200
4303	Utility Svcs - Sewer	51	-	150	150	150
4305	Utility Svcs - Refuse	143	-	300	300	300
4401	Rentals & Leases	272	500	500	500	500
4406	County Landfill	600	3,000	-	3,000	3,000
4601	Rep & Mtn Equipment	8,112	3,000	1,500	3,000	3,000
4602	Rep & Mtn Building & Grounds	2,446	500	500	500	500
4605	Rep & Mtn Spec-Bud Detailed Only	-	-	240	-	-
4606	Rep & Mtn Vehicle Base Cost	2,688	2,688	2,688	2,688	2,688
4607	Rep & Mtn Automotive Parts	104	1,000	500	1,000	1,000
4608	Rep & Mtn Automotive Labor	130	500	500	500	500
4620	Rep & Mtn Contracts	-	67,200	67,200	30,000	30,000
4622	Rep & Mtn Landscape Material	461	10,000	2,500	10,000	10,000
4702	Printing & Binding	40	1,000	1,000	1,000	1,000
4802	Promotional/Marketing	84	4,000	2,000	4,000	4,000
4803	Community Involvement	58	-	250	-	-
4804	Sponsorships	1,500	7,500	5,000	7,500	7,500
5101	Office Supplies	56	600	900	600	600
5102	Tools,Equip under \$1,000	2,157	4,000	3,500	4,000	4,000
5200	Non-Capital Equip \$1,000-\$4,999	2,943	16,000	5,000	16,000	16,000
5203	Motor Fuels & Lubricants	1,124	1,875	1,875	1,875	1,875
5204	Copier Use & Supplies	104	100	500	100	100
5205	Motor Fuel, Non Motor Pool	128	150	250	150	150
5208	Uniform, Protect Clothing	1,065	700	400	700	700
5209	Housekeeping Supplies	-	300	100	300	300
5210	Program Related Expense	25,191	240,000	-	240,000	200,000
5215	Chemicals	-	15,000	15,000	15,000	15,000

Stormwater Fund

Stormwater Quality - 404-08-300

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
5220	Materials-Visual/Photo/Signage	-	5,500	2,500	5,500	5,500
5401	Memberships & Subscriptions	6,569	1,500	750	9,500	9,500
5402	IT Subscriptions, Licenses, Maintenance Renewals	-	-	7,000	-	-
5404	Employee Dev-Material & Training	2,509	10,800	1,500	2,900	2,900
5405	Empl Dev-Books, Accreditation, Assessmt	-	2,000	-	1,000	1,000
5406	Employee Dev-Food & Supplies	13	50	50	50	50
5407	Employee Dev-Recog & Apprec	60	100	100	100	100
Total Operating Services		\$ 238,395	\$ 907,863	\$ 428,503	\$ 818,013	\$ 628,013
<i>Capital</i>						
6101	Land	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
6301	Other Capital Improvements	-	1,180,000	-	900,000	-
6402	Machinery & Equipment	-	13,000	13,000	60,000	-
6403	Capital Depletion Reserve	\$ -	\$ 3,921	\$ 3,921	\$ 3,821	\$ 3,821
Total Capital		\$ -	\$ 1,296,921	\$ 116,921	\$ 963,821	\$ 3,821
TOTAL COST CENTER EXPENSE		\$ 558,312	\$ 2,588,917	\$ 854,461	\$ 2,203,633	\$ 1,053,633
Authorized Personnel (FTEs)		4.30	5.30	5.30	5.30	5.30

Budget Narrative

The total budget for Stormwater Quality decreased \$385,284 from FY 2022 to FY 2023 with the largest portion of the decrease coming from a reduction in Capital expenses, which decreased \$333,100.

Personnel Services increased \$37,666 because of an authorized COLA effective in August 2022 and an annual 3% Step Plan increase for all employees.

The repair and maintenance contract for the Alum System reduced \$37,200 to make up a portion of the \$89,850 reduction in Operating Services while Professional Services made up the rest of the reduction due to the completion of several contracts.

Machinery and Equipment along with Capital Improvements for Stormwater Quality are listed below.

Machinery & Equipment

Description	Amount
(3) Avalanche Auto Samplers	\$ 60,000

Capital Improvements

Description	Amount
New Pond at Lake Howard Nature Park	\$ 900,000

There have been no change in Authorized Personnel FTE for Stormwater Quality from FY 2022 to FY 2023.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Natural Resources Manager	1.00	1.00	1.00	1.00
Ecosystem and Asset Analyst	0.80	0.80	0.80	0.80
Natural Resources Specialist	1.00	2.00	2.00	2.00
Environmental Scientist I	1.00	1.00	1.00	1.00
Natural Resources Intern (Scientific Aide)	0.50	0.50	0.50	0.50
Authorized Personnel (FTEs)	4.30	5.30	5.30	5.30

NON-DEPARTMENTAL

Stormwater Fund Non-Departmental - 404-80-969

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
2301	Life & Health Insurance	\$ (44,010)	\$ -	\$ -	\$ -	\$ -
<i>Total Personnel Services</i>		\$ (44,010)	\$ -	\$ -	\$ -	\$ -
<i>Operating Services</i>						
4606	Rep & Mtn Vehicle Base Cost	\$ 672	\$ 672	\$ 672	\$ 1,724	\$ 1,724
4607	Rep & Mtn Automotive Parts	23	202	202	-	-
4608	Rep & Mtn Automotive Labor	30	398	398	-	-
5203	Motor Fuels & Lubricants	12	1,217	1,217	208	208
<i>Total Operating Services</i>		\$ 738	\$ 2,489	\$ 2,489	\$ 1,932	\$ 1,932
<i>Capital</i>						
6403	Capital Depletion Reserve	\$ -	\$ -	\$ -	\$ 3,358	\$ 3,358
<i>Total Capital</i>		\$ -	\$ -	\$ -	\$ 3,358	\$ 3,358
<i>Miscellaneous</i>						
4970	Loss on Assets	\$ 47	\$ -	\$ -	\$ -	\$ -
9400	Depreciation	319,174	-	-	-	-
9700	Audit Fees	1,388	1,649	1,649	1,413	1,413
<i>Total Miscellaneous</i>		\$ 320,609	\$ 1,649	\$ 1,649	\$ 1,413	\$ 1,413
<i>Transfers</i>						
9109	Transfer to Self Insurance	\$ 13,500	\$ 13,500	\$ 13,500	\$ -	\$ -
9196	Transfer to 2015 Construction Fund	-	189,109	189,109	-	-
<i>Total Transfers</i>		\$ 13,500	\$ 202,609	\$ 202,609	\$ -	\$ -
<i>Admin Allocation Expenses</i>						
9503	Admin-General Govt.	\$ 60,083	\$ 74,244	\$ 74,244	\$ 67,197	\$ 67,197
<i>Total Admin Allocation Expenses</i>		\$ 60,083	\$ 74,244	\$ 74,244	\$ 67,197	\$ 67,197
<i>Insurance</i>						
4501	Ins.-Property	\$ 13,684	\$ 9,582	\$ 9,582	\$ 25,627	\$ 25,627
4502	Ins.-Liability & Umbrella	8,080	7,684	7,684	6,902	6,902
4506	Ins.-Other	699	797	797	753	753
4508	Ins.-Underground Storage Tank	482	529	529	532	532
4510	Ins.-Public Official's Liability	794	906	906	1,013	1,013
4590	Insurance - OPEB Expense Allocation	99,294	-	-	-	-
<i>Total Insurance</i>		\$ 123,033	\$ 19,498	\$ 19,498	\$ 34,827	\$ 34,827
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ -	\$ 8,531	\$ 8,531	\$ 1,949	\$ 1,949
9104	Engineering Services	23,991	23,430	23,430	28,533	28,533
9105	Human Resources	20,951	18,723	18,723	16,894	16,894
9107	Technology Services	41,126	46,959	46,959	55,726	55,726
9108	City Hall	7,263	-	-	-	-
9186	Nora Mayo Building	-	24,730	24,730	14,403	14,403
<i>Total Internal Svc Charges</i>		\$ 93,331	\$ 122,373	\$ 122,373	\$ 117,505	\$ 117,505
<i>Pension Expenditures</i>						
3600	Pension Expense - GASB 68 Allocation	\$ 40,345	\$ -	\$ -	\$ -	\$ -
<i>Total Pension Expenditures</i>		\$ 40,345	\$ -	\$ -	\$ -	\$ -
TOTAL NON-DEPARTMENTAL EXPENSE		\$ 607,628	\$ 422,862	\$ 422,862	\$ 226,232	\$ 226,232
EXPENSES Total		\$ 1,751,701	\$ 4,174,524	\$ 1,977,833	\$ 3,654,398	\$ 2,219,360
REVENUE OVER (UNDER) EXPENSES		\$ 1,559,814	\$ (1,124,254)	\$ 58,067	\$ (950,498)	\$ (29,860)

**CITY OF WINTER HAVEN
WILLOWBROOK FUND SUMMARY**

	2021 Actual		2022		Estimated @		2023	2024
	Amount		Amended Budget		9/30/22		Requested Budget	Recommended Budget
REVENUES								
Transfer from General Fund	\$	436,705	\$	244,447	\$	244,447	\$ -	\$ -
Golf Management		759,425		861,225		979,653	1,010,242	1,036,000
Miscellaneous Revenues		25,025		30,000		2,676,642	28,966	31,000
Interest Earnings		1,710		1,000		250	500	500
Sale of Assets		4,015		-		-	165,000	-
Debt Proceeds		-		-		-	370,025	-
Total	\$	1,226,880	\$	1,136,672	\$	3,900,992	\$ 1,574,733	\$ 1,067,500
EXPENDITURES								
Operating Expenditures	\$	876,775	\$	1,111,061	\$	937,250	\$ 969,888	\$ 969,888
Capital Expenditures		27,872		52,136		52,136	3,236,250	76,225
Non-Departmental		104,018		97,150		97,150	124,142	145,138
Total	\$	1,008,665	\$	1,260,347	\$	1,086,536	\$ 4,330,280	\$ 1,191,251
Excess of Revenues								
Over <Under> Expenditures:	\$	218,215	\$	(123,675)	\$	2,814,456	\$ (2,755,547)	\$ (123,751)
Beginning Unrestricted Cash:								
		(65,754)		152,461		152,461	2,966,917	211,370
Ending Unrestricted Cash:								
	\$	152,461	\$	28,786	\$	2,966,917	\$ 211,370	\$ 87,619

WILLOWBROOK FUND

Willowbrook Golf Course is Winter Haven's premier municipal golf facility. Opened for play in 1968, it offers 18 championship holes from four sets of tee markers, and plays from 5,345 yards to 6,450 yards. A combination of century old oaks and pines, strategically placed ponds, white sand bunkers, and dogleg holes provide a challenge for all levels of golfers.

The practice facilities include a full size golf range, putting green, practice bunker and short game chipping area. The one level clubhouse has a well-stocked pro shop with a varied selection of balls, gloves, clothing, shoes, equipment, and accessories. The Grillroom is open daily with a menu of hot and cold sandwiches, snacks and beverages. Other amenities at Willowbrook include the USGA Handicap System, leagues for men and women, annual single and family memberships, tournaments such as the Father-Son Championship and City Employee Tournament. Willowbrook is also available to businesses and organizations for private outings and events.

Mission:

To enhance the physical, social and economic health of the community and become the premier municipal golf facility in Central Florida by providing exceptional service, quality playing conditions and an affordable golf experience.

Services and Functional Responsibilities

- Serve as a premier location for large-scale community events
- Maintain facility as hub for community and internal services for the City of Winter Haven

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Rounds of Golf Played	34,079	29,294	33,639	34,559	35,000
Paid Green Fee Rounds Played - Public	30,887	26,295	29,420	31,018	31,600

Goals and Objectives

- To develop innovative golf programs that provide opportunities for all community members to participate in the game of golf.
- Expand marketing and promotional efforts by offering new events and programs to attract new golfers and increase play of existing players.
- Continue to improve the condition of the course and focus on providing the best customer service.
- Utilize funds provided through the Duke Energy easement agreement to improve the course and elevate Willowbrook to be one of the premier public facilities in Central Florida.

Willowbrook Fund - 405-07-712

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Cultural / Recreation</i>						
347230-100	WB-Greens Fees	\$ 331,673	\$ 321,781	\$ 462,260	\$ 493,470	\$ 500,000
347230-125	WB-Summer Memberships	24,361	28,447	37,736	38,792	40,000
347230-150	WB-Annual Green Fees Card	43,592	59,654	58,605	55,433	60,000
347230-300	WB-Pro Shop Sales	55,039	46,445	78,154	73,754	75,000
347230-400	COL / WB-Concessions	94,405	123,810	116,391	110,945	115,000
347230-600	WB-Cart Rentals	188,701	251,344	202,470	213,657	220,000
347230-700	WB-Rental of Range Balls	21,654	29,744	24,037	24,191	26,000
Total Cultural / Recreation		\$ 759,425	\$ 861,225	\$ 979,653	\$ 1,010,242	\$ 1,036,000
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 1,710	\$ 1,000	\$ 250	\$ 500	\$ 500
Total Interest Earnings		\$ 1,710	\$ 1,000	\$ 250	\$ 500	\$ 500
<i>Misc - Sales</i>						
364414-000	Sale of Assets-Capital	\$ 4,015	\$ -	\$ -	\$ 165,000	\$ -
Total Misc - Sales		\$ 4,015	\$ -	\$ -	\$ 165,000	\$ -
<i>Misc - Other Revenues</i>						
369000-000	Miscellaneous Revenue	\$ 25,025	\$ 30,000	\$ 2,676,642	\$ 28,966	\$ 31,000
Total Misc - Other Revenues		\$ 25,025	\$ 30,000	\$ 2,676,642	\$ 28,966	\$ 31,000
<i>Debt Proceeds</i>						
384000-000	Debt Proceeds	\$ -	\$ -	\$ -	\$ 370,025	\$ -
Total Debt Proceeds		\$ -	\$ -	\$ -	\$ 370,025	\$ -
<i>Interfund Transfers</i>						
381000-001	Transfer from General Fund	\$ 436,705	\$ 244,447	\$ 244,447	\$ -	\$ -
Total Interfund Transfers		\$ 436,705	\$ 244,447	\$ 244,447	\$ -	\$ -
REVENUES Total		\$ 1,226,880	\$ 1,136,672	\$ 3,900,992	\$ 1,574,733	\$ 1,067,500
EXPENSES						
<i>Operating Services</i>						
3404	Contract Svc. - Other	\$ 4,350	\$ 4,350	\$ 4,350	\$ 4,350	\$ 4,350
4301	Utility Svcs - Electric	30,529	34,440	33,000	34,440	34,440
4302	Utility Svcs - Water	7,145	8,500	4,500	8,500	8,500
4303	Utility Svcs - Sewer	9,983	14,000	4,000	14,000	14,000
4305	Utility Svcs - Refuse	3,955	3,728	3,850	3,728	3,728
4401	Rentals & Leases	-	-	450	-	-
4601	Rep & Mtn Equipment	-	11,825	2,500	-	-
4602	Rep & Mtn Building & Grounds	13,914	62,025	20,000	10,000	10,000
4607	Rep & Mtn Automotive Parts	1,502	500	100	500	500
4608	Rep & Mtn Automotive Labor	1,632	2,000	2,000	2,000	2,000
4620	Rep & Mtn Contracts	3,799	4,211	2,000	4,211	4,211
4900	Other Charges & Obligations	790,001	901,171	850,000	869,000	869,000
4960	License	400	500	500	500	500
5102	Tools, Equip under \$1,000	-	45,152	-	-	-
5200	Non-Capital Equip \$1,000-\$4,999	-	4,000	-	4,000	4,000
5203	Motor Fuels & Lubricants	9,566	14,659	10,000	14,659	14,659
Total Operating Services		\$ 876,775	\$ 1,111,061	\$ 937,250	\$ 969,888	\$ 969,888
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 25,000	\$ 25,000	\$ 2,650,000	\$ 25,000
6402	Machinery & Equipment	-	-	-	535,025	-
6403	Capital Depletion Reserve	27,872	27,136	27,136	51,225	51,225
Total Capital		\$ 27,872	\$ 52,136	\$ 52,136	\$ 3,236,250	\$ 76,225
TOTAL COST CENTER EXPENSE		\$ 904,647	\$ 1,163,197	\$ 989,386	\$ 4,206,138	\$ 1,046,113

NON-DEPARTMENTAL*Miscellaneous*

3408	Commission/Expense - Sale of Assets	\$	336	\$	-	\$	-	\$	-	\$	-
9400	Depreciation		45,009		-		-		-		-
9700	Audit Fees		910		944		944		859		859
Total Miscellaneous		\$	46,255	\$	944	\$	944	\$	859	\$	859

Admin Allocation Expenses

9503	Admin-General Govt.	\$	39,429	\$	42,516	\$	42,516	\$	40,840	\$	40,840
Total Admin Allocation Expenses		\$	39,429	\$	42,516	\$	42,516	\$	40,840	\$	40,840

Debt Service

7102	Principal on Debt	\$	-	\$	38,161	\$	38,161	\$	53,428	\$	69,592
7202	Interest on Debt		3,113		1,618		1,618		7,352		12,184
Total Debt Service		\$	3,113	\$	39,779	\$	39,779	\$	60,780	\$	81,776

Insurance

4501	Ins.-Property	\$	6,783	\$	5,174	\$	5,174	\$	5,542	\$	5,542
4502	Ins.-Liability & Umbrella		4,467		4,425		4,425		3,821		3,821
4506	Ins.-Other		525		1,210		1,210		1,210		1,210
Total Insurance		\$	11,774	\$	10,809	\$	10,809	\$	10,573	\$	10,573

Internal Svc Charges

9102	Facility Maintenance	\$	3,447	\$	3,102	\$	3,102	\$	11,090	\$	11,090
Total Internal Svc Charges		\$	3,447	\$	3,102	\$	3,102	\$	11,090	\$	11,090

TOTAL NON-DEPARTMENTAL EXPENSE		\$	104,018	\$	97,150	\$	97,150	\$	124,142	\$	145,138
EXPENSES Total		\$	1,008,665	\$	1,260,347	\$	1,086,536	\$	4,330,280	\$	1,191,251
REVENUE OVER (UNDER) EXPENSES		\$	218,215	\$	(123,675)	\$	2,814,456	\$	(2,755,547)	\$	(123,751)
Authorized Personnel (FTEs)			-		-		-		-		-

Budget Narrative

The Willowbrook Fund expenses have increased \$3,069,933 over budgeted FY 2022 expenses because of capital improvements that will be made with the funds received in FY 2022 for the Duke Energy easement and the purchase of new golf carts.

Willowbrook will complete multiple major renovation projects to the course and facilities with the funds from Duke Energy to include complete greens renovation and irrigation replacement, course drainage, cart path replacement, bridge repair, and clubhouse upgrades.

Willowbrook will also replace its fleet of golf carts, which is typically done every five years. The 75 golf carts will be financed with a sixty-month internal loan from the City

**CITY OF WINTER HAVEN
DARK FIBER ENTERPRISE FUND SUMMARY**

	2021 Actual	2022	Estimated @	2023	2024
	Amount	Amended Budget	9/30/22	Requested Budget	Recommended Budget
REVENUES					
Grant Revenue	\$ -	\$ -	\$ -	\$ 500,000	\$ -
Dark Fiber Lease	129,900	128,200	128,200	128,200	128,200
Interest Earnings	2,068	2,000	2,000	2,000	2,000
Transfer from General Fund	155,400	155,400	155,400	155,400	200,000
Transfer from Library Fund	8,400	8,400	8,400	8,400	10,000
Transfer from Airport Fund	8,400	8,400	8,400	8,400	10,000
Transfer from Downtown CRA Fund	12,600	12,600	12,600	12,600	20,000
Transfer from FV CRA Fund	4,200	4,200	4,200	4,200	6,000
Transfer from Building Safety	8,400	8,400	8,400	8,400	10,000
Transfer From Solid Waste	8,400	8,400	8,400	8,400	10,000
Transfer from Utility Fnd	33,600	33,600	33,600	33,600	60,000
Transfer From Internal Service Fund	16,800	16,800	16,800	16,800	20,000
Transfer from Motor Pool Fund	12,600	12,600	12,600	12,600	20,000
Total	\$ 400,768	\$ 399,000	\$ 399,000	\$ 899,000	\$ 496,200
EXPENDITURES					
Personal Services	\$ -	\$ 74,453	\$ 2,342	\$ 113,639	\$ 113,639
Operating Expenditures	-	10,500	1,000	10,500	10,500
Capital Expenditures	-	500,000	200,000	1,018,781	-
Transfer to 2015 Construction Fund	-	93,125	93,125	-	-
Debt Service	65,314	515,692	515,692	515,694	515,694
Non-Departmental	138,733	12,554	12,554	14,445	14,445
Total	\$ 204,047	\$ 1,206,324	\$ 824,713	\$ 1,673,059	\$ 654,278
Excess of Revenues					
Over <Under> Expenditures:	\$ 196,721	\$ (807,324)	\$ (425,713)	\$ (774,059)	\$ (158,078)
Beginning Unrestricted Cash:					
	1,163,242	1,359,963	1,359,963	934,250	160,191
Ending Unrestricted Cash:	\$ 1,359,963	\$ 552,639	\$ 934,250	\$ 160,191	\$ 2,113

DARK FIBER FUND

Mission Statement

By leveraging opportunities through dig once and fiber asset swaps, the Dark Fiber Enterprise strives to offer cost-effective, high-bandwidth, scalable, and secure dark fiber connectivity solutions to public organizations and private carriers.

Services and Functional Responsibilities

The Dark Fiber Enterprise is an enterprise fund, responsible for the direction, control and efficient, effective operation of the City's fiber optic infrastructure.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Dark Fiber Miles	27	27	38	83	85
Dark Fiber Leases	15	15	15	17	19
Financial Stewardship					
Dark Fiber Lease Revenue	\$ 138,014	\$ 129,900	\$ 128,200	\$ 128,200	\$ 128,200
Inter-Governmental Revenue	\$ 251,600	\$ 268,800	\$ 268,800	\$ 268,800	\$ 366,000

Goals and Objectives

Execute the Master Agreement with City of Winter Haven and Summit Broadband, Inc.: This agreement will transfer to Summit Broadband approximately 38 miles of existing City-owned installation of fiber optic conduit along key routes of US Highway 27 and Lucerne Park Road, and other fiber conduit segments. The City will receive from Summit Broadband fiber conduit of approximately 45 miles to be constructed by Summit Broadband.

City Value Alignment: Financial Stewardship, Visionary

Dark Fiber Activation of the Industrial Development Zone: The City was awarded a Community Project Funding grant of \$500,000 from Florida Department of Transportation, which with a \$500,000 City match, will expand dark fiber to the Intermodal Logistics Development Zone. The fiber will be used to maximize and expedite targeted job growth, specifically advanced manufacturing and distribution.

City Value Alignment: Financial Stewardship, Visionary

Dark Fiber Fund - 406-80-971

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>State Grant Revenue</i>						
334410-000	Grant - State DOT	\$ -	\$ -	\$ -	\$ 500,000	\$ -
Total State Grant Revenue		\$ -	\$ -	\$ -	\$ 500,000	\$ -
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 2,068	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Total Interest Earnings		\$ 2,068	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
<i>Misc - Rent and Royalty</i>						
362000-100	Dark Fiber Lease	\$ 129,900	\$ 128,200	\$ 128,200	\$ 128,200	\$ 128,200
Total Misc - Rent and Royalty		\$ 129,900	\$ 128,200	\$ 128,200	\$ 128,200	\$ 128,200
<i>Interfund Transfers</i>						
381000-001	Transfer from General Fund	\$ 155,400	\$ 155,400	\$ 155,400	\$ 155,400	\$ 200,000
381000-101	Transfer from Library Fund	8,400	8,400	8,400	8,400	10,000
381000-106	Transfer from Airport Fund	8,400	8,400	8,400	8,400	10,000
381000-108	Transfer from Downtown CRA	12,600	12,600	12,600	12,600	20,000
381000-109	Transfer from Florence Villa CRA	4,200	4,200	4,200	4,200	6,000
381000-113	Transfer from Building Safety	8,400	8,400	8,400	8,400	10,000
381000-401	Transfer from Solid Waste	8,400	8,400	8,400	8,400	10,000
381000-402	Transfer from Utility Fund	33,600	33,600	33,600	33,600	60,000
381000-501	Transfer from Internal Service Fund	16,800	16,800	16,800	16,800	20,000
381000-502	Transfer from Motor Pool Fund	12,600	12,600	12,600	12,600	20,000
Total Interfund Transfers		\$ 268,800	\$ 268,800	\$ 268,800	\$ 268,800	\$ 366,000
REVENUES Total		\$ 400,768	\$ 399,000	\$ 399,000	\$ 899,000	\$ 496,200
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ -	\$ 49,254	\$ -	\$ 71,730	\$ 71,730
1401	Overtime	-	-	1,500	-	-
2101	FICA Taxes	-	3,768	100	5,488	5,488
2201	General Pension Fund Contrib	-	-	300	-	-
2204	401(a) Pension Contribution	-	3,694	-	5,380	5,380
2301	Life & Health Insurance	(4,441)	17,609	400	30,846	30,846
2303	Disability Benefit - 401(a) Participants	-	86	-	129	129
2401	Workers' Compensation	41	42	42	66	66
Total Personnel Services		\$ (4,400)	\$ 74,453	\$ 2,342	\$ 113,639	\$ 113,639
<i>Operating Services</i>						
4001	Travel-Non local	\$ -	\$ 9,500	\$ -	\$ 9,500	\$ 9,500
5102	Tools,Equip under \$1,000	-	1,000	1,000	1,000	1,000
Total Operating Services		\$ -	\$ 10,500	\$ 1,000	\$ 10,500	\$ 10,500
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 500,000	\$ 200,000	\$ 1,000,000	\$ -
6402	Machinery & Equipment	-	-	-	18,781	-
Total Capital		\$ -	\$ 500,000	\$ 200,000	\$ 1,018,781	\$ -
<i>Miscellaneous</i>						
9400	Depreciation	\$ 133,761	\$ -	\$ -	\$ -	\$ -
Total Miscellaneous		\$ 133,761	\$ -	\$ -	\$ -	\$ -
<i>Transfers</i>						
9196	Transfer to 2015 Construction Fund	\$ -	\$ 93,125	\$ 93,125	\$ -	\$ -
Total Transfers		\$ -	\$ 93,125	\$ 93,125	\$ -	\$ -
<i>Debt Service</i>						
7102	Principal on Debt	\$ -	\$ 461,768	\$ 461,768	\$ 473,446	\$ 485,419
7202	Interest on Debt	65,314	53,924	53,924	42,248	30,275
Total Debt Service		\$ 65,314	\$ 515,692	\$ 515,692	\$ 515,694	\$ 515,694

Dark Fiber Fund - 406-80-971

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Insurance</i>						
4501	Ins.-Property	\$ 11,856	\$ 8,687	\$ 8,687	\$ 9,084	\$ 9,084
4502	Ins.-Liability & Umbrella	-	-	-	328	328
4506	Ins.-Other	-	-	-	84	84
4510	Ins.-Public Official's Liability	-	-	-	113	113
Total Insurance		\$ 11,856	\$ 8,687	\$ 8,687	\$ 9,609	\$ 9,609
<i>Internal Svc Charges</i>						
9185	City Hall Annex	\$ -	\$ 3,867	\$ 3,867	\$ 4,836	\$ 4,836
Total Internal Svc Charges		\$ -	\$ 3,867	\$ 3,867	\$ 4,836	\$ 4,836
<i>Pension Expenditures</i>						
3600	Pension Expense - GASB 68 Allocation	\$ (2,484)	\$ -	\$ -	\$ -	\$ -
Total Pension Expenditures		\$ (2,484)	\$ -	\$ -	\$ -	\$ -
EXPENSES Total		\$ 204,047	\$ 1,206,324	\$ 824,713	\$ 1,673,059	\$ 654,278
REVENUE OVER (UNDER) EXPENSES		\$ 196,721	\$ (807,324)	\$ (425,713)	\$ (774,059)	\$ (158,078)
Authorized Personnel (FTEs)		1.00	1.00	1.00	1.50	1.50

Budget Narrative

Inter-Governmental Revenue is revenue from City Funds for dark fiber at City locations and is projected to increase beginning in FY 2024 as more City facilities are connected with fiber.

Personnel Services increased \$39,186 because of an authorized COLA effective in August 2022 and the annual 3% Step Plan increase for all employees.

Capital Costs increased because of the expansion of dark fiber to the Intermodal Logistics Development Zone.

Budgeted Machinery and Equipment along with Capital Improvements is listed below.

Machinery & Equipment

Description	Amount
50% Ford Transit Van for ATMS/Fiber Systems Tech	\$ 18,781

Capital Improvements

Description	Amount
Construction of Fiber Conduit Laterals and Gap Fill	\$ 600,000
Fiber Optic Cable and Installation	400,000
	\$ 1,000,000

Total FTEs for Dark Fiber increased by .50 FTE as a new position for an ATMS/Fiber Systems Technician was added. This position will be supported 50% from Dark Fiber and 50% from Streets Division of Public Works in the General Fund.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Fiber and Telecommunications Enterprise Mgr.	1.00	1.00	1.00	1.00
ATMS/Fiber Systems Technician	-	-	0.50	0.50
Authorized Personnel (FTEs)	1.00	1.00	1.50	1.50

**CITY OF WINTER HAVEN
INTERNAL SERVICE FUND SUMMARY**

			2022				2023		2024	
	2021 Actual		Amended		Estimated @		Requested		Recommended	
	Amount		Budget		9/30/22		Budget		Budget	
REVENUES										
Charges to Departments	\$	5,342,520	\$	6,090,412	\$	6,077,062	\$	7,706,150	\$	7,706,150
Miscellaneous Revenues		51,090		-		25,497		-		-
Interest Earnings		3,727		2,500		2,000		2,500		2,500
Engineering Inspection Fees		94,358		60,000		120,000		60,000		60,000
ICMA 401a Forfeiture Account		91,841		40,000		130,000		20,000		20,000
Transfer from Utility Fund		20,800		20,800		-		-		-
Total	\$	5,604,336	\$	6,213,712	\$	6,354,559	\$	7,788,650	\$	7,788,650
EXPENDITURES										
Human Resources	\$	735,173	\$	1,052,798	\$	972,978	\$	1,289,386	\$	1,142,486
City Hall Annex		44,074		128,640		104,790		65,350		65,350
Facility Maintenance		349,586		551,751		582,290		579,931		381,915
Nora Mayo Building		-		246,500		166,650		189,400		189,400
Technology Services		3,095,977		3,748,540		3,404,858		4,327,036		4,301,886
Engineering		692,399		857,943		657,299		1,078,153		1,029,847
City Hall & Grounds		38,318		42,100		37,600		37,800		37,800
Non-Departmental		1,666,883		47,467		47,467		925,714		78,914
Total	\$	6,622,410	\$	6,675,739	\$	5,973,932	\$	8,492,770	\$	7,227,598
Excess of Revenues										
Over <Under> Expenditures:	\$	(1,018,074)	\$	(462,027)	\$	380,627	\$	(704,120)	\$	561,052
Beginning Unrestricted Cash:										
		1,801,137		783,063		783,063		1,163,690		459,570
Ending Unrestricted Cash:										
	\$	783,063	\$	321,036	\$	1,163,690	\$	459,570	\$	1,020,622

INTERNAL SERVICE FUND

REVENUE

Internal Service Fund Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Misc - Physical Environment</i>						
343343-900	Fees-Admin Acct Svc/Eng Inspect.	\$ 94,358	\$ 60,000	\$ 120,000	\$ 60,000	\$ 60,000
<i>Total Misc - Physical Environment</i>		\$ 94,358	\$ 60,000	\$ 120,000	\$ 60,000	\$ 60,000
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 3,727	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500
<i>Total Interest Earnings</i>		\$ 3,727	\$ 2,500	\$ 2,000	\$ 2,500	\$ 2,500
<i>Misc - Sales</i>						
364413-000	Sale of Assets-Surplus	\$ 590	\$ -	\$ 3,451	\$ -	\$ -
<i>Total Misc - Sales</i>		\$ 590	\$ -	\$ 3,451	\$ -	\$ -
<i>Misc - Other Revenues</i>						
368100-000	ICMA 401a City Contributions - Forfeiture Account	\$ 91,841	\$ 40,000	\$ 130,000	\$ 20,000	\$ 20,000
369000-000	Miscellaneous Revenue	25,500	-	(2,954)	-	-
369006-000	Other Revenue	25,000	-	25,000	-	-
<i>Total Misc - Other Revenues</i>		\$ 142,341	\$ 40,000	\$ 152,046	\$ 20,000	\$ 20,000
<i>Other Charges for Services</i>						
341208-001	Labor-General Fund	\$ 69,744	\$ 55,000	\$ 51,000	\$ 60,000	\$ 60,000
341208-101	Labor-Library	3,100	5,000	4,000	5,000	5,000
341208-106	Labor-Airport	9,913	10,000	8,000	10,000	10,000
341208-107	Labor-Cemeteries	450	1,000	250	1,000	1,000
341208-108	Labor-CRA Downtown	2,925	1,500	1,200	2,000	2,000
341208-109	Labor-CRA Florence Villa	-	500	-	500	500
341208-111	Labor-Federal Building	3,925	5,000	4,000	5,000	5,000
341208-113	Labor-Building Safety	1,825	3,000	600	3,000	3,000
341208-401	Labor-Solid Waste	538	500	300	500	500
341208-402	Labor-Utility Fund	9,513	10,000	5,500	10,000	10,000
341208-404	Labor-Stormwater	313	200	-	500	500
341208-405	Labor-Willowbrook	4,738	2,500	3,000	3,000	3,000
341208-501	Labor-Internal Service	8,244	12,000	15,500	15,000	15,000
341208-502	Labor-Central Garage	3,106	3,000	2,500	3,000	3,000
<i>Total Other Charges for Services</i>		\$ 118,332	\$ 109,200	\$ 95,850	\$ 118,500	\$ 118,500
<i>Interfund Transfers</i>						
381000-402	Transfer from Utility Fund	\$ 20,800	\$ 20,800	\$ -	\$ -	\$ -
<i>Total Interfund Transfers</i>		\$ 20,800	\$ 20,800	\$ -	\$ -	\$ -
<i>Technology Services Allocation</i>						
341201-001	Technology Svcs Alloc-Gen. Fund	\$ 1,970,888	\$ 2,213,321	\$ 2,213,321	\$ 2,925,064	\$ 2,925,064
341201-101	Technology Svcs Alloc-Library	452,387	519,046	519,046	615,487	615,487
341201-106	Technology Svcs Alloc-Airport	66,434	75,856	75,856	90,019	90,019
341201-107	Technology Svcs Alloc-Cemetery	15,818	28,061	28,061	31,433	31,433
341201-113	Technology Svcs Alloc-Building	50,617	57,795	57,795	68,586	68,586
341201-401	Technology Svc Alloc-Solid Waste	72,762	83,081	83,081	98,592	98,592
341201-402	Technology Svcs Alloc-Utility	471,368	565,719	565,719	666,206	666,206
341201-404	Technology Svcs Alloc-Stormwater	41,126	46,959	46,959	55,726	55,726
341201-502	Technology Svc Alloc-Central Gar	22,145	25,285	25,285	30,006	30,006
<i>Total Technology Services Allocation</i>		\$ 3,163,545	\$ 3,615,123	\$ 3,615,123	\$ 4,581,119	\$ 4,581,119

Internal Service Fund

Budgeted Revenue and Expense

Account Number	Account Description		2021 Actual Amount		2022 Amended Budget		2022 Estimated Amount		2023 Final Budget		2024 Forecast
<i>Human Resources Allocation</i>											
341204-001	H.R. Svcs Alloc-General Fund	\$	582,062	\$	638,558	\$	638,558	\$	900,522	\$	900,522
341204-101	H.R. Svcs Alloc-Library		10,020		20,694		20,694		27,912		27,912
341204-106	H.R. Svcs Alloc-Airport		22,772		23,650		23,650		27,177		27,177
341204-107	H.R. Svcs Alloc-Cemetery		8,198		11,825		11,825		12,487		12,487
341204-113	H.R. Svcs Alloc-Build Safety		10,020		5,913		5,913		12,487		12,487
341204-401	H.R. Svcs Alloc-Solid Waste		74,693		42,373		42,373		69,779		69,779
341204-402	H.R. Svcs Alloc-Utility		171,248		188,217		188,217		196,117		196,117
341204-404	H.R. Svcs Alloc-Stormwater		20,951		18,723		18,723		16,894		16,894
341204-501	H.R. Svcs Alloc-Int Svc		-		24,636		24,636		28,646		28,646
341204-502	HR Svc Alloc Cen Garage		10,931		10,840		10,840		18,363		18,363
<i>Total Human Resources Allocation</i>		\$	910,895	\$	985,429	\$	985,429	\$	1,310,384	\$	1,310,384
<i>Facilities Support Allocation</i>											
341205-001	Fac Supp Svcs Alloc-General Fund	\$	102,413	\$	29,512	\$	29,512	\$	238,400	\$	238,400
341205-101	Fac Supp Svcs Alloc-Library		13,591		10,082		10,082		46,758		46,758
341205-106	Fac Supp Svcs Alloc-Airport		77,056		74,196		74,196		71,748		71,748
341205-107	Fac Supp Svcs Alloc-Cemetery		2,339		6,722		6,722		551		551
341205-108	Fac Supp Svcs Alloc-CRA DWTN		1,477		2,068		2,068		8,916		8,916
341205-109	Fac Supp Svcs Alloc-CRA FV		492		1,034		1,034		4,451		4,451
341205-111	Fac Supp Svcs Alloc-Fed Bldg		5,875		2,327		2,327		8,821		8,821
341205-113	Fac Supp Svcs Alloc-Build Safety		4,431		13,960		13,960		1,830		1,830
341205-401	Fac Supp Svcs Alloc-Solid Waste		3,200		5,688		5,688		5,169		5,169
341205-402	Fac Supp Svcs Alloc-Utility		35,451		20,165		20,165		35,197		35,197
341205-404	Fac Supp Svcs Alloc-Stormwater		-		8,531		8,531		1,949		1,949
341205-405	Fac Supp Svcs Alloc-Willowbrook		3,447		3,102		3,102		11,090		11,090
341205-501	Fac Supp Svcs Alloc-Int Svc		-		-		-		14,337		14,337
341205-502	Fac Supp Svcs Alloc-Central Gar		4,185		4,136		4,136		3,022		3,022
<i>Total Facilities Support Allocation</i>		\$	253,957	\$	181,523	\$	181,523	\$	452,239	\$	452,239
<i>Engineering Allocation</i>											
341209-001	Engineering Alloc-General Fund	\$	349,840	\$	421,745	\$	421,745	\$	494,572	\$	494,572
341209-106	Engineering Alloc-Airport		31,988		15,620		15,620		19,022		19,022
341209-108	Engineering Alloc-CRA DWTN		5,598		5,467		5,467		6,344		6,344
341209-109	Engineering Alloc-CRA FV		2,399		2,343		2,343		3,167		3,167
341209-113	Engineering Alloc-Build Safety		97,994		31,240		31,240		38,044		38,044
341209-402	Engineering Alloc-Utility		287,893		281,164		281,164		361,418		361,418
341209-404	Engineering Alloc-Stormwater		23,991		23,430		23,430		28,533		28,533
<i>Total Engineering Allocation</i>		\$	799,703	\$	781,009	\$	781,009	\$	951,100	\$	951,100
<i>City Hall & Grounds</i>											
341210-001	City Hall Alloc-General Fund	\$	28,828	\$	39,842	\$	39,842	\$	32,420	\$	32,420
341210-108	City Hall Alloc-CRA DWTN		973		1,510		1,510		2,938		2,938
341210-109	City Hall Alloc-CRA FV		374		587		587		2,257		2,257
341210-404	City Hall Alloc-Stormwater		7,263		-		-		-		-
<i>Total City Hall & Grounds</i>		\$	37,438	\$	41,939	\$	41,939	\$	37,615	\$	37,615

Internal Service Fund

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>City Hall Annex</i>						
341214-001	City Hall Annex-General Fund	\$ 24,633	\$ 36,088	\$ 36,088	\$ 19,345	\$ 19,345
341214-402	City Hall Annex-Utility	34,016	52,844	52,844	38,690	38,690
341214-406	City Hall Annex-Dark Fiber	-	3,867	3,867	4,836	4,836
341214-501	City Hall Annex-Int Services	-	36,088	36,088	2,418	2,418
<i>Total City Hall Annex</i>		\$ 58,649	\$ 128,887	\$ 128,887	\$ 65,289	\$ 65,289
<i>Nora Mayo Building</i>						
341216-001	Nora Mayo Building Alloc-General Fund	\$ -	\$ 106,340	\$ 106,340	\$ 85,050	\$ 85,050
341216-404	Nora Mayo Building Alloc-Stormwater Fund	-	24,730	24,730	14,403	14,403
341216-501	Nora Mayo Building Alloc-Internal Service Fund	-	116,232	116,232	90,451	90,451
<i>Total Nora Mayo Building</i>		\$ -	\$ 247,302	\$ 247,302	\$ 189,904	\$ 189,904
REVENUES Total		\$ 5,604,336	\$ 6,213,712	\$ 6,354,559	\$ 7,788,650	\$ 7,788,650

Budget Narrative

As costs continue to rise for services, technology, and material as well as the increase in pay for employees and new staff, revenue has increase for FY 2023. As compared to FY 2022, budget revenue for the Internal Service Fund will increase \$1,574,938, or 25.35%.

INTERNAL SERVICE FUND

HUMAN RESOURCES

Mission Statement

To attract, develop, and retain a well-qualified and engaged diverse City workforce through the development of and by consistently administering purposeful policies, procedures, and programs that promote equal employment opportunities, personal and professional growth, and an elevated commitment to sustainable public service.

Services and Functional Responsibilities

Employee Recruitment, Retention, and Development; Employee Training Opportunities; Employee Evaluations and Compensation to include a Step Pay Plan; Labor Relations and Negotiations; Employee and Retiree Benefits; Wellness and Safety; Health and Risk Management to include Workers' Compensation and Liability; Personnel Records Management

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Inclusive, Visionary, Exceptional Service					
New Employee Orientation Conducted (bi-monthly/quarterly)	142	131	171	150	130
Annual Health Fair Attendees	0 - COVID	0 - COVID	110	150	175
Number of Employees Enrolled in PSC-LDPA	-	36	14	15	15
Number of employees enrolled in Biennial CPM Program	-	6	-	6	-

Goals and Objectives

Key Result Area (KRA) Initiatives: KRA teams were developed in 2018 with the purpose of allowing the incumbent workforce to work closer together to streamline operational processes, promote employee engagement and development, and ensure and strengthen policy and documentary compliance. In 2022, new employee orientations began to have the orientations in groups of employees on a periodic basis. The goal is to have these meetings every bi-monthly or quarterly.

City Value Alignment: Inclusive, Exceptional Service

Internal Leadership Development Program: The Organizational Development Manager will work closely with the management team to identify the needs for creating and developing an in-house curriculum that fosters professional growth, skills and habits to improve the chances for advancement to positions of greater responsibility. The curriculum will be geared toward aspiring leaders who have a desire to learn and develop the core concepts to communicate their ideas, make sound decisions that align with the City's goals and objectives.

City Value Alignment: Inclusive, Visionary

Internal Service Fund

Human Resources - 501-02-910

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 270,260	\$ 305,514	\$ 289,710	\$ 419,186	\$ 419,186
1401	Overtime	11	-	-	-	-
2101	FICA Taxes	20,333	23,372	21,713	32,068	32,068
2201	General Pension Fund Contrib	51,112	44,688	40,274	42,664	42,664
2204	401(a) Pension Contribution	6,673	11,415	10,213	19,508	19,508
2301	Life & Health Insurance	29,081	63,103	41,577	89,910	89,910
2302	Director's Life & Disability	1,328	1,350	1,328	1,461	1,461
2303	Disability Benefit - 401(a) Participants	82	266	223	468	468
2401	Workers' Compensation	256	258	258	427	427
2501	Unemployment Compensation	27	-	-	-	-
2900	Education Benefit	34,693	40,000	35,000	40,000	40,000
<i>Total Personnel Services</i>		\$ 413,856	\$ 489,966	\$ 440,296	\$ 645,692	\$ 645,692
<i>Operating Services</i>						
3102	Prof.Svc.-Medical	\$ 28,608	\$ 45,100	\$ 45,100	\$ 60,000	\$ 45,100
3103	Prof.Svc.-Legal	62,863	50,000	50,000	65,000	50,000
3105	Prof.Svc.-Other	60,380	40,000	40,000	40,000	40,000
3108	Prof Svc-Investment	20,000	20,000	20,000	20,000	20,000
3401	Contract Svc.-Custodial	67	-	100	-	-
3404	Contract Svc. - Other	34,780	80,600	80,600	82,000	80,600
3407	Ins.-Claims Deductibles	500	-	-	-	-
4001	Travel-Non local	-	500	-	500	500
4003	Training-Required-Instructional	84	-	500	1,000	-
4201	Postage	1,637	3,000	5,000	6,000	3,000
4702	Printing & Binding	-	500	500	500	500
4801	Advertising	4,185	5,000	5,000	10,000	7,000
4802	Promotional/Marketing	-	-	1,500	-	-
4803	Community Involvement	-	200	200	200	200
4810	Health & Wellness Promotion	-	1,500	750	1,500	1,500
5101	Office Supplies	2,481	4,000	3,000	5,000	5,000
5102	Tools,Equip under \$1,000	-	2,500	2,000	7,500	2,500
5200	Non-Capital Equip \$1,000-\$4,999	-	1,000	-	1,000	1,000
5204	Copier Use & Supplies	6,376	6,000	10,000	10,000	6,000
5209	Housekeeping Supplies	-	200	200	200	200
5401	Memberships & Subscriptions	2,435	3,000	3,000	3,000	2,500
5404	Employee Dev-Material & Training	34,183	100,000	50,000	93,100	80,000
5406	Employee Dev-Food & Supplies	171	1,000	1,500	2,000	1,000
5407	Employee Dev-Recog & Apprec	62,507	62,500	85,000	72,500	62,500
5408	Organization Effect - Misc.	-	15,000	7,500	65,000	15,000
5604	Employee Relations	60	5,000	5,000	30,000	5,000
<i>Total Operating Services</i>		\$ 321,317	\$ 446,600	\$ 416,450	\$ 576,000	\$ 429,100
<i>Internal Svc Charges</i>						
9186	Nora Mayo Building	\$ -	\$ 116,232	\$ 116,232	\$ 67,694	\$ 67,694
<i>Total Internal Svc Charges</i>		\$ -	\$ 116,232	\$ 116,232	\$ 67,694	\$ 67,694
TOTAL COST CENTER EXPENSE		\$ 735,173	\$ 1,052,798	\$ 972,978	\$ 1,289,386	\$ 1,142,486
Authorized Personnel (FTEs)		6.00	6.00	6.00	7.00	7.00

Budget Narrative

Total Expenses for Human Resources increased \$236,588 (22.47%) for FY 2023 over budgeted FY 2022 expenses. Personnel Services accounted for \$155,726 of this increase because of an authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees, and the addition of a Human Resource Manager. Operating Services expenses directly related to employee development and organizational effectiveness attributed to the balance of the Total Expense increase.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Human Resources Director	1.00	1.00	1.00	1.00
Organization Development Specialist	1.00	1.00	-	-
Organization Development Manager	-	-	1.00	1.00
Human Resources Assistant	3.00	3.00	3.00	3.00
Customer Service Rep I	-	1.00	1.00	1.00
Staff Assistant I	1.00	-	-	-
Human Resources Manager	-	-	1.00	1.00
Authorized Personnel (FTEs)	6.00	6.00	7.00	7.00

As mentioned above, authorized personnel FTE increased by 1.00 with the addition of the Human Resource Manager position.

INTERNAL SERVICE FUND

FACILITY MAINTENANCE

The Facilities Maintenance Division repairs and maintains all or in part, a total of 386 buildings, airport hangars, pump houses and pavilions. The City of Winter Haven possesses a large inventory of public facilities, parks and recreation areas, which constitutes a large investment on the part of the community served. The Facilities Maintenance Division performs electrical, plumbing, roofing, painting, flooring, carpentry, renovations and construction work. Facility Maintenance manages contracts for HVAC, Fire Extinguisher, Alarm Monitoring, General Contracting and Pest Control Services.

Services and Functional Responsibilities

Provides service internally to preserve and maintain all City structures, responds to emergencies in facility operation, provide oversight of maintenance contracts, manage logistics of general contractor projects (medium-scale construction).

Goals and Objectives

Onboard Asset Management Software: To build and maintain a digital tracking system of all City facilities and structures, manage and track maintenance efforts and more efficiently plan for the future.

City Value Alignment: Exceptional Service

Internal Service Fund

Facility Maintenance - 501-03-906

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 133,816	\$ 141,933	\$ 129,350	\$ 151,081	\$ 151,081
1401	Overtime	63	200	-	200	200
2101	FICA Taxes	9,655	10,874	9,288	11,573	11,573
2201	General Pension Fund Contrib	47,500	41,661	37,124	40,520	40,520
2301	Life & Health Insurance	28,583	26,277	33,024	50,151	50,151
2401	Workers' Compensation	2,248	2,722	2,722	3,384	3,384
<i>Total Personnel Services</i>		\$ 221,865	\$ 223,667	\$ 211,508	\$ 256,909	\$ 256,909
<i>Operating Services</i>						
4003	Training-Required-Instructional	\$ 97	\$ 500	\$ 500	\$ 500	\$ 500
4301	Utility Svcs - Electric	5,509	4,200	5,800	6,000	4,200
4302	Utility Svcs - Water	1,278	1,025	1,700	1,765	1,025
4303	Utility Svcs - Sewer	769	275	1,000	1,050	275
4305	Utility Svcs - Refuse	2,554	3,000	2,000	3,000	3,000
4401	Rentals & Leases	-	300	300	300	300
4601	Rep & Mtn Equipment	261	200	200	500	200
4602	Rep & Mtn Building & Grounds	3,924	3,500	2,500	4,000	3,500
4605	Rep & Mtn Spec-Bud Detailed Only	96,472	250,000	250,000	260,000	75,000
4606	Rep & Mtn Vehicle Base Cost	4,032	4,032	4,032	4,032	4,032
4607	Rep & Mtn Automotive Parts	1,387	1,000	1,000	1,500	1,000
4608	Rep & Mtn Automotive Labor	1,055	2,500	1,500	2,500	2,500
4618	Rep/Mtn Parts/MP/Facility/Fire	-	5,200	40,265	5,200	5,200
4620	Rep & Mtn Contracts	1,071	1,820	1,820	1,820	1,820
4702	Printing & Binding	281	600	600	600	600
5101	Office Supplies	200	200	200	200	200
5102	Tools, Equip under \$1,000	3,166	2,000	2,000	2,000	2,000
5203	Motor Fuels & Lubricants	4,481	5,900	5,900	6,000	5,900
5204	Copier Use & Supplies	17	50	25	25	50
5206	Software & Internal Upgrades	-	30,000	30,000	-	-
5208	Uniform, Protect Clothing	948	1,200	1,500	1,200	1,200
5209	Housekeeping Supplies	221	650	250	650	650
5404	Employee Dev-Material & Training	-	200	200	200	200
<i>Total Operating Services</i>		\$ 127,720	\$ 318,352	\$ 353,292	\$ 303,042	\$ 113,352
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ -	\$ 7,758	\$ 8,326	\$ -
6403	Capital Depletion Reserve	-	7,761	7,761	7,981	7,981
<i>Total Capital</i>		\$ -	\$ 7,761	\$ 15,519	\$ 16,307	\$ 7,981
<i>Internal Svc Charges</i>						
9105	Human Resources	\$ -	\$ 1,971	\$ 1,971	\$ 3,673	\$ 3,673
<i>Total Internal Svc Charges</i>		\$ -	\$ 1,971	\$ 1,971	\$ 3,673	\$ 3,673
TOTAL COST CENTER EXPENSE		\$ 349,586	\$ 551,751	\$ 582,290	\$ 579,931	\$ 381,915
Authorized Personnel (FTEs)		3.00	3.00	3.00	3.00	3.00

Budget Narrative

The \$28.180 increase in Facility Maintenance budget is primarily due to the authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees. Detail for Machinery and Equipment is for Capital Depletion shortage for the purchase of a Ford F250 Utility Bed Pickup.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Facility Maint. Superintendent	1.00	1.00	1.00	1.00
Maintenance Mechanic II	2.00	2.00	2.00	2.00
Authorized Personnel (FTEs)	3.00	3.00	3.00	3.00

Authorized Personnel FTE continues to remain constant for FY2023 at 3.00

INTERNAL SERVICE FUND

TECHNOLOGY SERVICES

Mission Statement

Through its partnerships with other City departments, the Technology Services Department strives to be leaders in effectively utilizing technology as an essential tool to empower employees, to innovate, to achieve strategic business objectives, and to be a responsive city government.

Services and Functional Responsibilities

The Technology Services Department is an award-winning internal services department, responsible for the direction, control and efficient, effective operation of the City's information resources including support and administration of the City's desktop computers and applications; network and server infrastructure; backend services and database systems; inter- and intranet websites; and Geographic Information Systems (GIS).

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Work Order Initiated	1,225	1,406	1,480	1,550	1,600
Work Orders Completed	1,219	1,410	1,480	1,550	1,600
User Survey Rating	99.4%	99.8%	99.4%	100.0%	100.0%
User Survey Response Rate	46.3%	39.5%	33.8%	40.0%	40.0%
One-touch Tickets	35.1%	52.8%	68.4%	70.0%	70.0%

Goals and Objectives

The department uses the following principles to guide the application of information technology to City operations and management.

- The City will use information technology as a tool to continuously improve the quality, efficiency and effectiveness of services provided.
- Information technology should not be viewed as providing all the answers. It is not a replacement for effective business processes, sound management practices and productive employees. Information technology is viewed as a set of tools that can be used to help develop solutions to problems and achieve the City's business and service goals.
- The application of information technology is a partnership among Technology Services, the operating departments, management staff and City Commissioners. Success is not measured by output from the Technology Services Department, but the successful business outcomes from technology implementation.
- The City will update and enhance its information technology infrastructure. The infrastructure will provide a means for secure, reliable and effective communication.
- The City will implement best practices in managing its information technology environment, including development of standards, policies and processes required to maintain an effective information technology environment.

- The City views information technology is an integral component of its business operations. Information technology will be managed as an investment. Protection of that investment from undue risks will require appropriate expenditure of funds to assure sustainability of the information technology infrastructure, equipment and applications.

City Value Alignment: Financial Stewardship, Visionary, Exceptional Service

Maintain a solid network foundation: By implementing a high-speed network backbone; managed switch environment; connectivity to remote City sites; central server computing; and protection of data from disaster, unauthorized access and malicious threats.

City Value Alignment: Financial Stewardship, Visionary, Exceptional Service

Embrace enterprise computing: By procuring and supporting an Enterprise Resource Planning software (Tyler Technologies/New World Systems Logos.net); procuring integrated departmental software packages; moving away from in-house software development; embrace enterprise GIS; and embrace mobile computing.

City Value Alignment: Financial Stewardship, Visionary, Exceptional Service

Embrace digital transformation: By implementing a centralized document management system; and electronic forms, applications and workflows. Embrace Internet-based technologies to provide open, cross-platform, low-bandwidth, and cost-effective communications, including Intranet, Internet, e-government service, and cloud-based computing.

City Value Alignment: Financial Stewardship, Visionary, Exceptional Service

Refresh and manage the desktop: Will allow for the end users to access vital computing and network resources.

City Value Alignment: Financial Stewardship, Exceptional Service

Align skills and knowledge: In order to realize the benefits of implemented technology for both the user and I.T. staff.

City Value Alignment: Financial Stewardship, Exceptional Service

Nurture innovation and the entrepreneurial spirit: So that the creativity and innovative capacity of the entire organization can be leveraged, the city developed the Bright Ideas Program. This program encourages employees to submit ideas on ways to improve efficiency and make the City of Winter Haven work better, smarter, and faster.

City Value Alignment: Financial Stewardship, Visionary, Exceptional Service

Internal Service Fund

Technology Services - 501-04-923

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 556,417	\$ 635,556	\$ 548,845	\$ 715,652	\$ 715,652
1401	Overtime	1,676	-	3,145	-	-
2101	FICA Taxes	41,542	48,621	41,067	54,748	54,748
2201	General Pension Fund Contrib	112,767	97,244	86,649	91,029	91,029
2204	401(a) Pension Contribution	10,940	16,766	13,434	21,695	21,695
2301	Life & Health Insurance	72,813	116,047	82,214	137,988	137,988
2302	Director's Life & Disability	798	800	800	888	888
2303	Disability Benefit - 401(a) Participants	90	323	205	521	521
2401	Workers' Compensation	470	507	507	675	675
2501	Unemployment Compensation	963	-	-	-	-
Total Personnel Services		\$ 798,475	\$ 915,864	\$ 776,866	\$ 1,023,196	\$ 1,023,196
<i>Operating Services</i>						
3103	Prof.Svc.-Legal	\$ -	\$ -	\$ 15,000	\$ -	\$ -
3105	Prof.Svc.-Other	-	-	50	-	-
3404	Contract Svc. - Other	651,544	1,266,600	300,000	237,400	237,400
3407	Ins.-Claims Deductibles	-	-	50	-	-
4001	Travel-Non local	-	10,000	-	10,000	10,000
4003	Training-Required-Instructional	70	-	-	-	-
4004	Travel-Local Mileage & Comm. Exp	-	5,000	3,000	5,000	5,000
4101	Telecommunication	650,616	550,000	550,000	550,000	550,000
4201	Postage	8	150	-	150	150
4202	Freight & Express Charges	22	25	50	25	25
4301	Utility Svcs - Electric	237	250	250	250	250
4401	Rentals & Leases	137,910	150,000	150,000	150,000	150,000
4601	Rep & Mtn Equipment	-	-	2,500	-	-
4602	Rep & Mtn Building & Grounds	46	800	7,000	800	800
4605	Rep & Mtn Spec-Bud Detailed Only	18,026	-	20,000	-	-
4606	Rep & Mtn Vehicle Base Cost	2,688	2,688	2,688	2,688	2,688
4607	Rep & Mtn Automotive Parts	-	150	150	150	150
4608	Rep & Mtn Automotive Labor	-	150	-	150	150
4702	Printing & Binding	-	-	-	150	-
4803	Community Involvement	45	1,000	-	1,000	1,000
5101	Office Supplies	390	4,500	8,000	4,500	4,500
5102	Tools,Equip under \$1,000	221,738	124,207	155,000	125,000	180,000
5200	Non-Capital Equip \$1,000-\$4,999	112,862	79,207	125,000	125,000	135,000
5203	Motor Fuels & Lubricants	886	800	1,000	800	800
5204	Copier Use & Supplies	447	1,000	2,000	1,000	1,000
5206	Software & Internal Upgrades	270,023	190,000	70,000	190,000	190,000
5208	Uniform, Protect Clothing	-	1,000	1,000	1,000	1,000
5209	Housekeeping Supplies	-	-	20	-	-
5401	Memberships & Subscriptions	217,111	5,400	13,650	5,400	5,400
5402	IT Subscriptions, Licenses, Maintenance Renewals	12,833	-	1,146,600	1,384,500	1,384,500
5404	Employee Dev-Material & Training	-	20,000	-	20,000	20,000
5406	Employee Dev-Food & Supplies	-	-	125	-	-
5604	Employee Relations	-	-	110	-	-
Total Operating Services		\$ 2,297,502	\$ 2,412,927	\$ 2,573,243	\$ 2,814,963	\$ 2,879,813
<i>Capital</i>						
6301	Other Capital Improvements	\$ -	\$ 265,000	\$ -	\$ 350,000	\$ 265,000
6402	Machinery & Equipment	-	100,000	-	100,000	100,000
6403	Capital Depletion Reserve	-	4,865	4,865	4,888	4,888
Total Capital		\$ -	\$ 369,865	\$ 4,865	\$ 454,888	\$ 369,888

Internal Service Fund

Technology Services - 501-04-923

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Internal Svc Charges</i>						
9105	Human Resources	\$ -	\$ 13,796	\$ 13,796	\$ 8,814	\$ 3,814
9185	City Hall Annex	-	36,088	36,088	2,418	2,418
9186	Nora Mayo Building	-	-	-	22,757	22,757
<i>Total Internal Svc Charges</i>		\$ -	\$ 49,884	\$ 49,884	\$ 33,989	\$ 28,989
<i>TOTAL COST CENTER EXPENSE</i>		\$ 3,095,977	\$ 3,748,540	\$ 3,404,858	\$ 4,327,036	\$ 4,301,886
<i>Authorized Personnel (FTEs)</i>		10.00	11.00	11.00	12.00	12.00

Budget Narrative

The total budget for Technology Services totals \$4,327,036 for FY 2023, which represents an increase of \$578,496 (15.43%) as compared the FY 2022 budget.

Personnel Services increased \$107,332 because of an authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees, and the transfer of a Data Analyst from the Utility Fund to Technology Services.

There is an increase of \$487,059 in Operating Services and Capital, which is mostly due to an increase in Subscriptions, Licenses, and Maintenance Contract renewals.

Detail of budgeted Capital Improvements and Machinery and Equipment is listed below.

Machinery & Equipment

Description	Amount
Core Server Replacements - Nutanix Cluster	\$ 100,000

Capital Improvements

Description	Amount
Timekeeping Software, Hardware, Implementation	\$ 85,000
Telephone System Expansion	75,000
WHRCC Computer and Networking Equipment	50,000
Talent Acquisition and Management Software	50,000
Fire Records Management System	50,000
City Facilities Wi-Fi Expansion and Upgrade	20,000
LoRaWan Mesh Network Pilot	20,000
	\$ 350,000

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
Smart City Officer	1.00	1.00	1.00	1.00
Network System Manager	1.00	1.00	1.00	1.00
Business Technology Support Manager	1.00	1.00	1.00	1.00
Information Security Administrator	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00
Business Technology Support Coordinator	1.00	1.00	1.00	1.00
Business Technology Support Specialist	3.00	4.00	4.00	4.00
Data Analyst	-	-	1.00	1.00
Technology Services Student Intern	1.00	1.00	1.00	1.00
Authorized Personnel (FTEs)	10.00	11.00	12.00	12.00

Authorized personnel for Technology Services increased by 1.00 FTE to account for the transfer of a Data Analyst position from the Utility Fund to Technology Services.

INTERNAL SERVICE FUND

ENGINEERING SERVICES

Services and Functional Responsibilities

Reviews and approves engineering plans and plats for residential subdivisions and commercial development to ensure compliance with City codes and professional engineering standards & practices. This includes providing inspection of work performed to ensure compliance with approved plans and City codes. Engineering also assist with in-house capital improvement projects by preparing engineering plan specifications; obtaining permits; preparing bid documents and construction cost estimates; and providing inspection services.

Internal Service Fund Engineering - 501-08-901

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 471,087	\$ 569,579	\$ 426,468	\$ 644,660	\$ 644,660
1401	Overtime	(76)	-	1,000	500	-
2101	FICA Taxes	34,549	43,573	31,384	49,355	49,355
2201	General Pension Fund Contrib	54,724	47,161	42,029	45,440	45,440
2204	401(a) Pension Contribution	17,599	24,143	14,957	28,700	28,700
2301	Life & Health Insurance	72,767	109,157	74,794	173,104	173,104
2303	Disability Benefit - 401(a) Participants	121	555	335	689	689
2401	Workers' Compensation	3,816	4,724	4,724	6,388	6,388
Total Personnel Services		\$ 654,587	\$ 798,892	\$ 595,691	\$ 948,836	\$ 948,336
<i>Operating Services</i>						
3401	Contract Svc.-Custodial	\$ 3,621	\$ 5,248	\$ 4,355	\$ 5,248	\$ 5,248
3404	Contract Svc. - Other	50	-	50	50	-
3407	Ins.-Claims Deductibles	1,688	-	-	1,700	-
4001	Travel-Non local	-	400	400	400	400
4003	Training-Required-Instructional	-	1,500	1,500	1,500	1,500
4004	Travel-Local Mileage & Comm. Exp	-	100	100	100	100
4201	Postage	4	150	50	150	150
4301	Utility Svcs - Electric	4,210	3,000	4,500	4,500	3,000
4601	Rep & Mtn Equipment	241	5,600	3,000	5,600	5,600
4602	Rep & Mtn Building & Grounds	-	500	500	500	500
4606	Rep & Mtn Vehicle Base Cost	6,104	6,624	6,624	6,624	6,624
4607	Rep & Mtn Automotive Parts	1,429	1,000	1,000	1,500	1,000
4608	Rep & Mtn Automotive Labor	1,422	1,000	1,500	1,500	1,000
4620	Rep & Mtn Contracts	866	1,000	1,000	1,000	1,000
4960	License	343	500	500	500	500
5101	Office Supplies	1,017	750	900	1,000	750
5102	Tools,Equip under \$1,000	227	1,300	1,000	1,300	1,300
5203	Motor Fuels & Lubricants	6,364	5,250	6,000	6,500	5,250
5204	Copier Use & Supplies	1,528	1,700	4,000	1,700	1,700
5208	Uniform, Protect Clothing	2,335	800	600	1,500	1,500
5209	Housekeeping Supplies	116	500	500	500	500
5218	Inventory-Central Stores Other	-	-	100	150	-
5401	Memberships & Subscriptions	6,249	4,700	6,500	6,500	4,700
5404	Employee Dev-Material & Training	-	1,000	500	1,000	1,000
Total Operating Services		\$ 37,812	\$ 42,622	\$ 45,179	\$ 51,022	\$ 43,322

Internal Service Fund Engineering - 501-08-901

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
<i>Capital</i>						
6402	Machinery & Equipment	\$ -	\$ -	\$ -	40,106	\$ -
6403	Capital Depletion Reserve	-	7,560	7,560	7,693	7,693
<i>Total Capital</i>		\$ -	\$ 7,560	\$ 7,560	\$ 47,799	\$ 7,693
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ -	\$ -	\$ -	14,337	\$ 14,337
9105	Human Resources	-	8,869	8,869	16,159	16,159
<i>Total Internal Svc Charges</i>		\$ -	\$ 8,869	\$ 8,869	\$ 30,496	\$ 30,496
<i>TOTAL COST CENTER EXPENSE</i>		\$ 692,399	\$ 857,943	\$ 657,299	\$ 1,078,153	\$ 1,029,847
<i>Authorized Personnel (FTEs)</i>		9.50	9.50	9.50	10.50	10.50

Budget Narrative

Personnel Services for the Engineering Division increased \$149,944 over FY 2022 because of an authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees, and the addition of a Construction Inspector.

Operating Expenses remained relatively flat as compared to FY 2022 but Capital increased due to the request for a new vehicle for the Construction Inspector mentioned above.

Machinery & Equipment

Description	Amount
F-150 Super Cab Truck for Construction Inspector	\$ 36,350
Depletion Reserve Shortage	3,756
	\$ 40,106

Authorized Personnel FTE increased by 1.00 from FY 2022 for a Lead Construction Inspector position.

Authorized Personnel (FTEs)

Position	FY2021	FY2022	FY2023	FY2024
City Engineer	1.00	1.00	1.00	1.00
Assistant City Engineer	1.00	1.00	1.00	1.00
Construction Project/Inspection Manager	1.00	1.00	1.00	1.00
Engineering Technician V	1.00	1.00	1.00	1.00
Lead Construction Inspector	-	-	1.00	1.00
Construction Inspector	2.00	2.00	2.00	2.00
Engineering Technician IV	2.00	2.00	-	-
Engineering Designer I	-	-	2.00	2.00
Survey Party Chief	1.00	1.00	-	-
Surveying and Mapping Specialist	-	-	1.00	1.00
Sr. Staff Assistant	0.50	0.50	0.50	0.50
<i>Authorized Personnel (FTEs)</i>	9.50	9.50	10.50	10.50

INTERNAL SERVICE FUND

CITY HALL ANNEX

The City Hall Annex is the department that accounts for all the costs to operate and maintain the City Hall Annex. Total costs for FY 2023 are \$63,290 less than in FY 2022 as costs to paint the building and replace the HVAC were budgeted in FY 2022.

This department is allocated to the General Fund, Utility Fund, Dark Fiber Fund, and to Technology Services for the departments that occupy this City facility.

Internal Service Fund

City Hall Annex - 501-03-902

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 729	\$ -	\$ -	\$ -	-
3401	Contract Svc.-Custodial	9,933	12,000	9,555	12,000	12,000
3404	Contract Svc. - Other	848	-	-	-	-
4301	Utility Svcs - Electric	17,093	19,500	17,500	18,000	18,000
4302	Utility Svcs - Water	1,090	4,000	3,500	4,000	4,000
4303	Utility Svcs - Sewer	863	4,650	4,600	5,000	5,000
4305	Utility Svcs - Refuse	4,711	4,750	4,850	5,000	5,000
4602	Rep & Mtn Building & Grounds	4,148	75,000	60,000	15,000	15,000
4607	Rep & Mtn Automotive Parts	-	250	-	-	-
4608	Rep & Mtn Automotive Labor	585	650	585	650	650
4620	Rep & Mtn Contracts	2,529	4,000	2,500	3,000	3,000
5203	Motor Fuels & Lubricants	275	240	100	200	200
5209	Housekeeping Supplies	1,272	3,600	1,600	2,500	2,500
<i>Total Operating Services</i>		\$ 44,074	\$ 128,640	\$ 104,790	\$ 65,350	\$ 65,350
TOTAL COST CENTER EXPENSE		\$ 44,074	\$ 128,640	\$ 104,790	\$ 65,350	\$ 65,350
Authorized Personnel (FTEs)		-	-	-	-	-

NORA MAYO BUILDING

The Nora Mayo Building is the department that accounts for all the costs to operate and maintain Nora Mayo Hall. Total costs for FY 2023 have decreased \$57,100 as compared to FY 2022 as costs for maintenance contracts has been reduced.

This department is allocated to the General Fund, Stormwater Fund, Human Resources, and Technology Services for the departments that occupy this City facility.

Internal Service Fund

Nora Mayo Building - 501-03-908

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ -	\$ 75,000	\$ -	\$ -	\$ -
4301	Utility Svcs - Electric	-	85,000	95,000	105,000	105,000
4302	Utility Svcs - Water	-	2,800	2,200	2,500	2,500
4303	Utility Svcs - Sewer	-	3,800	3,000	3,300	3,300
4304	Utility Svcs - Piped Gas	-	1,200	250	400	400
4305	Utility Svcs - Refuse	-	800	400	400	400
4401	Rentals & Leases	-	3,200	300	300	300
4601	Rep & Mtn Equipment	-	1,500	500	500	500
4602	Rep & Mtn Building & Grounds	-	25,000	28,000	40,000	40,000
4605	Rep & Mtn Spec-Bud Detailed Only	-	9,000	9,000	9,000	9,000
4620	Rep & Mtn Contracts	-	35,000	20,000	20,000	20,000
5209	Housekeeping Supplies	-	4,200	8,000	8,000	8,000
<i>Total Operating Services</i>		\$ -	\$ 246,500	\$ 166,650	\$ 189,400	\$ 189,400
<i>TOTAL COST CENTER EXPENSE</i>		\$ -	\$ 246,500	\$ 166,650	\$ 189,400	\$ 189,400
<i>Authorized Personnel (FTEs)</i>		-	-	-	-	-

CITY HALL BUILDING

The City Hall Building is the department that accounts for all the costs to operate and maintain City Hall. Total costs for FY 2023 have remained relatively constant as compared to FY 2022.

This department is allocated to the General Fund and both CRA Funds for the departments that occupy this City facility.

Internal Service Fund City Hall - 501-10-905

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Operating Services</i>						
4301	Utility Svcs - Electric	\$ 15,661	\$ 20,200	\$ 15,000	\$ 17,000	\$ 17,000
4302	Utility Svcs - Water	923	1,450	900	1,100	1,100
4303	Utility Svcs - Sewer	1,005	1,250	950	1,200	1,200
4305	Utility Svcs - Refuse	3,609	3,400	3,400	3,500	3,500
4601	Rep & Mtn Equipment	70	-	-	-	-
4602	Rep & Mtn Building & Grounds	13,058	10,000	13,000	10,000	10,000
4620	Rep & Mtn Contracts	2,988	3,000	2,500	3,000	3,000
5102	Tools, Equip under \$1,000	119	-	250	-	-
5209	Housekeeping Supplies	886	2,800	1,600	2,000	2,000
<i>Total Operating Services</i>		\$ 38,318	\$ 42,100	\$ 37,600	\$ 37,800	\$ 37,800
TOTAL COST CENTER EXPENSE		\$ 38,318	\$ 42,100	\$ 37,600	\$ 37,800	\$ 37,800
Authorized Personnel (FTEs)		-	-	-	-	-

INTERNAL SERVICE FUND

NON-DEPARTMENTAL

Internal Service Fund Non-Departmental - 501-80-970

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
2301	Life & Health Insurance	\$ (154,454)	\$ -	\$ -	\$ -	\$ -
<i>Total Personnel Services</i>		\$ (154,454)	\$ -	\$ -	\$ -	\$ -
<i>Operating Services</i>						
4606	Rep & Mtn Vehicle Base Cost	\$ 130	\$ 108	\$ 108	\$ 3,080	\$ 3,080
4607	Rep & Mtn Automotive Parts	13	58	58	231	231
4608	Rep & Mtn Automotive Labor	23	135	135	369	369
4624	Rep & Mtn Outside Svc	-	11	11	67	67
5203	Motor Fuels & Lubricants	38	305	305	379	379
<i>Total Operating Services</i>		\$ 204	\$ 617	\$ 617	\$ 4,126	\$ 4,126
<i>Miscellaneous</i>						
9400	Depreciation	\$ 135,550	\$ -	\$ -	\$ -	\$ -
<i>Total Miscellaneous</i>		\$ 135,550	\$ -	\$ -	\$ -	\$ -
<i>Transfers</i>						
9109	Transfer to Self Insurance	\$ 300,000	\$ -	\$ -	\$ 23,679	\$ 23,679
9161	Transfer to General Fund	800,000	-	-	850,000	-
9200	Transfer to Dark Fiber Fund	16,800	16,800	16,800	16,800	20,000
<i>Total Transfers</i>		\$ 1,116,800	\$ 16,800	\$ 16,800	\$ 890,479	\$ 43,679
<i>Insurance</i>						
4501	Ins.-Property	\$ 3,775	\$ 2,747	\$ 2,747	\$ 2,991	\$ 2,991
4502	Ins.-Liability & Umbrella	21,746	23,464	23,464	18,711	18,711
4506	Ins.-Other	1,577	1,796	1,796	6,950	6,950
4510	Ins.-Public Official's Liability	1,766	2,043	2,043	2,457	2,457
4590	Insurance - OPEB Expense Allocation	198,277	-	-	-	-
<i>Total Insurance</i>		\$ 227,140	\$ 30,050	\$ 30,050	\$ 31,109	\$ 31,109
<i>Pension Expenditures</i>						
3600	Pension Expense - GASB 68 Allocation	\$ 341,643	\$ -	\$ -	\$ -	\$ -
<i>Total Pension Expenditures</i>		\$ 341,643	\$ -	\$ -	\$ -	\$ -
<i>TOTAL NON-DEPARTMENTAL EXPENSE</i>		\$ 1,666,883	\$ 47,467	\$ 47,467	\$ 925,714	\$ 78,914
EXPENSES Total		\$ 6,622,410	\$ 6,675,739	\$ 5,973,932	\$ 8,492,770	\$ 7,227,598
REVENUE OVER (UNDER) EXPENSES		\$ (1,018,074)	\$ (462,027)	\$ 380,627	\$ (704,120)	\$ 561,052

**CITY OF WINTER HAVEN
MOTOR POOL FUND SUMMARY**

	2021 Actual		2022		Estimated @		2023		2024	
	Amount		Budget		9/30/22		Requested Budget		Recommended Budget	
REVENUES										
Interest Earnings	\$	2,959	\$	800	\$	800	\$	800	\$	800
Sale of Assets - Surplus		-		-		-		-		48,216
Charges to Departments		2,701,949		3,068,124		3,005,634		3,307,524		3,342,524
Total	\$	2,704,908	\$	3,068,924	\$	3,006,434	\$	3,308,324	\$	3,391,540
EXPENDITURES										
Personnel Expenditures	\$	501,549	\$	815,177	\$	611,482	\$	870,998	\$	870,998
Operating Expenditures		118,264		191,573		168,100		223,548		174,048
Capital Expenditures		-		69,430		94,555		140,432		80,160
Parts / Tires Issued		583,816		563,500		569,000		580,000		580,000
Outside Repairs		143,012		147,000		195,000		180,000		180,000
Cost of Fuel Sold		756,489		959,375		1,130,700		1,206,875		1,206,875
Auto Insurance		180,510		195,875		195,875		210,485		210,485
Non-Departmental		323,743		66,075		66,075		81,574		88,974
Total	\$	2,607,383	\$	3,008,005	\$	3,030,787	\$	3,493,912	\$	3,391,540
Excess of Revenues										
Over <Under> Expenditures:	\$	97,525	\$	60,919	\$	(24,353)	\$	(185,588)	\$	-
Beginning Cash Balance:										
		112,416		209,941		209,941		185,588		-
Ending Unrestricted										
Cash Balance:	\$	209,941	\$	270,860	\$	185,588	\$	-	\$	-

MOTOR POOL FUND

FLEET MAINTENANCE

Mission Statement

Provide a thorough and consistent professional level of service in maintaining all City vehicles and equipment, which enables all departments to properly perform their duties and effectively serve the City residents.

Services and Functional Responsibilities

Vehicle and equipment repairs, preventative maintenance on all vehicles and equipment, order new and replacement vehicles for City fleet.

Performance Measurements	FY20 Actual	FY21 Actual	FY22 Goal	FY23 Goal	FY24 Goal
Exceptional Service					
Number of Work Orders Processed on City Vehicles and Equipment	2,818	2,280	2,650	2,650	2,650

Goals and Objectives

Provide leadership and direction for the Community: The team will continue to hold focus group meetings with internal customers to understand their needs for their operations. These focus groups allow the departments to work together to ensure that vehicles and equipment are ready to serve the City Residents.

City Value Alignment: Integrity/Respect, Inclusive, Visionary, Exceptional Service

Fleet Management Software: Implementation of fleet software will create an efficiency and provide for a better quality service to internal customers. The team will be able to make data driven decisions for our fleet vehicles and equipment.

City Value Alignment: Inclusive, Financial Stewardship, Visionary, Exceptional Service

Succession Planning: Establish a career path for Fleet employees in order to promote commitment and longevity within our workforce. The plan includes the creation of apprentice positions, collaborating with local high schools and trade schools to hire interns for training opportunities, and creating promotional opportunities that will encourage employees to grow with us.

City Value Alignment: Inclusive, Visionary

Motor Pool Fund

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
REVENUES						
<i>Interest Earnings</i>						
361100-000	Interest on Investments	\$ 2,959	\$ 800	\$ 800	\$ 800	\$ 800
Total Interest Earnings		\$ 2,959	\$ 800	\$ 800	\$ 800	\$ 800
<i>Misc - Sales</i>						
364413-000	Sale of Assets-Surplus	\$ -	\$ -	\$ -	\$ -	\$ 48,216
Total Misc - Sales		\$ -	\$ -	\$ -	\$ -	\$ 48,216
<i>Other Charges for Services</i>						
341203-001	Fuel-General Fund	\$ 316,082	\$ 370,923	\$ 488,000	\$ 525,000	\$ 525,000
341203-101	Fuel-Library	8	-	-	-	-
341203-106	Fuel-Airport	1,475	14,000	4,000	6,000	6,000
341203-107	Fuel-Cemeteries	6,191	9,153	10,000	11,000	11,000
341203-113	Fuel-Building Safety	5,513	6,121	7,500	8,500	8,500
341203-401	Fuel-Solid Waste	268,914	450,034	472,000	500,000	500,000
341203-402	Fuel-Utility Fund	134,716	199,027	205,000	225,000	225,000
341203-404	Fuel-Stormwater	14,065	21,842	32,000	35,000	35,000
341203-405	Fuel-Willowbrook	9,566	14,659	10,000	14,659	14,659
341203-501	Fuel-Internal Service	12,043	12,495	12,000	12,495	12,495
341203-502	Fuel-Central Garage	1,984	3,125	3,000	3,125	3,125
341206-001	Vehicle Base-General Fund	295,912	297,951	297,951	297,951	297,951
341206-106	Vehicle Base-Airport	5,320	5,736	5,736	5,736	5,736
341206-107	Vehicle Base-Cemeteries	7,265	10,349	10,349	10,349	10,349
341206-113	Vehicle Base-Building Safety	7,620	9,536	9,536	9,536	9,536
341206-401	Vehicle Base-Solid Waste	241,579	248,736	248,736	248,736	248,736
341206-402	Vehicle Base-Utility Fund	122,500	150,862	150,862	150,862	150,862
341206-404	Vehicle Base-Stormwater	21,924	21,924	21,924	21,924	21,924
341206-501	Vehicle Base-Internal Service	12,954	13,452	13,452	13,452	13,452
341206-502	Vehicle Base-Central Garage	6,038	5,388	5,388	5,388	5,388
341207-001	Auto Parts-General Fund	123,338	157,139	100,000	157,139	157,139
341207-106	Auto Parts-Airport	1,770	500	3,000	500	500
341207-107	Auto Parts-Cemeteries	1,591	4,058	1,000	4,058	4,058
341207-113	Auto Parts-Building Safety	531	2,540	600	2,540	2,540
341207-401	Auto Parts-Solid Waste	381,707	375,000	346,000	375,000	410,000
341207-402	Auto Parts-Utility Fund	36,499	63,938	30,000	63,938	63,938
341207-404	Auto Parts-Stormwater	10,972	11,202	14,000	11,202	11,202
341207-405	Auto Parts-Willowbrook	1,502	500	100	500	500
341207-501	Auto Parts-Internal Service	2,829	2,458	2,000	2,458	2,458
341207-502	Auto Parts-Central Garage	1,280	3,000	2,500	3,000	3,000
341208-001	Labor-General Fund	177,983	218,269	150,000	218,269	218,269
341208-106	Labor-Airport	2,386	500	3,000	500	500
341208-107	Labor-Cemeteries	2,496	3,303	4,000	3,303	3,303
341208-113	Labor-Building Safety	1,060	2,089	1,000	2,089	2,089
341208-401	Labor-Solid Waste	388,618	265,022	265,000	265,022	265,022
341208-402	Labor-Utility Fund	51,519	74,760	50,000	74,760	74,760
341208-404	Labor-Stormwater	15,114	10,898	15,000	10,898	10,898
341208-405	Labor-Willowbrook	1,632	2,000	3,000	2,000	2,000
341208-501	Labor-Internal Service	4,772	4,435	3,000	4,435	4,435
341208-502	Labor-Central Garage	2,682	1,200	5,000	1,200	1,200
Total Other Charges for Services		\$ 2,701,949	\$ 3,068,124	\$ 3,005,634	\$ 3,307,524	\$ 3,342,524
REVENUES Total		\$ 2,704,908	\$ 3,068,924	\$ 3,006,434	\$ 3,308,324	\$ 3,391,540

Motor Pool Fund - 502-03-907

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
EXPENSES						
<i>Personnel Services</i>						
1201	Salaries & Wages-Regular	\$ 451,584	\$ 531,960	\$ 425,760	\$ 603,071	\$ 603,071
1401	Overtime	1,696	6,400	1,349	6,400	6,400
2101	FICA Taxes	33,739	41,185	32,496	46,625	46,625
2201	General Pension Fund Contrib	0	81,599	66,888	70,607	70,607
2204	401(a) Pension Contribution	2,598	10,331	9,117	18,252	18,252
2301	Life & Health Insurance	6,613	137,900	70,091	118,768	118,768
2303	Disability Benefit - 401(a) Participants	37	192	171	438	438
2401	Workers' Compensation	5,282	5,610	5,610	6,837	6,837
Total Personnel Services		\$ 501,549	\$ 815,177	\$ 611,482	\$ 870,998	\$ 870,998
<i>Operating Services</i>						
3105	Prof.Svc.-Other	\$ 3,098	\$ 13,300	\$ -	\$ 10,000	\$ 10,000
3401	Contract Svc.-Custodial	2,650	3,600	-	5,000	5,000
3407	Ins.-Claims Deductibles	178	-	-	-	-
4001	Travel-Non local	-	3,000	-	3,000	3,000
4003	Training-Required-Instructional	555	3,000	500	3,000	3,000
4004	Travel-Local Mileage & Comm. Exp	-	50	50	50	50
4201	Postage	1	10	10	10	10
4301	Utility Svcs - Electric	8,241	6,500	8,517	6,500	6,500
4304	Utility Svcs - Piped Gas	1,380	2,500	1,100	2,500	2,500
4305	Utility Svcs - Refuse	-	500	-	500	500
4601	Rep & Mtn Equipment	6,123	15,000	7,500	15,000	15,000
4602	Rep & Mtn Building & Grounds	7,696	9,000	15,000	19,000	19,000
4605	Rep & Mtn Spec-Bud Detailed Only	-	50,000	60,000	55,000	20,000
4606	Rep & Mtn Vehicle Base Cost	5,838	4,788	4,788	5,988	5,988
4607	Rep & Mtn Automotive Parts	14,792	3,000	3,000	3,500	3,500
4608	Rep & Mtn Automotive Labor	2,504	1,200	3,000	1,200	1,200
4613	Oil & Lubricants-For Issue	33,482	46,875	40,700	46,875	46,875
4614	Tires & Tubes	176,522	148,500	135,000	150,000	150,000
4616	Diesel Fuel-For Issue	338,462	406,250	520,000	550,000	550,000
4617	Gasoline-For Issue	384,545	506,250	570,000	610,000	610,000
4618	Rep/Mtn Parts/MP/Facility/Fire	407,294	415,000	434,000	430,000	430,000
4620	Rep & Mtn Contracts	7,191	10,000	6,000	10,000	10,000
4624	Rep & Mtn Outside Svc	143,012	147,000	195,000	180,000	180,000
4702	Printing & Binding	1,376	1,500	1,200	1,500	500
4803	Community Involvement	-	-	10	-	-
5101	Office Supplies	358	1,000	300	1,000	1,000
5102	Tools,Equip under \$1,000	2,075	8,200	9,000	11,000	11,000
5200	Non-Capital Equip \$1,000-\$4,999	-	8,500	4,000	8,500	8,500
5203	Motor Fuels & Lubricants	1,984	3,125	3,125	4,500	4,500
5204	Copier Use & Supplies	881	1,000	1,000	1,000	1,000
5206	Software & Internal Upgrades	32,377	-	-	-	-
5208	Uniform, Protect Clothing	1,888	4,000	2,500	4,500	4,500
5209	Housekeeping Supplies	3,079	2,000	1,200	2,000	2,000
5215	Chemicals	9,360	12,500	20,000	25,000	12,500
5225	Tag and Registration	4,377	6,000	3,000	6,000	6,000
5401	Memberships & Subscriptions	-	12,000	12,000	12,000	12,000
5402	IT Subscriptions, Licenses, Maintenance Renewals	-	-	500	-	-

Motor Pool Fund - 502-03-907

Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
5404	Employee Dev-Material & Training	-	4,500	500	4,500	4,500
5405	Empl Dev-Books,Accreditation,Assessmt	-	1,500	200	1,500	500
5406	Employee Dev-Food & Supplies	108	100	-	100	100
5407	Employee Dev-Recog & Apprec	154	200	100	200	200
<i>Total Operating Services</i>		\$ 1,601,581	\$ 1,861,448	\$ 2,062,800	\$ 2,190,423	\$ 2,140,923
<i>Capital</i>						
6201	Buildings	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
6402	Machinery & Equipment	-	35,000	60,125	135,272	75,000
6403	Capital Depletion Reserve	-	4,430	4,430	5,160	5,160
<i>Total Capital</i>		\$ -	\$ 69,430	\$ 94,555	\$ 140,432	\$ 80,160
<i>Insurance</i>						
4507	Ins.-Auto & Motorpool	\$ 180,511	\$ 195,875	\$ 195,875	\$ 210,485	\$ 210,485
<i>Total Insurance</i>		\$ 180,511	\$ 195,875	\$ 195,875	\$ 210,485	\$ 210,485
<i>TOTAL COST CENTER EXPENSE</i>		\$ 2,283,640	\$ 2,941,930	\$ 2,964,712	\$ 3,412,338	\$ 3,302,566

NON-DEPARTMENTAL

Motor Pool Fund - 502-03-907 Budgeted Revenue and Expense

Account Number	Account Description	2021 Actual Amount	2022 Amended Budget	2022 Estimated Amount	2023 Final Budget	2024 Forecast
NON-DEPARTMENTAL						
<i>Operating Services</i>						
4606	Rep & Mtn Vehicle Base Cost	\$ 200	\$ 600	\$ 600	\$ -	\$ -
<i>Total Operating Services</i>		\$ 200	\$ 600	\$ 600	\$ -	\$ -
<i>Miscellaneous</i>						
9400	Depreciation	\$ 15,553	\$ -	\$ -	\$ -	\$ -
<i>Total Miscellaneous</i>		\$ 15,553	\$ -	\$ -	\$ -	\$ -
<i>Transfers</i>						
9109	Transfer to Self Insurance	\$ -	\$ -	\$ -	\$ 5,920	\$ 5,920
9161	Transfer to General Fund	150,000	-	-	-	-
9200	Transfer to Dark Fiber Fund	12,600	12,600	12,600	12,600	20,000
<i>Total Transfers</i>		\$ 162,600	\$ 12,600	\$ 12,600	\$ 18,520	\$ 25,920
<i>Insurance</i>						
4501	Ins.-Property	\$ 59	\$ 128	\$ 128	\$ 255	\$ 255
4502	Ins.-Liability & Umbrella	10,117	10,017	10,017	8,882	8,882
4506	Ins.-Other	546	660	660	624	624
4508	Ins.-Underground Storage Tank	964	1,059	1,059	1,063	1,063
4510	Ins.-Public Official's Liability	721	750	750	839	839
4590	Insurance - OPEB Expense Allocation	65,787	-	-	-	-
<i>Total Insurance</i>		\$ 78,193	\$ 12,614	\$ 12,614	\$ 11,663	\$ 11,663
<i>Internal Svc Charges</i>						
9102	Facility Maintenance	\$ 4,185	\$ 4,136	\$ 4,136	\$ 3,022	\$ 3,022
9105	Human Resources	10,931	10,840	10,840	18,363	18,363
9107	Technology Services	22,145	25,285	25,285	30,006	30,006
<i>Total Internal Svc Charges</i>		\$ 37,261	\$ 40,261	\$ 40,261	\$ 51,391	\$ 51,391
<i>Pension Expenditures</i>						
3600	Pension Expense - GASB 68 Allocation	\$ 29,935	\$ -	\$ -	\$ -	\$ -
<i>Total Pension Expenditures</i>		\$ 29,935	\$ -	\$ -	\$ -	\$ -
TOTAL NON-DEPARTMENTAL EXPENSE		\$ 323,743	\$ 66,075	\$ 66,075	\$ 81,574	\$ 88,974
EXPENSES Total		\$ 2,607,383	\$ 3,008,005	\$ 3,030,787	\$ 3,493,912	\$ 3,391,540
REVENUE OVER (UNDER) EXPENSES		\$ 97,525	\$ 60,919	\$ (24,353)	\$ (185,588)	\$ -
Authorized Personnel (FTEs)		10.10	11.60	11.60	11.60	11.60

Budget Narrative

The total budget for Motor Pool Fund, including Non-Departmental, totals \$3,493,912 for FY 2023, which represents an increase of \$485,907 (16.15%) as compared the FY 2022 budget.

Personnel Services increased \$55,821 because of an authorized COLA effective in August 2022, the annual 3% Step Plan increase for all employees, as well as salary increases resulting from staff restructuring and reclassification.

Operating Services increased \$328,975 mostly for the budgeted increase for motor fuels and lubricants. Capital items increased \$71,002 over FY 2022 budget and this is detailed, along with Repair and Maintenance below.

Repair and Maintenance

<u>Description</u>	<u>Amount</u>
Oil Distribution Lines	\$ 40,000
Parts Room Air Conditioning	15,000
	<u>\$ 55,000</u>

Machinery & Equipment

<u>Description</u>	<u>Amount</u>
(2) Column Lifts	\$ 30,000
Replacement of Lifts	\$ 30,000
130LK Generator with Transfer Switch	\$ 55,000
Freightliner Fuel Trudk Replacing #9073	20,272
	<u>\$ 135,272</u>

There is no change in Authorized Personnel from FY 2022 to FY 2023 for Fleet Maintenance

Authorized Personnel (FTEs)

<u>Position</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>
Assistant Public Works Director	0.10	0.10	0.10	0.10
Fleet Manager	-	-	1.00	1.00
Fleet Maintenance Superintendent	1.00	1.00	1.00	1.00
Fleet Maint. Inv/Shop Supervisor	1.00	1.00	-	-
Mechanic III	3.00	3.00	3.00	3.00
Mechanic II	2.00	2.00	2.00	2.00
Resource & Service Specialist	1.00	1.00	1.00	1.00
Mechanic I	-	1.00	1.00	1.00
Maintenance Coordinator	1.00	1.00	-	-
Fleet/Facility Coordinator	-	-	1.00	1.00
Fleet Maintenance Intern	0.50	0.50	0.50	0.50
Fleet Maintenance Apprentice	0.50	1.00	1.00	1.00
Authorized Personnel (FTEs)	10.10	11.60	11.60	11.60

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FY 2023 - 2027

Presented on the following pages is the proposed Five-Year Capital Improvement Program (CIP) for the fiscal years 2022 through 2026. The Five-Year CIP presents various budgeted funding sources for capital improvement projects and certain capital equipment acquisitions for the budget year and proposed funding sources for subsequent years. To meet the requirements for inclusion in the CIP, a project must cost at least \$10,000 and have a useful life of at least five years.

The Five-Year Capital Improvement Program is a systematically developed plan for the identification of the financing and acquisition of various public improvements over a period of five years. It is predicated on an in-depth understanding of community needs and financial resources available. The basic source data used in the development of the CIP, in terms of selecting projects and establishing priorities, is the Comprehensive Plan and other identified departmental requirements. In this regard, the CIP must complement and support the capital improvement element of the Comprehensive Plan.

The purpose of the CIP is primarily as a planning document to alert the City of upcoming large financing requirements in accomplishing needed public improvements and to develop financing strategies for their accomplishment.

The City's current plans are to fund the Governmental Funds capital needs of the city over the next five (5) years without issuing debt. The funding sources will be expansion fees, gasoline taxes, donations and operating revenues.

The impact upon operations is also an important factor in that any increases to operating costs must be covered by current year anticipated operating revenues.

Capital expenditures and the Capital Improvement Programs are approved based on the project/program priority, fund availability and time constraints affecting City Operations.

SUMMARY OF FUNDING SOURCES (Capital Expenses Only)

Funding Sources:	FY23	FY24	FY25	FY26	FY27
Ad Valorem Tax Funding					
Rotary Park Horseshoe / General Park Upgrades	\$ 75,000	\$ 40,000	\$ 80,000	\$ -	\$ -
Playground Replacement / Enhancement Program	150,000	480,000	500,000	500,000	500,000
"Rowdy" Gaines Olympic Pool Upgrades	225,000	300,000	-	100,000	-
Winter Haven Recreational and Cultural Center	-	50,000	50,000	50,000	50,000
Women's Club / Heritage Park	-	50,000	200,000	-	-
Lion's Park	-	-	-	2,000,000	-
Diamondplex	-	-	1,000,000	1,152,447	-
Winter Haven Public Library	103,000	55,000	32,000	20,000	-
Garden Center	200,000	200,000	-	-	-
Trails Resurfacing Program	95,000	135,000	-	-	-
Sertoma Park	-	-	-	-	1,335,069
Airport Gates, Access Control and Fencing	188,416	-	-	-	-
Jack Brown's Seaplane Base Parking Lot Rehabilitation	110,625	-	-	-	-
Airport Commerce Park Phase I	492,023	-	-	-	-
South Apron Rehabilitation	32,501	212,980	-	-	-
Airport Runway 05 Obstruction Removal	-	-	400,000	-	-
Airport Construct Corporate Hangar	-	-	-	1,909,000	-
Airport T-Hangar Taxilanes Rehabilitation	-	-	-	-	7,500
Signalize Intersection Improvements	14,000	14,000	14,000	14,000	14,000
Chain of Lakes Trail Pedestrian Bridge Maintenance	325,000	325,000	-	-	-
Lake Elbert Trail	1,150,000	800,000	-	-	-
East Lake Howard Trail and Trailhead	90,000	50,000	1,360,000	-	-
Neighborhood Sidewalks	145,000	145,000	90,000	90,000	90,000
Lake Howard Watershed Enhancement	200,000	-	-	-	-
Total Ad Valorem Tax Funding	\$ 3,595,565	\$ 2,856,980	\$ 3,726,000	\$ 5,835,447	\$ 1,996,569
Downtown CRA (Ad Valorem Taxes)					
Neighborhood Sidewalks	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total Downtown CRA (Ad Valorem Taxes)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Florence Villa CRA (Ad Valorem Taxes)					
Neighborhood Sidewalks	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total Florence Villa CRA (Ad Valorem Taxes)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Transportation Fund (Ad Valorem Taxes)					
Pavement Improvement	\$ 1,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Motor Pool Road Complete Street	669,550	-	-	-	-
Avenue K NE Complete Street	99,000	-	-	-	-
Sixth Street SW Complete Street	40,000	-	-	310,371	-
North Lake Shipp Drive Reconstruction	150,000	-	-	-	-
Cypress Gardens Blvd Congestion Improvements	2,400,000	-	-	-	-

SUMMARY OF FUNDING SOURCES (Capital Expenses Only)

Funding Sources:	FY23	FY24	FY25	FY26	FY27
Neighborhood Sidewalks	75,000	75,000	-	-	-
Ave C SE Pedestrian Enhancement	-	20,000	-	900,000	-
3rd Street NW from Ave D NW to S Lake Shipp Drive	-	175,000	733,402	-	-
Total Transportation Fund (Ad Valorem Taxes)	\$ 4,683,550	\$ 2,270,000	\$ 2,733,402	\$ 3,210,371	\$ 2,000,000

Parks & Recreation Fee Revenue

MLK/Skate Park Upgrades	\$ -	\$ -	\$ 200,000	\$ -	\$ -
Winter Haven Senior Adult Center Renovations	-	13,000	15,000	15,000	150,000
Lion's Park	-	-	200,000	-	-
Total Parks & Recreation Fee Revenue	\$ -	\$ 13,000	\$ 415,000	\$ 15,000	\$ 150,000

C.D.B.G. Funding

Motor Pool Road Complete Street	\$ 230,450	\$ -	\$ -	\$ -	\$ -
Total C.D.B.G. Funding	\$ 230,450	\$ -	\$ -	\$ -	\$ -

Construction Funds

Public Safety Complex #4 (Fairfax)	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Winter Haven Recreational and Cultural Center	9,700,000	-	-	-	-
Chain of Lakes Park - Phase II	3,468,200	-	-	-	-
Total Construction Funds Funding	\$ 14,168,200	\$ -	\$ -	\$ -	\$ -

Governmental Grants

Women's Club / Heritage Park	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Avenue K NE Complete Street	1,301,000	-	-	-	-
Lake Howard Trail	428,525	-	-	-	-
Sixth Street SW Complete Street	-	-	-	677,483	-
Ave C SE Pedestrian Enhancement	-	84,206	-	-	-
3rd Street NW from Ave D NW to S Lake Shipp Drive	-	-	766,598	-	-
Fiber Optic Infrastructure Expansion	500,000	-	-	-	-
Total Governmental Grants	\$ 2,229,525	\$ 84,206	\$ 866,598	\$ 677,483	\$ -

Impact Fees

Sixth Street SW Complete Street	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Cypress Gardens Blvd Congestion Improvements	200,000	-	-	-	-
Total Impact Fees	\$ 200,000	\$ 75,000	\$ -	\$ -	\$ -

Legislative Appropriation

Lake Howard Trail	\$ 750,000	\$ -	\$ -	\$ -	\$ -
Total Legislative Appropriation	\$ 750,000	\$ -	\$ -	\$ -	\$ -

Donated Funding

Women's Club / Heritage Park	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Jack Brown's Seaplane Base Parking Lot Rehabilitation	14,375	-	-	-	-
Total Donated Funding	\$ 14,375	\$ -	\$ 50,000	\$ -	\$ -

SUMMARY OF FUNDING SOURCES (Capital Expenses Only)

Funding Sources:	FY23	FY24	FY25	FY26	FY27
TDC Contribution					
Chain of Lakes Park - Phase II	\$ 4,200,000	\$ -	\$ -	\$ -	\$ -
Total TDC Contribution	\$ 4,200,000	\$ -	\$ -	\$ -	\$ -
Airport Grant Revenue					
Airport Gates, Access Control and Fencing	\$ 753,665	\$ -	\$ -	\$ -	\$ -
Airport Commerce Park Phase I	492,023	-	-	-	-
South Apron Rehabilitation	316,414	4,046,612	-	-	-
Airport Runway 05 Obstruction Removal	-	-	1,600,000	-	-
Airport Construct Corporate Hangar	-	-	-	1,909,000	-
Airport T-Hangar Taxilanes Rehabilitation	-	-	-	-	142,500
Total Airport Grant Revenue	\$ 1,562,102	\$ 4,046,612	\$ 1,600,000	\$ 1,909,000	\$ 142,500
Bond Issuance / Bond Proceeds					
Public Safety Complex #4 (Fairfax)	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -
Public Safety Complex #5 (Hartridge)	4,000,000	-	-	-	-
Winter Haven Recreational and Cultural Center	4,500,000	-	-	-	-
Chain of Lakes Park - Phase II	513,200	-	-	-	-
Lake Maude Recreation Complex	1,800,000	-	-	-	-
Total Bond Issuance / Bond Proceeds	\$ 14,813,200	\$ -	\$ -	\$ -	\$ -
Utility Operating Cash					
Winterset WTP Decommissioning	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -
Winterset Gardens WTP Decommissioning	-	-	500,000	-	-
Replace HSP Number One at Inwood WTP	30,000	500,000	-	-	-
Fairfax WTP Improvements	-	100,000	-	-	-
Fairfax WTP Antenna Replacement	50,000	750,000	-	-	-
Chemical Taxk Conversion	25,000	-	-	-	-
WWTP #2 Upgrade	-	-	100,000	-	-
Developers Agreement	600,000	-	-	-	-
Clarifier Covers	-	400,000	-	-	-
Replace Thickner Transfer Pumps	300,000	-	-	-	-
Replace Grit Screw Structure	-	100,000	-	-	-
West Digester Aeration Improvements	200,000	-	-	-	-
Water Main Transmission Expansion	-	350,000	3,000,000	1,000,000	-
N. Lake Shipp Drive Construction	-	350,000	1,150,000	-	-
7th Street SW / S Lake Shipp Drive	-	200,000	1,000,000	1,000,000	-
CSX Force Main Relocation	300,000	-	-	-	-
ONE Water Demonstraion Project	100,000	900,000	-	-	-
Direct Potable Reuse	100,000	-	-	-	-
Total Utility Operating Cash	\$ 1,705,000	\$ 4,150,000	\$ 6,250,000	\$ 2,000,000	\$ -

SUMMARY OF FUNDING SOURCES (Capital Expenses Only)

Funding Sources:	FY23	FY24	FY25	FY26	FY27
Water Impact Fees					
Polk / Auburndale Interconnect	\$ 250,000	\$ 1,500,000	\$ -	\$ -	\$ -
Dundee / Eagle Lake / Haines City / Polk County Inter	450,000	600,000	600,000	-	-
Orchid Springs Interconnect	100,000				
Garden Grove WTP Pump Station	-	-	100,000	300,000	-
Fairfax WTP Improvements	-	-	750,000	-	2,000,000
Fairfax WTP Antenna Replacement	-	-	700,000	-	-
Inwood Water Treatment Plant Improvements	-	300,000	500,000	-	-
Nature Center Construction	260,000	-	-	-	-
Automated Meter Infrastructure (AMI)	400,000	300,000	200,000	100,000	100,000
Lake Elbert Drive Water Main	1,250,000	500,000	-	-	-
SR544 / US27 / MLK Design & Construction	-	200,000	1,300,000	-	-
Septic to Sewer Water Main Relocations	2,000,000	500,000	500,000	500,000	500,000
Cypresswood Blvd Utility Expansion to WWTP	-	300,000	1,500,000	1,500,000	-
SR544 / Havendale / US17 Design & Construction	-	250,000	1,250,000	-	-
Total Water Impact Fees	\$ 4,710,000	\$ 4,450,000	\$ 7,400,000	\$ 2,400,000	\$ 2,600,000
Sewer Impact Fees					
WWTP #2 Upgrade	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
Developers Agreement	-	1,000,000	1,000,000	1,000,000	1,000,000
Winter Haven Water Admin/Maintenance Facility	3,500,000	-	-	-	-
Process Aeration Improvements	200,000	-	-	-	-
Sand Filter #4	-	1,700,000	-	-	-
Logistics Parkway Extension	200,000	1,300,000	-	-	-
Lift Station Replacement	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Lake Elbert Drive Sewer Mains / Force Main	750,000	-	-	-	-
Cypresswood Blvd Utility Expansion to WTP	-	400,000	1,750,000	1,750,000	-
Reclaim Transmission Main Extension/Connections	300,000	300,000	500,000	500,000	500,000
RIB Construction	300,000	-	-	-	-
ASR Wellfield - CEI Services & Construction	300,000	-	-	-	-
Total Sewer Impact Fees	\$ 6,750,000	\$ 5,900,000	\$ 4,450,000	\$ 5,450,000	\$ 2,700,000
PRWC Contribution					
Logistics Parkway Extension	\$ -	\$ 750,000	\$ -	\$ -	\$ -
Total PWRC Contribution	\$ -	\$ 750,000	\$ -	\$ -	\$ -
SRF Loan					
Cypresswood WTP Improvements	\$ 4,250,000	\$ 2,000,000	\$ 2,500,000	\$ 2,800,000	\$ -
Pollard Road WTP	3,500,000	4,000,000	4,000,000	-	-
Fairfax WTP Improvements	-	-	-	2,000,000	-
Inwood Water Treatment Plant Improvements	-	-	-	3,000,000	-
ONE Water Peace Creek Projects Development	500,000	-	-	-	-
Harmony Master Lift Station	9,000,000	-	-	-	-
Total SRF Loan	\$ 17,250,000	\$ 6,000,000	\$ 6,500,000	\$ 7,800,000	\$ -

SUMMARY OF FUNDING SOURCES (Capital Expenses Only)

Funding Sources:	FY23	FY24	FY25	FY26	FY27
Grant Revenue - Utility					
Nature Center Construction	\$ 40,000	\$ -	\$ -	\$ -	\$ -
ONE Water Peace Creek Projects Development	-	3,500,000	3,000,000	3,000,000	2,500,000
WWTP #3 Plant Expansion	-	-	10,000,000	40,000,000	20,000,000
Septic to Sewer Water Main Relocations	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Reclaim Transmission Main Extension/Connections	700,000	700,000	500,000	500,000	500,000
Direct Potable Reuse	-	1,200,000	1,000,000	-	3,000,000
ASR Wellfield - CEI Services & Construction	-	2,000,000	3,000,000	-	-
Total Grant Revenue - Utility	\$ 1,740,000	\$ 8,900,000	\$ 19,000,000	\$ 45,000,000	\$ 27,500,000
Developers Contribution					
Logistics Parkway Extension	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Total Developers Contribution	\$ -	\$ 500,000	\$ -	\$ -	\$ -
WIFIA Loan					
Winter Haven Water Admin/Maintenance Facility	\$ -	\$ 8,000,000	\$ 3,500,000	\$ -	\$ -
Nature Center Construction	-	-	2,300,000	-	-
WWTP #3 Plant Expansion	-	-	10,000,000	40,000,000	20,000,000
Master Force Main to WWTP #3	-	550,000	3,000,000	-	-
N. Lake Shipp Drive	-	900,000	1,000,000	1,500,000	-
RIB Construction	-	-	-	1,000,000	1,000,000
Total WIFIA Loan	\$ -	\$ 9,450,000	\$ 19,800,000	\$ 42,500,000	\$ 21,000,000
Stormwater Fee Revenue					
Raingarden Watershed Improv - Aquifer Recharge	\$ 140,000	\$ 80,000	\$ -	\$ -	\$ -
Lake Howard Watershed Enhancement	630,000	-	-	-	-
Stormwater Assessment and Improvement	-	-	3,225,189	1,741,426	1,318,016
Total Stormwater Fee Revenue	\$ 770,000	\$ 80,000	\$ 3,225,189	\$ 1,741,426	\$ 1,318,016
Stormwater Grant Revenue					
Raingarden Watershed Improv - Aquifer Recharge	\$ 100,000	\$ 120,000	\$ -	\$ -	\$ -
Lake Howard Watershed Enhancement	650,000	-	-	-	-
Stormwater Assessment and Improvement	-	-	3,225,189	1,741,426	1,318,016
Total Stormwater Grant Revenue	\$ 750,000	\$ 120,000	\$ 3,225,189	\$ 1,741,426	\$ 1,318,016
Sale of Fiber Revenue					
Fiber Optic Infrastructure Expansion	\$ 128,200	-	-	-	-
Total Sale of Fiber Revenue	\$ 128,200	\$ -	\$ -	\$ -	\$ -

SUMMARY OF FUNDING SOURCES (Capital Expenses Only)

Funding Sources:		FY23	FY24	FY25	FY26	FY27
Fund Equity Dark Fiber Fund						
Fiber Optic Infrastructure Expansion	\$	371,800				
Total Fund Equity Dark Fiber Fund	\$	371,800	\$ -	\$ -	\$ -	\$ -
Internal Service Funds						
Nora Mayo Hall Building Renovations	\$	-	\$ -	\$ 250,000	\$ -	\$ -
Total Internal Service Funds	\$	-	\$ -	\$ 250,000	\$ -	\$ -
TOTAL ALL FUNDING SOURCES:						
	\$	80,651,967	\$ 49,675,798	\$ 79,521,378	\$ 120,310,153	\$ 60,755,101

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

Project Name: Public Safety Complex #4
Location: Fairfax Ave. N.E. Water Treatment Property
Department: Fire Department
Project Lead: Charlie Bird
Start Date: 1/1/2023
Complete Date: 5/30/2024
Account Code(s): 306-80-413-6807
Comprehensive Plan Element Category: Future Land Use Objective 1.4

CIP Number: FS-PS - 1
Project Code: Fstation

TOTAL Project Cost: \$5 million
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: YES
ADD to Insurance: YES

PROJECT OVERVIEW:

Public Safety Station #4 - The City currently owns this property (+/- 6.37 acres) beside the waste water treatment plant facing Fairfax Ave. N.E. and is to be used as a future fire station, police substation (Public Safety facility). The City currently owns the property.

Design costs, construction, and furnishing for a 11,000 square foot multi-use public service building in the northeast section of the city. This will be a new build on vacant land and will be an additional/new public safety building.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

The facility will be a new addition to city facilities. It will increase response times and public safety services in the northeast section of the city that does not have a facility in the immediate area. This facility will provide a safe and secure station that will also serve as a multi use public service facility. The facility will house a new fire engine and personnel to staff 3 shifts on the engine.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Public Safety Station Construction	5,000,000					5,000,000
						-
						-
						-
						-
Total:	5,000,000	-	-	-	-	5,000,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Debt Bond Proceeds	4,000,000					4,000,000
Construction Funds	1,000,000					1,000,000
						-
						-
Total:	5,000,000	-	-	-	-	5,000,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs		27,640	30,500	33,500	33,500	125,140
	Maintenance Costs		11,000	12,000	13,500	13,500	50,000
	Other Operating Costs						-
Total:		-	38,640	42,500	47,000	47,000	175,140

FIVE-YEAR PROJECTION OF FUTURE COSTS:	5,000,000	38,640	42,500	47,000	47,000	5,175,140

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

Project Name: Public Safety Complex #5
Location: 2220 20th St. N.W.
Department: Fire/Police Department
Project Lead: Charlie Bird
Start Date: 1/1/2024
Complete Date: 5/30/2026
Account Code(s): 306-80-413-6807

CIP Number: FS-PS - 2
Project Code: Fstation

TOTAL Project Cost: \$4.0 million
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: YES
ADD to Insurance: YES

Comprehensive Plan Element Category: Future Land Use Objective 1.4

PROJECT OVERVIEW:

Public Safety Complex #5 - The City currently owns the property at 2220 20th St. N.W. (+/- .58 acres) on the corner of 20th St. N.W. and the Lake Hartridge Boat ramp to be used as a future fire station, police substation. (Public Safety Station)

Design costs, construction, and furnishing for a 11,000 square foot multi-use public service building in the northwest section of the city. This will be a new build on vacant land and will be an additional/new public safety building.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

This new facility will replace a modular unit that is a temporary solution to get a fire presence in that area. The new facility will provide a safe and more secured station that will also serve as a multi-use public service facility. This will replace a modular building currently being used.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Public Safety Station Construction (while reflected in the FY22 Budget - it is not planned to begin construction until FY24)	4,000,000					4,000,000
						-
						-
						-
Total:	4,000,000	-	-	-	-	4,000,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Debt Bond Proceeds	4,000,000					4,000,000
						-
						-
Total:	4,000,000	-	-	-	-	4,000,000

		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
FUTURE OPERATING IMPACT:	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs			27,640	30,500	33,500	91,640
	Maintenance Costs			11,000	12,000	13,500	36,500
	Other Operating Costs						-
Total:		-	-	38,640	42,500	47,000	128,140

FIVE-YEAR PROJECTION OF FUTURE COSTS:	4,000,000	-	38,640	42,500	47,000	4,128,140

TOTAL Capital Expenses only:	9,000,000	-	-	-	-	9,000,000
TOTAL Additional Operating Impact:	-	38,640	81,140	89,500	94,000	303,280
TOTAL ALL FIRE DEPARTMENT:	9,000,000	38,640	81,140	89,500	94,000	9,303,280

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: LS - 1
Project Code: LS Park Enhance
 Rotary Park

Project Name: Rotary Park Horseshoe Renovation and General Park Upgrades
Location: Rotary Park
Department: Parks, Recreation and Culture Department
Project Lead: Andy Palmer / Steve Pruitt
Start Date: On-going
Complete Date: On-going
Account Code(s): 001-07-312-4605, 6301, 001-07-710-6301-710
Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: YES
ADD to Insurance: YES

PROJECT OVERVIEW:

Size/Acreage: ±6.34 acres

Original Construction Date: TBD / Renovated 2006/2010

Facility Description: Rotary Park contains a recreation center, group picnic pavillion, tournament horseshoe complex, skate park, small pond with dock, a ball diamond and open turf field, and a large playground installed in 2006 with mulch surfacing. In 2010, renovations to include an additional group pavilions playground safety surfacing, relocation/rebuild of 1/2 basketball court, new site amenities, exterior fencing and internal and external sidewalk improvements.

Anticipated Projects:

FY23: Rotary Park Improvements: Horseshoe Courts (\$75,000)

FY24: Building Renovations (\$40,000)

FY25: kate Park & Site Repurpose (\$80,000)

FY26:

FY27:

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Building renovations and asphalt improvements will enhance the existing amenities for patron use and building rentals. Horseshoe court renovations will enable club to host multi-day sanction tournament events. Playground replacement will provide upgraded playground equipment and safe play.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Construction	75,000	40,000	80,000			195,000
Other						-
Total:	75,000	40,000	80,000	-	-	195,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	75,000	40,000	80,000			195,000
Rotary Club - Donation						-
Total:	75,000	40,000	80,000	-	-	195,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	75,000	40,000	80,000	-	-	195,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

Project Name: MLK / Skate Park
Location: Lake Silver - West side
Department: Parks, Recreation and Culture Department
Project Lead: Steve Pruitt/Andy Palmer
Start Date: 10/1/2025
Complete Date: NA
Account Code(s): 001-07-312-4605
Comprehensive Plan Element Category:

CIP Number: LS - 2
Project Code: na

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: YES
ADD to Insurance: YES

Recreation Objective 1.1, Objective 2.1

PROJECT OVERVIEW:

Size/Acreage: ±1 acre
Original Construction Date: N/A
Facility Description: The new skate park was constructed in 2020 and is located on the west side of MLK Jr. Park. Improvements include a new amphitheater, new restrooms and re-grading of the property for a more cohesive and user friendly appearance.

Anticipated Projects:

FY25: It is anticipated that within 2-4 years of operation, the skate park will need upgrades for obstacles and infrastructure due to use. These funds will help ensure the continued safety and enjoyment of the facility.

Expands level of service through a larger skate and modernized skate facility.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Skate Park Enhancements/Updates			200,000			200,000
						-
						-
						-
Total:	-	-	200,000	-	-	200,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Bond Proceeds						-
Parks & Recreation Impact Fees			200,000			200,000
						-
						-
Total:	-	-	200,000	-	-	200,000

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	200,000	-	-	200,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: LS - 3
Project Code: LS Park Enhance

Project Name: Annual Playground Replacement Program & Neighborhood Park Enhancements
Location: Various Playgrounds & Parks
Department: Parks, Recreation and Culture Department
Project Lead: Steve Pruitt/Andy Palmer
Start Date: On-going
Complete Date: On-going
Account Code(s): 001-07-312-6301
Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:	
Size/Acreage:	Parks Vary
Original Construction Date:	Varies by park
Facility Description:	. Playgrounds generally have a lifespan of 10-15 years depending on the amount of use. Our 15 playgrounds have been evaluated for replacement over the next ten years based on age, use and safety issues. The requested funding amounts will include equipment, site work needed and safety surfacing. Neighborhood Park Enhancements focus on park amenity replacement, renewal and expansion.
Anticipated Projects:	
This schedule may be adjusted yearly based on increased/decreased usage or unexpected wear and tear. The following is a schedule of replacement Playgrounds over the next five years: Lions Park (last renovated mid 1990s) - Replacement 2023; Lake Hartridge (installed 2006) Replacement 2024 ; WHRCC (last renovated 2009) - Replacement 2024; Kiwanis Park Toddler (installed 2010) & Youth (installed 2004) Playgrounds 2025; Girl Scout Park (last renovated 2009) - Replacement 2026; Lake Maude Nature Park (installed 2009) - Replacement 2027; Neighborhood Park Enhancements - Varies	
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:	
Playground replacement ensures continued safety for park users and new features over time. All playgrounds will be ADA accessible.	

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Playground replacement / Surfacing	150,000	300,000	300,000	300,000	300,000	1,350,000
Neighborhood Park Enhancements		180,000	200,000	200,000	200,000	780,000
						-
						-
						-
						-
Total:	150,000	480,000	500,000	500,000	500,000	2,130,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	150,000	480,000	500,000	500,000	500,000	2,130,000
						-
						-
						-
Total:	150,000	480,000	500,000	500,000	500,000	2,130,000

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	150,000	480,000	500,000	500,000	500,000	2,130,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: LS - 4
Project Code: (to be determined)

Project Name: "Rowdy" Gaines Olympic Pool
Location: "Rowdy" Gaines Pool - 210 Cypress Gardens Blvd.
Department: Parks, Recreation and Culture Department
Project Lead: Scott Eilers
Start Date: On-going
Complete Date: On-going
Account Code(s): 001-07-703-4605, 4602, 6301, 6402
Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:

Size/Acreage: 25Y X 50M Lap Pool / 40' X 60' Diving Well
Original Construction Date: 1976; Renovated 2002
Facility Description: Olympic size competitive pool which is 4 ft deep on each end and 6 1/2 ft deep in the middle. The pool has competitive starting blocks and is used for competitive swimming, swim instruction and recreational use. There is a separate diving well with two (2) one-meter and two (2) three-meter spring boards. A concession / patio area is located on the west end of the deck. The site also includes a playground and sand volleyball court.

Anticipated Projects:
FY23: RGOP Mechanical Room Upgrades \$225,000
FY24: Pool Deck & Gutter Upgrades - \$300,000
FY26: Additional shade sails

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Provides a recreation component for our citizens and visitors to the Winter Haven area. Allows families to gather together in a safe environment with fun water activities.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Design/Engineering						-
Pool repairs/improvements	225,000	300,000		100,000		625,000
Construction						-
						-
Total:	225,000	300,000	-	100,000	-	625,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	225,000	300,000		100,000		625,000
Impact Fees						-
						-
Total:	225,000	300,000	-	100,000	-	625,000

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	225,000	300,000	-	100,000	-	625,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: LS - 5
Project Code: (to be determined)

Project Name: Winter Haven Senior Adult Center
Location: 250 S. Lake Silver Dr. NW
Department: Parks, Recreation and Culture Department
Project Lead: Andy Palmer/Jennifer Burke
Start Date: On-going
Complete Date: On-going
Account Code(s): 001-07-704-4602, 4605, 6301, 501-03-906-4605
Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:

Size/Acreage: 12,921 sf / ±2.25 acres
Original Construction Date: 1965
Facility Description: Recreation center with designated auditorium, exercise room, kitchen, conference room, 24 shuffleboard courts, cue shack and parking facilities for 37 vehicles.

Anticipated Projects:

FY 24: Exterior Painting (\$10,000) & Resurface Stage (\$3,000)
FY 25: Shuffle Board Upgrades (\$15,000)
FY 26: Shuffle Board Court Upgrades (\$15,000)
FY 27: Building Upgrades (\$150,000)

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Provides a recreation component for our senior citizens and visitors to the Winter Haven area. Establishes a place where seniors can gather together and enjoy a variety of fun activities.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
a) Design						-
Building Maintenance		13,000				13,000
Renovation / Rehab			15,000	15,000	150,000	180,000
Construction						-
						-
Total:	-	13,000	15,000	15,000	150,000	193,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Parks & Recreation Fees		13,000	15,000	15,000	150,000	193,000
						-
						-
Total:	-	13,000	15,000	15,000	150,000	193,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	13,000	15,000	15,000	150,000	193,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: **LS - 6**
 Project Code: **To be determined**

Project Name: Winter Haven Recreational and Cultural Center
Location: 801 Martin Luther King Jr. Blvd NE
Department: Parks, Recreation and Culture Department
Project Lead: Andy Palmer
Start Date: On-going
Complete Date: On-going
Account Code(s): 001-07-709-6301, 001-07-703-6301 (pool), 501-03-906-4605, 306-80-413-6225
Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:	
Size/Acreage: 25,125 sf / ±11.64 acres	
Original Construction Date: 1975	
Facility Description: Multi-purpose use facility with a gymnasium, 25-meter "L" shaped swimming pool, kitchen facility, gameroom, conference room, computer lab, fitness / weight room, and two youth diamonds with lighting. Parking area for 55 vehicles, with unpaved overflow parking at the rear of the building.	
Anticipated Projects:	
FY23-24: Redevelopment (\$14.2 Million)	
FY25-26: Library Collection & Technology (\$50,000 each year)	
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:	
Provides a recreation component for our citizens and visitors to the Winter Haven area. Allows families to gather together in a safe environment with fun water activities.	

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Library Collection & Technology		50,000	50,000	50,000	50,000	200,000
Redevelopment	14,200,000					14,200,000
						-
						-
						-
Total:	14,200,000	50,000	50,000	50,000	50,000	14,400,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes		50,000	50,000	50,000	50,000	200,000
Construction Fund	9,700,000					9,700,000
Debt Bond Proceeds	4,500,000					4,500,000
						-
						-
						-
Total:	14,200,000	50,000	50,000	50,000	50,000	14,400,000

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	14,200,000	50,000	50,000	50,000	50,000	14,400,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: LS - 7
Project Code: Womens Club

Project Name: Woman's Club / Heritage Park
Location: 660 Pope Avenue NW
Department: Parks, Recreation and Culture Department
Project Lead: Andy Palmer
Start Date: 1/1/2024
Complete Date: On-going
Account Code(s): 001-07-710-6301-720, 4602-720
Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

TOTAL Project Cost: On-going
Any GRANT Revenue: YES
If yes, Total GRANT: \$100,000
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:

Size/Acreage: 6,682 sf / ±.49 acres

Original Construction Date: 1923

Facility Description: 6,682 s.f. historical facility with rental area, caterer's kitchen and parking facilities for 12 vehicles.

Anticipated Projects:

FY 24: Windows; (\$50,000) FY25: Climate control system, insulation, restoration, weatherproofings, roof repairs (\$200,000); Historic Preservation Grant Rehab Project (\$100,000 pending award); Heritage Park Renovation - Beautification (\$50,000)

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Projects improve existing assets. No expansion or increase in level of service anticipated.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Parking Lot						-
Building Maint./ Rehab		50,000	300,000			350,000
Equipment Repairs						-
Beautification			50,000			50,000
Other						-
Total:	-	50,000	350,000	-	-	400,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes		50,000	200,000			250,000
Grant			100,000			100,000
Donation			50,000			50,000
Total:	-	50,000	350,000	-	-	400,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
		0.0	0.0	0.0	0.0	0.0	0.0
	New Personnel Staff						
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	50,000	350,000	-	-	400,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: **LS - 8**
Project Code: **LS Lions Park**

Project Name: Lion's Park
Location: Lion's Park
Department: Parks, Recreation and Culture Department
Project Lead: Steve Pruitt/Andy Palmer
Start Date: 1/1/2025
Complete Date: On-going
Account Code(s): 001-07-711-4605, 6301-723
Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:	
Size / Acreage: ±3.75	
Original Construction Date:	
Facility Description: Lions Park was purchased by the City in 2007 from the Lions Club. The park is located on the south side of Lake May and contains a rental hall, parking areas, boardwalks, fishing pier, playground, picnic pavilions, and open space.	
Anticipated Projects:	
FY 25: Redesign of Park Focusing on Modernization & Access (\$200,000)	
FY26: Construction (\$2,000,000)	
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:	
Projects improve existing assets. No expansion or increase in level of service anticipated.	

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Design/Engineering			200,000			200,000
Park Enhances				2,000,000		2,000,000
Construction						-
Playground replacement						-
Other						-
Total:	-	-	200,000	2,000,000	-	2,200,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Parks and Recreation Fees			200,000			200,000
Ad Valorem Taxes				2,000,000		2,000,000
Total:	-	-	200,000	2,000,000	-	2,200,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	200,000	2,000,000	-	2,200,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: **LS - 9**
 Project Code: **Various**

Project Name: C.O.L. Park
 Location: 210 Cypress Gardens Blvd. SW
 Department: Parks, Recreation and Culture Department
 Project Lead: Julie Adams
 Start Date: 1/1/2023
 Complete Date: On-going
 Account Code(s): 001-07-711-4605, 306-80-413-6320

TOTAL Project Cost: **On-going**
 Any GRANT Revenue: **NO**
 If yes, Total GRANT:
 ADD to Fixed Assets: **UPDATE**
 ADD to Insurance: **UPDATE**

Comprehensive Plan Element Category: **Recreation Objective 1.1, Objective 2.1**

PROJECT OVERVIEW:

Size/Acreage: ±53.55 acres
Original Construction Date: 1966 (Stadium) 1993 (Maintenance Bldg.)
Facility Description: C.O.L. Park is a seven field baseball complex consisting of a 7,000 seat capacity stadium as well as six lower fields. The site also houses the operations of the Parks & Grounds unit.

Anticipated Projects:

FY23: Renovation of ball fields & grounds - Field enhancement project (\$8,181,400) - renovate fields 1-5 to include drainage, fencing, lighting, spectator amenities, and support facilities.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Projects improve existing assets. No expansion or increase in level of service anticipated.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Construction	8,181,400					8,181,400
Field Enhancement						-
Other						-
Total:	8,181,400	-	-	-	-	8,181,400

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Construction Fund	3,981,400	-				3,981,400
TDC contribution	4,200,000					4,200,000
						-
Total:	8,181,400	-	-	-	-	8,181,400

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	8,181,400	-	-	-	-	8,181,400

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: **LS - 10**
Project Code: **LS Dplex Fields**

Project Name: DiamondPlex
Location: 900 Polk State College Access Rd.
Department: Parks, Recreation and Culture Department
Project Lead: Steve Pruitt
Start Date: 1/1/2025
Complete Date: On-going
Account Code(s): 001-07-711-4605, 6402
Comprehensive Plan Element Category:

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Recreation Objective 1.1, Objective 2.1

PROJECT OVERVIEW:

Size/Acreage: ±21.12 acres
Original Construction Date: 1998
Facility Description: DiamondPlex is a five field complex consisting of four 300 ft. softball fields and one 220 ft. field that serves as the home field for the PSC Girls Softball Team. The site includes a playground, two large group pavilions, and a two-story concession/score keeper building with locker rooms.
Anticipated Projects:
FY 25 & 26 - Field, Lighting, Fencing & Other Renovations (\$2,152,447)

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Projects improve existing assets. No expansion or increase in level of service anticipated.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Construction			1,000,000	1,152,447		2,152,447
						-
						-
						-
Total:	-	-	1,000,000	1,152,447	-	2,152,447

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes			1,000,000	1,152,447		2,152,447
Parks & Recreation Fees						-
Total:	-	-	1,000,000	1,152,447	-	2,152,447

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
		0.0	0.0	0.0	0.0	0.0	0.0
	New Personnel Staff						-
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	1,000,000	1,152,447	-	2,152,447

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: LS - 11
Project Code: (to be determined)

Project Name: Winter Haven Public Library
Location: 325 Avenue A, NW, Winter Haven 33880
Department: Parks, Recreation and Culture Department
Project Lead: Jane Martin
Start Date: 1/1/2015
Complete Date: On-going
Account Code(s): 101-07-728-4605, 6301, 6402, 6601

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

PROJECT OVERVIEW:

Size/Acreage: 31,500 sf
Original Construction Date: 2004
Facility Description: 31,500 square foot library with designated children's, young adult, technology areas, multi-purpose room, computer lab, coffee shop and book store. Parking facilities for 85 vehicles.
Anticipated Projects:
FY 23: Resurface parking lot (\$30,000); Paint and wallpaper main interior (\$50,000); Refresh reference area, new carpet (\$15,000); Remove old reference desk and install new desk (\$8,000)
FY 24: Update carpet throughout building and complete painting of interior
FY 25: New furniture
FY 25: Install a glassed in quiet area

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Projects improve existing assets. No expansion or increase in level of service anticipated.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Furniture Replacement			32,000			32,000
Construction	30,000					30,000
HVAC replacement						-
Building Maintenance	73,000	55,000		20,000		148,000
Upgrade security cameras						-
Total:	103,000	55,000	32,000	20,000	-	210,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Parks & Recreation Fees						-
General Fund Support (Ad Valorem)	103,000	55,000	32,000	20,000		210,000
Total:	103,000	55,000	32,000	20,000	-	210,000

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	103,000	55,000	32,000	20,000	-	210,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: LS - 12
Project Code: (to be determined)

Project Name: Nora Mayo Hall Building Renovations
Location: 500 3rd Street NW
Department: City Manager's Office
Project Lead: T. Michael Stavres
Start Date: 10/1/2018
Complete Date: on-going
Account Code(s): 501-03-908-3105
Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

TOTAL Project Cost: on-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:

Renovation of the Florida Citrus Building (Nora Mayo Hall) to consolidate municipal services and staff into a central location. This would create a "one-stop shop" experience for customers and allow for greater efficiency in many areas and departments in the City. It would foster greater collaboration and coordination amongst departments which in turn would provide a more effective experience for our citizens.

FY 25 - Building Mechanical Upgrades

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

One-Stop Shopping / Coordinated Customer Care / Internal Collaboration / Cross Training and Cross Functionality / Financial Savings

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Capital Renovations			250,000			250,000
HVAC						-
						-
						-
Total:	-	-	250,000	-	-	250,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Internal Service Funds			250,000			250,000
						-
						-
Total:	-	-	250,000	-	-	250,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	250,000	-	-	250,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: **LS - 13**
Project Code: **(to be determined)**

Project Name: Garden Center
Location: 715 Third Street NW
Department: Parks, Recreation and Culture Department
Project Lead: Andy Palmer
Start Date: 1/1/2023
Complete Date: on-going
Account Code(s): 001-07-710-6301-735
Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

TOTAL Project Cost: on-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:

The City is budgeting for utilities and the general upkeep of this facility.

FY 23 - \$200,000 - New Windows & Sliding Doors

FY24 - \$200,000 - Additional Windows & Sliding Doors

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Projects improve existing facility. It is anticipated with acquisition that the City would be able to provide a new venue for citizens to use.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Capital Renovations	200,000	200,000				400,000
						-
						-
						-
Total:	200,000	200,000	-	-	-	400,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	200,000	200,000				400,000
						-
						-
Total:	200,000	200,000	-	-	-	400,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	200,000	200,000	-	-	-	400,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: **LS - 14**
Project Code: **Trail Resurface**

Project Name: Trails Resurfacing Program
Location: Various Trails
Department: Parks, Recreation and Culture Department
Project Lead: Steve Pruitt/Andy Palmer/MJ Carnevale
Start Date: On-going
Complete Date: On-going
Account Code(s): 001-07-312-6301
Comprehensive Plan Element Category:

TOTAL Project Cost: on-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Recreation Objective 1.1, Objective 2.1

PROJECT OVERVIEW:

Size/Acreage: Trails Vary

Original Construction Date: Varies by Trail

Facility Description: . The City has developed 13 + miles of trails over the past 20 years. Over that time based on age, usage and site specific conditions, the need to resurface these trails has arisen. The following is a schedule of CAPITAL replacement over the next five years: South Lake Howard Nature Park (built- 2000) - resurfacing 2022 - \$95,000; COL Trail (built 2007) - resurfacing 2024- \$90,000; Lake Hartridge Nature Park (built 2006) - resurfacing 2024 - \$45,000

While not a capital expense, these maintenance projects are slated to be completed as follows in the next 5 years: Lake Howard Trail (built 2010/2016 - rejuvenate 2022- \$12,000; 7th Street NW Trail (built 2019) - rejuvenate 2022 -\$3,000; Third St. SW Trail (built 2013) - rejuvenate 2022 - \$10,000; PSC Loop Trail (built 2012) -rejuvenate- 2023- \$17,000; Avenue B NW Trail (built 2014) - resurfacing/rejuvenate 2023 - \$20,000

Anticipated Projects:

FY 2023: Rejuvenate South Lake Howard Nature Park Walking Trail

FY 2024: Resurface - COL Trail \$90,000; Lake Hartridge Nature Park \$45,000

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Trail connections are utilized for transportation and recreation. These facilities must be maintained and resurfaced over time to ensure proper safety.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
South Lake Howard Nature Park	95,000					95,000
COL Trail		90,000				90,000
Lake Hartridge Nature Park		45,000				45,000
						-
						-
Total:	95,000	135,000	-	-	-	230,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	95,000	135,000				230,000
						-
Total:	95,000	135,000	-	-	-	230,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	95,000	135,000	-	-	-	230,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

CIP Number: LS - 15
Project Code: LS Sertoma Fball
Sertoma Fencing

Project Name: Sertoma Park
Location: Sertoma Park - W. Lake Shipp Drive
Department: Parks, Recreation and Culture Department
Project Lead: Steve Pruitt/Andy Palmer
Start Date: 1/1/2027
Complete Date: On-going
Account Code(s): 306-80-413-6232
Comprehensive Plan Element Category: Recreation Objective 1.1, Objective 2.1

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:

Size/Acreage: ±20.75 ac
Original Construction Date: 1950; (leased property from Daniels / Brantley family; City took over lease in 2004)
Facility Description: Sertoma Park is the primary location for youth football and baseball. The facility includes 4 baseball / 1 T-ball field, 2 youth football fields and two concession facilities.. Improvements to the on-site parking facilities are scheduled to commence in FY15 with funding allocated through O-14-25.

Anticipated Projects:

FY27-28: Football Renovation Project -Including Field, lighting, fencing, press box, ADA restroom and other renovations. (\$2,000,069 = FY 27 -\$1,335,069 + FY 28 \$665,000)

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Expands level of service related to athletic facilities by increasing number of fields; enhances functionality of the facility and modernizes existing amenities; expected to recoupe operational expenses through a more efficient design and modern systems (i.e. field lighting, irrigation, etc.)

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Renovations					1,335,069	1,335,069
						-
						-
						-
Total:	-	-	-	-	1,335,069	1,335,069

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Bond Proceeds					-	-
Ad Valorem					1,335,069	1,335,069
Total:	-	-	-	-	1,335,069	1,335,069

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
		0.0	0.0	0.0	0.0	0.0	0.0
	New Personnel Staff						
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	1,335,069	1,335,069

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - 2027

Project Name: Lake Maude Recreation Complex
Location: Northeast Winter Haven
Department: Parks, Recreation and Culture Department
Project Lead: Steve Pruitt/Andy Palmer
Start Date: 10/1/2022
Complete Date: 9/30/2023
Account Code(s): 306-80-413-6209
Comprehensive Plan Element Category:

CIP Number: LS - 16

Project Code:

TOTAL Project Cost: On-going

Any GRANT Revenue: NO

If yes, Total GRANT:

ADD to Fixed Assets: UPDATE

ADD to Insurance: UPDATE

Recreation Objective 1.1, Objective 2.1

PROJECT OVERVIEW:

FY23: Phase 2 - Construction of two baseball diamonds (shared space with multi-purpose fields), Completion of on-site parking improvements.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Completion of the Lake Maude Park will result in expanded outdoor recreation amenities for residents in the Northeast Winter Haven (Florence Villa) area. Additionally, the construction of the baseball fields will allow for the Winter Haven Wolverines to host their youth football and baseball programs at the same park, resulting in greater efficiency in the program delivery. An indirect benefit of the ballfield construction is the opportunity to eliminate one of the two existing ballfields at WHRCC, thereby allowing for an expanded renovation of that facility.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Phase 2	1,800,000					1,800,000
						-
						-
						-
Total:	1,800,000	-	-	-	-	1,800,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Bond Proceeds	1,800,000					1,800,000
						-
Total:	1,800,000	-	-	-	-	1,800,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	1,800,000	-	-	-	-	1,800,000

TOTAL Capital Expenses only:	25,029,400	1,323,000	2,677,000	3,837,447	2,035,069	34,901,916
TOTAL Additional Operating Impact:	-	-	-	-	-	-
TOTAL ALL PARKS & RECREATION DIVISION:	25,029,400	1,323,000	2,677,000	3,837,447	2,035,069	34,901,916

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: **AIR-1**
 Project Code: **Gates & Access Control**

Project Name: Airport Gates, Access Control and Fencing Construction
Location: Gilbert Field off U.S. Hwy 92
Department: Airport
Project Lead: Alex Vacha
Start Date: 10/1/2021
Complete Date: 12/31/2022
Account Code(s): 106-10-410-6301
Comprehensive Plan Element Category: Transportation Objective 1.11

TOTAL Project Cost: \$2,018,004
Any GRANT Revenue: YES
If yes, Total GRANT: \$1,614,403
ADD to Fixed Assets: YES
ADD to Insurance: YES

PROJECT OVERVIEW:
This project involves the design and construction of fencing, gates, access control, and cameras at the Winter Haven Regional Airport in order to follow TSA guidelines for Airport Security.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
This project would correct the security problems at GIF according to the current guidelines and available security technology.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
a) Design						-
b) Engineering						-
Construction	942,081					942,081
Construction Mgmt.						
Total:	942,081	-	-	-	-	942,081

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Grant - Federal Aviation Administration						-
Grant - Florida Department of Transportation	753,665					753,665
General Fund support - Ad Valorem	188,416					188,416
						-
Total:	942,081	-	-	-	-	942,081

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: **AIR-2**
 Project Code: **JBSB Parking Lot Rehab**

Project Name: Jack Brown's Seaplane Base Parking Lot Rehabilitation
Location: Gilbert Field off U.S. Hwy 92
Department: Airport
Project Lead: Alex Vacha
Start Date: 10/1/2021
Complete Date: 12/31/2022
Account Code(s): 106-10-410-6301
Comprehensive Plan Element Category: Transportation Objective 1.11

TOTAL Project Cost: \$125,000
Any GRANT Revenue: YES
If yes, Total GRANT: \$14,375
ADD to Fixed Assets: YES
ADD to Insurance: YES

PROJECT OVERVIEW:
This project involves the design and construction/rehabilitation of the Jack Brown's Seaplane Base parking lot at the Winter Haven Regional Airport.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
This project will remedy the deteriorating asphalt parking lot which is currently creating foreign object debris (FOD).

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
a) Design	20,000					20,000
b) Engineering						-
Construction	100,000					100,000
Construction Mgmt.	5,000					5,000
Total:	125,000	-	-	-	-	125,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Grant - Federal Aviation Administration						-
Grant - Florida Department of Transportation						-
General Fund support - Ad Valorem	110,625					110,625
Jack Browns Seaplane Base	14,375					14,375
Total:	125,000	-	-	-	-	125,000

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:		-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: **AIR-3**
 Project Code: **Hangar Infrastructure**

Project Name: Airport Commerce Park Phase I
 Location: Gilbert Field off U.S. Hwy 92
 Department: Airport
 Project Lead: Alex Vacha
 Start Date: 5/23/2022
 Complete Date: 3/30/2023
 Account Code(s): 106-10-410-6301

TOTAL Project Cost: \$1,082,548
 Any GRANT Revenue: YES
 If yes, Total GRANT: \$541,274
 ADD to Fixed Assets: YES
 ADD to Insurance: YES

Comprehensive Plan Element Category: Transportation Objective 1.11

PROJECT OVERVIEW:

This Airport Commerce Park Phase I Project will include the construction of the necessary infrastructure to support the design and construction, including utility connections, roadway and parking system, aircraft apron and connecting taxiway of Phase I in the Northwest Development Area of the airport.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Land parcels (zoned appropriately for commercial, industrial, retail, etc.) with corresponding infrastructure will provide the Airport with a strong basis for prospective revenue opportunities from aviation and non-aviation businesses. The economic impact will extend beyond the aeronautical businesses that will fill the hangars, but will also lead to increased fuel sales and an increase in multi-engine and jet engine aircraft based at the airport.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
a) Design						-
b) Engineering						-
Construction	984,046					984,046
Construction Mgmt.						
Total:	984,046	-	-	-	-	984,046

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Grant - Federal Aviation Administration						-
Grant - Florida Department of Transportation	492,023					492,023
General Fund support - Ad Valorem	492,023					492,023
						-
Total:	984,046	-	-	-	-	984,046

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number:	AIR-4
Project Code:	South Apron Rehab

Project Name: South Apron Rehabilitation
Location: Gilbert Field off U.S. Hwy 92
Department: Airport
Project Lead: Alex Vacha
Start Date: 10/1/2022
Complete Date: 9/30/2024
Account Code(s): 106-10-410-6301

TOTAL Project Cost:	\$4,608,507
Any GRANT Revenue:	YES
If yes, Total GRANT:	\$4,363,026
ADD to Fixed Assets:	YES
ADD to Insurance:	YES

Comprehensive Plan Element Category:	Transportation Objective 1.11

PROJECT OVERVIEW:
The project can be generally described as the Rehabilitation of the South Apron at Winter Haven Regional Airport (GIF). Due to the age, condition, and thickness of existing asphalt, all of the existing asphalt is proposed to be removed to the top of the aggregate base course. The base course will be reworked and graded to meet grading and drainage requirements. A prime coat will be applied to the prepared base course and then two lifts, each of 2-inches in thickness, of asphalt will be paved to grade. A tack coat will be applied between lifts. The project excludes the 50' of apron closest to tenant hangars from FAA funding eligibility
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
The Statewide Airfield Pavement Management Program, developed by FDOT in June of 2021 stated that the South Apron had PCIs ranging from 35 to 48 predominantly, with a single small section having a PCI of 63. The pavement is extremely aged and oxidized and is experiencing cracking and raveling of the surface course. The pavement distresses are leading to an accelerated creation of FOD.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
a) Design	348,915					348,915
b) Engineering						-
Construction		4,259,592				4,259,592
Construction Mgmt.						
Total:	348,915	4,259,592	-	-	-	4,608,507

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Grant - Federal Aviation Administration	298,968	3,833,632				4,132,600
Grant - Florida Department of Transportation	17,446	212,980				230,426
General Fund support - Ad Valorem	32,501	212,980				245,481
Total:	348,915	4,259,592	-	-	-	4,608,507

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: AIR-5
Project Code: Rwy 5 Obstructions

Project Name: Airport Runway 05 Obstruction Removal
Location: Gilbert Field off U.S. Hwy 92
Department: Airport
Project Lead: Alex Vacha
Start Date: 10/1/2024
Complete Date: 9/30/2025
Account Code(s): 106-10-410-6301
Comprehensive Plan Element Category: Transportation Objective 1.11

TOTAL Project Cost: \$2,000,000
Any GRANT Revenue: YES
If yes, Total GRANT: \$1,600,000
ADD to Fixed Assets: YES
ADD to Insurance: YES

PROJECT OVERVIEW:

During our 2020-2022 airport FDOT Inspections, many obstructions (Trees) were noted in the approach end of Runway 05. This project would remove the obstructions and bring our Runway 5 approach end back into compliance with the FDOT. There is a NOTAM in place until the trees can be removed. The trees are estimated at 34 feet tall. They are 170 feet west of centerline and 535 feet before the approach end of Runway 05.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

This project will bring our airport back into compliance with FDOT.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
a) Design			150,000			150,000
b) Engineering						-
Construction			1,850,000			1,850,000
Construction Mgmt.						
Total:	-	-	2,000,000	-	-	2,000,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Grant - Federal Aviation Administration						-
Grant - Florida Department of Transportation			1,600,000			1,600,000
General Fund support - Ad Valorem			400,000			400,000
Total:	-	-	2,000,000	-	-	2,000,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number:	AIR-6
Project Code:	Construct Corp. Hangar

Project Name:	Airport Construct Corporate Hangar
Location:	Gilbert Field off U.S. Hwy 92
Department:	Airport
Project Lead:	Alex Vacha
Start Date:	10/1/2025
Complete Date:	9/30/2026
Account Code(s):	106-10-410-6301
Comprehensive Plan Element Category:	Transportation Objective 1.11

TOTAL Project Cost:	\$3,818,000
Any GRANT Revenue:	YES
If yes, Total GRANT:	\$1,909,000
ADD to Fixed Assets:	YES
ADD to Insurance:	YES

PROJECT OVERVIEW:
This project will design and construct a 12,500 square foot bulk storage aircraft hangar for use by the Fixed Based Operator (City).
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
This project will allow the airport's FBO (City) to lease hangar space and generate additional revenue through aircraft storage services.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
a) Design				200,000		200,000
b) Engineering						-
Construction				3,618,000		3,618,000
Construction Mgmt.						
Total:	-	-	-	3,818,000	-	3,818,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Grant - Federal Aviation Administration						-
Grant - Florida Department of Transportation				1,909,000		1,909,000
General Fund support - Ad Valorem				1,909,000		1,909,000
Total:	-	-	-	3,818,000	-	3,818,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: AIR-7
Project Code: T-Hangar Taxilanes Rehab

Project Name: Airport T-Hangar Taxilanes Rehabilitation
Location: Gilbert Field off U.S. Hwy 92
Department: Airport
Project Lead: Alex Vacha
Start Date: 10/1/2026
Complete Date: 9/30/2028
Account Code(s): 106-10-410-6301

TOTAL Project Cost: \$3,818,000
Any GRANT Revenue: YES
If yes, Total GRANT: \$1,909,000
ADD to Fixed Assets: YES
ADD to Insurance: YES

Comprehensive Plan Element Category: Transportation Objective 1.11

PROJECT OVERVIEW:

Rehabilitate existing taxilanes between t-hangar buildings located in the south quadrant of the airport. The proposed approach includes a mill and overlay of the asphalt pavement and replacement of markings. No geometric changes are proposed.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

The Statewide Airfield Pavement Management Program developed by the FDOT, in early 2021, reported that the PCI for the majority of these taxilanes had a PCI of 54 (Poor). The existing pavement is over 20 years old and is in need of a rehabilitation to correct surface distresses.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
a) Design					150,000	150,000
b) Engineering						-
Construction						-
Construction Mgmt.						-
Total:	-	-	-	-	150,000	150,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Grant - Federal Aviation Administration					135,000	135,000
Grant - Florida Department of Transportation					7,500	7,500
General Fund support - Ad Valorem					7,500	7,500
Total:	-	-	-	-	150,000	150,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
		0.0	0.0	0.0	0.0	0.0	0.0
	New Personnel Staff						
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

TOTAL Capital Expenses only:	2,400,042	4,259,592	2,000,000	3,818,000	150,000	12,627,634
TOTAL Additional Operating Impact:	-	-	-	-	-	-
TOTAL ALL AIRPORT DIVISION:	2,400,042	4,259,592	2,000,000	3,818,000	150,000	12,627,634

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: UT - 1
Project Code: NA

Project Name: Cost Center 301 Water Treatment Plants
Location: Various
Department: Winter Haven Water
Project Lead: Mark Bombard
Start Date: on-going
Complete Date: on-going
Account Code(s): 402-08-301-6301
Comprehensive Plan Element Category:

TOTAL Project Cost: On-Going
Any GRANT Revenue:
If yes, Total GRANT:
ADD to Fixed Assets: YES
ADD to Insurance: YES

Potable Water: Objective 1.1, 1.3; Water Supply Objective 1.1

PROJECT OVERVIEW:

The Water Treatment Plants Capital Improvement program for the five-year planning will address:
Cypresswood WTP Improvements project will provide a new water treatment facility on the easterly portion of Winter Haven water service area.
New Pollard RD WTF project will provide a new water treatment facility on the southerly portion of Winter Haven water service area and support the ILC.
Polk/Auburndale Interconnect project creates a potable water connect to neighboring utilities for sharing future water supply and emergency conditions.
Dundee/Eagle Lake/Haines City Interconnect project creates a potable water connect to neighboring utilities for sharing future water supply and emergency conditions.
Winterset Gardens WTP aeration system is scheduled for replacement for water quality.
Fairfax Water Treatment Plant will begin plant evaluation and upgrades in the next five years
Inwood Water Treatment Plant will begin plant evaluation and upgrades in the next five years

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

A progressive schedule for the operation and maintenance of the water treatment facilities and wells to continue to produce a reliable and quality potable water supply to the residents of Winter Haven is ongoing. A continuing effort to repair, upgrade and expand the facilities to provide quality service to the City is a priority of the Capital Improvement program and staff.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Cypresswood WTP Improvements	4,250,000	2,000,000	2,500,000	2,800,000		11,550,000
Pollard Road WTP	3,500,000	4,000,000	4,000,000			11,500,000
Polk/Auburndale Interconnect	250,000	1,500,000				1,750,000
Dundee/Eagle Lake/Haines City, Polk County Interconnects	450,000	600,000	600,000			1,650,000
Orchid Springs Interconnect	100,000					100,000
Garden Grove WTP Pump Station			100,000	300,000		400,000
Winterset WTP Decommissioning		500,000	500,000			1,000,000
Winterset Gardens WTP Decommissioning			500,000			500,000
Replace HSP Number One at Inwood WTP	30,000	500,000				530,000
Fairfax WTP Improvements		100,000	750,000	2,000,000	2,000,000	4,850,000
Fairfax WTP Antenna Replacement	50,000	750,000	700,000			1,500,000
Chemical Tank Conversion	25,000					25,000
Inwood Water Treatment Plant Improvements		300,000	500,000	3,000,000		3,800,000
Total:	8,655,000	10,250,000	10,150,000	8,100,000	2,000,000	39,155,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Water Impact Fees	800,000	2,400,000	2,650,000	300,000	2,000,000	8,150,000
SRF Loan	7,750,000	6,000,000	6,500,000	7,800,000		28,050,000
Operating Revenues	105,000	1,850,000	1,000,000	-		2,955,000
Total:	8,655,000	10,250,000	10,150,000	8,100,000	2,000,000	39,155,000

		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
FUTURE OPERATING IMPACT:	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	8,655,000	10,250,000	10,150,000	8,100,000	2,000,000	39,155,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: UT - 2
Project Code: NA

Project Name: Cost Center 304 Wastewater Treatment Plant #2
Location: 3190 West Lake Conine Drive
Department: Winter Haven Water
Project Lead: Mark Bombard
Start Date: on-going
Complete Date: on-going
Account Code(s): 402-08-304-6301
Comprehensive Plan Element Category:

TOTAL Project Cost: On-Going
Any GRANT Revenue:
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Potable Water: Objective 1.1, 1.3; Water Supply Objective 1.1

PROJECT OVERVIEW:

The Wastewater Treatment Plant #2 Capital Improvement program for the five-year planning will address:
 WWTP #2 is reaching the end of its useful life expectancy, planning for decommissioning.
 Evaluation of the reuse water storage and pump station for recommendations for the future of distribution.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Wastewater Treatment Plant #2 receives 2 Million Gallons per Day of sewage. A progressive schedule for the decommissioning of the facility and upgrade/upsized WWTP #3 to continue to produce the required effluent discharge and reclaim water standards is ongoing. A continuing effort to repair, upgrade and expand the plant to provide quality reclaim water service to the City is a priority of the Capital Improvement program and staff.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
WWTP #2 Upgrade Design & Construction			100,000	1,000,000		1,100,000
Total:	-	-	100,000	1,000,000	-	1,100,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Sewer Impact Fees				1,000,000		1,000,000
Operating Revenues			100,000			100,000
						-
						-
	-	-	100,000	1,000,000	-	1,100,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	100,000	1,000,000	-	1,100,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: UT - 3
Project Code: NA

Project Name: Utility Engineering Projects
Location: Various Locations
Department: Winter Haven Water
Project Lead: Mark Bombard
Start Date: on-going
Complete Date: on-going
Account Code(s): 402-08-305-6301, -6101

TOTAL Project Cost: On-Going
Any GRANT Revenue:
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Comprehensive Plan Element Category: Potable Water: Objective 1.1, 1.3; Water Supply Objective 1.1

PROJECT OVERVIEW:

The ONE Water Master plan will provide direction to the Peace Creek flood mitigation effort as well as future wetland mitigation and recharge projects.

The continued growth in Winter Haven has opened opportunities for Utility Services to partner with Developers to expand our infrastructure at a cost effective level.

Utility Services has out grown the existing Administration and Operations facility. Sites being evaluated for Utility Services expansion and will potentially incorporate a nature park and wetland preservation.

With Winter Havens continued growth, partnering with Developers to provide water, sewer, reclaim and fiber is a cost effective and accelerated method of installation.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

The adopted ONE Water Master Plan will provide direction and goals for the future of Winter Havens holistic approach to water conservation. The acquisition of specific lands for wetland preservation, recharge and flood protection will be detailed at the completion of the ONE Water plan. With the growth of the Winter Haven area, Winter Haven Water's Administration and Operation and Maintenance Facility has out grown the existing site. Provisions to include Customer Service in the same complex is included.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
ONE Water Peace Creek Projects Development	500,000	3,500,000	3,000,000	3,000,000	2,500,000	12,500,000
Developers Agreement	600,000	1,000,000	1,000,000	1,000,000	1,000,000	4,600,000
Winter Haven Water, Admin/Maintenance Facility Design/Build	3,500,000	8,000,000	3,500,000			15,000,000
Nature Center Construction	260,000		2,300,000			2,560,000
Nature Center Construction	40,000					40,000
Total:	4,900,000	12,500,000	9,800,000	4,000,000	3,500,000	34,700,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Sewer Impact Fees	3,500,000	1,000,000	1,000,000	1,000,000	1,000,000	7,500,000
Water Impact Fees	260,000					260,000
Grant	40,000	3,500,000	3,000,000	3,000,000	2,500,000	12,040,000
SRF Loan	500,000					500,000
WIFIA Loan		8,000,000	5,800,000			13,800,000
Operating Revenues	600,000					600,000
Total:	4,900,000	12,500,000	9,800,000	4,000,000	3,500,000	34,700,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	4,900,000	12,500,000	9,800,000	4,000,000	3,500,000	34,700,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: UT - 4
Project Code: NA

Project Name: Cost Center 316 WWTP # 3 Improvements
Location: 4400 Pollard Road
Department: Winter Haven Water
Project Lead: Mark Bombard
Start Date: on-going
Complete Date: on-going
Account Code(s): 402-08-305-6301
Comprehensive Plan Element Category:

TOTAL Project Cost: On-Going
Any GRANT Revenue:
If yes, Total GRANT:
ADD to Fixed Assets: NO
ADD to Insurance: NO

Potable Water: Objective 1.1, 1.3; Water Supply Objective 1.3, Objective 1.4

PROJECT OVERVIEW:

The Wastewater Treatment Plant #3 Capital Improvement program for the five-year planning will address:

WWTP#3 is nearing its permitted capacity and will require expansion to accomodate future growth. Planned expansion fro 7.5 MGD to 12.0MGD is expected.

Logistics Parkway from its current terminus to WWTP#3 is scheduled for realignment with the assistant of a DEO and FDOT grant. All utilities will require realignment.

Air Basin #2 Interior Painting. The basins are in a extreamly abrasive environment and routine maintenace is required to preserve the infrastructure.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Wastewater Treatment Plant #3 receives 4 Millon Gallons per Day of sewage. A progressive schedule for the operation and maintenance of the facility to continue to produce the required effluent discharge and reclaim water standards is ongoing. A continuing effort to repair, upgrade and expand the plant to provide quality service to the City is a priority of the Capital Improvement program and staff.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
WWTP #3 Plant Expansion			10,000,000	40,000,000	20,000,000	70,000,000
WWTP #3 Plant Expansion			10,000,000	40,000,000	20,000,000	70,000,000
Process Aeration Improvements	200,000					200,000
Sand Filter #4 (Engineer & Construct)		1,700,000				1,700,000
Clarifier Covers		400,000				400,000
Logistics Parkway Extension	200,000	1,300,000				1,500,000
Logistics Parkway Extension		750,000				750,000
Logistics Parkway Extension		500,000				500,000
Turbo Blowers for Rear Basins						-
Replace Thickner Transfer Pumps	300,000					300,000
Replace Grit Screw Structure		100,000				100,000
West Digester Aeration Improvements	200,000					200,000
Total:	900,000	4,750,000	20,000,000	80,000,000	40,000,000	145,650,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Sewer Impact Fees	400,000	3,000,000				3,400,000
Operating Revenues	500,000	500,000				1,000,000
Grant			10,000,000	40,000,000	20,000,000	70,000,000
WIFIA Loan			10,000,000	40,000,000	20,000,000	70,000,000
PRWC Contribution		750,000				750,000
Devlopers Contributions		500,000				500,000
Total:	900,000	4,750,000	20,000,000	80,000,000	40,000,000	145,650,000

		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
FUTURE OPERATING IMPACT:	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	900,000	4,750,000	20,000,000	80,000,000	40,000,000	145,650,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

Project Name: Cost Center 322 Water Distribution
Location: Various Locations
Department: Winter Haven Water
Project Lead: Mark Bombard
Start Date: on-going
Complete Date: on-going
Account Code(s): 402-08-322-6301
Comprehensive Plan Element Category:

CIP Number: UT - 5
Project Code: NA

TOTAL Project Cost: On-Going
Any GRANT Revenue:
If yes, Total GRANT:
ADD to Fixed Assets: YES
ADD to Insurance: UPDATE

Potable Water: Objective 1.1, 1.3; Water Supply Objective 1.3, Objective 1.4

PROJECT OVERVIEW:	
The Water Distribution Capital Improvement program for the five-year planning will address:	
Automated Meter Infrastructure (AMI) will automate the City's water meter data collection and aid water conservation.	
Lake Albert Drive utility replacement project to replace aging infrastructure in conjunction with the Lake Albert trail system project.	
SR540/Eagle Lake Transmission Main Design/Construction will provide water main for future development looping for water quality.	
SR544 (FDOT) Design/Construction replacement of water distribution main and services within the reconstructed roadway.	
Septic to Sewer Water Main relocations to provide support for the septic to sewer initiative to provide connection to unserved lots, reducing nutrient loading.	
N. Lake Shipp Drive Construction replacement of undersized and aging water main and services in conjunction with roadway and stormwater improvements.	
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:	
Providing a reliable water distribution system for the residents, proactively working on replacement of deteriorated existing system and AC replacement and preparing for future expansion is a priority of the Capital Improvements program in the five-year planning. One of Winter Haven Water's Smart City Initiative is to automate the data collection from water meters. The AMI program will provide electronic data collection allowing reallocation of manpower and increase water conservation efforts by better monitoring of leaks.	

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Automated Meter Infrastructure (AMI)	400,000	300,000	200,000	100,000	100,000	1,100,000
Lake Elbert Drive Water Main	1,250,000	500,000				1,750,000
Water Main Transmission Expansions		350,000	3,000,000	1,000,000		4,350,000
SR544 (FDOT) US27 MLK Design/Construction		200,000	1,300,000			1,500,000
Septic to Sewer Water Main relocations (AC water Mains)	1,000,000	500,000	500,000	500,000	500,000	3,000,000
Septic to Sewer Water Main relocations (AC water Mains)	1,000,000	500,000	500,000	500,000	500,000	3,000,000
N. Lake Shipp Drive Construction		350,000	1,150,000			1,500,000
Cypresswood Blvd Utility Expansion to WTP		300,000	1,500,000	1,500,000		3,300,000
SR544 (FDOT) Havendale- US17 Design/Construction		250,000	1,250,000			1,500,000
Total:	3,650,000	3,250,000	9,400,000	3,600,000	1,100,000	21,000,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Water Impact Fees	3,650,000	2,050,000	4,750,000	2,100,000	600,000	13,150,000
Operating Revenues		700,000	4,150,000	1,000,000		5,850,000
Grant		500,000	500,000	500,000	500,000	2,000,000
Total:	3,650,000	3,250,000	9,400,000	3,600,000	1,100,000	21,000,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
		0.0	0.0	0.0	0.0	0.0	0.0
	New Personnel Staff						
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	3,650,000	3,250,000	9,400,000	3,600,000	1,100,000	21,000,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: UT - 6
Project Code: NA

Project Name: Cost Center 323, Wastewater Collection
Location: Various Locations
Department: Winter Haven Water
Project Lead: Mark Bombard
Start Date: on-going
Complete Date: on-going
Account Code(s): 402-08-323-6301
Comprehensive Plan Element Category: Sanitary Sewer Objective 1.1, Objective 1.2

TOTAL Project Cost: On-Going
Any GRANT Revenue:
If yes, Total GRANT:
ADD to Fixed Assets: YES
ADD to Insurance: UPDATE

PROJECT OVERVIEW:

The Wastewater Collection Capital Improvement program for the five-year planning will address:
Replacement of aging lift stations improving safety and reducing long term maintenance.
Construction of the Harmony Master Lift Station for the transmission of effluent on the new master forcemain for the Eloise/Harmony area.
Septic to Sewer, Design/Permit/Construction of sewer to provide connection to unserved lots, reducing nutrient loading.
Lake Albert Drive utility replacement project to replace aging infrastructure in conjunction with the Lake Albert trail system project.
N. Lake Shipp Dr, replacement of undersized and deteriorated gravity and forcemain in conjunction with roadway and stormwater improvements.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Providing a reliable sewage collection system for the residents, proactively working on reducing infiltration and intrusion on the existing system and preparing for future expansion is a priority of the Capital Improvements Program in the five-year planning. Protecting Winter Haven's lakes by initiating a Septic to Sewer Program to provide sewer connections to unserved lots surrounding the lakes and near shore parcels to reduce nutrient loading and improving water quality.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Lift Station Replacement	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
Master Force Main to WWTP #3		550,000	3,000,000			3,550,000
7th Street SW/S. Lake Shipp Drive		200,000	1,000,000	1,000,000		2,200,000
Lake Elbert Drive Sewer Mains/Force Main	750,000					750,000
Septic to Sewer	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Cypresswood Blvd., Utility Expansion to WTP		200,000	1,000,000	1,000,000		2,200,000
N. Lake Shipp Drive (Design/Construction)		900,000	1,000,000	1,500,000		3,400,000
Harmony Master Lift Station	9,000,000					9,000,000
CSX Force Main Relocation	300,000					300,000
Total:	12,250,000	4,050,000	8,200,000	5,700,000	2,200,000	32,400,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Sewer Impact Fees	1,950,000	1,400,000	2,200,000	2,200,000	1,200,000	8,950,000
Operating Revenues	300,000	200,000	1,000,000	1,000,000		2,500,000
SRF Loan	9,000,000					9,000,000
Grant	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
WIFIA Loan		1,450,000	4,000,000	1,500,000		6,950,000
Total:	12,250,000	4,050,000	8,200,000	5,700,000	2,200,000	32,400,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	12,250,000	4,050,000	8,200,000	5,700,000	2,200,000	32,400,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: UT - 7
Project Code: NA

Project Name: Cost Center 324, Reclaim Water
Location: Various Locations
Department: Winter Haven Water
Project Lead: Mark Bombard
Start Date: on-going
Complete Date: on-going
Account Code(s): 402-08-324-6301

TOTAL Project Cost: On-Going
Any GRANT Revenue:
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Comprehensive Plan Element Category: Conservation Objective 1.2, 2.3; Drainage & Aquifer Recharge Objective 2.3

PROJECT OVERVIEW:

The Reclaim Water Capital Improvement program for the five-year planning will address:

Reclaim Transmission Mains will provide a looped reuse water system, around the City of Winter Haven to provide irrigation, watershed recharge and wetland resoration.

Rapid Infiltration Basins (RIB's) will provide recharge to the aquifer, lakes and wetlands.

Aquifer Storage and Recovery (ASR) wells for the recharge, storage and recovery of reclaim, storm and fresh water for future use.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Projects identified will provide beneficial use of reclaim water and recharge surficial aquifer and lakes. Project is outlined in the Water Resources Sustainability Plan.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Reclaim Transmission Main Extension/Connections	300,000	300,000	500,000	500,000	500,000	2,100,000
Reclaim Transmission Main Extension/Connections	700,000	700,000	500,000	500,000	500,000	2,900,000
One Water Demonstration Project-Reuse Water Recharge	100,000	900,000				1,000,000
RIB Construction	300,000			1,000,000	1,000,000	2,300,000
Cypresswood Blvd., Utility Expansion to WTP		200,000	750,000	750,000		1,700,000
Direct Potable Reuse	100,000	1,200,000	1,000,000		3,000,000	5,300,000
ASR Wellfield-CEI Servicess & Construction	300,000	2,000,000	3,000,000			5,300,000
Total:	1,800,000	5,300,000	5,750,000	2,750,000	5,000,000	20,600,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Wastewater Impact Fees	900,000	500,000	1,250,000	1,250,000	500,000	4,400,000
Operating Revenues	200,000	900,000				1,100,000
Grant	700,000	3,900,000	4,500,000	500,000	3,500,000	13,100,000
WIFIA Loan				1,000,000	1,000,000	2,000,000
Total:	1,800,000	5,300,000	5,750,000	2,750,000	5,000,000	20,600,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	1,800,000	5,300,000	5,750,000	2,750,000	5,000,000	20,600,000

TOTAL Capital Expenses only:	32,155,000	40,100,000	63,400,000	105,150,000	53,800,000	294,605,000
TOTAL Additional Operating Impact:	-	-	-	-	-	-
TOTAL ALL UTILITY DEPARTMENT:	32,155,000	40,100,000	63,400,000	105,150,000	53,800,000	294,605,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: ST - 1
Project Code: TIP

Project Name: Transportation Improvement Program
Location: Various
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: On-going
Complete Date: On-going
Account Code(s): 301-80-205-4605
Comprehensive Plan Element Category:

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

PROJECT OVERVIEW:

Size/Acreage: N/A
Original Construction Date: N/A ongoing
Facility Description: Project involves Pavement Improvement on locally controlled roads and transportation infrastructure throughout the City.

Anticipated Projects:

FY23: Pavement Improvement / Striping (\$1,250,000)
FY24: Pavement Improvement / Striping (\$2,000,000)
FY25: Pavement Improvement / Striping (\$2,000,000)
FY26: Pavement Improvement / Striping (\$2,000,000)
FY27: Pavement Improvement / Striping (\$2,000,000)

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Projects improve existing assets to improve the level of service of transportation system.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Pavement Improvement	1,250,000	2,000,000	2,000,000	2,000,000	2,000,000	9,250,000
Construction Mgmt.						-
Other						-
Total:	1,250,000	2,000,000	2,000,000	2,000,000	2,000,000	9,250,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	1,250,000	2,000,000	2,000,000	2,000,000	2,000,000	9,250,000
						-
						-
Total:	1,250,000	2,000,000	2,000,000	2,000,000	2,000,000	9,250,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
		0.0	0.0	0.0	0.0	0.0	0.0
	New Personnel Staff						-
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	1,250,000	2,000,000	2,000,000	2,000,000	2,000,000	9,250,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: ST - 2
Project Code: ST Signal Timing

Project Name: Signalize Intersection Improvements
Location: Various
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: On-going
Complete Date: On-going
Account Code(s): 001-09-401-6312
Comprehensive Plan Element Category: Transportation Objective 1.1

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: NO
ADD to Insurance: NO

PROJECT OVERVIEW:

Size/ Acreage: N/A

Original Construction Date:

Facility Description: This effort strives to improve signalized intersections through the City.

Anticipated Projects:

FY 23: Intersection upgrades (\$14,000) - 3rd Street and Avenue D NW

FY 24: Intersection upgrades (\$14,000) - 3rd Street and Avenue C SW

FY 25: Intersection upgrades (\$14,000) - Traffic Timing Study on First Street

FY 26: Intersection upgrades (\$14,000) - TBD

FY 27: Intersection upgrades (\$14,000) - TBD

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Projects improve existing assets, increases safety of intersections and will increase level of service.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Intersection Upgrades	14,000	14,000	14,000	14,000	14,000	70,000
Construction						-
Construction Mgmt.						-
Other						-
Total:	14,000	14,000	14,000	14,000	14,000	70,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	14,000	14,000	14,000	14,000	14,000	70,000
						-
Total:	14,000	14,000	14,000	14,000	14,000	70,000

		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
FUTURE OPERATING IMPACT:	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	14,000	14,000	14,000	14,000	14,000	70,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number:	ST - 3
Project Code:	To be determined

Project Name: Motorpool Rd. Complete Street Project
Location: Motorpool Rd. from Hwy 17 to Ave. Y
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 12/15/2021
Complete Date: 12/31/2024
Account Code(s): 301-80-205-4605, 6301
Comprehensive Plan Element Category:

TOTAL Project Cost:	\$900,000
Any GRANT Revenue:	YES
If yes, Total GRANT:	\$230,450
ADD to Fixed Assets:	UPDATE
ADD to Insurance:	UPDATE

Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

PROJECT OVERVIEW:
Size/Acreage: Approximately 3,000 linear feet
Original Construction Date:
Facility Description: The Motorpool project will convert a two lane street into a multi-modal corridor connecting the Chain of Lakes Trail, Highway 17, Ave Y. NE, and Lake Conine Nature Park. A Major focus of this effort is accommodating safer pedestrian movement. Additional improvements include bicycle facilities, drainage improvements, sidewalks, crosswalks and landscaping.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
Create sidewalks , improve drainage, add pedestrian crosswalks and landscaping to improve overall multi-modal level of service.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Design	150,000					150,000
Construction	750,000					750,000
Construction Mgmt.						-
Other						-
Total:	900,000	-	-	-	-	900,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
CDBG	230,450					230,450
Ad Valorem	669,550					669,550
						-
						-
Total:	900,000	-	-	-	-	900,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	900,000	-	-	-	-	900,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: ST - 4
Project Code: To be determined

Project Name: Avenue K NE Complete Street Project
Location: East Lake Martha Drive to East Lake Silver Drive
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2019
Complete Date: 9/30/2023
Account Code(s): 301-80-205-4605, 6301
Comprehensive Plan Element Category: Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

TOTAL Project Cost: \$1,400,000
Any GRANT Revenue: YES
If yes, Total GRANT: \$1,301,000
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:
Design and construct 2,000 feet of multi-modal improvements such as enhanced sidewalks, enhanced crosswalks, and improved drainage, intersections and lighting.
*The most recent estimate from engineer's shows the project coming in at \$1,300,000. Although it was not anticipated when we completed the FY22 requested budget we are reflecting the balance of funding required in the FY23 column for purposes of this CIP spreadsheet.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
The project adds sidewalks to improve multi-modal level of service.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Design						-
Construction*	1,400,000					1,400,000
Intersection improvements						-
Other						-
Total:	1,400,000	-	-	-	-	1,400,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	99,000					99,000
Impact Fees						-
FDOT Grant	1,301,000					1,301,000
						-
Total:	1,400,000	-	-	-	-	1,400,000

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	1,400,000	-	-	-	-	1,400,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

Project Name: Chain of Lakes Trail Pedestrian Bridge Maintenance
Location: Chain of Lakes Trail
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2018
Complete Date: 12/31/2024
Account Code(s): 001-09-401-3404
Comprehensive Plan Element Category:

CIP Number: ST - 5
Project Code: To be determined
TOTAL Project Cost: \$650,000
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Transportation Objective 1.3, 1.14, 2.2, 2.3; Recreation Objective 1.6

PROJECT OVERVIEW:	
Size/Acreage: two 150ft bridge spans Original Construction Date: Early 2000's Facility Description: Two pedestrian bridges located along the Chain of Lakes Trail. One over the Hartridge to Conine Canal and the other over a flow way into Lake Rochelle. Anticipated Projects: FY23: Rehabilitation FY24: Rehabilitation	
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan: Would rehabilitate both bridges to ensure safety and protect the community investment long term.	

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Engineering						-
Construction	325,000	325,000				650,000
Other						-
Total:	325,000	325,000	-	-	-	650,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem funding	325,000	325,000				-
						650,000
						-
Total:	325,000	325,000	-	-	-	650,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
		0.0	0.0	0.0	0.0	0.0	0.0
	New Personnel Staff						
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	325,000	325,000	-	-	-	650,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: ST - 6
Project Code: To be determined

Project Name: Avenue D, NW Street Project
Location: Avenue D, NW
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: TBD
Complete Date: TBD
Account Code(s): 001-09-401-3105, 301-80-205-6301
Comprehensive Plan Element Category: Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

TOTAL Project Cost: TBD
Any GRANT Revenue: YES
If yes, Total GRANT: TBD
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:

Avenue D, NW is a key east/west collector roadway lying immediately north of Downtown. With many pedestrians oriented improvements occurring in the core of downtown along Central Avenue, Avenue D, NW is experiencing increased traffic. The 2015 Winter Haven Downtown Transportation Plan recognizes this and indicated improvements are needed along this corridor. The study will identify specific project opportunities on Avenue D, NW and of adjacent streets to improve overall East/West level of service. Currently the fDOT is engaged in a larger corridor study on highway 17 that will help guide the direction of this effort

Anticipated Projects:
Date TBD: Study
Date TBD: Construction - to be determined based on study

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
Project will improve overall East/West traffic movement within downtown improving level of service.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Study						-
Construction						-
						-
						-
Total:	-	-	-	-	-	-

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes						-
						-
						-
Total:	-	-	-	-	-	-

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

Project Name: Avenue O, SW Street Project
Location: Avenue O, SW
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: TBD
Complete Date: TBD
Account Code(s): 301-80-205-6301
Comprehensive Plan Element Category:

CIP Number: ST - 7
Project Code: To be determined

TOTAL Project Cost: \$2,450,000
Any GRANT Revenue: YES
If yes, Total GRANT: TBD
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

PROJECT OVERVIEW:	
Phase 2 of the Winter Haven Downtown Transportation Plan focused on increasing levels of traffic congestion along the Cypress Gardens Boulevard corridor. Avenue O, SE/SW from Eighth Street, SE to Third Street, SW (US 17) was identified as a potential parallel to relieve a portion of this congestion. This project explores multi-modal improvements between First Street, South and Third Street, SW.	
Anticipated Projects: Avenue O, SW \$700,000 Avenue O, SE Phase 1 \$950,000 Avenue O, SE Phase 2 \$800,000	
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:	
This project will improve East/West movement in Cypress Gardens corridor increasing level of service.	

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Avenue O SW (Design)						-
Avenue O SE, Phase 1 (Design)						-
Avenue O SE, Phase 2 (Design)						-
Construction						-
Total:	-	-	-	-	-	-

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Gas Tax Funding						-
FDOT Grant						-
CRA Funding (Eligible)						-
Total:	-	-	-	-	-	-

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
		0.0	0.0	0.0	0.0	0.0	0.0
	New Personnel Staff						
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number:	ST - 8
Project Code:	To be determined

Project Name: Lake Elbert Trail Project (East & West)
Location: Lake Elbert (NE Winter Haven)
Department: Public Works
Project Lead: Andy Palmer
Start Date: 10/1/2019
Complete Date: 9/30/2024
Account Code(s): 306-80-413-6239
Comprehensive Plan Element Category:

TOTAL Project Cost:	\$2,700,000
Any GRANT Revenue:	YES
If yes, Total GRANT:	TBD
ADD to Fixed Assets:	UPDATE
ADD to Insurance:	UPDATE

Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

PROJECT OVERVIEW:
Design and construct a 4,000 +/- foot multi-use trail along the eastern and western side of Lake Elbert. This project is identified in the Sidewalk Pedestrian Multi-modal Infrastructure Access Plan as a priority sidewalk connection.
Anticipated Projects: FY23: Construction \$1,150,000 FY24: Construction \$800,000
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
Improves multi-modal level of services - Transportation Policy 1.1.1

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Acquisition						-
Design						-
Construction	1,150,000	800,000				1,950,000
						-
						-
						-
Total:	1,150,000	800,000	-	-	-	1,950,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	1,150,000	800,000				1,950,000
	-					-
						-
Total:	1,150,000	800,000	-	-	-	1,950,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	1,150,000	800,000	-	-	-	1,950,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number:	ST - 9
Project Code:	To be determined

Project Name:	East Lake Howard Trail & Trailhead
Location:	Avenue B, NW to Lake Howard/Lake May Canal
Department:	Public Works
Project Lead:	M.J. Carnevale
Start Date:	10/1/2023
Complete Date:	9/30/2026
Account Code(s):	301-80-205-6301, 001-09-401-3105
Comprehensive Plan Element Category:	Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

TOTAL Project Cost:	\$1,500,000
Any GRANT Revenue:	NO
If yes, Total GRANT:	
ADD to Fixed Assets:	UPDATE
ADD to Insurance:	UPDATE

PROJECT OVERVIEW:
Design and construction of a 3,500 foot multi-use trail and sidewalks along the eastern side of Lake Howard from Avenue B, NW to Avenue D, SW. This trail will provide a connection to neighborhoods in southwest Winter Haven from the Chain of Lakes Trail network. This project is identified in the Sidewalk Pedestrian Multi-modal infrastructure Access Plan as a priority multi-use trail.
Anticipated construction cost - \$1,360,000; currently without a funding source.
Note: Design will come into place only after ROW land acquisition.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
Improves multi-modal level of services - Transportation Policy 1.1.1

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
E. Lake Howard Pedestrian Enhancement Design	50,000					50,000
Construction and Contingency		50,000	1,360,000			1,410,000
Land Acquisition for ROW	40,000					40,000
Total:	90,000	50,000	1,360,000	-	-	1,500,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	90,000	50,000	1,360,000			1,500,000
						-
						-
Total:	90,000	50,000	1,360,000	-	-	1,500,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
		0.0	0.0	0.0	0.0	0.0	0.0
	New Personnel Staff						
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	90,000	50,000	1,360,000	-	-	1,500,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: **ST - 10**
Project Code: **To be determined**

Project Name: Lake Howard Trail (South and West)
Location: Lake Howard/Lake May Canal to Avenue G, NW
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2022
Complete Date: 9/30/2026
Account Code(s): 301-80-205-6301, 4605
Comprehensive Plan Element Category:

TOTAL Project Cost: \$4,275,000
Any GRANT Revenue: YES
If yes, Total GRANT: TDB
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

PROJECT OVERVIEW:

South (Lake Howard/Lake May Canal to 15th Street SW): Design and construct a 1,900-foot multi-use trail along the shore of Lake Howard from the Lake Howard/Lake May Canal to 15th Street SW. The trail will aid in providing a connection between downtown and the Lake Howard Nature Park. This project is identified in the Sidewalk Pedestrian Multi-modal Infrastructure Access Plan as a priority multi-use trail. 500,000

South (15th Street SW to Avenue C, SW): Design and construct a 3,200-foot multi-use trail along the shore of Lake Howard from 15th Street, SW to Avenue C, SW. The trail will aid in providing a connection between downtown and the Lake Howard Nature Park. This project is identified in the Sidewalk Pedestrian Multi-modal Infrastructure Access Plan as a priority multi-use trail. \$4,000,000 - project date TBD.

West (Avenue C, SW to Avenue G, NW): Corridor analysis for a trail connection along the western side of Lake Howard between Avenue C, SW and Avenue G, NW. The specific route for this trail has not been finalized. This project is identified in the Sidewalk Pedestrian Multi-modal Infrastructure Access Plan as a priority multi-use trail. \$150,000 - project date TBD.

Anticipated Cost - \$4,275,000; currently has partial committed funding from FDOT, Construction date TBD.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Improves multi-modal level of services - Transportation Policy 1.1.1

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
South (Howard/May Canal to 15th St. SW) Design/Construction	428,525					428,525
South (15th St SW to Ave. C SW) Design/Construction	750,000					750,000
West (Ave. C SW to Ave. G. NW) Analysis						-
Design / Construction TBD						-
Total:	1,178,525	-	-	-	-	1,178,525

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Gas Tax Funding						-
FDOT Grants	428,525					428,525
Congressional Appropriation	750,000					750,000
Total:	1,178,525	-	-	-	-	1,178,525

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	1,178,525	-	-	-	-	1,178,525

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: ST - 11
Project Code: To be determined

Project Name: Sixth Street, SW Complete Street Project
Location: Sixth Street, SW
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2019
Complete Date: 9/30/2026
Account Code(s): 301-80-205-6301, 4605
Comprehensive Plan Element Category:

TOTAL Project Cost: \$1,102,854
Any GRANT Revenue: YES
If yes, Total GRANT: \$677,483
ADD to Fixed Assets: NO
ADD to Insurance: NO

Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

PROJECT OVERVIEW:

The Sixth Street, SW Complete Street improvements will convert the existing former 4-lane roadway between Avenue C, SW and Avenue G, SW into a corridor with two, 10 to 11-foot travel lanes (existing), and median/center turn lane, landscaping , rain gardens, and an 8-foot sidewalk along the eastern side of the roadway. The project will also provide 5 to 6-foot wide infill sidewalks along Avenue G, SW between Fifth Street, SW and Seventh Street, SW. This project was identified by the 2015 Winter Haven Downtown Transportation Plan.

The City submitted a construction cost of \$811,000 and applied for complete street funding in FY19 - at this time we have not received word on funding. The City would be responsible for design costs needing to occur in FY23 or FY24. Construction costs would likely be no earlier than FY25/26.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Improves multi-modal level of services - Transportation Policy 1.1.1

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Design	40,000	75,000				115,000
Construction				987,854		987,854
						-
						-
Total:	40,000	75,000	-	987,854	-	1,102,854

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem	40,000			310,371		350,371
FDOT Grant				677,483		677,483
Impact Fees		75,000				75,000
Total:	40,000	75,000	-	987,854	-	1,102,854

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	40,000	75,000	-	987,854	-	1,102,854

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number:	ST - 12
Project Code:	To be determined

Project Name:	North Lake Shipp Drive Reconstruction Project (Street portion of project only)	TOTAL Project Cost:	\$4,000,000
Location:	Avenue Q, SW to CSX RR Tracks	Any GRANT Revenue:	YES
Department:	Public Works	If yes, Total GRANT:	TBD
Project Lead:	M.J. Carnevale	ADD to Fixed Assets:	UPDATE
Start Date:	10/1/2021	ADD to Insurance:	UPDATE
Complete Date:	9/30/2026		
Account Code(s):	301-80-205-6301, 001-09-401-3105		
Comprehensive Plan Element Category:	Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6		

PROJECT OVERVIEW:
Project will resurface/reconstruct a 2,800-foot segment of N. Lake Shipp Drive, add curbs to the median, improve drainage, improve lighting, add a multi-use trail and sidewalks. The multi-use trail has been a long identified need along this corridor and will aid in connecting to Sertoma Park.
Anticipated Cost - \$4,000,000; currently without a funding source in a date yet to be determined.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
Improves multi-modal level of services - Transportation Policy 1.1.1

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Street and Drainage Design	150,000					150,000
						-
						-
						-
Total:	150,000	-	-	-	-	150,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem	150,000					150,000
						-
						-
Total:	150,000	-	-	-	-	150,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	150,000	-	-	-	-	150,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: ST - 13
Project Code: To be determined

Project Name: Cypress Gardens Boulevard Congestion Improvements
Location: Between First Street and Overlook Drive
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2021
Complete Date: 9/30/2029
Account Code(s): 301-80-205-6301, 301-80-205-4605
Comprehensive Plan Element Category: Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

TOTAL Project Cost: \$3,550,000
Any GRANT Revenue: YES
If yes, Total GRANT: TBD
ADD to Fixed Assets: NO
ADD to Insurance: NO

PROJECT OVERVIEW:
This project addresses the congestion in the Cypress Gardens corridor with the increasing volume in this area. This will likely be a partnership with the FDOT. Opportunities for this are currently being explored.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
This project will improve movement in Cypress Gardens corridor increasing level of service.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
1st Street / Cypress Gardens Blvd Improvements	700,000					700,000
6th, 8th & 9th Street SE	1,900,000					1,900,000
						-
						-
Total:	2,600,000	-	-	-	-	2,600,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes	2,400,000					2,400,000
Impact Fees	200,000					200,000
						-
Total:	2,600,000	-	-	-	-	2,600,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	2,600,000	-	-	-	-	2,600,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: ST - 14
Project Code: To be determined

Project Name:	Neighborhood Sidewalks	TOTAL Project Cost:	Ongoing
Location:	City-wide	Any GRANT Revenue:	NO
Department:	Public Works	If yes, Total GRANT:	
Project Lead:	M.J. Carnevale	ADD to Fixed Assets:	UPDATE
Start Date:	on-going	ADD to Insurance:	UPDATE
Complete Date:	on-going		
Account Code(s):	301-80-205-6301,001-09-401-5300,-5301,108-10-215-5300,109-10-214-5300		
Comprehensive Plan Element Category:	Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6		

PROJECT OVERVIEW:

This project addresses the on-going general sidewalk improvements within the City limits.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

This project will improve movement in Cypress Gardens corridor increasing level of service. It also is a safety issue.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
General Fund (Sidewalks/Road Materials)	145,000	145,000	75,000	75,000	75,000	515,000
Transportation Fund	75,000	75,000	15,000	15,000	15,000	195,000
Downtown CRA	15,000	15,000	15,000	15,000	15,000	75,000
Florence Villa CRA	15,000	15,000	15,000	15,000	15,000	75,000
Total:	250,000	250,000	120,000	120,000	120,000	860,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes - General Fund	145,000	145,000	90,000	90,000	90,000	560,000
Ad Valorem Taxes - DT CRA Fund	15,000	15,000	15,000	15,000	15,000	75,000
Ad Valorem Taxes - FV CRA Fund	15,000	15,000	15,000	15,000	15,000	75,000
Ad Valorem Taxes - Transportation Fund	75,000	75,000				150,000
Total:	250,000	250,000	120,000	120,000	120,000	860,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	250,000	250,000	120,000	120,000	120,000	860,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: ST - 15
Project Code: TBD

Project Name: Ave. C SE Pedestrian Enhancement
Location: Ave. C SE Pedestrian Enhancement
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2022
Complete Date: 9/30/2029
Account Code(s): 301-80-205-6301
Comprehensive Plan Element Category:

TOTAL Project Cost: \$1,004,206
Any GRANT Revenue: YES
If yes, Total GRANT: \$84,206
ADD to Fixed Assets: NO
ADD to Insurance: NO

Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

PROJECT OVERVIEW:	
Project constructs pedestrian enhancements between Ave. C SE from First Street to Second Street	
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:	
Improves multi-modal level of services - Transportation Policy 1.1.1	

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Design		104,206				104,206
Construction				900,000		900,000
						-
						-
Total:	-	104,206	-	900,000	-	1,004,206

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem Taxes		20,000		900,000		920,000
FDOT Grant		84,206				84,206
						-
Total:	-	104,206	-	900,000	-	1,004,206

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	104,206	-	900,000	-	1,004,206

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number:	ST - 16
Project Code:	TBD

Project Name:	Cypress Gardens Blvd East Corridor Improvements	TOTAL Project Cost:	TBD
Location:	Cypress Gardens Rd. to Cypress Gardens Rd.	Any GRANT Revenue:	YES
Department:	Public Works	If yes, Total GRANT:	TBD
Project Lead:	M.J. Carnevale	ADD to Fixed Assets:	NO
Start Date:	10/1/2019	ADD to Insurance:	NO
Complete Date:	9/30/2027		
Account Code(s):	301-80-205-6301, 301-80-205-4605		
Comprehensive Plan Element Category:	Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6		

PROJECT OVERVIEW:
Implements initiatives outlined in the 2020 Corridor study performed by FDOT.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
Creates traffic efficiencies, improves safety and pedestrian access in the corridor, as well as improved business and residential access to the area.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
						-
						-
						-
						-
Total:	-	-	-	-	-	-

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
						-
						-
						-
Total:	-	-	-	-	-	-

		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
FUTURE OPERATING IMPACT:	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

Project Name: Highway 17 Corridor Improvements
Location: Between Motorpool Rd. and Cypress Gardens Blvd.
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2019
Complete Date: 9/30/2027
Account Code(s): 301-80-205-6301, 301-80-205-4605
Comprehensive Plan Element Category:

CIP Number: ST - 17
Project Code: TBD
TOTAL Project Cost:
Any GRANT Revenue: YES
If yes, Total GRANT:
ADD to Fixed Assets: NO
ADD to Insurance: NO

Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

PROJECT OVERVIEW:
Implements initiatives outlined in the 2020 Corridor study performed by FDOT.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
Creates traffic efficiencies, improves safety and pedestrian access in the corridor, as well as improved business and residential access to the area.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
						-
						-
						-
						-
Total:	-	-	-	-	-	-

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
						-
						-
						-
Total:	-	-	-	-	-	-

		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
FUTURE OPERATING IMPACT:	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: ST - 18
Project Code: To be determined

Project Name: 3rd Street NW From Ave. D NW to South Lake Silver Drive
Location: 3rd Street NW
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2020
Complete Date: 9/30/2026
Account Code(s): 301-80-205-6301, 4605
Comprehensive Plan Element Category:

TOTAL Project Cost: \$1,675,000
Any GRANT Revenue: YES
If yes, Total GRANT: \$766,598
ADD to Fixed Assets: NO
ADD to Insurance: NO

Transportation Objective 1.3, 1.7, 1.14, 2.2, 2.3; Recreation Objective 1.6

PROJECT OVERVIEW:	
The 3rd Street NW Complete Street improvements will convert the existing roadway between Avenue D, NW and South Lake Silver Drive into a corridor with two, 10 to 11-foot travel lanes, landscaping , rain gardens, and a roundabout, and improved pedestrian safety amenities.	
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:	
Improves multi-modal level of services - Transportation Policy 1.1.1	

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Design		175,000				175,000
Construction			1,500,000			1,500,000
						-
						-
Total:	-	175,000	1,500,000	-	-	1,675,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem		175,000	733,402			908,402
FDOT Grant			766,598			766,598
Impact Fees						-
Total:	-	175,000	1,500,000	-	-	1,675,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	175,000	1,500,000	-	-	1,675,000

TOTAL Capital Expenses only:	9,347,525	3,793,206	4,994,000	4,021,854	2,134,000	24,290,585
TOTAL Additional Operating Impact:	-	-	-	-	-	-
TOTAL ALL STREETS DIVISION:	9,347,525	3,793,206	4,994,000	4,021,854	2,134,000	24,290,585

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: STM - 1
Project Code: STM Muck Removal

Project Name: Lake May Muck Removal Project
Location: Lake May - Avenue N SW
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2011
Complete Date: 9/30/2026
Account Code(s): 404-08-300-6311, 6301
Comprehensive Plan Element Category:

TOTAL Project Cost: \$5,580,000
Any GRANT Revenue: YES
If yes, Total GRANT: \$4,500,000
ADD to Fixed Assets: YES
ADD to Insurance: YES

Conservation Objective 1.1, 1.2

PROJECT OVERVIEW:

Acreage: ±20
Original Construction Date: N/A (Initial study completed 2010, evaluation of option completed in 2016, development of long-term funding strategy underway)
Facility Description: The project involves the removal and treatment of organic materials from within Lake May. The City acquired 20 acres of land on the west side of the May / Shipp canal for a staging and treatment area. Upon completion of the project, the area is anticipated to be repurposed as a park.
Anticipated Projects:
FY TBD: Removal process (\$5,000,000) - removal, processing, and disposal of muck
FY TBD: Removal process (\$500,000) - removal, processing, and disposal of muck
 Department is hoping for a special appropriation from the state but that will not be known until after the legislative session.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Project improves water quality within Lake May and Southern Chain. Repurposing of site will add to developed park land level of service.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Design						-
Muck Removal						-
Construction Mgmt.						-
Other						-
Total:	-	-	-	-	-	-

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Stormwater Quality Fees						-
Potential Grants						-
						-
Total:	-	-	-	-	-	-

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
		0.0	0.0	0.0	0.0	0.0	0.0
	New Personnel Staff						-
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: STM - 2
 Project Code: STM - Rain Garden

Project Name: Rain Garden Watershed Improvement - Aquifer Recharge Project
Location: Various
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 4/1/2014
Complete Date: On-going
Account Code(s): 404-08-300-3101, 5210
Comprehensive Plan Element Category:

TOTAL Project Cost: On-going
Any GRANT Revenue: YES
If yes, Total GRANT: On-going
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Drainage & Aquifer Recharge Objective 1.2, 1.5, 2.2, 2.3; Conservation Objective 1.2, 2.3

PROJECT OVERVIEW:
Size/Acreage: NA Original Construction Date: 2012 (Start of initiative and original rain gardens) Facility Description: Initiative is for the construction of rain gardens and related recharge projects in high percolation areas throughout Winter Haven.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
Projects alleviate existing storm water issues, act as a tool to limit trash entering the lakes, increase percolation benefiting hydrologic restoration, provide pre-treatment for water traveling to the lakes to improve water quality, and beautify the areas they occupy.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition						-
Professional Services						-
Design	40,000					40,000
Construction	200,000	200,000				400,000
Construction Mgmt..						-
Total:	240,000	200,000	-	-	-	440,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Stormwater Quality Fees	140,000	80,000				220,000
SWFWMD Grant funding	100,000	100,000				200,000
Potential Grant Funding		20,000				20,000
						-
Total:	240,000	200,000	-	-	-	440,000

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	240,000	200,000	-	-	-	440,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: STM - 3
Project Code: Pipe Improvement

Project Name: Pipe Improvement Program
Location: Various
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2021
Complete Date: On-going
Account Code(s): 404-08-299-6301, -6311, -3105, 306-80-413-6240
Comprehensive Plan Element Category: Drainage & Aquifer Recharge Objective 1.2, 1.5, 2.2, 2.3; Conservation Objective 1.2, 2.3;

TOTAL Project Cost: On going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

PROJECT OVERVIEW:

Size/Acreage: N/A
Original Construction Date: N/A
Facility Description: City owned and maintained stormwater systems. Condition inspections slated to begin in FY 21-22 and be ongoing.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan: Project strives to improve stormwater pipes throughout the City based on their condition.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Construction						-
Monitoring						-
Recreational Improvements						-
Total:	-	-	-	-	-	-

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Bond						-
FRDAP						-
Fl. Legislature Appropriation						-
CDBG						-
Stormwater Quality Fees						-
Total:	-	-	-	-	-	-

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Sampling						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	-	-	-	-

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number:	STM - 4
Project Code:	Lake Howard Expansion

Project Name:	Lake Howard Watershed Enhancement
Location:	South Lake Howard Nature Park area
Department:	Public Works
Project Lead:	M.J. Carnevale
Start Date:	10/1/2020
Complete Date:	12/31/2023
Account Code(s):	404-08-300-6311, 6301, 3105, 6101
Comprehensive Plan Element Category:	Drainage & Aquifer Recharge Objective 1.2, 1.5, 2.2, 2.3; Conservation Objective 1.2, 2.3;

TOTAL Project Cost:	\$1,780,000
Any GRANT Revenue:	YES
If yes, Total GRANT:	\$850,000
ADD to Fixed Assets:	YES
ADD to Insurance:	YES

PROJECT OVERVIEW:
Size/Acreage: 8
Original Construction Date: N/A
Facility Description: The Lake Howard Nature Park is on the South side of Lake Howard and treats stormwater in a park like setting.
Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:
Lake Howard Nature Park has an overflow pipe in need of replacement. There is an opportunity to expand the nature park, create pre-treatment for stormwater entering Lake Howard, and make the system more resilient to flooding by re-routing the stormwater from this pipe.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Land Acquisition	100,000					100,000
Park Design	80,000					80,000
Construction - Park Expansion	400,000					400,000
Construction - Wetland Restoration	900,000					900,000
Total:	1,480,000	-	-	-	-	1,480,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Ad Valorem	200,000					200,000
FRDAP	200,000					200,000
Heartland Headwaters	450,000					450,000
Stormwater Quality Fees	630,000					630,000
Total:	1,480,000	-	-	-	-	1,480,000

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Maintenance Costs						-
Sampling						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	1,480,000	-	-	-	-	1,480,000

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 2023 - FY 2027

CIP Number: STM - 5
Project Code: TBD

Project Name: Stormwater Assessment and Improvement Project Improvements
Location: Various
Department: Public Works
Project Lead: M.J. Carnevale
Start Date: 10/1/2021
Complete Date: 10/1/2030
Account Code(s): 404-08-300-3101
Comprehensive Plan Element Category:

TOTAL Project Cost: \$14,706,521
Any GRANT Revenue: YES
If yes, Total GRANT: \$7,353,260
ADD to Fixed Assets: NO
ADD to Insurance: NO

Drainage & Aquifer Recharge Objective 1.2, 1.5, 2.2, 2.3; Conservation Objective 1.2, 2.3

PROJECT OVERVIEW:

Uses the data driven outcomes from the Stormwater Assessment and Improvement Project (SAIP) to improve drainage in priority areas throughout the City where flooding and pollutant loading can be addressed simultaneously.

Area 1 - 24 acre neighborhood near Ware Ave. NE, improves flooding and runoff to Lake Idyl
Area 2 - 17 acre neighborhood near Mirror Terrace NW, reduces pollutant loading to lakes
Area 3 - 166 acre neighborhood near Ave. C SE, reduces pollutant loading to lakes
Area 4 - 72 acre neighborhood near Ave. K SE, expands drainage systems and reduces pollutant loading to lakes
Area 5 - 19 acre neighborhood near High Point Ave., addresses flooding potential and reduces pollutant loading
Area 6 - 17 acre neighborhood near South Lake Howard Drive, reduces flooding potential

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

Projects alleviate existing storm water issues, act as a tool to limit trash entering the lakes, increase percolation benefiting hydrologic restoration, provide pre-treatment for water traveling to the lakes to improve water quality, and beautify the areas they occupy.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Area 1			1,518,946			1,518,946
Area 2						-
Area 3			4,931,432			4,931,432
Area 4				3,482,852		3,482,852
Area 5						-
Area 6					2,636,032	2,636,032
Total:	-	-	6,450,378	3,482,852	2,636,032	12,569,262

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Stormwater Fees			3,225,189	1,741,426	1,318,016	6,284,631
Grants			3,225,189	1,741,426	1,318,016	6,284,631
Total:	-	-	6,450,378	3,482,852	2,636,032	12,569,262

FUTURE OPERATING IMPACT:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
Personal Service Costs						-
Utility Costs						-
Other Operating Costs						-
Total:	-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:	-	-	6,450,378	3,482,852	2,636,032	12,569,262

TOTAL Capital Expenses only:	1,720,000	200,000	6,450,378	3,482,852	2,636,032	14,489,262
TOTAL Additional Operating Impact:	-	-	-	-	-	-
TOTAL ALL STORMWATER DIVISION:	1,720,000	200,000	6,450,378	3,482,852	2,636,032	14,489,262

CITY OF WINTER HAVEN, FLORIDA
CAPITAL IMPROVEMENT PROGRAM DETAIL FY 20232 - FY 2027

CIP Number: IT - 1
Project Code:

Project Name: Fiber Optic Infrastructure Expansion
Location: NA
Department: Technology Services
Project Lead: Hiep Nguyen
Start Date: On-going
Complete Date: On-going
Account Code(s): 406-80-971-6301
Comprehensive Plan Element Category:

TOTAL Project Cost: On-going
Any GRANT Revenue: NO
If yes, Total GRANT:
ADD to Fixed Assets: UPDATE
ADD to Insurance: UPDATE

Future Land Use Objective 1.4

PROJECT OVERVIEW:

The City of Winter Haven sought funding and was awarded \$500,000 to implement fiber optic conduit to connect critical regional economic development, public safety and education facilities surrounding the Industrial Development Zone in the eastern part of Polk County near the U.S. 27 corridor, with a \$500,000 match from the Dark Fiber Enterprise.

FY23 includes: \$600,000 for fiber conduit laterals and gap fill, \$400,000 for fiber cable and installation.

Project Benefits - How Project Addresses Existing or Future Level of Service or Implements Goals of Comprehensive Plan:

The expansion of available dark fiber to the Intermodal Logistics Development Zone is critical to maximize and expedite targeted job growth, specifically advanced manufacturing and distribution. With more than 900 acres of available land, the Intermodal Logistics Development Zone has the potential to host thousands of advanced manufacturing and logistics jobs with average annual wages above the area median.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Installation/Expan. Costs	600,000					600,000
Fiber Optic Cable	400,000					400,000
						-
Total:	1,000,000	-	-	-	-	1,000,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY23:	FY24:	FY25:	FY26:	FY27:	
Debt Proceeds (in Fund Equity)	371,800					371,800
Revenue from sale of fiber	128,200					128,200
Community Project Grant	500,000					500,000
Total:	1,000,000	-	-	-	-	1,000,000

FUTURE OPERATING IMPACT:		FY23:	FY24:	FY25:	FY26:	FY27:	Total:
	New Personnel Staff	0.0	0.0	0.0	0.0	0.0	0.0
	Personal Service Costs						-
	Utility Costs						-
	Maintenance Costs						-
	Other Operating Costs						-
Total:		-	-	-	-	-	-

FIVE-YEAR PROJECTION OF FUTURE COSTS:		-	-	-	-	-

TOTAL Capital Expenses only:	1,000,000	-	-	-	-	1,000,000
TOTAL Additional Operating Impact:	-	-	-	-	-	-
TOTAL ALL TECHNOLOGY SERVICES DEPT:	1,000,000	-	-	-	-	1,000,000

TOTAL Capital Expenses only:	80,651,967	49,675,798	79,521,378	120,310,153	60,755,101	390,914,397
TOTAL Additional Operating Impact:	-	38,640	81,140	89,500	94,000	303,280
TOTAL ALL:	80,651,967	49,714,438	79,602,518	120,399,653	60,849,101	391,217,677

**SCHEDULE OF STANDARD RATES FOR WATER AND SEWER SERVICE
INSIDE CITY RATES EFFECTIVE 10/01/2022**

Administration Charge per Bill

2.92

Single Family Residential

		<u>Meter Size 3/4"</u>	<u>Meter Size 1"</u>	<u>Meter Size 1 1/2"</u>	<u>Meter Size 2"</u>	<u>Meter Size 3"</u>	<u>Meter Size 4"</u>	<u>Meter Size 6"</u>	<u>Meter Size 8"</u>	<u>Meter Size 10"</u>
Water Base Charge		6.46	16.09	32.16	51.44	102.86	160.73	385.69	514.26	739.26
Water Usage Charge										
0 - 5,000 gallons	2.15									
5,001 - 10,000 gallons	3.61									
10,001 - 15,000 gallons	4.83									
Above 15,000 gallons	5.91									
Sewer Base Charge		9.13	22.76	45.51	72.77	145.52	227.37	536.41	727.51	1,045.79
Usage Charge Per 1,000 gallons	5.26									
Irrigation Base Charge		6.46	16.09	32.16	51.44	102.86	160.73	385.69	514.26	739.26
Irrigation Usage Charge										
0 - 5,000 gallons	2.15									
5,001 - 10,000 gallons	3.61									
10,001 - 15,000 gallons	5.40									
Above 15,000 gallons	6.91									

Multi-Family Residential

Water Base Charge		7.11	17.77	35.53	56.83	113.66	177.57	426.14	568.18	816.76
Water Usage Charge										
0 - 5,000 gallons	2.15									
5,001 - 10,000 gallons	3.61									
10,001 - 15,000 gallons	4.83									
Above 15,000 gallons	5.91									
Sewer Base Charge		10.02	25.04	50.06	80.06	160.11	250.17	600.35	800.45	1,150.67
Usage Charge Per 1,000 gallons	5.26									
Irrigation Base Charge		7.11	17.77	35.53	56.83	113.66	177.57	426.14	568.18	816.76
Irrigation Usage Charge										
0 - 5,000 gallons	2.15									
5,001 - 10,000 gallons	3.61									
10,001 - 15,000 gallons	5.40									
Above 15,000 gallons	6.91									

Commercial

Water Base Charge		7.11	17.77	35.53	56.83	113.66	177.57	426.14	568.18	816.76
Water Usage Charge per 1,000 gallons	3.00									
Sewer Base Charge		10.02	25.04	50.06	80.06	160.11	250.17	600.35	800.45	1,150.67
Usage Chg. (Caps @ 14,000 gal.)	5.26									
Irrigation Base Charge		7.11	17.77	35.53	56.83	113.66	177.57	426.14	568.18	816.76
Irrigation Usage Charge										
0 - 5,000 gallons	2.15									
5,001 - 10,000 gallons	3.61									
10,001 - 15,000 gallons	5.40									
Above 15,000 gallons	6.91									

Municipal / Enterprise

Water Base Charge		6.46	16.09	32.16	51.44	102.86	160.73	385.69	514.26	739.26
Water Usage Charge (per 1,000 gals)	3.00									
Sewer Base Charge		9.13	22.76	45.51	72.77	145.52	227.37	536.41	727.51	1,045.79
Sewer Usage Charge (per 1,000 gals)	5.26									
Irrigation Base Charge		6.46	16.09	32.16	51.44	102.86	160.73	385.69	514.26	739.26
Irrigation Usage Chrg. (per 1,000 gals)	3.00									

Circumstantial Wastewater Customers

Sewer Base Charge per EMC	N/A									
Sewer Usage per 1,000 gal.	5.10	382								

SCHEDULE OF STANDARD RATES FOR WATER AND SEWER SERVICE

OUTSIDE CITY RATES EFFECTIVE 10/01/2022

Administration Charge per Bill	3.64									
<u>Single Family Residential</u>		<u>Meter Size</u>	<u>Meter Size</u>	<u>Meter Size</u>	<u>Meter Size</u>	<u>Meter Size</u>	<u>Meter Size</u>	<u>Meter Size</u>	<u>Meter Size</u>	<u>Meter Size</u>
		3/4"	1"	1 1/2"	2"	3"	4"	6"	8"	10"
Water Base Charge		8.07	20.11	40.19	64.30	128.59	200.91	482.11	642.82	924.06
Water Usage Charge										
0 - 5,000 gallons	2.68									
5,001 - 10,000 gallons	4.51									
10,001 - 15,000 gallons	6.03									
Above 15,000 gallons	7.38									
Sewer Base Charge		11.41	28.45	56.88	90.96	181.90	284.21	670.51	909.38	1,307.23
Usage Charge Per 1,000 gallons	6.57									
Irrigation Base Charge		8.07	20.11	40.19	64.30	128.59	200.91	482.11	642.82	924.06
Irrigation Usage Charge										
0 - 5,000 gallons	2.68									
5,001 - 10,000 gallons	4.51									
10,001 - 15,000 gallons	6.75									
Above 15,000 gallons	8.63									
<u>Multi-Family Residential</u>										
Water Base Charge		8.88	22.21	44.41	71.04	142.07	221.96	532.68	710.23	1,020.95
Water Usage Charge										
0 - 5,000 gallons	2.68									
5,001 - 10,000 gallons	4.51									
10,001 - 15,000 gallons	6.03									
Above 15,000 gallons	7.38									
Sewer Base Charge		12.52	31.30	62.57	100.07	200.13	312.71	750.43	1,000.56	1,438.33
Usage Charge Per 1,000 gallons	6.57									
Irrigation Base Charge		8.88	22.21	44.41	71.04	142.07	221.96	532.68	710.23	1,020.95
Irrigation Usage Charge										
0 - 5,000 gallons	2.68									
5,001 - 10,000 gallons	4.51									
10,001 - 15,000 gallons	6.75									
Above 15,000 gallons	8.63									
<u>Commercial</u>										
Water Base Charge		8.88	22.21	44.41	71.04	142.07	221.96	532.68	710.23	1,020.95
Water Usage Charge (per 1,000 gals)	3.75									
Sewer Base Charge		12.52	31.30	62.57	100.07	200.13	312.71	750.43	1,000.56	1,438.33
Sewer Usage Charge	6.57									
Irrigation Base Charge		8.88	22.21	44.41	71.04	142.07	221.96	532.68	710.23	1,020.95
Irrigation Usage Charge										
0 - 5,000 gallons	2.68									
5,001 - 10,000 gallons	4.51									
10,001 - 15,000 gallons	6.75									
Above 15,000 gallons	8.63									
<u>Municipal / Enterprise</u>										
Water Base Charge		8.07	20.11	40.19	64.30	128.59	200.91	482.11	642.82	924.06
Water Usage Charge (per 1,000 gals)	3.75									
Sewer Base Charge		11.41	28.45	56.88	90.96	181.90	284.21	670.51	909.38	1,307.23
Sewer Usage Charge (per 1,000 gals)	6.57									
Irrigation Base Charge		8.07	20.11	40.19	64.30	128.59	200.91	482.11	642.82	924.06
Irrigation Usage Chrg. (per 1,000 gals)	3.75									
<u>Circumstantial Wastewater Customers</u>										
Sewer Base Charge per EMC	N/A									
Sewer Usage per 1,000 gal.	6.37									
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**SCHEDULE OF STANDARD RATES FOR GENERAL REUSE SERVICE
INSIDE/OUTSIDE CITY RATES EFFECTIVE 10/01/2022**

Single Family, Multi-Family & Commercial

INSIDE CITY LIMITS

Reuse Water usage per 1,000	1.33
Reuse Water Base Charge per EIC* (price equals 1 EIC)	6.13

* One EIC is defined as the **Greater** of:

- A. One Single Family Lot of 15,000 Square Feet or Less;
- B. 500 Gallons per Day of Required Reuse Service; or
- C. 5,600 Square Feet of Area to be irrigated.

To calculate the number of IECs to charge per property, determine the **Greater** of A, B, or C from above. Then multiply the number of EICs determined by the Base Charge per EIC.

A:		B:		C:	
<u>Lot size per sf:</u>	<u># of EICs</u>	<u>Monthly Usage</u>	<u># of EICs</u>	<u>SQ FT Irrigated</u>	<u># of EICs</u>
0 - 15,000	1	0 - 15,000	1	0 - 5,600	1
15,001 - 30,000	2	15,001 - 30,000	2	5,601 - 11,200	2
30,000 - 45,000	3	30,000 - 45,000	3	11,201 - 16,800	3
45,001 - 60,000	4	45,001 - 60,000	4	16,801 - 22,400	4
60,001 - 75,000	5	60,001 - 75,000	5	22,401 - 28,000	5
75,001 - 90,000	6	75,001 - 90,000	6	28,001 - 33,600	6
90,001 - 105,000	7	90,001 - 105,000	7	33,601 - 39,200	7
105,001 - 120,000	8	105,001 - 120,000	8	39,201 - 44,800	8

*One Acre = 43,560 sq ft

Lot size ÷ 15,000 = # of EICs

Daily Usage ÷ 500 = # of EICs

SQ FT IRR ÷ 5,600 = # of EICs

Single Family, Multi-Family & Commercial

OUTSIDE CITY LIMITS

Reuse Water usage per 1,000	1.66
Reuse Water Base Charge per EIC* (price equals 1 EIC)	7.66

* One EIC is defined as the **Greater** of:

- A. One Single Family Lot of 15,000 Square Feet or Less;
- B. 500 Gallons per Day of Required Reuse Service; or
- C. 5,600 Square Feet of Area to be irrigated.

To calculate the number of IECs to charge per property, determine the **Greater** of A, B, or C from above. Then multiply the number of EICs determined by the Base Charge per EIC.

A:		B:		C:	
<u>Lot size per sf:</u>	<u># of EICs</u>	<u>Monthly Usage</u>	<u># of EICs</u>	<u>SQ FT Irrigated</u>	<u># of EICs</u>
0 - 15,000	1	0 - 15,000	1	0 - 5,600	1
15,001 - 30,000	2	15,001 - 30,000	2	5,601 - 11,200	2
30,000 - 45,000	3	30,000 - 45,000	3	11,201 - 16,800	3
45,001 - 60,000	4	45,001 - 60,000	4	16,801 - 22,400	4
60,001 - 75,000	5	60,001 - 75,000	5	22,401 - 28,000	5
75,001 - 90,000	6	75,001 - 90,000	6	28,001 - 33,600	6
90,001 - 105,000	7	90,001 - 105,000	7	33,601 - 39,200	7
105,001 - 120,000	8	105,001 - 120,000	8	39,201 - 44,800	8

*One Acre = 43,560 sq ft

Lot size ÷ 15,000 = # of EICs

Daily Usage ÷ 500 = # of EICs

SQ FT IRR ÷ 5,600 = # of EICs

MISCELLANEOUS CHARGES - RATE EFFECTIVE 10/01/2021

	<u>Inside</u>	<u>Outside</u>
Water Meter Installation		
3/4" Meter	429.81	537.26
1.0" Meter	498.73	623.41
1.5" Meter	670.98	838.72
2.0" Meter	920.16	1,150.20
Larger than 2.0" Meter (cost as determined by Utility Director & Must be approved by City Manager.)	Cost plus 25%	Cost plus 25%
Irrigation/Domestic Meter (installed at the same time)		
3/4" Meter	351.08	438.85
1.0" Meter	407.35	509.18
1.5" Meter	548.05	685.06
2.0" Meter	751.58	939.47
Temporary/Construction/Hydrant Meter		
Administrative and Hook-Up Fee	137.82	172.27
Deposits: Meter & Consumption	1,619.67	2,024.58
Total Cost	1,757.49	2,196.85
Utility Impact Fees:		
Water (ERU = 350 gallons per day)	1,669.50	2,086.87
Sewer (ERU = 275 gallons per day)	4,196.50	5,245.00
Water Service Extension:	Cost determined by Utility Director + 25%	
Sewer Service Extension:	Cost determined by Utility Director + 25%	
Water Line Sampling	220.55	275.68
Line/Lateral Location (Water or Wastewater)	96.48	120.60
Meter Testing (Bench Test)	96.48	120.60
Meter Box Upgrade (Traffic Bearing)	51.87	64.83
Sewer Inspection	27.56	34.45
Lien Search Fee	15.00	15.00
New Account / Initial Turn On	70.33	87.90
Irrigation Turn On	35.17	43.95
New Service Garbage Only	35.17	N/A
Transfer of Account	48.19	60.23
15 Day Temporary Service	35.17	43.95
Unauthorized Connections/Tampering	48.20	60.24
Delinquent Account Reactivation and Turn On	63.01	78.77
Delinquent Payment Penalty (Late Fee)	Greater of \$6.71 or 5% of outstanding balance	Greater of \$8.38 or 6.25% of outstanding balance
Fire Service Charges:		
Sprinkler System - Small	4.43	5.53
Sprinkler System - Large	51.67	64.58
Stand Pipe System	2.95	3.68
Fire Sprinkler Standpipe System	1.49	1.86
Fire Hydrant	6.07	7.58
Special Vacation Bill Amounts:		
Water ONLY	0.00	11.71
Water and Sewer / Wastewater	25.97	23.12
Water, Sewer / Wastewater and Irrigation	32.43	31.19
Garbage ONLY	10.31	0.00
UTILITY ACCOUNT DEPOSITS:		
Residential - Inside / Outside		
Water, Sewer & Garbage	180.92	
Water Only	90.45	
Garbage Only	59.23	
Commercial - Inside / Outside		
Minimum Deposit	188.44	
Builder Deposit	323.06	
Deposits equals average of 2 1/2 highest month		
Surety Bonds		
Residential -16 open accounts	\$3,000 Bond	
Commercial - Surety Bond equals same calculation a commercial deposit 2 1/2 highest month		
Temporary Service (Inside or Outside)	141.08	

SCHEDULE OF STANDARD RATES FOR GARBAGE AND REFUSE COLLECTION RATES EFFECTIVE

10/01/2022

FY 2022-2023 - Rates for Monthly Service

Residential Recycling

Single family (65 gal. rolling cart collected once per week) 2.76

Residential Garbage & Reuse Collection:

Residential Pick Up 23.70

Each additional container, per address 11.86

Commercial Recycling

65-Gallon rolling cart (collected once per week) 7.51

Commercial Garbage & Refuse Collection

Residential type container 29.22

Commercial Container (per cubic yard) 7.72 x volume x # pickups x 4.33

Cardboard or Recycling Container (per cubic yd) 3.72 x x 4.33

Dry Waste Container (per cubic yard) 6.65 x x 4.33

Compactor (per cubic yard) 20.17 x x 4.33

Overfill of Commercial Containers:

Overfilled Container (per cubic yard) 14.82

Monthly Rental of Commercial Container (one pickup per week)

2 cubic yard container 17.98

3 cubic yard container 22.94

4 cubic yard container 24.61

6 cubic yard container 31.14

8 cubic yard container 34.40

Delivery Charge (for temporary containers) 18.90

Horticultural Refuse (per cubic yard)

Residential:

0-5 yards (1 pickup per/week; 0-30 bags) FREE

Each yard over 5 yards 6.83/yard

Commercial:

6.83/yard

Non-Horticultural Refuse (Excluding furniture and appliances, per cubic yard, all customers):

14.56

SCHEDULE OF STANDARD RATES FOR GARBAGE AND REFUSE COLLECTION RATES EFFECTIVE

10/01/2022

FY 2022-2023 - Rates for Monthly Service

Furniture and Appliances (per item, all customers)

Refrigerator, stove, water heater, dryer, washing machine	16.32
Sofa, mattress, bed springs, upholstered chair, arm chair	13.64
Stereo, television set, computers, electronics	12.13

Tires

Residential:

Tire without rim (maximum 4 per pick-up)	6.48

Commercial:

Each pick-up (rate + landfill charges)	74.11

Extra Pick-Up Services

Commercial container	29.22

Extra Pickup Commercial Containers:

2 cubic yards	29.70
3, 4 cubic yards	57.79
6, 8 cubic yards	106.55

Temporary Commercial Containers

Delivery Fee	18.90

Commercial Container Cleaning:

Cleaning fee	48.25

Roll-off Container (Rate Charged per Pull)

*20 cubic yard containers	179.63
*30 cubic yard containers	195.54
*40 cubic yard containers	278.25
*Total charge will include applicable landfill fees	
Delivery Charge (for roll-off containers)	32.67

Temporary Commercial Collection

Permit Fee (Per customer) – Private Haulers	48.66
Permits for 6 Yard Construction Dumpster (private haulers)	9.74

Misc. Sales (Overfill of Commercial Containers)

Locks	15.21

Ordinance No. O-03-39

"A fee schedule establishing all fees and charges relating to garbage and refuse service adopted as a part of this chapter is on file in the city clerk's office, and commencing on October 1, 2003, effective on the 1st of each year thereafter, all fees and charges relating to garbage and refuse service shall be automatically increased two and one-half percent (2 1/2%)."

Note: All rates are subject to change, other fees may apply.

STORMWATER QUALITY & MAINTAINENCE UTILITY – RATES EFFECTIVE 10/01/2021

FY 2021-2022 - Rates for Monthly Service

	Quality	Maintenance
Residential	3.91	3.73
With Mitigation Credits	2.31	2.12

Resolution No. R-12-17

Reference the resolution listed above for detailed information regarding the fee and how it is calculated.

Note: All rates are subject to change, other fees may apply.

Resolution No. R-07-41 (previously enacted Ordinances O-98-52 and O-04-29 and adopted Resolutions R-98-26 and R-04-21)

"Effective on the 1st of October of each year, the stormwater utility maintenance fee, and all other stormwater utility fees, rates and charges then in effect shall be automatically increased, without hearing, two and one-half percent (2 1/2%) to account for inflation."

POLICE SERVICES FEE SCHEDULE EFFECTIVE 10/01/2021

FY 2021-2022

Fingerprinting	\$5.00 per fingerprint card
Copies of Reports	\$0.15 single-side copy \$0.20 double-side copy
Parking Fines – Overtime Parking	\$25.00 if paid within five days \$10.00 additional if paid after five days
Parking Fines – Improper Parking	\$10.00
Vehicle Identification Number Verification	\$4.00
Special Detail	\$34.00 / hour – minimum 3 hours \$39.00 / hour – if less than 5 day notice

False Alarm Fee (Ordinance O-15-31)

No charge for a response to the first false alarm in a calendar month hereafter referred to as "first response".

Fee for a response to all other false alarms each calendar month \$27.13 each

FIRE SERVICES FEE SCHEDULE EFFECTIVE 10/01/2021

FY 2021-2022

Fire Safety Re-Inspection Fees

Property Type	Commercial (Retail Svcs. Sales/ Multi-Family Rentals)	Institutional (Education/Medical/ Nursing Care)	Industrial (Warehouse/ Manufacturing)
2 nd Re-inspection	\$ 105.05	\$ 175.05	\$ 354.34
3 rd Re-inspection	136.63	204.95	273.27
4 th Re-inspection	204.95	239.10	307.44
All subsequent Re-inspections	\$273.27 per inspection	\$307.44 per inspection	\$341.58 per inspection

Fire Systems Installation Test Inspection Fees

Fire Protection System Installation Type	Commercial Cooking Hood Fire Extinguishment (Hood Protection)	Fire Alarm/Emergency Evacuation	Automatic Fixed Fire Suppression/ Sprinkler & Other used for Property & Life Protection
Preliminary/ Rough Inspections	136.63	\$ 136.63	\$ 204.95
Final Inspection	204.95	204.95	273.27
Any required re-inspection	204.95	273.27	341.58

**** Subject to a Consumer Price Index based adjustment of no less than 2.5% annually each October 1st per Ordinance O-08-62.**

Note: All rates are subject to change, other fees may apply.

**PARKS AND RECREATION FEE SCHEDULE EFFECTIVE 10/01/2022
FY 2022-2023**

WINTER HAVEN PUBLIC LIBRARY FEE SCHEDULE

Fines	\$0.10 per day	Book Bags	\$2.00
Library Cards	\$35 per out of county borrower	Ear Buds	\$1.00
Lost Library Card	\$1.00	Copy Charges (Black/White)	\$0.15 per copy
Replacement Costs	Actual cost of item replacement	Copy Charges (Color)	\$0.25 per copy
Ellison Machine Service	\$2.00 per half hour	Faxes	\$1.00 per page
Laminator Services	\$0.75 per foot for thin/pliable	Proctoring	\$25.00 per session
	\$0.75 per piece for pouch laminator	Public Computer Use	\$1.00 per guest pass

Meeting Room Rental Rates	Half Room 4 hours	Half Room 8 hours	Full Room 4 hours	Full Room 8 hours
Business or Commercial Entity	\$106.00	\$210.00	\$158.00	\$316.00
Polk County Non-Profit	\$53.00	\$105.00	\$79.00	\$158.00

Digital Projector	\$25.00
Laptop to be used with digital projector	\$25.00
TV/VCR/DVD Player	\$25.00
Microphone/sound system	\$25.00

Kitchen	\$25.00

SEEDLab Rental Rates	2 hours	4 hours	6 hours	8 hours
Business or Commercial Entity	\$100.00	\$150.00	\$200.00	\$300.00
Polk County Non-Profit	\$50.00	\$75.00	\$100.00	\$150.00

Damage Deposit for Meeting Room and SEEDLab Rental	\$100.00

AQUATICS

Rowdy Gaines Olympic Pool

Daily Admission Fees:

Residents	\$2
Non-Residents	\$3
Lifejackets	\$1

WH Recreational & Cultural Center Pool

Daily Admission Fees:

Residents 15 & over	\$2
Non-Residents 15 & over	\$3
Lifejackets	\$1
Children under 15	Free

Multi-Visit Passes:	Resident	Non-Resident
10 Time Punch Pass	\$18	\$27
20 Time Punch Pass	\$30	\$45
Monthly Pass	\$36	\$54
60 Time Punch Pass	\$80	\$111

Swim Lessons (2 weeks)	\$35	\$44
Lifeguard Training	\$150	\$188
Water Safety Instructor Training	\$175	\$219

Pool Rental – COL (min. 4 hrs)	\$325	(\$100 first hour and \$75 each additional hour)
Pool Rental – WHRCC (min. 2 hrs)	\$100	(\$50 per hour)

High School Swim Teams (Non-Local / Private)	\$1,000/season

PROGRAMS

Playground Style Summer Camps

Late Pick-up Fee	\$5/15 Minutes
Rotary Park Playground Program (Residents Only)	\$80/8 weeks
WHRCC Summer Fun at the Rec (Residents Only)	\$80/8 Weeks

Chain O' Lakes Complex

	Resident	Non-Resident
Discovery Camp	\$238/4 weeks	\$338/4 weeks
	\$476/8 weeks	\$676/8 weeks
Late Pick-up Fee	\$5/15 minutes	\$5/15 Minutes

WHRCC

After School Program	\$20/month	\$30/Month
School Holiday Camp	\$5/Day	\$10/Day
Late Pick-up Fee	\$5/15 minutes	\$5/15 Minutes

PARKS AND RECREATION FEE SCHEDULE EFFECTIVE 10/01/2021
FY 2022-2023 (cont.)

TENNIS:

MEMBERSHIP AND DAILY COURT FEES	City Resident	Non-City Resident
Clay Court Fees Per 90 Minutes		
Junior	\$5.00	\$5.00
Single	\$7.00	\$10.00
After 6:00 P.M. (Add Per 90 Minutes)	\$1.00	\$1.00
Pickleball Court Fees Per Hour		
Junior	\$1.00	\$1.00
Single	\$2.00	\$3.00
After 6:00 P.M. (Add Per 90 Minutes)	\$1.00	\$1.00
Clay & Pickleball Court Semi-Annual Memberships		
Junior	\$60	\$90
Single	\$100	\$150
Family	\$150	\$225
Clay & Pickleball Court Annual Memberships		
Junior	\$100	\$150
Single	\$150	\$225
Family	\$225	\$338
Pickleball Court Semi-Annual Memberships		
Junior	\$45	\$68
Single	\$65	\$130
Family	\$80	\$160
Pickleball Court Annual Memberships		
Junior	\$65	\$100
Single	\$100	\$160
Family	\$150	\$300

PROGRAM FEES

10 and Under Program (4 weeks)

Ready for Red (Ages 5-6)	\$40	\$50
Pathway to Play (Ages 7-8)	\$80	\$100
Orange to Green (Ages 9-10)	\$80	\$100

	Oct 1-Nov 15	Nov 16-Dec 31	Jan 1-Mar 31	Apr 1-Sept 30
<u>WILLOWBROOK GOLF COURSE:</u>				
18 holes w/cart morning	\$25 - \$35	\$30 - \$40	\$35 - \$45	\$20 - \$30
18 holes w/cart afternoon	\$20 - \$30	\$25 - \$35	\$30 - \$40	\$15 - \$25
18 holes walking	\$15 - \$20	\$20 - \$25	\$20 - \$30	\$12 - \$20
9 holes w/cart	\$15 - \$22.50	\$15 - \$25	\$20 - \$30	\$10 - \$15
9 holes walking	\$10 - \$15	\$12 - \$18	\$15 - \$20	\$10 - \$15
Jr. 9 holes walking	\$5 - \$7	\$5 - \$7	\$5 - \$7	\$5 - \$7
Jr. 18 holes walking	\$8 - \$12	\$8 - \$12	\$10 - \$15	\$8 - \$10
Member 9 holes w/cart	\$6.75 - \$7.50	\$6.75 - \$7.50	\$6.75 - \$7.50	\$6.75 - \$7.50
Member 18 holes w/cart	\$13.50 - \$15	\$13.50 - \$15	\$13.50 - \$15	\$13.50 - \$15
Tournament/Outing	\$20 - \$30	\$30 - \$40	\$35 - \$45	\$18 - \$25
League 18 holes	\$20 - \$30	\$30 - \$40	\$35 - \$45	\$18 - \$25
Replay 9 holes	\$10	\$15	\$15	\$10 - \$15
Replay 18 holes	\$15 - \$25	\$20 - \$30	\$25 - \$35	\$15 - \$20
Enhancement	\$1	\$1	\$1	\$1

Annual Golf Membership (plus tax)

Annual Cart Pass

Rentals

Single	\$1,005	Single	\$850	Clubs	\$15
Couple	\$1,510	Family	\$1,275	Range Balls	\$3.75 - \$4.50
Family	\$1,825			Pull Cart	\$2.50 - \$3.00
Junior	\$201				

(All fees are taxable; City Residents receive 20% discount on annual membership fees)

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PARKS AND RECREATION FEE SCHEDULE EFFECTIVE 10/01/2021
FY 2022-2023 (cont.)

FACILITY RENTAL RATES (plus sales tax)

	<u>Category I</u>	<u>Category II</u>	<u>Category III</u>	<u>Category IV</u>	<u>Category V</u>
Pavillions:					
Small	\$44/day	\$44/day	\$22/day	\$22/day	n/c
Large	\$70/day	\$70/day	\$35/day	\$35/day	n/c
Enclosed	\$66/day	\$66/day	\$33/day	\$33/day	n/c
Amphitheater	\$300/day	\$360/day	\$150/day	\$210/day	n/c
Theatre	\$400/day	\$480/day	\$200/day	\$280/day	Tech Fees
Sr. Adult Center	\$50/hr	\$60/hr	\$25/hr	\$35/hr	n/c
Rotary/Lions Park	\$20/hr	\$24/hr	\$10/hr	\$14/hr	n/c
Conference Rm. (WHRCC)	\$28/day	\$34/day	\$14/day	\$20/day	n/c
Woman's Club	\$350/650	NA	NA	NA	NA
(M-Th/S)					
Category I	City Resident				
Category II	Non-City Resident				
Category III	City Based Non Profit Entity				
Category IV	No-City Based Non Profit Entity				
Category V	Co-Sponsored / Gov't. Agency				

Nora Mayo Hall Building Rental:

Non Profit groups	\$1,500
General Public/Corporate groups	\$2,000
Refundable Damage Deposit	\$1,000
Additional Deposit when alcohol involved	\$1,500

Other costs associated with the rental of this facility including staffing requirements at \$50.00 per hour, per employee

FIELDHOUSE AND CONFERENCE CENTER

<u>Court Rental</u>	<u>Hourly Fee</u>	<u>Full Day Fee (12 Hours)</u>	<u>Staffing</u>
Per Basketball Court	\$75.00/Hour	\$750.00/Day	\$25.00/Hour
Per Volleyball Court	\$37.50/Hour	\$375.00/Day	\$25.00/Hour
Gym Block A or B	\$125.00/Hour	\$1,250.00/Day	\$25.00/Hour
Gym Block A, B & C*	\$375.00/Hour	\$3,750.00/Day	\$75.00/Hour
Championship Gym (of available)	\$200.00/Hour	\$2,000.00/Day	\$25.00/Hour

*Rental of the full Fieldhouse includes all three Gym Blocks as well as Meeting Rooms C, D, E, F and G

<u>Conference Rental</u>	<u>Hourly Fee</u>	<u>Full Day Fee (12 Hours)</u>	<u>Staffing</u>
Meeting Room A	\$50.00/Hour	\$500.00/Day	\$25.00/Hour
Meeting Room B or G	\$40.00/Hour	\$400.00/Day	\$25.00/Hour
Meeting Room C - F	\$30.00/Hour/Room	\$300.00/Day	\$25.00/Hour
Fieldhouse & Conference Center **		\$4,000.00/Day	*\$125.00/Hour

**Rental of the full facility includes all three court spaces & Meeting Rooms A - G. *Staffing levels are subject to change based on event needs.

<u>Specialty Areas</u>	<u>Hourly Fee</u>	<u>Full Day Fee (12 Hours)</u>	<u>Staffing</u>
Locker Room	\$40.00/Hour	\$400.00/Day	
Training Room	\$75.00/Hour	\$750.00/Day	
Board Room	\$75.00/Hour	\$750.00/Day	\$25.00/Hour
Food Truck		\$150.00/Day	
Concession Area	\$50.00/Hour	\$300.00/Day	

Fieldhouse Rental:

Refundable Damage Deposit	\$1,000

- PCTSM events would receive a 25% discount of fees
- Government/Co-Sponsored/Non-Profit events receive a 20% discount of fees
- Non-PCTSM events will receive a 10% discount of fees for each consecutive day (up to 4 days)
- Staffing fees are multiplied by 1.5 when on a City Observed Holiday or Actual Holiday

Fee's charged the public for use of facilities shall be established by City Commission - see Ordinance O-10-25.

PARKS AND RECREATION FEE SCHEDULE EFFECTIVE 10/01/2021
FY 2022-2023 (cont.)

Senior Adult Center

Wellness with Wilma	70/30 split plus \$1/Class resident fee, \$2/Class non-resident fee
Ballroom Dance Social	70/30 split plus \$3/Class resident fee, \$4/Class non-resident fee

Special Event Fees

Application Fee	\$35	Skirting for Stage	\$50/Day
Event Trailer	\$250/Day	Barricade	\$5/Each
Stage (Mobile & Portable)	\$300/Day	Barricade (not recovered/returned)	\$40/Each
(Set-up & Removal)	\$25/Man/Hour	Traffic Cones	\$5/Each
Public Address System	\$30/Day	Traffic Cones (not recovered/returned)	\$22/Each
Wireless Microphone	\$15/Day	Farmers Market Booth Fee (10' x 10')	\$8/Space
Banner Permit	\$20	Ghoul's Night Out Booth	\$50/Space
Banner Installation	\$50 (Flat Fee)	Snow Central Booth Fee	\$100/Space
City Maintenance Staff at Event	\$25/Man/Hour	Rock N' Freedom Fest Booth Fee	\$125/Space
Podium	\$10/Day		

ATHLETIC FIELD / AMENITY FEES

Chain O'Lakes Park

Stadium Day	\$125/game	Visitor's Clubhouse	\$75/day
Stadium Light Fee	\$90/hour	Covered Batting Cages	\$100/day
Minor League Field	\$50/game	Lower Field 10 Mounds	\$50/day
Concessions Rental (each)	\$150/day	Soil Amendments	\$12/bag
Minor League Clubhouse	\$150/day	Maintenance Fee	\$25/man/hour

Field Rental: DiamondPlex, Sertoma Park, PSC Soccer Field, WHRCC

Field Use	\$75/day/field
Light Fee	\$25/hour/field
Temporary Fencing	\$50/field
Maintenance Fee	\$25/man/hour
Soil Amendments	\$12/bag

Lake Maude Park (Football)

Stadium Field	\$500/per day
Practice Fields	\$250/per day
Lighting Fee	\$200/per game
Concession Rental	\$200/per day
Field Marking (Per field)	\$150/per game
Maintenance Fee	\$25/Man/Hour

BUILDING PERMIT FEE SCHEDULE EFFECTIVE 10/01/2022

FY 2022-2023

Add 50% Plan Check Fee for Multi-Family or Commercial Over \$1,000.

0 – 100 =	\$10.21	50,001 – 51,000 =	186.75
101 – 1,000 =	16.33	51,001 – 52,000 =	190.83
1,001 – 2,000 =	22.45	52,001 – 53,000 =	194.92
2,001 – 3,000 =	26.53	53,001 – 54,000 =	199.00
3,001 – 4,000 =	30.62	54,001 – 55,000 =	203.08
4,001 – 5,000 =	34.70	55,001 – 56,000 =	207.16
5,001 – 6,000 =	38.78	56,001 – 57,000 =	211.24
6,001 – 7,000 =	42.86	57,001 – 58,000 =	215.33
7,001 – 8,000 =	46.94	58,001 – 59,000 =	219.41
8,001 – 9,000 =	51.03	59,001 – 60,000 =	223.49
9,001 – 10,000 =	55.11	60,001 – 61,000 =	227.57
10,001 – 11,000 =	59.19	61,001 – 62,000 =	231.65
11,001 – 12,000 =	63.27	62,001 – 63,000 =	235.74
12,001 – 13,000 =	67.35	63,001 – 64,000 =	239.82
13,001 – 14,000 =	71.44	64,001 – 65,000 =	243.90
14,001 – 15,000 =	75.52	65,001 – 66,000 =	247.98
15,001 – 16,000 =	78.58	66,001 – 67,000 =	252.06
16,001 – 17,000 =	81.64	67,001 – 68,000 =	256.15
17,001 – 18,000 =	84.70	68,001 – 69,000 =	260.23
18,001 – 19,000 =	87.76	69,001 – 70,000 =	264.31
19,001 – 20,000 =	90.82	70,001 – 71,000 =	268.39
20,001 – 21,000 =	93.89	71,001 – 72,000 =	272.47
21,001 – 22,000 =	96.95	72,001 – 73,000 =	276.56
22,001 – 23,000 =	100.01	73,001 – 74,000 =	280.64
23,001 – 24,000 =	103.07	74,001 – 75,000 =	284.72
24,001 – 25,000 =	106.13	75,001 – 76,000 =	288.80
25,001 – 26,000 =	109.19	76,001 – 77,000 =	292.88
26,001 – 27,000 =	112.26	77,001 – 78,000 =	296.97
27,001 – 28,000 =	115.32	78,001 – 79,000 =	301.05
28,001 – 29,000 =	118.38	79,001 – 80,000 =	305.13
29,001 – 30,000 =	121.44	80,001 – 81,000 =	309.21
30,001 – 31,000 =	124.50	81,001 – 82,000 =	313.29
31,001 – 32,000 =	127.56	82,001 – 83,000 =	317.38
32,001 – 33,000 =	130.62	83,001 – 84,000 =	321.46
33,001 – 34,000 =	133.69	84,001 – 85,000 =	325.54
34,001 – 35,000 =	136.75	85,001 – 86,000 =	329.62
35,001 – 36,000 =	139.81	86,001 – 87,000 =	333.70
36,001 – 37,000 =	142.87	87,001 – 88,000 =	337.79
37,001 – 38,000 =	145.93	88,001 – 89,000 =	341.87
38,001 – 39,000 =	148.99	89,001 – 90,000 =	345.95
39,001 – 40,000 =	152.05	90,001 – 91,000 =	350.03
40,001 – 41,000 =	155.12	91,001 – 92,000 =	354.11
41,001 – 42,000 =	158.18	92,001 – 93,000 =	358.20
42,001 – 43,000 =	161.24	93,001 – 94,000 =	362.28
43,001 – 44,000 =	164.30	94,001 – 95,000 =	366.36
44,001 – 45,000 =	167.36	95,001 – 96,000 =	370.44
45,001 – 46,000 =	170.42	96,001 – 97,000 =	374.52
46,001 – 47,000 =	173.49	97,001 – 98,000 =	378.61
47,001 – 48,000 =	176.55	98,001 – 99,000 =	382.69
48,001 – 49,000 =	179.61	99,001 – 100,000 =	386.77
49,001 – 50,000 =	182.67		

100,001 – 500,000 = 379.00 for 1st 100,000 + 2.50 for each additional 1,000 or fraction thereof, to and including 500,000

500,001 – 1,000,000 = 1,379.00 for 1st 500,000 + 1.50 for each additional 1,000 or fraction thereof, including 1,000,000

1,000,001 – 2,000,000 = 2,129.00 for 1st 1,000,000 + 1.00 for each additional 1,000 or fraction thereof, including 2,000,000

2,000,001 and up = 3,129.00 for 1st 2,000,000 + 1.50 for each additional 1,000 or fraction thereof

Note: A CPI adjustment will be applied to the above Building Permit Fee Schedule.

(Each fee above will be multiplied by 1.889). The Plan review fees of an additional 25% for residential and 50% for commercial are then applied.

MISCELLANEOUS BUILDING FEES

Single family homes are based on fee schedule for building permit

Permits for trade contractors for single-family homes are as follows:

Electrical	\$100.00
Plumbing	\$100.00
Mechanical	\$75.00

Electrical Permit Fees	Based on job value
Plumbing Permit Fees	Based on job value
Mechanical Permit Fees:	
Permit Basic Fee	\$25.00
	\$15.00 for 1 st 1,000 or fraction thereof
	\$4.00 for each 1,00 thereafter
	Fee for repairs, alterations and additions to an existing system
	Shall be \$5.00 plus \$2.00 for each 1,000 or fraction thereof
Demolition Permit	Basic Fee - \$113.05
Tent Permit Fee	Basic Fee \$25.00
Plans Checking Fee	Commercial and Multifamily will be charged 50% of the Building Permit Fee
	Residential will be charged 50% of the Building Permit Fee
Reinspection Fee	Basic Fee \$25.00

Additional fees may apply – contact Building/Permitting for complete fee calculation.

**PLANNING AND ZONING FEE SCHEDULE EFFECTIVE 10/01/2022
FY 2022-2023**

BOARD OF ADJUSTMENT

<i>Variance:</i>	Single Family	223.04
	Multi-Family	446.06
	Non-Residential	593.79

Planning Commission

<i>Zoning:</i>	5 or fewer lots	593.79
	More than 5 lots	742.97
	0-5 acres, unsubdivided	890.69
	5.01 – 10 acres, unsubdivided	1,187.61
	More than 10 acres	1,484.51

<i>PUD (Planned Unit Development):</i>	2,896.59
<i>PUD Plan Amendment:</i>	2,172.45
<i>Special Use/Conditional Use:</i>	593.79
<i>Right-Of-Way Vacation (per right-of-way):</i>	3,620.74
<i>Easement/Alley Vacation (each):</i>	1,484.51
<i>Street/Alley Re-Direction:</i>	593.79

FUTURE LAND USE**SMALL SCALE:**

Up to 5 subdivided residential lots of 10 acres or less with a density of 10 units/acre or less.	579.32
More than 5 subdivided residential lots of 10 acres or less with a density of 10 units/acre or less.	719.80
0-10 acres of residential or non-residential land or combination of both, of 10 units/acre or less.	861.74

LARGE SCALE:

10.01 to 100 acres or requests with a density of 10/units per acre or greater, regardless of acreage	1,439.62
100.01 + acres	2,018.93

AMENDMENT TO COMPREHENSIVE PLAN TEXT:

(Per Plan Amendment)	1,158.64

PLANNING AND ZONING FEE SCHEDULE EFFECTIVE 10/01/2022
FY 2022-2023 (cont.)

SUBDIVISION PLAT REVIEW FEES:

Base Fee:	724.14
Additional Per Lot Fee:	39.10
Subdivision Plat Resubmittal:	687.96
(per review, begins after 2 nd submittal)	

NOTE: These fees are the application submittal fees. Surveyor fees are in addition to the base and per lot fees and will be charged after the surveyor submits the bill to the City. Recording fees are in addition to all other costs and are determined by Polk County Clerk of Courts Office.

SITE PLAN REVIEW

Site Plan Review (Residential): \$1,448.29 up to 10 acres + \$28.96 per acre over 10 acres

Site Plan Review (Non-Residential): \$1,448.29 up to 30,000 square feet of building area
 \$1,980.10 > 30,000 square feet of building area

<i>Minor Site Plan Review*:</i>	622.77
<i>Less than Minor Site Plan Review**:</i>	124.55
<i>Site Plan Resubmittal:</i> (per review, begins after second submittal)	687.96

*Less than 2,000 sq. feet or less than 10% of site improvements

**To be determined by staff

DEVELOPMENT OF REGIONAL IMPACT (DRI)

Base Fee	4,453.53
Per Commercial Acre	14.84
Per Residential Acre	7.43
Per DU	0.70
Substantial Deviation	2,227.49
Annual Report	149.17

DEVELOPMENT REVIEW COMMITTEE (DRC) MEETING

Major Review	362.09
Minor Review	72.41

OTHER FEES:

Community Development District (CDD):	3,712.01
CDD Annual Report Review	362.09
Zoning Verification Letter:	59.38

The Planning & Zoning Fee Schedule is subject to two and one half (2.5) percent annual upward adjustment on all fees effective October 1 of each year per Resolution R-07-48 adopted November 13, 2007.

Note: All rates are subject to change, other fees may apply.

CEMETERY SERVICE FEE SCHEDULE EFFECTIVE 10/01/2023

	Resident	Non-Resident
<u>Space Prices</u>		
Adult	798.00	1,088.00
Infant	466.00	756.00
Cremation	466.00	756.00
Inside Mausoleum	4,634.00	8,979.00
Corner Mausoleum	6,372.00	12,168.00
<u>Opening / Closing - Standard</u>		
Weekday	601.00	756.00
Weekday after 3:00 p.m.	798.00	939.00
Saturday before 3:00 p.m.	798.00	939.00
Saturday after 3:00 p.m.	939.00	1,088.00
Sunday and/or holidays	1,088.00	1,230.00
<u>Cremation with Set-Up</u>		
Weekday	290.00	438.00
Weekday after 3:00 p.m.	361.00	508.00
Saturday before 3:00 p.m.	361.00	508.00
Saturday after 3:00 p.m.	438.00	578.00
Sunday and/or holidays	578.00	729.00
<u>Cremation without Set-Up</u>		
Weekday	182.00	326.00
Weekday after 3:00 p.m.	290.00	438.00
Saturday before 3:00 p.m.	290.00	438.00
Saturday after 3:00 p.m.	361.00	508.00
Sunday and/or holidays	508.00	650.00
<u>Opening / Closing - Infant</u>		
Weekday	290.00	438.00
Weekday after 3:00 p.m.	361.00	508.00
Saturday before 3:00 p.m.	361.00	508.00
Saturday after 3:00 p.m.	438.00	578.00
Sunday and/or holidays	578.00	729.00
<u>Disinterment</u>		
To Non-City Cemetery	578.00	578.00
Within City Cemetery	729.00	729.00
<u>Additional Services</u>		
Bronze/Granite Marker Installation - Single	127.00	127.00
Bronze/Granite Marker Installation - Companion	225.00	225.00
Vase Installation	78.00	78.00
Date Plate Installation	29.00	29.00
Memorial Bench Purchase & Installation	1,492.00	1,492.00
Transfer Fee / Deed Document	57.00	57.00
Second Service Tent (Tent only)	178.00	178.00
Second Tent & Chairs & Carpet	238.00	238.00
Additional Chairs (6)	57.00	57.00
<u>Niche Garden – Columbarium Space Prices:</u>		
Individual space for one urn	1,448.00	1,662.00
Companion space for two urns	2,154.00	2,367.00
Additional fee to increase from Individual to Companion	778.00	778.00
<u>Engraving of Front Plate</u>		
One name (First, middle or initial & last name), birth year & death year dates	212.00	247.00
<u>Opening and Closing Fees</u>		
Weekday	283.00	425.00
Saturday	353.00	494.00
Holidays	494.00	636.00

Note: All rates are subject to change, other fees may apply. Cemetery fees increase by 2.5% every October 1st per Ordinance O-07-84.

GLOSSARY

Account Number – In accordance with the State Chart of Accounts, each class of expenditures and revenues is assigned a specific account number for use within the City’s accounting system.

Accrual Basis of Accounting – The basis of accounting refers to when a transaction is recognized. In the accrual basis of accounting revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Actual – Reflects the actual financial activity for the fiscal year.

Ad Valorem (Property Tax) – A tax levied on the assessed value of real and personal property located within the City, a major revenue category reflecting the value of both real and personal property. Property taxes are determined by multiplying the rate of taxation, expressed in mills times the non-exempt value of property.

Amortization – The paying off of debt through a series of installment loan payments over a period of time. This is frequently referring to that repayment schedule.

Appropriation – The legal authorization granted by the City Commission to spend public funds.

Assessed Value – The value set by the County Property Appraiser on real and personal taxable property as a basis for levying taxes.

Audit – A formal examination of an organization’s or individual’s accounts or financial situation, a methodical examination and review.

Available (Undesignated) Fund Balance – This refers to the funds remaining from the prior year which are available for appropriation and expenditures in the current year.

Balanced Budget – According to Florida Statute, the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriation for expenditures and reserves.

Basis of Accounting and Basis of Budgeting – The system under which revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in accounts and reported in financial statements. Basis of Accounting and Basis of Budgeting specifically relates to the timing of the measurements made.

Bed Tax – A levy imposed by a local government on hotel stays within its jurisdiction.

Bond – A written promise to pay a designated sum of money (the principal) at a specific date in the future, along with periodic interest at a specific rate. Bond payments are identified as Debt Service. Bonds are generally used to obtain long-term financing for capital improvements.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing such expenditures. The term also denotes the officially approved expenditure ceiling under which the City and its departments operate.

Budget Calendar – Refers to a schedule of key dates or milestones that the City follows in preparation and adoption of the budget.

Budget Ordinance – A formal legislative enactment by the City Commission. If it is not in conflict with any higher form of law, such as a statute or constitutional provision, it has full force and effect of law within the boundaries of the municipality to which it applies.

BYRNE – This refers to a grant that was set up as a memorial to Edward Byrne.

Capital Expenditures – Expenditures over \$5,000, which result in the acquisition of or addition to fixed assets. Includes the cost of land, buildings, improvement other than buildings, machinery, furniture, and equipment.

Capital Improvement Plan (CIP) – A financial plan for construction of physical assets such as buildings, streets, sewers and recreation facilities. The plan extends over several future years indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.

Capital Projects Funds – Accounts for financial resources segregated for the acquisition and construction of major capital projects.

Cash Forward – Reflects the balance of cash brought forward from the previous fiscal year. In the terms of the budget, this balance together with current year budgeted revenues and other financing sources equals the total available financial resources for the budget year.

Cash Working Capital – Funds that allow the City to meet current cash flow requirements, shortfalls in revenues or unexpected demands until tax revenues or other major revenues are available.

Charges for Services – Revenues generated from user fees for current services. These charges reflect revenue only from the users of particular services such as leisure services, utility, solid waste and others.

Contingency – A special amount set aside for necessary unforeseen and unplanned expenses. Contingencies may not be spent without City Commission approval via a transfer.

Cost of Living – A fixed adjustment to each range/step of the classification and pay plan tied to an increase in the cost of living.

CRA – An acronym for Community Redevelopment Agency, a special taxing district. The City has designated two areas: Downtown and Florence Villa.

Debt Service – Payment of interest and repayment of principal to holders of the City's debt instruments. This includes charges paid to the fiscal agents.

Debt Service Funds – Accounts for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Deficit – The amount by which outlays exceed receipts in a given fiscal period.

Department – A separate organizational unit whose line of authority is under the City Manager. The City has operational departments consisting of Executive Services, Technical Services, Strategic Initiatives, Community Development, Support Services, Community Services, Technology Services, Financial Services, Police Services, Fire Services and Utility Services.

Depreciation – Expiration in the service life of fixed assets, other than the wasting of assets attributable to wear and tear, deterioration, inadequacy, and obsolescence.

Division – A separate organizational activity whose line of authority is under one of the City's departments.

ELLI – Acronym for Environmental Lands and Lakefronts Initiative. Funds are set aside to acquire environmental sensitive lands and those lands serve a public purpose such as recreation, stormwater retention, etc.

Encumbrance – A financial commitment for a contract not yet performed. An encumbrance is charged against an appropriation, and a portion of the appropriation is reserved for the purpose of satisfying the encumbrance.

Enterprise Funds – Accounts for the activities that are financed and operated in a manner similar to private business enterprises. These funds are most appropriate for activities that charge the public for goods or services, such as municipal golf courses or utilities

Enterprise Revenues – Monies received as a result of charges made whole undertaking and providing a proprietary delivery of goods or services.

Excise Tax – A tax assessed on the consumer of a service, usually a utility service that is based upon the level of consumption.

Expenditures – Decreases in the new financial resources of the fund including current operating expenses, which require the current or future use of net current assets, debt service and capital outlays.

Fiduciary Fund – A type of fund in which the government acts as a trustee or agent on behalf of another party. An example is pension funds.

Fines and Forfeitures – Revenues received from fines and penalties imposed for the commission of statutory offenses, and City ordinances. Forfeitures include revenues resulting from confiscation of deposits or bonds held as performance guarantees.

Fiscal Year – The twelve months between October 1 and September 30 of the following year.

Fixed Assets – Refers to long-lived tangible assets obtained or controlled as a result of past transactions, including buildings, equipment, improvements other than buildings, and land.

Franchise Fees – A major revenue category reflecting the fees levied on a corporation or individual by the local government in return for granting a privilege, sanctioning a monopoly, or permitting the use of public property.

Full-Time Employees – A City employee hired to work forty (40) hours per week on a continuing basis and eligible to participate in the City's health insurance, dental insurance, life insurance, and retirement programs.

Function – Any one of several major purposes addressed by City government, including general government, public safety, physical environment, transportation, economic environment, human services, culture and recreation, internal services, and non-expenditure disbursement.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – The difference between assets and liabilities accounted for in a governmental unit. A positive ending fund balance from one fiscal year can be utilized as a resource for the following year's activities.

Generally Accepted Accounting Principles (GAAP) – Accounting principles that are commonly used in preparing financial statements and generally accepted by the readers of those statements. The authoritative source of GAAP for state and local governments is the Governmental Accounting Standards Board (GASB).

General Fund – Accounts for all unrestricted resources except those that are required to be accounted for in another fund. This fund accounts for most of the current operating activities of the governmental unit (administration, police, and fire for example)

General Purpose Funds – Includes all sources of funds including ad valorem taxes when no specific source is designated for funding. For activities having charges for services or other identifiable sources, the general-purpose funds are the difference between the total budgetary requirement and the other identifiable sources of funds.

Goal – A single, broad statement of the ultimate purpose for existence of an organization, organizational unit, or program.

Governmental Fund – Funds in which most governmental functions of the City are financed. The funds are fiscal and accounting entities with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes.

Grants – All revenues of federal, state or local origin, which are remitted to City of Winter Haven. An actual grant is a contribution of cash or other assets from another governmental agency to be used for a specific purpose.

Grants & Aid – Includes all grants, subsidies, and contributions made by the City to other governmental units, and private organizations.

Intergovernmental Revenue – All revenues from federal, state and other local government sources in the form of grants and shared revenues.

Internal Service Charges – Revenue for charges generated from the goods and services furnished by central service department of the City, which are accounted for as Internal Service Funds, to other City departments.

Internal Services Funds – Accounts for the financing of goods and services provided by one department or agency of a governmental unit to other departments or agencies of the City on a cost reimbursement basis.

Licenses & Permits – Revenue derived from the issuance of local licenses and permits such as building permits and occupational licenses.

Merit Program – An established system to recognize and financially reward employee performance that exceeds the City's standards for a classification.

Miscellaneous – All revenues generated not accounted for in other accounts. This primarily includes interest earnings on City investments.

Millage – The tax rate levied on real property. One mill equals \$1 per \$1,000 of assessed property value.

Mission – A single, broad statement of the ultimate purpose for existence of an organization, organizational unit, or program.

Modified Accrual Basis of Accounting – The basis of budgeting and accounting where revenues are recorded when measurable and available, and expenditures are recorded when the services or goods are received and the liabilities are incurred.

Non-Departmental – Expenditures which are not under the jurisdiction of any of the City's seven departments.

Non-Operating Expenses – Includes the movement of monies from one fund into another in the form of transfers and the payment of monies into reserves and contingencies.

Non-Revenues – Revenue category described to account for unoriginal revenue, which is either carried forward from another year or transferred in from another fund or account without regard to the conduct of any operations.

Objectives – A descriptive list of those things that are accomplished in order to fulfill an organization's goal or mission.

Operating Expenses – Expenditures for goods and services which primarily benefit the current period such as professional fees, travel, utility and communication service, maintenance of equipment, office supplies and motor fuels.

Ordinance – A formal legislative enactment by the City Commission. If it is not in conflict with any higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Performance Measures – Specific quantitative and qualitative measures of work performed.

Personal Services – Expenditures for salaries and wages, overtime, social security matching, retirement contribution, life and health insurance, workman's compensation and unemployment compensation.

Property Tax (Ad Valorem tax) – Refers to a tax levied on the assessed value of real and personal property located within the City.

Proprietary Fund – Funds that focus on the determination of operating income, changes in net assets, financial position and cash flows. Examples include enterprise funds and internal service funds.

Reserves – An account used to indicate that a portion of fund equity is restricted for a specific purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of the Enterprise Operating Funds.

Revenues – Increases in a fund's net current assets from other than expenditures, refunds, residual equity transfers, operating transfers in, and other financing sources.

Rolled-Back Rate – The millage necessary to raise the same amount of ad valorem tax revenue as the previous year, excluding taxes from new construction. Under Florida law as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. All property tax rate changes are calculated using the rolled-back rate as the base.

Shared Revenue – Revenue levied by federal or state governments but shared on a predetermined basis, often in proportion to the amount collected at the local level, with the local governments.

Special Revenue Funds – Accounts for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes.

Surplus – The amount by which receipts exceed outlays in a given fiscal period.

Taxes – Charges levied by the City Commission for the purpose of financing services performed for the common benefit of all citizens. This term does not include charges for services rendered only to those paying such user fees, for example, utility charges.

TIF (Tax Increment Financing) – A mechanism for using property taxes to stimulate investment in economically depressed areas. This involves identifying the depressed areas then reinvesting property taxes generated as a result of new construction in projects designated to further enhance the area's economic vitality.

Transfers – Monies shifted from one fund into another. It is listed as expenditure in the former and revenue in the latter.

Trim – Truth in millage (section 200.065 F.S.) State Law governing the Ad Valorem Tax process.

Total Operating Revenues – All revenues except for other financing sources and cash balance forward.

Unappropriated Fund Balance – An amount set aside and to be used as cash carryover for the next fiscal year's budget.

Utility Franchise Tax – Tax levied by the City on power utilities for the sale of electricity in the City.

Working Capital – The amount of a company's current assets minus the amount of its current liabilities.

Working Capital Reserve – The working capital reserve represents reserves that are for purposes of providing liquidity in the event of future adverse financial conditions.

Workload Indicators – An indication of the output of a department. It may consist of transactions, products, events, services, or persons served.

ACRONYMS

ALP	Airport Layout Plan	ICMA	International City/County Mgmt. Association
ASO	Administrative Services Organization	JAG	Justice Assistant Grant
ATMS	Advanced Traffic Management System	JPA	Joint Participation Agreement
AWT	Advanced Wastewater Treatment	LAP	Local Agency Program
BJA	Bureau of Justice Administration	LEAD	Lakes Education Action Drive
BTR	Business Tax Receipts	LEED	Leadership in Energy & Environmental Design
CDBG	Community Development Block Grant program	LLEBG	Local Law Enforcement Block Grant
CIP	Capital Improvement Plan	MSTU	Municipal Services Taxing Unit
COL	Chain of Lakes	NPDES	National Pollution Discharge Elimination System
CRA	Community Redevelopment Agency	OGT	Office of Greenways and Trails
DARE	Drug Abuse Resistance Education	OJP	Office of Justice Programs
DART	Domestic Abuse Response Team	PAL	Police Athletic League
DEP	Department of Environmental Protection	PGIT	Preferred Governmental Insurance Trust
EDI	Economic Development Initiative	PLC	Programmable Logic Controllers
EDTF	Economic Development Transportation Fund	PSC	Polk State College
ELLI	Environmental Lands and Lakefronts Initiative	PCNR	Polk County Natural Resources
ERT	Emergency Response Team	REILS	Runway End Identifying Lighting System
FAA	Florida Aviation Authority	RGOP	Rowdy Gaines Olympic Pool
FASB	Financial Accounting Standards Board	SAFER	Staffing Adequate Fire & Emergency Response
FDEO	Florida Department of Economic Opportunity	SBA	State Board of Administration
FDEP	Florida Department of Environmental Protection	SCADA	Supervisory Control and Data Acquisition
FDOT	Florida Department of Transportation	SEW	Smart Energy Water
FEMA	Federal Emergency Management Agency	SHIP	State Housing Initiatives Partnership
FMVTPA	Fl. Motor Vehicle Theft Prevention Authority	SRF	State Revolving Fund
FRDAP	Fl. Recreation Development Assistance Program	SRO	School Resource Officer
GAAP	Generally Accepted Accounting Principles	SWFWMD	Southwest Florida Water Management District
GASB	Governmental Accounting Standards Board	TIF	Tax Increment Financing
GFOA	Government Finance Officers Association	TIP	Transportation Improvement Program
HUD	Dept. of Housing and Urban Development	TRIM	Truth in Millage
		USDA	United States Department of Agriculture
		VOCA	Victims of Crime Act
		WHRCC	Winter Haven Recreational and Cultural Center
		WTP	Water Treatment Plant
		WWTP	Waste Water Treatment Plant