

WINTER HAVEN

THE CHAIN OF LAKES CITY



Budget Book

FY 2025 - 2026 OPERATING BUDGETS

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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 Government Finance Officers Association (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 Letter. The Budget Letter discusses the major revenues and expenditures by fund and provides a brief look into the economy and how the budget is constructed. Next is our Strategic Plan which details the City Vision Plan, Mission Statement, Core Values, and the supporting Strategic Pillars. The six Strategic Pillars are defined and the corresponding Performance Metrics, Scorecard and Dashboard, and Transparency Portal are discussed. The Introduction concludes with About Winter Haven, a visual of our community, miscellaneous statistical data, a community profile and historical beginnings, the economic condition and outlook, some major initiatives, 10 year population growth, principal taxpayers, and top employers, etc. are presented.

PROCESSES / POLICIES

This section discusses the budget adoption and amendment process, including the Budget Calendar and a Summary of Significant Policies including accounting and financial management policies.

ORGANIZATIONAL AND FINANCIAL SUMMARIES

This section begins with a matrix reflecting the organizational structure by function. Followed by graphs summarizing current budgeted revenues and expenditures. 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 details of FTE changes from FY 2025 to FY 2026. Completing this category is the grant schedule, information regarding debt, which includes outstanding debt, debt ratios, and debt to maturity schedule.

ORGANIZATION STRUCTURE / FUND STRUCTURE AND DEPARTMENTS

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 expenditures, budget narrative, performance metrics, large expense items and authorized personnel FTE.

FIVE-YEAR CIP (CAPITAL IMPROVEMENT PROGRAM)

The City's Capital Improvement Plan (CIP) serves as a multi-year planning tool to prioritize and fund major infrastructure and facility projects that maintain or enhance essential public services. The CIP includes projects with a minimum threshold of \$25,000, ensuring that significant capital investments are captured. These projects typically involve the construction, expansion, or major rehabilitation of buildings, roads, utilities, parks, and equipment that have a useful life of at least five years. By establishing this threshold, the City can focus resources on impactful improvements while providing transparency and long-term financial planning for the community.

GLOSSARY

Frequently used terminology is defined in this section.

ACRONYMS

Frequently used acronyms are identified in this section.

READER'S GUIDE

COLOR GUIDE

Throughout this book you will see the City of Winter Haven department colors. These colors are utilized to differentiate the various departments at-a-glance. Any items that pertain to the full City or multiple departments will be shown in the City's primary green and blue.



COMMISSION / EXECUTIVE TEAM



MAYOR

Nathaniel J. Birdsong, Jr.

MAYOR PRO-TEM

Brian Yates

COMMISSIONERS

Bradley T. Dantzler
Clifton E. Dollison
L. Tracy Mercer

CITY MANAGER

T. Michael Stavres

CITY ATTORNEY

John Murphy

CITY CLERK

Vanessa Castillo

DEPUTY CITY MANAGER

M.J. Carnevale

ASSISTANT CITY MANAGER

- PUBLIC SAFETY

Charlie Bird

EXECUTIVE MANAGEMENT TEAM

Airport
Economic Opportunity & Community Investment
Financial Services
Fire Department
Police Department
Safe Neighborhoods
Human Resources
Parks, Recreation & Culture
Public Affairs & Communication
Public Works
Technology Services
Utility Department

Troy Heidel, Director
Eric Labbe, Director
C.J. Scott, Director
Drew Neubrand, Chief
Vance Monroe, Chief
Tanya Ayers, Director
Shawn Dykes, Director
Julie Adams, Director
Katrina Hill, Director
Brittany Hart, Director
Hiep Nguyen, Director
Gary Hubbard, Director

FY26 BUDGET PREPARED BY:

Financial Services Department:

C.J. Scott, CFO; Allen Weeks, Budget & Management Officer, & Brandon Bussiere, Financial Grant Manager

BUDGET AWARD

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, 2024. This was the 32nd consecutive year the City has received this prestigious award.

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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Winter Haven
Florida**

For the Fiscal Year Beginning

October 01, 2024

A handwritten signature in black ink that reads "Christopher P. Morrill". The signature is written in a cursive, flowing style.

Executive Director

DEFINITION / TRIM

WHAT IS A BUDGET?

A budget is a financial and operating plan adopted by the City Commission that outlines how public funds will be raised and spent during a fiscal year. The budget serves as both a policy document and a management tool, showing how resources will be allocated to provide services, maintain infrastructure, and meet community priorities. The City's fiscal year begins on October 1, 2025, and ends on September 30, 2026.

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 Governmental Fund and accounts for most of the traditional governmental services such as Police, Fire, Culture and Recreation, 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, Local Housing Fund, Airport Fund, Cemetery Fund, CRA – Downtown and Florence Villa Funds, Federal Building, Building/Permitting Fund, Impact Fee Fund, WH Affordable Housing Fund, and the Urban Forestry Fund.

An Enterprise Fund is used to account for government services that are primarily supported 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. Capital Projects include the Transportation Fund and the Capital Projects 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 (millage) 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 that would generate the same amount of revenue as last year, excluding the value of new construction); and
4. The property tax bill if the proposed budget is adopted

The second public hearing is advertised in a local newspaper and details the Budget Summary and Notice of Proposed Tax Increase. Accompanying this advertisement is a summary of the revenues and expenditures contained within the budget tentatively approved at the first public hearing.

ORGANIZATIONAL CHART



ORGANIZATIONAL CHART

SERVICES BY DEPARTMENT

AIRPORT

Airport Administration, Operations, Maintenance, Grant Applications & Administration, Airport Billing & Collections.

CITY ATTORNEY

Legal Services (Contractually Provided)

CITY CLERK

Commission Meeting Minutes, Records Management, Historical Archives

CITY MANAGER'S OFFICE

City Commission Coordination, City-Wide Administration

PUBLIC AFFAIRS & COMMUNICATION

Represents all City departments and serves as a liaison with the community and the news media.

ECONOMIC OPPORTUNITY & COMMUNITY INVESTMENT

Engineering, Planning, CDBG / S.H.I.P. Affordable Housing, Building / Permitting, Downtown & Florence Villa CRAs

HUMAN RESOURCES

Organizational Effectiveness, Safety, Health & Wellness, Special Assignments, Risk Management

TECHNOLOGY SERVICES

Information Technology, Dark Fiber Enterprise, GIS, Cybersecurity

FINANCIAL SERVICES

Budget, Accounting, Payroll, Procurement, Courier / Mail Service, Internal Audit, Grant Management

PARKS, RECREATION & CULTURE

Library, Recreations, Parks, Grounds, Cemeteries, Athletics, Facility Maintenance, Willowbrook Golf Course

PUBLIC SAFETY

Police Administration, Police Support & Community Services, Law Enforcement Operations, Code Compliance, Fire Administration, Fire Emergency Services, Fire Prevention & Education, Fire Emergency Management

PUBLIC WORKS

Natural Resources, Streets & Drainage, Transportation (TIP), Solid Waste, Fleet Maintenance

UTILITY DEPARTMENT

Administration, Asset Management, Utility Account Services / Payment Services, Field Services, Water Production & Distribution, Wastewater Operation & Maintenance

BUDGET LETTER

September 10, 2025

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 2025-2026 City of Winter Haven Operating Budget. Due to prudent management by the Commission, the City has strengthened its finances and infrastructure and is well positioned for growth and development. The \$251,930,073 budget, including interfund transfers, is a responsible spending plan which expands the level of services provided to our citizens.

Last year, the Commission formally adopted strategic initiatives designed to guide the City's priorities and decision-making over the next several years. The resulting strategic pillars include Quality of Life; Community Safety; Infrastructure; Responsible Government; Environmental Stewardship; and Economic Sustainability. Each pillar includes clear goals and strategies with measurable outcomes to ensure accountability and progress.

The pillars are an essential aspect of the performance measurements detailed in the FY 2025-2026 Budget. Additionally, the City is working with a vendor to facilitate community surveys that will help capture constituent sentiment on how the City is performing in relation to each of the pillars. Collectively, this information will be used to help guide recommendations for operations, policy, and financial investments moving forward. Furthermore, the pillars will provide a framework for communicating back to the community via annual reports, presentations (e.g., the State of the City address, civic groups, neighborhood groups, etc.), and informational pieces.

By July 1st of each year, the Property Appraiser certifies the tax roll for the City of Winter Haven. As such, the City continues to experience positive taxable property values, a robust construction market, as well as increased development activity. The City's tax roll provides a Gross Taxable Value of \$5,345,311,221, an increase of 12.63% over prior year. It is important to note that while market values continue to increase, the "Save Our Homes" (SOH) cap will moderate the impact to taxpayers' assessed values from rising market values. Per Section 193.155(1), Florida Statutes, there are limits to annual increases in assessed value on real property that receives the homestead exemption. The change in assessed value from one year to another is not to exceed 3% or the Consumer Price Index, whichever is lower. According to the Polk County Property Appraiser, the annual CPI increase is 2.9%. This means that the assessed value of homesteaded property in Polk County will not increase by more than 2.9% for the 2025 tax year.

Each year, the Commission adopts a fiscally sound approach to budgeting, allowing the City to be responsible financial stewards of its resources. With prudent management of financial resources and strategic planning, several major Initiatives will come to fruition in the near future.

- The Winter Haven Recreation and Cultural Center (WHRCC) will be completed by the winter of 2025. The WHRCC will be a state of the art facility with a multi-use gymnasium, a zero-grade entry swimming pool, a splash pad, new playground, outdoor sport court, a fitness center, library/ technology area, offices and community meeting space.
- Public Safety Complex #5 will be designed to meet current and future fire safety needs. The new facility will be a valuable addition to the City's infrastructure, enhancing emergency response times and public safety services in the northwest section of Winter Haven. Additionally, it will serve as a Winter Haven Police Department substation, further strengthening community safety and law enforcement presence in the area.
- The Willowbrook Golf Course, a premier City facility, offers a challenging yet forgiving layout for golfers of all ability levels to play. The comprehensive renovation modernizes the course's infrastructure, and enhances sustainability. The project includes updating and improving the condition of greens, replacing and updating the existing irrigation system, and beautification efforts.
- Each year, the City designates \$2M for the Transportation Improvement Program to manage pavement conditions of the City and improve pedestrian networks to improve safety and create a more connected community. The City strives to maintain the quality of life for its neighborhoods by resurfacing streets and maintaining trails and walkways.

In 2024, there were several legislative initiatives proposed that would have had a significant impact on the City. Florida Amendment 5 adjusts a portion of the homestead exemption for inflation. Effective January 1, 2025, an annual inflation adjustment to the value of homestead exemptions will occur. For the 2025 tax year, the CPI increase was 2.9%, raising the maximum additional exemption to \$25,722. It has not been determined the long term effect of this amendment.

There was also concern with HB 1277, which among other restrictions, limited utility revenue used for non-utility government functions to 10%. For the past four years, the City has maintained a dividend of 12% of Water and Sewer

BUDGET LETTER

Audited Operating Revenues to the General Fund. The proposed bill failed; however, the expectation is a revision to this bill will return.

The City's financial forecast is favorable for the upcoming year with a strong housing demand, downtown revitalization, water and resiliency projects, and a growing demand for industrial and logistics infrastructure.

KEY BUDGET HIGHLIGHTS:

- The current millage rate for FY 2025-2026 is 6.5900 mills.
- Gross taxable property values for the City increased 12.63% to \$5.34 billion in FY 2025-2026, compared to \$4.74 billion in prior year.
- Ad Valorem revenues increased \$3,408,754 in the General Fund; totaling \$31,202,469 for FY 2025-2026. Ad Valorem proceeds in the Downtown CRA District and Florence Villa District are \$4,235,010 and \$1,567,518, respectively. A combined increase of \$819,625 over prior fiscal year.
- The City is committed to fund the Affordable Housing Initiative by allocating \$250,000 from the General Fund to the Affordable Housing Fund, which includes a Residential Infill Affordable Housing Program.
- The City also administers the State Housing Initiatives Partnership (SHIP) program which provides State funds that produce and preserve affordable homeownership and multifamily housing. In the past three years, the City has expended \$1,057,161. Down Payment Assistance and Owner-Occupied Rehabilitation were \$508,000 and \$549,161, respectively.
- The City provides grant and aid funding to several entities including the Community Partners as they are active participants in efforts to achieve the mission and vision of the City. Community Partners include the Winter Haven Economic Development Council, the Greater Winter Haven Chamber of Commerce, Main Street Winter Haven, and Polk Vision. Funding for the Community Partners and Not-for-Profit Organizations is \$295K and \$347.7K, respectively.
- Twenty-three new full time employee positions are budgeted across the various funds; including three police officers, four firefighters (mid-year hires), and Utility staff to manage the growth and demands of residents.
- A 2.5% step increase for employees to be received on their anniversary date is budgeted in adherence to the Step Plan approved in September 2021.
- A Market Adjustment is included to address retention, recruitment, and economic hardship with a weighted focus on our front-line staff.

BUDGET LETTER

GENERAL FUND

REVENUES

\$78,367,146

Ad Valorem Taxes:

On July 1, 2025, the Polk County Property Appraiser reported the gross taxable value of property located in Winter Haven to be \$5,345,311,221, a \$599,429,296 (12.63%) increase over the previous year's value. After allocating \$438,761,106 taxable value to the two CRA Districts, the General Fund reflects taxable value of \$4,906,550,115 with which to apply the millage rate. The current millage rate of 6.5900 in FY 2025-2026 will produce \$31,202,469 to the General Fund Budget at a collection rate of 96.50%. Ad valorem revenues include \$350,000 in delinquent taxes as taxes become delinquent after April 1st, with an interest rate imposed.

The FY 2025-2026 rolled-back millage rate is 6.2254. The rolled-back rate is the property tax rate that would bring in the same total amount of ad valorem revenues as last year. Since the proposed millage rate of 6.5900 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 Act (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. The budget reflects a 9.0% and 7.0% increase over current year anticipated revenues, for Franchise and Utility taxes, respectively. This aligns with the expected growth for residential and commercial customers and a proposed rate increase in utility fees approved by the Florida Public Service Commission for TECO and Duke Energy.

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 and State Sharing Revenue. Pending the Department of Revenue's forecast, a conservative 4.6% increase over current year anticipated revenues has been budgeted.

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's audited operating revenues, as reported in the previous year's Annual Comprehensive Financial Report (ACFR). This is the fifth consecutive year, the budget contribution to the General Fund meets the 12% threshold. The FY 2025-2026 budget contribution from the Water and Sewer Fund to the General Fund is \$6,120,167.

EXPENDITURES

\$79,686,883

Due to the increase in taxable property values in Winter Haven, the City is able to expand services supported by the General Fund. Key highlights are as follows:

- The General Fund reflects nine new full time positions, including three police officers, a property and evidence technician, four firefighters, a maintenance operator, and recreation manager to accommodate growth and continue meeting the needs of the City's residents.
- Significant projects in the General Fund include replacement and acquisition of vehicles for public safety, improvements to public safety buildings, maintenance of rights of ways, and enhancements to recreation facilities.
- As noted previously, the General Fund provides over \$642.7K in financial support for Not-For-Profit organizations and Community Partners.
- A Market Adjustment is included to address retention, recruitment, and economic hardship with a focus on the City's front-line staff.

BUDGET LETTER

LIBRARY FUND

REVENUES

\$2,065,711

The major sources of funding for the Library include an interfund transfer from the General Fund and funding from the Polk County Library Cooperative. The funding formula for the distribution from the Polk County Library Cooperative includes a percentage of the Library's circulation, and operating costs. The County's contribution is budgeted at \$900,000, an increase of \$250,000 over prior year, due to expansion of library services at the Winter Haven Recreation and Cultural Center (WHRCC)

EXPENDITURES

\$2,697,512

The Library operation includes a much needed HVAC equipment replacement as well as installation of carpet in the Main Library. A part-time Library Assistant is reflected in the budget to support the WHRCC new library operations.

SHIP FUND

REVENUES

\$438,992

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 funding is based on documentary stamp fees on real estate transactions. 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 2025-2026, the City is budgeted to receive \$403,992 from the State of Florida. Other revenues include loan repayments and interest earnings. These funds, along with an estimated \$246,449 cash carry forward from prior year, will provide major housing initiatives.

EXPENDITURES

\$444,339

The City has a robust housing initiative program with \$1,057,161 disbursed to eligible applicants over the past three years. The FY 2025-2026 budget reflects \$399,000 for housing rehabilitation, down payment assistance, closing cost assistance, and minor repair assistance. Other expenditures include administration fees and personnel costs.

BUDGET LETTER

AIRPORT FUND

REVENUES

\$7,490,934

The Airport continues to have robust activity and more demand for hangar leases. Revenues for rents, royalties, and fuel sales are anticipated to increase over \$297,000, when comparing current estimated revenues to anticipated revenues for FY 2025-2026. Several capital projects are budgeted with grant proceeds as the largest source of funding for these projects. Major initiatives are a Digital Tower, rehabilitation of T-hangar taxi lanes, obstruction clearing, and development of Commerce Park.

EXPENDITURES

\$4,642,099

In addition to the major initiatives listed above, other significant projects include a master plan update, air traffic control services, and enhancements to the airport terminal. Due to an increase in budgeted capital and operating expenditures, a minimal cash surplus is reflected. However, grant funding is provided on a reimbursement basis. Completion of these projects will enhance operations and provide financial opportunities in the future for the Airport.

CEMETERY FUND

REVENUES

\$1,047,800

Operating revenues are budgeted to decrease by \$114,050 in FY 2025-2026 as a result of decrease in cemetery lot sales and marker sales. A General Fund subsidy of \$775,000 is budgeted for FY 2025-2026.

EXPENDITURES

\$1,017,121

Cemetery budgeted expenditures include road resurfacing, irrigation enhancements, ground maintenance and arbor services to maintain the City's cemeteries.

BUDGET LETTER

DOWNTOWN CRA FUND

REVENUES

\$4,299,210

The gross taxable value of property located in the Downtown CRA District increased \$44,624,284 (15.3%) in FY 2025-2026 compared to the previous year. When adjusting the taxable value by the 1999 base year value with a 95% proportion value, the net tax increment value is \$320,232,458. Utilizing the City's proposed millage rate of 6.5900 and the County's millage rate of 6.6348, the expected FY 2025-2026 ad valorem revenue is budgeted to be \$4,235,010, a \$546,637 increase over the previous years' revenue.

EXPENDITURES

\$6,149,286

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 budget for capital projects in FY 2025-2026 is \$1,107,718. Major capital projects include conversion of power lines to underground service, Bowen Yard Pond improvements, lighting improvements, and wayfinding signage.

FLORENCE VILLA CRA FUND

REVENUES

\$1,597,518

The taxable value of property located in the Florence Villa CRA District increased \$22,119,747 (15.6%) in FY 2025-2026 compared to the previous year. When adjusting the taxable value by the 1999 base year value with a 95% proportion value, the net tax increment value is \$118,528,648. Utilizing the City's proposed millage rate of 6.5900 and the County's millage rate of 6.6348 the expected FY 2025-2026 ad valorem revenue is budgeted to be \$1,567,518, a \$272,988 increase over the previous years' revenue.

EXPENDITURES

\$2,817,646

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. These residual funds are the amounts of money available for capital projects. Budgeted capital projects for FY 2025-2026 are \$881,641. Major initiatives include land acquisition, Neighborhood Service Center modernization, sidewalk and pedestrian enhancements, and bus shelters.

BUDGET LETTER

FEDERAL BUILDING FUND

REVENUES

\$157,848

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 building's lone tenant, expired on November 30, 2019. An amendment to this lease was negotiated in September 2020, which includes a 2.5 % annual CPI adjustment, expired on November 30, 2024. A new amendment was approved in August 2023, which will continue to implement a 2.5 % annual CPI adjustment and will extend the lease until November 30, 2029.

EXPENDITURES

\$239,166

Operating expenditures include repair and maintenance, utilities, and supplies. Miscellaneous expenditures reflect facility maintenance.

BUILDING / PERMITTING FUND

REVENUES

\$3,670,350

Winter Haven has experienced unprecedented growth in the past several fiscal years. This growth has been reflected in unusually high building permit revenue. Building revenues are budgeted to increase moderately as permit fees were reduced. In August 2023, the Commission approved a reduction in building permit fees of 25% as the Building Fund had excess funds that may not be carried forward to future years (F.S. 553.80).

EXPENDITURES

\$3,747,991

Due to the high volume of activity, the FY 2025-2026 Budget reflects four additional personnel positions, including a permit specialist supervisor, two permit specialists, and a building division staff assistant. The budget also reflects \$600K transfer to the General Fund to support Fire Inspectors enforcing the Fire Code. For the past several years, funds have been transferred to the Construction Fund to build a facility for Permitting activities and acquire a satellite office to better serve the citizens of Winter Haven. The Capital Construction Fund reflects a balance of \$7.3M for a building facility and satellite office.

BUDGET LETTER

IMPACT FEE FUND

REVENUES

\$4,440,825

The budget reflects an increase in Fire, Parks and Recreation, and Library impact fees, with a reduction in Police impact fees. The adjustment in impact fees was necessary to ensure that new development will pay its fair share of the costs associated with the expansion of public infrastructure and services. Without an appropriate adjustment to impact fees, the financial burden of accommodating new development would disproportionately fall on existing residents and businesses.

EXPENDITURES

\$1,788,900

Impact fee expenditures are reflected as transfers to the appropriate funds. Listed below are the transfers for FY 2025-2026.

- Library Impact Fees are transferred for the expansion of the Library book inventory in the amount of \$163,900.
- Transportation Impact Fees will be transferred to the Transportation Fund in the amount of \$400,000 to support road expansion projects.
- Police Impact Fees of \$400,000 will be transferred to the General Fund to partially offset the acquisition of police vehicles and fund the capital depletion fund.
- Fire Impact Fees of \$400,000 will be transferred to the General Fund to partially offset the cost of current and future purchases of fire vehicles.
- Parks & Recreation Impact Fees of \$125,00 will be transferred to the General Fund for ADA compliant restrooms.

WINTER HAVEN AFFORDABLE HOUSING FUND

REVENUES

\$280,000

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 2025-2026 Budget continues to accommodate this recommendation.

During FY 2021-2022, the General Fund contributed \$1,500,000 to the Fund. 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. The projected beginning cash balance is \$1.5M.

EXPENDITURES

\$295,000

The FY 2025-2026 Budget reflects a \$295,000 contribution to Heart for Winter Haven. Heart for Winter Haven assists citizens by providing case management stabilization services and assists in finding secure and safe housing for those in need. The City is evaluating projects to support the development, rehabilitation, and preservation of affordable housing within City limits.

BUDGET LETTER

URBAN FORESTRY FUND

REVENUES

\$115,000

The Urban Forestry Fund is a designated financial resource established to support the sustainable management, enhancement, and expansion of urban forestry within the City. Initial funding is an interfund transfer from the General Fund with an expectation to seek other sources of revenue, including grants.

EXPENDITURES

\$115,000

Expenditures include the planting of new trees, supporting the maintenance and care of existing trees to ensure their health and longevity, and developing and implementing urban forestry plans.

TRANSPORTATION FUND

REVENUES

\$6,111,251

The Transportation Fund reflects all non-airport transportation projects. Projects are funded by debt and grant proceeds, impact fees, CRA funds specific to the CRA, and gasoline taxes collected in the General Fund and transferred to the Transportation Fund.

Additional funding, in the amount of \$2,000,000 is provided annually for Transportation Improvement Projects (TIP) from one mill of the Ad Valorem Revenues as approved by the Commission in 2018.

EXPENDITURES

\$9,302,878

Major projects include 3rd Street NW, South Lake Howard West, Roosevelt Drive, Transportation Improvement Program, and 6th Street SW, 8th Street NW and SW and Old Helena. Grant proceeds are anticipated from the Florida Department of Transportation (FDOT), and Department of Housing and Urban Development (HUD).

BUDGET LETTER

CAPITAL PROJECT FUND

REVENUES

\$4,033,229

In FY 2025-2026, the 2015 Construction Fund and 2021 Construction Fund were combined into the Capital Projects Fund to streamline reporting, treasury, and audit functions. In December 2023, the City issued Non-Ad Valorem revenue bonds in the amount of \$24.2 million with the purpose of the acquisition, expansion, and construction of Capital Improvements to the City's parks, roads, recreation facilities, and water and sewer system. Funding for current projects includes support from the County for the Chain of Lakes project, an interfund transfer from the General Fund for Fire Station #5, and interest earnings.

EXPENDITURES

\$10,450,759

Major capital projects budgeted for FY 2025-2026 include Chain of Lakes parking enhancements, Diamond Plex renovations, development of a Building Facility, and construction of Fire Station #5.

SOLID WASTE FUND

REVENUES

\$11,616,500

Solid Waste rates are budgeted to increase annually 2.5%. Due to a robust housing and commercial market, anticipated Residential and Commercial revenues are expected to increase by \$1,387,500, when compared to the prior year budget.

EXPENSES

\$13,401,764

Due to the expansion of residential and commercial development, the City added two driver collectors to ensure operational efficiencies. The FY 2025-2026 Budget reflects capital expenses of \$3,476,011. Capital expenses include an automatic sideload garbage truck, a way viper rear loader, a grappling truck, and funding for the capital depletion reserve. An annual dividend of \$1,228,000 is transferred to the General Fund.

BUDGET LETTER

WATER AND SEWER FUND

REVENUES

\$87,816,748

Revenues in the Water and Sewer Fund are budgeted to increase \$7,552,404 compared to the prior year amended budget. In September 2024, the Commission adopted rate modifications to water, sewer, reclaimed water service rates, and fees to address continuing revenue sufficiency and provide funding for capital improvements reflected in the City's five-year budget. Charges for utility service will rise annually by 2.5% for water and 7.5% for sewer. The Commission also approved amending water and sewer connection fees, effective January 1, 2025. These fees are restricted funds used for the expansion-related capital projects for treatment and transmission capacity. Grant revenues of \$6,844,238 include funding from the Department of Environmental Protection (DEP) and SWFWMD.

EXPENSES

\$92,556,689

The Water and Sewer Fund added four new full-time positions for FY 2025-2026. The additional staff will be dedicated to utility operations. Major expenses include Wastewater Treatment Plant improvements, Logistics Parkway Extension, ADR Wellfield - CEI services and construction, and One Water Project Development. The One Water Approach supports a resilient and sustainable water supply through restoration of the area's lakes and wetlands to provide natural storage, and reclamation and reuse of water resources using the latest technologies.

STORMWATER FUND

REVENUES

\$3,867,500

The Stormwater Fund will receive the benefit of the Heartland Headwaters Act grant (SWFWMD) for the Lake Howard Nature Park project. The total cost of the project is \$900,000 with the City and granting agency each providing \$450,000. Other grants include funding from DEP for Lake Idyl Sediment project and a County grant for the Northern Chain Restoration property. Stormwater fees increased 2.5% on October 1st to ensure ensure financial sustainability, protect water quality, and meet regulatory requirements.

EXPENSES

\$5,455,085

Both the Drainage and Stormwater Quality operations are budgeted to operate with the same number of personnel in FY 2025-2026 as in the previous year. Major expenses include South Lake Howard Nature Park wetland restoration, Rain Garden restoration, and NPDES costs.

BUDGET LETTER

WILLOWBROOK GOLF COURSE FUND

REVENUES

\$1,520,000

Golf course renovations will be completed in FY 2024-2025. Anticipated revenues will increase by \$299,000 for FY 2025-2026. In 2022, the City received \$2,650,000 from Duke Energy for the purchase of right of way access to City property for construction of power transmission lines.

EXPENSES

\$1,426,565

Major capital renovations from the \$2,650,000, provided by Duke Energy, will be expensed in FY 2024-2025. The FY 2025-2026 budget reflects funding for operating expenses and the capital depletion reserve.

DARK FIBER FUND

REVENUES

\$949,639

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 an internal loan to be repaid over seven years at an interest rate of 3.0%. The balance as of September 30, 2025 is \$834,022. The enterprise derives its funding by charges made to internal city departments for fiber use and wholesaling fiber connections to retailers who in turn sell to public and private entities.

EXPENSES

\$591,353

In keeping with the “dig once policy”, the fund has \$90,000 budgeted for fiber installation in FY 2025-2026.

BUDGET LETTER

INTERNAL SERVICES FUND

REVENUES

\$8,916,114

An Internal Service Fund is a type of fund used to account for goods and/or services provided by one department to other departments of the City, on a cost- reimbursement basis; with a goal to “break even” over time, rather than make a profit.

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 Building

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.

EXPENSES

\$10,240,502

Major expenses include Technology Services and Human Resources. Technology Services reflects budgeted costs of \$6,338,145 as all department licenses, subscriptions, maintenance renewals, and capital assets related to systems are housed under this cost center. Human Resources provide services that support all other City departments, such as, hiring, benefits administration, and employee relations. Human Resources reflects budgeted expenses of \$1,421,363.

MOTOR POOL FUND

REVENUES

\$3,959,300

The Motor Pool Department is responsible for maintaining the City’s fleet, which includes police vehicles, fire apparatus, sanitation trucks, utility service vehicles, and other equipment essential to providing reliable public services. The Motor Pool derives its funding from billing other City Departments for services.

EXPENSES

\$4,863,533

As the fleet has grown in both size and complexity, the demand for timely repairs and preventive maintenance has increased significantly. The budget reflects an additional Mechanic position and part-time Mechanic Trainer to accommodate the City's need for cost-effective and reliable fleet services. The cost of fuel is the most difficult element in the Fleet’s budget to forecast. Fuel costs are anticipated to remain consistent with prior year.

BUDGET LETTER

UNBUDGETTED FUNDS

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

1. Fiduciary Funds whose assets do not belong to the City are not included in the budget. The General Employees' Pension Plan, Police Officers' Pension Plan, and Firefighters' Plan 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 monies to replace the City's vehicular rolling stock 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 2023-2024 was \$8,533,347.

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
- 2023 Non-Ad Valorem Bonds

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 a contract with Florida Blue. This Fund accounts for all the activity relative to the City's health plan. At the end of FY 2023-2024, this Fund had an ending net position of \$3,271,481.

PENSION FUNDS

The City's three pension funds (as noted above) account for the receipt and distribution of all pension plan monies. In FY 2023-2024, the City contributions were \$2,126,793, \$1,458,464 and \$641,509 for the General Employees' Pension, the Firefighters' Pension, and the Police Officers' Pension, respectively.

In addition to the three defined benefit plans, the City offers all employees two Internal Revenue Code (IRC) Section 457 plans. The City also provides pension benefits through a defined contribution IRC Section 401(a) profit sharing plans to general employees and management, in lieu of participating in the general employees' pension. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings.

SPECIAL REVENUE FUND

Confiscations

Monies received by the Police Department for special purposes are recorded in this fund. These include: monies derived from the forfeiture of contraband properties, police training fees and abandoned property. The forfeiture of money derived from contraband property used in connection with violations of the law is governed by Florida Statute 932. The balance at September 30, 2024, was \$15,409.

Police Training

Police training monies 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. Funds are used to

BUDGET LETTER

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, 2024, was \$18,390.

Unclaimed Evidence

Under F.S. 705, unclaimed evidence monies may be used by the Police Department 60 days after conclusion of a criminal proceeding. The balance of unclaimed evidence monies at September 30, 2024, was \$14,850.

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, 2024, was \$4,622.

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, 2024, was \$146,867.

CONCLUSION

When developing a balanced budget, Staff considers difficult tradeoffs between competing priorities and developing solutions with available resources. The proposed budget presents a balanced approach to accomplishing the City's goals within its fiscal parameters. While the City may not be able to fund all priorities in the upcoming fiscal year, the City continues to make strategic investments in the future.

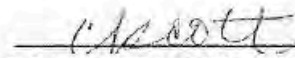
In conclusion, the FY 2025-2026 budget reflects the City's commitment to fostering a thriving, inclusive, and sustainable community. By prioritizing essential services, strategic investments, and innovative solutions, the Commission and Staff aim to address both the immediate needs and long-term aspirations of our residents. This budget is a testament to the City's collective effort, guided by transparency, fiscal responsibility, and a shared vision for a brighter future.

We extend our deepest gratitude to our Commissioners, community members, and Staff whose dedication and input have been invaluable throughout this process. Together, we will continue to build a City where every individual has the opportunity to prosper and where our shared values are reflected in every initiative we undertake.

Respectfully submitted,



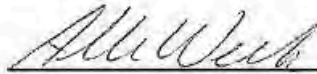
T. Michael Stavres, ICMA-CM, CPM
City Manager



C.J. Scott, CPA, CGFO, CPM
Chief Financial



M.J. Carnevale
Deputy City Manager



Allen Weeks, CGFO
Budget and Management Officer

BUDGET POSTSCRIPT

Subsequent to submittal of the Transmittal Letter and Proposed Budget to the City Commission on July 23, 2025, and prior to the approval of the final budget, the following changes were made to the FY2025-2026 Budget:

1. Adjust the General Fund for the following amounts:
 - a. Increase Parks and Recreation Administration Department budget \$10,000 for expenses previously budgeted in Internal Service Fund Human Resource Department budget.
2. Adjust the S.H.I.P Fund for the following amounts:
 - a. Increase the Local Housing Department budget by \$56 for Personal Expenditures.
3. Adjust the Utility Fund for the following amounts:
 - a. Increase Utility Fund revenue budget \$207,000 for Septic to Sewer SRF Loan proceeds and \$23,000 to increase SW-Refuse Billing revenue.
 - b. Decrease Wastewater Treatment Plant 2 Department budget \$14,500 for Sludge Dumpster purchased in FY 2025.
 - c. Increase Utility Engineering Department budget \$4,000,000 for land purchase that was budgeted in FY 2025 but will be purchased in FY 2026.
 - d. Increase Utility Services Administration Department budget \$27,915 to provide for adequate funding for the City's contribution to PRWC for the Alafia River Water Use Permit.
 - e. Decrease Wastewater Treatment Plant 3 Department budget \$43,500 for Sludge Dumpster purchased in FY 2025.
 - f. Decrease Reuse Distribution Department budget \$1,625,000 for Lake Ashton CR 653 project originally budgeted to begin in FY 2026 but has been encumbered in FY 2025.
4. Adjust the Stormwater Fund for the following amounts:
 - a. Decrease Stormwater Fund revenue budget \$200,000 and Stormwater Quality Department budget \$230,000 for Lake Idyl Sediment project.
 - b. Increase Stormwater Fund revenue budget \$360,000 and Stormwater Quality Department budget \$360,000 for Comprehensive Vulnerability Assessment.
 - c. Decrease Stormwater Quality Department budget \$900,000 for South Lake Howard project originally budgeted to begin in FY 2026 but has been encumbered in FY 2025.
 - d. Increase Stormwater Quality Department budget \$75,000 to provide adequate funding for Lake Idyl 4E Design work.
5. Adjust the Internal Service Fund for the following amounts:
 - a. Decrease Human Resource Department budget \$10,000 for expenses moved to General Fund Parks and Recreation Department budget

FIVE-YEAR FORECAST

The City of Winter Haven is committed to strong stewardship of taxpayer dollars, including developing a responsive budget that delivers high quality services City residents expect and deserve. To assist with this effort, staff prepares projections for revenues and expenditures over the next five-year period as the budget is developed each year. Estimates for revenue and expenditure growth are derived using trend analysis, economic data and known future changes. The forecast also projects fund balance and carry forward for the General Fund and Utility Fund, respectively.

Identifying additional sources of funding for its operations, and the City's core services, remains a top priority to address financial pressure on the General Fund. The projected subsidies from the General Fund to Special Revenue Funds (Library, Airport, Cemetery, Capital Projects) are projected to total \$44.3 million over the next five years while transfers to the Debt Service Fund are expected to be \$33.9 million. These transactions add to the strain on the City's essential services.

Nevertheless, the forecast included in this year's budget shows that the City has been successful in maintaining a fiscally prudent policy of 30% of General Fund Budgeted expenditures in reserve for emergencies and urgent needs.

FORECAST TRENDS & GROWTH RATES

General Fund revenues are projected to increase from \$78.3 million in Fiscal Year 2026 to \$87.5 million by Fiscal Year 2030. Property Taxes, the City's largest revenue source, is the biggest driver with anticipated changes ranging from 4.0% to 10.0%, from \$31.2 million in Fiscal Year 2026 to \$40.5 million in Fiscal Year 2030. The City has experienced a robust housing market but anticipates a pause in growth in future years.

The City receives a 6% franchise fee and a 10% utility service tax from both TECO and Duke Energy. The City also receives a 10% utility service tax on the City's water and reuse. The City anticipates an increase in Franchise Fees and Utility Service Taxes as both Duke Energy and TECO are requesting approval by the Federal Public Service Commission to raise their rates due to population growth, technological advancements, and customer expectations. Anticipated revenues are budgeted at an increase of 4.0% to 5% per fiscal year.

State Shared Revenue provides the City with 1.3653% of State net sales and use tax collections and the net collections from the one-cent municipal fuel tax. State Shared Revenues are conservatively budgeted in an increase from 2.0% to 4.0%.

The City was awarded a Staffing for Adequate Fire and Emergency Response (SAFER) grant providing funding to the Fire Department to help increase the number of trained firefighters. The award provides funding of \$2.1 million.

The City has experienced robust interest earnings with the City's investment in the Florida State Board of Administration (SBA). Interest earnings for Fiscal Year 2025 are anticipated to be \$1.2 million. On September 18, 2024, the Federal Reserve reduced the benchmark interest rate by 50 basis points (half a percentage) to 4.75-5.0%. Interest earnings are conservatively estimated for forecast purposes.

General Fund expenditures are projected to increase from \$79.6 million to \$87.5 million, from Fiscal Year 2026 to Fiscal Year 2030, respectively. The City's Financial Policy provides for any unassigned Fund Balance in excess of 30% may be transferred to the Construction fund to defray costs.

Underlying the overall assumptions of the five-year forecast is the belief that inflationary pressures in wages and operating costs will continue for a couple more years and that there will not be a recession but more of a gradual slowing. The forecast assumes that wages, and those benefits tied to wages, will inflate at a high level of an annualized rate of 6.5% in FY26 and FY27, before falling to a long-term rate of increase of 4%. This matches with the expectation that a period of higher inflation will still affect wages and benefits over the next two years. If employee count changes drastically either through adding new services or outsourcing existing ones, this would no longer be a fair assumption.

Given recent inflationary growth in the cost of all goods and services, Operating Costs expect to increase 5.0% to 7.0% annually. Internal Service Charges are increasing 3-4% based on projected increases in each internal service fund (i.e. Insurance Reserve, Information Technology, Fleet, and Building Maintenance & Operations).

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Actual	Actual	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
GENERAL FUND										
BEGINNING FUND BALANCE	16,810,251	19,394,775	24,545,922	28,862,897	34,023,818	39,201,306	37,891,570	40,945,511	43,037,757	43,945,247
Revenues										
Core Revenues	42,718,460	47,696,594	56,868,662	59,294,570	62,810,172	67,996,715	69,063,691	71,019,829	72,217,151	74,362,151
Non-core Revenues (One-time & Grants)	82,714	7,782,337	59,469	75,000	965,607	375,186	235,000	95,000	215,000	100,000
Interfund Transfers In	9,816,927	8,976,690	8,858,277	17,902,278	9,341,925	9,995,245	10,660,200	11,387,000	12,183,000	13,053,000
Total Revenues & Other Inflows	52,618,101	64,455,621	65,786,408	77,271,848	73,117,704	78,367,146	79,958,891	82,501,829	84,615,151	87,515,151
Expenditures										
Core Expenditures	35,367,169	37,542,121	42,951,426	46,570,928	48,757,391	59,483,652	56,153,887	58,961,582	61,909,661	65,005,144
Non-core Expenditures (One-time, Grants & Capital)	2,486,633	2,331,981	3,177,652	3,011,846	4,395,271	5,667,135	5,551,063	5,648,000	5,798,000	5,900,600
Interfund Transfers Out	12,179,775	19,430,372	15,340,354	22,528,153	14,787,554	14,526,095	15,200,000	15,800,000	16,000,000	16,750,000
Total Expenditures & Other Outflows	50,033,577	59,304,474	61,469,432	72,110,927	67,940,216	79,676,882	76,904,950	80,409,582	83,707,661	87,655,744
CHANGE IN FUND BALANCE	2,584,524	5,151,147	4,316,976	5,160,921	5,177,488	(1,309,736)	3,053,940	2,092,247	907,490	(140,593)
ENDING ASSIGNED FUND BALANCE	19,394,775	24,545,922	28,862,897	34,023,818	39,201,306	37,891,570	40,945,511	43,037,757	43,945,247	43,804,654
ENDING UNASSIGNED FUND BALANCE	17,483,087	22,581,371	26,554,264	23,788,487	28,965,975	27,406,972	23,795,656	24,531,417	25,403,303	26,673,468

FIVE-YEAR FORECAST

UTILITY FUND

The City provides water and wastewater service to properties located within and outside of the City limits. The City accounts for the water and wastewater funds and financial reporting as a combined enterprise fund (Utility). As an enterprise fund, the costs of providing service are recovered primarily through user fees. Specifically, the City recovers its water and wastewater utility costs through user rates and ancillary charges.

The City engaged Raftelis Financial Consultants, Inc. (Raftelis) to perform a rate study, including a review and update of the miscellaneous charges, for the Utility Fund. Since the last study performed in 2021, there have been several changes including more well defined and imminent impacts from participation in the Polk Regional Water Cooperative (PRWC), accelerated customer growth, increased needs for renewal and replacement projects, and identification of needs for a major upgrade and expansion to Wastewater Treatment Plant 3.

Based on the study, the City implemented an annual increase in water and sewer rates of 2.5% and 7.5%, respectively. These rates will be implemented for fiscal years 2026 through 2029. Other recommendations that were approved by Commission include:

- A regional water cooperative surcharge to be imposed on residential water users with use in excess of 5,000 gallons, on all gallonage used by irrigation users, and on all gallonage used by commercial users to offset the cost of participation in the Polk Regional Water Cooperative.
- A per-bill repair and replacement charge will be assessed to provide a revenue source dedicated to capital asset repair.
- Miscellaneous charges and fees, such as meter installation, temporary service, and lien search charges, will increase commensurate with modern personnel rates and vehicle trip costs.

Core Revenues are expected to increase from \$55.8 million in Fiscal Year 2026 to \$83.6 million in Fiscal Year 2030, with additional funding provided by grants, State Revolving Fund loans and debt issuance. Forecasted expenses reflect budgeted costs and anticipated capital projects. Expenses expect to increase from \$92.5 million in Fiscal Year 2023 to \$114.3 million by Fiscal Year 2030.

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY2030
	Actual	Actual	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
UTILITY FUND										
BEGINNING NET POSITION	45,265,889	89,273,763	90,219,799	110,950,441	133,166,764	135,721,816	130,981,875	178,885,727	137,402,202	165,750,536
Revenues										
Core Revenues	37,302,466	39,327,060	47,602,194	54,501,389	54,169,173	55,837,631	70,350,100	75,149,100	80,177,600	83,682,500
Developer Contributions	3,188,410	6,040,840	7,686,234	10,668,736						
Non-core Revenues (One-time, Debt Proceeds, Grants)	1,316,035	786,490	2,745,514	91,000	10,926,632	31,979,117	88,693,100	9,898,100	89,898,100	9,898,100
Total Revenues & Other Inflows	41,806,911	46,154,390	58,033,942	65,261,125	65,095,805	87,816,748	159,043,200	85,047,200	170,075,700	93,580,600
Expenses										
Core Expenses	19,823,393	19,668,217	22,530,189	27,165,737	25,781,473	33,516,193	32,398,523	34,018,500	35,719,372	37,505,340
Capital Projects					22,421,837	40,936,510	62,980,825	76,673,425	90,090,000	60,850,000
Non-Departmental Expenses	16,152,499	15,775,465	14,773,111	15,470,993	14,337,443	18,103,986	15,760,000	15,838,800	15,917,994	15,997,584
Total Expenses & Other Outflows	35,975,892	35,443,682	37,303,300	42,636,730	62,540,753	92,556,689	111,139,348	126,530,725	141,727,366	114,352,924
NET CHANGE	5,831,019	10,710,708	20,730,642	22,624,395	2,555,052	(4,739,941)	47,903,852	(41,483,525)	28,348,334	(20,772,324)
RESTATEMENT				(408,072)						
ENDING NET POSITION	89,273,763	90,219,799	110,950,441	133,166,764	135,721,816	130,981,875	178,885,727	137,402,202	165,750,536	144,978,212
ENDING UNRESTRICTED NET POSITION										
		21,597,528	25,369,408	14,218,708	17,773,385	22,216,731	27,770,914	31,279,000	32,800,000	33,750,000

STRATEGIC PLANNING

DEFINING OUR MISSION, VISION, AND VALUES (2018)

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 Develop a Formal Succession Plan
- Brand City Government as the public sector Employer of Choice Attract 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 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

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

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
- Unmodified financial audits

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 yes
- Deliver results

Inclusive

- Extensive orientation process for new employees
- Training, mentoring, and coaching tools are common practice
- Cross-functional teamwork regularly applied

STRATEGIC PLANNING

STRATEGIC PLANNING

Building on the mission, vision and values, the City of Winter Haven embarked on a two-year effort to develop this strategic plan. This was the first undertaking of this type of plan in the City's history. The process included creating an organizational framework for strategic planning and communication; robust research from multiple perspectives; data collection, analysis, and reporting; City Commission strategic planning retreat; and a deep-dive to develop action strategies for each of the goals set by the City Commission.

DEVELOPMENT OF STRATEGIC PILLARS (2022)

In an effort to strategically align operational, policy-based, and financial investment decisions, the City Manager's Office completed a strategic initiative to capture measurable data and constituent feedback in six unique service categories that encompass all of the services provided by the organization. The formation of these key areas of service were vetted through focus groups that included citizens, community partner organizations, and the leadership of the various City departments.

Furthermore, the pillars will provide a framework for communicating back to the community via annual reports, presentations (e.g., the State of the City address, civic groups, neighborhood groups, etc.), and informational pieces.



DEVELOPMENT OF PERFORMANCE METRICS (2023)

Upon development of the Strategic Pillars, staff worked together during the FY 2024 budget planning processes to review, compile, and develop a set of City-wide metrics. These metrics all tie back to one or more strategic pillars; are organized by department; and are tracked on a weekly, monthly, quarterly, or annual basis.

Staff adopted a metric tracking technology, AchieveIt, to streamline a consistent process across all departments for collecting performance metric data. The individual closest to the data (whether that be an administrative aid, supervisor, division director, or department director) input the data in each required reporting cycle. All the data is available to management and the public via a live dashboard.

The performance metrics have been continually updated to improve on what is being tracked throughout FY24, which served as a pilot year for this process, and the strategic planning process. The ultimate goal is to track the metrics that provide context and valuable data to drive decision-making at all levels.

STRATEGIC PLANNING

COMMUNITY SURVEY DEPLOYMENT (2023)

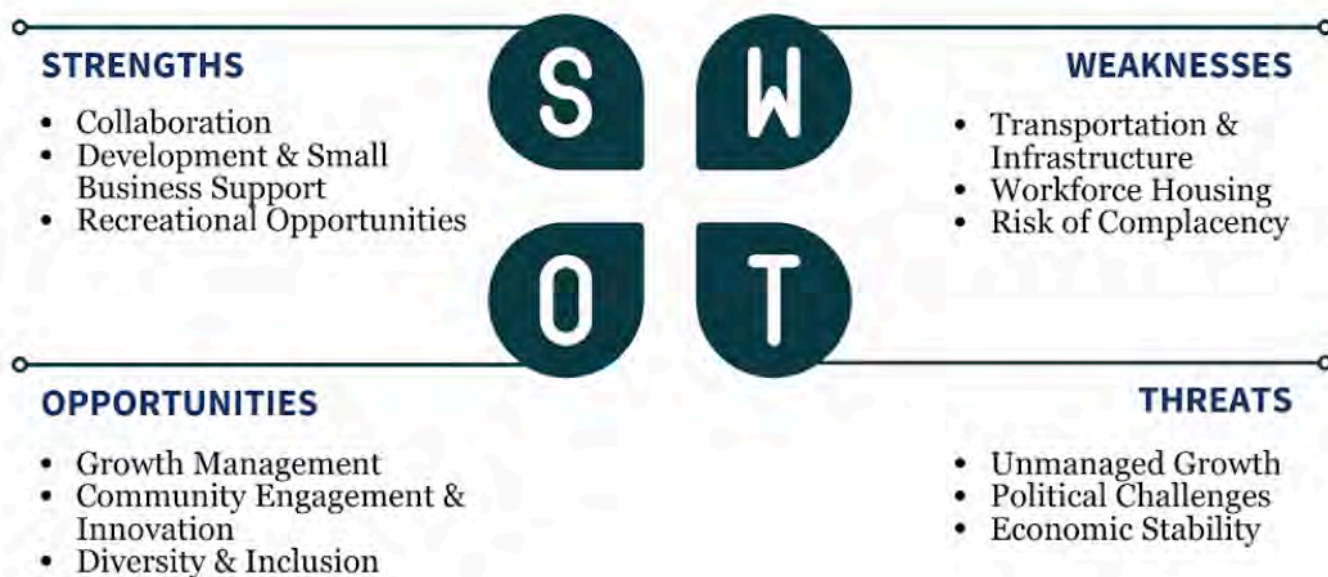
The City's first statistically valid City-wide community survey launched in late spring 2024. This survey runs twice a year, with reports in July and January each year. The survey is conducted by a third party. Survey responses are collected using a wide variety of media and technology. As responses come in, the demographics of respondents are compared to the City's most recent census data. Collection strategies are adjusted to ensure the demographics of the final respondent pool align with the City's census data. This is done to ensure survey responses reflective of the City's entire community.

Each survey question is mapped back to a Strategic Pillar. This results in a score card that shows how well the citizens feel the City is doing in providing services in each of the six key areas. This statistically-valid data is provided twice per year. Respondents also have the opportunity to provide open-ended responses, which are monitored daily throughout the survey windows by staff.

SWOT ANALYSIS (2024)

The City engaged more than 150 stakeholders from a wide variety of sectors including non-profit, healthcare, small business, large business, finance, tourism, and youth. These stakeholders were invited to reply to a survey providing their perspectives on the City's Strengths, Weaknesses, Opportunities and Threats. More than 60 responded, resulting in a robust SWOT analysis of the City as a whole, and from each sector's perspective.

The data was evaluated and seven SWOT analyses were created: Overall, Economic Sustainability, Quality of Life, Infrastructure, Environmental Stewardship, Community Safety, and Responsible Government. These analyses were used during the Strategic Planning Retreat to guide planning for the future.



STRATEGIC PLANNING RETREAT (2024)

The City Commission held a Strategic Planning Retreat March 27-28, 2024, facilitated by Emily Rogers, at the AdventHealth Fieldhouse and Conference Center. There they heard from experts, including Heather Benoit, a futurist with Strategic Government Resources and Charles Chapman, a lobbyist from the Florida League of Cities. Local partners also presented updates including the Winter Haven Chamber, Main Street Winter Haven, the Winter Haven Economic Development Council, and Polk County Public Schools.

Each pillar was addressed individually. The discussion began with a staff presentation reiterating the definition of the pillar, presenting the data collected, and providing an update on current initiatives already underway to support the pillar. The City Commission then discussed goals to be set, resulting in four to five goals for each pillar.

STRATEGIC PLANNING

STRATEGIC PLAN DEVELOPMENT (2024)

City staff met March 29, 2024 to kick off the next phase of the process: development of a strategic plan to fulfill the goals set by the City Commission during the Strategic Planning Retreat. The goal of the meeting was to begin to capture ideas of strategies and action items that may help form the Strategic Plan. City Manager T. Michael Stavres also appointed pillar liaisons to each of the six pillars. These liaisons are responsible for working collaboratively across departments to finalize the strategic plan to achieve the goals set for their assigned pillars, ongoing tracking or progress toward achieving the goals, and semi-annual reporting on the progress of the goals to the City Commission.

Staff then spent the months following the retreat developing the full strategic plan. Each goal was assessed and three to eight strategies were developed for achieving each goal. The goals and strategies were further defined for clarity and consistency and timelines, costs, metrics and partnerships / resources were outlined for every strategy.

ONGOING REPORTING & PLANNING (2024-2025)

Upon adoption of the Strategic Plan by the City Commission, work on each strategy began according to the defined timelines. Pillar liaisons work with the City Manager, Deputy City Manager, and collaborating departments and divisions to provide semi-annual updates on progress in each pillar. These updates will occur one per month, allowing the City Commission to hear about each pillar twice per year. Updates are delivered during regularly scheduled City Commission or Agenda Review meetings.

A retreat is held annually, with the first taking place in the Spring of 2025, providing the City Commission an opportunity to review the plan, update any goals, and respond to any emerging needs or opportunities.

ACCESSING THE STRATEGIC PLAN

The City of Winter Haven produced three printed versions of the strategic plan:

1. Full Version: This is a 165 page bound document that includes all details of the plan.
2. Citizen Version: This is a smaller, condensed version that lists and defines each goal and lists all the strategies adopted to support the goal. Each page includes a QR code that directs users to the relevant section of the full plan online.
3. Staff Handbook Version: This version lays out the goals and strategies in a timeline view, making it easy for staff to access critical information needed for full implementation of the plan.

The full version of the Strategic Plan can be accessed as an easy-to-read flipbook online at:

<https://www.mywinterhaven.com/493/City-of-Winter-Haven-Strategic-Plan>

ABOUT WINTER HAVEN

Watch our video: Winter Haven - What it Means to Us - <https://youtu.be/pWj1QVdDN-g>



GET TO KNOW WINTER HAVEN

With deep roots in citrus, sparkling lakes, and a touch of Americana rock & roll, Winter Haven, Florida strikes a perfect balance between honoring its heritage and embracing modern lifestyle possibilities. Here, affordable lakefront living is a reality, and life on the water is simply part of who we are. From concerts around town to family fun in every park, Winter Haven thrives with an understated, yet unmistakable vibe.

Arts and culture, recreation, music fusion, a craft brewery, local eateries, and welcoming neighborhoods are just a glimpse of daily life. And just minutes from the city's core, LEGOLAND® Florida Resort brings family-friendly excitement to our own backyard.

Winter Haven continues to experience steady, high-quality growth, transforming into a distinctively unique city that embraces the values and needs of its residents. Collaboration, partnerships, and a cooperative spirit make Winter Haven an attractive place for new businesses and entrepreneurs to thrive. Our progress and success are shared by all who call this community home—and thoughtful planning ensures that momentum never stops.

Winter Haven is more than a city—it's an exceptional destination where all of life's desires come together. The City staff is proud to serve our residents, businesses, and visitors as we celebrate the special lifestyle that makes Winter Haven truly one of a kind

CITY GOVERNMENT

The City of Winter Haven is a municipal corporation organized under the laws of the State of Florida. The City 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 653 full time employees and 113 part-time 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 of Winter Haven is estimated at 60,837.

ABOUT WINTER HAVEN

RECREATION, SPORTS, TOURISM, & LEISURE

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 pickleball, tennis, skateboarding, paddle boarding, kayaking, fishing, boating, waterfront dining, entertainment or just quiet reflection.

STATISTICAL DATA

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

DATE OF INCORPORATION

November 1923

NUMBER OF LAKES

50

AREA IN CITY LIMITS

41.58 Square Miles

AREA OF LAKES

8.2 Square Miles

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.

CLIMATE:

Subtropical

AVERAGE ANNUAL TEMPERATURE:

72-76° (high), 51-55° (low)

AVERAGE ANNUAL PRECIPITATION:

46.12 inches

Source: www.wikipedia.org

WATER SUPPLY SOURCE:

Floridan Aquifer

WATER DISTRICT:

Southwest Florida Water Management District

STANDARD METROPOLITAN

STATISTICAL AREA:

Lakeland/Winter Haven



ABOUT 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 WEBSITE:

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 as well as hosting the International Waterski & Wakeboard Federation (IWWF) World Water Ski Show Tournament in 2022.



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 within or bordering the City limits, many of which are connected via two chain systems of navigable canals. There are 14 boat ramps, 16 public docks/piers and 19 waterfront parks within the City limits allowing residents and visitors alike to enjoy our lakes.

Winter Haven is home to Legoland Florida Resort and Theme Park which includes the historic Cypress Gardens, two Legoland Resort Hotels 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. In 2016, the Polk State Center for Public Safety opened in Winter Haven. The state-of-the-art facility houses the Polk State Kenneth C. Thompson Institute for Public Safety, as well as the College’s other public safety training and degree programs. In recent years the College has added a suite of baccalaureate programs to its degree options. These include the Bachelor of Applied Science in Supervision and Management, the Bachelor of Science in Nursing, the Bachelor of Science in Criminal Justice, the Bachelor of Science in Aerospace Sciences, the Bachelor of Science in Early Childhood Education, and the Bachelor of Science in Elementary Education.

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 areas, 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.

ABOUT WINTER HAVEN

THE FIRST SETTLERS

Many veterans of the Indian War, impressed with the local climate and beauty of the 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 Whitley in 1884.

In 1885, F.A.K. Harris and his wife Adele built the first mercantile in Winter Haven, called the “Hovey and Harris”, and lived above the store. Within 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 1,455 stores across eight states, 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 & 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 more than 878,000. Polk is recognized as one of the fastest growing counties in both Florida and the United States. The quality of life, amenities, and access to art and culture are the top motivators for moving to Polk County.

Polk County has successfully expanded beyond its traditional reliance on citrus, phosphate mining, and tourism. Growth now stems from sectors like education and health services, trade, transportation and manufacturing. Polk County's continued population growth, record low unemployment rates, increasing capital investment, and a diverse economy provide a strong economic outlook for the County.

Winter Haven's population for 2025 is 60,837 which represents a 23.60% increase over the past five years. Estimated growth for fiscal year 2026 includes 800 single family units, 100 multi family units, along with an industrial/warehousing facility of 1,500,000 square feet. The City anticipates continued growth over the next five years, although at a slower pace than in recent years.

The growth outlook for Winter Haven remains positive. In addition to the availability of platted single-family residential lots, the City is experiencing significant investment by non-residential developers including major retailers such as Publix and Target, large scale industrial projects, and hoteliers. The City has annexed 1.31 square miles into the City limits in the last 10 years and has experienced continued investment in the City's downtown core including 211 new multi-family units completed, or nearing completion, a hotel, restaurants, office space, and the approval of a \$20 million project to redevelop several historic downtown buildings into additional restaurant, retail, service, office, and event space.

With its strategic location in Central Florida, Winter Haven continues to attract businesses and residents alike. Key sectors, such as tourism, real estate, and healthcare, are thriving, supported by a growing population and an influx of investments in infrastructure and amenities. The real estate market remains robust, fueled by both residential and commercial developments. Housing demand is strong, and new construction projects are helping to meet this demand while also providing jobs and boosting local spending.

ABOUT WINTER HAVEN

The tourism sector benefits from Winter Haven's proximity to major attractions like LEGOLAND Florida, which continues to draw visitors year-round. Additionally, efforts to revitalize the downtown area have made it a vibrant hub for dining, entertainment, and small businesses, further contributing to the city's economic growth.

The healthcare industry is another significant contributor to the local economy. With expanding medical facilities and services, Winter Haven is becoming a regional healthcare destination, offering employment opportunities and attracting professionals to the area.

Challenges such as inflation and potential economic downturns could impact growth, but Winter Haven's diverse economy and ongoing investments position it well for resilience and continued prosperity.

Overall, the economic outlook for Winter Haven is promising, with steady growth expected across key sectors, making it an attractive location for businesses and residents alike.

MAJOR INITIATIVES

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.

WATER RESOURCE FACILITY at POLLARD ROAD

The existing Waste Water Treatment Plant #3 has reached the end of its useful life and needs extensive upgrades and renovations. This project will provide needed upgrades and renovations while utilizing part of the existing plant to offset overall cost and application. There is also the opportunity to provide more modern applications of effluent discharge. This project is planned in stages with the expectation of producing 12.0 Million Gallons per Day (MGD) by 2030 at an estimated cost of \$173 million in stage one with the expectation of increasing total production to 24.0 MGD by 2040 at a cost of \$227 million in stage two. The FY 2026 Budget reflects \$5.8 million for Task Order #2 of stage one.

WATER DEPARTMENT ADMINISTRATION & OPERATION FACILITY

The department has outgrown their current administration and operation facilities located in separate areas of the City. This project consists of the design and construction of a new combined Administration, Customer Service, Water Resource Center, and Operation Facility with a storage area located adjacent to the proposed East Winter Haven Aquifer Recharge and Wetland Restoration project. Total cost of the project is estimated to be \$24 million with construction set to begin in FY 2026 and conclude in FY 2027. The FY 2026 budget includes \$12 million to begin this project.

CHAIN OF LAKES - PHASE 2

Additional parking spaces are needed in the newly renovated Chain of Lakes complex to provide sufficient parking for tournaments. This project will add 230 paved parking spaces and 120 stabilized grass parking spaces for a total of 350 additional parking spaces at the complex. With these additional spaces, the total parking spaces for the complex will be approximately 1,450 spaces. The FY 2026 budget includes \$1,203,989 to complete this project along with a much appreciated contribution of \$600,000 from the Polk County Tourist Development Council (TDC).

PUBLIC SAFETY COMPLEX #5 – NW WINTER HAVEN

This project is a complete design/build project to include interior furnishing of an 11,000 square foot multi-use public service building in the northwest section of Winter Haven. The new facility will enhance emergency response times and strengthen community safety and law enforcement presence in this area as it will serve as a permanent, safe, and secure station accommodating fire personnel across three shifts and also serve as a Winter Haven Police Department Substation. The FY 2026 budget includes \$5,002,000 to complete this project.

ABOUT WINTER HAVEN

DIAMONDPLEX RENOVATION

The DiamondPlex originally opened in 1998. The softball complex features five lighted fields, a central concession/multipurpose building, picnic areas, playground and fan amenities. The Complex hosts the Polk State College Lady Eagles Softball team, recreation and senior leagues, travel softball tournaments and a six week collegiate spring break tournament each year. The renovation project is geared towards converting the field lighting to modern LED lights, fence upgrades & replacement, field upgrades, building upgrades and the addition of amenities such as batting cages and bull pens. The FY 2026 budget includes funding in the amount of \$2,600,000 to complete this project.

DESIGN/BUILD REMODEL OF OLD FIRE STATION #1

To address rapid growth and ensure compliance with recently adopted Florida law, staffing levels in the Building Division have increased and are expected to continue growing in the coming years. The Division currently shares space with Engineering Services, but the existing facility has become too constrained to adequately house both operations. This project will renovate the former Fire Station #1 at the City Hall Annex through a design/build approach, creating a modern, customer-focused facility dedicated to the Building Division. The renovated space will accommodate all core functions—including permitting, plans review, Business Tax Receipt administration, inspections, fire plans review, and general administration—while also providing sufficient meeting space for training and intergovernmental coordination. A design GMP of \$355,930 was executed in FY 2025, and the FY 2026 budget includes \$2,000,000 to complete the project.

T-HANGAR TAXILANES REHABILITATION

The existing taxilanes between T-hangar buildings that are located in the south quadrant of the airport have a Pavement Condition Index (PCI) as poor in accordance with the FDOT PCI Index Ratings. This project will include a mill and overlay of the asphalt pavement and replacement of markings. No geometric changes have been proposed. The FY 2026 budget includes funding in the amount of \$150,000 for the design of this project and \$261,000 to begin the construction of the project with anticipated completion in FY 2027.

ROOSEVELT DRIVE COMPLETE STREET PROJECT

This project will enhance safety, connectivity, and stormwater management along Roosevelt Drive. Improvements include the construction of new pedestrian facilities where none currently exist, providing safer access for pedestrians, and improving connectivity to Register Road. The connection to Register Road will also support safer and more efficient traffic movements in the area. In addition, the project includes the installation of rain gardens and upgraded drainage infrastructure to improve stormwater management and water quality. In conjunction with the Public Works Department that initiated a roadway improvement project for Roosevelt Drive for a "One-dig" approach, The Utility portion of this project will consist of the replacement of vulnerable and obsolete AC infrastructure which will provide resilient water mains for water quality and provide sewer force mains for the prevention of sanitary sewer overflows (SSO). The FY 2026 includes \$1,000,000 in the Transportation Fund and \$1,800,000 in the Utility Fund to complete this project.

STORMWATER WETLAND/UPLAND PURCHASE AND DEVELOPMENT

This project begins with the purchase of 152.5 acres identified as an area of significant ecological importance. The property includes approximately 140 acres of freshwater wetlands and 12.5 acres of undeveloped uplands. Its environmental value lies in its geographic location, hydrological function, and potential for ecological restoration. The acquisition of this property will preserve one of the last large, ecologically valuable parcels within the City limits. The property offers opportunities for future passive recreation, public access, and educational interpretation and these possibilities will be reviewed for potential continuance of this project in future years. The FY 2026 budget includes funding in the amount of \$1,427,000 for the purchase of the land, supplemented by a valued \$600,000 contribution from the Polk County Board of Commissioners.

3RD STREET NW COMPLETE STREET

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. The scope includes traffic calming measures, intersection improvements with the construction of roundabouts at Avenue E and Avenue F, pedestrian improvements and trail connectivity, minor drainage enhancements, landscaping, and resurfacing of the roadway. The FY 2026 budget includes funding in the amount of \$3,500,000 for the completion of this project.

ABOUT WINTER HAVEN

DEMOGRAPHICS

POPULATION LAST 10 YEARS

Year	Population	Increase/ (Decrease)	% Increase/ (Decrease)	Budgeted FT Positions
2025	60,837	2,914	5.03%	653
2024	57,923	2,159	3.87%	606
2023	55,764	740	1.34%	586
2022	55,024	3,898	7.62%	561
2021	51,126	1,907	3.87%	531
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

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

PRINCIPAL TAXPAYERS 2025

Taxpayer	Taxable Value	Percentage of Total Value
Florida Can Manufacturing, LLC	\$ 125,298,337	2.34%
Legoland / Merlin Entertainment	105,434,887	1.97%
Mahaffey Associates Lake Dexter LLC	100,221,517	1.87%
WHIP 1 QOZB LLC	89,823,819	1.68%
Wal-Mart	85,519,437	1.60%
Carlton Arms	62,050,103	1.16%
Prose Winter Haven Venture LP	53,875,278	1.01%
Tampa Electric	47,669,326	0.89%
VCP Winter Haven LLC	42,019,930	0.79%
Coca Cola	38,895,442	0.73%
	\$ 750,808,076	14.05%
All Other Taxpayers	4,594,503,145	85.95%
Total Taxable Value (Preliminary)	\$ 5,345,311,221	

ABOUT WINTER HAVEN

TOP EMPLOYERS - POLK COUNTY

	Name	Employees
1	Publix Super Markets	21,618
2	Polk County School Board	13,500
3	Lakeland Regional Health	7,865
4	Wal-Mart	5,523
5	Amazon	5,500
7	BayCare	3,332
6	GEICO	3,000
9	City of Lakeland	2,696
8	Polk County Board of County Commissioners	2,270
10	Polk County Sheriff's Office	1,950

Source: Central Florida Development Council - October, 2024

BUDGET PROCESS

BUDGET ADOPTIONS SCHEDULE FOR FY 2024-2025 - CITY OF WINTER HAVEN

January	16	Distribute Budget Calendar and Budget Instructions
	27	Distribute Vehicle Replacement Schedule, and CIP Worksheets to Departments
February	14	Distribute Personnel Worksheets to Departments
	19	Vehicle Requests due to Fleet
	28	Personnel Worksheets due to HR
March	14	Final CIP Worksheets due to Finance
	18	Final Fleet/Public Works Approved Vehicle Requests due to Finance
	25	Updated Vehicle Requests to Departments for budget entry
	28	Departments complete budget entry into New World
	31	Final Human Resource/City Manager Approved Personnel Worksheets due to Finance
April	1 - 11	Finance meetings with Departments
	16 - 17	Commission Strategic Planning Retreat
May		Department Budget Presentations to City Manager
June	2	Taxable Value from Property Appraiser
	23 - 27	Budget Briefing Meeting with Commissioners
July	1	Property Appraiser certifies tax roll
	1	Tentative Budget Book Complete
	23	Budget Workshop - Budget presentation by City Manager
	28	Commission establish millage rate, set workshop dates and time of first public hearing
August	4	Latest date (within 35 days of certification) to notify Property Appraiser of prior year millage; proposed millage; rolled back rate; date, time, and place of tentative hearing
	20	Final Budget Book Complete for Review by CMO and Directors
September	4	Tentative budget posted on City website (2 days prior to public hearing)
	10	Public hearing on tentative budget and millage rate (within 65 - 80 days of certification)
	17 - 19	TRIM advertisement (within 15 days of public hearing and 2 - 5 days prior to public hearing to adopt budget)
	22	Public hearing to adopt budget (within 2 - 5 days of TRIM advertisement)
	25	Send Ordinance to Property Appraiser (within 3 days of adoption of millage)
October	1	Budget Effective; Post budget on City website

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.

Chapters 200 and 218 F.S. details the Truth in Millage (TRIM) requirements and requires the adoption of the millage rate and budget ordinance by separate votes. The process begins with the County Property Appraiser certifying the taxable property values to the City, which are then used as a basis for determining the millage rate for the upcoming year. The ordinances for the adoption of the tentative millage rate and budget, and the final millage rate and budget, are certified to the Florida Department of Revenue.

In accordance with TRIM requirements, two public hearings are held - one to adopt the tentative millage rate and budget and one to adopt the final millage rate and budget. The first or "tentative" hearing is advertised on the "Notice of Proposed Property Taxes" (TRIM Notice) mailed to City property owners from the Property Appraiser's office. This hearing adopts a tentative millage rate and tentative budget. The final TRIM hearing is advertised in a newspaper of general circulation in Polk County. Both public hearings allow the public to speak to the City Commission and ask questions about the tentative and final millage rate and budget. The final budget hearing is held prior to October 1.

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 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 funds require City Commission approval. The City Manager can authorize budgetary transfers within a fund. The budget is prepared on a line item basis but budgetary compliance is maintained on the departmental level.

SUMMARY OF SIGNIFICANT 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

The City of Winter Haven, Florida is a municipal corporation organized under the laws of the State of Florida. It is governed by an elected group of five 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, 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** - is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund. Revenues include taxes, franchise fees, state and local shared revenues, grants, fees, fines and forfeitures, charges for services, and miscellaneous revenues. Services provided through the use of these revenue sources in the General Fund include general government, public safety, physical environment and transportation, and culture and recreation.
- **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 Library Fund, S.H.I.P. Fund, Airport Fund, Cemetery Fund, CRA-Downtown Fund, CRA-Florence Villa Fund, Federal Building Fund, Building/ Permitting Fund, Impact Fee Fund, WH Affordable Housing Fund, and Urban Forestry Fund.
- **Debt Service Funds** - account for the accumulation of resources for, and the payment of interest and principal on general long-term debt. The fund includes 2010 Water and Sewer Bonds, 2015 Refunding Utility Bonds, 2015A Refunding Revenue Bonds, 2017 Non Ad Valorem Bonds, 2021 (Series B&C) Taxable Non Ad Valorem and Non Ad Valorem Revenue Bonds, respectively, and 2023 Non Ad Valorem Bonds.
- **Capital Projects Funds** - are used to account for financial resources used in the acquisition and/or construction of capital assets, with the exception of those that are financed through proprietary funds. These include the Transportation Fund and the Capital Project Fund.

PROPRIETARY FUND TYPES

- **Proprietary Funds** - the City uses proprietary funds to account for its business-type activities. It has several enterprise funds that are classified as proprietary funds. These enterprise funds impose fees or charges on external users for use of the services provided, for operations that are financed and operated in a manner similar to private business enterprises. Includes Solid Waste Fund, Water and Sewer Fund, Stormwater Fund, Willowbrook Fund, and 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. The Internal Service Funds include General Services, Motor Pool Fund, and the Self Insurance Fund. The Self Insurance Fund is not budgeted.

SUMMARY OF SIGNIFICANT POLICIES

FIDUCIARY FUND TYPES

- **Fiduciary Funds** - account for the assets held by the City as a trustee for individuals, private organizations and/or other governmental units. Includes the Police Pension Fund, Fire Pension Fund, and General Pension Fund, all of which are non-budgeted funds.

ACCOUNT GROUPS

- **General capital assets** - accounts for all capital assets of the City, except capital 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 unmatured 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.

SUMMARY OF SIGNIFICANT POLICIES

- B. To encourage public participation and receive direction from the Commissioners, a budget workshop is held each year. The tentative budget is posted to the City's website prior to the first budget hearing.
- C. Per Florida Statute, two public budget hearings are conducted to provide transparency and encourage public input.
- D. The budget is approved by the Commission and becomes the basis for the millage levied by the Commission.
- E. The City Manager may approve transfer of budgeted funds within a fund. The City Commission must approve transfers between funds.
- F. Formal budgetary integration is employed as a management control device during the year for the General Fund and the Budgeted Special Revenue Funds. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is alternatively achieved through debt repayment provisions.
- G. Budgets for the General Fund and Special Revenue Funds 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.
- H. 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.
- I. 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.
- J. The City budgets for governmental funds, which include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Fund, 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.

SUMMARY OF SIGNIFICANT POLICIES

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.

CAPITAL ASSETS

Capital 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 capital 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 capital assets at fair market value at the time received. No depreciation has been provided on general capital assets.

The capital assets purchased in the Proprietary Fund Types are budgeted as expenses at the time of purchase and then capitalized at year-end. Donated capital 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:

ASSETS	YEARS
Buildings	30 - 50
Improvements other than buildings	10 - 33
Equipment	03 - 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.

SUMMARY OF SIGNIFICANT POLICIES

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.

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, but have not yet been received.
- **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 year end, which have not been paid for or received.
- **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. Encumbrances are not recorded as expenditures, but rather as reservations of fund balance for subsequent years’ appropriation.

SUMMARY OF SIGNIFICANT POLICIES

FINANCIAL MANAGEMENT POLICIES

On April 24, 2023, the Commission adopted a Financial Management Policy as the policy provides a comprehensive framework within which sound financial decisions may be made for the long term betterment and stability of the City.

The City of Winter Haven's Financial Management Policy provides the basic framework for the overall financial management and operations of the City. The policy consists of: operating budget, fund balance and reserves, revenue, debt, cash management/investments, and the capital improvement plan. These policies are used in the development of current activities and planning for future programs and projects.

1. OPERATING BUDGET POLICIES

- a. The City will comply with all Federal, State or local legal requirements pertaining to the operating budget, including the adoption of a balanced budget. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves.
- b. The annual operating budget of the City shall balance the public service needs of the community with the fiscal capabilities of the City. It is intended to achieve the goals and objectives established by the Commission for the following fiscal year. Programs will represent a balance of services, but with special emphasis on the City's strategic pillars, and compliance with various Federal and State mandates, including the State mandatory comprehensive plan. Services shall be provided on a most cost effective basis.
- c. Budgets for all City departments and all other City expenditures, shall be under Commission appropriation control.
- d. The City Manager's level of budgetary control will be at the fund expenditure level. This means the City Manager can authorize budget adjustments between expenditure line items within an individual fund. Any budget adjustment crossing funds, increasing the total budget at the fund level or affecting a capital project requires City Commission approval.
- e. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing necessary expenditures, accruing future years' revenues or rolling over short-term debt.
- f. 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.
- g. The budget will support a scheduled level of maintenance and replacement of its technology, infrastructure, and fleet.
- h. The budget will provide sufficient funding to cover annual debt retirement costs.
- i. The City will consider technological and capital investment programs which are cost effective and which will reduce operating costs as high funding priorities.
- j. The City will maintain accounting and budgetary control systems to adequately safeguard the assets held in public trust and ensure compliance with the adopted budget.
- k. The City will continuously monitor revenues and expenditures to ensure responsible fiscal management of the City. Monthly financial status reports comparing budget to actual revenue and expenditures will be provided to the City Commission with significant deviations explained.
- l. The total number of employment positions (FTE's) approved in the annual operating budget may not be exceeded without prior approval of the City Manager and compliance with any applicable Charter, and/or Code of Ordinance requirements.
- m. Inter-fund loans must be supported by a fiscally sound source of funds available for repayment.

SUMMARY OF SIGNIFICANT POLICIES

- n. New programs, services, or facilities shall be based on general citizen demand or need.
- o. The City will budget an annual General Fund contingency for unanticipated expenditures or revenue shortfalls. Any unspent contingency at the end of the year would be closed to reserves.
- p. The City will annually seek the Distinguished Budget Presentation Award offered by the Government Finance Officers Association (GFOA).

A. GOVERNMENTAL FUND TYPES

- 1. Revenue projections will be based on an analysis of historical trends and reasonable assumptions of future conditions. The City will 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.
- 2. Revenue estimates will be made on a reasonably conservative basis to ensure that estimates are realized.
- 3. 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.
- 4. The City will not use long-term debt or unpredictable revenues to finance expenditures required for operations.
- 5. 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.
- 6. 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.
- 7. Service charges, rent, and rate and fee structures 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 and fee structures will be performed on a routine basis.

B. PROPRIETARY FUNDS

- 1. 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 consistent with applicable law, Charter, and Code of Ordinances.
- 2. Service charges, rent, and rate and fee structures will be established so as to ensure recovery of all costs for these funds to the fullest extent possible, considering public benefit.
- 3. The requirements of the enterprise operating funds will include all expenses of the operations including allocation of general and administrative costs.
- 4. A review of cost of service and rate and fee structures for public utilities (water, sewer and re-use water) and solid waste charges and stormwater 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 and other legally appropriate criteria. The impact of such cost of services on rate and fee schedules charged for such services shall be presented to the City Commission in a timely manner and consistent with applicable law, Charter, and Code of Ordinances.

SUMMARY OF SIGNIFICANT POLICIES

2. FUND BALANCE AND RESERVES POLICIES

- a. The City will work towards an Unassigned Fund Balance of 30% of the General Fund's current fiscal year's budgeted operating expenditures and transfers out; while keeping a targeted Unassigned Fund Balance of 17%. For purposes of this calculation, the current fiscal year budget shall be the budget as originally adopted by Ordinance on or before September 30th for the subsequent fiscal year. Any Unassigned Fund Balance in excess of 30% may be transferred to the Construction Fund to defray costs and cover contingencies as recommended by the City Manager and approved by the City Commission.
- b. The City shall maintain reservations of Fund Balance in accordance with Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Fund Balance shall be composed of non-spendable, restricted, committed, assigned and unassigned amounts.

i. DEFINITIONS

Fund Balance - The difference between assets and liabilities in a governmental fund.

Non-Spendable Fund Balance - Amounts that are not in spendable form (inventory or long-term receivables) or amounts that are required to be maintained intact (corpus of a permanent fund).

Restricted Fund Balance - Amounts that can be spent only for specific purposes stipulated by external resource providers such as creditors, granters, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (resolution or ordinance) of the City Commission, the City's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the City Commission removes or changes the specified use by taking the same type of formal action (resolution or ordinance) it employed to commit those amounts.

Assigned Fund Balance - Amounts established by City management intended to be used for specific purposes.

Unassigned Fund Balance - The residual classification representing fund balance that has not been restricted, committed or assigned and is available for general purposes.

ii. SPENDING ORDER OF FUND BALANCES

The City uses restricted amounts to be spent first when both restricted (Non-Spendable Fund Balance and Restricted Fund Balance) and unrestricted fund balances (Committed Fund Balance, Assigned Fund Balance and Unassigned Fund Balance) are available unless there are legal documents/contracts that prohibit doing this, such as grant agreements requiring dollar for dollar spending. Additionally, the City would first use Committed Fund Balance, followed by Assigned Fund Balance and then Unassigned Fund Balance when expenditures are incurred for purposes for which amounts in any of the Unrestricted Fund Balance classifications could be used.

iii. REPLENISHMENT OF RESERVE DEFICITS

If, at the end of any fiscal year, the actual amount of Unassigned Fund Balance falls below the targeted levels set forth herein, a plan shall be established to achieve the target by adding a designated amount to the budget to cover the deficiency over a period not to exceed five (5) fiscal years.

iv. ANNUAL REVIEW AND DETERMINATION OF FUND BALANCE RESERVE AMOUNTS

Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process, and the amounts of Non-Spendable, Restricted, Committed, Assigned and Unassigned Fund Balance shall be determined during this process.

- c. The City will establish insurance reserves for self-insurance liabilities. Such reserves will be reviewed annually for adequacy.
- d. Unassigned Fund Balance will only be used for expenditures that are either non-recurring in nature or that have a benefit period longer than one operating period and consistent with this Policy.

SUMMARY OF SIGNIFICANT POLICIES

- e. All fund balances for budgeted funds will be presented in the annual budget.

3. REVENUE POLICIES

- a. The City will take active measures to encourage economic development, thereby developing a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.
- b. The City will aggressively pursue alternative revenue sources, such as Federal and State grants and other local grants, as an additional source of funds.
- c. The City will recalculate the full cost of activities supported by user rates and fees to identify the impact of inflation and other cost increases, and will revise user rates and fees upon approval of the City Commission and consistent with applicable law, Charter, and Code of Ordinances.
- d. The percentage of operating transfers to the General Fund from the proprietary utility funds will be established by ordinance.
- e. One-time revenue sources such as proceeds from the sale of an asset or insurance settlements will not be used to fund on-going operating costs.
- f. When more than one funding source is available for a project, the most restrictive source (e.g., impact fees and grants) will be applied first to the extent possible.
- g. Management is conservative in its revenue and expenditure assumptions, and examines two years of historical data in the course of budget preparations while using outside sources of information.

4. DEBT POLICIES

- a. The City will issue bonds only for capital improvements including infrastructure and equipment with a life in excess of four years.
- b. The term of any bonds shall not exceed the useful life of the expenditure being financed.
- c. The City will not issue notes or bonds to subsidize or finance current operations.
- d. The City will publish and distribute an official statement for each bond issue if required by applicable law and/or rule and regulations to do so.
- e. General obligation debt will not be used to finance the activities of enterprise funds whether of a capital or operating nature.
- f. The City will consider defeasing existing bond issues if the resulting savings is significant as may be determined by the City Manager and so long as in compliance with all applicable bond covenants, and laws, Charter, Ordinances and Resolutions.
- g. The City will maintain an adequate debt service fund regarding each bond issue.
- h. The City will seek to maintain high bond ratings in order that borrowing costs are minimized and access to credit is preserved.
- i. The City will adhere to the bond covenant requirements of each debt issuance.

5. CASH MANAGEMENT / INVESTMENT POLICIES

- a. The City will deposit all cash receipts on a timely basis.
- b. The City will maintain a prudent cash management and investment program in order to meet daily cash requirements, increase funds available for investment, and earn rates of return on invested funds commensurate with appropriate security.

SUMMARY OF SIGNIFICANT POLICIES

- c. The City will consolidate cash balances from all funds for investment purposes and allocate investment earnings according to generally accepted accounting principles.
- d. The City will adhere to Section 218.74 of the Florida Statutes as it may be amended from time to time in regard to the payment due date for the purchase of goods and services.

6. ACCOUNTING, AUDITING & FINANCIAL REPORTING POLICIES

- a. An independent audit will be performed annually, including the issuance of a management letter.
- b. The City administration will promptly evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.
- c. 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).
- d. The City Commission will be provided budget reports comparing actual versus budgeted revenue and expense activity.
- e. The City will annually seek the Certificate of Achievement for Excellence in Financial Reporting award offered by the Government Finance Officers Association (GFOA).
- f. The City will maintain the highest level of accounting practices consistent with generally accepted accounting principles (GAAP) promulgated by the Government Accounting Standards Board (GASB).

7. CAPITAL IMPROVEMENT PLAN (CIP) POLICIES

- a. The City will adopt the first year of a five-year plan for capital improvements, update it annually, and make every attempt to complete all capital improvements in accordance with the plan.
- b. 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 improvement plan will be adjusted according to the assessment.
- c. The City will coordinate the development of the CIP budget with the development of the operating budget to ensure future operating expenditures and revenues associated with new capital improvements will be projected and incorporated into the current and future operating budgets.
- d. The City will determine the least costly financing method available for all new capital improvement projects.
- e. All projects in the Comprehensive Improvement Element (CIE) of the City's Comprehensive Plan will be included in the CIP.
- f. The City Manager will review and evaluate each proposed and ongoing project, based on criteria established by the City Commission, prior to any project being included in the CIP.
- g. The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.

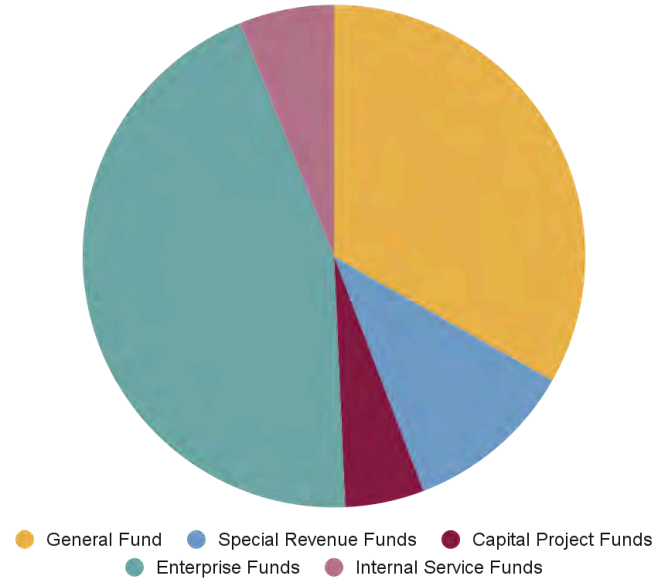
DEPARTMENTAL ORGANIZATIONAL STRUCTURE

	General Government	Public Safety	Physical Environment	Transportation	Economic Environment	Human Services	Cultural and Recreational	Debt Services	Internal Services / Other
General Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓
Library Fund							✓		
S.H.I.P Fund						✓			
Airport Fund				✓				✓	
Cemetery Fund						✓			
Downtown CRA Fund		✓			✓				✓
Florence Villa CRA Fund					✓				✓
Federal Building Fund			✓						
Building/Permits Fund		✓			✓				
Impact Fees Fund									✓
Winter Haven Affordable Housing Fund						✓			
Urban Forestry Fund			✓						
Transportation Fund				✓					
Capital Projects Fund		✓			✓		✓	✓	
Solid Waste Fund			✓						
Water/Sewer Fund			✓					✓	
Stormwater Fund			✓						
Willowbrook Fund							✓	✓	
Dark Fiber Fund					✓			✓	
Internal Service Fund									✓
Motor Pool Fund									✓

GRAPHS - ALL FUNDS

FISCAL YEAR 2025-2026 REVENUES

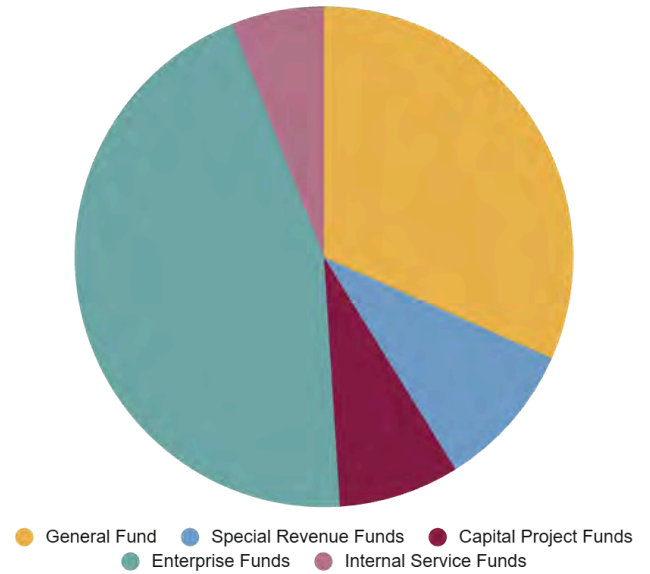
FUND	BUDGETED	PERCENT
General Fund	78,367,146	33.7%
Special Revenue Funds		
Library	2,065,711	0.9%
S.H.I.P.	438,992	0.2%
Airport	7,490,934	3.2%
Cemetery	1,047,800	0.5%
CRA-Downtown	4,299,210	1.8%
CRA-Florence Villa	1,597,518	0.7%
Federal Building	157,848	0.1%
Building / Permitting	3,670,350	1.6%
Impact Fee	4,440,825	1.9%
WH Affordable Housing	280,000	0.1%
Urban Forestry	115,000	0.0%
Capital Project Funds		
Transportation	6,111,251	2.6%
15 Construction	4,033,229	1.7%
Enterprise Funds		
Solid Waste	11,616,500	5.0%
Utility	87,816,748	37.7%
Stormwater	3,867,500	1.7%
Willowbrook	1,520,000	0.7%
Dark Fiber Enterprise	949,639	0.4%
Internal Service Funds		
Internal Services	8,916,114	3.8%
Fleet Maintenance	3,959,300	1.7%
Total Revenues	232,761,615	100.0%



GRAPHS - ALL FUNDS

FISCAL YEAR 2025-2026 EXPENDITURES / EXPENSES

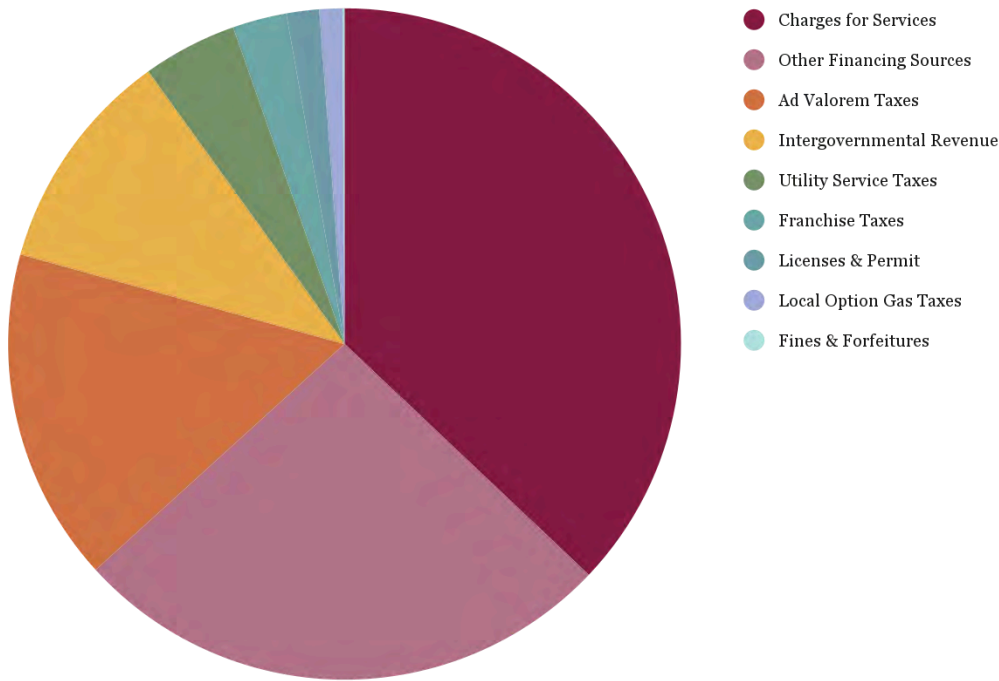
FUND	BUDGETED	PERCENT
General Fund	79,686,883	31.6%
Special Revenue Funds		
Library	2,697,512	1.1%
S.H.I.P.	444,339	0.2%
Airport	4,642,099	1.8%
Cemetery	1,017,121	0.4%
CRA-Downtown	6,149,286	2.4%
CRA-Florence Villa	2,817,646	1.1%
Federal Building	239,166	0.1%
Building / Permitting	3,747,991	1.5%
Impact Fee	1,788,900	0.7%
WH Affordable Housing	295,000	0.1%
Urban Forestry	115,000	0.0%
Capital Project Funds		
Transportation	9,302,878	3.7%
15 Construction	10,450,759	4.1%
Enterprise Funds		
Solid Waste	13,401,766	5.3%
Utility	92,556,689	36.7%
Stormwater	5,455,085	2.2%
Willowbrook	1,426,565	0.6%
Dark Fiber Enterprise	591,353	0.2%
Internal Service Funds		
Internal Services	10,240,502	4.1%
Fleet Maintenance	4,863,533	1.9%
Total Expenditures/Expenses	251,930,073	100.0%



BUDGET SUMMARY - ALL FUNDS

	GENERAL FUND	SPECIAL REVENUE FUND	PROPRIETARY FUNDS	CAPITAL PROJECT FUND	INTERNAL SERVICES FUND	TOTAL FUND
CASH BALANCES BROUGHT FORWARD	28,716,708	13,452,211	58,335,229	51,655,415	1,283,639	153,443,202
ESTIMATED REVENUES:						
Taxes: Millage 6.5900						
Ad Valorem Taxes	31,552,469	5,802,528	-	-	-	37,354,997
Utility Service Taxes	10,596,125	-	-	-	-	10,596,125
Local Option Gas Taxes	2,563,705	-	-	-	-	2,563,705
Franchise Taxes	6,010,556	-	38,000	-	-	6,048,556
Licenses & Permit	200,000	3,460,800	-	-	-	3,660,800
Intergovernmental Revenue	9,278,128	4,711,316	7,004,238	4,086,251	-	25,079,933
Charges for Services	1,429,877	7,507,973	64,539,180	-	12,805,414	86,282,444
Fines & Forfeitures	223,450	5,000	-	-	-	228,450
Other Financing Sources	16,512,836	4,116,571	34,188,969	6,058,229	70,000	60,946,605
TOTAL REVENUES	78,367,146	25,604,188	105,770,387	10,144,480	12,875,414	232,761,615
Total Estimated Revenues and Balances	107,083,854	39,056,399	164,105,616	61,799,895	14,159,053	386,204,817
EXPENDITURES/EXPENSES						
General Government	5,663,133	-	-	-	-	5,663,133
Public Safety	34,177,986	723,778	-	5,002,000	-	39,903,764
Physical Environment	885,697	354,166	106,600,068	-	-	107,839,931
Transportation	4,119,822	4,343,520	-	9,302,878	-	17,766,220
Economic Environment	4,138,389	9,226,870	441,191	2,000,000	-	15,806,450
Human Services	1,151,558	1,756,460	-	-	-	2,908,018
Cultural and Recreation	8,939,695	2,697,512	1,344,789	3,303,989	-	16,285,985
Debt Services	6,128,692	298,579	5,045,410	144,770	-	11,617,451
Internal Services/Other	14,481,911	4,553,175	-	-	15,104,035	34,139,121
TOTAL EXPENDITURES	79,686,883	23,954,060	113,431,458	19,753,637	15,104,035	251,930,073
Reserves	27,396,971	15,102,339	50,674,158	42,046,258	(944,982)	134,274,744
Total Appropriated Expenditures	107,083,854	39,056,399	164,105,616	61,799,895	14,159,053	386,204,817
INTRA FUND ELIMINATIONS						35,603,467
TOTAL TO BE APPROPRIATED						216,326,606

REVENUE SOURCE SUMMARY



AD VALOREM TAXES:

Tax on real and personal property. The City of Winter Haven's millage rate is 6.5900. The taxable value of all property within the City, to include the CRAs, as submitted by the Property Appraiser totaled \$5,345,311,221 an 12.63% increase over prior year's property value. Ad Valorem revenues comprise 40.26% of the General Fund's total 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.

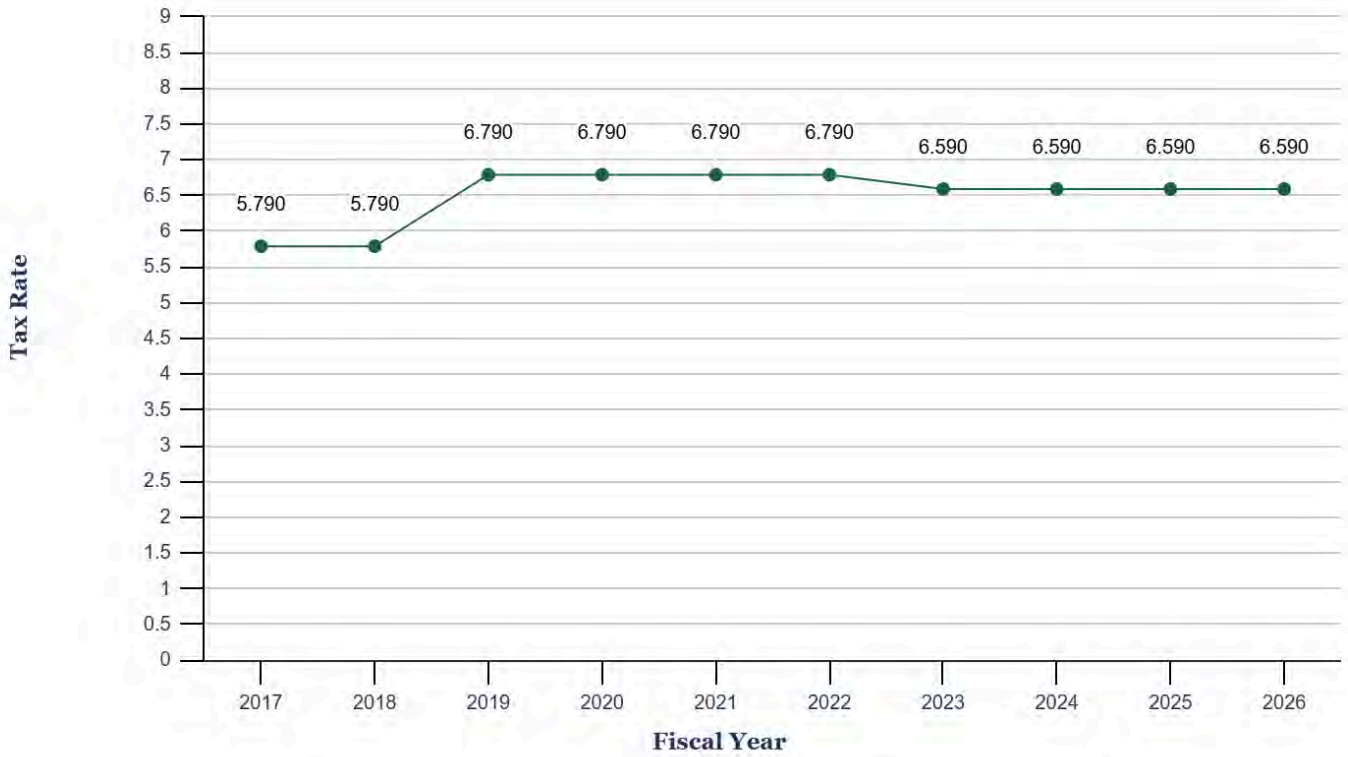
LICENSES & PERMITS:

Revenue from Building permit fees.

BUDGET SUMMARY - ALL FUNDS - THREE YEARS

	FY 2023-2024 ACTUAL	FY 2024-2025 ESTIMATE	FY 2025-2026 BUDGET
CASH BALANCES BROUGHT FORWARD			
General Fund	\$20,171,405	\$23,788,487	\$28,716,708
Special Revenue Funds	14,647,109	16,013,455	13,452,211
Capital Project Funds	54,168,011	78,001,111	51,655,415
Enterprise Funds	49,273,387	61,722,539	58,335,229
Internal Service Funds	3,148,226	2,092,564	1,283,639
TOTAL CASH BALANCES	\$141,408,138	\$181,618,156	\$153,443,202
REVENUES			
Ad Valorem Taxes	\$29,276,542	\$32,576,181	\$37,354,997
Utility Service Taxes	9,402,824	9,928,773	10,596,125
Local Option Gas Taxes	2,448,105	2,505,665	2,563,705
Franchise Taxes	5,221,020	5,549,065	6,048,556
Licenses & Permit	4,325,230	3,935,601	3,660,800
Intergovernmental Revenue	39,726,032	29,433,656	25,079,933
Charges for Services	71,164,872	72,048,538	86,282,444
Fines & Forfeitures	175,923	217,100	228,450
Other Financing Sources	72,092,479	43,051,414	60,946,605
TOTAL REVENUES	\$233,833,027	\$199,245,993	\$232,761,615
TOTAL REVENUES & CASH BALANCES	\$375,241,165	\$380,864,149	\$386,204,817
EXPENDITURES			
General Government	\$4,307,540	\$4,633,408	\$5,663,133
Public Safety	32,613,912	30,651,745	39,903,764
Physical Environment	56,216,875	75,964,566	107,839,931
Transportation	20,359,530	18,976,543	17,766,220
Economic Environment	7,906,028	11,903,724	15,806,450
Human Services	2,093,036	2,998,320	2,908,018
Cultural and Recreation	21,223,011	39,571,081	16,285,985
Debt Services	7,645,153	12,114,818	11,617,451
Other Financing	41,258,924	30,607,143	34,139,121
TOTAL EXPENDITURES	\$193,624,009	\$227,421,348	\$251,930,073
ENDING CASH BALANCES			
General Fund	\$23,788,487	\$28,716,304	\$27,396,971
Special Revenue Funds	16,013,455	13,452,214	15,102,339
Capital Project Funds	78,001,111	51,655,415	42,046,258
Enterprise Funds	61,722,539	58,335,229	50,674,158
Internal Service Funds	2,092,564	1,283,639	(944,982)
RESERVES	\$181,618,156	\$153,442,801	\$134,274,744
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$375,242,165	\$380,864,149	\$386,204,817
INTRA FUND ELIMINATIONS:			35,603,467
TOTAL TO BE APPROPRIATED:			\$216,326,606

MILLAGE RATE COMPARISON - 10 YEARS

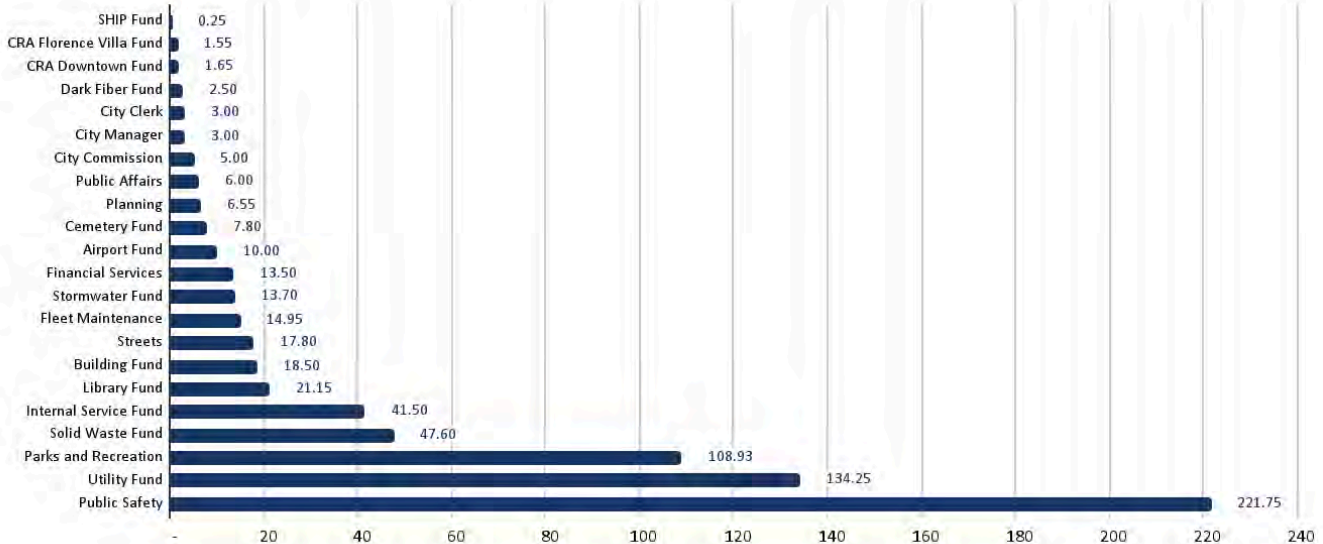


The millage rate for FY 2026 will remain at 6.590 mills. As established by the City Commission in FY 2019, 1.0 mill will continue to be used to provide additional funding for capital projects. The FY 2026 budget includes the continued funding of the City's Transportation Improvement Program, DiamondPlex Park renovations and continued support of the Playground Renovation Program.

PERSONNEL INFORMATION

AUTHORIZED PERSONNEL FTE SUMMARY BY DIVISION

Department/Division	2024 Budgeted	2025 Budgeted	2026 Budgeted
City Commission	5.00	5.00	5.00
City Clerk	2.00	3.00	3.00
City Manager	8.00	4.00	3.00
Public Affair & Communication	-	5.00	6.00
Financial Services	12.50	13.50	13.50
Public Safety	213.00	214.00	221.75
Parks and Recreation	93.12	103.48	108.93
Streets	17.30	17.80	17.80
Planning	6.85	6.55	6.55
Total General Fund	357.77	372.33	385.53
Library Fund	15.65	20.15	21.15
SHIP Local Housing Fund	0.25	0.25	0.25
Airport Fund	9.50	10.00	10.00
Cemetery Fund	6.80	7.80	7.80
CRA Downtown Fund	1.64	1.65	1.65
CRA Florence Villa Fund	1.26	1.55	1.55
Building Fund	11.50	14.50	18.50
Solid Waste Fund	43.80	46.10	47.60
Utility Fund	125.25	129.50	134.25
Stormwater Fund	13.70	13.70	13.70
Dark Fiber Fund	1.50	2.50	2.50
Internal Service Fund	37.50	37.50	41.50
Fleet Maintenance	11.20	13.20	14.95
Total Authorized Personnel FTE	637.32	670.73	700.93



PERSONNEL INFORMATION

FULL-TIME EQUIVALENTS BUDGET SUMMARY BY FUND

	FY 2023-2024	FY 2024-2025	FY 2025-2026
GENERAL FUND			
City Commission*	5.00	5.00	5.00
City Clerk	2.00	3.00	3.00
City Manager	8.00	4.00	3.00
Public Affairs & Communication	0.00	5.00	6.00
Financial Services	12.50	13.50	13.50
Safe Neighborhoods	7.00	7.00	7.00
Police Services	119.30	120.30	124.05
Fire Services	86.70	86.70	90.70
Parks & Grounds	23.70	23.70	24.70
Parks and Recreation Admin	4.85	4.85	6.50
Aquatics	10.07	10.07	11.17
Senior Adult Center	3.00	3.00	3.15
C.O.L. Complex/Fieldhouse & Conference	14.84	17.38	17.58
Tennis	3.58	3.58	3.73
WH Recreational & Cultural Center	7.90	11.40	12.60
Rentals	0.68	0.00	0.00
Activity Fields	17.00	22.00	22.00
Public Svc Bldg/Nora Mayo Hall	7.50	7.50	7.50
Streets	17.30	17.80	17.80
E. O. & C. I. / Planning	6.85	6.55	6.55
TOTAL GENERAL FUND	357.77	372.33	385.53
SPECIAL REVENUE FUNDS			
Library	15.65	20.15	21.15
S.H.I.P. Local Housing Fund	0.25	0.25	0.25
Airport	9.50	10.00	10.00
Cemetery	6.80	7.80	7.80
Downtown CRA	1.64	1.65	1.65
Florence Villa CRA	1.26	1.55	1.55
Building / Permitting	11.50	14.50	18.50
TOTAL SPECIAL REVENUE FUNDS	46.60	55.90	60.90
PROPRIETARY FUNDS			
Commercial Collection	10.80	10.80	10.80
Residential Collection	33.00	35.30	36.80
Customer Account Services	18.00	18.00	19.00
Water Plants	14.00	16.00	16.00
Wastewater Plant # 2	7.00	7.00	7.00
Utility Engineering	10.50	10.50	10.50
Utility Services Administration	8.75	8.00	9.00
Wastewater Plant # 3	19.00	19.00	19.00
Utility Services Maintenance	17.00	18.00	20.00
Lift Station/WW Maintenance	19.00	21.00	21.75
Meter Services	12.00	12.00	12.00
Stormwater Drainage	8.30	8.30	8.30
Stormwater Quality	5.40	5.40	5.40
Dark Fiber	1.50	2.50	2.50
TOTAL PROPRIETARY FUNDS	184.25	191.80	198.05

PERSONNEL INFORMATION

	FY 2023-2024	FY 2024-2025	FY 2025-2026
INTERNAL SERVICES FUNDS			
Human Resources	8.50	8.00	7.50
Facility Maintenance	5.00	5.00	5.00
Technology Services	13.00	14.00	18.50
Engineering	11.00	10.50	10.50
Motor Pool	11.20	13.20	14.95
TOTAL INTERNAL SERVICE FUND	48.70	50.70	56.45
TOTAL ALL BUDGETED FULL TIME EQUIVALENTS	637.32	670.73	700.93

*Not actually full-time employees

PERSONNEL INFORMATION

FULL AND PART-TIME BUDGETED POSITIONS

CITY COMMISSION			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
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	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00

CITY CLERK			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
City Clerk	N/A	TBD by Commission	1.00		1.00	1.00		1.00	1.00		1.00
Records Admin./Deputy Clerk	29	27.63 - 47.07	1.00		1.00	1.00		1.00	1.00		1.00
CSR I - Staff Assistant I	18	16.80 - 28.62				1.00		1.00	1.00		1.00
Total City Clerk			2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00

CITY MANAGER'S OFFICE			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
City Manager	N/A	TBD by Commission	1.00		1.00	1.00		1.00	1.00		1.00
Deputy City Manager	45	58.51 - 99.67	1.00		1.00	1.00		1.00	1.00		1.00
Director of Diversity & Inclusivity	41	48.42 - 82.48	1.00		1.00	1.00		1.00			
Director of Pub. Affairs and Comms	41	48.42 - 82.48	1.00		1.00						
Assistant to the City Manager	29	27.63 - 47.07	1.00		1.00	1.00		1.00	1.00		1.00
Communications Assistant	19	17.57 - 29.93	2.00		2.00						
Public Affairs and Comms Interns	18	16.80 - 28.62	2.00		1.00						
Total City Manager's Office			9.00	0.00	8.00	4.00	0.00	4.00	3.00	0.00	3.00

FTE Change: Director of Diversity & Inclusivity reclassified and moved to Public Affairs & Communications- (1.00) FTE

PERSONNEL INFORMATION

PUBLIC AFFAIRS & COMMUNICATION			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Director of Pub. Affairs and Comms	41	48.42 - 82.48				1.00		1.00	1.00		1.00
Community Engagement Manager	29	27.63 - 47.07							1.00		1.00
Communications Assistant / Staff Assistant II	19	17.57 - 29.93				3.00		3.00	3.00		3.00
CSR I - Staff Assistant I	18	16.80 - 28.62				1.00		1.00	1.00		1.00
Total Public Affairs & Communication			0.00	0.00	0.00	5.00	0.00	5.00	6.00	0.00	6.00

FTE Change: Director of Diversity & Inclusivity reclassified to Community Engagement Manager and moved from City Manager- 1.00 FTE

SAFE NEIGHBORHOODS			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Safe Neighborhoods Director	41	48.42 - 82.48	1.00		1.00	1.00		1.00	1.00		1.00
Senior Code Compliance Officer	27	25.21 - 42.95				1.00		1.00	1.00		1.00
Code Compliance Officer II	26	24.08 - 41.02	2.00		2.00	1.00		1.00	1.00		1.00
Administrative Support Specialist	26	21.49 - 32.16				1.00		1.00	1.00		1.00
Code Compliance Officer I	25	23.01 - 39.20	3.00		3.00	2.00		2.00	2.00		2.00
Code Compliance Clerk	20	18.35 - 31.26	1.00		1.00	1.00		1.00	1.00		1.00
Total Safe Neighborhoods			7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00

PERSONNEL INFORMATION

FINANCIAL SERVICES		Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
Position				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Chief Financial Officer	41		48.42 - 82.48	1.00		1.00	1.00		1.00	1.00		1.00
Asst. Fin. Services Dept. Director	37		40.10 - 68.31	1.00		1.00	1.00		1.00	1.00		1.00
Budget and Management Officer	37		40.10 - 68.31	1.00		1.00	1.00		1.00	1.00		1.00
Procurement Officer	33		33.25 - 56.64	1.00		1.00	1.00		1.00	1.00		1.00
Chief Accountant	33		33.25 - 56.64	1.00		1.00	1.00		1.00	1.00		1.00
Financial Grant Manager	30		28.94 - 49.30	1.00		1.00	1.00		1.00	1.00		1.00
Accountant	30		28.94 - 49.30	1.00		1.00	1.00		1.00	1.00		1.00
Senior Procurement Specialist	27		25.21 - 42.95				1.00		1.00	1.00		1.00
Accounting & Payroll Specialist	27		25.21 - 42.95	1.00		1.00	1.00		1.00	1.00		1.00
Procurement Specialist	23		21.03 - 35.82							1.00		1.00
Buyer	23		21.03 - 35.82	1.00		1.00						
CSR III - Senior Staff Assistant	20		18.35 - 31.26				1.00		1.00			
Accounting Clerk II	19		17.57 - 29.93	2.00		2.00	2.00		2.00	2.00		2.00
Mail Courier	18		16.80 - 28.62	1.00		1.00	1.00		1.00	1.00		1.00
Accounting Intern	18		16.80 - 28.62		1.00	0.50		1.00	0.50		1.00	0.50
Total Financial Services				12.00	1.00	12.50	13.00	1.00	13.50	13.00	1.00	13.50

FTE Change: CSR III Senior Staff Assistant - 1.00 FTE

PERSONNEL INFORMATION

POLICE SERVICES			Min / Max Hourly or Annual	FY23 Budget			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Assist. City Manager - Public Safety	45		58.51 - 99.67	0.50		0.50	0.50		0.50	0.50		0.50	0.50		0.50
Chief of Police	41		48.42 - 82.48	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Deputy Police Chief	37		40.10 - 68.31				1.00		1.00	1.00		1.00	1.00		1.00
Police Captain	37		40.10 - 68.31	3.00		3.00	3.00		3.00	3.00		3.00	3.00		3.00
Police Lieutenant	34		34.84 - 59.35	6.00		6.00	6.00		6.00	6.00		6.00	6.00		6.00
Police Sergeant	P 31		30.31 - 51.63	10.00		10.00	10.00		10.00	10.00		10.00	10.00		10.00
Detective	P 28		26.39 - 44.93	10.00		10.00	10.00		10.00	7.00		7.00	7.00		7.00
Police Inspector	28		26.39 - 44.93	0.90		0.90	0.90		0.90	0.90		0.90	0.90		0.90
Police Officer	P 28		26.39 - 44.93	53.00		53.00	56.00		56.00	65.00		65.00	68.00		68.00
Public Info. & Crime Prev. Officer	28		26.39 - 44.93	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Mental Health Coordinator	27		25.21 - 42.95	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Police Trainee	P 26		24.08 - 41.02	6.00		6.00	4.00		4.00						
Evidence Property Supervisor	25		23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Executive Assistant	22		20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Personnel Selection Coordinator	22		20.09 - 34.22	0.90		0.90	0.90		0.90	0.90		0.90	0.90		0.90
Accreditation Administrator	21		19.22 - 32.74	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Crime Analyst	21		19.22 - 32.74	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Crime Scene Investigator	21		19.22 - 32.74	3.00		3.00	3.00		3.00	3.00		3.00	3.00		3.00
Maintenance Mechanic II	21		19.22 - 32.74	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Police Records Clerk Supervisor	21		19.22 - 32.74	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Evidence/Property Technician	20		18.35 - 31.26	2.00		2.00	2.00		2.00	2.00		2.00	2.00	1.00	2.75
Felony Intake Coordinator	20		18.35 - 31.26	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Technical Services Clerk	20		18.35 - 31.26	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Community Service Officer	19		17.57 - 29.93	6.00		6.00	6.00		6.00	4.00		4.00	4.00		4.00
CSR I - Records Staff	18		15.28 - 22.86							1.00		1.00	1.00		1.00
Police Records Clerk	18		16.80 - 28.62	4.00		4.00	4.00		4.00	4.00		4.00	4.00		4.00
Police Support Services Clerk	18		16.80 - 28.62	1.00		1.00	1.00		1.00	1.00		1.00	1.00		1.00
Total Police Services				117.30	0.00	117.30	119.30	0.00	119.30	120.30	0.00	120.30	123.30	1.00	124.05

FTE Change: Police Officer - 3.00 FTE; Evidence/Property Technician - 1.00 FTE

PERSONNEL INFORMATION

FIRE SERVICES			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Assist. City Manager - Public Safety	45	58.51 - 99.67	0.50		0.50	0.50		0.50	0.50		0.50
Fire Chief	41	48.42 - 82.48	1.00		1.00	1.00		1.00	1.00		1.00
Administrator of Operations	37	40.10 - 68.31									
Fire Operations Chief	37	40.10 - 68.31	1.00		1.00	1.00		1.00	1.00		1.00
Battalion Chief	34	27.87 - 38.76	4.00		4.00	4.00		4.00	4.00		4.00
Development Battalion Chief	34	27.87 - 38.76				1.00		1.00	1.00		1.00
EMS Battalion Chief	34	34.84 - 59.35				1.00		1.00			
Fire Marshall	34	34.84 - 59.35	1.00		1.00	1.00		1.00	1.00		1.00
Fire Strategic Initiatives Manager	34	34.84 - 59.35				1.00		1.00			
EMS Coordinator	33	33.25 - 56.64	1.00		1.00				1.00		1.00
Fire Training Safety Officer	33	33.25 - 56.64	1.00		1.00				1.00		1.00
Fire Lieutenant	F 31	24.42 - 33.49	16.00		16.00	15.00		15.00	15.00		15.00
Fire Prev. Inspect./Investigator	F 31	24.42 - 33.49	6.00		6.00	6.00		6.00	6.00		6.00
Firefighter III	F 28	21.42 - 28.94	9.00		9.00	11.00		11.00	11.00		11.00
Police Inspector	28	26.39 - 44.93	0.10		0.10	0.10		0.10	0.10		0.10
Maintenance/Logistics Officer	27	25.21 - 42.95	1.00		1.00	1.00		1.00	1.00		1.00
Firefighter II	F 26	19.60 - 26.25	15.00		15.00	15.00		15.00	19.00		19.00
Firefighter I	F 24	17.95 - 23.81	29.00		29.00	27.00		27.00	27.00		27.00
Executive Assistant	22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
Personnel Selection Coordinator	21	19.22 - 32.74	0.10		0.10	0.10		0.10	0.10		0.10
Total Fire Services			86.70	0.00	86.70	86.70	0.00	86.70	90.70	0.00	90.70

PARKS & GROUNDS			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Landscape Services Superintendent	32	31.74 - 54.07	0.70		0.70	0.70		0.70	0.70		0.70
Asst. Parks, Grounds & Cem. Supt.	30	28.94 - 49.30	1.00		1.00	1.00		1.00	1.00		1.00
Crew Leader II	25	23.01 - 39.20	3.00		3.00	3.00		3.00	3.00		3.00
Crew Leader I	23	21.03 - 35.82	3.00		3.00	3.00		3.00	3.00		3.00
Irrigation Specialist II	21	19.22 - 32.74	1.00		1.00	1.00		1.00	1.00		1.00
Maintenance Mechanic II	21	19.22 - 32.74	1.00		1.00	1.00		1.00	1.00		1.00
Small Engine Mechanic	20	18.35 - 31.26	1.00		1.00	1.00		1.00	1.00		1.00
Maintenance Operator II	19	17.57 - 29.93	2.00		2.00	2.00		2.00	2.00		2.00
Customer Service Representative I	18	16.80 - 28.62	1.00		1.00	1.00		1.00	1.00		1.00
Irrigation Specialist I	18	16.80 - 28.62	1.00		1.00	1.00		1.00	1.00		1.00
Maintenance Operator I	18	16.80 - 28.62	9.00		9.00	9.00		9.00	10.00		10.00
Total Parks & Grounds			23.70	0.00	23.70	23.70	0.00	23.70	24.70	0.00	24.70

PERSONNEL INFORMATION

PARKS AND RECREATION ADMINISTRATION			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Parks, Rec. & Culture Director	41	48.42 - 82.48	0.85		0.85	0.85		0.85	0.85		0.85
Asst. Parks, Rec. & Culture Dir.	37	40.10 - 68.31	1.00		1.00	1.00		1.00	1.00		1.00
Parks Plan. & Strat. Initiatives Mngr.	34	34.84 - 59.35	1.00		1.00	1.00		1.00	1.00		1.00
Recreation Manager	34	34.84 - 59.35							0.15		0.15
Special Events & Initiatives Coord.	30	28.94 - 49.30				1.00		1.00	1.00		1.00
Project Development Coordinator	30	28.94 - 49.30							1.00		1.00
Special Events Coordinator	25	23.01 - 39.20	1.00		1.00						
Admin Support Specialist	22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
Benefits & Risk Management Administrator	23	21.03 - 35.82							0.50		0.50
Total Parks and Recreation Administration			4.85	0.00	4.85	4.85	0.00	4.85	6.50	0.00	6.50

AQUATICS			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Recr. Supervisor II - Aquatics	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
Recreation Supervisor I	23	21.03 - 35.82	1.00		1.00	1.00		1.00	1.00		1.00
Aquatic Maintenance Mechanic	19	17.57 - 29.93	1.00		1.00	1.00		1.00	1.00		1.00
Lifeguard	18	16.80 - 28.62	1.00		1.00	1.00		1.00	1.00		1.00
Part Time Positions	18	16.80 - 28.62		24.00	6.07		19.00	6.07		19.00	7.02
Total Aquatics			4.00	24.00	10.07	4.00	19.00	10.07	4.15	19.00	11.17

SENIOR ADULT CENTER			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Recreation Supervisor II	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
Recreation Leader	19	17.57 - 29.93	1.00		1.00	1.00		1.00	1.00		1.00
Building Service Worker	18	16.80 - 28.62	1.00		1.00	1.00		1.00	1.00		1.00
Total Senior Adult Center			3.00	0.00	3.00	3.00	0.00	3.00	3.15	0.00	3.15

PERSONNEL INFORMATION

FIELDHOUSE AND CONFERENCE CENTER	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Fieldhouse/Conference Facility Manager	34	34.84 - 59.35		1.00		1.00	1.00		1.00	1.00		1.00
Recreation Supervisor III	27	25.21 - 42.95		1.00		1.00	1.00		1.00	1.00		1.00
Crew Leader II	25	23.01 - 39.20		1.00		1.00	1.00		1.00	1.00		1.00
Recreation Supervisor I	23	21.03 - 35.82					1.00		1.00			
Maintenance Mechanic II	21	19.22 - 32.74		1.00		1.00	1.00		1.00	1.00		1.00
Recreation Leader	19	17.57 - 29.93		1.00		1.00		2.00	0.67	1.00		1.00
Building Service Worker	18	16.80 - 28.62		5.00	2.00	6.00	4.00	3.00	5.62	4.00	4.00	6.12
Customer Service Representative (Fieldhouse)	18	16.80 - 28.62			4.00	2.00		4.00	2.00		4.00	2.00
Rec. Atten. (Summer Camp COL)	18	16.80 - 28.62			12.00	1.84		18.00	3.09		19.00	3.26
Recreation Attendant	18	16.80 - 28.62						2.00	1.00		2.00	1.00
Total Fieldhouse and Conference Center				10.00	18.00	14.84	9.00	29.00	17.38	9.20	29.00	17.58

FTE Change: Recreation Manager - .20 FTE

TENNIS	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Tennis Professional	22	20.09 - 34.22		1.00		1.00	1.00		1.00	1.00		1.00
Recreation Leader	19	17.57 - 29.93		1.00		1.00	1.00		1.00	1.00		1.00
Customer Service Representative	18	16.80 - 28.62			2.00	1.00						
Recreation Attendant	18	16.80 - 28.62			3.00	0.58		5.00	1.58		5.00	1.58
Total Tennis				2.00	5.00	3.58	2.00	5.00	3.58	2.15	5.00	3.73

WH RECREATIONAL & CULTURAL CENTER	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
WHRCC Facility Manager	31	30.31 - 51.63		1.00		1.00	1.00		1.00	1.00		1.00
Crew Leader II	25	23.01 - 39.20					1.00		1.00	1.00		1.00
Recreation Supervisor I	23	21.03 - 35.82		2.00		2.00	2.00		2.00	2.00		2.00
Customer Service Representative II	19	17.57 - 29.93		1.00		1.00						
Recreation Leader	19	17.57 - 29.93		2.00		2.00	1.00		1.00	1.00		1.00
Staff Assistant II	19	17.57 - 29.93					1.00		1.00	1.00		1.00
Building Service Worker	18	16.80 - 28.62					2.00	2.00	3.00	2.00	2.00	3.00
Customer Service Representative	18	16.80 - 28.62			1.00	0.50						
Recreation Attendant	18	16.80 - 28.62			7.00	1.40		10.00	2.40		10.00	3.40
Total WH Recreational & Cultural Center				6.00	8.00	7.90	8.00	12.00	11.40	8.20	12.00	12.60

FTE Change: Recreation Manager - .20 FTE; Recreation Attendant - 1.00 FTE

PERSONNEL INFORMATION

LEISURE PARK RENTALS			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Recreation Leader Summer Play	19	17.57 - 29.93		1.00	0.17						
Recreation Attendant Summer Play	18	16.80 - 28.62		3.00	0.51						
Total Leisure Park Rentals			0.00	4.00	0.68	0.00	0.00	0.00	0.00	0.00	0.00

ACTIVITY FIELDS			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Asst Superintendent - Athletics & Cemetery	30	28.94 - 49.30	0.50		0.50	0.50		0.50	0.50		0.50
Crew Leader II	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
Crew Leader I	23	21.03 - 35.82	2.00		2.00	2.00		2.00	2.00		2.00
Spray Technician	21	19.22 - 32.74	1.00		1.00	1.00		1.00	1.00		1.00
Food Service Leader	20	18.35 - 31.26	1.00		1.00	1.00		1.00	1.00		1.00
Recreation Leader	19	17.57 - 29.93	1.00		1.00	1.00		1.00	1.00		1.00
Building Service Worker	18	16.80 - 28.62	1.00		1.00	1.00		1.00	1.00		1.00
Customer Service Representative	18	16.80 - 28.62		3.00	1.50		8.00	4.00		9.00	4.50
Food Service Worker	18	16.80 - 28.62									
Maintenance Operator I	18	16.80 - 28.62	8.00		8.00	8.00	4.00	10.00	8.00	4.00	10.00
Recreation Attendant	18	16.80 - 28.62					1.00	0.50			
Total Activity Fields			15.50	3.00	17.00	15.50	13.00	22.00	15.50	13.00	22.00

NORA MAYO HALL			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Recreation Supervisor III	27	25.21 - 42.95							1.00		1.00
Crew Leader II	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
Senior Staff Assistant	25	23.01 - 39.20	1.00		1.00	1.00		1.00			
Customer Service Representative III	20	18.35 - 31.26									
Building Service Worker	18	16.80 - 28.62	3.00	3.00	4.50	3.00	3.00	4.50	2.00	3.00	3.50
Recreation Attendant	18	16.80 - 28.62		1.00	0.50		1.00	0.50		1.00	0.50
Customer Service Representative	18	16.80 - 28.62		1.00	0.50		1.00	0.50		1.00	0.50
Total Nora Mayo Hall			5.00	5.00	7.50	5.00	5.00	7.50	5.00	5.00	7.50

PERSONNEL INFORMATION

STREETS Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Assistant Public Works Director	37	40.10 - 68.31	0.20		0.20	0.20		0.20	0.20		0.20
Streets Superintendent	32	31.74 - 54.07	0.80		0.80	0.80		0.80	0.80		0.80
Assistant Superintendent - Drainage	30	28.94 - 49.30	0.50		0.50	0.50		0.50	0.50		0.50
Assistant Superintendent - Streets	30	28.94 - 49.30	0.50		0.50	0.50		0.50	0.50		0.50
Capital Projects & Strategic Initiatives Manager	30	28.94 - 49.30				1.00		1.00	1.00		1.00
LAP Coordinator	30	28.94 - 49.30	1.00		1.00						
Public Works Engineering Intern	28	26.39 - 44.93	0.50		0.50	0.50		0.50	0.50		0.50
Ecosystem and Asset Analyst	27	25.21 - 42.95	0.10		0.10	0.10		0.10	0.10		0.10
ATMS/Fiber Systems Technician	26	24.08 - 41.02									
Business and Special Initiatives Analyst	26	24.08 - 41.02	0.20		0.20	0.20		0.20	0.20		0.20
Administrative Services Manager	25	23.01 - 39.20				1.00		0.50		1.00	0.50
Crew Leader II	25	23.01 - 39.20									
Traffic Operations Crew Leader	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
Traffic Electrician	24	21.99 - 37.46	1.00		1.00	1.00		1.00	1.00		1.00
Crew Leader I	23	21.03 - 35.82	3.00		3.00	3.00		3.00	3.00		3.00
Traffic Sign Technician	21	19.22 - 32.74	1.00		1.00	2.00		2.00	2.00		2.00
Traffic Technician	21	19.22 - 32.74	1.00		1.00						
Maintenance Operator III	20	18.35 - 31.26									
Sr. Staff Assistant	20	18.35 - 31.26	0.50		0.50	0.50		0.50	0.50		0.50
Maintenance Operator II	19	17.57 - 29.93	6.00		6.00	4.00		4.00	4.00		4.00
Streets Maintenance II	19	17.57 - 29.93									
Public Works Apprentice	18	16.80 - 28.62				2.00		2.00	2.00		2.00
Total Streets			17.30	0.00	17.30	18.30	0.00	17.80	17.30	1.00	17.80

PLANNING Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
E.O. & C.I. Director	41	48.42 - 82.48	0.80		0.80	0.80		0.80	0.80		0.80
EO&CI Assistant Director	37	40.10 - 68.31	1.00		1.00	1.00		1.00	1.00		1.00
CRA & Neighborhood Programs Manager	33	33.25 - 56.64	0.30		0.30						
Planning Manager	33	33.25 - 56.64	1.00		1.00	1.00		1.00	1.00		1.00
Affordable Housing Programs Manager	33	33.25 - 56.64	0.75		0.75	0.75		0.75	0.75		0.75
Senior Planner	30	28.94 - 49.30	2.00		2.00	2.00		2.00	1.00		1.00
Planning Assistant	22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
Total Planning			6.85	0.00	6.85	6.55	0.00	6.55	6.55	0.00	6.55

TOTAL GENERAL FUND 339.20 64.00 357.77 343.90 84.00 372.33 353.40 86.00 385.53

PERSONNEL INFORMATION

LIBRARY SERVICES			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Parks, Rec. & Culture Director	41	48.42 - 82.48	0.15		0.15	0.15		0.15	0.15		0.15
City Librarian	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
Assistant City Librarian	30	28.94 - 49.30				1.00		1.00	1.00		1.00
Librarian II	27	25.21 - 42.95	4.00		4.00	4.00		4.00	4.00		4.00
Librarian I	22	20.09 - 34.22	2.00		2.00	4.00		4.00	4.00		4.00
Library Assistant II	19	17.57 - 29.93				1.00		1.00	1.00		1.00
Customer Service Rep II	19	17.57 - 29.93	5.00		5.00	5.00		5.00	6.00		6.00
Building Service Worker	18	16.80 - 28.62	2.00		2.00	2.00		2.00	2.00		2.00
Librarian Assistant I	18	16.80 - 28.62					1.00	0.50		2.00	1.00
Customer Service Rep I	18	16.80 - 28.62		3.00	1.50		3.00	1.50		2.00	1.00
Total Library Services			14.15	3.00	15.65	18.15	4.00	20.15	19.15	4.00	21.15

FTE Change: Customer Service Rep II- 1.00 FTE

S.H.I.P - Local Housing			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Affordable Housing Coordinator	31	30.31 - 51.63	0.25		0.25	0.25		0.25	0.25		0.25
Total S.H.I.P - Local Housing			0.25	0.00	0.25	0.25	0.00	0.25	0.25	0.00	0.25

AIRPORT			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Airport Department Director	41	48.42 - 82.48	1.00		1.00	1.00		1.00	1.00		1.00
Airport Operations Supervisor	27	25.21 - 42.95	1.00		1.00	1.00		1.00	1.00		1.00
Airport Contract & Fiscal Specialist	26	24.08 - 41.02	1.00		1.00	1.00		1.00	1.00		1.00
Operations Tech II	21	19.22 - 32.74	2.00		2.00	3.00		3.00	3.00		3.00
Operations Tech	18	16.80 - 28.62		5.00	3.50		4.00	3.00		4.00	3.00
Customer Service Representative	18	16.80 - 28.62	1.00		1.00	1.00		1.00	1.00		1.00
Total Airport			6.00	5.00	9.50	7.00	4.00	10.00	7.00	4.00	10.00

PERSONNEL INFORMATION

CEMETERY	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
	Parks and Grounds Superintendent	32	31.74 - 54.07	0.30		0.30	0.30		0.30	0.30		0.30
	Asst Super. - Athletics & Cemetery	30	28.94 - 49.30	0.50		0.50	0.50		0.50	0.50		0.50
	Cemetery Operations Coordinator	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
	Crew Leader II	25	23.01 - 39.20				1.00		1.00	1.00		1.00
	Crew Leader I	23	21.03 - 35.82	2.00		2.00	1.00		1.00	1.00		1.00
	Maintenance Operator I	18	16.80 - 28.62	3.00		3.00	4.00		4.00	4.00		4.00
Total Cemetery				6.80	0.00	6.80	7.80	0.00	7.80	7.80	0.00	7.80

CRA - DOWNTOWN	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
	E.O. & C.I. Dept. Director	41	48.42 - 82.48	0.15		0.15	0.15		0.15	0.15		0.15
	CRA & Nbhd. Programs Mngr.	33	33.25 - 56.64	0.49		0.49						
	CRA Manager	33	33.25 - 56.64				0.50		0.50	0.50		0.50
	Project Manager	33	33.25 - 56.64	1.00		1.00						
	CRA Coordinator	27	25.21 - 42.95				1.00		1.00	1.00		1.00
Total CRA - Downtown				1.64	0.00	1.64	1.65	0.00	1.65	1.65	0.00	1.65

CRA - FLORENCE VILLA	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
	E.O. & C.I. Dept. Director	41	48.42 - 82.48	0.05		0.05	0.05		0.05	0.05		0.05
	CRA & Neighborhood Programs Manager	33	33.25 - 56.64	0.21		0.21						
	CRA Manager	33	33.25 - 56.64				0.50		0.50	0.50		0.50
	CRA Coordinator	27	25.21 - 42.95				1.00		1.00	1.00		1.00
	Neighborhood Planner	27	25.21 - 42.95	1.00		1.00						
Total CRA - Florence Villa				1.26	0.00	1.26	1.55	0.00	1.55	1.55	0.00	1.55

PERSONNEL INFORMATION

BUILDING & PERMITTING	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
	Building Official	37	40.10 - 68.31	1.00		1.00	1.00		1.00	1.00		1.00
	Deputy Building Official	34	34.84 - 59.35				1.00		1.00	1.00		1.00
	Floodplain Manager	34	34.84 - 59.35	1.00		1.00	1.00		1.00	1.00		1.00
	Field Inspector/Fire Plans Examiner	31	30.31 - 51.63	1.00		1.00	1.00		1.00	1.00		1.00
	Plans Examiner	31	30.31 - 51.63	1.00	1.00	1.50	1.00		1.00	1.00		1.00
	Building Inspector	28	26.39 - 44.93	1.00	2.00	2.00	2.00	3.00	3.50	2.00	3.00	3.50
	Senior Staff Assistant	25	23.01 - 39.20	0.50		0.50						
	Building Division Assistant	22	20.09 - 34.22		1.00	0.50	1.00		1.00	1.00		1.00
	Business Tax Receipt Field Inspector	21	19.22 - 32.74	1.00		1.00						
	Business Tax Specialist	20	18.35 - 31.26	1.00		1.00	1.00		1.00	1.00		1.00
	Permit Specialist	20	18.35 - 31.26	2.00		2.00	3.00		3.00	5.00		5.00
	Staff Assistant I	18	16.80 - 28.62				1.00		1.00	2.00		2.00
Total Building & Permitting				9.50	4.00	11.50	13.00	3.00	14.50	17.00	3.00	18.50

FTE Change: Permit Specialist Supervisor - 1.00 FTE; Permit Specialist - 2.00 FTE; Staff Assistant I - 1.00 FTE

TOTAL SPECIAL REVENUE FUNDS 39.60 12.00 46.60 49.40 11.00 55.90 54.40 11.00 60.90

COMMERCIAL COLLECTION	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
	Public Works Department Director	41	48.42 - 82.48	0.80		0.80	0.80		0.80	0.80		0.80
	Assistant Public Works Director	37	40.10 - 68.31	0.20		0.20	0.20		0.20	0.20		0.20
	Solid Waste Superintendent	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
	Commercial Collection Crew Leader	27	25.21 - 42.95	1.00		1.00	1.00		1.00	1.00		1.00
	Ecosystem and Asset Analyst	27	25.21 - 42.95	0.10		0.10	0.10		0.10	0.10		0.10
	Admin Support Specialist	26	24.08 - 41.02	1.00		1.00	1.00		1.00	1.00		1.00
	Bus. and Special Initiatives Analyst	26	24.08 - 41.02	0.20		0.20	0.20		0.20	0.20		0.20
	Commercial Refuse Operator	21	19.22 - 32.74	5.00		5.00	5.00		5.00	5.00		5.00
	Container Technician	21	19.22 - 32.74	0.50		0.50	0.50		0.50	0.50		0.50
	Diversified Operator	21	19.22 - 32.74	1.00		1.00	1.00		1.00	1.00		1.00
Total Commercial Collection				10.80	0.00	10.80	10.80	0.00	10.80	10.80	0.00	10.80

PERSONNEL INFORMATION

RESIDENTIAL COLLECTION Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Assistant Public Works Director	37	40.10 - 68.31	0.30		0.30	0.30		0.30	0.30		0.30
Assistant Solid Waste Super.	30	28.94 - 49.30	1.00		1.00	1.00		1.00	1.00		1.00
Bus. and Special Initiatives Analyst	26	24.08 - 41.02	0.20		0.20	0.20		0.20	0.20		0.20
Diversified Operator	24	21.99 - 37.46	3.00	1.00	3.50	3.00	1.00	3.50	3.00	2.00	4.00
Driver Collector	23	21.03 - 35.82	14.00		14.00	15.00		15.00	17.00		17.00
Residential Collection Crew Leader	23	21.03 - 35.82	3.00		3.00	3.00		3.00	2.00		2.00
Trashmaster Operator	23	21.03 - 35.82	7.00		7.00	8.00		8.00	7.00		7.00
Litter Control Coordinator	22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
Container Technician	21	19.22 - 32.74	0.50		0.50	0.50		0.50	0.50		0.50
Solid Waste Cust. Services Coord.	21	19.22 - 32.74	1.00	1.00	1.50	1.00	1.00	1.80	2.00	1.00	2.80
SW Customer Service Rep. III	20	18.35 - 31.26	1.00		1.00	1.00		1.00	1.00		1.00
Residential Collection			32.00	2.00	33.00	34.00	2.00	35.30	35.00	3.00	36.80

FTE Change: Diversified Operator - .50 FTE; Solid Waste Cust Services Coord - 1.00 FTE

CUSTOMER ACCOUNT SERVICES Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Utility Customer Services Manager	34	34.84 - 59.35	1.00		1.00	1.00		1.00	1.00		1.00
Assist. Utility Cust. Services Mng.	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
Administrative Systems Coord.	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
Utility Customer Service Supervisor	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
Utility Payment Services Supervisor	25	23.01 - 39.20									
Utility Billing Coordinator	23	21.03 - 35.82	1.00		1.00	1.00		1.00	1.00		1.00
New Build Coordinator	22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
Utility Billing Clerk	20	18.35 - 31.26	1.00		1.00	2.00		2.00	2.00		2.00
US Customer Service Rep. II	19	17.57 - 29.93	2.00		2.00	2.00		2.00	3.00		3.00
Billing Assistant Clerk	18	16.80 - 28.62	1.00		1.00						
US Customer Service Rep. I	18	16.80 - 28.62	8.00		8.00	8.00		8.00	8.00		8.00
Total Customer Account Services			18.00	0.00	18.00	18.00	0.00	18.00	19.00	0.00	19.00

PERSONNEL INFORMATION

WATER PLANTS			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Water Plant Manager	34	34.84 - 59.35	1.00		1.00	1.00		1.00	1.00		1.00
Water Plant Chief Operator	32	31.74 - 54.07	2.00		2.00	2.00		2.00	2.00		2.00
Water Plant Operator A	26	24.08 - 41.02	1.00		1.00	1.00		1.00	1.00		1.00
Plant Maintenance Crew Leader	25	23.01 - 39.20				1.00		1.00	1.00		1.00
Water Plant Operator B	24	21.99 - 37.46	2.00		2.00	2.00		2.00	1.00		1.00
Water Plant Operator C	22	20.09 - 34.22	5.00		5.00	2.00		2.00	2.00		2.00
Maintenance Mechanic II	21	19.22 - 32.74	1.00		1.00	2.00		2.00			
Water Plant Operator Trainee	18	16.80 - 28.62	2.00		2.00	5.00		5.00	7.00		7.00
Total Water Plants			14.00	0.00	14.00	16.00	0.00	16.00	16.00	0.00	16.00

WW TREATMENT PLANT #2			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
WWTP Chief Operator	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
WWTP Operator A	26	24.08 - 41.02	3.00		3.00	2.00		2.00	1.00		1.00
WWTP Operator B	24	21.99 - 37.46	1.00		1.00	1.00		1.00			
WWTP Operator C	22	20.09 - 34.22	2.00		2.00	2.00		2.00	3.00		3.00
WWTP Operator Trainee	18	16.80 - 28.62				1.00		1.00	2.00		2.00
Total WW TREATMENT PLANT #2			7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00

UTILITY ENGINEERING			FY24 Budget			FY25 Budget			FY26 Budget		
Position	Pay Grade	Min / Max Hourly or Annual	FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
CIP Administrator	34	34.84 - 59.35				1.00		1.00	1.00		1.00
CIP Administrator - Apprentice	32	31.74 - 54.07	1.00		1.00						
Asset Manager	27	25.21 - 42.95	1.00		1.00	1.00		1.00	1.00		1.00
Construction Proj./Inspection Manager	27	25.21 - 42.95									
Utility Construction Project Manager	27	25.21 - 42.95	3.00		3.00	3.00		3.00	3.00		3.00
GIS Technician	26	24.08 - 41.02	1.00	1.00	1.50	1.00	1.00	1.50	1.00	1.00	1.50
Construction Proj./Inspection Manager Appr	25	23.01 - 39.20									
Utility Construction Inspector	25	23.01 - 39.20	2.00		2.00	2.00		2.00	2.00		2.00
GPS Locator	24	21.99 - 37.46	1.00		1.00	1.00		1.00	1.00		1.00
Utility Asset Coordinator	22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
Total Utility Engineering			10.00	1.00	10.50	10.00	1.00	10.50	10.00	1.00	10.50

PERSONNEL INFORMATION

UTILITY SERVICES ADMINISTRATION	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
	Utility Services Dept. Director	41	48.42 - 82.48	1.00		1.00	1.00		1.00	1.00		1.00
	Utility Services Dept. Asst. Director	37	40.10 - 68.31	1.00		1.00	1.00		1.00	1.00		1.00
	Special Projects Manager	32	31.74 - 54.07									
	Water Programs Administrator	29	27.63 - 47.07	1.00		1.00	1.00		1.00			
	Admin Services Manager	26	24.08 - 41.02				1.00		1.00			
	Utility Financial Specialist	26	24.08 - 41.02	1.00		1.00				1.00		1.00
	Water Conservation Specialist	26	24.08 - 41.02	1.00		1.00	1.00		1.00	1.00		1.00
		22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
	Customer Service Rep II	19	17.57 - 29.93									
	Staff Assistant II	19	17.57 - 29.93	1.00		1.00	1.00		1.00	1.00		1.00
	Utility Info Systems Intern	18	16.80 - 28.62		3.00	1.75		2.00	1.00		2.00	1.00
Total Utility Services Administration				7.00	3.00	8.75	7.00	2.00	8.00	8.00	2.00	9.00

FTE Change: Fiscal Manager - 1.00 FTE

WW TREATMENT PLANT #3	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
	WWTP Manager	34	34.84 - 59.35	1.00		1.00	1.00		1.00	1.00		1.00
	WWTP Chief Operator	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
	WWTP Operator A	30	28.94 - 49.30	2.00		2.00	2.00		2.00	2.00		2.00
	Pretreatment/FOG Coordinator	27	25.21 - 42.95	1.00		1.00	1.00		1.00	1.00		1.00
	WWTP Operator B	27	25.21 - 42.95	4.00		4.00	4.00		4.00	4.00		4.00
	Crew Leader Plant Maint	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
	Pretreatment/FOG Specialist	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
	WWTP Operator C	25	23.01 - 39.20	2.00		2.00	2.00		2.00	4.00		4.00
	Maintenance Mechanic III	22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
	Maintenance Mechanic II	22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
	Maintenance Mechanic I	19	17.57 - 29.93				1.00		1.00	1.00		1.00
	WWTP Operator Trainee	18	16.80 - 28.62	4.00		4.00	4.00		4.00	2.00		2.00
Total WW Treatment Plant #3				19.00	0.00	19.00	19.00	0.00	19.00	19.00	0.00	19.00

PERSONNEL INFORMATION

UTILITY SERVICES MAINTENANCE	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
	US Field Operations Manager	34	34.84 - 59.35	1.00		1.00	1.00		1.00	1.00		1.00
	Utility Services Super/Water Dist	32	31.74 - 54.07	2.00		2.00	2.00		2.00	2.00		2.00
	Lead Locator	26	24.08 - 41.02	1.00		1.00	1.00		1.00	1.00		1.00
	Crew Leader II	25	23.01 - 39.20				1.00		1.00	1.00		1.00
	Utility Locator	24	21.99 - 37.46	1.00		1.00	2.00		2.00	2.00		2.00
	Crew Leader I	23	21.03 - 35.82	2.00		2.00	2.00		2.00	2.00		2.00
	Utility Locator Trainee	22	20.09 - 34.22	1.00		1.00						
	Utilities Servicer III	21	19.22 - 32.74	3.00		3.00	3.00		3.00			
	Utilities Servicer II	20	18.35 - 31.26	3.00		3.00	2.00		2.00	3.00		3.00
	Utilities Servicer I	19	17.57 - 29.93	3.00		3.00	3.00		3.00	2.00		2.00
	Utility Servicer Trainee	18	16.80 - 28.62				1.00		1.00	6.00		6.00
Total Utility Services Maintenance				17.00	0.00	17.00	18.00	0.00	18.00	20.00	0.00	20.00

FTE Change: Utility Servicer III - (3.00) FTE; Utility Servicer Trainee - 5.00 FTE

LIFT STATIONS/WW MAINTENANCE	Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
				FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
	Utility Services Superintendent	32	31.74 - 54.07	2.00		2.00	2.00		2.00	2.00		2.00
	Crew Leader II	25	23.01 - 39.20	1.00		1.00						
	Crew Leader I	23	21.03 - 35.82	1.00		1.00	3.00		3.00	3.00		3.00
	Maintenance Mechanic III	22	20.09 - 34.22	3.00		3.00	2.00		2.00	2.00		2.00
	Maintenance Mechanic II	21	19.22 - 32.74							1.00		1.00
	Utilities Servicer III	21	19.22 - 32.74	5.00		5.00	4.00		4.00	1.00		1.00
	Utilities Servicer II	20	18.35 - 31.26	3.00		3.00						
	Maintenance Mechanic I	19	17.57 - 29.93	1.00		1.00	2.00		2.00	2.00		2.00
	Utilities Servicer I	19	17.57 - 29.93	3.00		3.00	5.00		5.00	2.00		2.00
	Utility Servicer Trainee	18	16.80 - 28.62				3.00			8.00		
Total Lift Stations/WW Maintenance				19.00	0.00	19.00	21.00	0.00	21.00	21.00	1.00	21.75

FTE Change: Electrician - .75 FTE

PERSONNEL INFORMATION

METER SERVICES Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Superintendent	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
Backflow Program Coordinator	22	20.09 - 34.22				1.00		1.00	1.00		1.00
Crew Leader I	23	21.03 - 35.82	1.00		1.00	1.00		1.00	1.00		1.00
Backflow Technician	22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
Meter Auditor II	19	17.57 - 29.93	1.00		1.00	1.00		1.00	1.00		1.00
Meter Repair Tech II	19	17.57 - 29.93	1.00		1.00	1.00		1.00	1.00		1.00
Meter Auditor	18	16.80 - 28.62	1.00		1.00	1.00		1.00	1.00		1.00
Meter Repair Tech I	18	16.80 - 28.62	6.00		6.00	5.00		5.00	5.00		5.00
Total Meter Services			12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00

DRAINAGE Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Public Works Department Director	41	48.42 - 82.48	0.20		0.20	0.20		0.20	0.20		0.20
Assistant Public Works Director	37	40.10 - 68.31	0.20		0.20	0.20		0.20	0.20		0.20
Streets Superintendent	32	31.74 - 54.07	0.20		0.20	0.20		0.20	0.20		0.20
Assist. Superintendent - Drainage	30	28.94 - 49.30	0.50		0.50	0.50		0.50	0.50		0.50
Assistant Superintendent - Streets	30	28.94 - 49.30	0.50		0.50	0.50		0.50	0.50		0.50
Bus. and Special Initiatives Analyst	27	25.21 - 42.95	0.20		0.20	0.20		0.20	0.20		0.20
Stormwater Inspector	24	21.99 - 37.46	1.00		1.00	1.00		1.00	1.00		1.00
Crew Leader I	23	21.03 - 35.82	1.00		1.00	1.00		1.00	1.00		1.00
Sr. Staff Assistant	20	18.35 - 31.26	0.50		0.50	0.50		0.50	0.50		0.50
Debris Control Maint. Operator III	20	18.35 - 31.26	1.00		1.00	1.00		1.00	1.00		1.00
Drainage Maintenance II	19	17.57 - 29.93	2.00		2.00	2.00		2.00	2.00		2.00
Public Works Apprentice	18	16.80 - 28.62			1.00	1.00		1.00			
Total Drainage			7.30	0.00	8.30	8.30	0.00	8.30	8.30	0.00	8.30

PERSONNEL INFORMATION

STORMWATER QUALITY Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Natural Resources Manager	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
Ecosystem and Asset Analyst	27	25.21 - 42.95	0.80		0.80	0.80		0.80	0.80		0.80
Senior Environmental Scientist	27	25.21 - 42.95	1.00		1.00	1.00		1.00	1.00		1.00
Bus. and Special Initiatives Analyst	27	25.21 - 42.95	0.10		0.10	0.10		0.10	0.10		0.10
Environmental Scientist I	24	21.99 - 37.46				1.00		1.00	1.00		1.00
Natural Resources Specialist	24	21.99 - 37.46	2.00		2.00	1.00		1.00	1.00		1.00
Nat. Res. Intern (Scientific Aide)	18	16.80 - 28.62		1.00	0.50		1.00	0.50		1.00	0.50
Total Stormwater Quality			4.90	1.00	5.40	4.90	1.00	5.40	4.90	1.00	5.40

DARK FIBER Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Fiber Enterprise Manager	29	27.63 - 47.07	1.00		1.00	1.00		1.00	1.00		1.00
Fiber Systems Technician	26	24.08 - 41.02	0.50		0.50	1.00	1.00	1.50	1.00	1.00	1.50
Total Dark Fiber Fund			1.50	0.00	1.50	2.00	1.00	2.50	2.00	1.00	2.50

TOTAL PROPRIETARY FUNDS 179.50 7.00 184.25 188.00 7.00 191.80 193.00 9.00 198.05

Human Resources Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Human Resources Director	41	39.33 - 63.66	1.00		1.00	1.00		1.00	1.00		1.00
Human Resources Manager	37	40.10 - 68.31	1.00		1.00	1.00		1.00			
Benefits & Risk Management Manager	34	34.84 - 59.35	1.00		1.00						
Organization Development Manager	34	34.84 - 59.35	1.00		1.00						
Benefits & Risk Management Administrator	29	27.63 - 47.07				1.00		1.00	0.50		0.50
Organization Development Administrator	29	27.63 - 47.07				1.00		1.00	1.00		1.00
Human Resources Assistant	22	20.09 - 34.22	3.00		3.00	3.00		3.00	2.00		2.00
Customer Service Rep I	18	16.80 - 28.62	1.00		1.00	1.00		1.00			
Organization Development Intern	18	16.80 - 28.62		1.00	0.50						
Total Human Resources			8.00	1.00	8.50	8.00	0.00	8.00	7.50	0.00	7.50

FTE Change: Benefits & Risk Management Administrator - (.50) FTE

PERSONNEL INFORMATION

Facility Maintenance Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Facility Maint. Superintendent	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
Crew Leader II	25	23.01 - 39.20				1.00		1.00	1.00		1.00
Maintenance Mechanic II	21	19.22 - 32.74	2.00		2.00	1.00		1.00	2.00		2.00
Maintenance Mechanic I	19	17.57 - 29.93	1.00		1.00	1.00		1.00			
CSR I - Staff Assistant I	18	16.80 - 28.62	1.00		1.00	1.00		1.00			
Total Facility Maintenance			5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00

Technology Services Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Smart City Officer	41	48.42 - 82.48	1.00		1.00	1.00		1.00	1.00		1.00
Business Technology Relations Manager	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
Business Technology Support Manager	32	31.74 - 54.07	1.00		1.00						
Network System Manager	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
Business Technology Support Supervisor	29	27.63 - 47.07				2.00		2.00	2.00		2.00
Data Analyst	29	27.63 - 47.07	1.00		1.00						
Information Security Administrator	29	27.63 - 47.07	1.00		1.00	1.00		1.00	1.00		1.00
Smart City Computer Engineer	29	27.63 - 47.07				1.00		1.00	2.00		2.00
Smart City Computer Scientist	29	27.63 - 47.07				2.00		2.00	2.00		2.00
Smart City Data Analyst	29	27.63 - 47.07				1.00		1.00	2.00		2.00
GIS Analyst	27	25.21 - 42.95	1.00		1.00						
Business Technology Support Coordinator	25	23.01 - 39.20	1.00		1.00	1.00		1.00	1.00		1.00
Business Technology Support Specialist	23	21.03 - 35.82	4.00		4.00	1.00		1.00	2.00		2.00
Technology Services Student Intern	18	16.80 - 28.62		2.00	1.00		4.00	2.00		4.00	2.00
Total Technology Services			12.00	2.00	13.00	12.00	4.00	14.00	15.00	6.00	18.50

FTE Change: Smart City Computer Engineer - 1.00 FTE; Smart City Data Analyst - 1.00 FTE; Business Technology Support Specialist - 1.00 FTE; Smart City Student Intern - 1.50 FTE

PERSONNEL INFORMATION

Engineering Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
City Engineer	39	44.05 - 75.04	1.00		1.00	1.00		1.00	1.00		1.00
Assistant City Engineer	37	40.10 - 68.31	1.00		1.00	1.00		1.00	1.00		1.00
Public Works Engineering Intern	28	26.39 - 44.93	0.50		0.50	0.50		0.50	0.50		0.50
Construction Project/Inspection Manager	27	25.21 - 42.95	1.00		1.00						
Lead Construction Inspector	27	25.21 - 42.95	1.00		1.00	1.00		1.00			
Senior Construction Inspector	27	25.21 - 42.95				1.00		1.00			
Engineering Designer II	26	24.08 - 41.02				1.00		1.00	1.00		1.00
Engineering Technician V	26	24.08 - 41.02	1.00		1.00						
Construction Inspector	25	23.01 - 39.20	2.00		2.00	2.00		2.00	3.00		3.00
Engineering Designer I	24	21.99 - 37.46	2.00		2.00	1.00		1.00	1.00		1.00
Surveying and Mapping Specialist	24	21.99 - 37.46	1.00		1.00	1.00		1.00	1.00		1.00
Senior Staff Assistant	19	17.57 - 29.93	0.50		0.50	1.00		1.00			
Total Engineering			11.00	0.00	11.00	10.50	0.00	10.50	10.50	0.00	10.50

Fleet Maintenance Position	Pay Grade	Min / Max Hourly or Annual	FY24 Budget			FY25 Budget			FY26 Budget		
			FT	PT	FTE	FT	PT	FTE	FT	PT	FTE
Assistant Public Works Director	37	40.10 - 68.31	0.10		0.10	0.10		0.10	0.10		0.10
Fleet Maintenance Manager	33	33.25 - 56.64	1.00		1.00	1.00		1.00	1.00		1.00
Fleet Maintenance Superintendent	32	31.74 - 54.07	1.00		1.00	1.00		1.00	1.00		1.00
Mechanic III	29	27.63 - 47.07	3.00		3.00	4.00		4.00	4.00		4.00
Mechanic II	27	25.21 - 42.95	2.00		2.00	1.00		1.00	1.00		1.00
Business and Special Initiatives Analyst	27	25.21 - 42.95	0.10		0.10	0.10		0.10	0.10		0.10
Mechanic I	25	23.01 - 39.20	1.00		1.00	3.00		3.00	4.00		4.00
Buyer	23	21.03 - 35.82				1.00		1.00	1.00		1.00
Resource & Service Specialist	23	21.03 - 35.82	1.00		1.00						
Fleet Maintenance Coordinator	22	20.09 - 34.22	1.00		1.00	1.00		1.00	1.00		1.00
Fleet Maintenance Apprentice	20	18.35 - 31.26	1.00		1.00	1.00		1.00	1.00		1.00
Total Fleet Maintenance			11.20	0.00	11.20	13.20	0.00	13.20	14.20	1.00	14.95

FTE Change: Mechanic I - 2.00 FTE

TOTAL INTERNAL SERVICE FUND	47.20	3.00	48.70	48.70	4.00	50.70	52.20	7.00	56.45

TOTAL ALL FUNDS	605.50	86.00	637.32	630.00	106.00	670.73	653.00	113.00	700.93

GRANT SCHEDULE

FUND	PROJECT	FY26 EXPENSE	GRANTOR	FY26 REVENUE
General	SAFER Grant	335,186	FEMA	335,186
	TOTAL GENERAL FUND	335,186		335,186
SHIP	State Housing Initiative Partnership	403,992	HUD	403,992
	TOTAL SHIP FUND	403,992		403,992
Airport	Master Plan Update	432,000	FAA	388,800
			FDOT	21,600
	Airport Commerce Park - Phase I	1,082,548	FDOT	541,274
	Air Traffic Control Tower Voice Switch	100,000	FDOT	100,000
	Obstruction Clearing	1,544,000	FDOT	1,235,200
	Remote Air Traffic Control Tower	730,000	FDOT	730,000
	T-Hangar Taxilanes Rehabilitation	411,000	FAA	369,900
			FDOT	20,550
	TOTAL AIRPORT FUND	4,299,548		3,407,324
Transportation	South and West Lake Howard Improvements	750,000	HUD	750,000
	3rd St NW Complete Street Construction	3,500,000	FDOT	1,690,315
	6th St SW Complete Street Design	165,000	FDOT	116,000
	Roosevelt Dr Complete Street Construction	1,000,000	HUD	927,935
	TOTAL TRANSPORTATION FUND	5,415,000		3,484,250
Utility	LPA0212 - ASR Wellfield	1,375,000	FDEP	1,375,000
	LPA0212 - Septic to Sewer	275,219	PRWC	275,219
	LPA0442 - Septic to Sewer	707,219	FDEP	707,219
	LPA0443 - CR653 Reclaim Transmission	445,500	FDEP	445,500
	Bradco Wetland Restoration - Resilience Grant 25SRP26	1,000,000	FDEP	1,000,000
	Water Resource Facility	5,800,000	FDEP	2,841,300
	MTo18 - E WH Peace Creek Flood Mitigation	15,000	DEO	15,000
	Auburndale Receiving Facility	51,600	PRWC	51,600
	Logistics Parkway, Transmission Main	2,157,285	PRWC	1,807,579
	Pollard Road WPF	1,000,000	PRWC	150,000
	TOTAL UTILITY FUND	12,826,823		8,668,417
Stormwater	Comprehensive Vulnerability Assessment	360,000	FDEP	360,000
	Northern Chain Restoration Property	1,427,000	FDEP	600,000
	TOTAL STORMWATER FUND	1,787,000		960,000
TOTAL ALL FUNDS		25,067,549		17,259,169

DEBT SCHEDULE

DEBT RATIOS

FISCAL YEAR 2024-2025

Neither the State of Florida nor the City of Winter Haven has statutes or ordinances placing limitations on municipal debt. The City's Debt Policies provide guidelines for debt evaluation and debt issuance. Debt limitations are addressed with the City's annual calculation of an anti-dilution test on an annual basis and compliance with the "issuance of additional parity obligations section" of the 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 12 consecutive month period in the 24 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 @ 10/01/25	2026 Principal	2026 Interest
2010 Water/Sewer Bonds #	2028	10,190,000	2,425,000	352,429
2015 Refunding Utility Bonds +	2035	23,680,000	-	715,013
2015A Refunding Revenue Bonds +	2033	7,335,000	825,000	204,581
2017 Non Ad Valorem Bonds #	2037	18,590,000	1,185,000	551,623
2021 Non Ad Valorem Refunding Bond	2036	7,280,000	825,000	129,796
2021 B Taxable Non Ad Valorem Revenue Bond +	2027	2,060,000	855,000	32,650
2021 C Non Ad Valorem Revenue Bond +	2041	17,245,000	-	531,718
2023 Non-Ad Valorem Revenue Bond	2043	23,635,000	780,000	1,078,650
SRF Loan WW53132	2039	662,239	47,211	195
SRF Loan WW53130	2044	22,330,542	1,145,156	-
SRF Loan WW53134	2032	604,298	77,704	6,493
SRF Loan WW53135	2032	293,222	39,096	-
		133,905,301	8,204,167	3,603,148

+ 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.

DEBT SCHEDULE

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
	Public Improvement Rev. Bonds	Sales Tax Revenue Bonds	Notes Payable	Other Loans and Leases	Water / Sewer Revenue Bonds	State Revolving Loan Funds	Other Loans and Leases			
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
2021	43,767,132	695,000	-	-	42,804,421	850,939	-	88,117,492	6.7%	1,724
2022	64,735,310	-	-	297,325	40,667,677	11,109,422	297,325	117,107,059	7.8%	2,190
2023	61,306,994	-	-	2,061,645	38,466,068	13,488,290	176,042	115,499,039	7.2%	2,100
2024	83,975,124	-	-	1,274,781	36,189,189	19,122,418	273,320	140,834,832	8.1%	2,431

DEBT SCHEDULE

PLEDGED REVENUE COVERAGE LAST TEN FISCAL YEARS

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
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%
2022	34,151,083	24,490,190	10,374,280	3,612,968	3,102,685	287%	115%	373%	120%
2023	43,339,036	25,453,584	17,885,452	4,245,328	3,879,300	421%	115%	513%	120%
2024	43,162,636	31,992,007	11,170,629	3,675,278	3,605,328	304%	115%	402%	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.

DEBT SCHEDULE

OUTSTANDING DEBT DEBT TO MATURITY SCHEDULE

2010 Water/Sewer Bonds			2015 Bonds Refunding Utility Bonds		2015 A Refunding Revenue Bonds	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	2,425,000	352,429	-	715,013	825,000	204,581
2027	2,505,000	255,661	-	715,013	845,000	182,625
2028	2,590,000	155,653	-	715,013	870,000	156,900
2029	2,670,000	52,408	-	715,013	905,000	130,275
2030	-	-	3,090,000	668,662	930,000	102,750
2031 - 2035	-	-	16,900,000	1,874,212	2,960,000	135,000
2036 - 2040	-	-	3,690,000	57,656	-	-
Totals	10,190,000	816,151	23,680,000	5,460,582	7,335,000	912,131

2017 Non Ad Valorem Bonds			Non Ad Valorem 2021 Refunding Bonds		2021 - B Taxable Non Ad Valorem Revenue Bonds	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	1,185,000	551,623	825,000	129,796	855,000	32,650
2027	1,225,000	514,690	840,000	114,062	875,000	15,350
2028	1,260,000	476,608	855,000	98,044	330,000	3,300
2029	1,300,000	437,376	870,000	81,742	-	-
2030	1,340,000	396,918	895,000	65,063	-	-
2031 - 2035	7,330,000	1,333,888	2,095,000	185,456	-	-
2036 - 2040	4,950,000	230,641	900,000	17,104	-	-
Totals	18,590,000	3,941,744	7,280,000	691,267	2,060,000	51,300

2021 -C Non Ad Valorem Revenue Bond			2023 Non Ad Valorem Revenue Bond		SRF Loan WW53132	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	-	531,718	780,000	1,078,650	47,211	195
2027	-	531,718	820,000	1,038,650	47,225	181
2028	570,000	517,469	860,000	996,650	47,239	167
2029	930,000	479,969	910,000	952,400	47,253	153
2030	980,000	432,219	940,000	906,150	47,267	138
2031 - 2035	5,610,000	1,458,719	5,490,000	3,754,500	236,549	479
2036 - 2040	6,390,000	707,119	7,015,000	2,205,825	189,495	128
2041 - 2045	2,765,000	68,709	6,820,000	558,400	-	-
Totals	17,245,000	4,727,640	23,635,000	11,491,225	662,239	1,441

DEBT SCHEDULE

	SRF Loan WW53130		SRF Loan WW53134		SRF Loan WW53135	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	1,145,156	-	77,704	6,493	39,096	-
2027	1,145,156	-	78,569	5,628	39,096	-
2028	1,145,156	-	79,443	4,753	39,096	-
2029	1,145,156	-	80,328	3,869	39,096	-
2030	1,145,156	-	81,222	2,975	39,096	-
2031 - 2035	5,725,780	-	207,032	3,460	97,742	-
2036 - 2040	5,725,780	-	-	-	-	-
2041 - 2045	5,153,202	-	-	-	-	-
Totals	22,330,542	-	604,298	27,178	293,222	-

FINANCIAL FUNDS / BUDGET FUNDS STRUCTURE

CITY OF WINTER HAVEN FUND STRUCTURE - ALL FUNDS

GOVERNMENTAL FUNDS:

General Fund

SPECIAL REVENUE FUNDS

General Fund Supported:

Library	Cemetery	Airport	WH Affordable Housing	Urban Forestry

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	Capital Projects	Capital Depletion*

PROPRIETARY FUNDS:

Solid Waste	Water/Sewer	Stormwater	Willowbrook	Dark Fiber Enterprise

INTERNAL SERVICE FUNDS:

Motor Pool	General Services	Health Insurance*

FIDUCIARY FUNDS:

General Pension*	Police Pension*	Fire Pension*

**Non-Budgeted Fund*

GENERAL FUND OVERVIEW

SUMMARY

General Fund - 001

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Ad Valorem Taxes	\$24,958,959	\$27,893,715	\$27,605,367	\$31,552,469
Local Option Gas Taxes	\$2,448,105	\$2,569,800	\$2,505,665	\$2,563,705
Franchise Fees	\$5,192,249	\$5,686,708	\$5,512,065	\$6,010,556
Utility Service Taxes	\$9,402,825	\$9,943,201	\$9,928,773	\$10,596,125
Business Tax Receipt	\$265,287	\$198,000	\$240,000	\$200,000
County Revenue	\$327,564	\$213,400	\$97,990	\$97,990
Federal Grant Revenue	\$93,607	\$345,186	\$965,607	\$375,186
State Grant Revenue	\$75,000	\$200,000	\$80,999	\$60,000
State Shared Revenue	\$8,267,329	\$8,718,886	\$8,359,711	\$8,744,952
Misc. - Payment in Lieu of Tax	–	\$2,000	–	\$20,000
Misc. - Other Government Charges & Fees	\$495,479	\$512,649	\$495,449	\$495,449
Misc. - Public Safety	\$275,084	\$222,700	\$248,587	\$292,653
Misc. - Physical Environment	\$3,256	\$5,000	\$2,500	\$2,500
Cultural / Recreation	\$1,205,658	\$1,122,600	\$1,281,932	\$1,429,877
Misc. - Violation of Local Ordinance	\$161,251	\$185,300	\$210,000	\$220,250
Judgement & Fines	\$10,236	\$11,000	\$2,000	\$3,200
Interest Earnings	\$1,540,147	\$830,000	\$1,295,000	\$1,010,000
Misc. - Sales	\$93,530	\$30,000	\$31,477	–
Misc. - Other Revenues	\$894,092	\$874,800	\$1,115,776	\$805,663
Debt Proceeds	\$1,192,506	\$1,064,083	\$1,208,683	\$1,320,286
Other Charges for Services	\$2,466,608	\$2,587,197	\$2,588,197	\$2,571,040
Interfund Transfers	\$12,027,269	\$2,772,504	\$2,772,504	\$2,647,078
Contributions - Other Funds	\$5,875,009	\$6,569,422	\$6,569,422	\$7,348,167
Donations From Citizens	\$800	–	–	–
REVENUES TOTAL	\$77,271,848	\$72,558,151	\$73,117,704	\$78,367,146
Expenditures				
Personal Services	\$29,747,166	\$36,337,282	\$31,553,746	\$39,256,105
Operating Services	\$10,371,061	\$14,944,967	\$12,098,555	\$13,371,457
Capital	\$2,702,193	\$4,354,527	\$4,050,334	\$4,551,381
Miscellaneous	\$354,946	\$466,847	\$373,273	\$389,580
Transfers	\$22,528,153	\$14,787,554	\$13,353,557	\$14,526,095
Debt Services	\$147,234	–	–	–
Insurance	\$700,134	\$853,577	\$836,859	\$916,281
Internal Svc Charge	\$4,938,041	\$5,306,864	\$5,306,864	\$5,051,222
Grant & Aid	\$622,000	\$615,646	\$616,696	\$1,174,761
Project Expenditures	–	–	–	\$450,000
EXPENDITURES TOTAL	\$72,110,928	\$77,667,264	\$68,189,884	\$79,686,883
Over <Under> Expenditures	\$5,160,920	-\$5,109,113	\$4,927,820	-\$1,319,737
Beginning Fund Balance	\$18,627,567	\$23,788,487	\$23,788,487	\$28,716,307
Ending Fund Balance	\$23,788,487	\$18,679,374	\$28,716,307	\$27,396,570

GENERAL FUND OVERVIEW

BUDGETED REVENUES

General Fund - 001

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Ad Valorem Taxes				
311100-000 - Taxes-Real Estate & Personal	\$24,410,957	\$27,793,715	\$27,240,917	\$31,202,469
311100-001 - Taxes-Penalties/Interest/Delinqu	\$548,002	\$100,000	\$364,450	\$350,000
AD VALOREM TAXES TOTAL	\$24,958,959	\$27,893,715	\$27,605,367	\$31,552,469
Local Option Gas Taxes				
312420-000 - Tax-New Loc Option 5 Cent Gas	\$859,836	\$902,000	\$885,631	\$905,836
312410-100 - Tax-First Local Option Gas Tax	\$1,346,179	\$1,398,000	\$1,373,103	\$1,406,179
312300-000 - Tax-Ninth Cent Gas	\$242,090	\$269,800	\$246,931	\$251,690
LOCAL OPTION GAS TAXES TOTAL	\$2,448,105	\$2,569,800	\$2,505,665	\$2,563,705
Franchise Fees				
313100-000 - Franchise Fee-Electric	\$4,744,833	\$5,179,708	\$5,029,523	\$5,494,833
313100-500 - Franchise Fee - Duke Energy	\$230,620	\$257,000	\$244,458	\$267,056
313400-000 - Franchise Fee-Gas	\$213,167	\$246,000	\$234,484	\$245,067
323200-000 - Franchise Fee - Telecommunications	\$3,629	\$4,000	\$3,600	\$3,600
FRANCHISE FEES TOTAL	\$5,192,249	\$5,686,708	\$5,512,065	\$6,010,556
Utility Service Taxes				
314100-000 - Utility Svc Tax-Electric	\$5,462,712	\$6,051,657	\$5,790,474	\$6,212,712
314100-500 - Utility Svc Tax-Duke Energy	\$307,214	\$358,553	\$325,647	\$347,214
314300-000 - Utility Svc Tax-Water	\$1,222,681	\$1,016,780	\$1,283,815	\$1,372,681
314400-000 - Utility Svc Tax-Gas	\$44,045	\$39,000	\$46,247	\$48,345
314900-000 - Utility Svc Tax-Bottle Gas	\$17,842	\$20,000	\$16,842	\$16,842
315100-000 - Communication Services Tax (formerly 315000)	\$2,348,331	\$2,457,211	\$2,465,748	\$2,598,331
UTILITY SERVICE TAXES TOTAL	\$9,402,825	\$9,943,201	\$9,928,773	\$10,596,125
Business Tax Receipt				
321000-000 - Business Tax Receipt	\$265,287	\$198,000	\$240,000	\$200,000
BUSINESS TAX RECEIPT TOTAL	\$265,287	\$198,000	\$240,000	\$200,000
County Revenue				
337200-100 - Grant-School Resource Officer	\$284,585	\$168,400	\$54,990	\$54,990
338500-000 - Business Tax Receipt-County	\$42,979	\$45,000	\$43,000	\$43,000
COUNTY REVENUE TOTAL	\$327,564	\$213,400	\$97,990	\$97,990
Federal Grant Revenue				
331200-000 - Grant - Byrne Direct	\$18,280	—	\$20,000	\$20,000
331200-050 - Grant - JAG Direct	\$16,562	—	—	—
331200-150 - Grant - BJA/OJP Bulletproof Vest	\$20,421	\$10,000	\$20,000	\$20,000
331200-200 - Grant - SAFER Grant	\$17,984	\$335,186	\$925,607	\$335,186
331200-600 - Grant - FEMA (Fed Emerg Mgmt)	\$20,359	—	—	—
FEDERAL GRANT REVENUE TOTAL	\$93,607	\$345,186	\$965,607	\$375,186
State Grant Revenue				

GENERAL FUND OVERVIEW

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
334200-002 - Grant - Misc	\$75,000	–	\$80,999	\$60,000
338300-000 - Grant - DEP	–	\$200,000	–	–
STATE GRANT REVENUE TOTAL	\$75,000	\$200,000	\$80,999	\$60,000
State Shared Revenue				
312520-113 - Tax-Police Insur. Prem. Tax	\$660,432	\$591,065	\$660,432	\$660,432
312510-114 - Tax-Fire Insur. Prem Tax	\$477,002	\$497,915	\$477,002	\$540,260
335125-000 - Tax - State Revenue Sharing - Sales Tax/8th Cent Fuel Tax	\$2,649,292	\$2,809,345	\$2,635,000	\$2,949,292
335140-000 - Tax-Mobile Home License	\$148,819	\$150,000	\$150,000	\$150,000
335150-000 - Tax-Alcohol License	\$51,015	\$50,000	\$54,056	\$59,015
335180-000 - Tax-Half Cent Sales	\$4,223,119	\$4,574,561	\$4,323,119	\$4,323,119
335200-100 - Firefighter Incentive	\$28,316	\$20,000	\$30,000	\$31,500
335450-000 - Tax-Refund-Municipal Fuel	\$29,334	\$26,000	\$30,102	\$31,334
STATE SHARED REVENUE TOTAL	\$8,267,329	\$8,718,886	\$8,359,711	\$8,744,952
Misc. - Payment in Lieu of Tax				
339100-000 - W.H.Housing Authority	–	\$2,000	–	\$20,000
MISC. - PAYMENT IN LIEU OF TAX TOTAL	–	\$2,000	–	\$20,000
Misc. - Other Government Charges & Fees				
341900-003 - Code Enforcement- Abandoned Prop Reg	\$2,550	\$2,000	\$2,550	\$2,550
341900-500 - Sale of Copies	\$2,030	\$2,000	\$2,000	\$2,000
341902-000 - FDOT Roadway Maint.	\$64,235	\$64,236	\$64,236	\$64,236
341902-100 - FDOT Traffic Signal/Light Maint.	\$426,663	\$444,413	\$426,663	\$426,663
MISC. - OTHER GOVERNMENT CHARGES & FEES TOTAL	\$495,479	\$512,649	\$495,449	\$495,449
Misc. - Public Safety				
322920-218 - Fees-Site Plan Review- Planning	\$75,901	\$74,000	\$77,186	\$80,901
342500-000 - Fees-Fire Sysm Test Installation	\$25,451	\$20,000	\$24,000	\$24,000
342502-108 - Fees-Planning & Zoning	\$161,400	\$120,000	\$133,697	\$181,400
342502-212 - Fees-Fire Plan Review	\$3,352	\$5,700	\$5,704	\$3,352
342904-000 - Pol Alarm Excessive Response	\$8,980	\$3,000	\$8,000	\$3,000
MISC. - PUBLIC SAFETY TOTAL	\$275,084	\$222,700	\$248,587	\$292,653
Misc. - Physical Environment				
343913-000 - Lot Clearing	\$3,256	\$5,000	\$2,500	\$2,500
MISC. - PHYSICAL ENVIRONMENT TOTAL	\$3,256	\$5,000	\$2,500	\$2,500
Cultural / Recreation				
320100-705 - Fieldhouse Membership	\$94,270	\$75,000	\$99,185	\$114,270
320200-705 - Fieldhouse - Naming Rights	\$68,839	\$64,000	\$64,650	\$64,650
347211-705 - AF-Sponsorship Special Events	\$5,425	\$2,000	\$7,000	\$6,000
347211-715 - AF-Athletic Fees/Softball	\$28,515	\$35,000	\$30,000	\$35,000
347211-716 - AF-Concession Sales	\$82,045	\$106,000	\$95,000	\$103,000
347211-717 - AF-Polk State College Agreement	\$35,000	\$35,000	\$35,000	\$35,000
347211-718 - AF-Rentals-Diamondplex- Sertoma	\$33,375	\$42,000	\$35,000	\$36,750

GENERAL FUND OVERVIEW

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
347211-721 - AF-Softball Souvenirs	\$154	–	\$100	\$100
347211-722 - AF-Sponsorship	–	–	\$500	–
347213-716 - AF-Athletic Fees-Adults	\$1,000	–	–	–
347214-723 - COL-Summer Activities	\$17,271	–	\$20,616	\$22,678
347216-718 - Instructional Activities	\$1,037	\$1,100	\$500	\$700
347219-000 - PR - Non-resident Fee	\$23,446	\$20,000	\$24,000	\$25,200
347220-018 - PR-Employee Discount Cards	\$1,400	\$1,000	\$1,100	\$1,200
347230-400 - COL / WB-Concessions	\$5,687	–	\$3,000	\$26,000
347241-714 - Swimming- Admissions	\$43,804	\$48,000	\$46,000	\$51,000
347242-714 - Swimming -Lessons	\$32,751	\$38,000	\$32,000	\$38,000
347244-714 - Swimming- Pool Rental	\$2,522	\$2,000	\$1,600	\$2,800
347245-714 - Swimming-Miscellaneous	\$600	\$2,400	\$400	–
347246-714 - Swimming - Instructional	\$1,220	\$1,800	\$1,000	\$1,850
347250-000 - Senior Adult-Instructional	\$7,312	\$6,500	\$10,712	\$10,926
347250-100 - Senior Adult-Other	\$1,872	\$1,800	\$2,083	\$2,472
347261-707 - Tennis-Memberships	\$26,100	\$21,000	\$26,200	\$26,724
347266-707 - Tennis Fees	\$23,751	\$23,000	\$24,000	\$24,480
347268-707 - Tennis-Group Lessons	\$52,686	\$40,000	\$53,670	\$55,280
347292-719 - WHRCC Instructional Activities	\$8,270	–	\$7,618	\$8,000
347292-720 - WHRCC Non-Instructional Activity	\$10,088	–	\$11,500	\$12,650
347292-735 - WHRCC Summer Program	\$15,631	–	\$28,100	\$29,000
347400-705 - PR-Special Events-Fees	\$13,183	\$17,000	\$17,500	\$18,375
347500-100 - School Board Facility Use Agreement	–	\$10,000	–	\$10,000
347515-726 - Concession Sales - Alcohol	\$12,873	\$13,000	\$8,500	\$14,473
347517-726 - COL Stadium-Other Rentals	–	–	–	\$25,000
347591-722 - Rental-Senior Adult Center	\$15,864	\$16,000	\$16,500	\$16,645
347594-502 - Rental-Bldg - Fieldhouse	\$314,458	\$272,000	\$324,593	\$340,823
347596-000 - Rental-Bldg - WHRCC	\$534	–	–	\$4,000
347597-000 - Rental-Bldg - Rotary Pk	\$2,041	\$6,000	\$2,000	\$2,100
347597-100 - Rental-Lions Club	\$3,984	\$7,000	\$4,500	\$4,725
347597-175 - Rental-Nora Mayo Hall	\$66,540	\$62,000	\$75,000	\$78,750
347597-200 - Rotary Park- Instruct. Activity	\$9,346	\$12,000	\$9,805	\$10,346
347597-500 - Rental - Staffing	\$108,022	\$90,000	\$121,000	\$127,050
347597-711 - AF-Field Rental Staff	\$9,425	\$22,000	\$10,000	\$10,500
347597-735 - Rental-Garden Center	\$23,200	\$25,000	\$24,000	\$25,200
347598-000 - Rental-Other Parks	\$2,118	\$5,000	\$8,000	\$8,160
CULTURAL / RECREATION TOTAL	\$1,205,658	\$1,122,600	\$1,281,932	\$1,429,877
Misc. - Violation of Local Ordinance				
354000-100 - Code Enforcement Assessments	\$85,451	\$100,000	\$135,000	\$140,000
354100-110 - Pol-Fines for Non- Compliance	–	\$300	–	–
354200-202 - Pol-Fines & Forfeitures	\$67,620	\$60,000	\$65,000	\$68,250

GENERAL FUND OVERVIEW

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
354222-202 - Pol-Parking Fines	\$8,180	\$25,000	\$10,000	\$12,000
MISC. - VIOLATION OF LOCAL ORDINANCE TOTAL	\$161,251	\$185,300	\$210,000	\$220,250
Judgement & Fines				
351200-000 - Police- Restitutions/Confiscation	\$10,236	\$11,000	\$2,000	\$3,200
JUDGEMENT & FINES TOTAL	\$10,236	\$11,000	\$2,000	\$3,200
Interest Earnings				
361004-000 - Interest-Other	\$135,960	\$80,000	\$45,000	\$10,000
361100-000 - Interest on Investments	\$1,404,187	\$750,000	\$1,250,000	\$1,000,000
INTEREST EARNINGS TOTAL	\$1,540,147	\$830,000	\$1,295,000	\$1,010,000
Misc. - Sales				
364413-000 - Sale of Assets-Surplus	\$3,000	–	\$570	–
364414-000 - Sale of Assets-Capital	\$90,530	\$30,000	\$30,907	–
MISC. - SALES TOTAL	\$93,530	\$30,000	\$31,477	–
Misc. - Other Revenues				
346900-100 - Hurricane Receipts - Insurance	\$19,067	–	\$58,160	–
346900-101 - Hurricane Receipts FEMA	\$23,372	–	–	–
363100-000 - Contributions- Developers	\$20,000	–	–	–
366100-000 - Donation	\$27,751	\$20,000	\$14,814	–
366100-100 - Donation-Restricted	–	–	\$229,580	–
369000-000 - Miscellaneous Revenue	\$6,365	\$1,000	\$3,200	\$3,300
369000-100 - Misc Rev - Mayor's Prayer Breakfast/Ridge League Dinner	\$6,208	\$4,000	\$6,275	\$6,275
369000-415 - NSF Fee Recoveries	\$0	–	\$15	–
369502-000 - Commission-Sales Tax	\$600	\$600	\$600	\$610
369901-000 - Police - Other Income	\$34,904	\$25,000	\$34,122	\$35,828
369901-005 - Police Copies	\$9,589	\$10,000	\$8,497	\$9,100
369901-010 - Police Fingerprints & Photos	\$5	\$200	\$715	\$50
369901-015 - Police Reimb. from PSC-IPS	\$86,658	\$50,000	\$89,298	\$80,000
369901-020 - Police-Security Detail	\$334,704	\$350,000	\$350,000	\$350,000
369909-000 - Revenue-Other Misc	\$137	\$64,000	\$500	\$500
369909-100 - Commission-County Impact	\$257,428	\$260,000	\$260,000	\$260,000
369950-000 - P-Card Rebate	\$67,304	\$90,000	\$60,000	\$60,000
MISC. - OTHER REVENUES TOTAL	\$894,092	\$874,800	\$1,115,776	\$805,663
Debt Proceeds				
339000-000 - County Debt Proceeds	\$1,104,178	\$1,064,083	\$1,208,683	\$1,320,286
383100-000 - Leases/Subscriptions - Financial Agreements	\$88,328	–	–	–
DEBT PROCEEDS TOTAL	\$1,192,506	\$1,064,083	\$1,208,683	\$1,320,286
Other Charges for Services				
349000-000 - Administrative Fees for Code Lien/Violation Response	\$33,652	\$34,000	\$35,000	\$35,700
349106-000 - Administration Fee-Airport	\$276,318	\$216,258	\$216,258	\$249,542
349113-000 - Administration Fee-Bldg Safety	\$121,377	\$97,864	\$97,864	\$120,000

GENERAL FUND OVERVIEW

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
349401-000 - Administration Fee-Solid Waste	\$354,436	\$400,862	\$400,862	\$355,000
349403-000 - Administration Fee-Utility	\$1,354,959	\$1,463,866	\$1,463,866	\$1,425,000
349404-000 - Administration Fee-Cemetery	\$23,301	\$30,671	\$30,671	\$23,000
349406-000 - Administration Fee-Library	\$65,729	\$82,656	\$82,656	\$70,119
349407-000 - Administration Fee-CRA	\$92,599	\$126,418	\$126,418	\$130,590
349408-000 - Administration Fee- Stormwater	\$96,170	\$83,471	\$83,471	\$118,718
349409-000 - Administration Fee- Willowbrook	\$48,067	\$51,131	\$51,131	\$43,371
OTHER CHARGES FOR SERVICES TOTAL	\$2,466,608	\$2,587,197	\$2,588,197	\$2,571,040
Interfund Transfers				
381000-108 - Transfer from Downtown CRA	\$973,199	\$972,504	\$972,504	\$972,078
381000-111 - Transfer from Federal Building Fund	\$139,999	–	–	\$150,000
381000-113 - Transfer from Building Safety	\$600,000	\$600,000	\$600,000	\$600,000
381000-114 - Transfer from Impact Fee Fund	\$2,220,000	\$1,200,000	\$1,200,000	\$925,000
381000-501 - Transfer from Internal Service Fund	\$6,483	–	–	–
381000-303 - Transfer from 2023 Bond Fund	\$8,087,588	–	–	–
INTERFUND TRANSFERS TOTAL	\$12,027,269	\$2,772,504	\$2,772,504	\$2,647,078
Contributions - Other Funds				
382100-401 - Contribution from Solid Waste	\$1,228,000	\$1,228,000	\$1,228,000	\$1,228,000
382100-402 - Contribution from Utility Fund	\$4,647,009	\$5,341,422	\$5,341,422	\$6,120,167
CONTRIBUTIONS - OTHER FUNDS TOTAL	\$5,875,009	\$6,569,422	\$6,569,422	\$7,348,167
Donations From Citizens				
389400-000 - Donations from Citizens	\$800	–	–	–
DONATIONS FROM CITIZENS TOTAL	\$800	–	–	–
REVENUES TOTAL	\$77,271,848	\$72,558,151	\$73,117,704	\$78,367,146

BUDGET NARRATIVE

Total Revenues budgeted in the General Fund for FY 2026 are \$78,367,146, which represents an increase of 8.01% over amended budgeted revenue for FY 2025. The largest contributor to this increase is Ad Valorem taxes that increased \$3,658,754, or 13.12%. An increase in property values boosted this revenue source and allowed the City Commission to maintain the millage rate at 6.5900 mills. The City continues to use a conservative approach when budgeting for General Fund Revenues but did budget a modest increase for economic based revenues such as franchise fees, utility service taxes, and State shared revenues for FY 2026.

GENERAL FUND OVERVIEW

EXPENDITURES BY COST CENTER General Fund - 001

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
City Commission	\$158,714	\$172,290	\$186,457	\$215,129
Legal	\$265,941	\$520,440	\$314,604	\$520,440
City Clerk	\$357,156	\$370,802	\$358,022	\$451,352
City Manager	\$1,593,740	\$1,302,748	\$1,164,605	\$1,197,174
Public Affairs and Communication	–	\$529,789	\$523,315	\$649,335
Safe Neighborhoods	\$496,248	\$914,328	\$736,614	\$911,392
Finance	\$1,167,018	\$1,560,406	\$1,283,656	\$1,622,999
Police	\$14,285,591	\$16,535,223	\$15,116,038	\$18,448,473
P.A.L.	\$500	\$4,920	–	\$4,920
Police Grants	\$58,317	\$46,780	\$31,876	\$46,780
Fire Stations	\$11,937,079	\$14,588,012	\$12,360,371	\$15,374,015
Parks & Grounds	\$2,057,241	\$4,185,319	\$4,064,902	\$4,124,639
Parks & Recreation Admin.	\$769,819	\$1,279,144	\$1,315,148	\$1,353,181
Aquatics	\$615,691	\$669,630	\$453,996	\$845,099
Senior Adult Center	\$264,665	\$306,652	\$276,604	\$326,254
Fieldhouse and Conference Center	\$1,677,002	\$2,204,219	\$1,763,598	\$2,207,662
Tennis	\$288,141	\$284,100	\$289,217	\$326,577
W.H. Rec. & Cultural Center	\$475,850	\$697,406	\$305,758	\$1,019,494
Leisure Park Rentals	\$350,807	\$376,958	\$360,083	\$196,674
Activity Fields	\$1,675,919	\$2,703,889	\$1,905,707	\$2,634,762
Ritz Theatre	\$506,863	\$105,468	\$34,279	\$29,992
Public Svc Bldgs/ Nora Mayo Hall	\$352,616	\$596,679	\$555,368	\$581,900
Streets	\$2,968,828	\$4,971,602	\$3,616,718	\$3,825,997
Planning	\$764,971	\$988,690	\$802,749	\$1,006,704
General	\$29,022,211	\$21,751,770	\$20,370,199	\$21,765,939
EXPENDITURES TOTAL	\$72,110,928	\$77,667,264	\$68,189,884	\$79,686,883

* Adopted Budget columns include approved budget amendments.

BUDGET NARRATIVE

The General Fund reflects an increase in expenditures of \$2,019,619 when compared to the prior year amended budget. This increase of 2.60% is the net result of increases in Personnel, Capital, Non-Departmental expenditures offset by a decrease in Operating expenditures. Departments throughout the City experienced a change in Personnel Services as a result of a market adjustment and the annual Step Plan increase. Non-Departmental expenditures reflect a slight increase as a result of General Fund grant and aid support.

GENERAL FUND OVERVIEW

GENERAL FUND COST CENTERS

The general fund consists of 21 cost centers ranging from Administration to Public Safety to Streets to Parks, Recreation & Culture:



General Government Departments

City Commission Legal
City Clerk



Public Safety Departments

Police Services
Police Athletic League
Police Grants
Safe Neighborhoods
Fire Services



Public Works Department

Streets



Office of the City Manager

City Manager's Office
Public Affairs & Communication



Parks, Recreation & Culture Department

Parks & Grounds
Parks & Recreation Administration
Aquatics
Senior Adult Center
Fieldhouse & Conference
Center Tennis
Winter Haven Recreation &
Cultural Center
Leisure Services
Park Rentals
Activity Fields
Ritz Theatre
Nora Mayo Hall



Economic Opportunity & Community Investment

Planning



Financial Services Department

Financial Services



Non-Departmental

Non-Departmental (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.

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

General Fund - City Commission - 001-00-101

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$47,800	\$67,041	\$66,986	\$70,766
1601 - Vehicle Compensation	–	–	–	\$19,581
2101 - FICA Taxes	\$4,735	\$5,129	\$6,265	\$6,912
2301 - Life, Health & Vision Insurance	\$18,471	\$18,058	\$18,670	\$18,424
2303 - Disability Benefit - 401(a) Participants	\$29	–	–	–
2401 - Workers' Compensation	\$70	\$107	\$107	\$118
PERSONAL SERVICES TOTAL	\$71,105	\$90,335	\$92,028	\$115,801
Operating Services				
3105 - Prof.Svc.-Other	\$975	–	–	–
4001 - Travel-Non local	\$33,974	\$27,000	\$28,482	–
4003 - Training-Required-Instructional	\$178	–	\$79	\$55,400
4004 - Travel-Local Mileage & Comm. Exp	\$20,196	\$22,000	\$20,103	–
4702 - Printing & Binding	\$237	–	–	\$250
4801 - Advertising	\$254	–	\$4,075	\$500
4802 - Promotional/Marketing	\$330	\$500	–	–
4803 - Community Involvement	\$12,172	\$10,000	\$19,296	\$7,500
4804 - Sponsorships	–	–	\$1,000	–
5101 - Office Supplies	\$1,182	\$600	\$923	\$600
5208 - Uniform, Protect Clothing	\$763	\$500	\$928	\$1,000
5210 - Program Related Expense	–	–	–	\$15,000
5401 - Memberships & Subscriptions	\$15,609	\$15,500	\$17,689	\$18,623
5404 - Employee Dev-Material & Training	\$39	\$100	–	\$100
5406 - Employee Dev-Food & Supplies	–	–	–	\$100
5407 - Employee Dev-Recog & Apprec	–	\$255	\$201	\$255
5990 - County Property Taxes	\$1,700	\$5,500	\$1,653	–
OPERATING SERVICES TOTAL	\$87,609	\$81,955	\$94,429	\$99,328
EXPENDITURES TOTAL	\$158,714	\$172,290	\$186,457	\$215,129

CITY COMMISSION

AUTHORIZED PERSONNEL

General Fund - City Commission - 001-00-101

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Mayor	N/A	TBD by Ordinance	1	1	1
Commissioners	N/A	TBD by Ordinance	4	4	4
			5	5	5

ACCOUNT DETAILS

General Fund - City Commission - 001-00-101

Account #	Object Code Description	Amount	Detail Description
4803			
	Community Involvement	\$7,000	Jewett Education Foundation
	Community Involvement	\$95	Misc. Community Event Tickets
	Community Involvement	\$240	Tickets to RLC in other Cities
	Community Involvement	\$165	Tickets to WH Chamber Events
4803 TOTAL		\$7,500	
5208			
	Uniform, Protect Clothing	\$1,000	\$200 Per FTE (5)
5208 TOTAL		\$1,000	
5210			
	Program Related Expense	\$15,000	RLC Dinner Exp. when hosted by COWH
5210 TOTAL		\$15,000	
5401			
	Memberships & Subscriptions	\$300	FBC - LEO Dues (2)
	Memberships & Subscriptions	\$100	FL Trend Magazine (5)
	Memberships & Subscriptions	\$10,123	FLC Dues and Magazines for the City
	Memberships & Subscriptions	\$1,350	Florida League of Mayors - Dues for the City
	Memberships & Subscriptions	\$300	Homeless Coalition of Polk County
	Memberships & Subscriptions	\$300	Leadership Polk Alumni Dues (3)
	Memberships & Subscriptions	\$400	Leadership WH Alumni Dues (4)
	Memberships & Subscriptions	\$750	Misc. Dues Payments
	Memberships & Subscriptions	\$4,500	National League of Cities Dues
	Memberships & Subscriptions	\$500	RLC Dues for the City
5401 TOTAL		\$18,623	

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. The City contracts with the other law firms to provide labor relations counsel. These legal services are budgeted in various cost centers 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.

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

General Fund - Legal - 001-00-102

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
2301 - Life, Health & Visin Insurance	\$19,855	\$19,855	\$19,855	\$19,855
PERSONAL SERVICES TOTAL	\$19,855	\$19,855	\$19,855	\$19,855
Operating Services				
3103 - Prof.Svc.-Legal	\$239,915	\$500,000	\$294,640	\$500,000
3105 - Prof.Svc.-Other	\$6,171	–	–	–
4001 - Travel-Non local	–	\$250	\$109	–
4003 - Training-Required-Instructional		–	–	\$250
5101 - Office Supplies	–	\$300	–	\$300
5401 - Memberships & Subscriptions	–	\$35	–	\$35
OPERATING SERVICES TOTAL	\$246,086	\$500,585	\$294,749	\$500,585
EXPENDITURES TOTAL	\$265,941	\$520,440	\$314,604	\$520,440

ACCOUNT DETAILS

General Fund - Legal - 001-00-102

Account #	Object Code Description	Amount	Detail Description
5101	Office Supplies	\$300	Florida State Statue Books

CITY CLERK

MISSION STATEMENT

The mission of the City Clerk's Office is to be committed to ensure a true reflection of City Commission actions in the City's official records; ethical, impartial, professional, courteous, service to City Officials, the general public, city staff, and other agencies; and maximizing transparency and access to municipal government.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	6	RESPONSIBLE GOVERNMENT		
Goal	6.3	Continue to evolve the ways in which information about local government is communicated.	FY24 Metric	FY25 Metric
Strategy	6.3.6	Additional 6.3 Metrics		
Metric	6.3.6.1	Meeting agenda notification subscribers.	2,286	2,656
Metric	6.3.6.2	Subscribers engaged with online agendas.	41.50%	50.90%
Metric	6.3.6.3	Meeting minutes prepared.	51	48
Metric	6.3.6.4	Meeting minutes submitted within 30 days of the meeting.	60.00%	100
Metric	6.3.6.5	Public records requests Received.	90	1,116
Metric	6.3.6.6	Average time (in days) to fulfill a public records request.	0.3	1.95
Metric	6.3.6.7	Citizens serving on community / advisory boards & committees.	New in FY25	111

CITY CLERK

BUDGETED EXPENDITURES General Fund - City Clerk - 001-00-105

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$157,775	\$202,640	\$188,816	\$219,112
1401 - Overtime	\$42	–	–	\$100
2101 - FICA Taxes	\$11,509	\$15,502	\$13,703	\$16,763
2201 - General Pension Fund Contrib	\$52,102	\$63,959	\$65,109	\$64,929
2204 - 401(a) Pension Contribution	–	\$2,555	\$1,273	\$2,869
2301 - Life, Health & Vision Insurance	\$27,248	\$46,896	\$36,930	\$46,530
2303 - Disability Benefit - 401(a) Participants	–	\$61	\$17	\$69
2401 - Workers' Compensation	\$213	\$324	\$324	\$285
PERSONAL SERVICES TOTAL	\$248,889	\$331,937	\$306,172	\$350,657
Operating Services				
3105 - Prof.Svc.-Other	\$8,570	\$7,000	\$12,000	\$7,000
4001 - Travel-Non local	\$4,308	\$4,000	\$3,626	–
4003 - Training-Required-Instructional	\$150	\$650	\$321	\$5,000
4201 - Postage	\$182	\$175	\$194	\$200
4401 - Rentals & Leases	\$13,434	–	\$6,089	–
4702 - Printing & Binding	\$483	–	–	–
4801 - Advertising	\$21,319	\$15,000	\$13,544	\$15,000
4803 - Community Involvement	\$192	\$500	\$452	\$500
4903 - Election Expense	\$54,764	\$500	\$136	\$55,000
4907 - Records Management	–	–	\$10,000	\$10,000
5101 - Office Supplies	\$1,422	\$1,600	\$1,028	\$1,600
5102 - Tools,Equip under \$1,000	–	\$5,000	–	–
5208 - Uniform, Protect Clothing	\$201	–	\$312	–
5401 - Memberships & Subscriptions	\$1,045	\$1,740	\$1,422	\$1,870
5404 - Employee Dev-Material & Training	\$1,444	\$1,900	\$2,215	\$4,225
5405 - Empl Dev- Books,Accreditation,Assessmt	\$15	\$50	\$29	\$50
5406 - Employee Dev-Food & Supplies	\$206	\$250	–	\$250
5407 - Employee Dev-Recog & Apprec	\$532	\$500	\$482	–0
OPERATING SERVICES TOTAL	\$108,267	\$38,865	\$51,850	\$100,695
EXPENDITURES TOTAL	\$357,156	\$370,802	\$358,022	\$451,352

CITY CLERK

AUTHORIZED PERSONNEL General Fund - City Clerk - 001-00-105

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
City Clerk	N/A	TBD by Commission	1	1	1
Records Admin./Deputy Clerk	29	26.31 - 44.82	1	1	1
CSR I - Staff Assistant I	18	16.00 - 27.25	0	1	1
			2	3	3

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	1	ECONOMIC SUSTAINABILITY		
Goal	1.1	Through partnerships, support the availability of a qualified & skilled workforce to meet the demands of the City organization and business community.	FY24 Metric	FY25 Metric
Strategy	1.1.1	Maintain strong working relationships with the Winter Haven Economic Development Council, Winter Haven Chamber of Commerce, and Polk Vision to understand workforce skill gaps and how the City can support efforts.		
Metric	1.1.1.1	Winter Haven Economic Development Council meetings / engagements.	New in FY25	11
Metric	1.1.1.2	Winter Haven Chamber of Commerce meetings / engagements.	New in FY25	58
Metric	1.1.1.3	Polk Vision meetings / engagements.	New in FY25	19
Pillar	3	INFRASTRUCTURE		
Goal	3.1	Maintain strong partnerships with key organizations (State, County, adjacent municipalities, private development) for transportation planning.	FY24 Metric	FY25 Metric
Strategy	3.1.4	Conduct an annual review of Citrus Connection / Lakeland Area Mass Transit District (LAMTD) services specific to Winter Haven, and provide two updates to the City Commission Annually.		
Metric	3.1.4.1	Bi-Annual Updates Delivered.	New in FY25	
Strategy	3.1.6	Ensure City staff engagement with regional multimodal transportation projects including representation at public meetings.		
Metric	3.1.6.1	Multimodal Regional Meetings Attended.	New in FY25	
Goal	3.2	Take a comprehensive approach to transportation planning and maintenance of transportation assets.	FY24 Metric	FY25 Metric
Strategy	3.2.2	Complete, implement and review annually the City's ADA Transition Plan.		
Metric	3.2.2.1	Annual Review of ADA Transition Plan.	New in FY25	
Goal	3.4	Pursue emerging opportunities to embrace new technology, infrastructure, and enterprise opportunities.	FY24 Metric	FY25 Metric
Strategy	3.4.2	Ensure an organizational culture that embraces innovation and the adoption of new technology.		
Metric	3.4.2.1	Number of Bright Ideas Submitted.	New in FY25	
Metric	3.4.2.2	Number of Bright Ideas Implemented.	New in FY25	
Metric	3.4.2.3	New Technology Adopted.	New in FY25	
Pillar	5	COMMUNITY SAFETY		
Goal	5.2	Ensure the ability to meet the service demands as the population grows.	FY24 Metric	FY25 Metric
Strategy	5.2.3	Conduct an annual service demand assessment for infrastructure and service deployment across all departments.		
Metric	5.2.3.1	Annual Assessment Completed.	New in FY25	Starts in FY25
Goal	5.4	Ensure local government functions are aligned with community safety best practices.	FY24 Metric	FY25 Metric
Strategy	5.4.1	Develop and maintain a City-wide Comprehensive Emergency Management Plan (CEMP) that covers risk, response, and vulnerability.		
Metric	5.4.1.1	Completion and adoption of the CEMP.	New in FY25	Starts in FY25

CITY MANAGER

Strategy	5.4.2	Develop and annually update a Continuity of Operations Plan (COOP) to assure the capability exists to continue essential functions and services in response to a comprehensive array of potential emergencies and/or disasters. (In alignment with 5.4.1.)		
Metric	5.4.2.1	Completion and adoption of the COOP.	New in FY25	Starts in FY26
Strategy	5.4.4	Achieve and maintain department- to individual-level accreditation, certification, and standards across the organization.		
Metric	5.4.4.1	Police Department Accreditation.	Achieved	
Metric	5.4.4.2	Public Works Accreditation.	Achieved	
Metric	5.4.4.3	Fire Department Accreditation.	New in FY25	Starts in FY25
Metric	5.4.4.4	Parks, Recreation & Culture Accreditation.	New in FY25	Starts in FY25
Metric	5.4.4.5	Employees with Individual Accreditations / Certifications.	New in FY25	Starts in FY25
Pillar	6	RESPONSIBLE GOVERNMENT		
Goal	6.1	Exemplify fiscal accountability and resiliency.	FY24 Metric	FY25 Metric
Strategy	6.1.3	Implement predictive modeling based on current operational / service data to enhance decision making in response to growth and future capital investments.		
Metric	6.1.3.1	Number of models built.	New in FY25	Starts in FY25
Goal	6.2	Engage and participate in legislative matters (State and Federal) and advocate for Home Rule and local priorities.	FY24 Metric	FY25 Metric
Strategy	6.2.1	Strategically engage in local, State, and national professional organizations and coalitions.		
Metric	6.2.1.1	Number of professional organization memberships.	New in FY25	
Metric	6.2.1.2	Number of active / leadership roles in professional organizations.	New in FY25	
Strategy	6.2.3	Establish, build, and maintain a proactive relationship with State and Federal Officials.		
Metric	6.2.3.1	Number of letters sent to legislators.	New in FY25	106
Metric	6.2.3.2	Number of legislative advocacy trips.	New in FY25	9
Metric	6.2.3.3	Number of meetings with legislators or their staff.	New in FY25	70

CITY MANAGER

BUDGETED EXPENDITURES

General Fund - City Manager - 001-01-103

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$724,404	\$562,836	\$473,652	\$503,243
1401 - Overtime	\$962	–	\$502	–
1601 - Vehicle Compensation	\$11,444	\$11,400	\$11,400	\$11,400
2101 - FICA Taxes	\$50,409	\$43,929	\$31,516	\$39,371
2201 - General Pension Fund Contrib	\$52,899	\$60,895	\$66,733	\$65,637
2204 - 401(a) Pension Contribution	\$73,400	\$54,393	\$39,693	\$41,606
2301 - Life, Health & Vision Insurance	\$53,470	\$37,603	\$37,486	\$37,115
2302 - Director's Life & Disability	\$16,073	\$13,185	\$18,168	\$6,645
2303 - Disability Benefit - 401(a) Participants	\$1,754	\$118	\$937	\$129
2401 - Workers' Compensation	\$1,015	\$919	\$919	\$670
PERSONAL SERVICES TOTAL	\$985,829	\$785,278	\$681,006	\$705,816
Operating Services				
3105 - Prof.Svc.-Other	\$76,605	\$120,000	\$110,000	\$105,000
3404 - Contract Svc. - Other	\$107,146	–	–	\$1,008
4001 - Travel-Non local	\$31,244	\$30,000	\$23,290	–
4003 - Training-Required-Instructional	–	–	–	\$30,000
4201 - Postage	\$407	\$500	\$205	\$500
4702 - Printing & Binding	\$13,102	–	–	–
4802 - Promotional/Marketing	\$16,546	–	–	–
4803 - Community Involvement	\$4,543	\$7,500	\$7,500	\$7,500
4804 - Sponsorships	\$23,390	\$16,500	\$17,500	\$20,000
4907 - Records Management	–	–	–	\$6,000
4910 - Goods Purchased For Sale	\$4,800	–	–	–
5101 - Office Supplies	\$2,822	\$4,000	\$2,221	\$3,000
5102 - Tools,Equip under \$1,000	\$1,409	\$1,000	\$1,000	\$1,000
5204 - Copier Use & Supplies	\$6,051	\$6,000	\$7,462	\$6,000
5208 - Uniform, Protect Clothing	\$1,565	\$1,100	\$1,273	\$600
5209 - Housekeeping Supplies	–	\$250	–	\$250
5210 - Program Related Expense	\$24,888	\$31,000	\$17,098	–
5401 - Memberships & Subscriptions	\$11,657	\$12,070	\$10,849	\$12,000
5402 - IT Subscriptions, Licenses, Maintenance Renewals	-\$3,950	–	–	–
5404 - Employee Dev-Material & Training	–	\$500	–	\$1,000
5405 - Empl Dev- Books,Accreditation,Assessmt	\$215	\$500	–	\$1,000
5406 - Employee Dev-Food & Supplies	–	\$1,000	–	\$1,000
5407 - Employee Dev-Recog & Apprec	\$269	\$500	–	\$500
5604 - Employee Relations	\$201	\$50	\$201	–
OPERATING SERVICES TOTAL	\$322,911	\$232,470	\$198,599	\$196,358

CITY MANAGER

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Grant & Aid				
8209 - WH Main Street	\$20,000	\$20,000	\$20,000	\$20,000
8217 - Polk Vision	\$5,000	\$5,000	\$5,000	\$5,000
8225 - Economic Development	\$200,000	\$200,000	\$200,000	\$200,000
9602 - Tourism Dev & Prom	\$60,000	\$60,000	\$60,000	\$70,000
GRANT & AID TOTAL	\$285,000	\$285,000	\$285,000	\$295,000
EXPENDITURES TOTAL	\$1,593,740	\$1,302,748	\$1,164,605	\$1,197,174

AUTHORIZED PERSONNEL

General Fund - City Manager - 001-01-103

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
City Manager	N/A	TBD by Commission	1	1	1
Deputy City Manager	45	55.72 -	1	1	1
Director of Pub. Affairs and Comms	41	46.11 -	1	0	0
Director of Diversity & Inclusivity	41	46.11 -	1	1	0
Assistant to the City Manager	29	26.31 - 44.82	1	1	1
Communications Assistant	19	16.76 - 28.50	2	0	0
Public Affairs and Comms Interns	18	16.00 - 27.25	1	0	0
			8	4	3

ACCOUNT DETAILS

General Fund - City Manager - 001-01-103

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$15,000	Annual Strategic Planning Retreat
	Prof.Svc.-Other	\$10,000	Consulting Services
	Prof.Svc.-Other	\$50,000	Florida Lobby Associates
	Prof.Svc.-Other	\$30,000	Grant work
3105 TOTAL		\$105,000	
3404			
	Contract Svc. - Other	\$1,008	Polk County Radio System Access (3)
3404 TOTAL		\$1,008	
4804 TOTAL		\$20,000	
5208			
	Uniform, Protect Clothing	\$600	\$200 per FTE (3)
5208 TOTAL		\$600	

PUBLIC AFFAIRS & COMMUNICATION

MISSION STATEMENT

To effectively connect, engage, and inform the Winter Haven community by representing all City departments with transparency, accuracy, and clarity. To serve as the trusted liaison between the City, its residents, and the media, ensuring that information about services, programs, issues, and events is accessible and actionable.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	1	ECONOMIC SUSTAINABILITY		
Goal	1.1	Through partnerships, support the availability of a qualified & skilled workforce to meet the demands of the City organization and business community.	FY24 Metric	FY25 Metric
Strategy	1.1.2	Develop and implement a speakers bureau / ambassador program to engage students in programming designed to raise awareness of and interest in public service careers.		
Metric	1.1.2.1	Student speakers recruited and trained.	New in FY25	Starts in FY26
Metric	1.1.2.2	Presentations to student groups.	New in FY25	Starts in FY26
Metric	1.1.2.3	Interactive student programs.	New in FY25	Starts in FY26
Metric	1.1.2.4	Students reached.	New in FY25	Starts in FY26
Goal	1.2	Promote equitable access to opportunities, both in how the City procures work and in facilitating community opportunities through outreach, collaboration, and education.	FY24 Metric	FY25 Metric
Strategy	1.2.1	Create a series of "how-to" videos on processes across the organization.		
Metric	1.2.1.1	Videos created.	New in FY25	2
Metric	1.2.1.2	Views on videos.	New in FY25	85
Goal	1.4	Ensure the strategic approach to growth management includes robust public engagement.	FY24 Metric	FY25 Metric
Strategy	1.4.2	Establish a comprehensive neighborhoods program to inventory neighborhoods, identify communication points, and develop methods to distribute and solicit information efficiently to the appropriate contacts.		
Metric	1.4.2.1	To be determined.	New in FY25	Starts in FY25
	1.5	Ongoing Community Survey Data Collection	FY24 Metric	FY25 Metric
Metric	1.5.1	Availability of housing options.	75%	77.70%
Metric	1.5.2	Availability of jobs that pay a living wage.	61%	60.90%
Metric	1.5.3	Planning for and managing growth.	60%	55.60%
Pillar	2	QUALITY OF LIFE		
	2.5	Ongoing Community Survey Data Collection	FY24 Metric	FY25 Metric
Metric	2.5.1	How is the overall quality of life in Winter Haven?	93%	91.10%
Metric	2.5.2	How likely are you to recommend Winter Haven as a place to live?	81%	77.40%
Metric	2.5.3	How likely are you to be living in Winter Haven in 5 years from now?	82%	78.70%
Metric	2.5.4	Availability of a variety of art and cultural events.	77%	77.60%
Metric	2.5.5	Sense of community among residents.	78%	73.80%
Metric	2.5.6	Acceptance of residents of all backgrounds.	84%	78.10%
Metric	2.5.7	Quality of parks and recreational amenities.	85%	80.40%
Pillar	3	INFRASTRUCTURE		
	3.5	Ongoing Community Survey Data Collection	FY24 Metric	FY25 Metric
Metric	3.5.1	Ease of getting around the City by car.	70%	65.50%
Metric	3.5.2	Walkability and bikeability of the City.	69%	64.90%

PUBLIC AFFAIRS & COMMUNICATION

Metric	3.5.3	Quality of water and wastewater systems.	81%	74.20%
Pillar	4	ENVIRONMENTAL STEWARDSHIP		
	4.6	Ongoing Community Survey Data Collection	FY24 Metric	FY25 Metric
Metric	4.6.1	Overall cleanliness and maintenance of the community as a whole.	81%	78.50%
Metric	4.6.2	Quality of solid waste and recycling services.	75%	75.10%
Metric	4.6.3	Management of our lakes.	85%	84.30%
Pillar	5	COMMUNITY SAFETY		
Goal	5.3	Strengthen how safe every citizen, business, and visitor feels within Winter Haven.	FY24 Metric	FY25 Metric
Strategy	5.3.1	Create, deploy, and market a Comprehensive Community Safety Training Curriculum platform.		
Metric	5.3.1.1	Number of programs offered.	New in FY25	Starts in FY26
Metric	5.3.1.2	Number of training classes provided.	New in FY25	Starts in FY26
Metric	5.3.1.3	Number of Citizens participating in classes.	New in FY25	Starts in FY26
Metric	5.3.1.4	Public Safety Leadership Academy participants.	New in FY25	Starts in FY26
Strategy	5.3.4	Create and deploy a robust communications campaign highlighting safety initiatives, accomplishments, and data.		
Metric	5.3.4.1	Campaign Reach.	New in FY25	
Metric	5.3.4.2	Public Safety App users.	4,084	16,987
	5.5	Ongoing Community Survey Data Collection	FY24 Metric	FY25 Metric
Metric	5.5.1	Sense of overall safety.	84%	80.80%
Metric	5.5.2	Quality of emergency response services.	92%	92.30%
Pillar	6	RESPONSIBLE GOVERNMENT		
Goal	6.2	Engage and participate in legislative matters (State and Federal) and advocate for Home Rule and local priorities.	FY24 Metric	FY25 Metric
Strategy	6.2.2	Develop and circulate an annual legislative platform advocating for local interests in response to State and Federal policy.		
Metric	6.2.2.1	Legislative Platform Production.	Achieved	20%
Goal	6.3	Continue to evolve the ways in which information about local government is communicated.	FY24 Metric	FY25 Metric
Strategy	6.3.1	Establish a Certified Ambassador Program for employees that enhances customer engagement.		
Metric	6.3.1.1	Number of Certified Ambassadors.	New in FY25	Starts in FY25
Strategy	6.3.2	Continue the CityU program and enhance it with an on-the-road preview and recruitment events and an alumni program.		
Metric	6.3.2.1	Graduates of CityU.	25	74
Metric	6.3.2.2	Alumni Attendance at Events.	New in FY25	Starts in FY25
Strategy	6.3.3	Establish a defined and robust communication strategy for City projects.		
Metric	6.3.3.1	Number of citizens engaged with online project pages.	New in FY25	2,122
Metric	6.3.3.2	Number of citizens attending project meetings.	New in FY25	13,659
Strategy	6.3.4	Establish a Community Outreach Program, including elected officials, to visit each quadrant of the City annually and deliver relevant updates.		
Metric	6.3.4.1	Meetings hosted in all four quadrants annually.	New in FY25	10%
Metric	6.3.4.2	Number of attendees at Community Outreach Programs.	New in FY25	1,745
Strategy	6.3.5	Research and implement alternative and innovative communication strategies and tools.		
Metric	6.3.5.1	Number of Access Winter Haven requests.	6,043	4,185

PUBLIC AFFAIRS & COMMUNICATION

Metric	6.3.5.2	Average time to close access Winter Haven requests (days).	8.3	4.3
Metric	6.3.5.3	Number of residents engaged with Ask Winter Haven.	5,723	3,665
Metric	6.3.5.4	Number of total communications on Ask Winter Haven.	4,666	3,581
Metric	6.3.5.5	Percentage of Ask Winter Haven communications Received via text.	53.70%	0.68%
Metric	6.3.5.6	Percentage of Ask Winter Haven communications Received via website chat.	46.30%	19.32%
Metric	6.3.5.7	Percentage of Ask Winter Haven questions resolved via messages to staff.	5.30%	8.92%
Metric	6.3.5.8	Percentage of Ask Winter Haven questions resolved via AI bot.	56.50%	10.64%
Metric	6.3.5.9	Percentage of Ask Winter Haven questions resolved via Access Winter Haven.	38.10%	105.40%
Strategy	6.3.6	Additional 6.3 Metrics		
Metric	6.3.6.8	Number of public presentations given.	New in FY25	524
Metric	6.3.6.9	Citizens engaged with City Government Week activities.	New in FY25	Starts in FY28
Metric	6.3.6.10	Number of website pageviews.	1,100,000	1,485,335
Metric	6.3.6.11	Facebook page reach.	434,591	6,468,485
Metric	6.3.6.12	LinkedIn impressions.	22,116	25,969
Metric	6.3.6.13	Instagram page reach.	5,613	110,556
Metric	6.3.6.14	X (formerly Twitter) reach.	New in FY25	4,139
Metric	6.3.6.15	Youtube channel subscribers.	329	456
Metric	6.3.6.16	Youtube channel views.	24,804	69,376
Metric	6.3.6.17	Number of public meetings live streamed.	57	50
Metric	6.3.6.18	Number of email subscribers.	6,643	6,328
Metric	6.3.6.19	Number of marketing emails sent.	78,018	281,308
Metric	6.3.6.20	Number of press releases issued.	114	45
Goal	6.4	Continue to cultivate a team made up of high quality talent, capable of bringing fresh perspective and creative ideas, serving as good ambassadors of the City through all service areas.	FY24 Metric	FY25 Metric
Strategy	6.4.3	Create a volunteer program to allow greater engagement.		
Metric	6.4.3.1	Number of volunteer hours served by staff in the community.	New in FY25	
Metric	6.4.3.2	Number of employees participating.	New in FY25	Starts in FY28
	6.5	Ongoing Community Survey Data Collection	FY24 Metric	FY25 Metric
Metric	6.5.1	Ability for residents to engage with the City of Winter Haven government.	76%	68.50%
Metric	6.5.2	Transparency in communication to citizens from the City of Winter Haven government.	73%	69%
Metric	6.5.3	Efficiency and effectiveness of the City of Winter Haven government's operations.	74%	74.60%
Metric	6.5.4	Value for the taxes you pay to the City of Winter Haven.	42%	60.50%
	7	City-Wide Overall Satisfaction Survey Data		
	7.1	Ongoing Community Survey Data Collection	FY24 Metric	FY25 Metric
Metric	7.1.1	How is the overall quality of life in Winter Haven?	94%	91.20%
Metric	7.1.2	Net Promoter Score	43 (Scale: 0 - 200)	35

PUBLIC AFFAIRS & COMMUNICATION

BUDGETED EXPENDITURES

General Fund - Public Affairs and Communication - 001-02-110

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	–	\$263,897	\$262,597	\$345,406
1401 - Overtime	–	\$500	\$2,266	\$1,500
2101 - FICA Taxes	–	\$20,188	\$18,766	\$26,424
2204 - 401(a) Pension Contribution	–	\$28,622	\$28,970	\$35,496
2301 - Life, Health & Vision Insurance	–	\$57,132	\$38,476	\$57,434
2302 - Director's Life & Disability	–	\$2,185	\$1,067	\$3,233
2303 - Disability Benefit - 401(a) Participants	–	\$263	\$251	\$392
2401 - Workers' Compensation	–	\$422	\$422	\$450
PERSONAL SERVICES TOTAL	–	\$373,209	\$352,815	\$470,335
Operating Services				
3105 - Prof.Svc.-Other	–	–	\$250	–
3404 - Contract Svc. - Other	–	\$53,900	\$50,000	\$36,000
4001 - Travel-Non local	–	\$19,000	\$15,000	\$28,100
4702 - Printing & Binding	–	\$20,000	\$18,000	\$20,000
4801 - Advertising	–	\$25,000	\$20,000	\$25,000
4802 - Promotional/Marketing	–	\$12,500	\$10,000	\$20,000
4803 - Community Involvement	–	\$1,000	\$4,000	\$2,500
4910 - Goods Purchased For Sale	–	\$5,000	–	–
5101 - Office Supplies	–	–	\$750	\$500
5102 - Tools,Equip under \$1,000	–	\$5,000	\$2,000	\$5,000
5206 - Software & Internal Upgrades	–	–	–	\$18,000
5208 - Uniform, Protect Clothing	–	\$750	\$500	\$900
5210 - Program Related Expense	–	\$6,000	\$15,000	\$15,000
5401 - Memberships & Subscriptions	–	\$2,430	\$5,000	\$5,500
5402 - IT Subscriptions, Licenses, Maintenance Renewals	–	–	\$30,000	\$2,500
OPERATING SERVICES TOTAL	–	\$150,580	\$170,500	\$179,000
Capital				
6402 - Machinery & Equipment	–	\$6,000	–	–
CAPITAL TOTAL	–	\$6,000	–	–
EXPENDITURES TOTAL	–	\$529,789	\$523,315	\$649,335

PUBLIC AFFAIRS & COMMUNICATION

AUTHORIZED PERSONNEL

General Fund - Public Affairs and Communication - 001-02-110

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Director of Pub. Affairs and Comms	41	46.11 -	0	1	1
Community Engagement Manager	29	26.31 - 44.82	0	0	1
Communications Assistant	19	16.76 - 28.50	0	3	3
CSR I - Staff Assistant	18	16.00 - 27.25	0	1	1
			0	5	6

ACCOUNT DETAILS

General Fund - Public Affairs and Communication - 001-02-110

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$28,500	Website Contract
	Contract Svc. - Other	\$7,500	Creative Services - Outsourced
3404 TOTAL		\$36,000	

FINANCIAL SERVICES

MISSION STATEMENT

Our mission is to provide assurance to our Citizens, the Commission, and City Employees of the long-term 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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	1	ECONOMIC SUSTAINABILITY		
Goal	1.2	Promote equitable access to opportunities, both in how the City procures work and in facilitating community opportunities through outreach, collaboration, and education.	FY24 Metric	FY25 Metric
Strategy	1.2.2	Create and launch a regular procurement training program targeting small, disadvantaged, and minority enterprises.		
Metric	1.2.2.1	Training programs offered.	New in FY25	0.1
Metric	1.2.2.2	Attendees at training programs.	New in FY25	
Metric	1.2.2.3	Disadvantaged / Minority vendors registered to receive notices.	New in FY25	
Strategy	1.2.3	Host an annual procurement preview open house event and workshop.		
Metric	1.2.3.1	Number of projects featured.	New in FY25	Starts in FY26
Metric	1.2.3.2	Number of attendees.	New in FY25	Starts in FY26
Strategy	1.2.4	Enhance the procurement marketing strategies.		
Metric	1.2.4.1	Procurement Opportunities Awareness Survey (FY25).	New in FY25	
Metric	1.2.4.2	Procurement Opportunities Awareness Survey (FY26).	New in FY25	Starts in FY26
Metric	1.2.4.3	Procurement Opportunities Awareness Survey (FY27).	New in FY25	Starts in FY27
Metric	1.2.4.4	Procurement Opportunities Awareness Survey (FY28).	New in FY25	Starts in FY28
Metric	1.2.4.5	Procurement Opportunities Awareness Survey (FY29).	New in FY25	Starts in FY29
Metric	1.2.4.6	Number of external organizations pointing to City procurement opportunities.	New in FY25	0
Metric	1.2.4.7	Intent to Bids Issued.	New in FY25	27
Metric	1.2.4.8	Request for Qualifications / Request for Proposals Issued.	New in FY25	4
Metric	1.2.4.9	Unique / Individual Bidders.	New in FY25	0
Metric	1.2.4.6	Bidders registered to receive notices.	New in FY25	0
Pillar	6	RESPONSIBLE GOVERNMENT		
Goal	6.1	Exemplify fiscal accountability and resiliency.	FY24 Metric	FY25 Metric
Strategy	6.1.1	Enhance fiscal communication via implementation and distribution (print and electronic) including a Budget Book, Budget-in-Brief, Popular Annual Financial Report (PAFR), Annual Comprehensive Financial Report (ACFR), and monthly budget performance reports.		
Metric	6.1.1.1	Augment the budget with external grant revenues.	\$18,314,170	\$4,137,110
Metric	6.1.1.2	Annual publication of Budget Book.	Yes	12%
Metric	6.1.1.3	Annual publication of Budget in Brief.	Yes	8%
Metric	6.1.1.4	Annual publication of PAFR.	New in FY25	5%
Metric	6.1.1.5	Annual publication of ACFR.	Yes	20%
Metric	6.1.1.6	Monthly publication of Budget Performance Reports.	Yes	12%
Strategy	6.1.2	Draft and adopt a robust debt policy that complements the City's Financial Management Policy and aligns with the GFOA's best practices.		

FINANCIAL SERVICES

Metric	6.1.2.1	Debt Policy Adopted.	New in FY25	76%
Strategy	6.1.4	Conduct an annual review and associated training of the City's procurement policies to ensure alignment with City Ordinances, State Statutes, Federal Law and best practices.		
Metric	6.1.4.1	Percentage of staff with purchasing power appropriately trained.	New in FY25	40%
Metric	6.1.4.2	Review of procurement policies.	New in FY25	15%
Strategy	6.1.5	Research and pursue alternative / nontraditional revenue sources and partnership opportunities to enhance financial sustainability and resiliency.		
Metric	6.1.5.1	Grant Income Awarded (FY25)	New in FY25	\$19,405,029.85
Metric	6.1.5.2	Grant Income Awarded (FY26)	New in FY25	Starts in FY26
Metric	6.1.5.3	Grant Income Awarded (FY27)	New in FY25	Starts in FY27
Metric	6.1.5.4	Grant Income Awarded (FY28)	New in FY25	Starts in FY28
Metric	6.1.5.5	Grant Income Awarded (FY29)	New in FY25	Starts in FY29
Metric	6.1.5.6	New Revenue Sources.	New in FY25	Starts in FY28
Strategy	6.1.6	Additional 6.1 Metrics		
Metric	6.1.6.1	Reconciliations completed daily.	New in FY25	20%
Metric	6.1.6.2	Fraudulent transactions prevented.	New in FY25	2
Metric	6.1.6.3	Months closed by the 20th of subsequent month.	9	16.60%
Metric	6.1.6.4	Award for Distinguished Budget from GFOA.	Yes	20%
Metric	6.1.6.9	Piggyback purchases made.	New in FY25	18
Metric	6.1.6.10	Cooperative purchasing agreements.	New in FY25	29

FINANCIAL SERVICES

BUDGETED EXPENDITURES

General Fund - Finance - 001-03-111

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$763,675	\$983,718	\$841,173	\$1,071,041
1401 - Overtime	\$762	\$500	\$270	\$500
2101 - FICA Taxes	\$55,240	\$75,254	\$61,081	\$81,935
2201 - General Pension Fund Contrib	\$71,955	\$89,168	\$74,135	\$71,670
2204 - 401(a) Pension Contribution	\$49,765	\$65,172	\$54,801	\$70,989
2301 - Life, Health & Vision Insurance	\$134,859	\$203,142	\$137,728	\$182,392
2302 - Director's Life & Disability	\$3,458	\$3,805	\$3,539	\$3,894
2303 - Disability Benefit - 401(a) Participants	\$611	\$1,054	\$732	\$1,148
2401 - Workers' Compensation	\$2,039	\$2,655	\$2,655	\$2,309
PERSONAL SERVICES TOTAL	\$1,082,367	\$1,424,468	\$1,176,114	\$1,485,878
Operating Services				
3105 - Prof.Svc.-Other	\$28,077	\$65,000	\$55,000	\$49,800
3404 - Contract Svc. - Other	\$2,146	—	\$3,437	\$1,500
4001 - Travel-Non local	\$6,917	\$5,000	\$2,717	—
4003 - Training-Required-Instructional	\$6,730	\$21,500	\$5,314	\$39,075
4201 - Postage	\$9,407	\$10,500	\$9,740	\$10,000
4401 - Rentals & Leases	\$2,888	\$3,100	\$3,494	\$3,100
4606 - Rep & Mtn Vehicle Base Cost	\$1,344	\$1,344	\$1,344	\$1,344
4607 - Rep & Mtn Automotive Parts	\$15	\$250	\$250	\$250
4608 - Rep & Mtn Automotive Labor	\$113	\$250	\$250	\$250
4702 - Printing & Binding	\$8,313	\$4,000	\$6,474	\$5,000
4801 - Advertising	\$1,072	\$3,000	\$2,221	\$3,000
4803 - Community Involvement	\$80	—	—	—
4907 - Records Management	—	—	—	\$6,000
4960 - License	\$55	\$200	—	\$200
5101 - Office Supplies	\$4,822	\$5,000	\$3,623	\$5,000
5203 - Motor Fuels & Lubricants	\$1,520	\$1,700	\$1,376	\$1,800
5204 - Copier Use & Supplies	\$1,313	\$2,200	\$1,924	\$2,300
5208 - Uniform, Protect Clothing	\$227	\$500	\$500	\$500
5209 - Housekeeping Supplies	—	\$100	—	\$100
5401 - Memberships & Subscriptions	\$3,282	\$3,814	\$2,989	\$4,465
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$4,080	\$6,000	\$4,080	—
5404 - Employee Dev-Material & Training	\$220	\$100	\$220	\$100
5406 - Employee Dev-Food & Supplies	\$15	—	—	—
5985 - Over / Short	-\$1	—	\$209	—
OPERATING SERVICES TOTAL	\$82,636	\$133,558	\$105,162	\$133,784
Capital				

FINANCIAL SERVICES

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
6403 - Capital Depletion Reserve	\$2,015	\$2,380	\$2,380	\$3,337
CAPITAL TOTAL	\$2,015	\$2,380	\$2,380	\$3,337
EXPENDITURES TOTAL	\$1,167,018	\$1,560,406	\$1,283,656	\$1,622,999

AUTHORIZED PERSONNEL General Fund - Finance - 001-03-111

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Chief Financial Officer	41	46.11 -	1	1	1
Budget and Management Officer	37	38.19 - 65.05	1	1	1
Asst. Fin. Services Dept. Director	37	38.19 - 65.05	1	1	1
Chief Accountant	33	31.67 - 53.95	1	1	1
Procurement Officer	33	31.67 - 53.95	1	1	1
Financial Grant Manager	30	27.56 - 46.95	1	1	1
Accountant	30	27.56 - 46.95	1	1	1
Senior Procurement Specialist	27	24.01 - 40.90	0	1	1
Accounting & Payroll Specialist	27	24.01 - 40.90	1	1	1
Procurement Specialist	23	20.02 - 34.11	0	0	1
Buyer	23	20.02 - 34.11	1	0	0
CSR III - Senior Staff Assistant	20	17.48 - 29.79	0	1	0
Accounting Clerk II	19	16.76 - 28.50	2	2	2
Mail Courier	18	16.00 - 27.25	1	1	1
Accounting Intern	18	16.00 - 27.25	0.5	0.5	0.5
			12.5	13.5	13.5

FINANCIAL SERVICES

ACCOUNT DETAILS

General Fund - Finance - 001-03-111

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$1,800	Digital Assurance Certification (DAC)
	Prof.Svc.-Other	\$3,000	Foster & Foster (OPEB-Interim)
	Prof.Svc.-Other	\$45,000	Siver Insurance
3105 TOTAL		\$49,800	
3404			
	Contract Svc. - Other	\$1,500	Crown Shredding
3404 TOTAL		\$1,500	

POLICE

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	2	QUALITY OF LIFE		
Goal	2.2	Support partnerships to meet the needs (housing, health, mental health, workforce, education) of all members of the community and help those most in need find the proper pathways for support.	FY24 Metric	FY25 Metric
Strategy	2.2.1	Establish a Health and Wellness Advisory Committee to help guide City efforts toward community health issues.		
Metric	2.2.1.1	Quarterly Meetings Held.	New in FY25	Starts in FY25
Strategy	2.2.2	Identify a robust set of resources and partnerships to bring awareness to comprehensive wrap-around services available to citizens.		
Metric	2.2.2.1	To be determined.	New in FY25	Starts in FY25
Strategy	2.2.3	Prepare staff to identify needs and offer resources to citizens, and provide all related collateral.		
Metric	2.2.3.1	Number of employees trained.	New in FY25	12
Pillar	5	COMMUNITY SAFETY		
Goal	5.2	Ensure the ability to meet the service demands as the population grows.	FY24 Metric	FY25 Metric
Strategy	5.2.5	Additional 5.2 Metrics		
Metric	5.2.5.8	Baker Acts. # (PS - PD)	54	71
Metric	5.2.5.9	Mental Health Aid interactions. # (PS - PD)	51	70
Metric	5.2.5.10	Parking Tickets issued. # (PS - PD)	14	43
Metric	5.2.5.11	Crime Rate # (PS - PD)	203	1,714
Metric	5.2.5.12	Nacan deployments. # (PS - PD)	90	92
Metric	5.2.5.13	Environmental crimes. # (PS - PD)	New in FY25	92
Goal	5.3	Strengthen how safe every citizen, business, and visitor feels within Winter Haven.	FY24 Metric	FY25 Metric
Strategy	5.3.5	Advance the National Night Out Event.		
Metric	5.3.5.1	Number of attendees at National Night Out.	New in FY25	
Metric	5.3.5.2	Number of partners at National Night Out.	New in FY25	National Night Out moved to October due to heat.
Strategy	5.3.6	Conduct a quarterly cross-departmental review of traffic accidents and develop proactive prevention strategies.		
Metric	5.3.6.1	Quarterly meetings held.	New in FY25	
Metric	5.3.6.2	Number of traffic accidents.	179	189
Pillar	6	RESPONSIBLE GOVERNMENT		
Goal	6.1	Exemplify fiscal accountability and resiliency.	FY24 Metric	FY25 Metric
Strategy	6.1.5	Research and pursue alternative / nontraditional revenue sources and partnership opportunities to enhance financial sustainability and resiliency.		
Metric	6.1.5.1.4	Grant Income Received - Police	New in FY25	No Funding Received

BUDGETED EXPENDITURES**General Fund - Police Services - 001-05-200**

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$6,591,793	\$7,445,099	\$7,204,971	\$8,190,467
1305 - Police Security Detail	\$349,701	\$405,000	\$316,184	\$445,500
1401 - Overtime	\$495,435	\$330,000	\$548,317	\$595,500
1501 - Special Pay	\$95,538	\$195,000	\$103,648	\$140,000
1601 - Vehicle Compensation	\$1,855	\$2,400	\$2,400	\$2,400
2101 - FICA Taxes	\$553,911	\$640,879	\$617,771	\$717,101
2201 - General Pension Fund Contrib	\$72,287	\$105,594	\$82,870	\$96,286
2202 - Police Pension Contrib	\$1,302,091	\$1,708,052	\$960,896	\$1,137,238
2204 - 401(a) Pension Contribution	\$97,595	\$75,611	\$88,429	\$108,205
2205 - State Pension Contribution	–	–	–	\$660,432
2301 - Life, Health & Vision Insurance	\$1,214,251	\$1,429,166	\$1,256,005	\$1,492,722
2302 - Director's Life & Disability	\$2,938	\$3,169	\$3,169	\$1,617
2303 - Disability Benefit - 401(a) Participants	\$1,881	\$1,528	\$1,912	\$2,286
2401 - Workers' Compensation	\$180,347	\$227,133	\$227,133	\$194,245
2501 - Unemployment Compensation	\$466	–	\$1,000	–
PERSONAL SERVICES TOTAL	\$10,960,089	\$12,568,631	\$11,414,705	\$13,783,999
Operating Services				
3103 - Prof.Svc.-Legal	\$963	\$1,000	\$1,558	\$1,100
3105 - Prof.Svc.-Other	\$71,559	\$76,380	\$104,662	\$80,000
3401 - Contract Svc.-Custodial	\$11,221	\$17,500	\$13,404	\$18,400
3402 - Contract Svc.-Dry Clean	\$10,183	\$20,375	\$9,419	\$11,400
3404 - Contract Svc. - Other	\$991,942	\$1,281,118	\$1,028,127	\$1,455,472
3407 - Ins.-Claims Deductibles	\$40,472	–	\$15,000	–
3409 - Contract Svcs - Police Overtime Parking	\$10,070	\$2,880	\$9,388	\$2,880
3501 - Investigation Expense	\$3,291	\$20,000	\$8,039	\$20,000
4001 - Travel-Non local	\$17,965	\$16,650	\$15,457	–
4002 - Training-Special	\$120	–	–	–
4003 - Training-Required-Instructional	\$31,910	\$26,000	\$16,408	\$48,647
4201 - Postage	\$2,558	\$5,000	\$3,503	\$5,000
4301 - Utility Svcs - Electric	\$82,855	\$93,951	\$82,977	\$89,384
4302 - Utility Svcs - Water	\$12,028	\$17,053	\$15,520	\$12,549
4303 - Utility Svcs - Sewer	\$1,588	\$1,655	\$1,754	\$1,721
4305 - Utility Svcs - Refuse	\$5,264	\$5,293	\$5,576	\$5,475
4401 - Rentals & Leases	\$75,275	\$84,889	\$60,776	\$84,889
4601 - Rep & Mtn Equipment	\$19,710	\$16,000	\$10,762	\$30,000
4602 - Rep & Mtn Building & Grounds	\$39,551	\$141,400	\$85,015	\$20,000
4603 - Rep & Mtn Radios	\$3,783	\$4,000	\$7,715	\$4,500
4604 - Rep & Mtn Motorcycle	\$5,327	\$7,000	\$5,319	\$7,000
4606 - Rep & Mtn Vehicle Base Cost	\$178,908	\$198,108	\$198,108	\$182,028

POLICE

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
4607 - Rep & Mtn Automotive Parts	\$258,992	\$94,558	\$15,000	\$104,013
4608 - Rep & Mtn Automotive Labor	\$65,910	\$152,937	\$30,000	\$168,230
4620 - Rep & Mtn Contracts	\$36,253	\$34,127	\$40,609	\$13,571
4702 - Printing & Binding	\$6,741	\$5,000	\$6,651	\$5,000
4801 - Advertising	\$196	\$500	\$300	\$500
4803 - Community Involvement	\$8,180	\$6,500	\$3,649	\$7,500
4907 - Records Management	—	—	—	\$20,000
4935 - Program Related Expense	\$14,113	\$2,000	\$20,993	\$2,000
4940 - DARE Supplies	\$11,498	\$11,944	\$13,665	\$11,944
5101 - Office Supplies	\$11,785	\$25,000	\$17,275	\$25,000
5102 - Tools,Equip under \$1,000	\$158,475	\$43,717	\$221,743	\$70,000
5103 - ERT Expenses	—	—	—	\$71,568
5200 - Non-Capital Equip \$1,000-4999	\$9,462	\$6,180	\$3,415	\$6,657
5203 - Motor Fuels & Lubricants	\$232,957	\$253,000	\$228,054	\$278,300
5204 - Copier Use & Supplies	\$10,681	\$10,000	\$15,426	\$10,000
5205 - Motor Fuel, Non Motor Pool	\$1,207	\$2,000	\$1,306	\$2,000
5207 - Ammunition	\$16,259	\$20,000	\$13,826	\$22,000
5208 - Uniform, Protect Clothing	\$138,812	\$85,000	\$76,990	\$120,000
5209 - Housekeeping Supplies	\$8,219	\$6,000	\$6,906	\$6,000
5211 - K-9 Expenses	\$7,309	\$10,500	\$7,959	\$11,025
5213 - Crime Scene Supplies	\$24,912	\$30,000	\$16,690	\$30,000
5225 - Tag and Registration	\$964	\$600	\$1,277	\$700
5245 - Crime Prevention	\$584	\$2,000	\$2,376	\$2,500
5401 - Memberships & Subscriptions	\$11,455	\$28,886	\$13,854	\$35,947
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$57,147	\$117,854	\$263,000	\$107,854
5404 - Employee Dev-Material & Training	\$5,967	\$6,000	\$1,369	\$11,595
5405 - Empl Dev- Books,Accreditation,Assessmt	\$3,421	\$6,000	\$5,000	\$7,730
5406 - Employee Dev-Food & Supplies	\$1,079	\$1,500	\$1,157	\$1,500
5407 - Employee Dev-Recog & Apprec	\$6,117	\$2,000	\$6,086	\$2,100
5985 - Over / Short	-\$1	—	—	—
OPERATING SERVICES TOTAL	\$2,725,235	\$3,000,055	\$2,733,063	\$3,235,679
Capital				
6201 - Buildings	—	\$248,065	\$248,065	—
6402 - Machinery & Equipment	\$69,849	\$133,267	\$135,000	\$415,876
6403 - Capital Depletion Reserve	\$530,418	\$585,205	\$585,205	\$1,012,919
CAPITAL TOTAL	\$600,267	\$966,537	\$968,270	\$1,428,795
EXPENDITURES TOTAL	\$14,285,591	\$16,535,223	\$15,116,038	\$18,448,473

POLICE

AUTHORIZED PERSONNEL

General Fund - Police Services - 001-05-200

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Assist. City Manager - Public Safety	45	55.72 -	0.5	0.5	0.5
Chief of Police	41	46.11 -	1	1	1
Police Captain	37	38.19 - 65.05	3	3	3
Deputy Police Chief	37	38.19 - 65.05	1	1	1
Police Lieutenant	34	33.18 - 56.52	6	6	6
Police Sergeant	P 31	28.86-49.17	10	10	10
Police Officer	P 28	25.14 - 42.82	56	65	68
Detective	P 28	25.14 - 42.82	10	7	7
Public Info. & Crime Prev. Officer	28	25.14 - 42.82	1	1	1
Police Inspector	28	25.14 - 42.82	0.9	0.9	0.9
Mental Health Coordinator	27	24.01 - 40.90	1	1	1
Police Trainee	P 26	22.94 - 39.07	4	0	0
Evidence Property Supervisor	25	21.91 - 37.33	1	1	1
Executive Assistant	22	19.14 - 32.60	1	1	1
Personnel Selection Coordinator	22	19.14 - 32.60	0.9	0.9	0.9
Crime Scene Investigator	21	18.30 - 31.17	3	3	3
Accreditation Administrator	21	18.30 - 31.17	1	1	1
Maintenance Mechanic II	21	18.30 - 31.17	1	1	1
Police Records Clerk Supervisor	21	18.30 - 31.17	1	1	1
Crime Analyst	21	18.30 - 31.17	1	1	1
Evidence/Property Technician	20	17.48 - 29.79	2	2	2.75
Technical Services Clerk	20	17.48 - 29.79	1	1	1
Felony Intake Coordinator	20	17.48 - 29.79	1	1	1
Community Service Officer	19	16.76 - 28.50	6	4	4
Police Records Clerk	18	16.00 - 27.25	4	4	4
CSR I - Records Staff	18	16.00 - 27.25	0	1	1
Police Support Services Clerk	18	16.00 - 27.25	1	1	1
			119.3	120.3	124.05

ACCOUNT DETAILS

General Fund - Police Services - 001-05-200

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$80,000	Polygraphs, Psychological and Written Testing
3105 TOTAL		\$80,000	
3404			
	Contract Svc. - Other	\$2,160	3SI
	Contract Svc. - Other	\$11,920	Agency for Communication Treatment Services
	Contract Svc. - Other	\$236,748	Axom Body Cameras (bundle)
	Contract Svc. - Other	\$18,000	Cordico (wellness app)
	Contract Svc. - Other	\$1,000	Covanta
	Contract Svc. - Other	\$2,500	Crown Shredding
	Contract Svc. - Other	\$6,100	Enforcement Electronics
	Contract Svc. - Other	\$55	Fargo Technologies Inc. 2D Annual Maintenance
	Contract Svc. - Other	\$385	Fargo Zone
	Contract Svc. - Other	\$1,200	Haines City Fire Extinguisher
	Contract Svc. - Other	\$1,500	HID Global
	Contract Svc. - Other	\$8,532	Leads Online
	Contract Svc. - Other	\$2,625	Lexis Nexis
	Contract Svc. - Other	\$3,000	Licensure Supervision (Morgan Volpe)
	Contract Svc. - Other	\$1,051,824	PCSO Annual Dispatch Services
	Contract Svc. - Other	\$12,000	PCSO Training Center Range Rental
	Contract Svc. - Other	\$74,928	Polk County BOCC
	Contract Svc. - Other	\$9,000	PowerDMS
	Contract Svc. - Other	\$1,700	Squeegee Squad
	Contract Svc. - Other	\$1,445	Stericycle (BFI)
	Contract Svc. - Other	\$2,100	Transunion Formerly TLO
	Contract Svc. - Other	\$6,750	Zet X (Cell phone analysis data base)
3404 TOTAL		\$1,455,472	
6402			
	Machinery & Equipment	\$6,374	Replacement of 1431 - Ford Interceptor
	Machinery & Equipment	\$10,276	Replacement of 1481 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 1651 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 1661 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 1681 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 1781 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2002 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2012 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2022 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2032 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2042 - Ford Interceptor

POLICE

Account #	Object Code Description	Amount	Detail Description
	Machinery & Equipment	\$6,374	Replacement of 2052 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2062 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2072 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2082 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2092 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2111 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2301 - Ford Interceptor
	Machinery & Equipment	\$6,374	Replacement of 2311 - Ford Interceptor
	Machinery & Equipment	\$5,180	Central Food Equipment Reach-in- Freezer
	Machinery & Equipment	\$62,874	New - Ford Interceptor - Officer
	Machinery & Equipment	\$62,874	New - Ford Interceptor - Officer
	Machinery & Equipment	\$62,874	New - Ford Interceptor - Officer
	Machinery & Equipment	\$20,000	New Fence Installation
	Machinery & Equipment	\$5,709	Replacement for 2331 - Ford F150 Crew Cab 4x4 Pursuit
	Machinery & Equipment	\$5,709	Replacement for 2341 - Ford F150 Crew Cab 4x4 Pursuit
	Machinery & Equipment	\$5,709	Replacement for 2371 - Ford F150 Crew Cab 4x4 Pursuit
	Machinery & Equipment	\$5,709	Replacement for 2700 - Ford F150 Crew Cab 4x4 Pursuit
	Machinery & Equipment	\$7,562	Replacement of 1150 - Ford Escape
	Machinery & Equipment	\$7,562	Replacement of 1241 - Ford Escape
	Machinery & Equipment	\$7,886	Replacement of 1261 - Ford Escape
	Machinery & Equipment	\$7,562	Replacement of 1281 - Ford Escape
	Machinery & Equipment	\$7,886	Replacement of 1331 - Ford Escape
	Machinery & Equipment	\$7,886	Replacement of 1361 - Ford Escape
	Machinery & Equipment	\$7,886	Replacement of 1371 - Ford Escape
6402 TOTAL			\$415,876

POLICE ATHLETIC LEAGUE

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

General Fund - Police Athletic League - 001-05-204

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Operating Services				
4001 - Travel-Non local	–	\$1,500	–	–
4003 - Training-Required-Instructional	–	–	–	\$1,500
4803 - Community Involvement	–	\$310	–	\$310
5401 - Memberships & Subscriptions	\$500	\$2,800	–	\$2,800
5604 - Employee Relations	–	\$310	–	\$310
OPERATING SERVICES TOTAL	\$500	\$4,920	–	\$4,920
EXPENDITURES TOTAL	\$500	\$4,920	–	\$4,920

POLICE GRANTS

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

General Fund - Police Grants - 001-05-206

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Operating Services				
5001 - Byrne-Direct	\$20,700	\$16,800	\$15,330	\$16,800
5003 - JAG County Wide	\$13,192	\$12,480	\$16,546	\$12,480
5007 - BJA/OJP -Bulletproof Partnership	\$24,425	\$17,500	–	\$17,500
OPERATING SERVICES TOTAL	\$58,317	\$46,780	\$31,876	\$46,780
EXPENDITURES TOTAL	\$58,317	\$46,780	\$31,876	\$46,780

SAFE NEIGHBORHOODS

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	1	ECONOMIC SUSTAINABILITY		
Goal	1.3	Cultivate a development & redevelopment environment that encourages a variety (size, diversity of services, geographic locations) of business opportunities.	FY24 Metric	FY25 Metric
Strategy	1.3.3	Additional 1.3 Metrics		
Metric	1.3.3.1	Blighted structures demolished with CRA assistance.	New in FY25	0
Pillar	4	ENVIRONMENTAL STEWARDSHIP		
Goal	4.2	Leverage partnerships and implement best practices to ensure a clean environment for all Citizens.	FY24 Metric	FY25 Metric
Strategy	4.2.2	Develop and implement a litter and dumping mitigation plan.		
Metric	4.2.2.5	Illegal dumping cases worked.	9	7
Pillar	5	COMMUNITY SAFETY		
Goal	5.2	Ensure the ability to meet the service demands as the population grows.	FY24 Metric	FY25 Metric
Strategy	5.2.5	Additional 5.2 Metrics		
Metric	5.2.5.14	Code compliance cases opened. # (PS - SN)	45	1,589
Metric	5.2.5.15	Code compliance cases resolved. # (PS - SN)	54	1,317
Metric	5.2.5.16	Unsafe structures identified. # (PS - SN)	New in FY25	6
Metric	5.2.5.17	Unsafe structures demolished. # (PS - SN)	New in FY25	5
Metric	5.2.5.18	Cases opened through proactive measures. % (PS - SN)	New in FY25	69%
Metric	5.2.5.19	Cases opened through call-ins / online reports. % (PS - SN)	New in FY25	31%
Metric	5.2.5.20	Uncollected fines associated with code cases. \$ (PS - SN)	New in FY25	\$15,122,253
Metric	5.2.5.21	Illegal signage removed. # (PS - SN)	New in FY25	2,421
Metric	5.2.5.22	Abandoned vehicles removed. # (PS - SN)	New in FY25	9
Metric	5.2.5.23	Vacant lots mowed and / or debris removed from. # (PS - SN)	2	12
Goal	5.3	Strengthen how safe every citizen, business, and visitor feels within Winter Haven.	FY24 Metric	FY25 Metric
Strategy	5.3.2	Conduct quarterly Safe Neighborhood Initiatives.		
Metric	5.3.2.1	Neighborhood Initiatives.	1	2
Metric	5.3.2.2	Homes touched in Neighborhood Initiatives.	330	498
Metric	5.3.2.3	Agencies & organizations partnered in Neighborhood Initiatives.	New in FY25	1
Strategy	5.3.3	Create a Quarterly Community Safety Assessment Program with each quarter focused on a specific, high-priority area.		
Metric	5.3.3.1	Quarterly Community Safety Assessment Programs.	New in FY25	20%
Strategy	5.3.7	Additional 5.3 Metrics		
Metric	5.3.7.1	Homes provided with house numbers. #	10	45
Metric	5.3.7.2	Post-Disaster Damage Assessment Team members trained. #	1	13
Metric	5.3.7.3	Agencies & organizations partnered with on efforts beyond Neighborhood Initiatives. #	1	0

SAFE NEIGHBORHOODS

BUDGETED EXPENDITURES

General Fund - Safe Neighborhoods - 001-02-217

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$260,890	\$405,301	\$335,988	\$439,899
1401 - Overtime	\$11	\$50	\$839	\$50
2101 - FICA Taxes	\$18,801	\$31,006	\$24,323	\$33,653
2201 - General Pension Fund Contrib	\$67,964	\$83,986	\$87,433	\$87,142
2204 - 401(a) Pension Contribution	\$3,743	\$13,495	\$7,307	\$14,484
2301 - Life, Health & Vision Insurance	\$64,975	\$125,145	\$81,302	\$103,854
2302 - Director's Life & Disability	\$2,621	\$2,500	\$2,621	\$2,884
2303 - Disability Benefit - 401(a) Participants	\$74	\$324	\$139	\$348
2401 - Workers' Compensation	\$7,144	\$9,402	\$9,402	\$7,796
2501 - Unemployment Compensation	\$275	–	–	–
PERSONAL SERVICES TOTAL	\$426,498	\$671,209	\$549,354	\$690,110
Operating Services				
3103 - Prof.Svc.-Legal	\$7,595	\$10,000	\$8,403	\$10,000
3105 - Prof.Svc.-Other	\$3,405	\$5,000	\$3,405	\$6,500
3401 - Contract Svc.-Custodial	–	–	\$2,700	\$5,400
3404 - Contract Svc. - Other	\$1,835	\$25,778	\$1,000	\$15,000
3405 - Demolitions	–	\$40,000	\$40,000	\$50,000
3406 - Interdept Billing / Filing Fee	\$12,000	\$12,000	\$17,000	\$12,000
4001 - Travel-Non local	\$738	\$2,200	\$2,000	–
4003 - Training-Required-Instructional	\$2,751	\$6,480	\$4,164	\$8,000
4201 - Postage	\$10,330	\$16,500	\$18,076	\$16,500
4606 - Rep & Mtn Vehicle Base Cost	\$8,064	\$8,064	\$8,064	\$8,064
4607 - Rep & Mtn Automotive Parts	\$3,333	\$3,000	\$1,404	\$3,500
4608 - Rep & Mtn Automotive Labor	\$1,752	\$6,614	\$2,528	\$6,000
4702 - Printing & Binding	\$2,188	\$2,565	\$756	\$2,200
4801 - Advertising	\$758	\$2,500	\$758	\$2,500
4803 - Community Involvement	\$30	\$150	–	\$150
4907 - Records Management	–	–	–	\$5,000
5101 - Office Supplies	\$439	\$1,300	\$17,000	\$1,500
5102 - Tools,Equip under \$1,000	\$1,021	\$1,600	\$30,000	\$1,600
5130 - Commissions on Non-Ad Valorem assessments	\$229	\$700	\$500	\$500
5200 - Non-Capital Equip \$1,000-4999	–	\$65,000	–	–
5203 - Motor Fuels & Lubricants	\$4,379	\$9,630	\$4,867	\$6,000
5204 - Copier Use & Supplies	\$1,958	\$2,100	\$3,379	\$2,100
5208 - Uniform, Protect Clothing	\$213	\$2,200	\$2,185	\$2,200
5209 - Housekeeping Supplies	–	\$100	\$500	\$650

SAFE NEIGHBORHOODS

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5401 - Memberships & Subscriptions	\$1,013	\$950	\$880	\$1,500
5870 - Bank Fees	\$2,336	\$3,000	\$2,003	\$3,000
OPERATING SERVICES TOTAL	\$66,365	\$227,431	\$171,572	\$169,864
Capital				
6402 - Machinery & Equipment	—	—	—	\$29,690
6403 - Capital Depletion Reserve	\$3,384	\$15,688	\$15,688	\$21,728
CAPITAL TOTAL	\$3,384	\$15,688	\$15,688	\$51,418
EXPENDITURES TOTAL	\$496,248	\$914,328	\$736,614	\$911,392

AUTHORIZED PERSONNEL

General Fund - Safe Neighborhoods - 001-02-217

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Safe Neighborhoods Director	41	46.11 -	1	1	1
Senior Code Compliance Officer	27	24.01 - 40.90	0	1	1
Administrative Support Specialist	26	22.94 - 39.07	0	1	1
Code Compliance Officer II	26	22.94 - 39.07	2	1	1
Code Compliance Officer I	25	21.91 - 37.33	3	2	2
Code Compliance Clerk	20	17.48 - 29.79	1	1	1
			7	7	7

ACCOUNT DETAILS

General Fund - Safe Neighborhoods - 001-02-217

Account #	Object Code Description	Amount	Detail Description
6402			
	Machinery & Equipment	\$14,845	Replacement of 3851 - Ford F150 Extended Cab - cap dep - \$24,649
	Machinery & Equipment	\$14,845	Replacement of 3861 - Ford F150 Extended Cab - cap dep - \$24,649
6402 TOTAL		\$29,690	

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	5	COMMUNITY SAFETY		
Goal	5.2	Ensure the ability to meet the service demands as the population grows.	FY24 Metric	FY25 Metric
Strategy	5.2.5	Additional 5.2 Metrics		
Metric	5.2.5.1	Population served per fire station.	New in FY25	15,000
Metric	5.2.5.2	Fire staffing per capita.	New in FY25	1.08
Metric	5.2.5.3	Medical response time within standards.	New in FY25	19%
Metric	5.2.5.4	Fire response time within standards.	New in FY25	25%
Metric	5.2.5.5	Certificate of Occupancy Compliance Inspections / Enforcement	New in FY25	379
Metric	5.2.5.6	Calls that met calltime standards.	New in FY25	Starts in FY25
Metric	5.2.5.7	Calls that met personnel standards.	New in FY25	Starts in FY25
Pillar	6	RESPONSIBLE GOVERNMENT		
Goal	6.1	Exemplify fiscal accountability and resiliency.	FY24 Metric	FY25 Metric
Strategy	6.1.5	Research and pursue alternative / nontraditional revenue sources and partnership opportunities to enhance financial sustainability and resiliency.		
Metric	6.1.5.1.7	Grant Income Received (FY25) - Fire	New in FY25	\$793,337.60
Metric	6.1.5.2.7	Grant Income Received (FY26) - Fire	New in FY25	Starts in FY26
Metric	6.1.5.3.7	Grant Income Received (FY27) - Fire	New in FY25	Starts in FY27
Metric	6.1.5.4.7	Grant Income Received (FY28) - Fire	New in FY25	Starts in FY28
Metric	6.1.5.5.7	Grant Income Received (FY29) - Fire	New in FY25	Starts in FY29
Goal	6.4	Continue to cultivate a team made up of high quality talent, capable of bringing fresh perspective and creative ideas, serving as good ambassadors of the City through all service areas.	FY24 Metric	FY25 Metric
Strategy	6.4.2	Create a curriculum of core competencies for staff / course catalog.		
Metric	6.4.2.2	Hours of fire personnel training completed.	New in FY25	11,601.22

BUDGETED EXPENDITURES

General Fund - Fire Services - 001-06-213

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$5,074,904	\$5,691,100	\$5,280,954	\$6,186,012
1305 - Police Security Detail	\$0	–	\$9,027	\$6,000
1307 - FIRE Incentive	\$29,334	\$29,760	\$28,275	\$29,160
1401 - Overtime	\$949,447	\$800,000	\$967,857	\$1,077,500
1501 - Special Pay	\$33,891	\$396,000	\$43,232	\$72,000
1601 - Vehicle Compensation	\$1,855	\$2,400	\$2,400	\$2,400
2101 - FICA Taxes	\$449,066	\$529,323	\$470,970	\$563,581
2202 - Police Pension Contrib	\$11,711	\$1,138	\$20,114	\$36,466
2203 - Fire Pension Contrib	\$1,952,664	\$2,724,714	\$1,846,370	\$2,384,957
2204 - 401(a) Pension Contribution	\$19,580	\$15,536	\$25,284	\$31,041
2205 - State Pension Contribution	–	–	–	\$540,260
2301 - Life, Health & Vision Insurance	\$875,637	\$1,150,299	\$938,251	\$1,169,778
2302 - Director's Life & Disability	\$2,938	\$3,169	\$3,326	\$1,617
2303 - Disability Benefit - 401(a) Participants	\$147	\$85	\$255	\$434
2401 - Workers' Compensation	\$218,403	\$288,203	\$288,203	\$241,812
PERSONAL SERVICES TOTAL	\$9,619,577	\$11,631,727	\$9,924,518	\$12,343,018
Operating Services				
3102 - Prof.Svc.-Medical	\$47,120	\$60,560	\$49,744	\$67,500
3105 - Prof.Svc.-Other	\$5,942	\$12,200	\$5,118	\$15,750
3401 - Contract Svc.-Custodial	\$5,340	\$6,000	\$5,948	\$7,340
3402 - Contract Svc.-Dry Clean	\$457	\$1,260	\$763	\$1,260
3404 - Contract Svc. - Other	\$215,914	\$274,233	\$211,399	\$237,142
3407 - Ins.-Claims Deductibles	\$4,116	–	–	–0
3501 - Investigation Expense	\$3,954	\$8,000	\$5,658	\$7,700
4001 - Travel-Non local	\$8,656	\$20,000	\$3,815	\$0
4003 - Training-Required-Instructional	\$51,868	\$80,000	\$31,822	\$80,275
4201 - Postage	\$521	\$1,050	\$611	\$1,050
4202 - Freight & Express Charges	\$124	–	–	–
4301 - Utility Svcs - Electric	\$70,217	\$85,093	\$78,602	–
4301-S01 - Util Svcs-Electric-Fire Station 1	–	–	–	\$47,574
4301-S02 - Util Svcs-Electric-Fire Station 2	–	–	–	\$11,508
4301-S03 - Util Svcs-Electric-Fire Station 3	–	–	–	\$14,828
4301-S05 - Util Svcs-Electric-Fire Station 5	–	–	–	\$7,304
4301-S04 - Util Svcs-Electric-Fire Station 4	–	–	–	\$16,898
4302 - Utility Svcs - Water	\$16,601	\$21,083	\$18,752	–
4302-S01 - Util Svcs-Water-Fire Station 1	–	–	–	\$6,000
4302-S02 - Util Svcs-Water-Fire Station 2	–	–	–	\$5,000
4302-S03 - Util Svcs-Water-Fire Station 3	–	–	–	\$5,000

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
4302-S04 - Util Svcs-Water-Fire Station 4	–	–	–	\$5,000
4302-S05 - Util Svcs-Water-Fire Station 5	–	–	–	\$3,000
4303 - Utility Svcs - Sewer	\$4,249	\$4,712	\$4,094	–
4303-S01 - Util Svcs-Sewer-Fire Station 1	–	–	–	\$1,250
4303-S02 - Util Svcs-Sewer-Fire Station 2	–	–	–	\$600
4303-S03 - Util Svcs-Sewer-Fire Station 3	–	–	–	\$1,000
4303-S04 - Util Svcs-Sewer-Fire Station 4	–	–	–	\$1,250
4303-S05 - Util Svcs-Sewer-Fire Station 5	–	–	–	\$1,000
4304 - Utility Svcs - Piped Gas	\$3,308	\$3,660	\$3,444	–
4304-S05 - Util Svcs-Piped Gas-Fire Station 5	–	–	–	\$850
4304-S03 - Util Svcs-Piped Gas-Fire Station 3	–	–	–	\$1,100
4304-S02 - Util Svcs-Piped Gas-Fire Station 2	–	–	–	\$1,100
4304-S01 - Util Svcs-Piped Gas-Fire Station 1	–	–	–	\$2,000
4305 - Utility Svcs - Refuse	\$5,745	\$5,697	–	–
4305-S01 - Util Svcs-Refuse-Fire Station 1	–	–	\$5,974	\$1,200
4305-S02 - Util Svcs-Refuse-Fire Station 2	–	–	–	\$1,560
4305-S03 - Util Svcs-Refuse-Fire Station 3	–	–	–	\$2,040
4305-S04 - Util Svcs-Refuse-Fire Station 4	–	–	–	\$2,000
4305-S05 - Util Svcs-Refuse-Fire Station 5	–	–	–	\$1,200
4401 - Rentals & Leases	\$10,986	\$32,000	\$7,754	\$5,172
4601 - Rep & Mtn Equipment	\$52,898	\$20,000	\$25,000	\$25,000
4602 - Rep & Mtn Building & Grounds	\$177,073	\$65,000	\$90,000	–
4602-S01 - R/M Building-Grounds-Fire Station 1	–	–	–	\$15,000
4602-S02 - R/M Building-Grounds-Fire Station 2	–	–	–	\$15,000
4602-S03 - R/M Building-Grounds-Fire Station 3	–	–	–	\$15,000
4602-S04 - R/M Building-Grounds-Fire Station 4	–	–	–	\$15,000
4602-S05 - R/M Building-Grounds-Fire Station 5	–	–	–	\$15,000
4603 - Rep & Mtn Radios	\$4,962	\$57,000	\$30,000	\$12,400
4605 - Rep & Mtn Spec-Bud Detailed Only	–	\$122,500	\$50,000	–
4606 - Rep & Mtn Vehicle Base Cost	\$27,240	\$27,240	\$27,240	\$29,196
4607 - Rep & Mtn Automotive Parts	\$92,992	\$48,350	\$25,000	\$48,000
4608 - Rep & Mtn Automotive Labor	\$25,363	\$46,125	\$22,000	\$46,125
4610 - Rep & Mtn Veh Mtn-non motor pool	\$153,374	\$100,000	\$50,000	\$100,000
4620 - Rep & Mtn Contracts	\$15,708	\$37,885	\$15,759	\$22,120
4702 - Printing & Binding	\$2,608	\$2,000	\$1,592	\$2,000
4802 - Promotional/Marketing	–	\$4,000	\$3,906	\$4,500
4803 - Community Involvement	\$8,207	\$5,500	\$2,483	\$6,000
4907 - Records Management	–	–	–	\$20,000
4935 - Program Related Expense	\$4,385	–	\$9,167	–
5101 - Office Supplies	\$3,578	\$6,000	\$5,620	\$6,800

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5102 - Tools, Equip under \$1,000	\$74,052	\$60,000	\$53,399	\$99,900
5200 - Non-Capital Equip \$1,000-4999	\$6,865	\$93,100	\$50,000	\$140,000
5203 - Motor Fuels & Lubricants	\$89,733	\$115,000	\$84,289	\$99,000
5204 - Copier Use & Supplies	\$915	\$1,600	\$1,452	\$1,600
5205 - Motor Fuel, Non Motor Pool	\$2,340	\$3,079	\$2,363	\$4,000
5206 - Software & Internal Upgrades	—	\$8,000	—	—
5208 - Uniform, Protect Clothing	\$75,129	\$141,149	\$95,295	\$110,700
5209 - Housekeeping Supplies	\$8,508	\$10,000	\$6,909	\$12,000
5212 - EMS Materials & Supplies	\$18,725	\$21,260	\$33,227	\$12,785
5215 - Chemicals	\$5,119	\$5,000	\$7,529	\$5,800
5401 - Memberships & Subscriptions	\$5,006	\$7,000	\$6,043	\$6,660
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$29,818	—	\$50,815	\$132,500
5404 - Employee Dev-Material & Training	\$14,479	\$30,300	\$4,009	\$60,920
5405 - Empl Dev- Books, Accreditation, Assessmt	\$3,998	\$42,184	\$4,675	\$31,004
5406 - Employee Dev-Food & Supplies	\$364	\$1,000	\$709	\$1,200
5407 - Employee Dev-Recog & Apprec	\$5,767	\$3,000	\$3,858	\$3,000
5601 - Pension Other	—	\$3,000	—	—
OPERATING SERVICES TOTAL	\$1,364,328	\$1,701,820	\$1,195,837	\$1,681,661
Capital				
6201 - Buildings	—	—	\$42,000	—
6402 - Machinery & Equipment	\$2,282	\$231,449	\$175,000	\$204,334
6403 - Capital Depletion Reserve	\$950,892	\$1,023,016	\$1,023,016	\$1,145,002
CAPITAL TOTAL	\$953,174	\$1,254,465	\$1,240,016	\$1,349,336
EXPENDITURES TOTAL	\$11,937,079	\$14,588,012	\$12,360,371	\$15,374,015

AUTHORIZED PERSONNEL General Fund - Fire Services - 001-06-213

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Assist. City Manager - Public Safety	45	55.72 -	0.5	0.5	0.5
Fire Chief	41	46.11 -	1	1	1
Fire Operations Chief	37	38.19 - 65.05	1	1	1
Administrator of Operations	37	38.19 - 65.05	0	0	0
Battalion Chief	34	33.18 - 56.52	4	4	4
Development Battalion Chief	34	33.18 - 56.52	0	1	1
Fire Marshall	34	33.18 - 56.52	1	1	1
EMS Battalion Chief	34	33.18 - 56.52	0	1	0
Fire Strategic Initiatives Manager	34	33.18 - 56.52	0	1	0
EMS Coordinator	33	31.67 - 53.95	1	0	1
Fire Training Safety Officer	33	31.67 - 53.95	1	0	1
Fire Lieutenant	F 31	28.86-49.17	16	15	15
Fire Prev. Inspect./Investigator	F 31	28.86-49.17	6	6	6
Firefighter III	F 28	25.14 - 42.82	9	11	11
Police Inspector	28	25.14 - 42.82	0.1	0.1	0.1
Maintenance/Logistics Officer	27	24.01 - 40.90	1	1	1
Firefighter II	F 26	22.94 - 39.07	15	15	19
Firefighter I	F 24	20.94 - 35.68	29	27	27
Executive Assistant	22	19.14 - 32.60	1	1	1
Personnel Selection Coordinator	21	18.30 - 31.17	0.1	0.1	0.1
			86.7	86.7	90.7

ACCOUNT DETAILS

General Fund - Fire Services - 001-06-213

Account #	Object Code Description	Amount	Detail Description
3102			
	Prof.Svc.-Medical	\$67,500	LifeScan Physical (90)
3102 TOTAL		\$67,500	
3105			
	Prof.Svc.-Other	\$500	NTN - position posting
	Prof.Svc.-Other	\$7,250	Polygraphy for New Hires (45)
	Prof.Svc.-Other	\$8,000	Promotional Assessment Testing - Lieutenant Posting
3105 TOTAL		\$15,750	
3404			
	Contract Svc. - Other	\$10,800	Annual Bunker Gear Cleaning (90)
	Contract Svc. - Other	\$4,500	Annual Cascade Service Contract
	Contract Svc. - Other	\$7,000	Annual Extrication Tool Service
	Contract Svc. - Other	\$3,700	Annual Fire Alarm and Sprinkler testing
	Contract Svc. - Other	\$6,000	Annual Hose Testing
	Contract Svc. - Other	\$3,300	Annual Ladder testing
	Contract Svc. - Other	\$1,800	Annual Nozzle testing
	Contract Svc. - Other	\$2,800	Annual Pump Testing (8)
	Contract Svc. - Other	\$2,100	Fire Alarm Monitoring (5)
	Contract Svc. - Other	\$2,500	Fitness equipment servicing
	Contract Svc. - Other	\$4,000	Generator service
	Contract Svc. - Other	\$144,042	PCSO dispatch fee
	Contract Svc. - Other	\$19,600	PCSO radio fee (56)
	Contract Svc. - Other	\$10,000	Stryker LUCAS maintenance
	Contract Svc. - Other	\$15,000	US Digital Station Alerting
3404 TOTAL		\$237,142	
5200			
	Non-Capital Equip \$1,000-4999	\$110,000	Drager SCBA Communications (50)
	Non-Capital Equip \$1,000-4999	\$15,000	Gear Lockers For FS1 (15)
	Non-Capital Equip \$1,000-4999	\$15,000	Gear Lockers For FS3 (15)
5200 TOTAL		\$140,000	
5208			
	Uniform, Protect Clothing	\$53,400	Annual Allowance per CBA duty uniforms (89)
	Uniform, Protect Clothing	\$7,000	Class A coats (40)
	Uniform, Protect Clothing	\$1,000	extrication gloves (10)
	Uniform, Protect Clothing	\$17,800	Station boots per city (89)
	Uniform, Protect Clothing	\$4,500	Structural Boots (10)
	Uniform, Protect Clothing	\$11,000	Structural bunker coats (5)
	Uniform, Protect Clothing	\$9,000	Structural Bunker Pants (5)
	Uniform, Protect Clothing	\$1,000	Structural Gloves (10)
	Uniform, Protect Clothing	\$5,000	Structural Helmets (10)

FIRE

Account #	Object Code Description	Amount	Detail Description
	Uniform, Protect Clothing	\$1,000	Structural Hoods (10)
5208 TOTAL		\$110,700	
5212			
	EMS Materials & Supplies	\$5,000	AED pad replacements
	EMS Materials & Supplies	\$4,000	EMS bag replacements (8)
	EMS Materials & Supplies	\$1,760	EMT Renewal (88)
	EMS Materials & Supplies	\$2,025	Paramedic Renewals (45)
5212 TOTAL		\$12,785	
5215			
	Chemicals	\$5,000	Class A/B firefighting foam
	Chemicals	\$800	Decon chemicals
5215 TOTAL		\$5,800	
6402			
	Machinery & Equipment	\$15,000	Fit Test Machine
	Machinery & Equipment	\$51,334	New - Ford F150 Crew Cab 4x4 - Division Chief
	Machinery & Equipment	\$120,000	Station 1 Administration - Air Conditioner Replacement
	Machinery & Equipment	\$18,000	Thermal Imaging Cameras
6402 TOTAL		\$204,334	

PARKS & GROUNDS

MISSION STATEMENT

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PERFORMANCE METRICS

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Pillar	2	QUALITY OF LIFE		
Goal	2.3	Champion arts, beautification, and address blight to be an attractive and enriching community.	FY24 Metric	FY25 Metric
Strategy	2.3.2	Establish a community adoption program for rights of way, parks, and public spaces.		
Metric	2.3.2.1	Miles of public rights of way adopted.	New in FY25	
Metric	2.3.2.2	Acreage of parks and public spaces adopted.	New in FY25	
Metric	2.3.2.3	Participating entities.	New in FY25	
Metric	2.3.2.4	Percentage of rights of way adopted.	New in FY25	
Metric	2.3.2.5	Percentage of public spaces adopted.	New in FY25	
Strategy	2.3.3	Create prominent gateway beautification projects.		
Metric	2.3.3.1	Number of gateway beautification projects implemented.	New in FY25	Starts in FY25
Goal	2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
Strategy	2.4.7	Additional 2.4 Metrics		
Metric	2.4.7.38	Number of parks.	46	42
Metric	2.4.7.39	Number of acres maintained.	400	480
Metric	2.4.7.41	Miles of right-of-way maintained.	85	70
Metric	2.4.7.44	Number of irrigation audits.	150	1,340
Pillar	5	COMMUNITY SAFETY		
Goal	5.4	Ensure local government functions are aligned with community safety best practices.	FY24 Metric	FY25 Metric
Strategy	5.4.6	Conduct an annual safety inspection of critical infrastructures and facilities.		
Metric	5.4.6.4	Playground inspections.	25	161

PARKS & GROUNDS

BUDGETED EXPENDITURES

General Fund - PR&C - Parks & Grounds - 001-07-312

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$784,920	\$1,029,155	\$976,548	\$1,146,359
1401 - Overtime	\$2,233	\$4,099	\$1,656	\$5,000
2101 - FICA Taxes	\$57,815	\$79,044	\$72,363	\$87,697
2201 - General Pension Fund Contrib	\$95,998	\$117,605	\$122,448	\$120,233
2204 - 401(a) Pension Contribution	\$34,027	\$49,994	\$45,155	\$56,574
2301 - Life, Health & Vision Insurance	\$190,660	\$280,185	\$231,244	\$285,023
2303 - Disability Benefit - 401(a) Participants	\$747	\$1,204	\$987	\$1,362
2401 - Workers' Compensation	\$46,316	\$61,422	\$61,422	\$50,669
PERSONAL SERVICES TOTAL	\$1,212,715	\$1,622,708	\$1,511,823	\$1,752,917
Operating Services				
3105 - Prof.Svc.-Other	\$3,959	\$1,000	\$806	\$1,000
3404 - Contract Svc. - Other	\$174,707	\$1,187,136	\$1,142,018	\$1,117,772
3405 - Demolitions	\$5,990	–	\$6,500	\$4,000
3407 - Ins.-Claims Deductibles	\$7,398	–	\$5,000	–
4001 - Travel-Non local	\$489	\$2,950	\$2,000	–
4003 - Training-Required-Instructional	–	\$600	\$600	\$5,450
4301 - Utility Svcs - Electric	\$31,466	\$35,328	\$31,364	\$34,354
4302 - Utility Svcs - Water	\$74,771	\$77,422	\$88,858	\$84,984
4303 - Utility Svcs - Sewer	\$4,994	\$4,876	\$4,914	\$5,067
4305 - Utility Svcs - Refuse	\$28,609	\$41,854	\$29,042	\$23,715
4401 - Rentals & Leases	–	\$1,200	\$639	\$1,200
4406 - County Landfill	\$5,735	\$6,000	\$3,970	\$6,000
4601 - Rep & Mtn Equipment	\$44,466	\$42,000	\$39,281	\$42,000
4602 - Rep & Mtn Building & Grounds	\$71,476	\$27,000	\$39,281	\$50,000
4605 - Rep & Mtn Spec-Bud Detailed Only	\$12,073	\$82,000	\$70,000	\$139,400
4606 - Rep & Mtn Vehicle Base Cost	\$26,004	\$26,004	\$26,004	\$31,932
4607 - Rep & Mtn Automotive Parts	\$24,357	\$10,000	\$13,871	\$10,000
4608 - Rep & Mtn Automotive Labor	\$4,713	\$10,000	\$12,412	\$10,000
4609 - Rep & Mtn Field Maintenance	\$48	–	\$368	–
4620 - Rep & Mtn Contracts	\$2,804	\$4,086	\$2,567	\$3,903
4621 - Rep & Mtn Seed & Sod	\$3,588	\$10,000	\$6,671	\$10,000
4622 - Rep & Mtn Landscape Material	\$27,901	\$20,000	\$17,733	\$20,000
4623 - Rep & Mtn Sod Treatments	\$6,498	\$12,500	\$9,143	\$12,500
4626 - Repair & Mtn-Irrigation	\$28,517	\$15,000	\$21,981	\$20,000
4702 - Printing & Binding	\$159	\$100	–	–
4803 - Community Involvement	–	\$100	–	\$100
5101 - Office Supplies	\$1,023	\$1,000	\$954	\$1,000
5102 - Tools,Equip under \$1,000	\$10,533	\$10,030	\$11,973	\$11,050

PARKS & GROUNDS

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5200 - Non-Capital Equip \$1,000-4999	—	\$1,500	\$3,622	\$1,500
5203 - Motor Fuels & Lubricants	\$32,249	\$42,000	\$39,774	\$42,000
5204 - Copier Use & Supplies	\$439	\$450	\$828	\$450
5206 - Software & Internal Upgrades	—	\$3,500	—	\$3,500
5208 - Uniform, Protect Clothing	\$15,928	\$16,000	\$20,653	\$18,000
5209 - Housekeeping Supplies	\$30,797	\$23,000	\$27,243	\$30,000
5401 - Memberships & Subscriptions	\$80	\$200	\$200	\$200
5404 - Employee Dev-Material & Training	\$735	\$4,050	\$1,863	\$500
OPERATING SERVICES TOTAL	\$682,506	\$1,718,886	\$1,682,133	\$1,741,577
Capital				
6301 - Other Capital Improvements	\$0	\$634,056	\$550,000	\$190,000
6402 - Machinery & Equipment	\$128,970	\$170,776	\$282,053	\$58,004
6403 - Capital Depletion Reserve	\$33,050	\$38,893	\$38,893	\$132,141
CAPITAL TOTAL	\$162,020	\$843,725	\$870,946	\$380,145
Project Expenditures				
6301-GEN-2603 - Playground Replacement	—	—	—	\$250,000
PROJECT EXPENDITURES TOTAL	—	—	—	\$250,000
EXPENDITURES TOTAL	\$2,057,241	\$4,185,319	\$4,064,902	\$4,124,639

AUTHORIZED PERSONNEL

General Fund - PR&C - Parks & Grounds - 001-07-312

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Landscape Services Superintendent	32	30.23 - 51.49	0.7	0.7	0.7
Asst. Parks, Grounds & Cem. Supt.	30	27.56 - 46.95	1	1	1
Crew Leader II	25	21.91 - 37.33	3	3	3
Crew Leader I	23	20.02 - 34.11	3	3	3
Irrigation Specialist II	21	18.30 - 31.17	1	1	1
Maintenance Mechanic II	21	18.30 - 31.17	1	1	1
Small Engine Mechanic	20	17.48 - 29.79	1	1	1
Maintenance Operator II	19	16.76 - 28.50	2	2	2
Maintenance Operator I	18	16.00 - 27.25	9	9	10
Customer Service Representative I	18	16.00 - 27.25	1	1	1
Irrigation Specialist I	18	16.00 - 27.25	1	1	1
			23.7	23.7	24.7

PARKS & GROUNDS

ACCOUNT DETAILS

General Fund - PR&C - Parks & Grounds - 001-07-312

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$1,000	Bee Removal Service
3105 TOTAL		\$1,000	
3404			
	Contract Svc. - Other	\$50,000	COL annual shoreline management
	Contract Svc. - Other	\$35,000	CSX Intermodal Drive Maintenance
	Contract Svc. - Other	\$60,000	Park Restrooms
	Contract Svc. - Other	\$30,000	Parks & Shoreline Management
	Contract Svc. - Other	\$170,042	PCI Crews (2-Additional)
	Contract Svc. - Other	\$170,042	PCI Crews (2-Currently)
	Contract Svc. - Other	\$2,688	Polk County Radio System Access
	Contract Svc. - Other	\$600,000	Right of Ways / Parks & Additional Services
3404 TOTAL		\$1,117,772	
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$1,400	Christmas Poinsettias
	Rep & Mtn Spec-Bud Detailed Only	\$20,000	Fieldhouse Landscape Improvements(Perennial Peanut, Shrubs, etc)
	Rep & Mtn Spec-Bud Detailed Only	\$10,000	Fieldhouse Landscape Improvements(Perennial Peanut, Shrubs, etc)
	Rep & Mtn Spec-Bud Detailed Only	\$30,000	SCP Lighting Repairs
	Rep & Mtn Spec-Bud Detailed Only	\$60,000	Shade Fabric Replacement (Trailhead Park)
	Rep & Mtn Spec-Bud Detailed Only	\$18,000	Sod Replacement at Dog Park
4605 TOTAL		\$139,400	
5200			
	Non-Capital Equip \$1,000-4999	\$1,500	Small engine Mechanic Allowance (stan Hall)
5200 TOTAL		\$1,500	
6301			
	Other Capital Improvements	\$0	
	Other Capital Improvements	\$60,000	Dock Replacement
	Other Capital Improvements	\$100,000	Dr. MLK Park / Skate Park
	Other Capital Improvements	\$30,000	Signage and Wayfinding Enhancements
6301 TOTAL		\$190,000	
6402			
	Machinery & Equipment	\$12,129	New - Bush Hog Mower Attachment
	Machinery & Equipment	\$26,232	New - Enclosed Equipment Trailer (2)
	Machinery & Equipment	\$12,129	New - John Deer Utility Vehicle
	Machinery & Equipment	\$7,514	New - Kubota Skid Steer Broom Attachment
6402 TOTAL		\$58,004	

PARKS & RECREATION ADMINISTRATION

MISSION STATEMENT

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PERFORMANCE METRICS

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Pillar	2	QUALITY OF LIFE		
Goal	2.3	Champion arts, beautification, and address blight to be an attractive and enriching community.	FY24 Metric	FY25 Metric
Strategy	2.3.1	Establish an arts trust fund, utilizing an allocation of 0.5% of municipal project costs, to support and fund community art projects.		
Metric	2.3.1.1	Arts Trust Fund Established.	New in FY25	Starts in FY25
Metric	2.3.1.2	Funds appropriated.	New in FY25	Starts in FY25
Goal	2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
Strategy	2.4.1	Complete Parks, Recreation & Culture Master Plan and revisit annually to assess needs in response to growth.		
Metric	2.4.1.1	Completion of the Master Plan.	New in FY25	
Metric	2.4.1.2	Review of the Master Plan.	New in FY25	Starts in FY25
Strategy	2.4.2	Assess opportunities to expand service delivery via web-based solutions and/or the co-location of services at branch locations based on population growth.		
Metric	2.4.2.1	Number of co-located programs.	New in FY25	Starts in FY26
Metric	2.4.2.2	Number of digital programs.	New in FY25	Starts in FY26
Metric	2.4.2.3	Number of participants in co-located programs.	New in FY25	Starts in FY26
Metric	2.4.2.4	Number of participants in digital programs.	New in FY25	Starts in FY26
Strategy	2.4.4	Establish guidelines / incentive strategies to develop a matrix for securing park land with development.		
Metric	2.4.4.1	Acreage preserved.	New in FY25	Starts in FY25
Strategy	2.4.6	Pursue the creation of a Friends of the Parks program whereby the City can receive philanthropic contributions specifically earmarked for parks and green spaces.		
Metric	2.4.6.1	Friends of the Parks Fund Progress	New in FY25	Starts in FY25
Strategy	2.4.7	Additional 2.4 Metrics		
Metric	2.4.7.1	Partner organizations. # (PR&C)	7	0
Metric	2.4.7.14	Special events in City spaces. # (PR&C)	142	14
Pillar	4	ENVIRONMENTAL STEWARDSHIP		
Goal	4.5	Ensure equitable access to natural amenities.	FY24 Metric	FY25 Metric
Strategy	4.5.1	Develop and maintain a complete inventory of all City-owned parcels and assess opportunities for enhanced access to lakes and natural upland areas.		
Metric	4.5.1.1	Inventory Completed.	New in FY25	Starts in FY26
Metric	4.5.1.2	Annual maintenance of inventory.	New in FY25	Starts in FY27
Metric	4.5.1.3	New access opportunities established.	New in FY25	Starts in FY27
Strategy	4.5.2	Explore non-motorized watercraft concessionary opportunities on City Properties.		
Metric	4.5.2.1	Number of participants in watercraft concessionary opportunities.	New in FY25	Starts in FY27
Pillar	6	RESPONSIBLE GOVERNMENT		

PARKS & RECREATION ADMINISTRATION

Goal	6.1	Exemplify fiscal accountability and resiliency.	FY24 Metric	FY25 Metric
Strategy	6.1.5	Research and pursue alternative / nontraditional revenue sources and partnership opportunities to enhance financial sustainability and resiliency.		
Metric	6.1.5.1.5	Grant Income Received (FY25) - Parks, Recreation & Culture	New in FY25	\$400,000
Metric	6.1.5.2.5	Grant Income Received (FY26) - Parks, Recreation & Culture	New in FY25	Starts in FY26
Metric	6.1.5.3.5	Grant Income Received (FY27) - Parks, Recreation & Culture	New in FY25	Starts in FY27
Metric	6.1.5.4.5	Grant Income Received (FY28) - Parks, Recreation & Culture	New in FY25	Starts in FY28
Metric	6.1.5.5.5	Grant Income Received (FY29) - Parks, Recreation & Culture	New in FY25	Starts in FY29

PARKS & RECREATION ADMINISTRATION

BUDGETED EXPENDITURES

General Fund - PR&C - Administration - 001-07-700

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$391,933	\$410,605	\$491,895	\$543,917
1401 - Overtime	–	–	\$19	–
2101 - FICA Taxes	\$28,631	\$31,411	\$36,111	\$41,610
2201 - General Pension Fund Contrib	\$62,719	\$75,055	\$76,739	\$77,873
2204 - 401(a) Pension Contribution	\$21,697	\$22,917	\$28,597	\$32,166
2301 - Life, Health & Vision Insurance	\$46,280	\$56,404	\$57,565	\$62,409
2302 - Director's Life & Disability	\$3,864	\$4,251	\$3,925	\$3,671
2303 - Disability Benefit - 401(a) Participants	\$167	\$199	\$247	\$389
2401 - Workers' Compensation	\$6,037	\$11,044	\$11,044	\$9,502
PERSONAL SERVICES TOTAL	\$561,327	\$611,886	\$706,142	\$771,537
Operating Services				
3105 - Prof.Svc.-Other	\$63,871	\$479,596	\$479,596	\$190,000
3404 - Contract Svc. - Other	\$10,760	–	–	\$8,400
4001 - Travel-Non local	\$6,872	\$6,500	\$3,254	–
4003 - Training-Required-Instructional	–	–	\$68	\$6,500
4201 - Postage	\$77	\$500	\$146	\$100
4401 - Rentals & Leases	\$300	\$750	\$600	\$250
4601 - Rep & Mtn Equipment	\$3,122	\$100	\$500	\$100
4602 - Rep & Mtn Building & Grounds	–	\$1,000	\$500	–
4606 - Rep & Mtn Vehicle Base Cost	\$1,344	\$1,344	\$1,344	\$1,344
4607 - Rep & Mtn Automotive Parts	\$6	\$200	–	\$200
4608 - Rep & Mtn Automotive Labor	–	\$200	\$10	\$200
4620 - Rep & Mtn Contracts	\$470	\$680	\$680	–
4702 - Printing & Binding	\$1,062	\$1,000	\$933	\$200
4802 - Promotional/Marketing	\$2,675	\$1,000	\$500	\$2,000
4803 - Community Involvement	\$3,906	\$54,000	\$30,000	\$31,000
4804 - Sponsorships	\$3,600	\$4,000	\$2,400	\$4,000
4907 - Records Management	–	–	–	\$5,000
5101 - Office Supplies	\$2,077	\$5,000	\$2,003	\$5,000
5102 - Tools,Equip under \$1,000	\$10,295	\$5,000	\$2,500	\$9,000
5203 - Motor Fuels & Lubricants	\$249	\$500	\$367	\$500
5204 - Copier Use & Supplies	\$1,756	\$2,000	\$1,844	\$2,000
5208 - Uniform, Protect Clothing	\$910	\$1,000	\$963	\$1,000
5210 - Program Related Expense	\$73,187	\$82,000	\$63,286	\$101,950
5401 - Memberships & Subscriptions	\$5,607	\$6,000	\$6,113	\$6,000
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$5,960	–	–	–
5404 - Employee Dev-Material & Training	\$5,456	\$6,500	\$3,311	\$6,500

PARKS & RECREATION ADMINISTRATION

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5406 - Employee Dev-Food & Supplies	–	\$200	\$100	\$200
5407 - Employee Dev-Recog & Apprec	–	\$200	–	\$200
OPERATING SERVICES TOTAL	\$203,564	\$659,270	\$601,018	\$381,644
Capital				
6402 - Machinery & Equipment	–	\$4,000	\$4,000	–
6403 - Capital Depletion Reserve	\$4,928	\$3,988	\$3,988	–
CAPITAL TOTAL	\$4,928	\$7,988	\$7,988	–
Project Expenditures				
6301-GEN-2602 - Lions Park	–	–	–	\$200,000
PROJECT EXPENDITURES TOTAL	–	–	–	\$200,000
EXPENDITURES TOTAL	\$769,819	\$1,279,144	\$1,315,148	\$1,353,181

AUTHORIZED PERSONNEL

General Fund - PR&C - Administration - 001-07-700

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Parks, Rec. & Culture Director	41	46.11 -	0.85	0.85	0.85
Asst. Parks, Rec. & Culture Dir.	37	38.19 - 65.05	1	1	1
Parks Plan. & Strat. Initiatives Mngr.	34	33.18 - 56.52	1	1	1
Recreation Manager	34	33.18 - 56.52	0	0	0.15
Special Events & Initiatives Coord.	30	27.56 - 46.95	0	1	1
Projet Development Coordinator	30	27.56 - 46.95	0	0	1
Special Events Coordinator	25	21.91 - 37.33	1	0	0
Benefits & Risk Management Administrator	23	20.02 - 34.11	0	0	0.5
Admin Support Specialist	22	19.14 - 32.60	1	1	1
			4.85	4.85	6.5

PARKS & RECREATION ADMINISTRATION

ACCOUNT DETAILS

General Fund - PR&C - Administration - 001-07-700

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$150,000	Comprehensive Emergency Management
	Prof.Svc.-Other	\$40,000	Project Designs, Accreditation Assistance, Surveys, Grant Assistance.
3105 TOTAL		\$190,000	
5210			
	Program Related Expense	\$300	Convertible Dollies (2)
	Program Related Expense	\$350	Flag and Stand
	Program Related Expense	\$20,000	Holiday Events
	Program Related Expense	\$20,000	Juneteenth Celebration
	Program Related Expense	\$17,000	Misc. Event Costs
	Program Related Expense	\$300	Podium
	Program Related Expense	\$30,000	Rockin Freedom Fest
	Program Related Expense	\$4,000	Tables for Special Events Trailer (20)
	Program Related Expense	\$10,000	MLK Unity Luncheon
5210 TOTAL		\$101,950	

AQUATICS

MISSION STATEMENT

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PERFORMANCE METRICS

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Pillar	2	QUALITY OF LIFE		
Goal	2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
Strategy	2.4.7	Additional 2.4 Metrics		
Metric	2.4.7.30	Open swim participants.	16,712	13,957
Pillar	5	COMMUNITY SAFETY		
Goal	5.3	Strengthen how safe every citizen, business, and visitor feels within Winter Haven.	FY24 Metric	FY25 Metric
Strategy	5.3.7	Additional 5.3 Metrics		
Metric	5.3.7.9	Swim lesson participants.	740	880
Pillar	6	RESPONSIBLE GOVERNMENT		
Goal	6.4	Continue to cultivate a team made up of high quality talent, capable of bringing fresh perspective and creative ideas, serving as good ambassadors of the City through all service areas.	FY24 Metric	FY25 Metric
Strategy	6.4.2	Create a curriculum of core competencies for staff / course catalog.		
Metric	6.4.2.3	Hours of water safety training completed.	New in FY25	33

AQUATICS

BUDGETED EXPENDITURES

General Fund - PR&C - Aquatics - 001-07-703

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$332,225	\$403,986	\$237,695	\$477,716
1401 - Overtime	\$3,189	\$1,500	\$2,346	\$3,000
2101 - FICA Taxes	\$25,562	\$31,020	\$18,187	\$36,546
2201 - General Pension Fund Contrib	\$17,071	\$20,772	\$18,187	\$20,811
2204 - 401(a) Pension Contribution	\$8,206	\$8,954	\$9,089	\$10,554
2301 - Life, Health & Vision Insurance	\$9,591	\$9,677	\$9,682	\$14,176
2303 - Disability Benefit - 401(a) Participants	\$181	\$216	\$213	\$255
2401 - Workers' Compensation	\$10,806	\$14,624	\$14,624	\$13,140
PERSONAL SERVICES TOTAL	\$406,831	\$490,749	\$310,023	\$576,198
Operating Services				
3404 - Contract Svc. - Other	\$4,312	\$1,000	\$2,000	–
4001 - Travel-Non local	\$417	\$1,000	\$406	–
4003 - Training-Required-Instructional	–	\$2,000	\$1,000	\$2,000
4304 - Utility Svcs - Piped Gas	\$4,590	\$6,182	\$3,941	\$4,405
4401 - Rentals & Leases	–	\$400	–	–
4601 - Rep & Mtn Equipment	\$7,785	\$8,000	\$25,000	\$9,000
4601-709 - R/M Equipment - WHRCC Pool	–	–	–	\$4,000
4601-714 - R/M Equipment - Trailhead Splash Pad	–	–	–	\$2,000
4602 - Rep & Mtn Building & Grounds	\$6,191	\$3,000	\$5,781	\$3,000
4605 - Rep & Mtn Spec-Bud Detailed Only	\$5,323	\$8,850	\$1,275	\$4,000
4605-709 - R/M Special - WHRCC Pool	–	–	–	\$1,500
4605-714 - R/M Special - Trailhead Splash Pad	–	–	–	\$3,350
4606 - Rep & Mtn Vehicle Base Cost	\$1,344	\$1,344	\$1,344	\$2,688
4607 - Rep & Mtn Automotive Parts	\$855	\$1,000	\$453	\$500
4608 - Rep & Mtn Automotive Labor	\$423	\$1,000	\$33	\$500
4620 - Rep & Mtn Contracts	–	–	–	\$5,000
4626 - Repair & Mtn-Irrigation	\$367	–	–	–
4702 - Printing & Binding	\$159	\$50	\$125	\$50
4960 - License	\$775	\$3,055	\$2,360	\$2,000
5101 - Office Supplies	\$483	\$700	\$331	\$700
5102 - Tools,Equip under \$1,000	\$21,415	\$2,500	\$6,000	\$4,008
5102-709 - Tools, Equip <\$1,000 - WHRCC Pool	–	–	–	\$8,700
5102-714 - Tools, Equip <\$1,000 - Trailhead Splash Pad	–	–	–	\$1,000
5200 - Non-Capital Equip \$1,000-4999	–	\$30,000	\$5,000	\$6,250
5200-709 - Non-Capital Equip \$1,000-\$4,999 - WHRCC Pool	–	–	–	\$7,000
5203 - Motor Fuels & Lubricants	\$619	\$700	\$749	\$700
5204 - Copier Use & Supplies	\$1,267	\$700	\$1,500	\$700

AQUATICS

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5208 - Uniform, Protect Clothing	\$3,110	\$3,500	\$4,606	\$4,000
5209 - Housekeeping Supplies	\$2,902	\$3,850	\$2,419	\$3,850
5209-709 - Housekeeping Supplies - WHRCC Pool	–	–	–	\$3,000
5210 - Program Related Expense	\$4,966	\$2,000	\$1,212	\$3,000
5215 - Chemicals	\$123,735	\$97,000	\$69,147	\$60,000
5215-709 - Chemicals - WHRCC Pool	–	–	–	\$30,000
5215-714 - Chemicals - Trailhead Splash Pad	–	–	–	\$7,000
5404 - Employee Dev-Material & Training	\$1,735	\$1,050	\$760	\$3,000
5985 - Over / Short	-\$1	–	–	–
OPERATING SERVICES TOTAL	\$192,771	\$178,881	\$135,442	\$186,901
Capital				
6301 - Other Capital Improvements	–	–	\$8,531	\$70,000
6301-709 - Other Capital Improvements - WHRCC Pool	–	–	–	\$12,000
6402 - Machinery & Equipment	\$16,090	–	–	–
CAPITAL TOTAL	\$16,090	–	\$8,531	\$82,000
EXPENDITURES TOTAL	\$615,691	\$669,630	\$453,996	\$845,099

AUTHORIZED PERSONNEL

General Fund - PR&C - Aquatics - 001-07-703

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Recreation Manager	34	33.18 - 56.52	0	0	0.15
Recr. Supervisor II - Aquatics	25	21.91 - 37.33	1	1	1
Recreation Supervisor I	23	20.02 - 34.11	1	1	1
Aquatic Maintenance Mechanic	19	16.76 - 28.50	1	1	1
Part Time Positions	18	16.00 - 27.25	6.07	6.07	7.02
Lifeguard	18	16.00 - 27.25	1	1	1
			10.07	10.07	11.17

AQUATICS

ACCOUNT DETAILS

General Fund - PR&C - Aquatics - 001-07-703

Account #	Object Code Description	Amount	Detail Description
5200			
	Non-Capital Equip \$1,000-4999	\$6,250	CPR Training Manikins
5200 TOTAL		\$6,250	
5210			
	Program Related Expense	\$2,000	Lifeguard/WSI Training Equipment
	Program Related Expense	\$1,000	Water Aerobics Equipment
5210 TOTAL		\$3,000	
6301-709			
	Other Capital Improvements - WHRCC Pool	\$12,000	Lifeguard Stands (2)
6301-709 TOTAL		\$12,000	

SENIOR ADULT CENTER

MISSION STATEMENT

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

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	2	QUALITY OF LIFE		
Goal	2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
Strategy	2.4.7	Additional 2.4 Metrics		
Metric	2.4.7.10	Fellowship dining participants. - Senior Center	8,006	5-52
Metric	2.4.7.11	Programs offered. - Senior Center	1,245	722

SENIOR ADULT CENTER

BUDGETED EXPENDITURES

General Fund - PR&C - Senior Adult Center- 001-07-704

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$132,184	\$133,829	\$135,656	\$153,496
1401 - Overtime	–	\$150	–	\$150
2101 - FICA Taxes	\$9,662	\$10,238	\$9,949	\$11,743
2201 - General Pension Fund Contrib	\$28,643	\$36,755	\$19,561	\$19,566
2204 - 401(a) Pension Contribution	\$2,381	\$2,700	\$2,694	\$3,664
2301 - Life, Health & Vision Insurance	\$28,647	\$28,961	\$29,100	\$31,628
2303 - Disability Benefit - 401(a) Participants	\$52	\$65	\$63	\$88
2401 - Workers' Compensation	\$3,649	\$4,845	\$4,845	\$4,030
PERSONAL SERVICES TOTAL	\$205,219	\$217,543	\$201,868	\$224,365
Operating Services				
3404 - Contract Svc. - Other	\$6,069	\$14,700	\$6,838	\$13,700
4001 - Travel-Non local	\$391	\$500	\$750	–
4003 - Training-Required-Instructional	–	–	–	\$500
4301 - Utility Svcs - Electric	\$10,670	\$12,724	\$11,855	\$12,243
4302 - Utility Svcs - Water	\$2,594	\$3,648	\$3,163	\$2,857
4303 - Utility Svcs - Sewer	\$884	\$1,296	\$1,113	\$968
4305 - Utility Svcs - Refuse	\$1,985	\$2,009	\$2,092	\$2,053
4601 - Rep & Mtn Equipment	\$44	\$800	\$167	\$800
4602 - Rep & Mtn Building & Grounds	\$4,334	\$8,000	\$4,861	\$8,000
4605 - Rep & Mtn Spec-Bud Detailed Only	\$11,568	\$27,000	\$21,945	\$38,000
4606 - Rep & Mtn Vehicle Base Cost	\$1,344	\$1,344	\$1,344	\$1,344
4607 - Rep & Mtn Automotive Parts	–	\$200	\$384	\$200
4608 - Rep & Mtn Automotive Labor	–	\$300	\$242	\$300
4620 - Rep & Mtn Contracts	\$2,618	\$2,613	\$2,348	\$2,449
4702 - Printing & Binding	\$76	\$75	–	\$75
5101 - Office Supplies	\$399	\$400	\$980	\$500
5102 - Tools,Equip under \$1,000	\$4,031	\$3,000	\$3,873	\$5,000
5200 - Non-Capital Equip \$1,000-4999	\$2,493	–	–	–
5203 - Motor Fuels & Lubricants	\$288	\$600	\$203	\$600
5204 - Copier Use & Supplies	\$805	\$900	\$1,312	\$900
5208 - Uniform, Protect Clothing	\$709	\$700	\$2,247	\$700
5209 - Housekeeping Supplies	\$3,544	\$3,500	\$4,178	\$4,000
5210 - Program Related Expense	\$4,445	\$4,600	\$4,588	\$6,500
5401 - Memberships & Subscriptions	\$71	–	\$168	–
5404 - Employee Dev-Material & Training	\$85	\$200	\$85	\$200
OPERATING SERVICES TOTAL	\$59,447	\$89,109	\$74,736	\$101,889
EXPENDITURES TOTAL	\$264,665	\$306,652	\$276,604	\$326,254

SENIOR ADULT CENTER

AUTHORIZED PERSONNEL

General Fund - PR&C - Senior Adult Center- 001-07-704

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Recreation Manager	34	33.18 - 56.52	0	0	0.15
Recreation Supervisor II	25	21.91 - 37.33	1	1	1
Recreation Leader	19	16.76 - 28.50	1	1	1
Building Service Worker	18	16.00 - 27.25	1	1	1
			3	3	3.15

ACCOUNT DETAILS

General Fund - PR&C - Senior Adult Center- 001-07-704

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$4,000	Other Entertainment
	Contract Svc. - Other	\$4,100	Exercise Instructors
	Contract Svc. - Other	\$5,600	Instructional Classes
3404 TOTAL		\$13,700	
5210			
	Program Related Expense	\$1,000	Art/Crafts Supplies
	Program Related Expense	\$1,000	Refreshments
	Program Related Expense	\$1,000	Thanksgiving Dinner
	Program Related Expense	\$1,500	Christmas Dinner
	Program Related Expense	\$2,000	Bingo Game (8)
5210 TOTAL		\$6,500	

FIELDHOUSE & CONFERENCE CENTER

MISSION STATEMENT

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

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	2	QUALITY OF LIFE		
Goal	2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
Strategy	2.4.7	Additional 2.4 Metrics		
Metric	2.4.7.12	Number of summer camp attendees. - All locations.	New in FY25	340
Metric	2.4.7.15	Facility rentals. - Fieldhouse	241	296
Metric	2.4.7.31	Fieldhouse memberships issued. - Non-Resident.	111	86
Metric	2.4.7.33	Recreation class participants. - Fieldhouse	New in FY25	0

FIELDHOUSE & CONFERENCE CENTER

BUDGETED EXPENDITURES

General Fund - PR&C - Fieldhouse & Conf. Center - 001-07-705

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$487,293	\$684,201	\$483,105	\$786,954
1401 - Overtime	\$4,388	\$6,000	\$5,442	\$6,000
2101 - FICA Taxes	\$36,462	\$52,800	\$36,444	\$60,202
2201 - General Pension Fund Contrib	\$51,678	\$70,814	\$61,495	\$70,368
2204 - 401(a) Pension Contribution	\$12,690	\$16,669	\$13,280	\$19,660
2301 - Life, Health & Vision Insurance	\$65,752	\$83,941	\$56,514	\$87,409
2303 - Disability Benefit - 401(a) Participants	\$283	\$402	\$331	\$475
2401 - Workers' Compensation	\$17,274	\$24,775	\$24,775	\$21,735
PERSONAL SERVICES TOTAL	\$675,819	\$939,602	\$681,386	\$1,052,803
Operating Services				
3402 - Contract Svc.-Dry Clean	\$52	\$1,200	\$30	\$700
3404 - Contract Svc. - Other	\$1,229	\$3,000	\$1,364	\$2,000
4001 - Travel-Non local	\$469	\$1,000	\$331	-
4003 - Training-Required-Instructional	-	-	-	\$1,000
4201 - Postage	\$17	\$101	-	\$100
4202 - Freight & Express Charges	-	\$70	-	-
4301 - Utility Svcs - Electric	\$387,057	\$466,785	\$379,649	\$402,803
4302 - Utility Svcs - Water	\$14,767	\$13,922	\$13,393	\$15,200
4303 - Utility Svcs - Sewer	\$19,696	\$17,533	\$16,003	\$19,409
4304 - Utility Svcs - Piped Gas	\$2,053	\$4,483	\$1,468	\$1,650
4305 - Utility Svcs - Refuse	\$723	\$732	\$762	\$748
4401 - Rentals & Leases	\$11,961	\$4,000	\$6,000	\$4,000
4601 - Rep & Mtn Equipment	\$8,201	\$5,000	\$8,919	\$6,000
4602 - Rep & Mtn Building & Grounds	\$251,423	\$69,000	\$69,000	\$75,000
4605 - Rep & Mtn Spec-Bud Detailed Only	\$4,000	\$7,000	-	-
4606 - Rep & Mtn Vehicle Base Cost	\$1,344	\$1,344	\$1,344	\$1,344
4607 - Rep & Mtn Automotive Parts	\$3,408	\$1,200	\$1,200	\$1,200
4608 - Rep & Mtn Automotive Labor	\$868	\$1,000	\$1,000	\$1,000
4620 - Rep & Mtn Contracts	\$154,065	\$229,095	\$145,365	\$121,448
4622 - Rep & Mtn Landscape Material	\$36	\$2,000	\$1,000	\$1,000
4702 - Printing & Binding	\$304	\$200	-	\$200
4803 - Community Involvement	-	\$1,000	-	\$1,000
4960 - License	\$392	\$275	\$275	\$275
5101 - Office Supplies	\$1,084	\$1,000	\$1,695	\$1,000
5102 - Tools,Equip under \$1,000	\$17,835	\$10,832	\$30,000	\$31,300
5200 - Non-Capital Equip \$1,000-4999	-	\$59,440	\$59,440	-
5203 - Motor Fuels & Lubricants	\$2,879	\$3,200	\$1,000	\$3,200
5204 - Copier Use & Supplies	\$742	\$776	-	\$776

FIELDHOUSE & CONFERENCE CENTER

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5208 - Uniform, Protect Clothing	\$2,359	\$4,000	\$3,561	\$4,000
5209 - Housekeeping Supplies	\$34,211	\$30,000	\$29,238	\$35,000
5210 - Program Related Expense	\$2,158	\$5,000	\$1,095	\$4,000
5401 - Memberships & Subscriptions	\$71	\$100	\$114	\$100
5404 - Employee Dev-Material & Training	\$1,973	\$1,000	\$800	\$1,000
5720 - Summer Program Activities	\$31,474	\$39,250	\$33,723	\$50,000
5805 - Food & Beverage For Sale	\$4,320	\$8,000	\$5,294	\$10,000
5806 - Beer & Wine For Resale	\$168	\$5,000	–	\$5,000
5870 - Bank Fees	\$18,979	\$12,820	\$14,890	\$12,820
5985 - Over / Short	\$71	–	–	–
OPERATING SERVICES TOTAL	\$980,388	\$1,010,358	\$827,953	\$814,273
Capital				
6301 - Other Capital Improvements	–	\$200,000	\$200,000	\$300,000
6402 - Machinery & Equipment	\$8,795	\$40,000	\$40,000	\$20,000
6403 - Capital Depletion Reserve	–	\$2,259	\$2,259	\$8,586
CAPITAL TOTAL	\$8,795	\$242,259	\$242,259	\$328,586
Grant & Aid				
8212 - Ridge Art Association	\$12,000	\$12,000	\$12,000	\$12,000
GRANT & AID TOTAL	\$12,000	\$12,000	\$12,000	\$12,000
EXPENDITURES TOTAL	\$1,677,002	\$2,204,219	\$1,763,598	\$2,207,662

AUTHORIZED PERSONNEL

General Fund - PR&C - Fieldhouse & Conf. Center - 001-07-705

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Fieldhouse/Conference Facility Manager	34	33.18 - 56.52	1	1	1
Recreation Manager	34	33.18 - 56.52	0	0	0.2
Recreation Supervisor III	27	24.01 - 40.90	1	1	1
Crew Leader II	25	21.91 - 37.33	1	1	1
Recreation Supervisor I	23	20.02 - 34.11	0	1	0
Maintenance Mechanic II	21	18.30 - 31.17	1	1	1
Recreation Leader	19	16.76 - 28.50	1	0.67	1
Building Service Worker	18	16.00 - 27.25	6	5.62	6.12
Rec. Atten. (Summer Camp COL)	18	16.00 - 27.25	1.84	3.09	3.26
Customer Service Representative (Fieldhouse)	18	16.00 - 27.25	2	2	2
Recreation Attendant	18	16.00 - 27.25	0	1	1
			14.84	17.38	17.58

FIELDHOUSE & CONFERENCE CENTER

ACCOUNT DETAILS

General Fund - PR&C - Fieldhouse & Conf. Center - 001-07-705

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$2,000	Instructor For Classes
3404 TOTAL		\$2,000	

MISSION STATEMENT

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

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	2	QUALITY OF LIFE		
Goal	2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
Strategy	2.4.7	Additional 2.4 Metrics		
Metric	2.4.7.43	Number of memberships sold.	New in FY25	310
Metric	2.4.7.44	Number of reservations made. - Tennis	New in FY25	5,438
Metric	2.4.7.45	Number of reservations made. - Pickleball	New in FY25	6,207
Metric	2.4.7.46	Number of lessons taught.	New in FY25	1,402

TENNIS

BUDGETED EXPENDITURES

General Fund - PR&C - Tennis - 001-07-707

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$134,518	\$143,516	\$145,472	\$160,536
1401 - Overtime	\$2,826	\$1,500	\$3,074	\$1,500
2101 - FICA Taxes	\$12,915	\$10,979	\$13,313	\$12,281
2201 - General Pension Fund Contrib	\$20,084	\$18,025	\$21,367	\$17,740
2204 - 401(a) Pension Contribution	\$2,573	\$2,896	\$2,145	\$3,647
2301 - Life, Health & Vision Insurance	\$11,787	\$9,433	\$3,185	\$3,156
2303 - Disability Benefit - 401(a) Participants	\$57	\$69	\$57	\$88
2401 - Workers' Compensation	\$4,045	\$5,195	\$5,195	\$4,227
PERSONAL SERVICES TOTAL	\$188,805	\$191,613	\$193,808	\$203,175
Operating Services				
3404 - Contract Svc. - Other	\$33,085	\$25,000	\$32,677	\$25,000
4001 - Travel-Non local	—	\$200	—	—
4003 - Training-Required-Instructional	—	—	—	\$200
4201 - Postage	\$1	\$100	—	\$100
4301 - Utility Svcs - Electric	\$10,259	\$11,076	\$10,300	\$11,524
4302 - Utility Svcs - Water	\$9,995	\$13,370	\$12,227	\$10,861
4303 - Utility Svcs - Sewer	\$769	\$847	\$798	\$792
4305 - Utility Svcs - Refuse	\$726	\$734	\$765	\$750
4601 - Rep & Mtn Equipment	\$4	\$200	\$200	\$2,000
4602 - Rep & Mtn Building & Grounds	\$18,581	\$7,000	\$10,000	\$7,000
4605 - Rep & Mtn Spec-Bud Detailed Only	—	\$20,000	\$20,000	\$50,000
4609 - Rep & Mtn Field Maintenance	—	\$1,000	—	\$1,500
4620 - Rep & Mtn Contracts	\$7,621	\$3,363	\$3,000	\$4,000
4702 - Printing & Binding	—	\$222	—	—
4960 - License	\$313	\$75	\$313	\$75
5101 - Office Supplies	\$170	\$300	\$206	\$300
5102 - Tools,Equip under \$1,000	\$4,549	\$5,000	\$2,577	\$5,000
5200 - Non-Capital Equip \$1,000-4999	\$4,322	—	—	—
5203 - Motor Fuels & Lubricants	—	\$100	\$57	\$100
5204 - Copier Use & Supplies	\$323	\$200	\$246	\$200
5208 - Uniform, Protect Clothing	—	\$400	—	\$400
5209 - Housekeeping Supplies	\$1,496	\$1,200	\$1,146	\$1,500
5210 - Program Related Expense	\$1,176	\$2,000	\$897	\$2,000
5401 - Memberships & Subscriptions	\$71	\$100	—	\$100
5985 - Over / Short	-\$5	—	—	—
OPERATING SERVICES TOTAL	\$93,456	\$92,487	\$95,409	\$123,402
Capital				
6402 - Machinery & Equipment	\$5,880	—	—	—

TENNIS

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
CAPITAL TOTAL	\$5,880	–	–	–
EXPENDITURES TOTAL	\$288,141	\$284,100	\$289,217	\$326,577

AUTHORIZED PERSONNEL

General Fund - PR&C - Tennis - 001-07-707

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Recreation Manager	34	33.18 - 56.52	0	0	0.15
Tennis Professional	22	19.14 - 32.60	1	1	1
Recreation Leader	19	16.76 - 28.50	1	1	1
Recreation Attendant	18	16.00 - 27.25	0.58	1.58	1.58
Customer Service Representative	18	16.00 - 27.25	1	0	0
			3.58	3.58	3.73

ACCOUNT DETAILS

General Fund - PR&C - Tennis - 001-07-707

Account #	Object Code Description	Amount	Detail Description
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$13,000	Pro shop Floor Replacement and Storage Shed
	Rep & Mtn Spec-Bud Detailed Only	\$18,500	Interior / Exterior Paint Including Observation Deck
	Rep & Mtn Spec-Bud Detailed Only	\$18,500	Court Resurfacing / Pickleball
4605 TOTAL		\$50,000	

WINTER HAVEN RECREATION & CULTURAL CENTER

MISSION STATEMENT

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

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	2	QUALITY OF LIFE		
Goal	2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
Strategy	2.4.3	Establish a Youth Advisory Board, focusing on recreational offerings as well as mentorship and professional growth.		
Metric	2.4.3.1	Number of youth on the board.	New in FY25	0 **
Metric	2.4.3.2	Monthly meetings of the board.	New in FY25	0 **
Strategy	2.4.7	Additional 2.4 Metrics		
Metric	2.4.7.13	After school program participants. - WHRCC	35	57 *
Metric	2.4.7.34	Recreation class participants. - WHRCC	29	47 *
Metric	2.4.7.35	Drop-in participants. - WHRCC	1,111	0 **

* Temporarily relocated to Rotary Park during reconstruction of the WHRCC building.

** Programming temporarily suspended during the reconstruction of the WHRCC building.

WINTER HAVEN RECREATION & CULTURAL CENTER

BUDGETED EXPENDITURES

General Fund - PR&C - WHRCC - 001-07-709

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$258,187	\$408,397	\$179,627	\$529,744
1401 - Overtime	\$2,445	–	\$400	\$3,000
2101 - FICA Taxes	\$19,308	\$31,242	\$13,336	\$40,526
2201 - General Pension Fund Contrib	\$16,855	\$21,123	\$12,430	–
2204 - 401(a) Pension Contribution	\$10,552	\$17,872	\$9,081	\$27,887
2301 - Life, Health & Vision Insurance	\$45,825	\$106,168	\$30,260	\$119,412
2303 - Disability Benefit - 401(a) Participants	\$232	\$430	\$252	\$671
2401 - Workers' Compensation	\$8,801	\$13,542	\$13,542	\$13,444
2501 - Unemployment Compensation	\$143	–	–	–
PERSONAL SERVICES TOTAL	\$362,347	\$598,774	\$258,928	\$734,684
Operating Services				
3402 - Contract Svc.-Dry Clean	\$66	–	–	–
3404 - Contract Svc. - Other	\$5,699	\$3,000	\$6,220	\$8,000
3407 - Ins.-Claims Deductibles	–	–	\$4,147	–
4001 - Travel-Non local	\$177	\$50	\$177	–
4003 - Training-Required-Instructional	–	–	–	\$1,000
4201 - Postage	–	\$25	–	–
4301 - Utility Svcs - Electric	\$30,549	\$10,893	\$3,696	\$30,164
4302 - Utility Svcs - Water	\$15,112	\$4,741	\$4,453	\$10,775
4303 - Utility Svcs - Sewer	\$1,371	\$411	\$1,098	\$1,144
4305 - Utility Svcs - Refuse	\$3,317	\$667	\$2,944	\$2,110
4401 - Rentals & Leases	\$4,750	\$7,000	\$1,825	\$2,000
4601 - Rep & Mtn Equipment	\$246	–	–	\$1,000
4602 - Rep & Mtn Building & Grounds	\$1,882	–	–	–
4605 - Rep & Mtn Spec-Bud Detailed Only	–	\$25,000	–	–
4606 - Rep & Mtn Vehicle Base Cost	\$4,944	\$4,944	\$4,944	\$4,944
4607 - Rep & Mtn Automotive Parts	\$105	\$1,000	\$400	\$1,000
4608 - Rep & Mtn Automotive Labor	\$98	\$1,000	\$400	\$1,000
4620 - Rep & Mtn Contracts	\$5,323	\$75	\$53	\$6,700
4702 - Printing & Binding	–	–	–	\$300
5101 - Office Supplies	\$106	\$700	\$200	\$5,000
5102 - Tools,Equip under \$1,000	\$202	–	\$450	\$86,750
5203 - Motor Fuels & Lubricants	\$2,310	\$1,500	\$2,453	\$2,000
5204 - Copier Use & Supplies	\$437	\$800	\$454	\$800
5208 - Uniform, Protect Clothing	\$606	\$1,400	\$1,100	\$3,000
5209 - Housekeeping Supplies	\$2,893	–	\$1,000	\$15,000
5210 - Program Related Expense	\$3,086	\$4,360	\$3,500	\$7,000
5401 - Memberships & Subscriptions	\$71	\$300	\$100	\$300

WINTER HAVEN RECREATION & CULTURAL CENTER

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5404 - Employee Dev-Material & Training	\$260	\$800	\$200	\$1,500
5720 - Summer Program Activities	\$4,686	–	\$1,000	–0
OPERATING SERVICES TOTAL	\$88,298	\$68,666	\$40,814	\$191,487
Capital				
6402 - Machinery & Equipment	–	\$25,000	–	\$67,177
6403 - Capital Depletion Reserve	\$5,205	\$4,966	\$4,966	\$6,146
CAPITAL TOTAL	\$5,205	\$29,966	\$4,966	\$73,323
Grant & Aid				
8101 - Marching Wolverine Band	\$20,000	–	\$1,050	\$20,000
GRANT & AID TOTAL	\$20,000	–	\$1,050	\$20,000
EXPENDITURES TOTAL	\$475,850	\$697,406	\$305,758	\$1,019,494

AUTHORIZED PERSONNEL

General Fund - PR&C - WHRCC - 001-07-709

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Recreation Manager	34	33.18 - 56.52	0	0	0.2
WHRCC Facility Manager	31	28.86-49.17	1	1	1
Crew Leader II	25	21.91 - 37.33	0	1	1
Recreation Supervisor I	23	20.02 - 34.11	2	2	2
Staff Assistant II	19	16.76 - 28.50	0	1	1
Recreation Leader	19	16.76 - 28.50	2	1	1
Customer Service Representative II	19	16.76 - 28.50	1	0	0
Recreation Attendant	18	16.00 - 27.25	1.4	2.4	3.4
Building Service Worker	18	16.00 - 27.25	0	3	3
Customer Service Representative	18	16.00 - 27.25	0.5	0	0
			7.9	11.4	12.6

WINTER HAVEN RECREATION & CULTURAL CENTER

ACCOUNT DETAILS

General Fund - PR&C - WHRCC - 001-07-709

Account #	Object Code Description	Amount	Detail Description
5102			
	Tools,Equip under \$1,000	\$200	Wipe Dispenser
	Tools,Equip under \$1,000	\$200	Hose Reel
	Tools,Equip under \$1,000	\$200	Water Hose
	Tools,Equip under \$1,000	\$200	Office Trash Cans (5)
	Tools,Equip under \$1,000	\$200	Shop Vacuum
	Tools,Equip under \$1,000	\$200	Towels
	Tools,Equip under \$1,000	\$250	Mop Buckets
	Tools,Equip under \$1,000	\$250	6ft Ladder
	Tools,Equip under \$1,000	\$300	Cordless Vacuum (2)
	Tools,Equip under \$1,000	\$300	Leaf Blower
	Tools,Equip under \$1,000	\$300	Brooms/Mops
	Tools,Equip under \$1,000	\$400	Cleaning Carts (2)
	Tools,Equip under \$1,000	\$500	Vacuum
	Tools,Equip under \$1,000	\$500	10ft Ladder
	Tools,Equip under \$1,000	\$500	Garbage Carts (2)
	Tools,Equip under \$1,000	\$750	Spandex Cover for Bistro Tables (5)
	Tools,Equip under \$1,000	\$1,000	Bistro Table Cart
	Tools,Equip under \$1,000	\$1,000	Utility Carts
	Tools,Equip under \$1,000	\$1,000	Storage Shelves
	Tools,Equip under \$1,000	\$1,000	Bistro Tables
	Tools,Equip under \$1,000	\$2,000	Table Racks
	Tools,Equip under \$1,000	\$2,000	Washer & Dryer
	Tools,Equip under \$1,000	\$3,000	Misc. Tools
	Tools,Equip under \$1,000	\$4,000	Round Table Carts (4)
	Tools,Equip under \$1,000	\$4,500	Garbage Cans (30)
	Tools,Equip under \$1,000	\$6,000	6in Round Tables (40)
	Tools,Equip under \$1,000	\$6,000	8ft Tables (40)
	Tools,Equip under \$1,000	\$50,000	Chairs (500)
5102 TOTAL		\$86,750	
5210			
	Program Related Expense	\$2,000	Community Evolvment
	Program Related Expense	\$5,000	After School Program / Schools out Supplies
5210 TOTAL		\$7,000	
6402			
	Machinery & Equipment	\$15,000	Floor Machine
	Machinery & Equipment	\$52,177	New - Ford T350 Transit Van
6402 TOTAL		\$67,177	

LEISURE PARK RENTALS

MISSION STATEMENT

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

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	2	QUALITY OF LIFE		
Goal	2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
Strategy	2.4.7	Additional 2.4 Metrics		
Metric	2.4.7.16	Facility rentals. - Nora Mayo Hall	74	70
Metric	2.4.7.17	Facility rentals. - The Florida Room	172	4
Metric	2.4.7.18	Facility rentals. - Rotary Park	160	0
Metric	2.4.7.19	Facility rentals. - The Garden Center	7	5
Metric	2.4.7.20	Facility rentals. - Lions Park	2	6
Metric	2.4.7.21	Facility rentals. - Outdoor Pavilions	53	4
Metric	2.4.7.22	Rental customers returning.	50.00%	Starts in FY28

LEISURE PARK RENTALS

BUDGETED EXPENDITURES

General Fund - PR&C - Leisure Park Rentals - 001-07-710

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$18,222	–	–	–
1401 - Overtime	\$180	–	–	–
2101 - FICA Taxes	\$1,408	–	–	–
2401 - Workers' Compensation	\$665	–	–	–
PERSONAL SERVICES TOTAL	\$20,474	–	–	–
Operating Services				
3407-735 - Ins.-Claims Deduct-Garden Center	\$1,390	–	–	–
4301-710 - Util Svcs-Electric-Rotary Park	\$5,785	\$6,450	\$6,137	\$6,350
4301-720 - Util Svcs-Electric-Womans Club	\$5,862	\$6,194	\$5,994	\$6,836
4301-723 - Util Svcs-Electric-Lions Park	\$2,450	\$3,098	\$2,543	\$2,535
4301-735 - Util Svcs-Electric-Garden Center	\$7,039	\$8,392	\$6,953	\$7,201
4302-710 - Util Svcs-Water-Rotary Park	\$3,295	\$10,336	\$6,994	\$3,581
4302-720 - Util Svcs-Water-Womans Club	\$1,786	\$2,001	\$1,765	\$1,800
4302-723 - Util Svcs-Water-Lions Park	\$392	\$408	\$431	\$419
4302-735 - Util Svcs-Water-Garden Center	\$262	\$244	\$262	\$281
4303-710 - Util Svcs-Sewer-Rotary Park	\$1,301	\$1,396	\$1,351	\$1,348
4303-720 - Util Svcs-Sewer-Womans Club	\$120	\$137	\$129	\$131
4303-723 - Util Svcs-Sewer-Lions Park	\$251	\$231	\$252	\$247
4303-735 - Util Svcs-Sewer-Garden Center	\$225	\$170	\$198	\$241
4305-710 - Util Svcs-Refuse-Rotary Park	\$690	\$697	\$725	\$712
4305-723 - Util Svcs-Refuse-Lions Park	\$329	\$333	\$346	\$339
4305-735 - Util Svcs-Refuse-Garden Center	\$1,318	\$1,333	\$1,388	\$1,363
4601 - Rep & Mtn Equipment	\$1,441	–	–	–
4601-710 - R/M Equipment-Rotary Park	\$38	\$8,000	\$8,000	\$1,000
4601-735 - R/M Equipment - Garden Center	–	–	\$122	\$800
4602 - Rep & Mtn Building & Grounds	\$56	–	\$1,349	–
4602-710 - R/M Building-Grounds-Rotary Park	\$8,898	\$1,500	\$1,000	\$1,500
4602-720 - R/M Building-Grounds-Womans Club	\$2,079	\$4,000	\$1,000	\$4,000
4602-723 - R/M Building-Grounds-Lions Park	\$1,193	\$1,500	\$1,000	\$1,500
4602-735 - R/M Building-Grounds-Garden Center	\$257,808	\$6,000	\$2,500	\$6,000
4605-710 - R/M Special-Rotary Park	–	–	\$50	\$50,000
4605-720 - R/M Special-Womans Club	–	\$200,000	\$200,000	\$25,000
4620 - Rep & Mtn Contracts	\$61	–	–	–
4620-710 - R/M Contracts-Rotary Park	\$2,851	\$4,682	\$2,469	\$2,459
4620-720 - R/M Contracts-Womans Club	\$3,671	\$2,869	\$2,958	\$3,013
4620-723 - R/M Contracts-Lions Park	\$2,200	\$1,367	\$2,044	\$1,436
4620-735 - R/M Contracts-Garden Center	\$654	\$1,837	\$883	\$1,929

LEISURE PARK RENTALS

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
4702 - Printing & Binding	–	\$100	–	\$100
5102 - Tools, Equip under \$1,000	–	–	\$233	–
5102-710 - Tools, Equip < \$1,000-Rotary Prk	–	\$100	–	\$100
5102-720 - Tools, Equip < \$1,000-Womans Club	–	–	–	\$500
5102-723 - Tools, Equip < \$1000 - Lions	–	–	–	\$500
5102-735 - Tools, Equip under \$1,000- Garden Center	–	–	\$257	\$200
5200-735 - Non-Capital Equip \$1,000-\$4,999 - Garden Center	–	–	–	\$10,000
5208 - Uniform, Protect Clothing	–	\$33	–	\$33
5209 - Housekeeping Supplies	\$1,438	–	–	–
5209-710 - Housekeeping Supplies-Rotary Prk	\$1,199	\$2,000	\$250	\$2,000
5210 - Program Related Expense	\$192	–	–	–
5210-710 - Program Related-Rotary Park	\$1,825	–	–	–
5209-720 - Housekeeping Supplies- Womans Club	–	\$220	\$100	\$220
5209-723 - Housekeeping Supplies-Lions Park	–	\$330	\$150	–
5209-735 - Housekeeping Supplies - Garden Center	\$157	\$1,000	\$250	\$1,000
5720 - Summer Program Activities	\$577	–	–	–
OPERATING SERVICES TOTAL	\$318,833	\$276,958	\$260,083	\$146,674
Capital				
6301 - Other Capital Improvements	–	–	–	\$50,000
6402 - Machinery & Equipment	\$11,500	–	–	–
6301-735 - Other Capital Improvements- Garden Center	–	\$100,000	\$100,000	–
CAPITAL TOTAL	\$11,500	\$100,000	\$100,000	\$50,000
EXPENDITURES TOTAL	\$350,807	\$376,958	\$360,083	\$196,674

AUTHORIZED PERSONNEL

General Fund - PR&C - Leisure Park Rentals - 001-07-710

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Recreation Leader Summer Play	19	16.76 - 28.50	0.17	0	0
Recreation Attendant Summer Play	18	16.00 - 27.25	0.51	0	0
			0.68	0	0

ACCOUNT DETAILS

General Fund - PR&C - Leisure Park Rentals - 001-07-710

Account #	Object Code Description	Amount	Detail Description
4605-710			
	R/M Special-Rotary Park	\$50,000	Flooring Upgrades
4605-710 TOTAL		\$50,000	

ACTIVITY FIELDS

MISSION STATEMENT

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PERFORMANCE METRICS

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Pillar	2	QUALITY OF LIFE		
Goal	2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
Strategy	2.4.5	Provide creative opportunities for adult sports and recreation		
Metric	2.4.5.1	Number of adult participants.	New in FY25	798
Metric	2.4.5.2	Number of adult leagues offered.	New in FY25	9
Metric	2.4.5.3	Number of adult activities offered.	New in FY25	3
Strategy	2.4.7	Additional 2.4 Metrics		
Metric	2.4.7.23	Athletic events hosted. - Fieldhouse # (PR&C)	New in FY25	35
Metric	2.4.7.24	Athletic events hosted. - DiamondPlex # (PR&C)	New in FY25	13
Metric	2.4.7.25	Athletic events hosted. - Rueben Williams Sports Complex # (PR&C)	New in FY25	24
Metric	2.4.7.26	Athletic events hosted. - Chain of Lakes Complex # (PR&C)	New in FY25	3
Metric	2.4.7.27	Athletic events hosted. - Sertoma Park # (PR&C)	New in FY25	553
Metric	2.4.7.28	Athletic events hosted. - Other Facility # (PR&C)	Starts in FY25	22
Metric	2.4.7.29	Leagues offered at activity fields. - All facilities. # (PR&C)	New in FY25	9
Metric	2.4.7.31	Fieldhouse memberships issued. - Resident # (PR&C)	New in FY25	218
Metric	2.4.7.37	Athletic fields. # (PR&C)	19	24

ACTIVITY FIELDS

BUDGETED EXPENDITURES

General Fund - PR&C - Activity Fields - 001-07-711

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$509,424	\$867,857	\$573,868	\$924,222
1401 - Overtime	\$2,912	\$1,500	\$6,146	\$5,000
2101 - FICA Taxes	\$38,198	\$66,506	\$43,099	\$70,703
2201 - General Pension Fund Contrib	\$49,844	\$76,587	\$53,004	\$52,254
2204 - 401(a) Pension Contribution	\$19,180	\$26,556	\$21,243	\$30,250
2301 - Life, Health & Vision Insurance	\$101,694	\$165,777	\$119,540	\$167,522
2303 - Disability Benefit - 401(a) Participants	\$280	\$638	\$299	\$539
2401 - Workers' Compensation	\$19,369	\$30,010	\$30,010	\$24,841
PERSONAL SERVICES TOTAL	\$740,902	\$1,235,431	\$847,209	\$1,275,331
Operating Services				
3105 - Prof.Svc.-Other	\$4,139	\$20,000	\$3,164	\$500
3404 - Contract Svc. - Other	\$11,690	\$19,500	\$11,827	\$29,844
3407 - Ins.-Claims Deductibles	—	—	\$626	—
4001 - Travel-Non local	\$16	\$1,600	\$400	—
4003 - Training-Required-Instructional	—	\$1,000	—	\$1,600
4202 - Freight & Express Charges	—	\$100	—	\$100
4301 - Utility Svcs - Electric	\$131,807	\$154,674	\$152,142	\$146,224
4302 - Utility Svcs - Water	\$208,202	\$272,565	\$184,629	\$190,406
4303 - Utility Svcs - Sewer	\$26,219	\$39,577	\$22,910	\$20,273
4305 - Utility Svcs - Refuse	\$18,049	\$18,241	\$18,638	\$18,304
4401 - Rentals & Leases	\$103,113	\$80,000	\$98,489	\$16,000
4601 - Rep & Mtn Equipment	\$28,941	\$25,000	\$24,118	\$25,000
4602 - Rep & Mtn Building & Grounds	\$60,070	\$55,000	\$68,184	\$60,000
4605 - Rep & Mtn Spec-Bud Detailed Only	—	\$25,500	\$25,500	\$81,200
4606 - Rep & Mtn Vehicle Base Cost	\$4,488	\$4,488	\$4,488	\$7,632
4607 - Rep & Mtn Automotive Parts	\$12,587	\$1,800	\$1,800	\$1,800
4608 - Rep & Mtn Automotive Labor	\$910	\$2,500	\$947	\$2,000
4609 - Rep & Mtn Field Maintenance	\$19,905	\$43,000	\$40,000	\$43,000
4620 - Rep & Mtn Contracts	\$12,292	\$13,739	\$10,586	\$10,293
4621 - Rep & Mtn Seed & Sod	\$19,559	\$25,500	\$20,564	\$25,500
4622 - Rep & Mtn Landscape Material	\$547	\$3,000	\$2,000	\$3,000
4623 - Rep & Mtn Sod Treatments	\$80,731	\$112,000	\$81,967	\$102,000
4626 - Repair & Mtn-Irrigation	\$10,322	\$15,000	\$9,344	\$15,000
4702 - Printing & Binding	\$53	—	—	—
4803 - Community Involvement	—	\$50	—	\$50
4960 - License	\$597	\$847	\$889	\$847
5101 - Office Supplies	\$736	\$1,000	\$564	\$1,000
5102 - Tools,Equip under \$1,000	\$12,880	\$14,100	\$12,537	\$9,000

ACTIVITY FIELDS

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
5105 - Food Service/Concession Supplies	\$3,336	\$8,000	\$3,288	\$10,000
5200 - Non-Capital Equip \$1,000-4999	\$15,043	\$5,620	\$5,000	\$14,950
5203 - Motor Fuels & Lubricants	\$13,643	\$13,500	\$14,067	\$13,500
5204 - Copier Use & Supplies	\$319	\$512	\$340	\$250
5208 - Uniform, Protect Clothing	\$7,905	\$15,000	\$9,767	\$15,000
5209 - Housekeeping Supplies	\$7,054	\$20,000	\$15,604	\$20,000
5210 - Program Related Expense	\$3,251	\$5,060	\$4,426	\$4,560
5401 - Memberships & Subscriptions	–	\$300	–	\$300
5404 - Employee Dev-Material & Training	\$518	\$200	\$350	\$200
5805 - Food & Beverage For Sale	\$36,164	\$75,000	\$43,348	\$75,000
5806 - Beer & Wine For Resale	\$5,983	\$6,700	\$5,302	\$6,000
5870 - Bank Fees	\$1,112	\$2,500	\$637	\$1,000
5985 - Over / Short	-\$638	–	–	\$500
OPERATING SERVICES TOTAL	\$861,542	\$1,102,173	\$898,442	\$971,833
Capital				
6301 - Other Capital Improvements	–	\$120,000	\$120,000	–
6402 - Machinery & Equipment	\$29,443	\$206,479	\$250	\$24,341
6403 - Capital Depletion Reserve	\$44,033	\$39,806	\$39,806	\$363,257
CAPITAL TOTAL	\$73,476	\$366,285	\$160,056	\$387,598
EXPENDITURES TOTAL	\$1,675,919	\$2,703,889	\$1,905,707	\$2,634,762

AUTHORIZED PERSONNEL

General Fund - PR&C - Activity Fields - 001-07-711

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Asst Superintendent - Athletics & Cemetery	30	27.56 - 46.95	0.5	0.5	0.5
Crew Leader II	25	21.91 - 37.33	1	1	1
Crew Leader I	23	20.02 - 34.11	2	2	2
Spray Technician	21	18.30 - 31.17	1	1	1
Food Service Leader	20	17.48 - 29.79	1	1	1
Recreation Leader	19	16.76 - 28.50	1	1	1
Maintenance Operator I	18	16.00 - 27.25	8	10	10
Customer Service Representative	18	16.00 - 27.25	1.5	4	4.5
Building Service Worker	18	16.00 - 27.25	1	1	1
Recreation Attendant	18	16.00 - 27.25	0	0.5	0
Food Service Worker	18	16.00 - 27.25	0	0	0
			17	22	22

ACTIVITY FIELDS

ACCOUNT DETAILS

General Fund - PR&C - Activity Fields - 001-07-711

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$5,000	Athletic Field Lights
	Contract Svc. - Other	\$1,500	Diamondplex Scoreboard Repair Service
	Contract Svc. - Other	\$13,000	League Umpires
	Contract Svc. - Other	\$1,344	Radio System
	Contract Svc. - Other	\$9,000	Synthetic Turf Cleaning - Annual
3404 TOTAL		\$29,844	
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$7,500	Ballfield Lighting Repairs
	Rep & Mtn Spec-Bud Detailed Only	\$15,000	Diamondplex Concession A/C
	Rep & Mtn Spec-Bud Detailed Only	\$6,400	Dugout Benches - Diamondplex
	Rep & Mtn Spec-Bud Detailed Only	\$6,000	Restroom Automatic Locks
	Rep & Mtn Spec-Bud Detailed Only	\$29,500	Sertoma Baseball - Safety Netting
	Rep & Mtn Spec-Bud Detailed Only	\$16,800	Synthetic Pitching Mound Replacements
4605 TOTAL		\$81,200	
5200			
	Non-Capital Equip \$1,000-4999	\$4,500	Avant Leaf Blower Attachment
	Non-Capital Equip \$1,000-4999	\$2,500	Commercial Freezer
	Non-Capital Equip \$1,000-4999	\$4,450	Root Grappler Attachment
	Non-Capital Equip \$1,000-4999	\$3,500	Senior Softball Storage Shed
5200 TOTAL		\$14,950	
5210			
	Program Related Expense	\$2,800	Championship league shirts
	Program Related Expense	\$500	Misc. Field Equipment
	Program Related Expense	\$1,260	Softball Leagues
5210 TOTAL		\$4,560	
6402			
	Machinery & Equipment	\$5,225	New - Root Grappler Tractor
	Machinery & Equipment	\$17,259	Replacement for 3392 - Ford F250 Crew Cab
	Machinery & Equipment	\$1,857	Replacement for 4563- Ford F250 Crew Cab
6402 TOTAL		\$24,341	

RITZ THEATRE

MISSION STATEMENT

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

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

General Fund - PR&C - Ritz Theatre - 001-07-729

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Operating Services				
3401 - Contract Svc.-Custodial	–	\$12,000	–	\$12,000
4301 - Utility Svcs - Electric	\$2,379	\$19,000	\$17,817	\$10,000
4302 - Utility Svcs - Water	\$33	\$2,000	\$401	\$142
4303 - Utility Svcs - Sewer	\$37	\$1,700	\$408	\$128
4305 - Utility Svcs - Refuse	\$52	\$1,300	\$642	\$272
4602 - Rep & Mtn Building & Grounds	\$3,631	\$50,000	\$11,261	\$2,000
4620 - Rep & Mtn Contracts	–	\$250	\$250	\$2,450
5200 - Non-Capital Equip \$1,000-4999	\$3,448	–	–	–
5209 - Housekeeping Supplies	–	\$2,500	\$3,500	\$3,000
OPERATING SERVICES TOTAL	\$9,581	\$88,750	\$34,279	\$29,992
Capital				
6201 - Buildings	\$497,282	–	–	–
CAPITAL TOTAL	\$497,282	–	–	–
Insurance				
4501 - Ins.-Property	–	\$16,718	–	–
INSURANCE TOTAL	–	\$16,718	–	–
EXPENDITURES TOTAL	\$506,863	\$105,468	\$34,279	\$29,992

NORA MAYO HALL

MISSION STATEMENT

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

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

General Fund - PR&C - Nora Mayo Hall - 001-09-400

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$192,812	\$283,930	\$259,194	\$329,375
1401 - Overtime	\$530	\$1,000	\$710	\$1,000
2101 - FICA Taxes	\$13,753	\$21,797	\$18,632	\$25,198
2201 - General Pension Fund Contrib	\$32,321	\$34,464	\$55,898	\$56,503
2204 - 401(a) Pension Contribution	\$2,481	\$7,965	\$1,757	\$5,804
2301 - Life, Health & Vision Insurance	\$52,431	\$86,088	\$62,214	\$84,617
2303 - Disability Benefit - 401(a) Participants	\$55	\$191	\$72	\$140
2401 - Workers' Compensation	\$6,605	\$10,278	\$10,278	\$9,256
PERSONAL SERVICES TOTAL	\$300,988	\$445,713	\$408,755	\$511,893
Operating Services				
3402 - Contract Svc.-Dry Clean	\$3,505	\$2,500	\$3,142	\$3,200
3404 - Contract Svc. - Other	–	\$500	\$150	–
3407 - Ins.-Claims Deductibles	\$3,233	–	–	–
4401 - Rentals & Leases	–	\$1,200	–	\$1,200
4601 - Rep & Mtn Equipment	–	\$250	\$250	\$250
4602 - Rep & Mtn Building & Grounds	\$9	–	\$2,000	–
4602-110 - R/M Building-Grounds- Neighborhood Svc Cntr	\$3,083	\$2,000	\$1,000	\$2,000
4602-120 - R/M Building-Grounds-COL Achievers	\$872	\$1,000	\$500	\$1,000
4602-160 - R/M Building-Grounds-Florence Villa CDC	\$3,762	–	\$2,000	–
4602-180 - R/M Building-Grounds-PEP Bldg	\$5,721	–	\$2,000	–
4602-190 - R/M Building-Grounds-MLK Bldg	\$4,937	–	\$1,500	\$2,000
4605 - Rep & Mtn Spec-Bud Detailed Only	–	\$13,500	\$13,500	\$10,000
4606 - Rep & Mtn Vehicle Base Cost	\$1,344	\$1,344	\$1,344	\$1,344
4607 - Rep & Mtn Automotive Parts	\$17	\$800	\$300	\$500
4608 - Rep & Mtn Automotive Labor	–	\$800	\$300	\$500
4620 - Rep & Mtn Contracts	\$30	–	–	–
4620-110 - R/M Contracts-Neighborhood Svc Cntr	\$3,136	\$863	\$1,500	\$1,190
4620-120 - R/M Contracts-COL Achievers	\$575	\$432	\$500	\$604
4620-160 - R/M Contracts-Florence Villa CDC	\$1,724	\$1,294	\$1,500	\$1,810
4620-180 - R/M Contracts-PEP Bldg	\$1,243	\$632	\$1,000	\$902
4702 - Printing & Binding	\$76	\$800	–	\$800
4803 - Community Involvement	–	\$250	–	\$250

NORA MAYO HALL

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
4960 - License	\$150	\$150	\$150	\$150
5101 - Office Supplies	\$425	\$900	\$413	\$900
5102 - Tools, Equip under \$1,000	\$10,446	\$12,500	\$3,840	\$15,900
5200 - Non-Capital Equip \$1,000-4999	–	–	–	\$16,900
5203 - Motor Fuels & Lubricants	\$355	\$500	\$765	\$500
5204 - Copier Use & Supplies	\$2,499	\$2,000	\$2,994	\$2,000
5208 - Uniform, Protect Clothing	\$1,468	\$2,500	\$2,164	\$2,500
5209 - Housekeeping Supplies	\$162	–	–	–
5401 - Memberships & Subscriptions	\$122	\$500	\$100	\$500
5870 - Bank Fees	–	\$50	–	\$50
OPERATING SERVICES TOTAL	\$48,896	\$47,265	\$42,912	\$66,950
Capital				
6301 - Other Capital Improvements	–	\$100,000	\$100,000	–
6403 - Capital Depletion Reserve	\$2,732	\$3,701	\$3,701	\$3,057
CAPITAL TOTAL	\$2,732	\$103,701	\$103,701	\$3,057
EXPENDITURES TOTAL	\$352,616	\$596,679	\$555,368	\$581,900

AUTHORIZED PERSONNEL

General Fund - PR&C - Nora Mayo Hall - 001-09-400

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Recreation Supervisor III	27	24.01 - 40.90	0	0	1
Crew Leader II	25	21.91 - 37.33	1	1	1
Senior Staff Assistant	25	21.91 - 37.33	1	1	0
Customer Service Representative III	20	17.48 - 29.79	0	0	0
Building Service Worker	18	16.00 - 27.25	4.5	4.5	3.5
Staff Assistant I	18	16.00 - 27.25	0	0	1
Recreation Attendant	18	16.00 - 27.25	0.5	0.5	0.5
Customer Service Representative	18	16.00 - 27.25	0.5	0.5	0.5
			7.5	7.5	7.5

NORA MAYO HALL

ACCOUNT DETAILS

General Fund - PR&C - Nora Mayo Hall - 001-09-400

Account #	Object Code Description	Amount	Detail Description
5200			
	Non-Capital Equip \$1,000-4999	\$6,000	Chairs
	Non-Capital Equip \$1,000-4999	\$400	Table Cart
	Non-Capital Equip \$1,000-4999	\$2,000	Table Covers / Garbage Covers
	Non-Capital Equip \$1,000-4999	\$2,500	Tables
	Non-Capital Equip \$1,000-4999	\$500	Vacuums
	Non-Capital Equip \$1,000-4999	\$5,500	Washer / Dryer + Plumbing
5200 TOTAL		\$16,900	

STREETS

MISSION STATEMENT

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

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	3	INFRASTRUCTURE		
Goal	3.1	Maintain strong partnerships with key organizations (State, County, adjacent municipalities, private development) for transportation planning.	FY24 Metric	FY25 Metric
Strategy	3.1.2	Establish routine communication and coordination with the Florida Department of Transportation (FDOT) District 1 office regarding projects (public and private) occurring on the State Highway System.		
Metric	3.1.2.2	City Staff attendance at FDOT Project Meetings.	New in FY25	
Strategy	3.1.5	Meet with the Board of County Commissioners, Polk County Public Schools, and relevant municipalities and agencies annually to review transportation assets, investments, data, and plans.		
Metric	3.1.5.1	Annual Meeting with BoCC Transportation Staff.	New in FY25	
Metric	3.1.5.2	Annual Meeting with PCPS Infrastructure Staff.	New in FY25	
Metric	3.1.5.3	Annual Meeting with Relevant Peer Municipalities.	New in FY25	
Metric	3.1.5.4	Summary Report of Regional Transportation Projects and Plans.	New in FY25	
Goal	3.2	Take a comprehensive approach to transportation planning and maintenance of transportation assets.	FY24 Metric	FY25 Metric
Strategy	3.2.3	Complete the Transportation Master Plan and produce an annual report on transportation priorities and funding needs.		
Metric	3.2.3.1	Publication of Transportation Master Plan	New in FY25	90%
Metric	3.2.3.2	Produce Annual Report on Transportation Priorities and Funding Needs	New in FY25	
Strategy	3.2.4	Manage pavement conditions in the City using a data-driven approach.		
Metric	3.2.4.1	Average Pavement Condition Index (PCI) of City Roadways (goal: >70)	55.12	90%
Metric	3.2.4.2	Miles of City-managed roadway network resurfaced or repaired.	New in FY25	36.3
Metric	3.2.4.3	City-owned and leased streetlights operational.	New in FY25	3,659
Metric	3.2.4.4	City-owned and leased streetlights inspected.	New in FY25	
Metric	3.2.4.5	Streetlight audits.	New in FY25	3
Strategy	3.2.5	Improve pedestrian network with a multi-year plan for expansion, filling of gaps, and maintenance.		
Metric	3.2.5.1	Develop a Multi-Year Plan to Improve Pedestrian Networks.	New in FY25	Starts in FY25
Metric	3.2.5.2	Linear feet of pedestrian- and cyclist-friendly improvements.	2,029	18,101.75
Metric	3.2.5.3	Miles of sidewalk gaps.	19,336	389,292
Strategy	3.2.6	Create a Safety Action Plan for the City.		
Metric	3.2.6.1	Safety Action Plan Grant Dollars Awarded.	New in FY25	\$0
Metric	3.2.6.2	Publish a Safety Action Plan.	New in FY25	Starts in FY25
Strategy	3.2.7	Adopt Traffic Calming Guidelines and review every four years.		
Metric	3.2.7.1	Adopt Traffic Calming Guidelines & Policy.	New in FY25	90%
Metric	3.2.7.2	Quarterly Meetings of the Traffic Calming Team.	New in FY25	Starts in FY25
Goal	3.4	Pursue emerging opportunities to embrace new technology, infrastructure, and enterprise opportunities.	FY24 Metric	FY25 Metric

STREETS

Strategy	3.4.1	Incorporate advanced transportation and infrastructure systems that leverage technology for enhanced effectiveness and efficiency in the delivery of municipal services.		
Metric	3.4.1.2	Percentage of signals implemented into ATMS.	New in FY25	100%
Pillar	6	RESPONSIBLE GOVERNMENT		
Goal	6.1	Exemplify fiscal accountability and resiliency.	FY24 Metric	FY25 Metric
Strategy	6.1.5	Research and pursue alternative / nontraditional revenue sources and partnership opportunities to enhance financial sustainability and resiliency.		
Metric	6.1.5.1.6	Grant Income Received (FY25) - Public Works	New in FY25	\$1,984,000
Metric	6.1.5.2.6	Grant Income Received (FY26) - Public Works	New in FY25	Starts in FY26
Metric	6.1.5.3.6	Grant Income Received (FY27) - Public Works	New in FY25	Starts in FY27
Metric	6.1.5.4.6	Grant Income Received (FY28) - Public Works	New in FY25	Starts in FY28
Metric	6.1.5.5.6	Grant Income Received (FY29) - Public Works	New in FY25	Starts in FY29

BUDGETED EXPENDITURES

General Fund - Public Services - Streets - 001-09-401

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$651,495	\$873,052	\$797,487	\$942,791
1401 - Overtime	\$17,742	\$19,600	\$21,692	\$21,000
2101 - FICA Taxes	\$49,619	\$68,288	\$61,385	\$72,124
2201 - General Pension Fund Contrib	\$48,169	\$59,613	\$63,361	\$61,142
2204 - 401(a) Pension Contribution	\$34,519	\$47,816	\$43,427	\$52,031
2301 - Life, Health & Vision Insurance	\$123,179	\$186,093	\$131,896	\$195,092
2303 - Disability Benefit - 401(a) Participants	\$791	\$1,148	\$966	\$1,252
2401 - Workers' Compensation	\$47,341	\$60,770	\$60,770	\$55,113
2501 - Unemployment Compensation	\$82	-	-	-
PERSONAL SERVICES TOTAL	\$972,935	\$1,316,380	\$1,180,984	\$1,400,545
Operating Services				
3105 - Prof.Svc.-Other	\$237,916	\$578,662	\$147,874	\$325,000
3401 - Contract Svc.-Custodial	\$3,453	\$5,775	\$2,200	\$5,775
3404 - Contract Svc. - Other	\$41,636	\$1,224,922	\$700,000	\$220,080
3407 - Ins.-Claims Deductibles	\$12,284	-	-	-
4001 - Travel-Non local	\$2,656	\$3,000	\$2,000	-
4003 - Training-Required-Instructional	\$13,821	\$7,000	\$5,000	\$14,000
4101 - Telecommunication	\$5,148	-	-	-
4201 - Postage	\$145	\$300	\$392	\$300
4202 - Freight & Express Charges	\$475	\$1,000	-	-
4301 - Utility Svcs - Electric	\$614,872	\$639,195	\$607,887	\$694,497
4302 - Utility Svcs - Water	\$6,147	\$6,707	\$6,492	\$6,316
4303 - Utility Svcs - Sewer	\$461	\$501	\$477	\$470
4305 - Utility Svcs - Refuse	\$1,816	\$1,837	\$1,913	\$1,878
4401 - Rentals & Leases	\$21,687	\$10,000	\$29,516	\$10,000
4406 - County Landfill	\$15,531	\$20,000	\$13,642	\$20,000
4601 - Rep & Mtn Equipment	\$21,441	\$15,000	\$15,000	\$15,000
4602 - Rep & Mtn Building & Grounds	\$22,298	\$6,000	\$16,000	\$6,000
4606 - Rep & Mtn Vehicle Base Cost	\$37,080	\$40,044	\$40,044	\$39,084
4607 - Rep & Mtn Automotive Parts	\$76,564	\$36,000	\$5,000	\$36,000
4608 - Rep & Mtn Automotive Labor	\$12,606	\$30,000	\$5,000	\$30,000
4620 - Rep & Mtn Contracts	\$3,464	\$2,063	\$2,883	\$2,063
4621 - Rep & Mtn Seed & Sod	\$452	\$3,000	\$596	\$3,000
4624 - Rep & Mtn Outside Svc	\$2,451	-	-	-
4626 - Repair & Mtn-Irrigation	\$18	\$200	-	\$200
4702 - Printing & Binding	\$150	\$200	-	\$200
4801 - Advertising	\$438	-	-	-
4803 - Community Involvement	\$45	-	\$350	\$250

STREETS

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5101 - Office Supplies	\$2,503	\$2,000	\$700	\$2,000
5102 - Tools,Equip under \$1,000	\$11,224	\$10,000	\$4,000	\$10,000
5200 - Non-Capital Equip \$1,000-4999	\$6,228	\$12,000	\$2,000	\$6,000
5203 - Motor Fuels & Lubricants	\$46,280	\$37,500	\$39,230	\$37,500
5204 - Copier Use & Supplies	\$560	\$900	\$986	\$900
5205 - Motor Fuel, Non Motor Pool	—	\$200	—	\$200
5208 - Uniform, Protect Clothing	\$6,969	\$9,500	\$9,794	\$9,500
5209 - Housekeeping Supplies	\$2,826	\$2,000	\$3,533	\$2,000
5210 - Program Related Expense	\$1,530	—	—	—
5215 - Chemicals	\$11,323	\$7,500	\$7,500	\$7,500
5220 - Materials-Visual/Photo/Signage	\$29,449	\$80,000	\$53,486	\$80,000
5300 - Sidewalk Materials	\$28,955	\$90,000	\$22,113	\$90,000
5301 - Road Materials	\$49,853	\$50,000	\$41,960	\$50,000
5302 - RR Crossing/Parking Lots	\$6,367	\$5,500	\$9,835	\$5,500
5303 - Traffic Materials	\$184,809	\$166,500	\$184,061	\$164,000
5401 - Memberships & Subscriptions	—	\$1,000	\$113	\$1,024
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$99,315	\$133,500	\$129,990	\$116,050
5404 - Employee Dev-Material & Training	—	\$2,000	\$1,000	\$2,000
5405 - Empl Dev- Books,Accreditation,Assessmt	\$601	\$1,300	—	\$1,300
5406 - Employee Dev-Food & Supplies	—	\$150	\$176	\$150
5407 - Employee Dev-Recog & Apprec	\$875	\$150	\$875	\$150
5604 - Employee Relations	\$117	—	—	—
OPERATING SERVICES TOTAL	\$1,644,836	\$3,243,106	\$2,113,618	\$2,015,887
Capital				
6201 - Buildings	\$36,124	—	—	—
6312 - Signals and Lighting-Capital	—	\$150,000	\$60,000	\$100,000
6402 - Machinery & Equipment	\$228,719	\$146,000	\$146,000	\$158,227
6403 - Capital Depletion Reserve	\$86,214	\$116,116	\$116,116	\$151,338
CAPITAL TOTAL	\$351,057	\$412,116	\$322,116	\$409,565
EXPENDITURES TOTAL	\$2,968,828	\$4,971,602	\$3,616,718	\$3,825,997

STREETS

AUTHORIZED PERSONNEL

General Fund - Public Services - Streets - 001-09-401

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Assistant Public Works Director	37	38.19 - 65.05	0.2	0.2	0.2
Streets Superintendent	32	30.23 - 51.49	0.8	0.8	0.8
Capital Projects & Strategic Initiatives Manager	30	27.56 - 46.95	0	1	1
Assistant Superintendent - Drainage	30	27.56 - 46.95	0.5	0.5	0.5
Assistant Superintendent - Streets	30	27.56 - 46.95	0.5	0.5	0.5
LAP Coordinator	30	27.56 - 46.95	1	0	0
Public Works Engineering Intern	28	25.14 - 42.82	0.5	0.5	0.5
Ecosystem and Asset Analyst	27	24.01 - 40.90	0.1	0.1	0.1
Business and Special Initiatives Analyst	26	22.94 - 39.07	0.2	0.2	0.2
ATMS/Fiber Systems Technician	26	22.94 - 39.07	0	0	0
Traffic Operations Crew Leader	25	21.91 - 37.33	1	1	1
Administrative Services Manager	25	21.91 - 37.33	0	0.5	0.5
Crew Leader II	25	21.91 - 37.33	0	0	0
Traffic Electrician	24	20.94 - 35.68	1	1	1
Crew Leader I	23	20.02 - 34.11	3	3	3
Traffic Sign Technician	21	18.30 - 31.17	1	2	2
Traffic Technician	21	18.30 - 31.17	1	0	0
Sr. Staff Assistant	20	17.48 - 29.79	0.5	0.5	0.5
Maintenance Operator III	20	17.48 - 29.79	0	0	0
Maintenance Operator II	19	16.76 - 28.50	6	4	4
Streets Maintenance II	19	16.76 - 28.50	0	0	0
Public Works Apprentice	18	16.00 - 27.25	0	2	2
			17.3	17.8	17.8

ACCOUNT DETAILS

General Fund - Public Services - Streets - 001-09-401

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$75,000	1st St Traffic Analysis and Signal Timing
	Prof.Svc.-Other	\$80,000	ADA Transition Plan
	Prof.Svc.-Other	\$50,000	ATMS Support
	Prof.Svc.-Other	\$25,000	Comprehensive Emergency Management Plan
	Prof.Svc.-Other	\$45,000	Grant Assistance
	Prof.Svc.-Other	\$50,000	Traffic Engineering Support
3105 TOTAL		\$325,000	
3404			
	Contract Svc. - Other	\$20,000	Bridge Inspections
	Contract Svc. - Other	\$75,000	Bridge Repairs

STREETS

Account #	Object Code Description	Amount	Detail Description
	Contract Svc. - Other	\$40,000	Emergency Tree Removal
	Contract Svc. - Other	\$75,000	Large Scale Road Repairs
	Contract Svc. - Other	\$10,080	Polk County Radio System Access
3404 TOTAL		\$220,080	
6312			
	Signals and Lighting-Capital	\$40,000	Lighting Improvements
	Signals and Lighting-Capital	\$45,000	Signal Cabinets
	Signals and Lighting-Capital	\$15,000	Intersection Cameras
6312 TOTAL		\$100,000	
6402			
	Machinery & Equipment	\$12,312	Replacement of 3073 - Ford F150 Crew Cab
	Machinery & Equipment	\$39,496	Replacement of 3282 - Ford F150 Crew Cab
	Machinery & Equipment	\$17,207	Replacement of 3474 - Ford F150 Crew Cab 4x4
	Machinery & Equipment	\$44,960	Replacement of 3474 - Ford F150 Crew Cab 4x4
	Machinery & Equipment	\$41,782	Replacement of 9084 - Platform Traffic Truck
	Machinery & Equipment	\$2,469	Replacement of 9752 - Wanco Message Board
6402 TOTAL		\$158,227	

PLANNING

MISSION STATEMENT

Facilitating opportunities and encouraging community investment that improves quality of life and creates a resilient and sustainable cycle of economic strength.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	1	ECONOMIC SUSTAINABILITY		
Goal	1.3	Cultivate a development & redevelopment environment that encourages a variety (size, diversity of services, geographic locations) of business opportunities.	FY24 Metric	FY25 Metric
Strategy	1.3.2	Identify appropriate lands for commercial use in support of residential development.		
Metric	1.3.2.1	Number of identified business needs recruited.	New in FY25	Working closely with partners.
Strategy	1.3.3	Additional 1.3 Metrics		
Metric	1.3.3.6	Site plan reviews.	New in FY25	271
Metric	1.3.3.7	Average number of reviews per site plan.	New in FY25	1.5
Metric	1.3.3.8	Turn-around time on site plan reviews (days).	New in FY25	10
Metric	1.3.3.9	Development Review Committee meetings.	New in FY25	33
Metric	1.3.3.10	Projects reviewed by the Development Review Committee.	New in FY25	45
Goal	1.4	Ensure the strategic approach to growth management includes robust public engagement.	FY24 Metric	FY25 Metric
Strategy	1.4.1	Conduct an annual joint City/Planning Commission Growth Management Summit.		
Metric	1.4.1.1	Growth Summit Hosted Annually beginning FY26.	New in FY25	Starts in FY26
Strategy	1.4.3	Create an annual growth projection report that documents recent historical data and includes growth projections over the next one to five years.		
Metric	1.4.3.1	Publication of the Annual Growth Report.	New in FY25	In development
Strategy	1.4.4	Systematically review two elements of the Comprehensive Plan annually to ensure all ten elements are reviewed every five years.		
Metric	1.4.4.1	Completion of the review of two sections.	New in FY25	5%
Strategy	1.4.5	Complete an Annexation Plan focusing on areas within our Utility Service Area.		
Metric	1.4.5.1	Creation of the Annexation Plan.	New in FY25	75%
Strategy	1.4.6	Review the Concurrency Management System with the related departments and agencies annually.		
Metric	1.4.6.1	Annual meeting with related departments & agencies.	New in FY25	No formal meetings yet, conversations regarding water capacity and recreation level of service have occurred.
Strategy	1.4.7	Produce an annual vacant land map of the utility service area.		
Metric	1.4.7.1	Publication of the Vacant Land Map.	New in FY25	95%
Strategy	1.4.8	Establish routine communication and coordination with the development community to increase awareness of market demand and future development plans.		
Metric	1.4.8.1	To be determined.	New in FY25	Communication is ongoing
Strategy	1.4.9	Additional 1.4 Metrics		
Metric	1.4.9.6	Planning Commission meetings.	New in FY25	3

PLANNING

Pillar	2	QUALITY OF LIFE		
Goal	2.1	Take a strategic, creative, and locally-specific approach to maximize the availability of attainable (affordable, workforce, attainable) housing opportunities.	FY24 Metric	FY25 Metric
Strategy	2.1.3	Review current Land Development Code / Zoning to remove barriers to affordable housing options.		
Metric	2.1.3.1	Adoption of Updated Code / Zoning.	New in FY25	Senate Bill 180 is impacting these efforts.
Pillar	3	INFRASTRUCTURE		
Goal	3.1	Maintain strong partnerships with key organizations (State, County, adjacent municipalities, private development) for transportation planning.	FY24 Metric	FY25 Metric
Strategy	3.1.1	Ensure active representation with the Polk Transportation and Planning Organization.		
Metric	3.1.1.1	Four MTAC Meetings Annual.	New in FY25	
Metric	3.1.1.2	Attend Bi-Monthly PTPO Board Meetings.	New in FY25	100%
Metric	3.1.1.3	Provide Staff Recap of PTPO Board Meetings.	New in FY25	100%
Strategy	3.1.2	Establish routine communication and coordination with the Florida Department of Transportation (FDOT) District 1 office regarding projects (public and private) occurring on the State Highway System.		
Metric	3.1.2.1	Participation from FDOT on City Development Review Committee Meetings.	New in FY25	100%
Goal	3.2	Take a comprehensive approach to transportation planning and maintenance of transportation assets.	FY24 Metric	FY25 Metric
Strategy	3.2.1	Evaluate, implement, and enhance mass transit and microtransit services, assets, and policies.		
Metric	3.2.1.1	Mass- & Micro- Transit Report Developed.	New in FY25	On Track
Metric	3.2.1.2	Bi-Annual LAMTD Reports to Commission.	New in FY25	50%
Metric	3.2.1.3	Annual Public Transit Riders - LAMTD.	New in FY25	112,600
Pillar	4	ENVIRONMENTAL STEWARDSHIP		
Goal	4.1	Implement strategies to support a more robust urban forest.	FY24 Metric	FY25 Metric
Strategy	4.1.6	Review and update relevant sections of the code to further protect and enhance the urban forest.		
Metric	4.1.6.1	Code Updates Adopted.	New in FY25	50%
Goal	4.3	Continue to monitor lakes and implement proactive strategies for lake management.	FY24 Metric	FY25 Metric
Strategy	4.3.5	Update the development code to implement green infrastructure practices.		
Metric	4.3.5.1	Adoption of code updates.	New in FY25	Starts in FY26
Goal	4.4	Integrate the elements of the One Water philosophy to ensure a balance between water supply and nature.	FY24 Metric	FY25 Metric
Strategy	4.4.1	Review and update relevant sections of the code to further protect and enhance water resources.		
Metric	4.4.1.1	Adopt code updates.	New in FY25	Starts in FY26
Goal	4.5	Ensure equitable access to natural amenities.	FY24 Metric	FY25 Metric
Strategy	4.5.3	Encourage and incentivize lake access within private development.		
Metric	4.5.3.1	Number of lake access points within private development.	New in FY25	Starts in FY26

PLANNING

BUDGETED EXPENDITURES

General Fund - Planning - 001-10-218

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$463,141	\$514,089	\$488,030	\$532,054
1401 - Overtime	\$7	–	\$8	–
2101 - FICA Taxes	\$33,791	\$39,328	\$35,489	\$40,703
2201 - General Pension Fund Contrib	\$80,247	\$97,339	\$98,333	\$92,197
2204 - 401(a) Pension Contribution	\$16,385	\$19,173	\$16,479	\$20,387
2301 - Life, Health & Vision Insurance	\$88,189	\$97,164	\$93,198	\$99,271
2302 - Director's Life & Disability	\$1,689	\$1,858	\$3,378	\$1,394
2303 - Disability Benefit - 401(a) Participants	\$450	\$460	\$515	\$490
2401 - Workers' Compensation	\$696	\$823	\$823	\$692
PERSONAL SERVICES TOTAL	\$684,595	\$770,234	\$736,253	\$787,188
Operating Services				
3103 - Prof.Svc.-Legal	\$1,005	\$2,695	\$1,260	\$2,700
3104 - Prof.Svc.-Appraisal	–	\$2,000	–	\$2,000
3105 - Prof.Svc.-Other	\$59,515	\$151,550	\$48,971	\$150,000
3404 - Contract Svc. - Other	\$3,200	\$35,000	–	\$35,000
4001 - Travel-Non local	\$44	\$2,500	–	–
4003 - Training-Required-Instructional	–	\$1,000	\$200	\$1,000
4201 - Postage	\$2,141	\$2,500	\$2,187	\$2,500
4605 - Rep & Mtn Spec-Bud Detailed Only	–	–	–	\$9,300
4606 - Rep & Mtn Vehicle Base Cost	–	\$1,344	\$1,344	\$1,344
4607 - Rep & Mtn Automotive Parts	–	\$450	–	\$300
4608 - Rep & Mtn Automotive Labor	–	\$450	–	\$300
4801 - Advertising	\$2,925	\$6,000	\$2,254	\$4,000
4803 - Community Involvement	\$30	–	–	–
5101 - Office Supplies	\$1,240	\$800	\$704	–
5102 - Tools,Equip under \$1,000	\$902	–	–	–
5203 - Motor Fuels & Lubricants	\$175	\$350	\$200	\$200
5204 - Copier Use & Supplies	\$2,032	\$2,000	\$2,999	\$2,000
5208 - Uniform, Protect Clothing	\$27	–	–	\$100
5401 - Memberships & Subscriptions	\$2,292	\$5,000	\$2,551	\$3,750
5404 - Employee Dev-Material & Training	\$460	\$1,000	\$355	\$500
5604 - Employee Relations	–	\$300	\$54	\$300
5870 - Bank Fees	–	\$100	–	–
5985 - Over / Short	-\$1	–	–	–
OPERATING SERVICES TOTAL	\$75,987	\$215,039	\$63,079	\$215,294
Capital				
6101 - Land	\$1,010	–	–	–
6403 - Capital Depletion Reserve	\$3,379	\$3,417	\$3,417	\$4,222
CAPITAL TOTAL	\$4,388	\$3,417	\$3,417	\$4,222

PLANNING

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
EXPENDITURES TOTAL	\$764,971	\$988,690	\$802,749	\$1,006,704

AUTHORIZED PERSONNEL General Fund - Planning - 001-10-218

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
E.O. & C.I. Director	41	46.11 -	0.8	0.8	0.8
EO&CI Assistant Director	37	38.19 - 65.05	1	1	1
Planning Manager	33	31.67 - 53.95	1	1	1
Affordable Housing Programs Manager	33	31.67 - 53.95	0.75	0.75	0.75
CRA & Neighborhood Programs Manager	33	31.67 - 53.95	0.3	0	0
Principal Planner	30	27.56 - 46.95	0	0	1
Senior Planner	30	27.56 - 46.95	2	2	1
Planning Assistant	22	19.14 - 32.60	1	1	1
			6.85	6.55	6.55

ACCOUNT DETAILS General Fund - Planning - 001-10-218

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$100,000	Comp Plan
	Prof.Svc.-Other	\$15,000	FDOT Applications
	Prof.Svc.-Other	\$35,000	Professional Services as Needed
3105 TOTAL		\$150,000	

NON-DEPARTMENTAL (GENERAL)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

General Fund - Non-Departmental - 001-80-928

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Operating Services				
4606 - Rep & Mtn Vehicle Base Cost	\$14,248	–	–	–
5248 - Hurricane Expense	–	–	\$150,000	–
5870 - Bank Fees	\$34,455	\$35,000	\$31,000	\$35,000
OPERATING SERVICES TOTAL	\$48,703	\$35,000	\$181,000	\$35,000
Miscellaneous				
8213 - Bus Service	\$293,824	\$293,825	\$293,825	\$293,825
8227 - Qualified Target Industry Incentive	–	\$13,750	\$13,750	\$13,750
9700 - Audit Fees	\$61,122	\$159,272	\$65,698	\$82,005
MISCELLANEOUS TOTAL	\$354,946	\$466,847	\$373,273	\$389,580
Transfers				
9112 - Transfer to Willowbrook	–	\$150,000	\$150,000	\$275,000
9113 - Transfer to Debt Service Fund	\$5,077,896	\$5,882,054	\$5,882,054	\$6,128,692
9115 - Transfer to Library	\$1,300,000	\$1,350,000	\$1,350,000	\$950,000
9116 - Transfer to Airport	\$2,125,000	\$1,375,000	\$1,375,000	\$1,300,000
9118 - Transfer to 2021 Capital Projects Fund	\$5,386,019	\$1,433,997	–	–
9119 - Transfer to Cemetery	\$300,000	\$400,000	\$400,000	\$775,000
9159 - Transfer to Transportation Fund	\$2,075,600	\$2,075,000	\$2,075,000	\$2,075,000
9196 - Transfer to 2015 Construction Fund	\$5,175,000	\$1,480,000	\$1,480,000	\$2,433,229
9199 - Transfer to Capital Depletion Fund	\$562,135	–	–	–
9200 - Transfer to Dark Fiber Fund	\$276,503	\$276,503	\$276,503	\$224,174
9202 - Transfer to WH Affordable Housing Fund	\$250,000	\$250,000	\$250,000	\$250,000
9203 - Transfer to Urban Forestry Fund	–	\$115,000	\$115,000	\$115,000
TRANSFERS TOTAL	\$22,528,153	\$14,787,554	\$13,353,557	\$14,526,095
Debt Services				
7102 - Principal on Debt	\$142,404	–	–	–
7202 - Interest on Debt	\$4,830	–	–	–
DEBT SERVICES TOTAL	\$147,234	–	–	–
Insurance				
4501 - Ins.-Property	\$505,532	\$512,494	\$512,494	\$607,911
4502 - Ins.-Liability & Umbrella	\$140,935	\$241,529	\$241,529	\$227,169
4505 - Ins.-Surety & Fidelity	\$375	\$375	\$375	\$375
4506 - Ins.-Other	\$20,403	\$41,291	\$41,291	\$39,999
4508 - Ins.-Underground Storage Tank	\$501	\$508	\$508	\$495
4509 - Ins.-Police Prof Liability	\$7,955	\$15,910	\$15,910	\$16,376
4510 - Insurance - Public Officials Liability	\$24,433	\$24,752	\$24,752	\$23,956
INSURANCE TOTAL	\$700,134	\$836,859	\$836,859	\$916,281

NON-DEPARTMENTAL (GENERAL)

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Internal Svc Charge				
9102 - Facility Maintenance	\$269,656	\$274,576	\$274,576	\$311,045
9104 - Engineering Services	\$512,993	\$519,014	\$519,014	\$508,017
9105 - Human Resources	\$837,048	\$795,216	\$795,216	\$846,548
9107 - Technology Services	\$3,085,480	\$3,359,492	\$3,359,492	\$3,057,391
9108 - City Hall	\$33,427	\$42,849	\$42,849	\$42,121
9185 - City Hall Annex	\$33,616	\$19,923	\$19,923	–
9186 - Nora Mayo Building	\$165,821	\$295,794	\$295,794	\$286,100
INTERNAL SVC CHARGE TOTAL	\$4,938,041	\$5,306,864	\$5,306,864	\$5,051,222
Grant & Aid				
8200 - Grant and Aid	\$305,000	\$318,646	\$318,646	\$347,761
8231 - Heart for Winter Haven	–	–	–	\$500,000
GRANT & AID TOTAL	\$305,000	\$318,646	\$318,646	\$847,761
EXPENDITURES TOTAL	\$29,022,211	\$21,751,770	\$20,370,199	\$21,765,939

LIBRARY FUND OVERVIEW

SUMMARY

Library Fund - 101

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Cultural / Recreation	\$674,446	\$666,000	\$959,589	\$920,000
Interest Earnings	\$13,862	\$3,500	\$6,590	\$6,000
Misc. - Other Revenues	\$50	\$250	\$3,089	\$250
Misc. - Rent & Royalty	\$24,257	\$26,450	\$26,877	\$25,561
Interfund Transfers	\$1,389,600	\$1,450,000	\$1,450,000	\$1,113,900
REVENUES TOTAL	\$2,102,215	\$2,146,200	\$2,446,145	\$2,065,711
Expenditures				
Personal Services	\$949,214	\$1,214,795	\$1,038,506	\$1,510,353
Operating Services	\$294,276	\$348,166	\$279,110	\$355,636
Capital	\$102,196	\$220,285	\$116,000	\$278,000
Miscellaneous	\$1,771	\$1,851	\$2,251	\$2,390
Transfers	\$13,825	\$13,825	\$13,825	\$19,309
Admin Allocation Expenses	\$65,729	\$82,656	\$82,656	\$67,523
Insurance	\$22,785	\$20,871	\$20,871	\$22,313
Internal Svc Charge	\$651,817	\$462,257	\$462,257	\$441,988
EXPENDITURES TOTAL	\$2,101,614	\$2,364,706	\$2,015,476	\$2,697,512
Over <Under> Expenditures	\$601	-\$218,506	\$430,669	-\$631,801
Beginning Fund Balance	\$200,774	\$201,375	\$201,375	\$632,044
Ending Fund Balance	\$201,375	-\$17,131	\$632,044	\$243

LIBRARY FUND OVERVIEW

BUDGETED REVENUES

Library Fund - 101

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
Cultural / Recreation				
338100-000 - County Shared Revenue	\$653,308	\$650,000	\$940,369	\$900,000
347102-000 - Copy Machine	\$16,702	\$12,000	\$14,120	\$15,000
352100-000 - Library Fines	\$4,436	\$4,000	\$5,100	\$5,000
CULTURAL / RECREATION TOTAL	\$674,446	\$666,000	\$959,589	\$920,000
Interest Earnings				
361100-000 - Interest on Investments	\$13,116	\$3,500	\$6,590	\$6,000
361100-200 - Interest - Leased Assets	\$746	–	–	–
INTEREST EARNINGS TOTAL	\$13,862	\$3,500	\$6,590	\$6,000
Misc. - Other Revenues				
346900-100 - Hurricane Receipts - Insurance	–	–	\$3,089	–
366201-000 - Other Contributions-Private	\$50	\$250	–	\$250
MISC. - OTHER REVENUES TOTAL	\$50	\$250	\$3,089	\$250
Misc. - Rent & Royalty				
362100-000 - Rental-Misc Other	\$238	\$250	\$337	\$250
362100-101 - Rental-Coffee Shop	\$24,019	\$26,200	\$26,540	\$25,311
MISC. - RENT & ROYALTY TOTAL	\$24,257	\$26,450	\$26,877	\$25,561
Interfund Transfers				
381000-114 - Transfer from Impact Fee Fund	\$89,600	\$100,000	\$100,000	\$163,900
381000-001 - Transfer from General Fund	\$1,300,000	\$1,350,000	\$1,350,000	\$950,000
INTERFUND TRANSFERS TOTAL	\$1,389,600	\$1,450,000	\$1,450,000	\$1,113,900
REVENUES TOTAL	\$2,102,215	\$2,146,200	\$2,446,145	\$2,065,711

LIBRARY FUND OVERVIEW

EXPENDITURES BY COST CENTER

Library Fund - 101

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Library	\$1,345,559	\$1,782,746	\$1,433,616	\$2,143,489
Library Non-Departmental	\$756,055	\$581,960	\$581,860	\$554,023
EXPENDITURES TOTAL	\$2,101,614	\$2,364,706	\$2,015,476	\$2,697,512

* Adopted Budget columns include approved budget amendments.

LIBRARY FUND COST CENTERS

The library fund consists of two cost centers:



Parks, Recreation & Culture Department

Library

Non-Departmental

MISSION STATEMENT

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

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	2	QUALITY OF LIFE		
Goal	2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
Strategy	2.4.7	Additional 2.4 Metrics		
Metric	2.4.7.2	Library program attendance. - Downtown # (PR&C)	13,934	13,956
Metric	2.4.7.3	Active library card users. - Downtown # (PR&C)	24,417	24,813
Metric	2.4.7.4	Library visitation. - Downtown # (PR&C)	431,811	433,549
Metric	2.4.7.5	Total circulations. - Downtown # (RR&C)	834,376	479,154
Metric	2.4.7.6	Library program attendance. - WHRCC # (PR&C)	New in FY25	Construction in Progress
Metric	2.4.7.7	Active library card users. - WHRCC # (PR&C)	New in FY25	Construction in Progress
Metric	2.4.7.8	Library visitation. - WHRCC # (PR&C)	New in FY25	Construction in Progress
Metric	2.4.7.9	Total circulations. - WHRCC # (RR&C)	New in FY25	Construction in Progress

BUDGETED EXPENDITURES**Library Fund - PR&C - Library - 101-07-728**

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$649,149	\$792,563	\$719,548	\$1,050,809
1401 - Overtime	\$342	\$450	\$1,023	\$450
2101 - FICA Taxes	\$47,402	\$60,631	\$52,886	\$80,387
2201 - General Pension Fund Contrib	\$62,616	\$75,421	\$76,816	\$76,554
2204 - 401(a) Pension Contribution	\$32,773	\$41,126	\$36,305	\$57,906
2301 - Life, Health & Vision Insurance	\$152,838	\$239,174	\$146,667	\$238,231
2302 - Director's Life & Disability	—	—	—	\$648
2303 - Disability Benefit - 401(a) Participants	\$664	\$927	\$758	\$1,324
2401 - Workers' Compensation	\$3,430	\$4,503	\$4,503	\$4,044
PERSONAL SERVICES TOTAL	\$949,214	\$1,214,795	\$1,038,506	\$1,510,353
Operating Services				
3404 - Contract Svc. - Other	\$1,795	\$11,050	\$5,063	\$9,700
4001 - Travel-Non local	\$111	\$200	\$1,000	—
4003 - Training-Required-Instructional	—	—	—	\$200
4201 - Postage	\$236	\$250	\$316	\$250
4301 - Utility Svcs - Electric	\$61,537	\$68,360	\$73,713	\$75,701
4302 - Utility Svcs - Water	\$6,228	\$7,251	\$7,982	\$7,206
4303 - Utility Svcs - Sewer	\$3,288	\$4,252	\$3,892	\$3,613
4305 - Utility Svcs - Refuse	\$7,164	\$7,247	\$7,549	\$7,410
4601 - Rep & Mtn Equipment	\$779	\$750	\$750	\$750
4602 - Rep & Mtn Building & Grounds	\$37,191	\$25,000	\$25,000	\$25,000
4605 - Rep & Mtn Spec-Bud Detailed Only	\$94,017	\$134,200	\$75,000	\$136,000
4620 - Rep & Mtn Contracts	\$14,396	\$10,156	\$12,177	\$10,156
4702 - Printing & Binding	\$725	\$1,500	\$925	\$1,500
4802 - Promotional/Marketing	\$855	\$3,000	\$3,079	\$3,000
5101 - Office Supplies	\$5,991	\$7,900	\$4,708	\$7,900
5102 - Tools,Equip under \$1,000	\$927	\$1,000	\$1,078	\$1,000
5204 - Copier Use & Supplies	\$8,005	\$11,450	\$10,108	\$11,450
5208 - Uniform, Protect Clothing	\$674	\$800	\$830	\$800
5209 - Housekeeping Supplies	\$7,236	\$8,200	\$6,200	\$8,400
5210 - Program Related Expense	\$4,107	\$9,000	\$3,774	\$9,000
5220 - Materials-Visual/Photo/Signage	\$38,486	\$35,900	\$35,566	\$35,900
5404 - Employee Dev-Material & Training	\$400	\$100	\$400	\$100
5407 - Employee Dev-Recog & Apprec	—	\$100	—	\$100
OPERATING SERVICES TOTAL	\$294,149	\$347,666	\$279,110	\$355,136
Capital				
6301 - Other Capital Improvements	—	—	—	\$150,000

LIBRARY

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
6402 - Machinery & Equipment	\$26,132	—	—	—
6601 - Library Materials	\$76,064	\$220,285	\$116,000	\$128,000
CAPITAL TOTAL	\$102,196	\$220,285	\$116,000	\$278,000
EXPENDITURES TOTAL	\$1,345,559	\$1,782,746	\$1,433,616	\$2,143,489

AUTHORIZED PERSONNEL

Library Fund - PR&C - Library - 101-07-728

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Parks, Rec. & Culture Director	41	46.11 -	0.15	0.15	0.15
City Librarian	32	30.23 - 51.49	1	1	1
Assistant City Librarian	30	27.56 - 46.95	0	1	1
Librarian II	27	24.01 - 40.90	4	4	4
Librarian I	22	19.14 - 32.60	2	4	4
Customer Service Rep II	19	16.76 - 28.50	5	5	6
Library Assistant II	19	16.76 - 28.50	0	1	1
Building Service Worker	18	16.00 - 27.25	2	2	2
Librarian Assistant I	18	16.00 - 27.25	0	0.5	1
Customer Service Rep I	18	16.00 - 27.25	1.5	1.5	1
			15.65	20.15	21.15

NON-DEPARTMENTAL (LIBRARY)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

Library Fund - PR&C - Non-Departmental - 101-80-935

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Operating Services				
5870 - Bank Fees	\$128	\$500	–	\$500
OPERATING SERVICES TOTAL	\$128	\$500	–	\$500
Miscellaneous				
9700 - Audit Fees	\$1,771	\$1,851	\$2,251	\$2,390
MISCELLANEOUS TOTAL	\$1,771	\$1,851	\$2,251	\$2,390
Transfers				
9200 - Transfer to Dark Fiber Fund	\$13,825	\$13,825	\$13,825	\$19,309
TRANSFERS TOTAL	\$13,825	\$13,825	\$13,825	\$19,309
Admin Allocation Expenses				
9503 - Admin-General Govt.	\$65,729	\$82,656	\$82,656	\$67,523
ADMIN ALLOCATION EXPENSES TOTAL	\$65,729	\$82,656	\$82,656	\$67,523
Insurance				
4501 - Ins.-Property	\$16,394	\$15,176	\$15,176	\$16,528
4502 - Ins.-Liability & Umbrella	\$4,868	\$3,195	\$3,195	\$2,722
4506 - Ins.-Other	\$482	\$1,418	\$1,418	\$1,745
4510 - Insurance - Public Officials Liability	\$1,042	\$1,082	\$1,082	\$1,318
INSURANCE TOTAL	\$22,785	\$20,871	\$20,871	\$22,313
Internal Svc Charge				
9102 - Facility Maintenance	\$18,085	\$18,347	\$18,347	\$29,154
9105 - Human Resources	\$36,513	\$34,688	\$34,688	\$43,857
9107 - Technology Services	\$597,219	\$409,222	\$409,222	\$368,977
INTERNAL SVC CHARGE TOTAL	\$651,817	\$462,257	\$462,257	\$441,988
EXPENDITURES TOTAL	\$756,055	\$581,960	\$581,860	\$554,023

S.H.I.P. FUND OVERVIEW

SUMMARY

S.H.I.P. Fund - 105

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Interest Earnings	\$86,575	\$1,000	\$35,000	\$15,000
Misc. - Other Revenues	\$394,508	\$452,345	\$463,508	\$423,992
REVENUES TOTAL	\$481,083	\$453,345	\$498,508	\$438,992
Expenditures				
Personal Services	\$19,153	\$27,586	\$17,300	\$25,298
Operating Services	\$4,320	\$6,200	\$1,000	\$4,200
Internal Svc Charge	\$55,320	\$50,680	\$50,680	\$15,841
Project Expenditures	\$666,595	\$698,994	\$1,301,258	\$399,000
EXPENDITURES TOTAL	\$745,388	\$783,460	\$1,370,238	\$444,339
Over <Under> Expenditures	-\$264,305	-\$330,115	-\$871,730	-\$5,347
Beginning Fund Balance	\$1,382,485	\$1,118,179	\$1,118,179	\$246,449
Ending Fund Balance	\$1,118,180	\$788,064	\$246,449	\$241,102

S.H.I.P. FUND OVERVIEW

BUDGETED REVENUES

S.H.I.P. Fund - 105

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
Interest Earnings				
361100-000 - Interest on Investments	\$86,575	\$1,000	\$35,000	\$15,000
INTEREST EARNINGS TOTAL	\$86,575	\$1,000	\$35,000	\$15,000
Misc. - Other Revenues				
369000-000 - Miscellaneous Revenue	–	–	\$8,000	–
389900-100 - SHIP Loan Repayments	–	\$30,000	\$20,000	\$20,000
334690-100 - SHIP-State Hous. Init. Partners	\$394,508	\$422,345	\$435,508	\$403,992
MISC. - OTHER REVENUES TOTAL	\$394,508	\$452,345	\$463,508	\$423,992
REVENUES TOTAL	\$481,083	\$453,345	\$498,508	\$438,992

EXPENDITURES BY COST CENTER

S.H.I.P. Fund - 105

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Local Housing	\$745,388	\$783,460	\$1,370,238	\$444,339
EXPENSES TOTAL	\$745,388	\$783,460	\$1,370,238	\$444,339

* Adopted Budget columns include approved budget amendments.

S.H.I.P. FUND COST CENTERS

The S.H.I.P. Fund consists of one cost center:



**Economic Opportunity
& Community Investment Department**
Local Housing

LOCAL HOUSING

MISSION STATEMENT

Funds in the SHIP Program are provided year round and are administered on a first come-first qualified basis. The Program is designed for low to moderate income households, therefore applicants must be income qualified in order to participate in the program.

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

S.H.I.P Fund - EO&CI - Local Housing - 105-10-508

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$15,107	\$21,935	\$14,000	\$17,707
2101 - FICA Taxes	\$1,137	\$1,678	\$1,071	\$1,355
2204 - 401(a) Pension Contribution	\$1,133	\$1,645	\$820	\$1,328
2301 - Life, Health & Vision Insurance	\$1,776	\$2,328	\$1,409	\$4,852
2303 - Disability Benefit - 401(a) Participants	—	—	—	\$32
2401 - Workers' Compensation	—	—	—	\$24
PERSONAL SERVICES TOTAL	\$19,153	\$27,586	\$17,300	\$25,298
Operating Services				
4001 - Travel-Non local	\$2,377	\$4,000	\$300	—
4003 - Training-Required-Instructional	—	—	—	\$3,000
4801 - Advertising	\$540	\$1,000	\$200	\$500
5101 - Office Supplies	\$103	\$200	\$300	\$200
5401 - Memberships & Subscriptions	\$1,300	\$1,000	\$200	\$500
OPERATING SERVICES TOTAL	\$4,320	\$6,200	\$1,000	\$4,200
Internal Svc Charge				
9103 - Administration	\$55,320	\$50,680	\$50,680	\$15,841
INTERNAL SVC CHARGE TOTAL	\$55,320	\$50,680	\$50,680	\$15,841
Project Expenditures				
9960 - Housing Rehab	\$23,528	\$143,925	\$287,882	\$154,500
9964 - Down Payment & Closing Cost	\$385,400	\$144,000	\$160,800	\$154,500
9968 - Minor Repair	\$167,099	\$327,069	\$762,576	\$90,000
9969 - Disaster Assistance	\$90,468	\$84,000	\$90,000	—
9973 - Hurricane Housing Recovery	\$100	—	—	—
PROJECT EXPENDITURES TOTAL	\$666,595	\$698,994	\$1,301,258	\$399,000
EXPENDITURES TOTAL	\$745,388	\$783,460	\$1,370,238	\$444,339

LOCAL HOUSING

AUTHORIZED PERSONNEL
S.H.I.P Fund - EO&CI - Local Housing - 105-10-508

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Affordable Housing Coordinator	31	28.86-49.17	0.25	0.25	0.25
			0.25	0.25	0.25

AIRPORT FUND OVERVIEW

SUMMARY

Airport Fund - 106

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Federal Grant Revenue	\$3,461,212	\$667,800	\$514,305	\$758,700
State Grant Revenue	\$503,727	\$3,575,574	\$1,570,358	\$2,648,624
Misc. - Physical Environment	\$3,176	\$3,000	\$750	\$750
Interest Earnings	\$23,653	–	\$4,000	\$3,000
Misc. - Other Revenues	\$93,699	\$61,650	\$92,942	\$52,860
Misc. - Rent & Royalty	\$2,391,737	\$2,655,800	\$2,430,000	\$2,727,000
Interfund Transfers	\$2,125,000	\$1,375,000	\$1,375,000	\$1,300,000
REVENUES TOTAL	\$8,602,204	\$8,338,824	\$5,987,355	\$7,490,934
Expenditures				
Personal Services	\$460,755	\$614,889	\$579,901	\$610,427
Operating Services	\$1,736,542	\$2,512,101	\$2,430,679	\$2,485,287
Capital	\$4,535,497	\$6,147,919	\$5,229,133	\$166,018
Miscellaneous	\$7,449	\$4,842	\$5,890	\$8,832
Transfers	\$313,247	\$312,485	\$312,485	\$322,288
Admin Allocation Expenses	\$276,318	\$216,258	\$216,258	\$249,542
Debt Services	\$2,638	\$44,200	\$44,200	–
Insurance	\$161,103	\$169,976	\$169,976	\$191,764
Internal Svc Charge	\$273,306	\$305,829	\$305,829	\$196,941
Project Expenditures	–	–	–	\$411,000
EXPENDITURES TOTAL	\$7,766,855	\$10,328,499	\$9,294,351	\$4,642,099
Over <Under> Expenditures	\$835,349	-\$1,989,675	-\$3,306,996	\$2,848,835
Beginning Fund Balance	-\$332,165	\$503,184	\$503,184	-\$2,803,812
Ending Fund Balance	\$503,184	-\$1,486,491	-\$2,803,812	\$45,023

AIRPORT FUND OVERVIEW

BUDGETED REVENUES Airport Fund - 106

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Federal Grant Revenue				
331411-000 - Grant - FAA /Improv	\$3,461,212	\$667,800	\$514,305	\$758,700
FEDERAL GRANT REVENUE TOTAL	\$3,461,212	\$667,800	\$514,305	\$758,700
State Grant Revenue				
334414-000 - Grant - FDOT	\$503,727	\$3,575,574	\$1,570,358	\$2,648,624
STATE GRANT REVENUE TOTAL	\$503,727	\$3,575,574	\$1,570,358	\$2,648,624
Misc. - Physical Environment				
343618-050 - Late Fees	\$3,176	\$3,000	\$750	\$750
MISC. - PHYSICAL ENVIRONMENT TOTAL	\$3,176	\$3,000	\$750	\$750
Interest Earnings				
361100-000 - Interest on Investments	\$3,403	—	\$4,000	\$3,000
361100-200 - Interest - Leased Assets	\$20,250	—	—	—
INTEREST EARNINGS TOTAL	\$23,653	—	\$4,000	\$3,000
Misc. - Other Revenues				
346900-100 - Hurricane Receipts - Insurance	\$27,661	—	\$32,182	—
346900-101 - Hurricane Receipts FEMA	\$10,146	—	\$7,900	—
369000-000 - Miscellaneous Revenue	\$54,308	\$60,000	\$50,000	\$50,000
369502-000 - Commission-Sales Tax	\$360	\$350	\$360	\$360
369900-100 - Concession Sales	\$1,226	\$1,300	\$2,500	\$2,500
MISC. - OTHER REVENUES TOTAL	\$93,699	\$61,650	\$92,942	\$52,860
Misc. - Rent & Royalty				
362100-000 - Rental-Misc Other	\$56,655	\$57,800	\$6,000	\$6,000
362100-101 - Rental-Coffee Shop	\$11,058	\$14,000	\$18,000	\$15,000
362500-000 - Rental-Hangar/Land/Building	\$1,010,392	\$1,200,000	\$1,150,000	\$1,100,000
362600-000 - Commission-Fuel	\$6,000	\$9,000	\$6,000	\$6,000
362600-100 - Fuel Sales	\$1,307,632	\$1,375,000	\$1,250,000	\$1,600,000
MISC. - RENT & ROYALTY TOTAL	\$2,391,737	\$2,655,800	\$2,430,000	\$2,727,000
Interfund Transfers				
381000-001 - Transfer from General Fund	\$2,125,000	\$1,375,000	\$1,375,000	\$1,300,000
INTERFUND TRANSFERS TOTAL	\$2,125,000	\$1,375,000	\$1,375,000	\$1,300,000
REVENUES TOTAL	\$8,602,204	\$8,338,824	\$5,987,355	\$7,490,934

AIRPORT FUND OVERVIEW

EXPENDITURES BY COST CENTER

Airport Fund - 106

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Airport Operations	\$6,687,897	\$9,273,049	\$8,199,713	\$3,672,732
Airport Non-Departmental	\$1,078,958	\$1,055,450	\$1,094,638	\$969,367
EXPENDITURES TOTAL	\$7,766,855	\$10,328,499	\$9,294,351	\$4,642,099

* *Adopted Budget columns include approved budget amendments.*

AIRPORT FUND COST CENTERS

The airport fund consists of two cost centers:



Airport Department

Airport Operations

Non-Departmental

AIRPORT OPERATIONS

MISSION STATEMENT

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

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	1	ECONOMIC SUSTAINABILITY		
Goal	1.3	Cultivate a development & redevelopment environment that encourages a variety (size, diversity of services, geographic locations) of business opportunities.	FY24 Metric	FY25 Metric
Strategy	1.3.1	Conduct an assessment of existing commercial entities, solicit the consumer perspective on what's missing, and create a strategy of appropriate recruitment actions.		
Metric	1.3.1.2	Airport hangers leased.	0.98	99
Metric	1.3.1.3	Number of potential tenants on a wait list.	57	69
Metric	1.3.1.4	New airport facilities constructed.	New in FY25	0
Metric	1.3.1.5	Gallons of aviation fuel sold.	248,486	233,385
Metric	1.3.1.6	Number of operations.	6,116	72,281
Metric	1.3.1.7	Rental income Received.	1,079,601	\$1,037,986.22
Metric	1.3.1.8	Number of lease agreements in place.	194	197
Pillar	3	INFRASTRUCTURE		
Goal	3.1	Maintain strong partnerships with key organizations (State, County, adjacent municipalities, private development) for transportation planning.	FY24 Metric	FY25 Metric
Strategy	3.1.3	Maintain strong relationships with the Federal Aviation Administration (FAA) and Florida Department of Transportation (FDOT) Aviation Office.		
Metric	3.1.3.1	CIP Review with FAA Twice Per Year.	New in FY25	On Track
Metric	3.1.3.2	Grant Dollars Received from FAA.	\$3,456,994	\$623,725
Metric	3.1.3.3	Grant Dollars Received from FDOT Aviation Office.	\$498,403	\$671,600
Pillar	5	COMMUNITY SAFETY		
Goal	5.4	Ensure local government functions are aligned with community safety best practices.	FY24 Metric	FY25 Metric
Strategy	5.4.7	Additional 5.4 Metrics		
Metric	5.4.7.1	Annual airport safety plan review completed. 100% (WHRA)	New in FY25	On Track
Metric	5.4.7.2	Quarterly airport safety plan briefings completed. 100% (WHRA)	New in FY25	On Track
Metric	5.4.7.3	Quarterly airport safety rehearsal completed per crew. 100% (WHRA)	New in FY25	On Track
Metric	5.4.7.4	Quarterly airport safety committee meetings held. 100% (WHRA)	New in FY25	On Track
Metric	5.4.7.5	Number of fuel / chemical spill responses at the airport. # (WHRA)	New in FY25	On Track
Metric	5.4.7.6	Daily airport fuel quality control program inspections completed. 100% (WHRA)	New in FY25	On Track
Metric	5.4.7.7	Maintain an airport PCI rating index above 140 (Good or higher). 140+ (WHRA)	New in FY25	84
Pillar	6	RESPONSIBLE GOVERNMENT		
Goal	6.1	Exemplify fiscal accountability and resiliency.	FY24 Metric	FY25 Metric
Strategy	6.1.5	Research and pursue alternative / nontraditional revenue sources and partnership opportunities to enhance financial sustainability and resiliency.		
Metric	6.1.5.1.2	Grant Income Received (FY25) - Airport	New in FY25	\$770,481.25

AIRPORT OPERATIONS

Metric	6.1.5.2.2	Grant Income Received (FY26) - Airport	New in FY25	Starts in FY26
Metric	6.1.5.3.2	Grant Income Received (FY27) - Airport	New in FY25	Starts in FY27
Metric	6.1.5.4.2	Grant Income Received (FY28) - Airport	New in FY25	Starts in FY28
Metric	6.1.5.5.2	Grant Income Received (FY29) - Airport	New in FY25	Starts in FY29
Goal	6.3	Continue to evolve the ways in which information about local government is communicated.	FY24 Metric	FY25 Metric
Strategy	6.3.6	Additional 6.3 Metrics		
Metric	6.3.6.21	Number of school-aged field trips. # (WHRA)	1	14
Metric	6.3.6.22	Number of open houses, outreach campaigns, etc. # (WHRA)	New in FY25	7
Metric	6.3.6.23	Monthly Airport Advisory Committee Meetings held. 100% (WHRA)	New in FY25	20%

AIRPORT OPERATIONS

BUDGETED EXPENDITURES

Airport Fund - Airport Operations - 106-10-410

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$357,380	\$470,196	\$448,920	\$470,832
1401 - Overtime	\$16,467	\$15,000	\$12,606	\$15,000
2101 - FICA Taxes	\$28,035	\$37,117	\$34,472	\$36,019
2201 - General Pension Fund Contrib	\$18,485	\$22,520	\$23,285	\$22,596
2204 - 401(a) Pension Contribution	\$19,953	\$30,530	\$30,122	\$33,123
2301 - Life, Health & Vision Insurance	\$14,455	\$29,450	\$22,736	\$28,054
2302 - Director's Life & Disability	—	\$2,235	—	—
2303 - Disability Benefit - 401(a) Participants	\$252	\$365	\$284	\$395
2401 - Workers' Compensation	\$5,729	\$7,476	\$7,476	\$4,408
PERSONAL SERVICES TOTAL	\$460,755	\$614,889	\$579,901	\$610,427
Operating Services				
3101 - Prof. Svc.-Engineering	\$12,743	\$567,000	\$567,000	\$45,000
3103 - Prof.Svc.-Legal	\$9,682	—	—	—
3104 - Prof.Svc.-Appraisal	—	\$30,000	\$20,000	—
3105 - Prof.Svc.-Other	\$85,367	\$3,000	\$20,000	\$25,000
3401 - Contract Svc.-Custodial	\$14,723	\$15,300	\$13,790	\$15,700
3404 - Contract Svc. - Other	\$29,645	\$32,000	\$28,971	\$332,000
4001 - Travel-Non local	\$3,607	\$4,000	\$4,874	—
4003 - Training-Required-Instructional	—	\$2,000	\$500	\$4,500
4101 - Telecommunication	\$480	\$1,000	\$480	\$600
4201 - Postage	\$58	\$500	\$50	\$500
4202 - Freight & Express Charges	\$1,507	\$1,000	\$2,619	\$1,200
4301 - Utility Svcs - Electric	\$69,304	\$83,148	\$70,140	\$75,895
4302 - Utility Svcs - Water	\$20,979	\$24,542	\$24,054	\$24,013
4303 - Utility Svcs - Sewer	\$2,171	\$2,139	\$1,548	\$1,625
4305 - Utility Svcs - Refuse	\$7,919	\$7,981	\$7,762	\$8,368
4401 - Rentals & Leases	\$9,866	\$11,000	\$6,619	\$12,000
4406 - County Landfill	—	\$50	—	\$50
4601 - Rep & Mtn Equipment	\$27,848	\$30,000	\$45,644	\$35,000
4602 - Rep & Mtn Building & Grounds	\$166,614	\$200,000	\$200,000	\$300,000
4606 - Rep & Mtn Vehicle Base Cost	\$7,080	\$5,736	\$5,736	\$5,736
4607 - Rep & Mtn Automotive Parts	\$10,877	\$3,000	\$473	\$3,000
4608 - Rep & Mtn Automotive Labor	\$49	\$3,500	\$253	\$3,500
4613 - Oil & Lubricants-For Issue	\$250	\$200	\$448	\$200
4620 - Rep & Mtn Contracts	\$86,373	\$143,695	\$86,315	\$100,000
4622 - Rep & Mtn Landscape Material	\$810	\$1,500	\$127	\$2,000

AIRPORT OPERATIONS

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
4623 - Rep & Mtn Sod Treatments	—	\$1,000	\$159	\$1,000
4702 - Printing & Binding	\$408	\$300	\$160	\$300
4801 - Advertising	\$499	\$500	\$230	\$500
4802 - Promotional/Marketing	\$3,281	\$2,000	\$2,028	\$2,500
4803 - Community Involvement	\$6,243	\$22,600	\$22,518	\$22,600
4804 - Sponsorships	\$2,890	\$3,000	\$2,645	\$3,000
4907 - Records Management	—	—	—	\$6,000
4910 - Goods Purchased For Sale	\$12,420	\$13,000	\$6,931	\$12,000
5101 - Office Supplies	\$1,638	\$1,250	\$1,586	\$900
5102 - Tools,Equip under \$1,000	\$12,885	\$15,000	\$14,249	\$15,000
5200 - Non-Capital Equip \$1,000-4999	\$13,299	\$5,000	\$14,660	\$20,000
5201 - Aviation Fuels & Lubricants	\$963,665	\$1,166,200	\$1,112,006	\$1,300,000
5203 - Motor Fuels & Lubricants	\$17,805	\$18,000	\$15,596	\$12,000
5204 - Copier Use & Supplies	\$1,056	\$1,000	\$1,592	\$1,000
5206 - Software & Internal Upgrades	\$0	\$3,000	\$3,321	\$3,800
5208 - Uniform, Protect Clothing	\$2,747	\$4,000	\$1,940	\$4,000
5209 - Housekeeping Supplies	\$11,574	\$8,000	\$12,024	\$10,000
5215 - Chemicals	\$482	\$1,000	—	\$1,000
5220 - Materials-Visual/Photo/Signage	\$3,428	\$4,000	\$4,913	\$4,000
5401 - Memberships & Subscriptions	\$2,926	\$3,000	\$1,132	\$3,000
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$8,452	\$9,200	\$8,493	\$9,200
5404 - Employee Dev-Material & Training	\$85	\$1,000	—	\$500
5405 - Empl Dev- Books,Accreditation,Assessmt	—	—	—	\$200
5406 - Employee Dev-Food & Supplies	\$275	\$200	—	\$200
5407 - Employee Dev-Recog & Apprec	—	\$200	—	\$200
5604 - Employee Relations	\$857	\$500	—	\$800
5805 - Food & Beverage For Sale	\$2,067	\$1,000	\$1,791	\$1,700
5870 - Bank Fees	\$49,546	\$50,000	\$51,346	\$50,000
5985 - Over / Short	\$1,254	—	—	—
5990 - County Property Taxes	\$3,912	\$4,000	\$3,956	\$4,000
OPERATING SERVICES TOTAL	\$1,691,645	\$2,510,241	\$2,390,679	\$2,485,287
Capital				
6301 - Other Capital Improvements	\$4,320,124	\$5,698,570	\$4,991,700	—
6311 - Professional Service-Capitalized	\$84,287	\$351,916	\$140,000	—
6402 - Machinery & Equipment	\$96,214	\$60,000	\$60,000	\$113,500
6403 - Capital Depletion Reserve	\$34,872	\$37,433	\$37,433	\$52,518
CAPITAL TOTAL	\$4,535,497	\$6,147,919	\$5,229,133	\$166,018

AIRPORT OPERATIONS

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Project Expenditures				
6301-AIR-2601 - Airport T-Hanger Taxilanes Rehab	–	–	–	\$261,000
6311-AIR-2601 - Airport T-Hanger Taxilanes Rehab	–	–	–	\$150,000
PROJECT EXPENDITURES TOTAL	–	–	–	\$411,000
EXPENDITURES TOTAL	\$6,687,897	\$9,273,049	\$8,199,713	\$3,672,732

AUTHORIZED PERSONNEL

Airport Fund - Airport Operations - 106-10-410

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Airport Department Director	41	46.11 -	1	1	1
Airport Operations Supervisor	27	24.01 - 40.90	1	1	1
Airport Contract & Fiscal Specialist	26	22.94 - 39.07	1	1	1
Operations Tech II	21	18.30 - 31.17	2	3	3
Operations Tech	18	16.00 - 27.25	3.5	3	3
Customer Service Representative	18	16.00 - 27.25	1	1	1
			9.5	10	10

AIRPORT OPERATIONS

ACCOUNT DETAILS

Airport Fund - Airport Operations - 106-10-410

Account #	Object Code Description	Amount	Detail Description
3101			
	Prof. Svc.-Engineering	\$5,000	Continuing Projects
	Prof. Svc.-Engineering	\$40,000	Large Shed for FBO Use
3101 TOTAL		\$45,000	
3105			
	Prof.Svc.-Other	\$22,000	Airport Operating Agreement Continuation
	Prof.Svc.-Other	\$3,000	Wildlife Mitigation
3105 TOTAL		\$25,000	
3404			
	Contract Svc. - Other	\$300,000	Air Traffic Control Tower Services
	Contract Svc. - Other	\$3,000	Alarm Monitoring
	Contract Svc. - Other	\$29,000	Temporary Sun 'n' Fun Tower Service
3404 TOTAL		\$332,000	
5200			
	Non-Capital Equip \$1,000-4999	\$15,000	Air Traffic Control Equipment
	Non-Capital Equip \$1,000-4999	\$5,000	Misc. Equipment
5200 TOTAL		\$20,000	
6402			
	Machinery & Equipment	\$100,000	Air Traffic Control Tower Voice Switch (FDOT 100%)
	Machinery & Equipment	\$13,500	Replacement of 9911 - Toro Workman GTX
6402 TOTAL		\$113,500	

NON-DEPARTMENTAL (AIRPORT)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

Airport Fund - Airport Non-Departmental - 106-80-950

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Operating Services				
4606 - Rep & Mtn Vehicle Base Cost	–	\$1,332	–	–
4607 - Rep & Mtn Automotive Parts	–	\$23	–	–
4608 - Rep & Mtn Automotive Labor	–	\$69	–	–
4624 - Rep & Mtn Outside Svc	–	\$146	–	–
5203 - Motor Fuels & Lubricants	–	\$290	–	–
5248 - Hurricane Expense	\$44,872	–	\$40,000	–
5870 - Bank Fees	\$25	–	–	–
OPERATING SERVICES TOTAL	\$44,897	\$1,860	\$40,000	–
Miscellaneous				
9700 - Audit Fees	\$7,449	\$4,842	\$5,890	\$8,832
MISCELLANEOUS TOTAL	\$7,449	\$4,842	\$5,890	\$8,832
Transfers				
9113 - Transfer to Debt Service Fund	\$299,422	\$298,660	\$298,660	\$298,579
9200 - Transfer to Dark Fiber Fund	\$13,825	\$13,825	\$13,825	\$23,709
TRANSFERS TOTAL	\$313,247	\$312,485	\$312,485	\$322,288
Admin Allocation Expenses				
9503 - Admin-General Govt.	\$276,318	\$216,258	\$216,258	\$249,542
ADMIN ALLOCATION EXPENSES TOTAL	\$276,318	\$216,258	\$216,258	\$249,542
Debt Services				
7102 - Principal on Debt	\$1	\$43,257	\$43,257	–
7202 - Interest on Debt	\$2,637	\$943	\$943	–
DEBT SERVICES TOTAL	\$2,638	\$44,200	\$44,200	–
Insurance				
4501 - Ins.-Property	\$140,821	\$138,396	\$138,396	\$163,046
4502 - Ins.-Liability & Umbrella	\$5,534	\$6,010	\$6,010	\$4,354
4506 - Ins.-Other	\$12,876	\$23,371	\$23,371	\$22,241
4508 - Ins.-Underground Storage Tank	\$1,504	\$1,525	\$1,525	\$1,485
4510 - Insurance - Public Officials Liability	\$368	\$674	\$674	\$638
INSURANCE TOTAL	\$161,103	\$169,976	\$169,976	\$191,764

NON-DEPARTMENTAL (AIRPORT)

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Internal Svc Charge				
9102 - Facility Maintenance	\$131,407	\$134,124	\$134,124	\$50,537
9104 - Engineering Services	\$20,117	\$20,353	\$20,353	\$19,922
9105 - Human Resources	\$34,446	\$32,725	\$32,725	\$21,780
9107 - Technology Services	\$87,336	\$118,627	\$118,627	\$104,702
INTERNAL SVC CHARGE TOTAL	\$273,306	\$305,829	\$305,829	\$196,941
EXPENDITURES TOTAL	\$1,078,958	\$1,055,450	\$1,094,638	\$969,367

CEMETERY FUND OVERVIEW

SUMMARY

Cemetery Fund - 107

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Misc. - Physical Environment	\$123,446	\$133,250	\$113,338	\$108,500
Interest Earnings	\$26,163	\$9,000	\$20,000	\$17,000
Misc. - Sales	\$159,416	\$143,100	\$139,390	\$145,300
Misc. - Other Revenues	\$2,080	\$1,500	\$2,500	\$2,000
Interfund Transfers	\$300,000	\$500,000	\$500,000	\$775,000
REVENUES TOTAL	\$611,105	\$786,850	\$775,228	\$1,047,800
Expenditures				
Personal Services	\$386,815	\$602,530	\$460,536	\$583,486
Operating Services	\$121,566	\$133,636	\$109,599	\$147,418
Capital	\$61,738	\$93,313	\$90,833	\$190,441
Miscellaneous	\$628	\$687	\$835	\$749
Admin Allocation Expenses	\$23,301	\$30,671	\$30,671	\$21,116
Insurance	\$7,089	\$7,704	\$7,704	\$8,191
Internal Svc Charge	\$57,095	\$68,720	\$68,720	\$65,720
EXPENDITURES TOTAL	\$658,232	\$937,261	\$768,898	\$1,017,121
Over <Under> Expenditures	-\$47,127	-\$150,411	\$6,330	\$30,679
Beginning Fund Balance	\$9,720	-\$36,407	-\$36,407	-\$30,077
Ending Fund Balance	-\$37,407	-\$186,818	-\$30,077	\$602

CEMETERY FUND OVERVIEW

BUDGETED REVENUES

Cemetery Fund - 107

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
Misc. - Physical Environment				
343800-311 - Cem-Rolling Hills Grave Prep.	\$81,459	\$87,700	\$85,000	\$80,000
343801-311 - Cem-Lakeside Grave Prep.	\$16,351	\$17,500	\$11,400	\$12,000
343802-311 - Cem-Oaklawn Grave Prep.	\$3,287	\$3,550	\$500	\$500
343803-311 - Cem-Chris Brown Grave Prep.	\$244	\$400	\$838	\$500
343803-400 - Cem-Cremations-Grave Prep.	\$16,192	\$18,500	\$12,500	\$12,000
343805-000 - Cem-Marker Installation	\$3,011	\$3,100	\$2,600	\$2,500
343806-000 - Cem-Niche Open/Close	\$2,902	\$2,500	\$500	\$1,000
MISC. - PHYSICAL ENVIRONMENT TOTAL	\$123,446	\$133,250	\$113,338	\$108,500
Interest Earnings				
361100-000 - Interest on Investments	\$26,163	\$9,000	\$20,000	\$17,000
INTEREST EARNINGS TOTAL	\$26,163	\$9,000	\$20,000	\$17,000
Misc. - Sales				
343804-311 - Cem-Marker Sales	\$48,640	\$41,500	\$45,000	\$45,000
343810-000 - Cem-Niche Sales	\$8,095	\$8,000	\$4,000	\$5,000
364100-311 - Cem-Rolling Hills Lot Sales	\$95,925	\$88,000	\$85,000	\$90,000
364101-311 - Cem-Lakeside Lot Sales	\$1,232	\$3,000	\$3,000	\$3,000
364107-311 - Cem-R H- Infant Space Sales	\$478	\$500	\$490	\$500
343807-000 - Cemetery - Flower Sales	\$690	\$800	\$900	\$800
343808-000 - Cem-Niche Marker	\$1,657	\$1,300	\$1,000	\$1,000
364414-000 - Sale of Assets-Capital	\$2,700	—	—	—
MISC. - SALES TOTAL	\$159,416	\$143,100	\$139,390	\$145,300
Misc. - Other Revenues				
369000-000 - Miscellaneous Revenue	\$2,080	\$1,500	\$2,500	\$2,000
MISC. - OTHER REVENUES TOTAL	\$2,080	\$1,500	\$2,500	\$2,000
Interfund Transfers				
381000-114 - Transfer from Impact Fee Fund	—	\$100,000	\$100,000	—
381000-001 - Transfer from General Fund	\$300,000	\$400,000	\$400,000	\$775,000
INTERFUND TRANSFERS TOTAL	\$300,000	\$500,000	\$500,000	\$775,000
REVENUES TOTAL	\$611,105	\$786,850	\$775,228	\$1,047,800

CEMETERY FUND OVERVIEW

EXPENDITURES BY COST CENTER

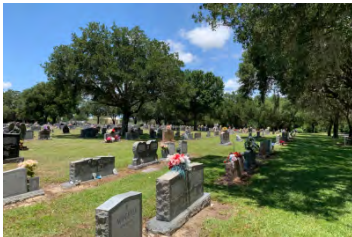
Cemetery Fund - 107

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Cemetery	\$566,128	\$824,908	\$657,626	\$918,118
Cemetery Non-Departmental	\$92,104	\$112,353	\$111,272	\$99,003
EXPENDITURES TOTAL	\$658,232	\$937,261	\$768,898	\$1,017,121

* *Adopted Budget columns include approved budget amendments.*

CEMETERY FUND COST CENTERS

The Cemetery Fund consists of two cost centers:



Parks, Recreation & Culture Department

Cemetery

Non-Departmental

CEMETERY

MISSION STATEMENT

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

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	2	QUALITY OF LIFE		
Goal	2.3	Champion arts, beautification, and address blight to be an attractive and enriching community.	FY24 Metric	FY25 Metric
Strategy	2.3.4	Ensure care of cemeteries including beautification projects		
Metric	2.3.4.1	Number of annual clean-up initiatives.	New in FY25	19

CEMETERY

BUDGETED EXPENDITURES

Cemetery Fund - PR&C - Cemetery - 107-09-311

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$247,620	\$376,560	\$288,925	\$373,856
1401 - Overtime	\$2,484	\$4,830	\$2,331	–
1501 - Special Pay	\$1,000	–	–	–
2101 - FICA Taxes	\$18,130	\$29,176	\$21,040	\$28,600
2201 - General Pension Fund Contrib	\$23,982	\$39,963	\$29,106	\$28,633
2204 - 401(a) Pension Contribution	\$9,355	\$16,053	\$11,734	\$17,412
2301 - Life, Health & Vision Insurance	\$72,116	\$114,888	\$86,418	\$119,044
2303 - Disability Benefit - 401(a) Participants	\$256	\$386	\$308	\$419
2401 - Workers' Compensation	\$11,872	\$20,674	\$20,674	\$15,522
PERSONAL SERVICES TOTAL	\$386,815	\$602,530	\$460,536	\$583,486
Operating Services				
3105 - Prof.Svc.-Other	–	\$400	\$400	\$500
3404 - Contract Svc. - Other	\$4,561	\$20,000	\$18,195	\$20,000
3407 - Ins.-Claims Deductibles	\$7,245	–	\$3,000	–0
4201 - Postage	\$139	\$200	\$119	\$200
4202 - Freight & Express Charges	\$1,598	\$1,800	\$1,241	\$1,800
4301 - Utility Svcs - Electric	\$6,976	\$7,651	\$6,929	\$7,720
4302 - Utility Svcs - Water	\$7,273	\$8,447	\$9,453	\$8,228
4305 - Utility Svcs - Refuse	\$1,389	\$1,402	\$1,459	\$1,433
4401 - Rentals & Leases	–	–	\$196	\$200
4601 - Rep & Mtn Equipment	\$3,360	\$5,500	\$5,892	\$5,500
4602 - Rep & Mtn Building & Grounds	\$13,057	\$6,500	\$5,809	\$6,500
4605 - Rep & Mtn Spec-Bud Detailed Only	–	\$2,000	\$2,000	\$2,000
4606 - Rep & Mtn Vehicle Base Cost	\$9,440	\$8,544	\$8,544	\$8,544
4607 - Rep & Mtn Automotive Parts	\$18,472	\$4,000	\$1,970	\$4,000
4608 - Rep & Mtn Automotive Labor	\$2,399	\$3,100	\$1,090	\$2,500
4620 - Rep & Mtn Contracts	\$4,858	\$5,841	\$2,760	\$4,930
4621 - Rep & Mtn Seed & Sod	\$1,940	\$5,000	\$1,123	\$5,000
4622 - Rep & Mtn Landscape Material	–	\$2,500	\$620	\$2,500
4623 - Rep & Mtn Sod Treatments	\$1,968	\$5,000	\$2,123	\$5,000
4626 - Repair & Mtn-Irrigation	\$1,688	\$11,500	\$3,000	\$21,000
4702 - Printing & Binding	\$1,327	–	–	\$500
4803 - Community Involvement	\$375	\$450	\$395	\$450
4910 - Goods Purchased For Sale	\$466	\$400	\$445	\$400
5101 - Office Supplies	\$134	\$300	\$369	\$400
5102 - Tools,Equip under \$1,000	\$4,562	\$1,700	\$4,337	\$5,586
5200 - Non-Capital Equip \$1,000-4999	\$3,435	–	–	–

CEMETERY

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5203 - Motor Fuels & Lubricants	\$8,295	\$10,000	\$8,086	\$9,000
5204 - Copier Use & Supplies	\$167	\$100	\$183	\$150
5205 - Motor Fuel, Non Motor Pool	–	\$100	–	\$100
5208 - Uniform, Protect Clothing	\$2,169	\$4,500	\$4,716	\$5,000
5209 - Housekeeping Supplies	\$2,165	\$700	\$661	\$1,500
5401 - Memberships & Subscriptions	\$734	\$450	\$450	\$450
5801 - Cemetery Lots Repurchases	\$6,850	\$6,000	\$7,885	\$8,000
5802 - Cost of Lots Sold	\$7	\$4,500	\$2,253	\$4,500
5803 - Markers	\$24,758	\$25,000	\$22,621	\$25,000
5870 - Bank Fees	\$529	\$480	\$554	\$600
OPERATING SERVICES TOTAL	\$117,575	\$129,065	\$106,257	\$144,191
Capital				
6301 - Other Capital Improvements	–	\$28,180	\$28,180	\$100,000
6402 - Machinery & Equipment	\$9,290	\$18,500	\$18,399	\$32,381
6403 - Capital Depletion Reserve	\$27,690	\$21,633	\$21,633	\$33,060
CAPITAL TOTAL	\$61,738	\$93,313	\$90,833	\$190,441
EXPENDITURES TOTAL	\$566,128	\$824,908	\$657,626	\$918,118

AUTHORIZED PERSONNEL

Cemetery Fund - PR&C - Cemetery - 107-09-311

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Parks and Grounds Superintendent	32	30.23 - 51.49	0.3	0.3	0.3
Asst Super. - Athletics & Cemetery	30	27.56 - 46.95	0.5	0.5	0.5
Cemetery Operations Coordinator	25	21.91 - 37.33	1	1	1
Crew Leader II	25	21.91 - 37.33	0	1	1
Crew Leader I	23	20.02 - 34.11	2	1	1
Maintenance Operator I	18	16.00 - 27.25	3	4	4
			6.8	7.8	7.8

CEMETERY

ACCOUNT DETAILS

Cemetery Fund - PR&C - Cemetery - 107-09-311

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$500	Bee Removal Service
3105 TOTAL		\$500	
3404			
	Contract Svc. - Other	\$20,000	Tree Service
3104 TOTAL		\$20,000	
4601			
	Rep & Mtn Equipment	\$5,500	Equipment Maintenance and Repairs
4601 TOTAL		\$5,500	
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$2,000	Sectional Markers
4605 TOTAL		\$2,000	
6301			
	Other Capital Improvements	\$50,000	Chris Brown - Asphalt Interior Roads
	Other Capital Improvements	\$25,000	Rolling Hills - Clearing & Grubbing - Section J
	Other Capital Improvements	\$25,000	Rolling Hills - Continue Irrigation
6301 TOTAL		\$100,000	
6402			
	Machinery & Equipment	\$9,000	Lowering Device with Stand (Oversized)
	Machinery & Equipment	\$9,305	Replacement of 3010 - Ford F250 Crew Cab - Capital Depletion \$34,399
	Machinery & Equipment	\$14,076	Replacement of 3174 - Ford F250 Crew Cab - Capital Dep - \$30,617
6402 TOTAL		\$32,381	

NON-DEPARTMENTAL (CEMETERY)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

Cemetery Fund - PR&C - Non-Departmental - 107-80-955

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Operating Services				
4606 - Rep & Mtn Vehicle Base Cost	\$75	\$1,344	—	—0
4607 - Rep & Mtn Automotive Parts	—	\$281	—	\$281
4608 - Rep & Mtn Automotive Labor	—	\$155	—	\$155
4624 - Rep & Mtn Outside Svc	—	\$64	—	\$64
5203 - Motor Fuels & Lubricants	—	\$527	—	\$527
5870 - Bank Fees	\$3,916	\$2,200	\$3,342	\$2,200
OPERATING SERVICES TOTAL	\$3,991	\$4,571	\$3,342	\$3,227
Miscellaneous				
9700 - Audit Fees	\$628	\$687	\$835	\$749
MISCELLANEOUS TOTAL	\$628	\$687	\$835	\$749
Admin Allocation Expenses				
9503 - Admin-General Govt.	\$23,301	\$30,671	\$30,671	\$21,116
ADMIN ALLOCATION EXPENSES TOTAL	\$23,301	\$30,671	\$30,671	\$21,116
Insurance				
4501 - Ins.-Property	\$4,667	\$5,348	\$5,348	\$5,811
4502 - Ins.-Liability & Umbrella	\$1,690	\$1,270	\$1,270	\$1,223
4506 - Ins.-Other	\$231	\$616	\$616	\$659
4510 - Insurance - Public Officials Liability	\$501	\$470	\$470	\$498
INSURANCE TOTAL	\$7,089	\$7,704	\$7,704	\$8,191
Internal Svc Charge				
9102 - Facility Maintenance	\$1,500	\$1,265	\$1,265	\$10,361
9105 - Human Resources	\$24,801	\$23,562	\$23,562	\$15,444
9107 - Technology Services	\$30,794	\$43,893	\$43,893	\$39,915
INTERNAL SVC CHARGE TOTAL	\$57,095	\$68,720	\$68,720	\$65,720
EXPENDITURES TOTAL	\$92,104	\$112,353	\$111,272	\$99,003

CRA - DOWNTOWN FUND OVERVIEW

SUMMARY

CRA Downtown Fund - 108

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Ad Valorem Taxes	\$3,211,447	\$3,688,373	\$3,668,911	\$4,235,010
State Grant Revenue	\$1,995	–	–	–
Interest Earnings	\$144,845	\$60,000	\$140,000	\$60,000
Misc. - Sales	\$1,000	–	–	–
Misc. - Rent & Royalty	\$7,800	\$4,200	\$4,200	\$4,200
REVENUES TOTAL	\$3,367,086	\$3,752,573	\$3,813,111	\$4,299,210
Expenditures				
Personal Services	\$107,768	\$155,058	\$112,419	\$158,811
Operating Services	\$178,455	\$759,410	\$678,408	\$1,417,130
Capital	\$1,583,706	\$2,117,272	\$1,288,582	\$1,107,718
Miscellaneous	\$7,737	\$2,612	\$3,177	\$4,076
Transfers	\$1,000,849	\$1,000,154	\$1,000,154	\$1,119,495
Admin Allocation Expenses	\$76,620	\$116,645	\$116,645	\$115,156
Insurance	\$25,073	\$28,442	\$28,442	\$52,798
Internal Svc Charge	\$16,967	\$16,820	\$16,820	\$20,532
Grant & Aid	\$586,985	\$1,242,397	\$863,302	\$2,153,570
EXPENDITURES TOTAL	\$3,584,159	\$5,438,810	\$4,107,949	\$6,149,286
Over <Under> Expenditures	-\$217,072	-\$1,686,237	-\$294,838	-\$1,850,076
Beginning Fund Balance	\$2,361,987	\$2,144,914	\$2,144,914	\$1,850,076
Ending Fund Balance	\$2,144,915	\$458,677	\$1,850,076	–

CRA - DOWNTOWN FUND OVERVIEW

BUDGETED REVENUES CRA Downtown Fund - 108

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Ad Valorem Taxes				
311100-000 - Taxes-Real Estate & Personal	\$3,211,447	\$3,688,373	\$3,668,911	\$4,235,010
AD VALOREM TAXES TOTAL	\$3,211,447	\$3,688,373	\$3,668,911	\$4,235,010
State Grant Revenue				
334200-002 - Grant - Misc	\$1,995	–	–	–
STATE GRANT REVENUE TOTAL	\$1,995	–	–	–
Interest Earnings				
361100-000 - Interest on Investments	\$144,845	\$60,000	\$140,000	\$60,000
INTEREST EARNINGS TOTAL	\$144,845	\$60,000	\$140,000	\$60,000
Misc. - Sales				
364414-000 - Sale of Assets-Capital	\$1,000	–	–	–
MISC. - SALES TOTAL	\$1,000	–	–	–
Misc. - Rent & Royalty				
362200-000 - Rental-Parking Space	\$7,800	\$4,200	\$4,200	\$4,200
MISC. - RENT & ROYALTY TOTAL	\$7,800	\$4,200	\$4,200	\$4,200
REVENUES TOTAL	\$3,367,086	\$3,752,573	\$3,813,111	\$4,299,210

CRA - DOWNTOWN FUND OVERVIEW

EXPENDITURES BY COST CENTER

CRA Downtown Fund - 108

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
CRA - Downtown Fund	\$2,235,758	\$3,867,137	\$2,757,937	\$4,209,229
CRA - Downtown Non-Departmental	\$1,348,401	\$1,571,673	\$1,350,012	\$1,940,057
EXPENDITURES TOTAL	\$3,584,159	\$5,438,810	\$4,107,949	\$6,149,286

* Adopted Budget columns include approved budget amendments.

DOWNTOWN CRA FUND COST CENTERS

The Downtown CRA Fund consists of two cost centers:



Economic Opportunity & Community Investment Department

Downtown CRA

Non-Departmental

DOWNTOWN CRA

MISSION STATEMENT

Facilitating opportunities and encouraging community investment that improves quality of life and creates a resilient and sustainable cycle of economic strength.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	1	ECONOMIC SUSTAINABILITY		
Goal	1.3	Cultivate a development & redevelopment environment that encourages a variety (size, diversity of services, geographic locations) of business opportunities.	FY24 Metric	FY25 Metric
Strategy	1.3.3	Additional 1.3 Metrics		
Metric	1.3.3.2	Downtown CRA budgeted funds expended.	40.00%	56%
Metric	1.3.3.5	Total permits issued in Downtown CRA district.	20	13
Goal	1.4	Ensure the strategic approach to growth management includes robust public engagement.	FY24 Metric	FY25 Metric
Strategy	1.4.9	Additional 1.4 Metrics		
Metric	1.4.9.4	Downtown CRA meetings.	1	2

DOWNTOWN CRA

BUDGETED EXPENDITURES

CRA Downtown Fund - EO&CI - Downtown CRA - 108-10-215

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$76,070	\$106,146	\$80,902	\$113,659
2101 - FICA Taxes	\$5,554	\$8,120	\$5,975	\$8,695
2201 - General Pension Fund Contrib	\$5,880	\$7,064	\$6,994	\$7,308
2204 - 401(a) Pension Contribution	\$4,220	\$6,509	\$4,593	\$6,972
2301 - Life, Health & Vision Insurance	\$15,874	\$26,892	\$13,771	\$21,582
2302 - Director's Life & Disability	—	—	—	\$279
2303 - Disability Benefit - 401(a) Participants	\$26	\$157	\$14	\$168
2401 - Workers' Compensation	\$145	\$170	\$170	\$148
PERSONAL SERVICES TOTAL	\$107,768	\$155,058	\$112,419	\$158,811
Operating Services				
3101 - Prof. Svc.-Engineering	\$53,250	\$341,844	\$191,306	\$250,000
3103 - Prof.Svc.-Legal	\$14,778	—	—	—
3105 - Prof.Svc.-Other	\$7,927	\$25,000	—	\$5,000
3404 - Contract Svc. - Other	—	\$150,000	\$35,960	\$975,000
3404-170 - Contract Svc. - Other - Parking Garage	\$16,800	\$20,000	\$20,000	\$20,000
3405 - Demolitions	\$15,879	—	\$1,549	—
4001 - Travel-Non local	\$495	\$10,000	—	—
4003 - Training-Required-Instructional	—	—	\$13	—
4201 - Postage	\$3	\$50	\$11	—
4301-170 - Util Svcs-Electric-Parking Garage	\$17,824	\$18,699	\$19,142	\$18,699
4302-170 - Util Svcs-Water-Parking Garage	\$560	\$543	\$650	\$589
4602 - Rep & Mtn Building & Grounds	\$16	—	\$50	—0
4602-170 - R/M Building-Grounds-Parking Garage	\$39,338	\$25,000	\$25,000	\$100,000
4606 - Rep & Mtn Vehicle Base Cost	\$492	\$492	\$492	\$492
4607 - Rep & Mtn Automotive Parts	\$57	—	—	—
4608 - Rep & Mtn Automotive Labor	\$33	—	—	—
4620-170 - R/M Contracts-Parking Garage	\$5,927	\$150,432	\$382,495	\$20,000
4622 - Rep & Mtn Landscape Material	\$2,450	—	—	—\$0
4702 - Printing & Binding	\$240	\$200	—	\$700
4801 - Advertising	\$292	\$700	—	—
4804 - Sponsorships	—	\$500	—	—
4960 - License	—	\$200	\$175	\$200
5101 - Office Supplies	\$38	\$500	—	\$1,200
5102 - Tools,Equip under \$1,000	\$10	\$10,000	—	\$5,000
5300 - Sidewalk Materials	—	—	—	\$15,000
5401 - Memberships & Subscriptions	\$2,046	\$1,750	\$1,565	\$1,750

DOWNTOWN CRA

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
5402 - IT Subscriptions, Licenses, Maintenance Renewals	–	\$3,500	–	\$3,500
OPERATING SERVICES TOTAL	\$178,455	\$759,410	\$678,408	\$1,417,130
Capital				
6301 - Other Capital Improvements	\$1,583,726	\$2,114,737	\$1,286,047	\$1,105,113
6402 - Machinery & Equipment	-\$20	–	–	–
6403 - Capital Depletion Reserve	–	\$2,535	\$2,535	\$2,605
CAPITAL TOTAL	\$1,583,706	\$2,117,272	\$1,288,582	\$1,107,718
Grant & Aid				
8225 - Economic Development	\$365,829	\$835,397	\$678,528	\$1,525,570
GRANT & AID TOTAL	\$365,829	\$835,397	\$678,528	\$1,525,570
EXPENDITURES TOTAL	\$2,235,758	\$3,867,137	\$2,757,937	\$4,209,229

AUTHORIZED PERSONNEL

CRA Downtown Fund - EO&CI - Downtown CRA - 108-10-215

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
E.O. & C.I. Dept. Director	41	48.42-82.48	0.15	0.15	0.15
CRA Manager	33	33.25-56.64	0	0.5	0.5
CRA & Nbhd. Programs Mngr.	33	33.25-56.64	0.5	0	0
Project Manager	33	33.25-56.64	1	0	0
CRA Coordinator	17	25.21-42.95	0	1	1
			1.64	1.65	1.65

DOWNTOWN CRA

ACCOUNT DETAILS

CRA Downtown Fund - EO&CI - Downtown CRA - 108-10-215

Account #	Object Code Description	Amount	Detail Description
3101			
	Prof. Svc.-Engineering	\$25,000	Ave C Pedestrian Crossing Study
	Prof. Svc.-Engineering	\$75,000	DOT Pond Phase II
	Prof. Svc.-Engineering	\$100,000	Misc. Engineering
	Prof. Svc.-Engineering	\$50,000	Sidewalk Cafe Expansion
3101 TOTAL		\$250,000	
3404			
	Contract Svc. - Other	\$218,500	Circulator Route
	Contract Svc. - Other	\$6,500	DTN Lighting Alert System
	Contract Svc. - Other	\$125,000	Micro Transit
	Contract Svc. - Other	\$25,000	Retail Strategies Program Course Administration
	Contract Svc. - Other	\$525,000	TECO Underground
	Contract Svc. - Other	\$75,000	TECO Wall
3404 TOTAL		\$975,000	
6301			
	Other Capital Improvements	\$600,000	DOT Pond - Phase 1 Construction
	Other Capital Improvements	\$87,550	Misc. Improvements (Lighting, Streets, Signs)
	Other Capital Improvements	\$50,000	Cafe Expansion
	Other Capital Improvements	\$75,000	Various Park Improvements
	Other Capital Improvements	\$100,000	Water Tower Lighting
	Other Capital Improvements	\$192,563	Other Projects
6301 TOTAL		\$1,105,113	

NON-DEPARTMENTAL (CRA DOWNTOWN)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

CRA Downtown Fund - EO&CI - Non-Departmental - 108-80-957

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Miscellaneous				
9700 - Audit Fees	\$7,737	\$2,612	\$3,177	\$4,076
MISCELLANEOUS TOTAL	\$7,737	\$2,612	\$3,177	\$4,076
Transfers				
9161 - Transfer to General Fund	\$973,199	\$972,504	\$972,504	\$972,078
9200 - Transfer to Dark Fiber Fund	\$27,650	\$27,650	\$27,650	\$147,417
TRANSFERS TOTAL	\$1,000,849	\$1,000,154	\$1,000,154	\$1,119,495
Admin Allocation Expenses				
9503 - Admin-General Govt.	\$76,620	\$116,645	\$116,645	\$115,156
ADMIN ALLOCATION EXPENSES TOTAL	\$76,620	\$116,645	\$116,645	\$115,156
Insurance				
4501 - Ins.-Property	\$17,185	\$17,208	\$17,208	\$39,202
4502 - Ins.-Liability & Umbrella	\$1,158	\$550	\$550	—0
4506 - Ins.-Other	\$6,609	\$10,604	\$10,604	\$13,491
4510 - Insurance - Public Officials Liability	\$120	\$80	\$80	\$105
INSURANCE TOTAL	\$25,073	\$28,442	\$28,442	\$52,798
Internal Svc Charge				
9102 - Facility Maintenance	\$5,593	\$5,908	\$5,908	\$6,874
9104 - Engineering Services	\$6,709	\$6,788	\$6,788	\$6,644
9105 - Human Resources	\$2,067	\$1,963	\$1,963	\$3,267
9108 - City Hall	\$2,598	\$2,161	\$2,161	\$3,747
INTERNAL SVC CHARGE TOTAL	\$16,967	\$16,820	\$16,820	\$20,532
Grant & Aid				
8208 - Ritz Theatre	\$40,000	—	—	—
8209 - WH Main Street	\$45,000	\$45,000	\$45,000	\$55,000
8220 - Facade/Sidewalk Cafe Furniture Grant Program	\$136,156	\$362,000	\$139,774	\$573,000
GRANT & AID TOTAL	\$221,156	\$407,000	\$184,774	\$628,000
EXPENDITURES TOTAL	\$1,348,401	\$1,571,673	\$1,350,012	\$1,940,057

CRA - FLORENCE VILLA FUND OVERVIEW

SUMMARY

CRA Florence Villa Fund - 109

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Ad Valorem Taxes	\$1,106,136	\$1,294,530	\$1,301,903	\$1,567,518
Interest Earnings	\$98,948	\$15,000	\$115,000	\$30,000
REVENUES TOTAL	\$1,205,084	\$1,309,530	\$1,416,903	\$1,597,518
Expenditures				
Personal Services	\$74,862	\$134,909	\$92,462	\$137,079
Operating Services	\$20,463	\$475,831	\$352,630	\$720,000
Capital	–	\$1,930,397	\$1,312,405	\$881,641
Miscellaneous	\$5,088	\$219	\$266	\$386
Transfers	\$158,295	\$8,295	\$8,295	\$14,225
Admin Allocation Expenses	\$15,979	\$9,772	\$9,772	\$10,919
Insurance	\$14,516	\$17,755	\$17,755	\$19,128
Internal Svc Charge	\$8,138	\$8,311	\$8,311	\$13,338
Grant & Aid	\$42,510	\$615,000	\$397,580	\$1,020,930
EXPENDITURES TOTAL	\$339,852	\$3,200,489	\$2,199,476	\$2,817,646
Over <Under> Expenditures	\$865,232	-\$1,890,959	-\$782,573	-\$1,220,128
Beginning Fund Balance	\$1,137,469	\$2,002,701	\$2,002,701	\$1,220,128
Ending Fund Balance	\$2,002,701	\$111,742	\$1,220,128	–

BUDGETED REVENUES

CRA Florence Villa Fund - 109

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Ad Valorem Taxes				
311100-000 - Taxes-Real Estate & Personal	\$1,106,136	\$1,294,530	\$1,301,903	\$1,567,518
AD VALOREM TAXES TOTAL	\$1,106,136	\$1,294,530	\$1,301,903	\$1,567,518
Interest Earnings				
361100-000 - Interest on Investments	\$98,948	\$15,000	\$115,000	\$30,000
INTEREST EARNINGS TOTAL	\$98,948	\$15,000	\$115,000	\$30,000
REVENUES TOTAL	\$1,205,084	\$1,309,530	\$1,416,903	\$1,597,518

CRA - FLORENCE VILLA FUND OVERVIEW

EXPENDITURES BY COST CENTER CRA Florence Villa Fund - 109

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
CRA - Florence Villa Fund	\$95,325	\$2,656,137	\$1,780,077	\$1,869,650
CRA - Florence Villa Non-Departmental	\$244,527	\$544,352	\$419,399	\$947,996
EXPENDITURES TOTAL	\$339,852	\$3,200,489	\$2,199,476	\$2,817,646

* Adopted Budget columns include approved budget amendments.

FLORENCE VILLA CRA FUND COST CENTERS

The Florence Villa CRA Fund consists of two cost centers:



**Economic Opportunity
& Community Investment Department**
Florence Villa CRA
Non-Departmental

FLORENCE VILLA CRA

MISSION STATEMENT

Facilitating opportunities and encouraging community investment that improves quality of life and creates a resilient and sustainable cycle of economic strength.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	1	ECONOMIC SUSTAINABILITY		
Goal	1.3	Cultivate a development & redevelopment environment that encourages a variety (size, diversity of services, geographic locations) of business opportunities.	FY24 Metric	FY25 Metric
Strategy	1.3.3	Additional 1.3 Metrics		
Metric	1.3.3.3	Florence Villa CRA budgeted funds expended.	10.00%	22%
Metric	1.3.3.4	Total permits issued in Florence Villa CRA district.	23	11
Goal	1.4	Ensure the strategic approach to growth management includes robust public engagement.	FY24 Metric	FY25 Metric
Strategy	1.4.9	Additional 1.4 Metrics		
Metric	1.4.9.5	Florence Villa CRA meetings.	3	2

FLORENCE VILLA CRA

BUDGETED EXPENDITURES

CRA Florence Villa Fund - EO&CI - FV CRA - 109-10-214

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$52,785	\$93,498	\$68,265	\$99,852
2101 - FICA Taxes	\$3,827	\$7,153	\$5,054	\$7,639
2201 - General Pension Fund Contrib	\$1,960	\$2,355	\$2,331	\$2,436
2204 - 401(a) Pension Contribution	\$3,433	\$6,509	\$4,593	\$6,972
2301 - Life, Health & Vision Insurance	\$12,699	\$25,087	\$11,987	\$19,789
2302 - Director's Life & Disability	—	—	—	\$93
2303 - Disability Benefit - 401(a) Participants	\$65	\$157	\$82	\$168
2401 - Workers' Compensation	\$93	\$150	\$150	\$130
PERSONAL SERVICES TOTAL	\$74,862	\$134,909	\$92,462	\$137,079
Operating Services				
3101 - Prof. Svc.-Engineering	—	\$100,000	\$100,000	\$150,000
3103 - Prof.Svc.-Legal	\$3,227	\$33,131	—	\$40,000
3105 - Prof.Svc.-Other	\$4,820	\$200,000	\$150,000	\$200,000
3404 - Contract Svc. - Other	—	\$100,000	\$92,200	\$276,500
3405 - Demolitions	\$11,190	\$30,000	—	\$40,000
4001 - Travel-Non local	—	\$5,000	\$5,000	—
4003 - Training-Required-Instructional	—	—	—	\$7,000
4702 - Printing & Binding	\$160	\$200	—	—
4801 - Advertising	\$203	—	—	—
5101 - Office Supplies	\$239	\$500	\$500	\$1,500
5200 - Non-Capital Equip \$1,000-4999	—	\$4,000	\$4,000	—0
5401 - Memberships & Subscriptions	\$624	\$3,000	\$930	\$5,000
OPERATING SERVICES TOTAL	\$20,463	\$475,831	\$352,630	\$720,000
Capital				
6301 - Other Capital Improvements	—	\$1,930,397	\$1,300,000	\$831,641
6402 - Machinery & Equipment	—	—	\$12,405	\$50,000
CAPITAL TOTAL	—	\$1,930,397	\$1,312,405	\$881,641
Grant & Aid				
8225 - Economic Development	—	\$115,000	\$22,580	\$130,930
GRANT & AID TOTAL	—	\$115,000	\$22,580	\$130,930
EXPENDITURES TOTAL	\$95,325	\$2,656,137	\$1,780,077	\$1,869,650

FLORENCE VILLA CRA

AUTHORIZED PERSONNEL

CRA Florence Villa Fund - EO&CI - FV CRA - 109-10-214

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
E.O. & C.I. Dept. Director	41	46.11 -	0.05	0.05	0.05
CRA Manager	33	31.67 - 53.95	0	0.5	0.5
CRA & Neighborhood Programs Manager	33	31.67 - 53.95	0.21	0	0
CRA Coordinator	27	24.01 - 40.90	0	1	1
Neighborhood Planner	27	24.01 - 40.90	1	0	0
			1.26	1.55	1.55

ACCOUNT DETAILS

CRA Florence Villa Fund - EO&CI - FV CRA - 109-10-214

Account #	Object Code Description	Amount	Detail Description
3101			
	Prof. Svc.-Engineering	\$50,000	Bus Shelters
	Prof. Svc.-Engineering	\$50,000	Misc. Engineering
	Prof. Svc.-Engineering	\$50,000	Sidewalk Pedestrian
3101 TOTAL		\$150,000	
3404			
	Contract Svc. - Other	\$155,000	Circulator Route
	Contract Svc. - Other	\$6,500	Lighting Alert Annual Maintenance
	Contract Svc. - Other	\$100,000	Misc. Operations
	Contract Svc. - Other	\$15,000	Retail Strategies
3404 TOTAL		\$276,500	
6301			
	Other Capital Improvements	\$50,000	Bus Shelter
	Other Capital Improvements	\$200,000	Neighborhood Service Center Modernization
	Other Capital Improvements	\$100,000	Property Acquisition
	Other Capital Improvements	\$100,000	Sidewalk and Pedestrian Enhancements
	Other Capital Improvements	\$50,000	Signage
	Other Capital Improvements	\$331,641	TBD Capital Projects
6301 TOTAL		\$831,641	

NON-DEPARTMENTAL (CRA - FLORENCE VILLA)

BUDGETED EXPENDITURES

CRA FV Fund - EO&CI - Non-Departmental - 109-80-958

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Miscellaneous				
9700 - Audit Fees	\$5,088	\$219	\$266	\$386
MISCELLANEOUS TOTAL	\$5,088	\$219	\$266	\$386
Transfers				
9196 - Transfer to 2015 Construction Fund	\$150,000	–	–	–
9200 - Transfer to Dark Fiber Fund	\$8,295	\$8,295	\$8,295	\$14,225
TRANSFERS TOTAL	\$158,295	\$8,295	\$8,295	\$14,225
Admin Allocation Expenses				
9503 - Admin-General Govt.	\$15,979	\$9,772	\$9,772	\$10,919
ADMIN ALLOCATION EXPENSES TOTAL	\$15,979	\$9,772	\$9,772	\$10,919
Insurance				
4501 - Ins.-Property	\$8,057	\$7,929	\$7,929	\$8,452
4502 - Ins.-Liability & Umbrella	\$424	\$259	\$259	–
4506 - Ins.-Other	\$5,943	\$9,494	\$9,494	\$10,577
4510 - Insurance - Public Officials Liability	\$93	\$73	\$73	\$99
INSURANCE TOTAL	\$14,516	\$17,755	\$17,755	\$19,128
Internal Svc Charge				
9102 - Facility Maintenance	\$2,792	\$2,949	\$2,949	\$3,432
9104 - Engineering Services	\$3,350	\$3,389	\$3,389	\$3,317
9105 - Human Resources	–	–	–	\$3,069
9108 - City Hall	\$1,996	\$1,973	\$1,973	\$3,520
INTERNAL SVC CHARGE TOTAL	\$8,138	\$8,311	\$8,311	\$13,338
Grant & Aid				
8220 - Facade/Sidewalk Cafe Furniture Grant Program	\$42,510	\$500,000	\$375,000	\$890,000
GRANT & AID TOTAL	\$42,510	\$500,000	\$375,000	\$890,000
EXPENDITURES TOTAL	\$244,527	\$544,352	\$419,399	\$947,996

FEDERAL BUILDING FUND OVERVIEW

SUMMARY

Federal Building Fund - 111

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Interest Earnings	\$2,810	\$25	\$1,300	\$700
Misc. - Rent & Royalty	\$143,257	\$153,316	\$153,316	\$157,148
REVENUES TOTAL	\$146,067	\$153,341	\$154,616	\$157,848
Expenditures				
Operating Services	\$46,460	\$75,406	\$46,621	\$80,973
Transfers	\$139,999	–	–	\$150,000
Insurance	\$234	\$211	\$211	\$202
Internal Svc Charge	\$15,815	\$15,817	\$18,000	\$7,991
EXPENDITURES TOTAL	\$202,508	\$91,434	\$64,832	\$239,166
Over <Under> Expenditures	-\$56,441	\$61,907	\$89,784	-\$81,318
Beginning Fund Balance	\$104,373	\$47,932	\$47,932	\$137,716
Ending Fund Balance	\$47,932	\$109,839	\$137,716	\$56,398

FEDERAL BUILDING FUND OVERVIEW

BUDGETED REVENUES Federal Building Fund - 111

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Interest Earnings				
361100-000 - Interest on Investments	\$1,074	\$25	\$1,300	\$700
361100-200 - Interest - Leased Assets	\$1,737	–	–	–
INTEREST EARNINGS TOTAL	\$2,810	\$25	\$1,300	\$700
Misc. - Rent & Royalty				
362100-802 - Rental-Federal Building	\$143,257	\$153,316	\$153,316	\$157,148
MISC. - RENT & ROYALTY TOTAL	\$143,257	\$153,316	\$153,316	\$157,148
REVENUES TOTAL	\$146,067	\$153,341	\$154,616	\$157,848

EXPENDITURES BY COST CENTER Federal Building Fund - 111

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Federal Building	\$202,508	\$91,434	\$64,832	\$239,166
EXPENDITURES TOTAL	\$202,508	\$91,434	\$64,832	\$239,166

* Adopted Budget columns include approved budget amendments.

FEDERAL BUILDING FUND FUND COST CENTERS The Federal Building Fund Fund consists of one cost center:



**Parks, Recreation
& Culture Department**
Non-Departmental

NON-DEPARTMENTAL (FEDERAL BUILDING)

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 building's lone tenant, expired on November 30, 2019. An amendment to this lease was negotiated in September 2020, which includes a 2.5 % annual CPI adjustment, expired on November 30, 2024. A new amendment was approved in August 2023, which will continue to implement a 2.5 % annual CPI adjustment and will extend the lease until November 30, 2029

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

Federal Building Fund - Non-Departmental - 111-80-924

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Operating Services				
3401 - Contract Svc.-Custodial	\$11,000	\$10,500	\$10,500	\$10,822
4301 - Utility Svcs - Electric	\$17,696	\$20,785	\$18,392	\$19,310
4302 - Utility Svcs - Water	\$1,711	\$1,827	\$1,803	\$1,848
4303 - Utility Svcs - Sewer	\$2,006	\$2,120	\$2,072	\$2,123
4305 - Utility Svcs - Refuse	\$964	\$980	\$1,004	\$1,028
4602 - Rep & Mtn Building & Grounds	\$7,607	\$15,000	\$6,000	–
4605 - Rep & Mtn Spec-Bud Detailed Only	–	\$15,000	–	\$30,000
4618 - Rep/Mtn Parts/MP/Facility/Fire	–	\$100	\$50	\$100
4620 - Rep & Mtn Contracts	\$3,573	\$6,294	\$4,000	\$12,942
5209 - Housekeeping Supplies	\$1,903	\$2,800	\$2,800	\$2,800
OPERATING SERVICES TOTAL	\$46,460	\$75,406	\$46,621	\$80,973
Transfers				
9161 - Transfer to General Fund	\$139,999	–	–	\$150,000
TRANSFERS TOTAL	\$139,999	–	–	\$150,000
Insurance				
4501 - Ins.-Property	\$234	\$211	\$211	\$202
INSURANCE TOTAL	\$234	\$211	\$211	\$202
Internal Svc Charge				
9102 - Facility Maintenance	\$15,815	\$15,817	\$18,000	\$7,991
INTERNAL SVC CHARGE TOTAL	\$15,815	\$15,817	\$18,000	\$7,991
EXPENDITURES TOTAL	\$202,508	\$91,434	\$64,832	\$239,166

NON-DEPARTMENTAL (FEDERAL BUILDING)

ACCOUNT DETAILS

Federal Building Fund - Non-Departmental - 111-80-924

Account #	Object Code Description	Amount	Detail Description
4620			
	Rep & Mtn Contracts	\$12,772	Custodial Services
	Rep & Mtn Contracts	\$45	Fire Alarm Maintenance
	Rep & Mtn Contracts	\$125	Pest Control
4620 TOTAL		\$12,942	

BUILDING / PERMITTING FUND OVERVIEW

SUMMARY

Building / Permitting Fund - 113

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Building Permits	\$4,059,943	\$3,360,700	\$3,695,601	\$3,460,800
Misc. - Other Government Charges & Fees	\$15	\$50	–	\$50
Interest Earnings	\$276,287	\$30,000	\$382,844	\$200,000
Misc. - Other Revenues	\$9,949	\$8,000	\$9,262	\$9,500
REVENUES TOTAL	\$4,346,194	\$3,398,750	\$4,087,707	\$3,670,350
Expenditures				
Personal Services	\$903,291	\$1,354,399	\$1,094,618	\$1,723,788
Operating Services	\$503,099	\$1,170,378	\$544,682	\$990,320
Capital	\$221,298	\$47,631	\$97,371	\$51,162
Miscellaneous	\$3,272	\$2,192	\$2,665	\$3,063
Transfers	\$613,825	\$613,825	\$613,825	\$623,709
Admin Allocation Expenses	\$121,377	\$97,864	\$97,864	\$86,547
Debt Services	\$91,300	–	–	–
Insurance	\$9,192	\$8,835	\$8,835	\$9,751
Internal Svc Charge	\$227,076	\$219,737	\$219,737	\$259,651
EXPENDITURES TOTAL	\$2,693,729	\$3,514,861	\$2,679,597	\$3,747,991
Over <Under> Expenditures	\$1,652,465	-\$116,111	\$1,408,110	-\$77,641
Beginning Fund Balance	\$3,836,878	\$5,489,343	\$5,489,343	\$6,897,453
Ending Fund Balance	\$5,489,343	\$5,373,232	\$6,897,453	\$6,819,812

BUILDING / PERMITTING FUND OVERVIEW

BUDGETED REVENUES

Building / Permitting Fund - 113

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
Building Permits				
322100-000 - Permits-Building	\$2,646,484	\$2,300,000	\$2,475,213	\$2,300,000
322200-000 - Permits-Electrical	\$24,552	\$18,000	\$13,830	\$13,400
322300-000 - Permits-Plumbing	\$26,311	\$15,000	\$11,153	\$10,800
322400-000 - Permits-Sign	\$7,171	\$4,500	\$7,784	\$7,400
322500-000 - Permits-Mechanical	\$36,100	\$30,000	\$28,969	\$27,000
322800-000 - Permits-Pool	\$22,212	\$20,000	\$24,675	\$23,000
322920-000 - Fees-Plan Review -Building	\$1,267,153	\$950,000	\$1,124,546	\$1,070,000
322940-000 - Fees-Technology Enhancements	\$685	—	\$6	—
329100-000 - Fee-Construction Reinspection	\$29,276	\$23,000	\$9,425	\$9,200
329250-000 - Fee-Driveway Inspect/Review	—	\$200	—	—
BUILDING PERMITS TOTAL	\$4,059,943	\$3,360,700	\$3,695,601	\$3,460,800
Misc. - Other Government Charges & Fees				
341900-500 - Sale of Copies	\$15	\$50	—	\$50
MISC. - OTHER GOVERNMENT CHARGES & FEES TOTAL	\$15	\$50	—	\$50
Interest Earnings				
361100-000 - Interest on Investments	\$276,287	\$30,000	\$382,844	\$200,000
INTEREST EARNINGS TOTAL	\$276,287	\$30,000	\$382,844	\$200,000
Misc. - Other Revenues				
369000-000 - Miscellaneous Revenue	\$9,949	\$8,000	\$9,262	\$9,500
MISC. - OTHER REVENUES TOTAL	\$9,949	\$8,000	\$9,262	\$9,500
REVENUES TOTAL	\$4,346,194	\$3,398,750	\$4,087,707	\$3,670,350

BUILDING / PERMITTING FUND OVERVIEW

EXPENDITURES BY COST CENTER

Building / Permitting Fund - 113

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Building / Permitting	\$1,278,861	\$2,249,330	\$1,481,671	\$2,443,743
Building / Permitting Non-Departmental	\$1,414,868	\$1,265,531	\$1,197,926	\$1,304,248
EXPENDITURES TOTAL	\$2,693,729	\$3,514,861	\$2,679,597	\$3,747,991

* Adopted Budget columns include approved budget amendments.

BUILDING / PERMITTING FUND COST CENTERS

The Building / Permitting Fund consists of two cost centers:



Economic Opportunity & Community Investment Department

Building & Permitting
Non-Departmental

BUILDING & PERMITTING

MISSION STATEMENT

Facilitating opportunities and encouraging community investment that improves quality of life and creates a resilient and sustainable cycle of economic strength.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	1	ECONOMIC SUSTAINABILITY		
Goal	1.3	Cultivate a development & redevelopment environment that encourages a variety (size, diversity of services, geographic locations) of business opportunities.	FY24 Metric	FY25 Metric
Strategy	1.3.1	Conduct an assessment of existing commercial entities, solicit the consumer perspective on what's missing, and create a strategy of appropriate recruitment actions.		
Metric	1.3.1.1	Number of Business Tax Receipts issued.	New in FY25	1,247
Metric	1.3.1.1.1	Business-type mix (percentages) of Business Tax Receipts issued.	New in FY25	1.44%
Strategy	1.3.3	Additional 1.3 Metrics		
Metric	1.3.3.12	Building inspections.	New in FY25	19,839
Metric	1.3.3.13	Building inspections requiring a re-inspection.	New in FY25	14%
Metric	1.3.3.14	Turn-around time on building inspections (days).	15	1
Goal	1.4	Ensure the strategic approach to growth management includes robust public engagement.	FY24 Metric	FY25 Metric
Strategy	1.4.9	Additional 1.4 Metrics		
Metric	1.4.9.1	New construction single-family permits.	786	222
Metric	1.4.9.2	New construction multi-family permits.	102	1
Metric	1.4.9.3	New construction commercial permits.	16	5
Pillar	5	COMMUNITY SAFETY		
Goal	5.4	Ensure local government functions are aligned with community safety best practices.	FY24 Metric	FY25 Metric
Strategy	5.4.6	Conduct an annual safety inspection of critical infrastructures and facilities.		
Metric	5.4.6.2	Building inspections completed.	New in FY25	77

BUILDING & PERMITTING

BUDGETED EXPENDITURES

Building/Permitting Fund - 113-10-216

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Personal Services				
1201 - Salaries & Wages-Regular	\$630,294	\$947,200	\$757,722	\$1,176,326
1401 - Overtime	\$9,680	\$12,000	\$13,791	\$15,000
2101 - FICA Taxes	\$46,840	\$73,379	\$56,798	\$89,989
2201 - General Pension Fund Contrib	\$52,610	\$63,517	\$84,542	\$102,072
2204 - 401(a) Pension Contribution	\$26,856	\$47,229	\$30,288	\$55,273
2301 - Life, Health & Vision Insurance	\$124,568	\$192,622	\$133,041	\$271,352
2302 - Director's Life & Disability	–	–	–	\$93
2303 - Disability Benefit - 401(a) Participants	\$585	\$1,067	\$601	\$1,330
2401 - Workers' Compensation	\$11,859	\$17,385	\$17,835	\$12,353
PERSONAL SERVICES TOTAL	\$903,291	\$1,354,399	\$1,094,618	\$1,723,788
Operating Services				
3101 - Prof. Svc.-Engineering	–	\$25,000	–	\$10,000
3105 - Prof.Svc.-Other	\$26,414	–	–	\$25,000
3401 - Contract Svc.-Custodial	\$3,275	\$5,000	\$4,000	\$7,500
3404 - Contract Svc. - Other	\$24,654	\$10,000	\$3,500	\$14,032
4001 - Travel-Non local	\$4,318	\$5,000	\$8,500	–
4003 - Training-Required-Instructional	\$8,352	\$15,000	\$3,500	\$20,000
4201 - Postage	\$1,616	\$1,400	\$750	\$1,500
4301 - Utility Svcs - Electric	\$6,877	\$8,061	\$7,941	\$8,338
4302 - Utility Svcs - Water	\$2,592	\$2,009	\$2,995	\$3,069
4303 - Utility Svcs - Sewer	\$472	\$495	\$483	\$494
4305 - Utility Svcs - Refuse	\$1,019	\$1,032	\$1,029	\$1,054
4601 - Rep & Mtn Equipment	\$49	\$1,000	–	\$2,000
4602 - Rep & Mtn Building & Grounds	\$2,157	\$3,000	\$500	\$6,000
4606 - Rep & Mtn Vehicle Base Cost	\$12,000	\$14,784	\$14,784	\$14,784
4607 - Rep & Mtn Automotive Parts	\$7,127	\$3,500	\$500	\$8,000
4608 - Rep & Mtn Automotive Labor	\$1,875	\$2,000	\$500	\$5,000
4620 - Rep & Mtn Contracts	\$1,541	\$2,219	\$1,000	\$2,500
4702 - Printing & Binding	\$2,115	\$6,000	\$3,000	\$6,000
4907 - Records Management	\$12,000	\$286,800	\$110,000	\$100,000
5101 - Office Supplies	\$3,920	\$15,000	\$3,500	\$20,000
5102 - Tools,Equip under \$1,000	\$936	\$5,000	\$1,200	\$5,000
5200 - Non-Capital Equip \$1,000-4999	–	\$5,000	–	\$5,000
5203 - Motor Fuels & Lubricants	\$7,416	\$8,000	\$6,000	\$10,000
5204 - Copier Use & Supplies	\$706	\$2,000	\$1,000	\$2,000
5206 - Software & Internal Upgrades	–	\$150,000	–	\$100,000
5208 - Uniform, Protect Clothing	\$1,721	\$5,000	\$3,500	\$5,000

BUILDING & PERMITTING

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5209 - Housekeeping Supplies	\$953	\$2,500	\$1,000	\$2,500
5401 - Memberships & Subscriptions	\$2,627	\$5,500	\$5,500	\$7,500
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$15,010	\$250,000	\$100,000	\$269,522
5404 - Employee Dev-Material & Training	\$2,531	\$4,500	\$4,000	\$4,500
5405 - Empl Dev- Books,Accreditation,Assessmt	\$17	\$2,000	\$1,000	\$2,000
5406 - Employee Dev-Food & Supplies	–	\$500	–	\$500
5985 - Over / Short	-\$20	–	–	–
OPERATING SERVICES TOTAL	\$154,272	\$847,300	\$289,682	\$668,793
Capital				
6402 - Machinery & Equipment	\$195,369	–	\$49,740	–
6403 - Capital Depletion Reserve	\$25,929	\$47,631	\$47,631	\$51,162
CAPITAL TOTAL	\$221,298	\$47,631	\$97,371	\$51,162
EXPENDITURES TOTAL	\$1,278,861	\$2,249,330	\$1,481,671	\$2,443,743

AUTHORIZED PERSONNEL

Building/Permitting Fund - 113-10-216

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Building Official	37	38.19 - 65.05	1	1	1
Deputy Building Official	34	33.18 - 56.52	0	1	1
Floodplain Manager	34	33.18 - 56.52	1	1	1
Field Inspector/Fire Plans Examiner	31	28.86-49.17	1	1	1
Plans Examiner	31	28.86-49.17	1.5	1	1
Building Inspector	28	25.14 - 42.82	2	3.5	3.5
Permit Specialist Supervisor	25	21.91 - 37.33	0	0	1
Senior Staff Assistant	25	21.91 - 37.33	0.5	0	0
Building Division Assistant	22	19.14 - 32.60	0.5	1	1
Business Tax Receipt Field Inspector	21	18.30 - 31.17	1	0	0
Permit Specialist	20	17.48 - 29.79	2	3	5
Business Tax Specialist	20	17.48 - 29.79	1	1	1
Staff Assistant I	18	16.00 - 27.25	0	1	2
			11.5	14.5	18.5

BUILDING & PERMITTING

ACCOUNT DETAILS

Building/Permitting Fund - 113-10-216

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$10,000	Continuation of Raftelis Studies
	Contract Svc. - Other	\$4,032	Polk County Radio System Access
3404 TOTAL		\$14,032	

NON-DEPARTMENTAL (BUILDING / PERMITTING)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

Building/Permitting Fund - Non-Departmental - 113-80-933

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Operating Services				
4606 - Rep & Mtn Vehicle Base Cost	–	\$1,551	–	–
4607 - Rep & Mtn Automotive Parts	–	\$515	–	\$515
4608 - Rep & Mtn Automotive Labor	–	\$386	–	\$386
4624 - Rep & Mtn Outside Svc	–	\$73	–	\$73
5203 - Motor Fuels & Lubricants	–	\$553	–	\$553
5870 - Bank Fees	\$348,827	\$320,000	\$255,000	\$320,000
OPERATING SERVICES TOTAL	\$348,827	\$323,078	\$255,000	\$321,527
Miscellaneous				
9700 - Audit Fees	\$3,272	\$2,192	\$2,665	\$3,063
MISCELLANEOUS TOTAL	\$3,272	\$2,192	\$2,665	\$3,063
Transfers				
9161 - Transfer to General Fund	\$600,000	\$600,000	\$600,000	\$600,000
9200 - Transfer to Dark Fiber Fund	\$13,825	\$13,825	\$13,825	\$23,709
TRANSFERS TOTAL	\$613,825	\$613,825	\$613,825	\$623,709
Admin Allocation Expenses				
9503 - Admin-General Govt.	\$121,377	\$97,864	\$97,864	\$86,547
ADMIN ALLOCATION EXPENSES TOTAL	\$121,377	\$97,864	\$97,864	\$86,547
Debt Services				
7102 - Principal on Debt	\$90,102	–	–	–
7202 - Interest on Debt	\$1,198	–	–	–
DEBT SERVICES TOTAL	\$91,300	–	–	–
Insurance				
4501 - Ins.-Property	\$2,400	\$3,286	\$3,286	\$4,378
4502 - Ins.-Liability & Umbrella	\$4,552	\$3,712	\$3,712	\$3,222
4506 - Ins.-Other	\$1,393	\$1,042	\$1,042	\$1,225
4510 - Insurance - Public Officials Liability	\$847	\$795	\$795	\$926
INSURANCE TOTAL	\$9,192	\$8,835	\$8,835	\$9,751
Internal Svc Charge				
9102 - Facility Maintenance	\$2,407	\$2,531	\$2,531	\$2,260
9104 - Engineering Services	\$50,293	\$50,884	\$50,884	\$49,806
9105 - Human Resources	\$16,534	\$15,708	\$15,708	\$31,680
9107 - Technology Services	\$157,842	\$150,614	\$150,614	\$143,651
9185 - City Hall Annex	–	–	–	\$32,254
INTERNAL SVC CHARGE TOTAL	\$227,076	\$219,737	\$219,737	\$259,651
EXPENDITURES TOTAL	\$1,414,868	\$1,265,531	\$1,197,926	\$1,304,248

IMPACT FEE FUND OVERVIEW

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.

SUMMARY

Impact Fee Fund - 114

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Misc. - Impact Fees	\$2,019,506	\$3,200,000	\$2,579,000	\$4,350,825
Interest Earnings	\$192,834	\$90,000	\$129,000	\$90,000
REVENUES TOTAL	\$2,212,340	\$3,290,000	\$2,708,000	\$4,440,825
Expenditures				
Transfers	\$3,718,675	\$2,050,000	\$2,050,000	\$1,788,900
EXPENDITURES TOTAL	\$3,718,675	\$2,050,000	\$2,050,000	\$1,788,900
Over <Under> Expenditures	-\$1,506,335	\$1,240,000	\$658,000	\$2,651,925
Beginning Fund Balance	\$4,564,842	\$3,058,507	\$3,058,507	\$3,716,507
Ending Fund Balance	\$3,058,507	\$4,298,507	\$3,716,507	\$6,368,432

IMPACT FEE FUND OVERVIEW

BUDGETED REVENUES

Impact Fee Fund - 114

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
Misc. - Impact Fees				
363220-500 - Impact Fees - Police	\$326,731	\$524,000	\$505,000	\$292,100
363220-600 - Impact Fees - Fire	\$445,743	\$734,000	\$590,000	\$932,400
363240-000 - Impact Fees - Transportation	\$327,206	\$408,500	\$395,000	\$290,700
363270-101 - Impact Fees - Library	\$77,559	\$129,500	\$92,000	\$128,625
363270-700 - Impact Fees - Parks & Recreation	\$842,267	\$1,404,000	\$997,000	\$2,707,000
MISC. - IMPACT FEES TOTAL	\$2,019,506	\$3,200,000	\$2,579,000	\$4,350,825
Interest Earnings				
361100-000 - Interest on Investments	\$192,834	\$90,000	\$129,000	\$90,000
INTEREST EARNINGS TOTAL	\$192,834	\$90,000	\$129,000	\$90,000
REVENUES TOTAL	\$2,212,340	\$3,290,000	\$2,708,000	\$4,440,825

EXPENDITURES BY COST CENTER

Impact Fee Fund - 114

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Impact Fees	\$3,718,675	\$2,050,000	\$2,050,000	\$1,788,900
EXPENDITURES TOTAL	\$3,718,675	\$2,050,000	\$2,050,000	\$1,788,900

* Adopted Budget columns include approved budget amendments.

IMPACT FEE FUND COST CENTERS

The Impact Fee Fund consists of one cost center:



Impact Fees

Visit the online budget book to see further details for this [cost center](#).

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NON-DEPARTMENTAL (IMPACT FEES)

BUDGETED EXPENDITURES

Impact Fee Fund - Non-Departmental - 114-80-960

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Transfers				
9115 - Transfer to Library	\$89,600	\$100,000	\$100,000	\$163,900
9119 - Transfer to Cemetery	–	\$100,000	\$100,000	–
9159 - Transfer to Transportation Fund	\$200,000	\$200,000	\$200,000	\$400,000
9191 - Transfer to General Fund	\$2,220,000	\$1,200,000	\$1,200,000	\$925,000
9196 - Transfer to 2015 Construction Fund	\$1,209,075	\$150,000	\$150,000	–
9199 - Transfer to Capital Depletion Fund	–	\$300,000	\$300,000	\$300,000
TRANSFERS TOTAL	\$3,718,675	\$2,050,000	\$2,050,000	\$1,788,900
EXPENDITURES TOTAL	\$3,718,675	\$2,050,000	\$2,050,000	\$1,788,900

WH AFFORDABLE HOUSING FUND OVERVIEW

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.

SUMMARY

WH Affordable Housing Fund - 115

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Interest Earnings	\$72,982	\$30,000	\$65,000	\$30,000
Interfund Transfers	\$250,000	\$250,000	\$250,000	\$250,000
REVENUES TOTAL	\$322,982	\$280,000	\$315,000	\$280,000
Expenditures				
Grant & Aid	\$220,000	\$295,000	\$295,000	\$295,000
EXPENDITURES TOTAL	\$220,000	\$295,000	\$295,000	\$295,000
Over <Under> Expenditures	\$102,982	-\$15,000	\$20,000	-\$15,000
Beginning Fund Balance	\$1,380,746	\$1,483,727	\$1,483,727	\$1,503,727
Ending Fund Balance	\$1,483,728	\$1,468,727	\$1,503,727	\$1,488,727

WH AFFORDABLE HOUSING FUND OVERVIEW

BUDGETED REVENUES

WH Affordable Housing Fund - 115

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
Interest Earnings				
361100-000 - Interest on Investments	\$72,982	\$30,000	\$65,000	\$30,000
INTEREST EARNINGS TOTAL	\$72,982	\$30,000	\$65,000	\$30,000
Interfund Transfers				
381000-001 - Transfer from General Fund	\$250,000	\$250,000	\$250,000	\$250,000
INTERFUND TRANSFERS TOTAL	\$250,000	\$250,000	\$250,000	\$250,000
REVENUES TOTAL	\$322,982	\$280,000	\$315,000	\$280,000

EXPENDITURES BY COST CENTER

WH Affordable Housing Fund - 115

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
WH Affordable Housing	\$220,000	\$295,000	\$295,000	\$295,000
EXPENDITURES TOTAL	\$220,000	\$295,000	\$295,000	\$295,000

* Adopted Budget columns include approved budget amendments.

WINTER HAVEN AFFORDABLE HOUSING FUND COST CENTERS

The Winter Haven Affordable Housing Fund consists of one cost center:



Winter Haven Affordable Housing

NON-DEPARTMENTAL (WH AFFORDABLE HOUSING)

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	2	QUALITY OF LIFE		
Goal	2.1	Take a strategic, creative, and locally-specific approach to maximize the availability of attainable (affordable, workforce, attainable) housing opportunities.	FY24 Metric	FY25 Metric
Strategy	2.1.1	Create and implement a linkage fee program for commercial development to support the Affordable Housing Trust Fund.		
Metric	2.1.1.1	Linkage fee adoption.	New in FY25	50%
Metric	2.1.1.2	Revenue from linkage fees.	New in FY25	Starts in FY26
Strategy	2.1.2	Create an innovative housing first incentive program.		
Metric	2.1.2.1	Number of families served.	New in FY25	19
Metric	2.1.2.2	Community Partner Funding.	New in FY25	\$295,000
Strategy	2.1.4	Ensure all available Local Housing Assistance Plan strategies are implemented annually.		
Metric	2.1.4.1	Review Completed.	New in FY25	On Track
Metric	2.1.4.2	Number of Strategies Included in the LHAP.	New in FY25	8
Strategy	2.1.5	Create a program to transition vacant land to attainable housing development.		
Metric	2.1.5.1	Number of parcels acquired.	New in FY25	0
Metric	2.1.5.2	Number of housing units developed.	New in FY25	0

BUDGETED EXPENDITURES

WH Affordable Housing Fund - Non-Departmental - 115-80-964

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Grant & Aid				
8231 - Heart for Winter Haven	\$220,000	\$295,000	\$295,000	\$295,000
GRANT & AID TOTAL	\$220,000	\$295,000	\$295,000	\$295,000
EXPENDITURES TOTAL	\$220,000	\$295,000	\$295,000	\$295,000

URBAN FORESTRY FUND OVERVIEW

SUMMARY

Urban Forestry Fund - 116

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Other Grant Revenue	–	–	\$115,000	–
Interfund Transfers	–	\$115,000	–	\$115,000
REVENUES TOTAL	–	\$115,000	\$115,000	\$115,000
Expenditures				
Operating Services	–	\$115,000	\$33,000	\$115,000
EXPENDITURES TOTAL	–	\$115,000	\$33,000	\$115,000
Over <Under> Expenditures	–	–	\$82,000	–
Beginning Fund Balance	–	–	–	\$82,000
Ending Fund Balance	–	–	\$82,000	\$82,000

URBAN FORESTRY FUND OVERVIEW

BUDGETED REVENUES Urban Forestry Fund - 116

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Other Grant Revenue				
337200-400 - Grant - Misc	–	–	\$115,000	–
OTHER GRANT REVENUE TOTAL	–	–	\$115,000	–
Interfund Transfers				
381000-001 - Transfer from General Fund	–	\$115,000	–	\$115,000
INTERFUND TRANSFERS TOTAL	–	\$115,000	–	\$115,000
REVENUES TOTAL	–	\$115,000	\$115,000	\$115,000

EXPENDITURES BY COST CENTER Urban Forestry Fund - 116

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Urban Forestry	–	\$115,000	\$33,000	\$115,000
EXPENDITURES TOTAL	–	\$115,000	\$33,000	\$115,000

* Adopted Budget columns include approved budget amendments.

URBAN FORESTRY FUND COST CENTERS

The Urban Forestry Fund consists of one cost center:



Public Works Department
Urban Forestry

URBAN FORESTRY

MISSION STATEMENT

Winter Haven envisions an urban forest that is vibrant and resilient, one that is fostered by the community and will provide benefits for generations to come.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

4	ENVIRONMENTAL STEWARDSHIP		
4.1	Implement strategies to support a more robust urban forest.	FY24 Metric	FY25 Metric
4.1.1	Implement and maintain the Urban Forest Master Plan and provide an annual status report to the community.		
4.1.1.1	Urban Forest Grant Dollars.	New in FY25	Awarded grant cancelled by federal agency. Seeking new opportunities.
4.1.1.2	Annual Status Report Delivered.	New in FY25	Not Started
4.1.1.3	Quarterly Urban Forest Advisory Board meetings held.	New in FY25	75%
4.1.2	Adopt a "no net loss" policy by implementing at least a 1:1 ratio in terms of tree removals to replacements and define annual planting goals for canopy expansion.		
4.1.2.1	Ratio of tree removals to replacements.	New in FY25	58 Removed, 156 Planted
4.1.2.2	Percentage of City covered by a Tree Canopy.	New in FY25	23%
4.1.2.3	Trees planted.	New in FY25	156
4.1.2.4	Trees distributed.	New in FY25	200
4.1.3	Develop an inventory strategy for the urban forest.		
4.1.3.1	Urban Forest Inventory Update.	New in FY25	Starts in FY26
4.1.4	Maintain an investment level that supports the Arbor Day Foundation's Tree City USA Designations.		
4.1.4.1	Annual Maintenance of Tree City USA Designations.	New in FY25	Achieved
4.1.5	Pursue a perpetual care and forest resiliency endowment program.		
4.1.5.1	Urban Forest Fund Progress.	New in FY25	Fund parameters and function are being determined internally.

URBAN FORESTRY

BUDGETED EXPENDITURES

Urban Forestry Fund - 116-80-963

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Operating Services				
3404 - Contract Svc. - Other	–	\$115,000	\$33,000	\$115,000
OPERATING SERVICES TOTAL	–	\$115,000	\$33,000	\$115,000
EXPENDITURES TOTAL	–	\$115,000	\$33,000	\$115,000

ACCOUNT DETAILS

Urban Forestry Fund - 116-80-963

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$115,000	Tree Planting and Removal
3404 TOTAL		\$115,000	

TRANSPORTATION FUND OVERVIEW

SUMMARY

Transportation Fund - 301

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
State Grant Revenue	\$7,923,843	\$6,119,953	\$1,225,158	\$3,486,251
Interest Earnings	\$369,835	\$80,000	\$525,000	\$150,000
Misc. - Other Revenues	–	–	\$5,000	–
Interfund Transfers	\$10,368,613	\$2,275,000	\$2,275,000	\$2,475,000
REVENUES TOTAL	\$18,662,290	\$8,474,953	\$4,030,158	\$6,111,251
Expenditures				
Operating Services	\$986,900	\$3,500,995	\$2,304,433	\$3,254,000
Capital	\$8,596,044	\$13,894,406	\$3,765,877	\$1,432,878
Debt Services	\$46,500	–	–	–
Project Expenditures	–	–	–	\$4,616,000
EXPENDITURES TOTAL	\$9,629,445	\$17,395,401	\$6,070,310	\$9,302,878
Over <Under> Expenditures	\$9,032,846	-\$8,920,448	-\$2,040,152	-\$3,191,627
Beginning Fund Balance	\$4,522,550	\$13,555,396	\$13,555,396	\$11,515,244
Ending Fund Balance	\$13,555,396	\$4,634,948	\$11,515,244	\$8,323,617

TRANSPORTATION FUND OVERVIEW

BUDGETED REVENUES

Transportation Fund - 301

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
State Grant Revenue				
334200-002 - Grant - Misc	\$6,411,612	\$750,000	–	\$750,000
334414-000 - Grant - FDOT	\$1,512,231	\$5,369,953	\$1,225,158	\$2,736,251
STATE GRANT REVENUE TOTAL	\$7,923,843	\$6,119,953	\$1,225,158	\$3,486,251
Interest Earnings				
361100-000 - Interest on Investments	\$369,835	\$80,000	\$525,000	\$150,000
INTEREST EARNINGS TOTAL	\$369,835	\$80,000	\$525,000	\$150,000
Misc. - Other Revenues				
369000-000 - Miscellaneous Revenue	–	–	\$5,000	–
MISC. - OTHER REVENUES TOTAL	–	–	\$5,000	–
Interfund Transfers				
381000-114 - Transfer from Impact Fee Fund	\$200,000	\$200,000	\$200,000	\$400,000
381000-001 - Transfer from General Fund	\$2,075,600	\$2,075,000	\$2,075,000	\$2,075,000
381000-303 - Transfer from 2023 Bond Fund	\$8,093,013	–	–	–
INTERFUND TRANSFERS TOTAL	\$10,368,613	\$2,275,000	\$2,275,000	\$2,475,000
REVENUES TOTAL	\$18,662,290	\$8,474,953	\$4,030,158	\$6,111,251

EXPENDITURES BY COST CENTER

Transportation Fund - 301

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Transportation Fund	\$9,629,445	\$17,395,401	\$6,070,310	\$9,302,878
EXPENDITURES TOTAL	\$9,629,445	\$17,395,401	\$6,070,310	\$9,302,878

* Adopted Budget columns include approved budget amendments.

TRANSPORTATION FUND COST CENTERS

The Transportation Fund consists of one cost center:



Public Works Department

Non-Departmental - Transportation Fund

NON-DEPARTMENTAL (TRANSPORTATION)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENDITURES

Transportation Fund - Non-Departmental - 301-80-205

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenditures				
Operating Services				
3101 - Prof. Svc.-Engineering	\$38,100	\$855,000	\$284,000	\$350,000
3101-GEN-2605 - Old Helena Rd/Cypress Garden Rd	—	—	—	\$285,000
3101-GEN-2606 - 8th St NW / Ave L NW	—	—	—	\$285,000
3101-GEN-2607 - 8th St SE	—	—	—	\$285,000
3101-GEN-2608 - 6th St SW	—	—	—	\$165,000
3105 - Prof.Svc.-Other	\$95,204	\$62,287	\$37,204	—
4605 - Rep & Mtn Spec-Bud Detailed Only	\$869,096	\$2,583,708	\$1,983,229	\$2,000,000
5402 - IT Subscriptions, Licenses, Maintenance Renewals	-\$15,500	—	—	—
OPERATING SERVICES TOTAL	\$986,900	\$3,500,995	\$2,304,433	\$3,370,000
Capital				
6101 - Land	—	—	\$446,188	—
6218 - Pollard Road CSX Extension	\$5,740,773	\$4,654,501	\$280,855	—
6301 - Other Capital Improvements	\$2,835,997	\$8,989,905	\$3,023,037	\$1,184,378
6311 - Professional Service-Capitalized	\$19,274	\$250,000	\$15,797	\$248,500
CAPITAL TOTAL	\$8,596,044	\$13,894,406	\$3,765,877	\$1,432,878
Debt Services				
7102 - Principal on Debt	\$44,714	—	—	—
7202 - Interest on Debt	\$1,786	—	—	—
DEBT SERVICES TOTAL	\$46,500	—	—	—
Project Expenditures				
6301-GEN-2609 - 3rd St NW	—	—	—	\$3,500,000
6301-GEN-2610 - Roosevelt Dr	—	—	—	\$1,000,000
PROJECT EXPENDITURES TOTAL	—	—	—	\$4,616,000
EXPENDITURES TOTAL	\$9,629,445	\$17,395,401	\$6,070,310	\$9,302,878

NON-DEPARTMENTAL (TRANSPORTATION)

ACCOUNT DETAILS

Transportation Fund - Non-Departmental - 301-80-205

Account #	Object Code Description	Amount	Detail Description
3101			
	Prof. Svc.-Engineering	\$350,000	Rail Design
3101 TOTAL		\$350,000	
6301			
	Other Capital Improvements	\$359,378	Quiet Zone Construction
	Other Capital Improvements	\$75,000	Sidewalks
	Other Capital Improvements	\$750,000	South West Lake Howard Transportation Improvements
6301 TOTAL		\$1,184,378	

CAPITAL PROJECT FUND OVERVIEW

The Capital Project Fund is used to account for financial resources used for the acquisition or construction of capital facilities. These include land, improvements to land, buildings and building improvements and infrastructure. The Capital Project Fund is the result of bond issuances and interfund transfers to fund the City's construction projects.

SUMMARY

Capital Projects Fund - 305 & 306

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
County Revenue	\$5,000,000	–	–	\$600,000
Federal Grant Revenue	\$628,088	–	–	–
Other Grant Revenue	\$150,000	–	–	–
Interest Earnings	\$3,271,576	\$1,000,000	\$2,175,976	\$1,000,000
Interfund Transfers	\$22,305,937	\$3,063,997	\$3,063,997	\$2,433,229
REVENUES TOTAL	\$31,355,601	\$4,063,997	\$5,239,973	\$4,033,229
Expenditures				
Operating Services	–	–	\$7,256	–
Capital	\$16,519,387	\$73,034,378	\$29,393,491	\$1,703,989
Transfers	–	–	–	–
Debt Services	\$35,960	\$144,770	\$144,770	\$144,770
Project Expenditures	–	–	–	\$8,602,000
EXPENDITURES TOTAL	\$16,555,346	\$73,179,148	\$29,545,517	\$10,450,759
Over <Under> Expenditures	\$14,800,255	-\$69,115,111	-\$24,305,544	-\$6,417,530
Beginning Fund Balance	\$49,645,460	\$64,445,715	\$64,445,715	\$40,140,171
Ending Fund Balance	\$64,445,715	-\$4,669,396	\$40,140,171	\$33,722,641

CAPITAL PROJECT FUND OVERVIEW

BUDGETED REVENUES

Capital Projects Fund - 305 & 306

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
County Revenue				
337700-100 - Grant - County Tourist Development	\$5,000,000	–	–	\$600,000
COUNTY REVENUE TOTAL	\$5,000,000	–	–	\$600,000
Federal Grant Revenue				
331700-100 - Grant - CDBG	\$628,088	–	–	–
FEDERAL GRANT REVENUE TOTAL	\$628,088	–	–	–
Other Grant Revenue				
337200-400 - Grant - Misc	\$150,000	–	–	–
OTHER GRANT REVENUE TOTAL	\$150,000	–	–	–
Interest Earnings				
361100-000 - Interest on Investments	\$3,271,576	\$1,000,000	\$2,175,976	\$1,000,000
INTEREST EARNINGS TOTAL	\$3,271,576	\$1,000,000	\$2,175,976	\$1,000,000
Interfund Transfers				
381000-109 - Transfer from Florence Villa CRA	\$150,000	–	–	–
381000-114 - Transfer from Impact Fee Fund	\$1,209,075	\$150,000	\$150,000	–
381000-501 - Transfer from Internal Service Fund	\$275,000	–	–	–
381000-001 - Transfer from General Fund	\$10,561,019	\$2,913,997	\$2,913,997	\$2,433,229
381000-305 - Transfer from 2021 Bond - Cap. Project Fund	–	–	–	–
381000-303 - Transfer from 2023 Bond Fund	\$10,110,843	–	–	–
INTERFUND TRANSFERS TOTAL	\$22,305,937	\$3,063,997	\$3,063,997	\$2,433,229
REVENUES TOTAL	\$34,475,871	\$4,063,997	\$5,239,973	\$4,033,229

CAPITAL PROJECT FUND OVERVIEW

EXPENDITURES BY COST CENTER

Capital Projects Fund - 305 & 306

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Capital Projects	\$16,555,346	\$73,179,178	\$29,545,517	\$10,450,759
EXPENDITURES TOTAL	\$16,555,346	\$73,179,178	\$29,545,517	\$10,450,759

* *Adopted Budget columns include approved budget amendments.*

CAPITAL PROJECT FUND COST CENTERS

The Capital Project Fund consists of one cost center:



Capital Projects

CAPITAL PROJECTS

BUDGETED EXPENDITURES Capital Projects - 306-80-413

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenditures				
Capital				
6209 - Lake Maude Rec Complex	\$2,720,247	–	–	–
6225 - WHRCC Improvements	\$1,656,578	\$21,822,306	\$8,409,512	–
6239 - Lake Elbert Connections - Trail	\$3,208,352	\$3,976,693	\$15,548	–
6240 - Lake Conine Recreation	\$1,073,367	\$3,764,726	\$1,639,412	–
6301 - Other Capital Improvements	\$293,255	\$9,720,438	\$1,821,621	\$500,000
6320 - Ballfields	\$2,124,357	\$24,793,637	\$15,340,510	\$1,203,989
6807 - Fire Station - #3, #4, #5	\$5,443,231	\$7,536,493	\$2,174,144	\$5,002,000
6301-730 - Other Capital Improvements - Nora Mayo Hall	–	\$1,420,085	–	–
CAPITAL TOTAL	\$16,519,387	\$73,034,378	\$29,400,747	\$6,705,989
Debt Services				
7102 - Principal on Debt	–	\$123,528	\$123,528	\$127,921
7202 - Interest on Debt	\$25,485	\$21,242	\$21,242	\$16,849
7302 - Bond Issue Costs	\$10,475	–	–	–
DEBT SERVICES TOTAL	\$35,960	\$144,770	\$144,770	\$144,770
Project Expenditures				
6301-GEN-2601 - City Hall Annex Renovations	–	–	–	\$2,000,000
6301-GEN-2604 - Diamondplex	–	–	–	\$1,600,000
PROJECT EXPENDITURES TOTAL	–	–	–	\$3,600,000
EXPENDITURES TOTAL	\$16,555,346	\$73,179,148	\$29,545,517	\$10,450,759

ACCOUNT DETAILS Capital Projects - 306-80-413

Account #	Object Code Description	Amount	Detail Description
6301			
	Other Capital Improvements	-	Diamondplex Renovations
	Other Capital Improvements	\$500,000	Playground Replacement Program
6301 TOTAL		\$500,000	

SOLID WASTE FUND OVERVIEW

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.

SUMMARY

Solid Waste Fund - 401

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Franchise Fees	\$28,771	\$29,000	\$37,000	\$38,000
Misc. - Physical Environment	\$10,974,329	\$10,120,000	\$11,212,016	\$11,478,500
Interest Earnings	\$270,466	\$80,000	\$275,000	\$100,000
Misc. - Sales	\$66,300	–	–	–
Misc. - Other Revenues	–	–	\$7,235	–
REVENUES TOTAL	\$11,339,865	\$10,229,000	\$11,531,251	\$11,616,500
Expenses				
Personal Services	\$3,158,757	\$3,422,152	\$3,100,682	\$3,695,886
Operating Services	\$4,064,497	\$3,973,098	\$3,663,699	\$3,943,153
Capital	\$16,177	\$2,773,325	\$2,649,822	\$3,911,510
Miscellaneous	\$1,146,475	\$8,977	\$10,918	\$11,923
Transfers	\$13,825	\$13,825	\$13,825	\$23,709
Admin Allocation Expenses	\$1,582,436	\$1,628,862	\$1,628,862	\$1,567,987
Debt Services	\$1,750	–	–	–
Insurance	\$322,978	\$26,124	\$26,124	\$29,677
Internal Svc Charge	\$249,656	\$399,923	\$399,923	\$187,919
Grant & Aid	\$15,000	\$15,000	\$15,000	\$30,000
Pension Expenses	-\$86,564	–	–	–
EXPENSES TOTAL	\$10,484,987	\$12,261,286	\$11,508,855	\$13,401,764
Over <Under> Expenses	\$854,879	-\$2,032,286	\$22,396	-\$1,785,266
Beginning Fund Balance	\$2,669,162	\$3,524,040	\$3,524,040	\$3,546,436
Ending Fund Balance	\$3,524,041	\$1,491,754	\$3,546,436	\$1,761,167

SOLID WASTE FUND OVERVIEW

BUDGETED REVENUES

Solid Waste Fund - 401

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
Franchise Fees				
313700-000 - Franchise Fee-Solid Waste	\$28,771	\$29,000	\$37,000	\$38,000
FRANCHISE FEES TOTAL	\$28,771	\$29,000	\$37,000	\$38,000
Misc. - Physical Environment				
343411-000 - SW-Trash Pickup Charges	\$38,811	\$30,000	\$32,000	\$39,000
343412-000 - SW-Residential	\$5,823,568	\$5,150,000	\$6,350,000	\$6,508,750
343413-000 - SW-Commercial	\$4,064,242	\$3,750,000	\$4,150,000	\$4,253,750
343414-000 - SW-Municipal	\$115,229	\$105,000	\$115,000	\$117,000
343452-000 - SW-Other Revenue	\$26	–	\$16	–
343453-000 - SW-Private Hauler Roll Off Fees	\$195,881	\$135,000	\$165,000	\$168,000
343700-000 - SW-Recycling Fee Residential	\$369,243	\$600,000	\$30,000	\$25,000
343700-050 - SW Recycling Fee Commercial	\$191,954	\$185,000	\$190,000	\$185,000
343900-650 - SW-Roll-Off Pull Revenue	\$175,377	\$165,000	\$180,000	\$182,000
MISC. - PHYSICAL ENVIRONMENT TOTAL	\$10,974,329	\$10,120,000	\$11,212,016	\$11,478,500
Interest Earnings				
361100-000 - Interest on Investments	\$270,466	\$80,000	\$275,000	\$100,000
INTEREST EARNINGS TOTAL	\$270,466	\$80,000	\$275,000	\$100,000
Misc. - Sales				
364414-000 - Sale of Assets-Capital	\$66,300	–	–	–
MISC. - SALES TOTAL	\$66,300	–	–	–
Misc. - Other Revenues				
346900-100 - Hurricane Receipts - Insurance	–	–	\$7,235	–
MISC. - OTHER REVENUES TOTAL	–	–	\$7,235	–
REVENUES TOTAL	\$11,339,865	\$10,229,000	\$11,531,251	\$11,616,500

SOLID WASTE FUND OVERVIEW

EXPENSES BY COST CENTER

Solid Waste Fund - 401

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Commercial Collection	\$2,364,334	\$2,835,145	\$2,512,668	\$3,330,682
Residential Collection	\$4,757,205	\$7,341,578	\$6,916,507	\$8,245,045
Solid Waste	\$3,363,448	\$2,084,563	\$2,079,680	\$1,826,037
EXPENSES TOTAL	\$10,484,987	\$12,261,286	\$11,508,855	\$13,401,764

* Adopted Budget columns include approved budget amendments.

SOLID WASTE FUND COST CENTERS

The Solid Waste Fund consists of three cost centers:



Public Works Department

Commercial Collection

Residential Collection

Non-Departmental

SOLID WASTE FUND OVERVIEW

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [fund](#).

Pillar	4	ENVIRONMENTAL STEWARDSHIP		
Goal	4.2	Leverage partnerships and implement best practices to ensure a clean environment for all Citizens.	FY24 Metric	FY25 Metric
Strategy	4.2.1	Expand partnerships with community organizations who support the mission to improve the environment and beautify the community.		
Metric	4.2.1.1	Number of Partners.	New in FY25	11
Metric	4.2.1.2	Number of Outreach Events / Presentations.	New in FY25	46
Strategy	4.2.2	Develop and implement a litter and dumping mitigation plan.		
Metric	4.2.2.1	Strategy Developed.	New in FY25	95%
Metric	4.2.2.2	Public Education Campaign Reach.	New in FY25	4,233
Metric	4.2.2.3	Disposal Events Hosted.	1	2
Metric	4.2.2.4	Tons of Litter Collected.	New in FY25	10.54
Strategy	4.2.3	Review and update relevant sections of the code to further enhance solid waste services and address related environmental concerns.		
Metric	4.2.3.1	Adoption of updated code.	New in FY25	50%
Strategy	4.2.4	Additional 4.2 Metrics		
Metric	4.2.4.1	Solid Waste customer interactions (i.e. cans emptied).	68,517	3,278,808
Metric	4.2.4.2	Residential Solid Waste customers.	New in FY25	21,036
Metric	4.2.4.3	Commercial Solid Waste customers.	New in FY25	1,630
Metric	4.2.4.4	Solid Waste tonnage collected.	3,810	36,722.33
Metric	4.2.4.5	Solid waste collection routes completed on time.	New in FY25	80%

COMMERCIAL COLLECTION

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Solid Waste Fund - Commercial Collection - 401-09-306

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$569,017	\$597,756	\$577,405	\$648,867
1401 - Overtime	\$17,447	\$15,000	\$33,721	\$15,000
2101 - FICA Taxes	\$42,610	\$46,876	\$44,085	\$49,639
2201 - General Pension Fund Contrib	\$47,551	\$45,846	\$58,155	\$48,141
2204 - 401(a) Pension Contribution	\$32,949	\$42,520	\$41,015	\$45,743
2301 - Life, Health & Vision Insurance	\$101,048	\$123,646	\$109,698	\$143,559
2302 - Director's Life & Disability	\$2,652	\$2,500	\$2,700	\$2,335
2303 - Disability Benefit - 401(a) Participants	\$627	\$687	\$620	\$744
2401 - Workers' Compensation	\$19,293	\$24,741	\$24,741	\$23,187
PERSONAL SERVICES TOTAL	\$833,194	\$899,572	\$892,140	\$977,215
Operating Services				
3105 - Prof.Svc.-Other	\$18,878	\$97,500	–	\$37,500
3401 - Contract Svc.-Custodial	\$1,869	\$3,510	\$2,500	\$3,510
3406 - Interdept Billing / Filing Fee	\$41,795	\$43,000	\$38,040	\$43,000
3407 - Ins.-Claims Deductibles	\$4,404	–	\$4,798	–
4001 - Travel-Non local	\$651	\$3,000	–	–
4003 - Training-Required-Instructional	\$3,315	\$4,000	\$1,200	\$8,000
4004 - Travel-Local Mileage & Comm. Exp	–	\$100	–	–
4101 - Telecommunication	–	\$15,000	–	–
4201 - Postage	\$203	\$300	\$250	\$300
4301 - Utility Svcs - Electric	\$9,880	\$11,205	\$11,070	\$11,623
4302 - Utility Svcs - Water	\$9,802	\$10,930	\$9,442	\$9,678
4303 - Utility Svcs - Sewer	\$1,368	\$1,421	\$1,293	\$1,325
4305 - Utility Svcs - Refuse	\$955	\$966	\$964	\$987
4406 - County Landfill	\$693,139	\$740,000	\$725,000	\$740,000
4601 - Rep & Mtn Equipment	\$1,312	\$1,000	–	\$1,000
4602 - Rep & Mtn Building & Grounds	\$6,127	\$10,000	\$8,000	\$10,000
4606 - Rep & Mtn Vehicle Base Cost	\$82,848	\$82,848	\$82,848	\$92,387
4607 - Rep & Mtn Automotive Parts	\$290,730	\$118,000	\$118,000	\$118,000
4608 - Rep & Mtn Automotive Labor	\$62,005	\$120,000	\$120,000	\$120,000
4610 - Rep & Mtn Veh Mtn-non motor pool	\$417	–	–	–
4620 - Rep & Mtn Contracts	\$3,942	\$4,867	\$3,500	\$4,867
4631 - Rep & Mtn Container & Hobo Repl	\$136,611	\$75,000	\$60,000	\$75,000
4702 - Printing & Binding	\$2,491	\$600	\$600	\$600
4802 - Promotional/Marketing	–	\$100	–	\$100

COMMERCIAL COLLECTION

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
4803 - Community Involvement	\$45	–	\$150	–
4907 - Records Management	–	–	–	\$10,000
5101 - Office Supplies	\$4,688	\$1,000	\$200	\$1,000
5102 - Tools,Equip under \$1,000	\$1,050	–	\$1,000	–
5203 - Motor Fuels & Lubricants	\$115,506	\$160,000	\$105,000	\$160,000
5204 - Copier Use & Supplies	\$2,691	\$1,600	\$2,500	\$1,600
5205 - Motor Fuel, Non Motor Pool	\$82	–	–	–
5208 - Uniform, Protect Clothing	\$2,315	\$3,200	\$2,500	\$3,200
5209 - Housekeeping Supplies	\$1,049	\$1,850	\$1,000	\$1,850
5210 - Program Related Expense	\$4	–	–	–
5401 - Memberships & Subscriptions	\$416	\$1,800	\$500	\$1,800
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$6,289	\$32,200	\$25,000	\$28,430
5230 - Residential/Commercial Containers	\$16,177	\$65,000	\$65,000	\$85,000
5404 - Employee Dev-Material & Training	–	\$2,000	\$500	\$2,000
5405 - Empl Dev- Books,Accreditation,Assessmt	\$500	\$500	–	\$500
5406 - Employee Dev-Food & Supplies	\$84	\$200	–	\$200
5407 - Employee Dev-Recog & Apprec	–	\$200	–	\$200
OPERATING SERVICES TOTAL	\$1,507,462	\$1,547,897	\$1,325,855	\$1,488,657
Capital				
6402 - Machinery & Equipment	–	\$143,000	\$49,997	\$50,000
6403 - Capital Depletion Reserve	–	\$172,176	\$172,176	\$714,810
CAPITAL TOTAL	\$16,177	\$380,176	\$287,173	\$849,810
Grant & Aid				
8203 - Keep Winter Haven Beautiful	\$7,500	\$7,500	\$7,500	\$7,500
8246 - Keep Polk County Beautiful	–	–	–	\$7,500
GRANT & AID TOTAL	\$7,500	\$7,500	\$7,500	\$15,000
EXPENSES TOTAL	\$2,364,334	\$2,835,145	\$2,512,668	\$3,330,682

COMMERCIAL COLLECTION

AUTHORIZED PERSONNEL

Solid Waste Fund - Commercial Collection - 401-09-306

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Public Works Department Director	41	46.11 -	0.8	0.8	0.8
Assistant Public Works Director	37	38.19 - 65.05	0.2	0.2	0.2
Solid Waste Superintendent	32	30.23 - 51.49	1	1	1
Commercial Collection Crew Leader	27	24.01 - 40.90	1	1	1
Ecosystem and Asset Analyst	27	24.01 - 40.90	0.1	0.1	0.1
Admin Support Specialist	26	22.94 - 39.07	1	1	1
Bus. and Special Initiatives Analyst	26	22.94 - 39.07	0.2	0.2	0.2
Commercial Refuse Operator	21	18.30 - 31.17	5	5	5
Diversified Operator	21	18.30 - 31.17	1	1	1
Container Technician	21	18.30 - 31.17	0.5	0.5	0.5
			10.8	10.8	10.8

ACCOUNT DETAILS

Solid Waste Fund - Commercial Collection - 401-09-306

Account #	Object Code Description	Amount	Detail Description
5402			
	IT Subscriptions, Licenses, Maintenance Renewals	\$6,200	Samsara
	IT Subscriptions, Licenses, Maintenance Renewals	\$22,230	Rubicon Routing Software
5402 TOTAL		\$28,430	
5230			
	Residential / Commercial Containers	\$25,000	Roll Off Containers
	Residential / Commercial Containers	\$60,000	Dupsters
5230 TOTAL		\$85,000	

RESIDENTIAL COLLECTION

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Solid Waste Fund - Residential Collection - 401-09-307

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$1,354,041	\$1,552,986	\$1,341,600	\$1,751,090
1401 - Overtime	\$167,035	\$90,000	\$188,625	\$120,000
1501 - Special Pay	\$1,000	–	–	–
2101 - FICA Taxes	\$109,602	\$125,688	\$111,140	\$133,959
2201 - General Pension Fund Contrib	\$49,387	\$55,479	\$61,231	\$56,043
2204 - 401(a) Pension Contribution	\$77,970	\$91,610	\$85,247	\$107,461
2301 - Life, Health & Vision Insurance	\$369,276	\$523,636	\$338,022	\$472,003
2303 - Disability Benefit - 401(a) Participants	\$1,690	\$2,201	\$1,697	\$2,583
2401 - Workers' Compensation	\$62,669	\$80,980	\$80,980	\$75,532
PERSONAL SERVICES TOTAL	\$2,192,670	\$2,522,580	\$2,208,542	\$2,718,671
Operating Services				
3105 - Prof.Svc.-Other	–	\$97,500	–	\$67,500
3401 - Contract Svc.-Custodial	–	\$7,800	\$1,500	\$7,800
3404 - Contract Svc. - Other	\$256,434	\$50,000	\$150,000	\$100,000
3406 - Interdept Billing / Filing Fee	\$58,236	\$60,000	\$56,000	\$60,000
3407 - Ins.-Claims Deductibles	\$34,199	–	\$50,188	–
4001 - Travel-Non local	\$7,690	\$2,000	\$500	–
4003 - Training-Required-Instructional	\$3,447	\$3,500	\$1,000	\$8,000
4004 - Travel-Local Mileage & Comm. Exp	–	\$100	–	\$100
4101 - Telecommunication	\$221	\$15,000	\$250	–
4301 - Utility Svcs - Electric	\$188	\$80	–	\$158
4401 - Rentals & Leases	\$0	\$10,000	\$70,000	\$40,000
4406 - County Landfill	\$980,132	\$1,000,000	\$1,100,000	\$1,000,000
4602 - Rep & Mtn Building & Grounds	\$26	–	–	–
4605 - Rep & Mtn Spec-Bud Detailed Only	\$15	–	–	–
4606 - Rep & Mtn Vehicle Base Cost	\$222,912	\$222,912	\$222,912	\$200,016
4607 - Rep & Mtn Automotive Parts	\$572,473	\$300,000	\$200,000	\$300,000
4608 - Rep & Mtn Automotive Labor	\$112,660	\$182,000	\$125,000	\$182,000
4624 - Rep & Mtn Outside Svc	\$41	–	–	–
4631 - Rep & Mtn Container & Hobo Repl	–	\$6,000	\$1,000	\$6,000
4702 - Printing & Binding	\$1,007	\$5,000	\$500	\$7,200
4802 - Promotional/Marketing	–	\$5,000	\$500	\$15,000
4803 - Community Involvement	–	–	\$10,316	\$5,000
5101 - Office Supplies	\$4,079	\$1,600	\$2,200	\$1,600
5102 - Tools,Equip under \$1,000	\$4,677	\$7,000	\$3,500	\$7,000

RESIDENTIAL COLLECTION

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5203 - Motor Fuels & Lubricants	\$282,188	\$386,000	\$300,000	\$386,000
5208 - Uniform, Protect Clothing	\$6,428	\$14,857	\$8,000	\$15,000
5209 - Housekeeping Supplies	\$400	\$700	\$250	\$700
5401 - Memberships & Subscriptions	\$1,744	\$800	\$3,500	\$2,310
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$6,201	\$32,200	\$30,000	\$29,990
5404 - Employee Dev-Material & Training	\$55	\$7,100	\$500	\$7,100
5405 - Empl Dev- Books,Accreditation,Assessmt	\$500	\$500	\$100	\$500
5406 - Employee Dev-Food & Supplies	\$96	\$250	\$100	\$250
5407 - Employee Dev-Recog & Apprec	\$872	\$450	–	\$450
5604 - Employee Relations	\$115	–	–	–
5230 - Residential/Commercial Containers	–	\$350,500	\$320,000	\$350,499
OPERATING SERVICES TOTAL	\$2,557,035	\$2,418,349	\$2,337,816	\$2,449,674
Capital				
6402 - Machinery & Equipment	–	\$1,094,000	\$1,094,000	\$1,035,000
6403 - Capital Depletion Reserve	–	\$948,649	\$948,649	\$1,676,201
CAPITAL TOTAL	–	\$2,393,149	\$2,362,649	\$3,061,700
Grant & Aid				
8203 - Keep Winter Haven Beautiful	\$7,500	\$7,500	\$7,500	\$7,500
8246 - Keep Polk County Beautiful	–	–	–	\$7,500
GRANT & AID TOTAL	\$7,500	\$7,500	\$7,500	\$15,000
EXPENSES TOTAL	\$4,757,205	\$7,341,578	\$6,916,507	\$8,245,045

AUTHORIZED PERSONNEL

Solid Waste Fund - Residential Collection - 401-09-307

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Assistant Public Works Director	37	38.19 - 65.05	0.3	0.3	0.3
Assistant Solid Waste Super.	30	27.56 - 46.95	1	1	1
Bus. and Special Initiatives Analyst	26	22.94 - 39.07	0.2	0.2	0.2
Diversified Operator	24	20.94 - 35.68	3.5	3.5	4
Driver Collector	23	20.02 - 34.11	14	15	17
Trashmaster Operator	23	20.02 - 34.11	7	8	7
Residential Collection Crew Leader	23	20.02 - 34.11	3	3	2
Litter Control Coordinator	22	19.14 - 32.60	1	1	1
Solid Waste Cust. Services Coord.	21	18.30 - 31.17	1.5	1.8	2.8
Container Technician	21	18.30 - 31.17	0.5	0.5	0.5
SW Customer Service Rep. III	20	17.48 - 29.79	1	1	1
			33	35.3	36.8

RESIDENTIAL COLLECTION

ACCOUNT DETAILS

Solid Waste Fund - Residential Collection - 401-09-307

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$30,000	Comprehensive Emergency Management Plan
	Prof.Svc.-Other	\$37,500	Solid Waste Consulting
3105 TOTAL		\$67,500	
3404			
	Contract Svc. - Other	\$50,000	Environmental Impact Remediation
	Contract Svc. - Other	\$50,000	Temporary Labor
3404 TOTAL		\$100,000	
6402			
	Machinery & Equipment	\$35,000	New - Kubota UTV W/ Litter Vacuum
	Machinery & Equipment	\$165,000	Radios
	Machinery & Equipment	\$165,000	New - Way Viper 11 yard Rear loader
	Machinery & Equipment	\$225,000	Replacement of 4631 - Grappling Truck
	Machinery & Equipment	\$445,000	New - Residential Automatic Side load Garbage Truck
6402 TOTAL		\$1,035,000	

NON-DEPARTMENTAL (SOLID WASTE)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

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

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Personal Services				
2201 - General Pension Fund Contrib	-\$96,937	—	—	—
2301 - Life, Health & Vision Insurance	\$229,830	—	—	—
PERSONAL SERVICES TOTAL	\$132,893	—	—	—
Operating Services				
4606 - Rep & Mtn Vehicle Base Cost	—	\$2,030	—	\$395
4607 - Rep & Mtn Automotive Parts	—	\$395	—	\$656
4608 - Rep & Mtn Automotive Labor	—	\$656	—	—
4624 - Rep & Mtn Outside Svc	—	\$1,157	—	\$1,157
4905 - Refunds & Interest	—	\$2,614	—	\$2,614
5248 - Hurricane Expense	—	—	\$28	—
OPERATING SERVICES TOTAL	—	\$6,852	\$28	\$4,822
Miscellaneous				
9400 - Depreciation	\$1,136,919	—	—	—
9700 - Audit Fees	\$9,555	\$8,977	\$10,918	\$11,923
MISCELLANEOUS TOTAL	\$1,146,475	\$8,977	\$10,918	\$11,923
Transfers				
9200 - Transfer to Dark Fiber Fund	\$13,825	\$13,825	\$13,825	\$23,709
TRANSFERS TOTAL	\$13,825	\$13,825	\$13,825	\$23,709
Admin Allocation Expenses				
9503 - Admin-General Govt.	\$354,436	\$400,862	\$400,862	\$339,987
9900 - General Fund Support	\$1,228,000	\$1,228,000	\$1,228,000	\$1,228,000
ADMIN ALLOCATION EXPENSES TOTAL	\$1,582,436	\$1,628,862	\$1,628,862	\$1,567,987
Debt Services				
7202 - Interest on Debt	\$1,750	—	—	—
DEBT SERVICES TOTAL	\$1,750	—	—	—
Insurance				
4501 - Ins.-Property	\$876	\$900	\$900	\$7,420
4502 - Ins.-Liability & Umbrella	\$27,607	\$18,228	\$18,228	\$15,494
4506 - Ins.-Other	\$1,491	\$3,968	\$3,968	\$3,852
4510 - Insurance - Public Officials Liability	\$3,224	\$3,028	\$3,028	\$2,911
4590 - Insurance - OPEB Expense Allocation	\$289,780	—	—	—
INSURANCE TOTAL	\$322,978	\$26,124	\$26,124	\$29,677
Internal Svc Charge				
9102 - Facility Maintenance	\$27,928	\$28,470	\$28,470	\$5,511
9105 - Human Resources	\$126,074	\$119,773	\$119,773	\$92,664
9107 - Technology Services	\$95,654	\$251,680	\$251,680	\$89,744

NON-DEPARTMENTAL (SOLID WASTE)

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
INTERNAL SVC CHARGE TOTAL	\$249,656	\$399,923	\$399,923	\$187,919
Pension Expenses				
3600 - Pension Expense - GASB 68 Allocation	-\$86,564	—	—	—
PENSION EXPENSES TOTAL	-\$86,564	—	—	—
EXPENSES TOTAL	\$3,363,448	\$2,084,563	\$2,079,680	\$1,826,037

UTILITY FUND OVERVIEW

SUMMARY

Utility Fund - 402

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Federal Grant Revenue	–	\$250,000	–	–
State Grant Revenue	\$91,000	\$4,333,014	\$821,000	\$6,644,238
Other Grant Revenue	–	\$1,850,000	\$1,267,064	\$2,224,179
Misc. - Physical Environment	\$2,317,059	\$3,810,750	\$3,569,000	\$3,661,000
Interest Earnings	\$3,470,444	\$715,000	\$3,118,849	\$715,000
Misc. - Sales	\$29,550	–	\$5,000	–
Misc. - Other Revenues	\$11,302,804	\$132,000	\$287,780	\$175,000
Debt Proceeds	–	\$16,200,000	\$8,838,568	\$24,880,700
Misc. - Rent & Royalty	\$58,434	\$72,350	\$72,204	\$74,351
Water Revenues	\$24,571,951	\$25,690,355	\$24,624,340	\$25,336,755
Sewer Revenues	\$23,419,884	\$27,210,875	\$22,492,000	\$24,105,525
REVENUES TOTAL	\$65,261,125	\$80,264,344	\$65,095,805	\$87,816,748
Expenses				
Personal Services	\$7,963,676	\$10,235,080	\$9,229,733	\$10,846,888
Operating Services	\$19,679,689	\$22,391,683	\$16,159,170	\$22,639,220
Capital	–	\$35,628,615	\$24,311,837	\$10,229,477
Miscellaneous	\$5,275,357	\$32,783	\$309,619	\$48,950
Transfers	\$82,951	\$82,951	\$82,951	\$296,653
Admin Allocation Expenses	\$6,001,968	\$6,805,288	\$6,805,255	\$7,522,396
Debt Services	\$1,340,829	\$4,721,184	\$4,722,684	\$4,813,472
Insurance	\$1,347,626	\$787,731	\$787,731	\$1,019,662
Internal Svc Charge	\$1,480,738	\$2,021,773	\$2,021,773	\$2,057,938
Project Expenses	–	\$1,342,565	–	\$33,082,033
Pension Expenses	-\$128,032	–	–	–
EXPENSES TOTAL	\$43,044,801	\$84,049,653	\$64,430,753	\$92,556,689
Over <Under> Expenses	\$22,216,324	-\$3,785,309	\$665,052	-\$4,739,941
Beginning Fund Balance	\$28,454,456	\$50,670,780	\$50,670,780	\$51,335,832
Ending Fund Balance	\$50,670,780	\$46,885,471	\$51,335,832	\$46,595,890

UTILITY FUND OVERVIEW

BUDGETED REVENUES

Utility Fund - 402

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Federal Grant Revenue				
331200-600 - Grant - FEMA (Fed Emerg Mgmt)	–	\$250,000	–	–
FEDERAL GRANT REVENUE TOTAL	–	\$250,000	–	–
State Grant Revenue				
338300-000 - Grant - DEP	\$91,000	\$4,333,014	\$821,000	\$6,644,238
STATE GRANT REVENUE TOTAL	\$91,000	\$4,333,014	\$821,000	\$6,644,238
Other Grant Revenue				
337200-400 - Grant - Misc	–	\$1,500,000	\$258,000	\$2,024,179
337300-100 - Grant - SWFWMD	–	\$350,000	\$1,009,064	\$200,000
OTHER GRANT REVENUE TOTAL	–	\$1,850,000	\$1,267,064	\$2,224,179
Misc. - Physical Environment				
343618-050 - Late Fees	\$786,797	\$750,000	\$770,000	\$760,000
343900-500 - Misc Sales - Recycling material	\$8,754	–	\$9,000	\$5,000
343343-900 - Fees-Admin Acct Svc/Eng Inspect.	\$1,442,699	\$1,410,750	\$1,450,000	\$1,522,500
343360-000 - Fee-Repair and Replacement	\$50,782	\$1,000,000	\$820,000	\$840,500
343370-000 - Fees-Polk Regional Water Cooperative	\$28,027	\$650,000	\$520,000	\$533,000
MISC. - PHYSICAL ENVIRONMENT TOTAL	\$2,317,059	\$3,810,750	\$3,569,000	\$3,661,000
Interest Earnings				
361004-000 - Interest-Other	\$1,792	–	–	–
361100-000 - Interest on Investments	\$1,344,132	\$300,000	\$963,348	\$300,000
361100-200 - Interest - Leased Assets	\$33,725	–	–	–
361103-000 - Interest-Bond Investment	\$346,598	\$50,000	\$306,071	\$50,000
361104-000 - Interest on Wastewater Exp. Fee	\$1,153,332	\$250,000	\$1,226,999	\$250,000
361105-000 - Interest on Water Exp.	\$259,622	\$50,000	\$311,601	\$50,000
361106-000 - Interest on Renewal & Repl.	\$266,643	\$50,000	\$249,297	\$50,000
361103-500 - Interest on Reuse Investment Account - In Lieu of Installation	\$64,601	\$15,000	\$61,533	\$15,000
INTEREST EARNINGS TOTAL	\$3,470,444	\$715,000	\$3,118,849	\$715,000
Misc. - Sales				
364413-000 - Sale of Assets-Surplus	\$1,200	–	–	–
364414-000 - Sale of Assets-Capital	\$28,350	–	\$5,000	–
MISC. - SALES TOTAL	\$29,550	–	\$5,000	–
Misc. - Other Revenues				
346900-100 - Hurricane Receipts - Insurance	\$14,900	–	\$9,953	–
346900-101 - Hurricane Receipts FEMA	–	–	\$57,873	–
363100-000 - Contributions- Developers	\$10,668,736	–	–	–
366100-000 - Donation	\$7,625	–	\$1,000	–
369000-000 - Miscellaneous Revenue	\$141,625	–	\$6,000	–

UTILITY FUND OVERVIEW

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
369000-415 - NSF Fee Recoveries	\$29,267	\$15,000	\$24,713	\$20,000
369900-000 - Lien Search Fee	\$22,750	\$15,000	\$37,000	\$20,000
369006-000 - Other Revenue	\$1,107	–	\$22,000	–
369000-416 - Recovery-Accts No Longer Current	\$34,683	\$15,000	\$27,857	\$20,000
369908-000 - SW-Refuse Billing	\$100,030	\$85,000	\$98,000	\$113,000
389800-000 - Payment in Lieu of Reuse Line Installation	\$279,213	–	–	–
369000-414 - Utility Repair to Lines/Equipmt	\$14	–	–	–
369000-417 - Service Line Warranty Royalty	\$2,854	\$2,000	\$3,384	\$2,000
MISC. - OTHER REVENUES TOTAL	\$11,302,804	\$132,000	\$287,780	\$175,000
Debt Proceeds				
384000-000 - Debt Proceeds	–	\$16,200,000	\$8,838,568	\$24,880,700
DEBT PROCEEDS TOTAL	–	\$16,200,000	\$8,838,568	\$24,880,700
Misc. - Rent & Royalty				
362100-000 - Rental-Misc Other	\$58,434	\$72,350	\$72,204	\$74,351
MISC. - RENT & ROYALTY TOTAL	\$58,434	\$72,350	\$72,204	\$74,351
Water Revenues				
343611-000 - Water/Resid/Inside City	\$7,490,621	\$7,106,000	\$7,800,000	\$8,190,000
343611-500 - Water/Reuse/Res/Inside	\$648,827	\$595,650	\$700,000	\$735,000
343612-000 - Water/Resid/Outside City	\$5,308,195	\$5,277,250	\$5,400,000	\$5,670,000
343613-000 - Water Comm/Inside City	\$4,214,744	\$3,997,500	\$4,400,000	\$4,510,000
343613-500 - Water/Reuse/Com/Inside	\$147,406	\$102,500	\$180,000	\$184,500
343614-000 - Water/Comm/Outside City	\$1,030,167	\$1,050,625	\$1,050,000	\$1,076,250
343615-000 - Water/Munic./Inside City	\$458,887	\$502,250	\$425,000	\$435,625
343617-000 - UT Service Charges - Inside City	\$512,962	\$475,000	\$475,000	\$470,000
343617-050 - Reconnect Fee - Inside	\$380,226	\$350,000	\$390,000	\$360,000
343617-100 - Reconnect Fee - Outside	\$162,495	\$150,000	\$180,000	\$160,000
343617-500 - UT Service Charges - Reuse Water	\$300	\$1,200	–	–
343618-000 - UT Service Charges - Outside City	\$178,687	\$170,000	\$160,000	\$170,000
343619-000 - Water-Fees-Tap and Meter Set	\$759,621	\$800,000	\$950,000	\$800,000
343619-050 - Water-Fee-Water Systm Expansion	\$3,265,325	\$5,100,000	\$2,500,000	\$2,562,500
343620-000 - Water-Fee-Water Line Extension	–	–	\$550	–
343621-000 - Water-Fee-Prvt Hydrants-IS	\$8,167	\$7,500	\$8,000	\$7,500
343622-000 - Water-Fee-Prvt Hydrants-OS	\$190	\$180	\$190	\$180
343623-000 - Water-Fee-Fire Sprinklers-IS	\$4,926	\$4,500	\$5,400	\$5,000
343624-000 - Water-Fee-Fire Sprinklers- OS	\$208	\$200	\$200	\$200
WATER REVENUES TOTAL	\$24,571,951	\$25,690,355	\$24,624,340	\$25,336,755
Sewer Revenues				
343619-150 - Sewer-Fee-Sewer Tap Inspection	\$25,970	\$25,000	\$45,000	\$25,000
343631-000 - Sewer/Resid./Inside	\$7,580,577	\$7,938,750	\$8,100,000	\$8,910,000
343632-000 - Sewer/Resid./Outside	\$2,440,194	\$2,600,625	\$2,500,000	\$2,750,000

UTILITY FUND OVERVIEW

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
343633-000 - Sewer/Comm./Inside	\$3,935,904	\$4,085,000	\$4,300,000	\$4,622,500
343634-000 - Sewer/Comm./Outside City	\$1,174,766	\$1,209,375	\$1,150,000	\$1,236,250
343635-000 - Sewer/Munic./Inside	\$98,047	\$102,125	\$97,000	\$104,275
343636-000 - Sewer-Fee-Wastewater Sys. Expan	\$8,164,428	\$11,250,000	\$6,300,000	\$6,457,500
SEWER REVENUES TOTAL	\$23,419,884	\$27,210,875	\$22,492,000	\$24,105,525
REVENUES TOTAL	\$65,261,125	\$80,264,344	\$65,095,805	\$87,816,748

EXPENSES BY COST CENTER Utility Fund - 402

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Customer / Account Services	\$1,486,376	\$1,695,540	\$1,469,037	\$1,896,120
Water Plants	\$4,691,810	\$13,277,587	\$6,059,837	\$9,357,781
Wastewater Treatment Plant 2	\$1,648,149	\$2,054,317	\$2,153,715	\$2,782,587
Utility Engineering	\$1,327,434	\$9,129,356	\$8,494,075	\$22,046,001
Utility Services Administration	\$2,305,675	\$3,448,686	\$2,396,872	\$3,170,477
Wastewater Treatment Plant 3	\$4,970,798	\$11,131,684	\$11,351,001	\$15,478,713
Utility Services Maintenance	\$3,899,601	\$5,019,885	\$4,040,731	\$4,308,294
Lift Stations / WW Maint.	\$6,435,611	\$12,018,070	\$8,716,730	\$9,728,811
Reuse Distribution	\$31,503	\$4,846,782	\$1,210,970	\$2,495,000
Utility Repairs & Replacement	–	\$3,905,000	\$1,229,742	\$2,433,000
Meter Services	\$1,375,672	\$2,728,008	\$2,180,318	\$2,770,834
Utility	\$14,872,172	\$14,794,738	\$15,127,725	\$16,089,071
EXPENSES TOTAL	\$43,044,801	\$84,049,653	\$64,430,753	\$92,556,689

* Adopted Budget columns include approved budget amendments.

UTILITY FUND OVERVIEW

UTILITY FUND COST CENTERS

The Utility Fund consists of 12 cost centers:



**Water Department -
Administration Division**
Utility Service Administration
Non-Departmental



**Water Department -
Operations Divisions**
Utility Service Maintenance
Lift Stations / Wastewater
Maintenance
Reuse Distribution
Repairs & Maintenance
Meter Services



**Water Department -
Customer Service Division**
Customer / Account Services



**Water Department - Water
Plants Division**
Water Plants



**Water Department -
Engineering Division**
Utility Engineering



**Water Department -
Wastewater Division**
Wastewater Treatment Plant 2
Wastewater Treatment Plant 3

CUSTOMER / ACCOUNT SERVICES

MISSION STATEMENT

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

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	3	INFRASTRUCTURE		
Goal	3.3	Ensure an actionable strategy is in place for the future of water resources.	FY24 Metric	FY25 Metric
Strategy	3.3.5	Additional 3.3 Metrics		
Metric	3.3.5.1	Water department customers.	43,053	43,893
Metric	3.3.5.2	Average water department customer service call times.	New in FY25	5.04
Metric	3.3.5.4	After-hours calls answered.	87	29
Metric	3.3.5.5	Same-day turn ons.	762	11,972

CUSTOMER / ACCOUNT SERVICES

BUDGETED EXPENSES

Utility Fund - Customer / Account Services - 402-03-918

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$796,331	\$832,416	\$789,454	\$922,399
1401 - Overtime	\$11,806	\$14,000	\$22,018	\$20,000
2101 - FICA Taxes	\$59,221	\$64,751	\$59,772	\$70,564
2201 - General Pension Fund Contrib	\$86,181	\$107,133	\$106,210	\$107,800
2204 - 401(a) Pension Contribution	\$37,044	\$41,165	\$39,565	\$46,568
2301 - Life, Health & Vision Insurance	\$176,287	\$177,953	\$156,018	\$166,024
2303 - Disability Benefit - 401(a) Participants	\$812	\$990	\$490	\$1,120
2401 - Workers' Compensation	\$1,025	\$1,332	\$1,332	\$1,200
PERSONAL SERVICES TOTAL	\$1,168,707	\$1,239,740	\$1,174,859	\$1,335,675
Operating Services				
3404 - Contract Svc. - Other	\$27,214	\$132,700	\$27,826	\$81,500
4001 - Travel-Non local	\$3,387	\$7,000	\$5,000	-
4003 - Training-Required-Instructional	\$1,500	\$4,000	\$3,000	\$12,000
4101 - Telecommunication	\$6,133	\$5,500	\$9,686	\$11,500
4201 - Postage	\$178,134	\$185,000	\$190,105	\$190,000
4202 - Freight & Express Charges	-	-	\$8	-
4401 - Rentals & Leases	\$650	\$700	\$670	\$700
4601 - Rep & Mtn Equipment	-	\$100	\$57	\$100
4602 - Rep & Mtn Building & Grounds	\$1,760	\$3,000	\$1,000	\$90,000
4606 - Rep & Mtn Vehicle Base Cost	\$2,592	\$2,592	\$2,592	\$2,592
4607 - Rep & Mtn Automotive Parts	-	\$1,000	\$500	\$500
4608 - Rep & Mtn Automotive Labor	-	\$1,000	\$500	\$1,000
4624 - Rep & Mtn Outside Svc	\$85	-	\$76	-
4702 - Printing & Binding	\$33,573	\$40,000	\$35,000	\$40,000
5101 - Office Supplies	\$2,860	\$3,000	\$1,500	\$3,000
5102 - Tools,Equip under \$1,000	\$1,744	\$4,000	\$2,500	\$4,000
5203 - Motor Fuels & Lubricants	\$581	\$1,000	\$750	\$800
5204 - Copier Use & Supplies	\$1,944	\$1,500	\$1,200	\$1,500
5206 - Software & Internal Upgrades	-	\$50,000	-	\$25,000
5208 - Uniform, Protect Clothing	\$1,934	\$2,500	\$1,000	\$2,500
5209 - Housekeeping Supplies	\$353	\$500	\$400	\$400
5220 - Materials-Visual/Photo/Signage	\$438	\$500	\$400	\$500
5401 - Memberships & Subscriptions	\$359	\$350	\$400	\$350
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$51,664	\$2,865	\$2,865	\$85,165
5407 - Employee Dev-Recog & Apprec	\$679	\$2,000	\$2,000	\$2,000
5985 - Over / Short	\$86	\$100	\$250	\$250

CUSTOMER / ACCOUNT SERVICES

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
OPERATING SERVICES TOTAL	\$317,669	\$450,907	\$289,285	\$555,357
Capital				
6403 - Capital Depletion Reserve	–	\$4,893	\$4,893	\$5,088
CAPITAL TOTAL	–	\$4,893	\$4,893	\$5,088
EXPENSES TOTAL	\$1,486,376	\$1,695,540	\$1,469,037	\$1,896,120

AUTHORIZED PERSONNEL

Utility Fund - Customer / Account Services - 402-03-918

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Utility Customer Services Manager	34	33.18 - 56.52	1	1	1
Assist. Utility Cust. Services Mngr.	32	30.23 - 51.49	1	1	1
Administrative Systems Coord.	25	21.91 - 37.33	1	1	1
Utility Customer Service Supervisor	25	21.91 - 37.33	1	1	1
Utility Payment Services Supervisor	25	21.91 - 37.33	0	0	0
Utility Billing Coordinator	23	20.02 - 34.11	1	1	1
New Build Coordinator	22	19.14 - 32.60	1	1	1
Utility Billing Clerk	20	17.48 - 29.79	1	2	2
US Customer Service Rep. II	19	16.76 - 28.50	2	2	3
US Customer Service Rep. I	18	16.00 - 27.25	8	8	8
Billing Assistant Clerk	18	16.00 - 27.25	1	0	0
			18	18	19

CUSTOMER / ACCOUNT SERVICES

ACCOUNT DETAILS

Utility Fund - Customer / Account Services - 402-03-918

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$15,000	Check Processing Server - PC Tax Collector
	Contract Svc. - Other	\$50,000	Debt Collection
	Contract Svc. - Other	\$1,500	Document Shredding
	Contract Svc. - Other	\$15,000	Online Utility Exchange
3404 TOTAL		\$81,500	

WATER 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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	3	INFRASTRUCTURE		
Goal	3.3	Ensure an actionable strategy is in place for the future of water resources.	FY24 Metric	FY25 Metric
Strategy	3.3.5	Additional 3.3 Metrics		
Metric	3.3.5.6	Water system reliability: Outages.	5	7
Metric	3.3.5.7	Water system reliability: Average duration of outages (hours.)	1	2.87
Metric	3.3.5.13	Water capacity utilized (MGD).	New in FY25	351,318,000
Metric	3.3.5.14	Permitted water capacity utilized.	New in FY25	63%
Pillar	5	COMMUNITY SAFETY		
Goal	5.4	Ensure local government functions are aligned with community safety best practices.	FY24 Metric	FY25 Metric
Strategy	5.4.5	Ensure compliance with regulatory required testing for water, wastewater, and supply infrastructure.		
Metric	5.4.5.1	Publication of the water Consumer Confidence Report.	New in FY25	Published
Metric	5.4.5.2	Water quality complaints.	243	171
Metric	5.4.5.3	Precautionary Boil Water Notices issued.	44	14
Metric	5.4.5.4	Water sampling tests completed.	1,090	1,231

WATER PLANTS

BUDGETED EXPENSES

Utility Fund - Water Plants - 402-08-301

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$618,799	\$781,096	\$700,184	\$834,898
1401 - Overtime	\$105,077	\$30,000	\$66,566	\$65,000
1501 - Special Pay	–	–	\$1,000	–
2101 - FICA Taxes	\$53,492	\$62,095	\$56,892	\$63,870
2201 - General Pension Fund Contrib	\$60,008	\$65,412	\$72,654	\$67,513
2204 - 401(a) Pension Contribution	\$27,296	\$38,223	\$34,776	\$40,419
2301 - Life, Health & Vision Insurance	\$115,300	\$201,008	\$133,269	\$161,170
2303 - Disability Benefit - 401(a) Participants	\$583	\$918	\$676	\$972
2401 - Workers' Compensation	\$16,431	\$22,142	\$22,142	\$15,697
PERSONAL SERVICES TOTAL	\$996,985	\$1,200,894	\$1,088,159	\$1,249,539
Operating Services				
3105 - Prof.Svc.-Other	\$45,939	\$163,100	\$30,895	\$100,000
3404 - Contract Svc. - Other	\$113,232	\$360,761	\$200,000	\$294,547
3407 - Ins.-Claims Deductibles	\$3,370	–	–	–
4001 - Travel-Non local	\$32	\$2,000	\$500	–
4003 - Training-Required-Instructional	\$3,694	\$5,000	\$2,000	\$7,000
4201 - Postage	\$161	\$225	\$100	\$250
4202 - Freight & Express Charges	\$33	\$400	\$100	\$400
4301 - Utility Svcs - Electric	\$639,690	\$771,928	\$663,346	\$696,513
4302 - Utility Svcs - Water	\$36,835	\$33,855	\$89,784	\$92,029
4303 - Utility Svcs - Sewer	\$1,138	\$1,570	\$1,192	\$1,221
4305 - Utility Svcs - Refuse	\$23,781	\$25,511	\$20,797	\$21,316
4401 - Rentals & Leases	\$6,462	–	\$297	\$5,000
4601 - Rep & Mtn Equipment	\$270,098	\$351,057	\$310,000	\$300,000
4602 - Rep & Mtn Building & Grounds	\$68,611	\$50,000	\$45,000	\$50,000
4605 - Rep & Mtn Spec-Bud Detailed Only	\$1,420,619	\$412,099	\$399,248	\$550,000
4606 - Rep & Mtn Vehicle Base Cost	\$10,320	\$10,320	\$10,320	\$11,664
4607 - Rep & Mtn Automotive Parts	\$5,708	\$5,000	\$1,000	\$6,500
4608 - Rep & Mtn Automotive Labor	\$2,054	\$5,000	\$1,000	\$5,000
4620 - Rep & Mtn Contracts	\$4,325	\$5,725	\$3,000	\$5,725
4621 - Rep & Mtn Seed & Sod	–	\$100	–	\$100
4622 - Rep & Mtn Landscape Material	\$186	\$100	–	\$100
4624 - Rep & Mtn Outside Svc	–	\$500	\$200	\$500
4702 - Printing & Binding	\$5,928	\$7,000	\$15,000	\$7,000
4960 - License	–	\$1,000	\$1,000	\$1,000
5101 - Office Supplies	\$1,092	\$2,000	\$3,500	\$2,000
5102 - Tools,Equip under \$1,000	\$4,694	\$6,000	\$6,000	\$5,000

WATER PLANTS

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5200 - Non-Capital Equip \$1,000-4999	\$4,120	\$5,000	\$4,000	\$5,000
5203 - Motor Fuels & Lubricants	\$11,577	\$18,000	\$8,787	\$18,000
5204 - Copier Use & Supplies	\$554	\$500	\$250	\$500
5205 - Motor Fuel, Non Motor Pool	\$2,657	\$10,000	\$1,000	\$10,000
5208 - Uniform, Protect Clothing	\$7,285	\$10,000	\$9,469	\$10,000
5209 - Housekeeping Supplies	\$1,813	\$2,000	\$1,500	\$2,000
5215 - Chemicals	\$975,930	\$947,900	\$990,000	\$975,000
5216 - Laboratory Supplies	\$15,940	\$15,000	\$8,000	\$10,000
5218 - Inventory-Central Stores Other	\$4,799	\$5,000	\$5,000	\$5,000
5401 - Memberships & Subscriptions	–	\$700	–	\$700
5402 - IT Subscriptions, Licenses, Maintenance Renewals	–	\$5,100	\$5,100	\$5,100
5404 - Employee Dev-Material & Training	\$2,146	\$2,100	\$1,500	\$2,100
OPERATING SERVICES TOTAL	\$3,694,825	\$3,241,551	\$2,838,885	\$3,206,265
Capital				
6301 - Other Capital Improvements	–	\$8,569,419	\$2,100,000	\$150,000
6311 - Professional Service-Capitalized	–	–	\$10,000	–
6402 - Machinery & Equipment	–	\$242,930	–	\$164,494
6403 - Capital Depletion Reserve	–	\$22,793	\$22,793	\$35,883
CAPITAL TOTAL	–	\$8,835,142	\$2,132,793	\$350,377
Project Expenses				
6301-UTL-2601 - Cypresswood WTP Design and Construction	–	–	–	\$1,000,000
6301-UTL-2602 - Pollard Rd WPF Design and Construction	–	–	–	\$1,650,000
6301-UTL-2603 - WTPs at Cypresswood and Pollard	–	–	–	\$1,000,000
6301-UTL-2604 - Dundee Interconnect Design/Construction	–	–	–	\$600,000
6301-UTL-2605 - Auburndale Receiving Facility, PRWC	–	–	–	\$51,600
6301-UTL-2606 - Fairfax WTP Control Building/Offices	–	–	–	\$250,000
PROJECT EXPENSES TOTAL	–	–	–	\$4,551,600
EXPENSES TOTAL	\$4,691,810	\$13,277,587	\$6,059,837	\$9,357,781

WATER PLANTS

AUTHORIZED PERSONNEL Utility Fund - Water Plants - 402-08-301

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Water Plant Manager	34	33.18 - 56.52	1	1	1
Water Plant Chief Operator	32	30.23 - 51.49	2	2	2
Water Plant Operator A	26	22.94 - 39.07	1	1	1
Plant Maintenance Crew Leader	25	21.91 - 37.33	0	1	1
Water Plant Operator B	24	20.94 - 35.68	2	2	1
Water Plant Operator C	22	19.14 - 32.60	5	2	2
Maintenance Mechanic II	21	18.30 - 31.17	1	2	0
Maintenance Mechanic I	19	16.76 - 28.50	0	0	1
Water Plant Operator Trainee	18	16.00 - 27.25	2	5	7
			14	16	16

WATER PLANTS

ACCOUNT DETAILS

Utility Fund - Water Plants - 402-08-301

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$100,000	Outside Lab Services
3105 TOTAL		\$100,000	
3404			
	Contract Svc. - Other	\$5,000	Calibrate Meters
	Contract Svc. - Other	\$5,000	Cathodic Protection
	Contract Svc. - Other	\$14,000	Drinking Water License
	Contract Svc. - Other	\$95,489	Elevated Tower Maintenance
	Contract Svc. - Other	\$4,700	Fuel Permits
	Contract Svc. - Other	\$100,000	Ground Storage Tank Maintenance Agreement
	Contract Svc. - Other	\$70,000	Lawn Maintenance
	Contract Svc. - Other	\$358	Termite Treatment
3404 TOTAL		\$294,547	
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$100,000	3rd St WTP Ground Storage Tank Repairs
	Rep & Mtn Spec-Bud Detailed Only	\$200,000	Inspect/Repair Ground Storage Tanks
	Rep & Mtn Spec-Bud Detailed Only	\$125,000	Inspect/Repair Well Pumps
	Rep & Mtn Spec-Bud Detailed Only	\$25,000	Replace Flow Meters
	Rep & Mtn Spec-Bud Detailed Only	\$100,000	Risk & Resilience Projects
4605 TOTAL		\$550,000	
6402			
	Machinery & Equipment	\$39,494	New - Ford F150 - Chief operator and Maint. Mechanic
	Machinery & Equipment	\$125,000	Trailer Mounted High Service Pump
6402 TOTAL		\$164,494	

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	3	INFRASTRUCTURE		
Goal	3.3	Ensure an actionable strategy is in place for the future of water resources.	FY24 Metric	FY25 Metric
Strategy	3.3.5	Additional 3.3 Metrics		
Metric	3.3.5.14	Permitted wastewater capacity utilized.	New in FY25	67%
Metric	3.3.5.15	Wastewater capacity utilized (MGD).	New in FY25	6.12
Metric	3.3.5.16	Reuse water utilized (GPD).	New in FY25	56.3
Metric	3.3.5.19	Irrigation water saved (GPD).	110,513	178,656

WASTEWATER TREATMENT PLANT #2

BUDGETED EXPENSES

Utility Fund - Wastewater Treatment Plant #2 - 402-08-304

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$304,633	\$359,364	\$356,030	\$370,758
1401 - Overtime	\$51,929	\$35,000	\$53,244	\$70,000
2101 - FICA Taxes	\$26,656	\$30,169	\$30,607	\$28,363
2201 - General Pension Fund Contrib	\$29,135	\$24,695	\$24,850	\$25,430
2204 - 401(a) Pension Contribution	\$18,536	\$21,582	\$25,755	\$22,455
2301 - Life, Health & Vision Insurance	\$58,708	\$75,391	\$67,800	\$74,536
2303 - Disability Benefit - 401(a) Participants	\$398	\$519	\$526	\$540
2401 - Workers' Compensation	\$6,850	\$8,269	\$8,269	\$6,711
PERSONAL SERVICES TOTAL	\$496,843	\$554,989	\$567,081	\$598,793
Operating Services				
3101 - Prof. Svc.-Engineering	\$14,500	\$25,000	\$10,000	–
3105 - Prof.Svc.-Other	\$30,975	\$45,777	\$35,000	\$35,000
3404 - Contract Svc. - Other	\$96,585	\$240,650	\$134,531	\$300,423
4001 - Travel-Non local	\$1,009	\$4,500	\$3,500	–
4003 - Training-Required-Instructional	\$2,945	\$4,500	\$3,500	\$13,000
4201 - Postage	–	\$450	\$25	–
4202 - Freight & Express Charges	\$19	\$200	\$200	\$100
4301 - Utility Svcs - Electric	\$213,070	\$242,424	\$215,645	\$226,427
4305 - Utility Svcs - Refuse	–	\$244	–	–
4401 - Rentals & Leases	\$15,516	\$15,000	\$16,000	\$15,000
4601 - Rep & Mtn Equipment	\$148,407	\$148,941	\$175,000	\$150,000
4602 - Rep & Mtn Building & Grounds	\$13,799	\$7,500	\$30,000	\$7,500
4605 - Rep & Mtn Spec-Bud Detailed Only	\$234,515	\$370,000	\$550,000	\$1,010,800
4606 - Rep & Mtn Vehicle Base Cost	\$3,288	\$3,288	\$3,288	\$3,288
4607 - Rep & Mtn Automotive Parts	\$6,161	\$1,000	\$500	\$1,000
4608 - Rep & Mtn Automotive Labor	\$260	\$500	\$250	\$500
4620 - Rep & Mtn Contracts	\$4,379	\$6,587	\$5,000	\$5,000
4624 - Rep & Mtn Outside Svc	–	\$325	–	–
4960 - License	–	\$1,000	\$300	\$500
5101 - Office Supplies	\$1,229	\$1,200	\$400	\$1,200
5102 - Tools,Equip under \$1,000	\$9,078	\$5,000	\$7,500	\$5,000
5200 - Non-Capital Equip \$1,000-4999	–	\$1,500	–	–
5203 - Motor Fuels & Lubricants	\$805	\$2,000	\$2,250	\$3,500
5204 - Copier Use & Supplies	\$80	\$100	\$50	\$100
5205 - Motor Fuel, Non Motor Pool	–	\$10,000	\$2,000	\$5,000
5208 - Uniform, Protect Clothing	\$4,659	\$5,000	\$6,000	\$5,000
5209 - Housekeeping Supplies	\$2,263	\$2,000	\$2,500	\$2,500

WASTEWATER TREATMENT PLANT #2

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5215 - Chemicals	\$339,151	\$303,197	\$335,000	\$350,000
5216 - Laboratory Supplies	\$7,794	\$4,000	\$3,000	\$4,000
5218 - Inventory-Central Stores Other	\$607	\$500	\$500	\$500
5401 - Memberships & Subscriptions	\$210	\$500	\$250	\$1,000
5402 - IT Subscriptions, Licenses, Maintenance Renewals	–	\$7,000	\$7,000	\$7,000
5404 - Employee Dev-Material & Training	–	\$3,000	\$1,000	\$3,000
OPERATING SERVICES TOTAL	\$1,151,305	\$1,462,883	\$1,550,189	\$2,156,338
Capital				
6403 - Capital Depletion Reserve	–	\$36,445	\$36,445	\$27,456
CAPITAL TOTAL	–	\$36,445	\$36,445	\$27,456
EXPENSES TOTAL	\$1,648,149	\$2,054,317	\$2,153,715	\$2,782,587

AUTHORIZED PERSONNEL

Utility Fund - Wastewater Treatment Plant #2 - 402-08-304

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
WWTP Chief Operator	32	30.23 - 51.49	1	1	1
WWTP Operator A	26	22.94 - 39.07	3	2	1
WWTP Operator B	24	20.94 - 35.68	1	1	0
WWTP Operator C	22	19.14 - 32.60	2	2	3
WWTP Operator Trainee	18	16.00 - 27.25	0	1	2
			7	7	7

ACCOUNT DETAILS

Utility Fund - Wastewater Treatment Plant #2 - 402-08-304

Account #	Object Code Description	Amount	Detail Description
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$50,000	Aeration Improvements
	Rep & Mtn Spec-Bud Detailed Only	\$125,000	Anoxic Tank Cleaning
	Rep & Mtn Spec-Bud Detailed Only	\$835,800	Interior Wall Line Repair-South GSR
4605 TOTAL		\$1,010,800	

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.

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Utility Fund Utility Engineering - 402-08-305

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$637,743	\$611,517	\$563,073	\$633,735
1401 - Overtime	\$2,855	\$3,000	\$12,270	\$8,000
2101 - FICA Taxes	\$46,481	\$47,011	\$41,601	\$48,481
2201 - General Pension Fund Contrib	\$55,917	\$70,322	\$53,652	\$47,505
2204 - 401(a) Pension Contribution	\$28,352	\$30,444	\$27,747	\$34,537
2301 - Life, Health & Vision Insurance	\$133,516	\$141,614	\$123,759	\$160,951
2303 - Disability Benefit - 401(a) Participants	\$623	\$731	\$588	\$829
2310 - Health Reform Fees	–	\$731	–	–
2401 - Workers' Compensation	\$10,505	\$22,439	\$22,439	\$15,467
PERSONAL SERVICES TOTAL	\$915,992	\$927,809	\$845,129	\$949,505
Operating Services				
3101 - Prof. Svc.-Engineering	\$273,669	\$216,898	\$141,143	\$150,000
3105 - Prof.Svc.-Other	\$12,925	\$55,000	\$23,295	\$30,000
3404 - Contract Svc. - Other	\$6,675	\$30,000	\$5,000	\$15,000
4001 - Travel-Non local	\$6,128	\$7,000	\$5,500	–
4003 - Training-Required-Instructional	\$5,364	\$5,000	\$3,150	\$8,500
4201 - Postage	\$1	\$100	\$25	\$50
4601 - Rep & Mtn Equipment	\$125	\$500	\$500	\$500
4602 - Rep & Mtn Building & Grounds	–	–	\$50	–
4605 - Rep & Mtn Spec-Bud Detailed Only	\$22,557	–	\$1,890	–
4606 - Rep & Mtn Vehicle Base Cost	\$6,720	\$6,720	\$6,720	\$8,064
4607 - Rep & Mtn Automotive Parts	\$1,111	\$2,000	\$1,500	\$1,500
4608 - Rep & Mtn Automotive Labor	\$612	\$2,000	\$1,000	\$1,500
4624 - Rep & Mtn Outside Svc	\$185	\$250	–	\$250
4702 - Printing & Binding	\$434	\$2,000	\$250	\$500
4960 - License	\$50	\$600	\$600	\$300
5101 - Office Supplies	\$1,455	\$300	\$50	\$300
5102 - Tools,Equip under \$1,000	\$4,149	\$5,000	\$1,000	\$5,000
5200 - Non-Capital Equip \$1,000-4999	–	\$4,000	–	\$3,000
5203 - Motor Fuels & Lubricants	\$7,249	\$8,000	\$7,000	\$8,000
5204 - Copier Use & Supplies	\$753	\$1,500	–	\$1,500
5208 - Uniform, Protect Clothing	\$3,047	\$4,000	\$5,000	\$4,000

UTILITY ENGINEERING

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5218 - Inventory-Central Stores Other	\$4,701	\$1,000	\$3,454	\$3,500
5401 - Memberships & Subscriptions	\$559	\$350	\$350	\$350
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$52,973	\$68,559	\$76,130	\$52,310
5404 - Employee Dev-Material & Training	–	\$3,000	\$500	\$1,500
OPERATING SERVICES TOTAL	\$411,442	\$423,777	\$284,107	\$295,624
Capital				
6101 - Land	–	\$4,500,000	\$4,500,000	\$6,000,000
6301 - Other Capital Improvements	–	\$3,212,931	\$2,800,000	\$250,000
6402 - Machinery & Equipment	–	\$47,000	\$47,000	–
6403 - Capital Depletion Reserve	–	\$17,839	\$17,839	\$24,372
CAPITAL TOTAL	–	\$7,777,770	\$7,364,839	\$6,274,372
Project Expenses				
6301-UTL-2607 - Aquifer Recharge and Wetland Restoration BRADCO	–	–	–	\$1,000,000
6301-UTL-2608 - Utility Administration/Operations Facility	–	–	–	\$12,000,000
6301-UTL-2609 - Utility Extensions to Admin Facility	–	–	–	\$1,511,500
6301-UTL-2610 - East Peace Creek Flood Mitigation Construction	–	–	–	\$15,000
PROJECT EXPENSES TOTAL	–	–	–	\$14,526,500
EXPENSES TOTAL	\$1,327,434,	\$9,129,356	\$8,494,075	\$22,046,001

AUTHORIZED PERSONNEL

Utility Fund Utility Engineering - 402-08-305

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
CIP Administrator	34	33.18 - 56.52	0	1	1
CIP Administrator - Apprentice	32	30.23 - 51.49	1	0	0
Utility Construction Project Manager	27	24.01 - 40.90	3	3	3
Asset Manager	27	24.01 - 40.90	1	1	1
Construction Proj./Inspection Manager	27	24.01 - 40.90	0	0	0
GIS Technician	26	22.94 - 39.07	1.5	1.5	1.5
Utility Construction Inspector	25	21.91 - 37.33	2	2	2
Construction Proj./Inspection Manager Appr	25	21.91 - 37.33	0	0	0
GPS Locator	24	20.94 - 35.68	1	1	1
Utility Asset Coordinator	22	19.14 - 32.60	1	1	1
			10.5	10.5	10.5

UTILITY ENGINEERING

ACCOUNT DETAILS

Utility Fund Utility Engineering - 402-08-305

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$10,000	Permitting Fees
	Prof.Svc.-Other	\$20,000	Survey Fees
3105 TOTAL		\$30,000	

UTILITY SERVICES 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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	3	INFRASTRUCTURE		
Goal	3.3	Ensure an actionable strategy is in place for the future of water resources.	FY24 Metric	FY25 Metric
Strategy	3.3.1	Adopt, implement, and maintain the One Water Master Plan to ensure sufficient capacity for potable, reuse and wastewater needs.		
Metric	3.3.1.1	Stable or Increasing UFA Water Level	New in FY25	18'
Strategy	3.3.2	Secure financial and technical resources needed to modernize and expand the City's wastewater infrastructure in consideration of projected growth and regulatory changes.		
Metric	3.3.2.1	Grant Dollars Applied For.	\$27,784,534	\$121,635,290
Metric	3.3.2.2	Grant Dollars Received.	0	18%
Metric	3.3.2.3	Technical Resources Leveraged.	New in FY25	10
Strategy	3.3.3	Establish and annually fund a utility infrastructure repair and replacement program prioritizing the replacement of vulnerable and obsolete infrastructure.		
Metric	3.3.3.1	Establishment of Fund.	New in FY25	Starts inFY26
Strategy	3.3.4	Maintain relationships with local, regional, state, and federal regulatory and cooperative agencies directly related to integrated water resource management.		
Metric	3.3.4.1	Regulatory & Cooperative Agency Meetings Attended.	New in FY25	64
Pillar	4	ENVIRONMENTAL STEWARDSHIP		
Goal	4.4	Integrate the elements of the One Water philosophy to ensure a balance between water supply and nature.	FY24 Metric	FY25 Metric
Strategy	4.4.2	Continue to explore acquisition and/or activation opportunities of priority parcels that significantly benefit sustainable water resource initiatives.		
Metric	4.4.2.1	Acreage acquired.	New in FY25	503.4
Metric	4.4.2.2	Acreage activated.	New in FY25	N/A
Pillar	6	RESPONSIBLE GOVERNMENT		
Goal	6.1	Exemplify fiscal accountability and resiliency.	FY24 Metric	FY25 Metric
Strategy	6.1.5	Research and pursue alternative / nontraditional revenue sources and partnership opportunities to enhance financial sustainability and resiliency.		
Metric	6.1.5.1.3	Grant Income Received - Water	New in FY25	\$15,457,211

UTILITY SERVICES ADMINISTRATION

BUDGETED EXPENSES

Utility Fund - Utility Services Administration - 402-08-310

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$565,508	\$567,707	\$541,114	\$654,005
1401 - Overtime	\$3,450	\$2,500	\$3,985	\$4,000
2101 - FICA Taxes	\$40,167	\$43,621	\$38,942	\$50,032
2201 - General Pension Fund Contrib	\$21,253	\$25,687	\$26,099	\$26,543
2204 - 401(a) Pension Contribution	\$54,049	\$45,541	\$44,694	\$47,998
2301 - Life, Health & Vision Insurance	\$86,741	\$94,718	\$83,506	\$103,842
2302 - Director's Life & Disability	\$4,260	\$4,745	\$4,214	\$4,686
2303 - Disability Benefit - 401(a) Participants	\$437	\$569	\$569	\$583
2401 - Workers' Compensation	\$3,861	\$4,573	\$4,573	\$3,868
2900 - Education Benefit	\$3,150	\$10,000	\$5,000	\$10,000
PERSONAL SERVICES TOTAL	\$782,878	\$799,661	\$752,696	\$905,557
Operating Services				
3101 - Prof. Svc.-Engineering	\$140,107	\$232,098	\$150,000	\$250,000
3103 - Prof.Svc.-Legal	\$335,924	\$100,000	\$30,000	\$100,000
3105 - Prof.Svc.-Other	\$618,451	\$1,405,168	\$500,000	\$965,000
3401 - Contract Svc.-Custodial	\$14,263	\$17,000	\$15,000	\$15,000
3404 - Contract Svc. - Other	\$289,954	\$697,285	\$671,364	\$664,927
4001 - Travel-Non local	\$14,064	\$12,000	\$20,000	-
4003 - Training-Required-Instructional	\$5,381	\$8,000	\$10,000	\$19,000
4201 - Postage	\$196	\$300	\$250	\$300
4301 - Utility Svcs - Electric	\$18,350	\$22,283	\$19,046	\$19,998
4401 - Rentals & Leases	-	-	\$750	-
4602 - Rep & Mtn Building & Grounds	\$14,085	\$20,000	\$8,900	\$10,000
4606 - Rep & Mtn Vehicle Base Cost	\$2,592	\$2,592	\$2,592	\$2,592
4607 - Rep & Mtn Automotive Parts	\$31	\$2,500	\$1,000	\$1,500
4608 - Rep & Mtn Automotive Labor	\$16	\$2,000	\$1,000	\$1,000
4620 - Rep & Mtn Contracts	\$3,410	\$6,503	\$6,503	\$6,503
4624 - Rep & Mtn Outside Svc	-	\$325	\$200	\$325
4702 - Printing & Binding	\$1,879	\$2,000	\$1,500	\$2,000
4801 - Advertising	\$1,036	\$1,500	\$2,000	\$1,500
4803 - Community Involvement	\$7,910	\$18,000	\$7,500	\$18,000
4804 - Sponsorships	-	\$5,000	-	-
4907 - Records Management	-	-	-	\$20,000
4935 - Program Related Expense	\$10,349	\$15,000	\$7,500	\$115,000
4960 - License	\$130	\$200	\$200	\$200
5101 - Office Supplies	\$1,519	\$3,000	\$1,000	\$3,000

UTILITY SERVICES ADMINISTRATION

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5102 - Tools, Equip under \$1,000	\$3,475	\$2,000	\$1,500	\$1,500
5203 - Motor Fuels & Lubricants	\$1,145	\$1,200	\$950	\$1,200
5204 - Copier Use & Supplies	\$1,791	\$2,500	\$1,500	\$2,500
5208 - Uniform, Protect Clothing	\$1,282	\$1,000	\$1,100	\$1,000
5209 - Housekeeping Supplies	\$1,920	\$1,000	\$1,000	\$1,000
5218 - Inventory-Central Stores Other	\$173	\$200	\$200	\$200
5220 - Materials-Visual/Photo/Signage	–	\$100	–	\$1,500
5401 - Memberships & Subscriptions	\$20,682	\$23,000	\$23,000	\$23,000
5404 - Employee Dev-Material & Training	\$9,100	\$10,000	\$1,000	\$3,000
5407 - Employee Dev-Recog & Apprec	\$3,580	\$6,000	\$4,000	\$5,000
OPERATING SERVICES TOTAL	\$1,522,797	\$2,619,754	\$1,490,555	\$2,255,745
Capital				
6402 - Machinery & Equipment	–	\$23,535	\$147,885	–
6403 - Capital Depletion Reserve	–	\$5,736	\$5,736	\$9,175
CAPITAL TOTAL	–	\$29,271	\$153,621	\$9,175
EXPENSES TOTAL	\$2,305,675	\$3,448,686	\$2,396,872	\$3,170,477

AUTHORIZED PERSONNEL

Utility Fund - Utility Services Administration - 402-08-310

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Utility Services Dept. Director	41	46.11 -	1	1	1
Utility Services Dept. Asst. Director	37	38.19 - 65.05	1	1	1
Special Projects Manager	32	30.23 - 51.49	0	0	0
Fiscal Manager	30	27.56 - 46.95	0	0	1
Water Programs Administrator	29	26.31 - 44.82	1	1	0
Utility Financial Specialist	26	22.94 - 39.07	1	0	1
Water Conservation Specialist	26	22.94 - 39.07	1	1	1
Admin Services Manager	26	22.94 - 39.07	0	1	0
Customer Relations Specialist	25	21.91 - 37.33	0	0	1
Executive Assistant	22	19.14 - 32.60	1	1	1
Staff Assistant II	19	16.76 - 28.50	1	1	1
Customer Service Rep II	19	16.76 - 28.50	0	0	0
Utility Info Systems Intern	18	16.00-27.25	1.75	1	1
			8.75	8	9

UTILITY SERVICES ADMINISTRATION

ACCOUNT DETAILS

Utility Fund - Utility Services Administration - 402-08-310

Account #	Object Code Description	Amount	Detail Description
3101			
	Prof. Svc.-Engineering	\$50,000	EMP / Ground Water Monitoring
	Prof. Svc.-Engineering	\$100,000	Land Use Planning Document
	Prof. Svc.-Engineering	\$100,000	Southerly Wellfield Evaluations
3101 TOTAL		\$250,000	
3105			
	Prof.Svc.-Other	\$50,000	Anfield Consulting
	Prof.Svc.-Other	\$50,000	Central Florida Water Initiative
	Prof.Svc.-Other	\$50,000	Consulting (Draper)
	Prof.Svc.-Other	\$120,000	Federal Level Advocacy (Ballard)
	Prof.Svc.-Other	\$45,000	General Consulting (Water Advisor)
	Prof.Svc.-Other	\$50,000	General Financial Services (Raftelis)
	Prof.Svc.-Other	\$50,000	Grant Administration (Brewer)
	Prof.Svc.-Other	\$50,000	Grant Funding Assistance (Hale)
	Prof.Svc.-Other	\$50,000	Groundwater Availability (McIntire)
	Prof.Svc.-Other	\$50,000	Hydraulic Modeling (KMAC)
	Prof.Svc.-Other	\$50,000	Integrated Water Supply
	Prof.Svc.-Other	\$50,000	ONE Water Consulting (Rathke)
	Prof.Svc.-Other	\$150,000	ONE Water Master Plan-PH III
	Prof.Svc.-Other	\$50,000	ONE Water Project Manager (Tilley)
	Prof.Svc.-Other	\$50,000	ONE Water Support (Britt)
	Prof.Svc.-Other	\$50,000	Risk & Resilience (A2O Consulting)
3105 TOTAL		\$965,000	
3404			
	Contract Svc. - Other	\$620,932	Administrative Contribution to PRWC
	Contract Svc. - Other	\$6,000	Dispatch/After Hours Call
	Contract Svc. - Other	\$10,080	Polk County Radio System
	Contract Svc. - Other	\$27,915	PRWC Contribution Alafia River Water Use Permit
3404 TOTAL		\$664,927	

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.

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Utility Fund - Wastewater Treatment Plant #3 - 402-08-316

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$1,026,749	\$1,070,093	\$1,025,116	\$1,146,133
1401 - Overtime	\$34,935	\$40,000	\$27,099	\$40,000
2101 - FICA Taxes	\$78,080	\$84,922	\$77,172	\$87,680
2201 - General Pension Fund Contrib	\$143,605	\$169,102	\$176,875	\$171,903
2204 - 401(a) Pension Contribution	\$27,917	\$35,931	\$32,280	\$38,317
2301 - Life, Health & Vision Insurance	\$203,579	\$227,908	\$215,606	\$244,448
2303 - Disability Benefit - 401(a) Participants	\$603	\$864	\$636	\$923
2401 - Workers' Compensation	\$19,180	\$25,040	\$25,040	\$20,745
PERSONAL SERVICES TOTAL	\$1,534,647	\$1,653,860	\$1,579,824	\$1,750,149
Operating Services				
3101 - Prof. Svc.-Engineering	\$58,166	\$20,000	\$47,539	\$70,000
3105 - Prof.Svc.-Other	\$116,746	\$129,000	\$73,754	\$156,000
3404 - Contract Svc. - Other	\$607,323	\$714,731	\$473,749	\$1,039,845
3407 - Ins.-Claims Deductibles	\$90,046	—	—	—
4001 - Travel-Non local	\$7,726	\$7,500	\$8,000	—
4003 - Training-Required-Instructional	\$4,344	\$10,000	\$5,400	\$19,500
4201 - Postage	\$35	\$200	\$75	\$75
4202 - Freight & Express Charges	\$40	\$500	\$100	\$200
4301 - Utility Svcs - Electric	\$630,036	\$672,792	\$673,162	\$706,820
4305 - Utility Svcs - Refuse	—	\$359	—	—
4401 - Rentals & Leases	\$14,347	\$25,000	\$20,000	\$25,000
4601 - Rep & Mtn Equipment	\$470,314	\$301,290	\$219,722	\$325,000
4602 - Rep & Mtn Building & Grounds	\$74,565	\$30,000	\$53,000	\$45,000
4605 - Rep & Mtn Spec-Bud Detailed Only	\$213,371	\$2,700,429	\$975,000	\$1,700,000
4606 - Rep & Mtn Vehicle Base Cost	\$8,880	\$8,880	\$8,880	\$10,224

WASTEWATER TREATMENT PLANT #3

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
4607 - Rep & Mtn Automotive Parts	\$1,629	\$5,000	\$2,500	\$5,000
4608 - Rep & Mtn Automotive Labor	\$397	\$5,000	\$1,000	\$1,500
4620 - Rep & Mtn Contracts	\$4,631	\$8,587	\$6,000	\$8,587
4702 - Printing & Binding	\$278	\$100	\$50	\$50
4801 - Advertising	\$254	–	\$400	\$300
4960 - License	\$300	\$2,000	\$2,000	\$1,500
5101 - Office Supplies	\$2,037	\$4,000	\$1,200	\$3,000
5102 - Tools, Equip under \$1,000	\$11,563	\$14,000	\$5,900	\$14,000
5200 - Non-Capital Equip \$1,000-4999	\$1,243	\$2,500	\$6,600	\$2,000
5203 - Motor Fuels & Lubricants	\$10,027	\$10,000	\$5,800	\$10,000
5204 - Copier Use & Supplies	\$1,264	\$1,000	\$790	\$1,500
5205 - Motor Fuel, Non Motor Pool	\$17,504	\$20,000	\$11,700	\$20,000
5206 - Software & Internal Upgrades	–	–	–	\$30,000
5208 - Uniform, Protect Clothing	\$9,008	\$12,500	\$10,000	\$15,000
5209 - Housekeeping Supplies	\$4,067	\$5,000	\$2,500	\$5,000
5215 - Chemicals	\$1,025,751	\$1,390,525	\$1,063,000	\$1,400,000
5216 - Laboratory Supplies	\$7,444	\$15,000	\$23,406	\$12,000
5217 - Industrial Pretreatment	\$32,764	\$40,000	\$25,380	\$40,000
5218 - Inventory-Central Stores Other	\$2,161	\$1,000	\$1,000	\$1,000
5401 - Memberships & Subscriptions	\$1,795	\$1,500	\$1,500	\$2,000
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$5,267	\$16,000	\$14,368	\$16,000
5404 - Employee Dev-Material & Training	\$829	\$6,000	\$1,500	\$3,000
OPERATING SERVICES TOTAL	\$3,436,151	\$6,180,393	\$3,744,975	\$5,689,101
Capital				
6301 - Other Capital Improvements	-	\$1,923,357	\$5,987,108	–
6402 - Machinery & Equipment	-	–	\$7,585	\$46,061
6403 - Capital Depletion Reserve	-	\$31,509	\$31,509	\$36,117
CAPITAL TOTAL	-	\$1,954,866	\$6,026,202	\$82,178
Project Expenses				
6301-UTL-2501 - Water Resource Facility	–	\$1,342,565	–	–
6301-UTL-2611 - Logistics Parkway Extension	–	–	–	\$2,157,285
6301-UTL-2612 - Water Resource Facility Pollard Rd Task 2	–	–	–	\$5,800,000
PROJECT EXPENSES TOTAL	–	\$1,342,565	–	\$7,957,285
EXPENSES TOTAL	\$4,970,798	\$11,131,684	\$11,351,001	\$15,478,713

WASTEWATER TREATMENT PLANT #3

AUTHORIZED PERSONNEL

Utility Fund - Wastewater Treatment Plant #3 - 402-08-316

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
WWTP Manager	34	33.18 - 56.52	1	1	1
WWTP Chief Operator	32	30.23 - 51.49	1	1	1
WWTP Operator A	30	27.56 - 46.95	2	2	2
WWTP Operator B	27	24.01 - 40.90	4	4	4
Pretreatment/FOG Coordinator	27	24.01 - 40.90	1	1	1
WWTP Operator C	25	21.91 - 37.33	2	2	4
Crew Leader Plant Maint	25	21.91 - 37.33	1	1	1
Pretreatment/FOG Specialist	25	21.91 - 37.33	1	1	1
Maintenance Mechanic III	22	19.14 - 32.60	1	1	1
Maintenance Mechanic II	22	19.14 - 32.60	1	0	0
Maintenance Mechanic I	19	16.76 - 28.50	0	1	1
WWTP Operator Trainee	18	16.00 - 27.25	4	4	2
			19	19	19

ACCOUNT DETAILS

Utility Fund - Wastewater Treatment Plant #3 - 402-08-316

Account #	Object Code Description	Amount	Detail Description
3105			
	Prof.Svc.-Other	\$8,000	BioAssay Testing
	Prof.Svc.-Other	\$60,000	Nutrient Testing
	Prof.Svc.-Other	\$80,000	Outside Lab Analysis
	Prof.Svc.-Other	\$8,000	TCLP Testing
3105 TOTAL		\$156,000	
3404			
	Contract Svc. - Other	\$6,500	Aquatic Weed Maintenance
	Contract Svc. - Other	\$12,000	ASCO Power Services
	Contract Svc. - Other	\$4,000	Carbon Deionizer Exchange
	Contract Svc. - Other	\$10,000	FDEP Permitting
	Contract Svc. - Other	\$800	Fuel Tank Inspections
	Contract Svc. - Other	\$50,000	Generator Upgrades & Inspections
	Contract Svc. - Other	\$15,500	HACH Instrument Maintenance
	Contract Svc. - Other	\$20,000	Hoffman Blower Service
	Contract Svc. - Other	\$5,000	Instrument Calibrations
	Contract Svc. - Other	\$42,500	Lawn Maintenance
	Contract Svc. - Other	\$1,200	OSHA Hoist Inspections
	Contract Svc. - Other	\$872,345	Sludge Hauling

WASTEWATER TREATMENT PLANT #3

Account #	Object Code Description	Amount	Detail Description
3404 TOTAL		\$1,039,845	
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$1,500,000	Aeration Basins 1 & 2 Rehab
	Rep & Mtn Spec-Bud Detailed Only	\$40,000	Aeration Blower Motor #4 Rehab/Replace
	Rep & Mtn Spec-Bud Detailed Only	\$45,000	Chemical Pump Replacement (Alum & MICRO C)
	Rep & Mtn Spec-Bud Detailed Only	\$35,000	Composite Sampler Replacement
	Rep & Mtn Spec-Bud Detailed Only	\$45,000	Digester Blower #2 Rehab
	Rep & Mtn Spec-Bud Detailed Only	\$35,000	Digester Blower Motor
4605 TOTAL		\$1,700,000	

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	4	ENVIRONMENTAL STEWARDSHIP		
Goal	4.4	Integrate the elements of the One Water philosophy to ensure a balance between water supply and nature.	FY24 Metric	FY25 Metric
Strategy	4.4.3	Explore and implement best management practices and innovative approaches to water resource infrastructure that further protect the natural environment.		
Metric	4.4.3.4	Sewer overflows prevented by SmartCover technology.	36	55
Metric	4.4.3.5	SmartCovers deployed.	15	25

UTILITY SERVICES MAINTENANCE

BUDGETED EXPENSES

Utility Fund - Utility Services Maintenance - 402-08-322

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$760,269	\$914,264	\$773,396	\$1,001,521
1401 - Overtime	\$57,084	\$70,000	\$137,900	\$95,000
1501 - Special Pay	\$4,200	–	\$2,800	\$4,200
2101 - FICA Taxes	\$60,365	\$75,296	\$67,900	\$76,617
2201 - General Pension Fund Contrib	\$46,849	\$46,563	\$86,698	\$70,110
2204 - 401(a) Pension Contribution	\$41,100	\$51,503	\$48,258	\$57,679
2301 - Life, Health & Vision Insurance	\$163,806	\$248,223	\$141,024	\$218,040
2303 - Disability Benefit - 401(a) Participants	\$920	\$1,236	\$929	\$1,385
2401 - Workers' Compensation	\$38,887	\$49,376	\$49,376	\$37,925
PERSONAL SERVICES TOTAL	\$1,173,480	\$1,456,461	\$1,308,281	\$1,562,477
Operating Services				
3101 - Prof. Svc.-Engineering	\$57,593	–	–	–
3105 - Prof.Svc.-Other	–	\$12,000	\$10,000	–
3404 - Contract Svc. - Other	\$54,510	\$50,100	\$25,872	\$55,100
3407 - Ins.-Claims Deductibles	\$3,035	–	\$8,861	–
4001 - Travel-Non local	\$3,805	\$5,000	\$4,000	–
4003 - Training-Required-Instructional	\$8,944	\$15,000	\$20,000	\$18,105
4201 - Postage	–	\$50	\$8,136	\$500
4202 - Freight & Express Charges	\$262	\$500	\$250	\$500
4401 - Rentals & Leases	\$187	\$2,000	\$1,000	\$2,500
4601 - Rep & Mtn Equipment	\$474,605	\$450,000	\$200,000	\$400,000
4602 - Rep & Mtn Building & Grounds	\$99	–	–	–
4605 - Rep & Mtn Spec-Bud Detailed Only	\$746,055	\$275,000	\$150,000	\$800,000
4606 - Rep & Mtn Vehicle Base Cost	\$39,864	\$41,424	\$41,424	\$41,424
4607 - Rep & Mtn Automotive Parts	\$45,015	\$15,000	\$7,500	\$15,000
4608 - Rep & Mtn Automotive Labor	\$8,271	\$15,000	\$7,500	\$15,000
4621 - Rep & Mtn Seed & Sod	\$4,784	\$5,000	\$7,086	\$6,000
4622 - Rep & Mtn Landscape Material	\$12	–	–	–
4624 - Rep & Mtn Outside Svc	–	\$750	\$500	\$1,000
4960 - License	\$1,782	\$10,000	\$5,000	\$10,000
5102 - Tools,Equip under \$1,000	\$21,755	\$18,000	\$9,800	\$15,000
5200 - Non-Capital Equip \$1,000-4999	\$2,600	\$7,500	\$6,300	\$7,500
5203 - Motor Fuels & Lubricants	\$56,301	\$65,000	\$52,000	\$60,000
5208 - Uniform, Protect Clothing	\$9,935	\$15,000	\$12,000	\$12,000
5209 - Housekeeping Supplies	\$23	–	–	–
5218 - Inventory-Central Stores Other	\$1,175,125	\$400,000	\$362,557	\$400,000
5220 - Materials-Visual/Photo/Signage	\$432	–	–	–

UTILITY SERVICES MAINTENANCE

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5300 - Sidewalk Materials	\$5,016	\$1,500	\$2,000	\$1,500
5301 - Road Materials	\$6,113	\$25,000	\$115,392	\$25,000
5401 - Memberships & Subscriptions	–	\$180	\$250	\$500
5404 - Employee Dev-Material & Training	–	\$1,500	\$750	–
OPERATING SERVICES TOTAL	\$2,726,121	\$1,430,504	\$1,058,178	\$1,886,629
Capital				
6301 - Other Capital Improvements	–	\$1,558,648	\$1,100,000	\$490,000
6402 - Machinery & Equipment	–	\$384,172	\$384,172	\$172,634
6403 - Capital Depletion Reserve	–	\$190,100	\$190,100	\$176,554
CAPITAL TOTAL	–	\$2,132,920	\$1,674,272	\$839,188
Project Expenses				
6301-UTL-2613 - Old Bartow/Lake Wales Rd Water Main	–	–	–	\$20,000
PROJECT EXPENSES TOTAL	–	–	–	\$20,000
EXPENSES TOTAL	\$3,899,601	\$5,019,885	\$4,040,731	\$4,308,294

AUTHORIZED PERSONNEL

Utility Fund - Utility Services Maintenance - 402-08-322

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
US Field Operations Manager	34	33.18 - 56.52	1	1	1
Utility Services Super/Water Dist	32	30.23 - 51.49	2	2	2
Lead Locator	26	22.94 - 39.07	1	1	1
Crew Leader II	25	21.91 - 37.33	0	1	1
Utility Locator	24	20.94 - 35.68	1	2	2
Crew Leader I	23	20.02 - 34.11	2	2	2
Utility Locator Trainee	22	19.14 - 32.60	1	0	0
Utilities Servicer III	21	18.30 - 31.17	3	3	0
Utilities Servicer II	20	17.48 - 29.79	3	2	3
Utilities Servicer I	19	16.76 - 28.50	3	3	2
Utility Servicer Trainee	18	16.00 - 27.25	0	1	6
			17	18	20

UTILITY SERVICES MAINTENANCE

ACCOUNT DETAILS

Utility Fund - Utility Services Maintenance - 402-08-322

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$500	Asbestos Disposal
	Contract Svc. - Other	\$4,600	Locates
	Contract Svc. - Other	\$50,000	Pipe Boring
3404 TOTAL		\$55,100	
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$300,000	Gate Valve Replacement
	Rep & Mtn Spec-Bud Detailed Only	\$300,000	Lead & Copper Service Replacements
	Rep & Mtn Spec-Bud Detailed Only	\$50,000	Valve Insertions
	Rep & Mtn Spec-Bud Detailed Only	\$150,000	Wet Taps
4605 TOTAL		\$800,000	
6402			
	Machinery & Equipment	\$6,500	Line Locator
	Machinery & Equipment	\$63,756	New - Ford F-250 - Utility Servicer position
	Machinery & Equipment	\$102,378	New - Vacuum Excavator
6402 TOTAL		\$172,634	

LIFT STATIONS / 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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

Pillar	5	COMMUNITY SAFETY		
Goal	5.3	Strengthen how safe every citizen, business, and visitor feels within Winter Haven.	FY24 Metric	FY25 Metric
Strategy	5.3.7	Additional 5.3 Metrics		
Metric	5.3.7.4	Sanitary sewer backups.	288	252
Metric	5.3.7.5	Reported sanitary sewer overflows.	New in FY25	53
Metric	5.3.7.6	Homes converted from septic to sewer.	New in FY25	0
Metric	5.3.7.7	Septic tanks remaining in the service area.	New in FY25	14,000
Metric	5.3.7.8	Water emergency responses conducted.	108	141

LIFT STATIONS / WASTEWATER MAINTENANCE

BUDGETED EXPENSES

Utility Fund - Lift Stations/Wastewater Maint. - 402-08-323

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$620,035	\$913,165	\$636,634	\$952,963
1401 - Overtime	\$166,246	\$175,000	\$141,927	\$170,000
1501 - Special Pay	\$1,000	–	\$5,000	\$9,000
2101 - FICA Taxes	\$58,632	\$83,245	\$58,590	\$72,902
2201 - General Pension Fund Contrib	\$68,771	\$61,445	\$54,423	\$61,690
2204 - 401(a) Pension Contribution	\$39,487	\$54,776	\$44,548	\$55,913
2301 - Life, Health & Vision Insurance	\$117,608	\$239,842	\$119,547	\$266,587
2303 - Disability Benefit - 401(a) Participants	\$871	\$1,316	\$894	\$1,343
2401 - Workers' Compensation	\$38,264	\$49,481	\$49,481	\$36,785
PERSONAL SERVICES TOTAL	\$1,110,915	\$1,578,270	\$1,111,044	\$1,627,183
Operating Services				
3105 - Prof.Svc.-Other	\$9,762	\$19,616	\$14,691	–
3404 - Contract Svc. - Other	\$44,868	\$66,000	\$60,000	\$14,850
3407 - Ins.-Claims Deductibles	\$4,736	–	\$40,000	–
4001 - Travel-Non local	\$790	\$1,000	\$500	–
4003 - Training-Required-Instructional	\$8,350	\$10,000	\$22,000	\$21,450
4201 - Postage	\$4	–	–	–
4202 - Freight & Express Charges	\$693	\$1,000	\$1,000	\$1,000
4301 - Utility Svcs - Electric	\$399,801	\$397,716	\$438,743	\$460,681
4401 - Rentals & Leases	\$64,448	\$7,500	\$134,315	\$50,000
4601 - Rep & Mtn Equipment	\$53,680	\$60,000	\$96,000	\$125,000
4605 - Rep & Mtn Spec-Bud Detailed Only	\$3,656,076	\$1,550,000	\$1,200,000	\$2,470,600
4606 - Rep & Mtn Vehicle Base Cost	\$41,568	\$42,912	\$42,912	\$42,912
4607 - Rep & Mtn Automotive Parts	\$86,529	\$25,000	\$5,000	\$25,000
4608 - Rep & Mtn Automotive Labor	\$14,984	\$35,000	\$7,500	\$35,000
4620 - Rep & Mtn Contracts	\$1,150	\$3,863	\$2,500	\$2,500
4621 - Rep & Mtn Seed & Sod	\$323	\$2,000	\$1,200	\$2,000
4622 - Rep & Mtn Landscape Material	\$100	\$1,000	\$500	\$500
4624 - Rep & Mtn Outside Svc	\$387	\$500	\$425	\$500
4640 - Rep & Mtn Lift Stations	\$658,999	\$624,585	\$722,650	\$750,000
4641 - Rep & Mtn Sewer	\$56,039	\$65,000	\$65,000	\$65,000
4702 - Printing & Binding	–	\$250	–	\$1,000
4801 - Advertising	–	\$250	–	–
4960 - License	\$33	\$11,000	\$5,000	\$14,000
5101 - Office Supplies	\$103	\$50	\$50	\$200
5102 - Tools,Equip under \$1,000	\$10,422	\$17,000	\$20,000	\$17,000

LIFT STATIONS / WASTEWATER MAINTENANCE

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
5200 - Non-Capital Equip \$1,000-4999	–	\$9,000	\$5,600	\$9,000
5203 - Motor Fuels & Lubricants	\$73,663	\$85,000	\$95,000	\$100,000
5205 - Motor Fuel, Non Motor Pool	\$1,456	–	–	–
5206 - Software & Internal Upgrades	–	\$50,000	\$50,000	–
5208 - Uniform, Protect Clothing	\$6,565	\$10,000	\$10,130	\$12,000
5209 - Housekeeping Supplies	\$39	\$50	\$25	\$25
5215 - Chemicals	–	\$500	–	–
5218 - Inventory-Central Stores Other	\$108,342	\$60,000	\$119,883	\$60,000
5220 - Materials-Visual/Photo/Signage	–	–	\$2,499	\$1,000
5300 - Sidewalk Materials	\$2,249	\$2,500	\$1,500	\$2,500
5301 - Road Materials	\$3,036	\$8,000	\$33,491	\$30,000
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$15,499	\$4,175	\$4,175	\$152,454
5404 - Employee Dev-Material & Training	–	\$2,500	\$1,000	\$2,500
OPERATING SERVICES TOTAL	\$5,324,696	\$3,172,967	\$3,203,289	\$4,468,672
Capital				
6301 - Other Capital Improvements	–	\$6,861,673	\$4,000,000	\$1,220,000
6402 - Machinery & Equipment	–	\$135,945	\$133,182	\$596,330
6403 - Capital Depletion Reserve	–	\$269,215	\$269,215	\$299,978
CAPITAL TOTAL	–	\$7,266,833	\$4,402,397	\$2,116,308
Project Expenses				
6301-UTL-2614 - Lake Howard Dr Gravity Sewer Phase 2	–	–	–	\$30,000
6301-UTL-2621 - Septic to Sewer Area 6A - Lake Hartridge	–	–	–	\$1,171,438
6301-UTL-2622 - SW Force Main Relocation - Snively Rd Area	–	–	–	\$315,210
PROJECT EXPENSES TOTAL	–	–	–	\$1,516,648
EXPENSES TOTAL	\$6,435,611	\$12,018,070	\$8,716,730	\$9,728,811

LIFT STATIONS / WASTEWATER MAINTENANCE

AUTHORIZED PERSONNEL

Utility Fund - Lift Stations/Wastewater Maint. - 402-08-323

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Utility Services Superintendent	32	30.23 - 51.49	2	2	2
Electrician	25	21.91 - 37.33	0	0	0.75
Crew Leader II	25	21.91 - 37.33	1	0	0
Crew Leader I	23	20.02 - 34.11	1	3	3
Maintenance Mechanic III	22	19.14 - 32.60	3	2	2
Maintenance Mechanic II	21	18.30 - 31.17	0	0	1
Utilities Servicer III	21	18.30 - 31.17	5	4	1
Utilities Servicer II	20	17.48 - 29.79	3	0	0
Maintenance Mechanic I	19	16.76 - 28.50	1	2	2
Utilities Servicer I	19	16.76 - 28.50	3	5	2
Utility Servicer Trainee	18	16.00 - 27.25	0	3	8
			19	21	21.75

LIFT STATIONS / WASTEWATER MAINTENANCE

ACCOUNT DETAILS

Utility Fund - Lift Stations/Wastewater Maint. - 402-08-323

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$250	Instrument Calibrations
	Contract Svc. - Other	\$4,600	Locates
	Contract Svc. - Other	\$7,500	Sewer Cleanup
	Contract Svc. - Other	\$2,500	Wet Taps
3404 TOTAL		\$14,850	
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$55,000	20 VEGA Radars for Lift Station Upgrades
	Rep & Mtn Spec-Bud Detailed Only	\$1,200,000	Fieldhouse Master Lift Station Upgrades
	Rep & Mtn Spec-Bud Detailed Only	\$250,000	Lift Station 101 Rehab
	Rep & Mtn Spec-Bud Detailed Only	\$250,000	Lift Station 303 Rehab
	Rep & Mtn Spec-Bud Detailed Only	\$100,000	Manhole Rehabs
	Rep & Mtn Spec-Bud Detailed Only	\$550,000	Sewer Sliplining
	Rep & Mtn Spec-Bud Detailed Only	\$65,600	Smart Covers (10 per year)
4605 TOTAL		\$2,470,600	
6402			
	Machinery & Equipment	\$165,000	CUES Lateral Launcher System (Camera Van)
	Machinery & Equipment	\$160,650	New - 60 kw Portable Generators
	Machinery & Equipment	\$104,964	New - G7 Trailer Mounted Jetter
	Machinery & Equipment	\$157,316	New - Portable By-Pass
	Machinery & Equipment	\$8,400	Truck Mounted Welding
6402 TOTAL		\$596,330	

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.

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Utility Fund - Reuse Distribution - 402-08-324

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Operating Services				
3105 - Prof.Svc.-Other	\$8,706	\$59,000	\$59,000	\$50,000
4201 - Postage	\$2	—	—	\$2,500
4601 - Rep & Mtn Equipment	\$2,615	—	—	\$2,500
4605 - Rep & Mtn Spec-Bud Detailed Only	\$20,181	\$28,682	\$41,970	\$55,000
OPERATING SERVICES TOTAL	\$31,503	\$87,682	\$100,970	\$110,000
Capital				
6301 - Other Capital Improvements	-	\$4,759,100	\$1,110,000	\$200,000
CAPITAL TOTAL	-	\$4,759,100	\$1,110,000	\$200,000
Project Expenses				
6301-UTL-2615 - Direct Potable Recharge Pilot Program	—	—	—	\$50,000
6301-UTL-2616 - Reclaim Bypass to WWTP #2	—	—	—	\$750,000
6301-UTL-2623 - Aquifer Recharge - Tilden Rd (RIB Const)	—	—	—	\$10,000
6301-UTL-2624 - ASR Wellfield - CEI Services & Construction	—	—	—	\$1,375,000
PROJECT EXPENSES TOTAL	—	—	—	\$2,185,000
EXPENSES TOTAL	\$31,503	\$4,846,782	\$1,210,970	\$2,495,000

ACCOUNT DETAILS

Utility Fund - Reuse Distribution - 402-08-324

Account #	Object Code Description	Amount	Detail Description
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$20,000	Flushing Points
	Rep & Mtn Spec-Bud Detailed Only	\$35,000	Pressure Points
4605 Total		\$55,000	
6301			
	Other Capital Improvements	\$200,000	Reclaim Transmission Main Extensions / Connections
6301 Total		\$200,000	

REPAIRS & REPLACEMENT

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

3 INFRASTRUCTURE			
3-3	Ensure an actionable strategy is in place for the future of water resources.	FY24 Metric	FY25 Metric
3-3-5 Additional 3.3 Metrics			
3-3-5.8	Miles of asbestos-cement (AC) pipes replaced.	New in FY25	0.5
3-3-5.10	Miles of galvanized pipes replaced.	New in FY25	0.2
3-3-5.12	Miles of pipes sliplined.	New in FY25	0.25

BUDGETED EXPENSES

Utility Fund - Repairs & Replacement - 402-08-330

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Operating Services				
3105 - Prof.Svc.-Other	–	–	\$59,000	\$33,000
4605 - Rep & Mtn Spec-Bud Detailed Only	–	\$1,655,000	\$170,742	\$75,000
OPERATING SERVICES TOTAL	–	\$1,655,000	\$229,742	\$108,000
Capital				
6301 - Other Capital Improvements	–	\$2,250,000	\$1,000,000	–
CAPITAL TOTAL	–	\$2,250,000	\$1,000,000	–
Project Expenditures				
6301-UTL-2617 - N Lake Shipp Dr Utility Improvements	–	–	–	\$100,000
6301-UTL-2618 - Cypresswood Blvd Utility Expansion to WTP	–	–	–	\$50,000
6301-UTL-2619 - Roosevelt Dr Utility Replacement	–	–	–	\$1,800,000
6301-UTL-2620 - Thompson Nursery Rd Segment 4	–	–	–	\$75,000
6301-UTL-2625 - Septic to Sewer AC Water Main - Area 6A	–	–	–	\$300,000
PROJECT EXPENDITURES TOTAL	–	–	–	\$2,325,000
EXPENSES TOTAL	–	\$3,905,000	\$1,229,742	\$2,433,000

REPAIRS & REPLACEMENT

ACCOUNT DETAILS

Utility Fund - Repairs & Replacement - 402-08-330

Account #	Object Code Description	Amount	Detail Description
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$25,000	Ave G NW/42nd St NW Water Main
	Rep & Mtn Spec-Bud Detailed Only	\$25,000	FDOT Project-SR544/US27/MLK
	Rep & Mtn Spec-Bud Detailed Only	\$25,000	Polk County Project-Cypress Gdns Rd/Lk Ned Roundabout
4605 TOTAL		\$75,000	

METER SERVICES

MISSION STATEMENT

To safely and effectively record water meter readings and complete billing calculations in a timely manner.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

3	INFRASTRUCTURE		
3.3	Ensure an actionable strategy is in place for the future of water resources.	FY24 Metric	FY25 Metric
3.3.5	Additional 3.3 Metrics		
3.3.5.3	Meters installed.	108	1,527
3.4	Pursue emerging opportunities to embrace new technology, infrastructure, and enterprise opportunities.	FY24 Metric	FY25 Metric
3.4.1	Incorporate advanced transportation and infrastructure systems that leverage technology for enhanced effectiveness and efficiency in the delivery of municipal services.		
3.4.1.1	Percentage of meter system on AML.	New in FY25	57%

METER SERVICES

BUDGETED EXPENSES

Utility Fund - Meter Services - 402-08-919

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$456,912	\$514,748	\$444,143	\$540,484
1401 - Overtime	\$37,155	\$15,000	\$84,789	\$50,000
2101 - FICA Taxes	\$36,013	\$40,526	\$38,950	\$41,348
2201 - General Pension Fund Contrib	\$87,101	\$69,836	\$102,347	\$79,717
2204 - 401(a) Pension Contribution	\$14,329	\$24,801	\$18,341	\$23,826
2301 - Life, Health & Vision Insurance	\$105,969	\$141,497	\$97,355	\$119,839
2303 - Disability Benefit - 401(a) Participants	\$314	\$595	\$342	\$572
2401 - Workers' Compensation	\$13,114	\$16,393	\$16,393	\$12,224
PERSONAL SERVICES TOTAL	\$750,907	\$823,396	\$802,660	\$868,010
Operating Services				
3404 - Contract Svc. - Other	\$2,650	\$2,500	\$1,519	\$2,500
3407 - Ins.-Claims Deductibles	\$8,499	–	–	–
4001 - Travel-Non local	\$3,498	\$5,000	\$4,000	–
4003 - Training-Required-Instructional	\$2,402	\$4,000	\$2,500	\$6,500
4201 - Postage	–	\$50	–	\$2,500
4202 - Freight & Express Charges	–	\$50	–	\$50
4401 - Rentals & Leases	–	–	\$4,000	–
4601 - Rep & Mtn Equipment	\$133,824	\$105,000	\$325,000	\$200,000
4605 - Rep & Mtn Spec-Bud Detailed Only	–	\$50,000	–	\$202,000
4606 - Rep & Mtn Vehicle Base Cost	\$17,112	\$17,112	\$17,112	\$14,064
4607 - Rep & Mtn Automotive Parts	\$14,457	\$10,000	\$5,000	\$10,000
4608 - Rep & Mtn Automotive Labor	\$3,364	\$4,000	\$2,000	\$4,000
4624 - Rep & Mtn Outside Svc	\$925	\$450	–	\$200
4702 - Printing & Binding	\$955	\$250	\$100	\$250
4960 - License	\$100	\$325	\$325	\$325
5101 - Office Supplies	\$426	\$350	\$350	\$350
5102 - Tools,Equip under \$1,000	\$5,887	\$9,000	\$7,000	\$7,500
5200 - Non-Capital Equip \$1,000-4999	\$5,675	\$10,000	\$5,000	\$10,000
5203 - Motor Fuels & Lubricants	\$31,032	\$35,000	\$27,000	\$25,000
5204 - Copier Use & Supplies	\$1,763	\$1,000	\$1,727	\$2,000
5208 - Uniform, Protect Clothing	\$5,945	\$5,500	\$5,000	\$5,500
5215 - Chemicals	–	\$50	–	–
5218 - Inventory-Central Stores Other	\$373,127	\$1,000,000	\$500,000	\$1,000,000
5401 - Memberships & Subscriptions	–	\$100	\$150	\$250
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$13,125	\$63,500	\$63,500	\$84,500
OPERATING SERVICES TOTAL	\$624,765	\$1,323,237	\$971,283	\$1,577,489

METER SERVICES

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Capital				
6301 - Other Capital Improvements	–	\$500,000	\$325,000	\$250,000
6402 - Machinery & Equipment	–	\$47,329	\$47,329	\$21,547
6403 - Capital Depletion Reserve	–	\$34,046	\$34,046	\$53,788
CAPITAL TOTAL	–	\$581,375	\$406,375	\$325,335
EXPENSES TOTAL	\$1,375,672	\$2,728,008	\$2,180,318	\$2,770,834

AUTHORIZED PERSONNEL

Utility Fund - Meter Services - 402-08-919

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Superintendent	32	30.23 - 51.49	1	1	1
Crew Leader I	23	20.02 - 34.11	1	1	1
Backflow Program Coordinator	22	19.14 - 32.60	0	1	1
Backflow Technician	22	19.14 - 32.60	1	1	1
Meter Repair Tech II	19	16.76 - 28.50	1	1	1
Meter Auditor II	19	16.76 - 28.50	1	1	1
Meter Repair Tech I	18	16.00 - 27.25	6	5	5
Meter Auditor	18	16.00 - 27.25	1	1	1
			12	12	12

METER SERVICES

ACCOUNT DETAILS

Utility Fund - Meter Services - 402-08-919

Account #	Object Code Description	Amount	Detail Description
4605			
	Rep & Mtn Spec-Bud Detailed Only	\$50,000	AMI Collector Replacement
	Rep & Mtn Spec-Bud Detailed Only	\$152,000	AMI Tower Equipment & Maintenance
4605 TOTAL		\$202,000	
6402			
	Machinery & Equipment	\$7,183	Replacement of 3500 - Ford F150
	Machinery & Equipment	\$7,182	Replacement of 3510 - Ford F150
	Machinery & Equipment	\$7,182	Replacement of 3515 - Ford F150
6402 TOTAL		\$21,547	

NON-DEPARTMENTAL (UTILITY)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Utility Fund - Non-Departmental - 402-80-968

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Personal Services				
2201 - General Pension Fund Contrib	-\$598,821	—	—	—
2301 - Life, Health & Vision Insurance	-\$368,859	—	—	—
PERSONAL SERVICES TOTAL	-\$967,680	—	—	—
Operating Services				
4606 - Rep & Mtn Vehicle Base Cost	\$13,159	\$6,476	—	—
4607 - Rep & Mtn Automotive Parts	—	\$988	—	—
4608 - Rep & Mtn Automotive Labor	—	\$1,006	—	—
4624 - Rep & Mtn Outside Svc	—	\$955	—	—
5203 - Motor Fuels & Lubricants	—	\$3,603	—	—
5248 - Hurricane Expense	\$88,171	—	\$47,712	—
5870 - Bank Fees	\$337,085	\$330,000	\$350,000	\$330,000
OPERATING SERVICES TOTAL	\$438,415	\$343,028	\$397,712	\$330,000
Miscellaneous				
5980 - Bad Debt Expense	\$270,954	—	\$269,750	—
9400 - Depreciation	\$4,866,210	—	—	—
9550 - Amortization of Bond Issue Cost	\$101,666	—	—	—
9700 - Audit Fees	\$36,528	\$32,783	\$39,869	\$48,950
MISCELLANEOUS TOTAL	\$5,275,357	\$32,783	\$309,619	\$48,950
Transfers				
9200 - Transfer to Dark Fiber Fund	\$82,951	\$82,951	\$82,951	\$296,653
TRANSFERS TOTAL	\$82,951	\$82,951	\$82,951	\$296,653
Admin Allocation Expenses				
9503 - Admin-General Govt.	\$1,354,959	\$1,463,866	\$1,463,833	\$1,402,228
9900 - General Fund Support	\$4,647,009	\$5,341,422	\$5,341,422	\$6,120,168
ADMIN ALLOCATION EXPENSES TOTAL	\$6,001,968	\$6,805,288	\$6,805,255	\$7,522,396
Debt Services				
7102 - Principal on Debt	—	\$3,275,721	\$3,275,721	\$3,401,591
7202 - Interest on Debt	\$1,339,995	\$1,445,463	\$1,445,463	\$1,411,881
7301 - Debt Service Fees	\$835	—	\$1,500	—
DEBT SERVICES TOTAL	\$1,340,829	\$4,721,184	\$4,722,684	\$4,813,472
Insurance				
4501 - Ins.-Property	\$498,781	\$704,591	\$704,591	\$924,836
4502 - Ins.-Liability & Umbrella	\$111,164	\$56,802	\$56,802	\$69,184
4504 - Ins.-WC PY Audit Exp	\$2,444	—	—	—
4506 - Ins.-Other	\$4,318	\$11,190	\$11,190	\$10,940
4508 - Ins.-Underground Storage Tank	\$6,519	\$6,609	\$6,609	\$6,435

NON-DEPARTMENTAL (UTILITY)

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
4510 - Insurance - Public Officials Liability	\$8,759	\$8,539	\$8,539	\$8,267
4590 - Insurance - OPEB Expense Allocation	\$715,642	—	—	—
INSURANCE TOTAL	\$1,347,626	\$787,731	\$787,731	\$1,019,662
Internal Svc Charge				
9102 - Facility Maintenance	\$127,837	\$130,329	\$130,329	\$109,230
9104 - Engineering Services	\$372,171	\$356,186	\$356,186	\$348,639
9105 - Human Resources	\$270,060	\$256,564	\$256,564	\$259,380
9107 - Technology Services	\$647,173	\$1,236,357	\$1,236,357	\$1,301,985
9185 - City Hall Annex	\$63,497	\$42,337	\$42,337	\$38,704
INTERNAL SVC CHARGE TOTAL	\$1,480,738	\$2,021,773	\$2,021,773	\$2,057,938
Pension Expenses				
3600 - Pension Expense - GASB 68 Allocation	-\$128,032	—	—	—
PENSION EXPENSES TOTAL	-\$128,032	—	—	—
EXPENSES TOTAL	\$14,872,172	\$14,794,738	\$15,127,725	\$16,089,071

STORMWATER FUND OVERVIEW

SUMMARY

Stormwater Fund - 404

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
State Grant Revenue	–	\$1,404,000	–	\$360,000
Other Grant Revenue	\$120,000	\$1,050,000	\$250,000	\$1,050,000
Interest Earnings	\$286,019	\$80,000	\$275,000	\$100,000
Misc. - Other Revenues	\$34,937	–	\$250	–
Stormwater Fees	\$2,315,745	\$2,234,500	\$2,300,000	\$2,357,500
REVENUES TOTAL	\$2,756,701	\$4,768,500	\$2,825,250	\$3,867,500
Expenses				
Personal Services	\$833,896	\$1,103,477	\$1,060,873	\$1,180,647
Operating Services	\$1,315,015	\$1,091,300	\$423,125	\$1,820,488
Capital	–	\$4,934,430	\$2,646,453	\$2,112,290
Miscellaneous	\$614,144	\$1,869	\$2,273	\$3,630
Admin Allocation Expenses	\$96,170	\$83,471	\$83,471	\$104,832
Insurance	\$127,181	\$42,898	\$42,898	\$46,236
Internal Svc Charge	\$156,186	\$208,507	\$208,507	\$186,962
Pension Expenses	\$49,451	–	–	–
EXPENSES TOTAL	\$3,192,043	\$7,465,952	\$4,467,600	\$5,455,085
Over <Under> Expenses	-\$435,342	-\$2,697,452	-\$1,642,350	-\$1,587,585
Beginning Fund Balance	\$5,978,998	\$5,543,656	\$5,543,656	\$3,901,306
Ending Fund Balance	\$5,543,656	\$2,846,204	\$3,901,306	\$2,313,721

STORMWATER FUND OVERVIEW

BUDGETED REVENUES Stormwater Fund - 404

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
State Grant Revenue				
338300-000 - Grant - DEP	–	\$1,404,000	–	\$360,000
STATE GRANT REVENUE TOTAL	–	\$1,404,000	–	\$360,000
Other Grant Revenue				
337200-400 - Grant - Misc	–	\$1,050,000	\$250,000	\$600,000
337300-100 - Grant - SWFWMD	\$120,000	–	–	\$450,000
OTHER GRANT REVENUE TOTAL	\$120,000	\$1,050,000	\$250,000	\$1,050,000
Interest Earnings				
361100-000 - Interest on Investments	\$286,019	\$80,000	\$275,000	\$100,000
INTEREST EARNINGS TOTAL	\$286,019	\$80,000	\$275,000	\$100,000
Misc. - Other Revenues				
346900-101 - Hurricane Receipts FEMA	\$34,937	–	–	–
366100-000 - Donation	–	–	\$250	–
MISC. - OTHER REVENUES TOTAL	\$34,937	–	\$250	–
Stormwater Fees				
343700-100 - Fees - Stormwater Quality	\$1,208,352	\$1,168,500	\$1,200,000	\$1,230,000
343700-200 - Fees - Stormwater Maintenance	\$1,107,397	\$1,066,000	\$1,100,000	\$1,127,500
343700-300 - Fees - Stormwater MUNICIPAL	-\$5	–	–	–
STORMWATER FEES TOTAL	\$2,315,745	\$2,234,500	\$2,300,000	\$2,357,500
REVENUES TOTAL	\$2,756,701	\$4,768,500	\$2,825,250	\$3,867,500

STORMWATER FUND OVERVIEW

EXPENSES BY COST CENTER

Stormwater Fund - 404

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Drainage	\$815,038	\$1,395,376	\$1,452,225	\$1,903,130
Stormwater Quality	\$1,441,344	\$5,733,831	\$2,676,704	\$3,210,295
Stormwater	\$935,662	\$336,745	\$338,671	\$341,660
EXPENSES TOTAL	\$3,192,043	\$7,465,952	\$4,467,600	\$5,455,085

* Adopted Budget columns include approved budget amendments.

STORMWATER FUND COST CENTERS

The Stormwater Fund consists of three cost centers:



Public Works Department

Drainage

Stormwater Quality

Non-Departmental

DRAINAGE

MISSION STATEMENT

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

4	ENVIRONMENTAL STEWARDSHIP		
4.3	Continue to monitor lakes and implement proactive strategies for lake management.	FY24 Metric	FY25 Metric
4.3.4	Inventory and develop strategies to address legacy stormwater systems and discharges that negatively impact local water bodies.		
4.3.4.1	Inventory Developed.	New in FY25	Starts in FY27
4.3.4.2	Mitigation Strategies Developed.	New in FY25	Starts in FY28
4.3.6	Additional 4.3 Metrics		
4.3.6.4	City-owned and maintained drainage infrastructure inspected.	New in FY25	11.43% of Storm Inlets inspected. 10.14 % of Storm Pipes Inspected. 100% of Stormwater Outfalls inspected.
4.3.6.5	Drainage infrastructure improvements.	44	227 Maintenance Task to date. 2 Capital Drainage Projects completed along S. Lake Howard Drive from Ave C to 15th Street and 7th Street SW.

DRAINAGE

BUDGETED EXPENSES

Stormwater Fund - Drainage - 404-08-299

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$311,154	\$391,897	\$362,694	\$426,050
1401 - Overtime	\$12,855	\$8,000	\$13,540	\$10,000
2101 - FICA Taxes	\$23,960	\$30,592	\$27,549	\$32,593
2201 - General Pension Fund Contrib	\$15,922	\$19,381	\$20,192	\$19,932
2204 - 401(a) Pension Contribution	\$19,274	\$25,545	\$24,554	\$27,785
2301 - Life, Health & Vision Insurance	\$62,258	\$97,991	\$79,616	\$89,639
2302 - Director's Life & Disability	\$663	—	\$675	\$584
2303 - Disability Benefit - 401(a) Participants	\$316	\$533	\$322	\$579
2401 - Workers' Compensation	\$22,158	\$26,074	\$26,074	\$23,402
PERSONAL SERVICES TOTAL	\$468,559	\$600,013	\$555,216	\$630,564
Operating Services				
3101 - Prof. Svc.-Engineering	—	\$10,000	\$5,000	\$10,000
3105 - Prof.Svc.-Other	\$3,300	—	—	—
3401 - Contract Svc.-Custodial	\$3,453	\$5,775	\$1,800	\$5,775
3404 - Contract Svc. - Other	\$167,402	\$78,837	\$61,030	\$417,000
3407 - Ins.-Claims Deductibles	—	—	\$4,589	—
4001 - Travel-Non local	\$191	\$2,500	\$502	—
4003 - Training-Required-Instructional	\$982	\$6,000	\$3,705	\$8,500
4101 - Telecommunication	\$5,148	—	—	—
4202 - Freight & Express Charges	\$81	—	—	—
4301 - Utility Svcs - Electric	\$380	\$409	\$400	\$419
4401 - Rentals & Leases	\$5,872	\$10,000	—	\$10,000
4406 - County Landfill	\$9,834	\$21,750	\$10,600	\$21,750
4601 - Rep & Mtn Equipment	\$16,101	\$10,000	\$11,947	\$10,000
4602 - Rep & Mtn Building & Grounds	\$175	—	—	—
4605 - Rep & Mtn Spec-Bud Detailed Only	\$12,555	—	\$7,385	—
4606 - Rep & Mtn Vehicle Base Cost	\$19,812	\$28,560	\$28,560	\$29,520
4607 - Rep & Mtn Automotive Parts	\$29,817	\$10,000	—	\$10,000
4608 - Rep & Mtn Automotive Labor	\$2,405	\$10,000	—	\$10,000
4620 - Rep & Mtn Contracts	—	\$300	—	\$300
4621 - Rep & Mtn Seed & Sod	\$6,613	\$12,000	\$4,000	\$12,000
4626 - Repair & Mtn-Irrigation	\$89	\$200	—	\$200
4803 - Community Involvement	\$70	—	—	\$10,000
5101 - Office Supplies	\$663	\$925	\$50	\$925
5102 - Tools,Equip under \$1,000	\$3,439	\$7,500	\$1,650	\$7,500
5203 - Motor Fuels & Lubricants	\$17,176	\$18,750	\$14,000	\$18,750
5208 - Uniform, Protect Clothing	\$10,545	\$4,250	\$6,263	\$4,250

DRAINAGE

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5209 - Housekeeping Supplies	\$2,809	\$750	\$730	\$750
5215 - Chemicals	\$2,947	\$3,000	\$5,700	\$3,000
5301 - Road Materials	\$170	–	–	–
5401 - Memberships & Subscriptions	\$950	\$400	–	\$1,200
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$23,000	\$23,000	\$21,139	\$23,000
5404 - Employee Dev-Material & Training	–	\$2,000	–	\$1,000
5405 - Empl Dev- Books,Accreditation,Assessmt	\$500	\$500	–	\$500
5406 - Employee Dev-Food & Supplies	–	\$100	–	\$100
OPERATING SERVICES TOTAL	\$346,479	\$267,506	\$189,050	\$616,439
Capital				
6313 - Stormwater Drainage-Capital	–	\$324,898	\$525,000	\$150,000
6402 - Machinery & Equipment	–	\$60,000	\$40,000	\$199,709
6403 - Capital Depletion Reserve	–	\$142,959	\$142,959	\$306,418
CAPITAL TOTAL	–	\$527,857	\$707,959	\$656,127
EXPENSES TOTAL	\$815,038	\$1,395,376	\$1,452,225	\$1,903,130

AUTHORIZED PERSONNEL

Stormwater Fund - Drainage - 404-08-299

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Public Works Department Director	41	46.11 -	0.2	0.2	0.2
Assistant Public Works Director	37	38.19 - 65.05	0.2	0.2	0.2
Streets Superintendent	32	30.23 - 51.49	0.2	0.2	0.2
Assist. Superintendent - Drainage	30	27.56 - 46.95	0.5	0.5	0.5
Assistant Superintendent - Streets	30	27.56 - 46.95	0.5	0.5	0.5
Bus. and Special Initiatives Analyst	27	24.01 - 40.90	0.2	0.2	0.2
Stormwater Inspector	24	20.94 - 35.68	1	1	1
Crew Leader I	23	20.02 - 34.11	1	1	1
Debris Control Maint. Operator III	20	17.48 - 29.79	1	1	1
Sr. Staff Assistant	20	17.48 - 29.79	0.5	0.5	0.5
Drainage Maintenance II	19	16.76 - 28.50	2	2	2
Drainage Maintenance I	18	16.00 - 27.25	0	0	1
Public Works Apprentice	18	16.00 - 27.25	1	1	0
			8.3	8.3	8.3

DRAINAGE

ACCOUNT DETAILS

Stormwater Fund - Drainage - 404-08-299

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$7,000	Chemical Clearing
	Contract Svc. - Other	\$40,000	Menzie Services
	Contract Svc. - Other	\$40,000	Stormwater Drain and Line Maintenance
	Contract Svc. - Other	\$30,000	Stormwater Inspection Services
	Contract Svc. - Other	\$300,000	Stormwater System Inspection - Entire System
3404 TOTAL		\$417,000	
6402			
	Machinery & Equipment	\$75,000	New - F250 Single Cab 4X4
	Machinery & Equipment	\$90,000	New - F350 Dump Truck
	Machinery & Equipment	\$16,000	New - Kubota RTCVX900
	Machinery & Equipment	\$18,709	Replacement of 4111 - F250 Crew Cab 4x4
6402 TOTAL		\$199,709	

STORMWATER QUALITY

MISSION STATEMENT

Maintain and improve local natural resources through management based on a sound understanding of social, economic, and ecological systems.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

4	ENVIRONMENTAL STEWARDSHIP		
4-3	Continue to monitor lakes and implement proactive strategies for lake management.	FY24 Metric	FY25 Metric
4-3-1	Publish and implement strategies within the Annual Lakes Report and develop community education campaigns based on the information within the report.		
4.3.1.1	Publication of the Annual Lakes Report.	1	Achieved
4.3.1.2	Unique lake assessments completed.	New in FY25	35
4.3.1.3	Development of a report in brief.	New in FY25	Achieved
4.3.1.4	Lakes marketing campaign reach.	New in FY25	1,137
4-3-2	Develop and facilitate an education / outreach program tied to awareness and protection of local lakes.		
4.3.2.1	Number of outreach events held.	New in FY25	44
4.3.2.2	Number of school-aged programs hosted.	New in FY25	37
4.3.2.3	Number of participants in Lakes Outreach Programs.	New in FY25	2,067
4.3.2.4	Number of people introduced to lakes for the first time.	New in FY25	62
4-3-3	Partner with other government agencies and community partners to host lake cleanup events on a recurring basis.		
4.3.3.1	Number of lake cleanup events hosted.	New in FY25	3
4.3.3.2	Number of participants in lake clean up events.	New in FY25	245
4.3.3.3	Bags of litter collected during lake cleanup events.	New in FY25	203
4.3.3.4	Feet covered with shoreline cleanups.	8,348	58,266
4-3-6	Additional 4.3 Metrics		
4.3.6.1	Low impact development practices utilized during City projects to prevent soil erosion and protect water bodies.	New in FY25	17
4.3.6.2	Cubic yards of debris removed through road sweeping to reduce pollutants in the stormwater system and, ultimately, lakes.	New in FY25	1,336
4.3.6.3	Lakes Advisory Committee meetings held.	New in FY25	4
4-4	Integrate the elements of the One Water philosophy to ensure a balance between water supply and nature.	FY24 Metric	FY25 Metric
4-4-3	Explore and implement best management practices and innovative approaches to water resource infrastructure that further protect the natural environment.		
4.4.3.1	Number of employees certified in Stormwater Sediment and Erosion.	New in FY25	17
4.4.3.2	Development of an ongoing Stormwater education plan.	New in FY25	Ongoing
4.4.3.3	Percent of Stormwater certified employees participating annually.	New in FY25	Starts in FY26
4-5	Ensure equitable access to natural amenities.	FY24 Metric	FY25 Metric
4-5-4	Maintain relationships with local agencies focused on natural area access.		
4.5.4.1	Number of meetings with partner agencies.	New in FY25	39
4.5.4.2	Partnership dollars Received.	New in FY25	250,000

STORMWATER QUALITY

BUDGETED EXPENSES

Stormwater Fund - Stormwater Quality - 404-08-300

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$341,419	\$331,257	\$328,523	\$369,307
1401 - Overtime	\$670	–	\$3,495	\$2,000
2101 - FICA Taxes	\$25,079	\$25,341	\$24,354	\$28,252
2201 - General Pension Fund Contrib	\$54,880	\$66,799	\$67,639	\$67,827
2204 - 401(a) Pension Contribution	\$9,724	\$10,135	\$10,351	\$11,223
2301 - Life, Health & Vision Insurance	\$64,472	\$63,667	\$65,072	\$65,746
2303 - Disability Benefit - 401(a) Participants	\$204	\$243	\$201	\$272
2401 - Workers' Compensation	\$1,727	\$6,022	\$6,022	\$5,456
PERSONAL SERVICES TOTAL	\$498,175	\$503,464	\$505,657	\$550,083
Operating Services				
3101 - Prof. Svc.-Engineering	\$172,803	\$212,802	\$68,775	\$225,000
3105 - Prof.Svc.-Other	\$26,602	\$322,700	\$50,000	\$741,000
3404 - Contract Svc. - Other	\$46,965	\$137,790	\$64,000	\$95,000
4001 - Travel-Non local	\$5,983	\$7,000	–	–
4003 - Training-Required-Instructional	\$723	\$250	\$1,500	\$7,300
4004 - Travel-Local Mileage & Comm. Exp	–	\$50	–	–
4201 - Postage	\$364	\$250	\$50	\$50
4301 - Utility Svcs - Electric	\$3,071	\$3,680	\$3,113	\$3,268
4302 - Utility Svcs - Water	\$3,896	\$3,899	\$4,158	\$4,261
4303 - Utility Svcs - Sewer	\$104	\$115	\$108	\$110
4305 - Utility Svcs - Refuse	\$329	\$334	\$332	\$340
4401 - Rentals & Leases	–	\$500	–	\$500
4406 - County Landfill	–	\$3,000	–	\$3,000
4601 - Rep & Mtn Equipment	\$29	\$3,000	\$1,500	\$3,000
4602 - Rep & Mtn Building & Grounds	\$1,000	\$500	–	\$500
4605 - Rep & Mtn Spec-Bud Detailed Only	\$55	–	–	–
4606 - Rep & Mtn Vehicle Base Cost	\$4,032	\$4,032	\$4,032	\$6,720
4607 - Rep & Mtn Automotive Parts	\$9,315	\$1,000	–	\$1,000
4608 - Rep & Mtn Automotive Labor	\$757	\$500	–	\$500
4620 - Rep & Mtn Contracts	\$173	\$20,000	–	\$15,000
4622 - Rep & Mtn Landscape Material	\$3,170	\$10,000	\$1,000	\$10,000
4702 - Printing & Binding	\$772	\$1,000	\$810	\$1,000
4802 - Promotional/Marketing	–	\$2,000	–	\$2,000
4803 - Community Involvement	\$4,617	\$5,000	\$6,000	\$5,000
4804 - Sponsorships	–	\$6,500	\$5,200	\$6,500
5101 - Office Supplies	\$9,280	\$10,000	\$1,000	\$10,000
5102 - Tools,Equip under \$1,000	\$4,971	\$4,000	\$5,600	\$4,000

STORMWATER QUALITY

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
5200 - Non-Capital Equip \$1,000-4999	\$1,900	\$16,000	–	\$16,000
5203 - Motor Fuels & Lubricants	\$1,881	\$1,875	\$1,200	\$1,875
5204 - Copier Use & Supplies	\$327	\$100	\$250	\$100
5205 - Motor Fuel, Non Motor Pool	–	\$150	–	\$150
5208 - Uniform, Protect Clothing	\$1,598	\$1,325	\$1,100	\$1,325
5209 - Housekeeping Supplies	–	\$300	–	\$300
5210 - Program Related Expense	\$618,306	–	\$50	–
5215 - Chemicals	\$11,400	\$19,092	\$5,500	\$15,000
5220 - Materials-Visual/Photo/Signage	\$4,872	\$5,500	–	\$10,000
5401 - Memberships & Subscriptions	\$9,219	\$5,000	\$400	\$1,200
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$18,267	\$10,500	\$6,800	\$9,000
5404 - Employee Dev-Material & Training	–	\$2,900	–	\$2,900
5405 - Empl Dev- Books,Accreditation,Assessmt	\$602	\$1,000	–	\$1,000
5406 - Employee Dev-Food & Supplies	\$423	\$50	\$75	\$50
5407 - Employee Dev-Recog & Apprec	\$732	\$100	–	\$100
OPERATING SERVICES TOTAL	\$968,536	\$823,794	\$232,553	\$1,204,049
Capital				
6101 - Land	–	\$1,200,000	–	\$1,427,000
6313 - Stormwater Drainage-Capital	–	\$3,203,114	\$1,935,035	–
6402 - Machinery & Equipment	–	–	–	\$15,000
6403 - Capital Depletion Reserve	-\$25,368	\$3,459	\$3,459	\$14,163
CAPITAL TOTAL	-\$25,368	\$4,406,573	\$1,938,494	\$1,456,163
EXPENSES TOTAL	\$1,441,344	\$5,733,831	\$2,676,704	\$3,210,295

AUTHORIZED PERSONNEL

Stormwater Fund - Stormwater Quality - 404-08-300

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Natural Resources Manager	32	30.23 - 51.49	1	1	1
Senior Environmental Scientist	27	24.01 - 40.90	1	1	1
Ecosystem and Asset Analyst	27	24.01 - 40.90	0.8	0.8	0.8
Bus. and Special Initiatives Analyst	27	24.01 - 40.90	0.1	0.1	0.1
Environmental Scientist I	24	20.94 - 35.68	0	1	1
Natural Resources Specialist	24	20.94 - 35.68	2	1	1
Nat. Res. Intern (Scientific Aide)	18	16.00 - 27.25	0.5	0.5	0.5
			5.4	5.4	5.4

STORMWATER QUALITY

ACCOUNT DETAILS

Stormwater Fund - Stormwater Quality - 404-08-300

Account #	Object Code Description	Amount	Detail Description
3101			
	Prof. Svc.-Engineering	\$150,000	Northern Chain Wetland Restoration Design Work
	Prof. Svc.-Engineering	\$75,000	Lake Idyl Design to include Phase I
3101 TOTAL		\$225,000	
3105			
	Prof.Svc.-Other	\$15,000	Alum System Monitoring
	Prof.Svc.-Other	\$45,000	Comprehensive Emergency Management Plan
	Prof.Svc.-Other	\$60,000	Grant Writing Support
	Prof.Svc.-Other	\$80,000	Gray to Green
	Prof.Svc.-Other	\$10,000	Lab Analysis for Nutrient Loading
	Prof.Svc.-Other	\$10,000	LCNP Water Treatment Monitoring
	Prof.Svc.-Other	\$5,000	NPDES - Sampling
	Prof.Svc.-Other	\$5,000	NPDES - Support
	Prof.Svc.-Other	\$5,000	NPDES -FDEP
	Prof.Svc.-Other	\$6,000	NPDES-PC
	Prof.Svc.-Other	\$10,000	PFAS Sampling
	Prof.Svc.-Other	\$50,000	Potential Grant Match Funding
	Prof.Svc.-Other	\$5,000	SAIP Support
	Prof.Svc.-Other	\$30,000	Stormwater Utility Fee Work
	Prof.Svc.-Other	\$20,000	TMDL-BMAP
	Prof.Svc.-Other	\$5,000	USF Water Atlas
	Prof.Svc.-Other	\$20,000	Water Data/GIS Services
	Prof.Svc.-Other	\$360,000	Comprehensive Vulnerability Assessment
3105 TOTAL		\$741,000	
6101			
	Land	\$1,427,000	Wetland/Upland Purchase
6101 TOTAL		\$1,427,000	

NON-DEPARTMENTAL (STORMWATER)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Stormwater Fund - Non-Departmental - 404-80-969

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Personal Services				
2201 - General Pension Fund Contrib	-\$70,802	—	—	—
2301 - Life, Health & Vision Insurance	-\$62,036	—	—	—
PERSONAL SERVICES TOTAL	-\$132,838	—	—	—
Operating Services				
5248 - Hurricane Expense	—	—	\$1,522	—
OPERATING SERVICES TOTAL	—	—	\$1,522	—
Capital				
6403 - Capital Depletion Reserve	\$25,368	—	—	—
CAPITAL TOTAL	\$25,368	—	—	—
Miscellaneous				
9400 - Depreciation	\$611,552	—	—	—
9700 - Audit Fees	\$2,593	\$1,869	\$2,273	\$3,630
MISCELLANEOUS TOTAL	\$614,144	\$1,869	\$2,273	\$3,630
Admin Allocation Expenses				
9503 - Admin-General Govt.	\$96,170	\$83,471	\$83,471	\$104,832
ADMIN ALLOCATION EXPENSES TOTAL	\$96,170	\$83,471	\$83,471	\$104,832
Insurance				
4501 - Ins.-Property	\$38,708	\$37,329	\$37,329	\$39,278
4502 - Ins.-Liability & Umbrella	\$8,468	\$2,873	\$2,873	\$4,431
4506 - Ins.-Other	\$449	\$1,241	\$1,241	\$1,157
4508 - Ins.-Underground Storage Tank	\$501	\$508	\$508	\$495
4510 - Insurance - Public Officials Liability	\$972	\$947	\$947	\$875
4590 - Insurance - OPEB Expense Allocation	\$78,082	—	—	—
INSURANCE TOTAL	\$127,181	\$42,898	\$42,898	\$46,236
Internal Svc Charge				
9102 - Facility Maintenance	—	—	—	\$574
9104 - Engineering Services	\$40,235	\$61,060	\$61,060	\$59,767
9105 - Human Resources	\$16,534	\$15,708	\$15,708	\$28,116
9107 - Technology Services	\$54,065	\$50,840	\$50,840	\$44,872
9186 - Nora Mayo Building	\$45,352	\$80,899	\$80,899	\$53,633
INTERNAL SVC CHARGE TOTAL	\$156,186	\$208,507	\$208,507	\$186,962
Pension Expenses				
3600 - Pension Expense - GASB 68 Allocation	\$49,451	—	—	—
PENSION EXPENSES TOTAL	\$49,451	—	—	—
EXPENSES TOTAL	\$935,662	\$336,745	\$338,671	\$341,660

WILLOWBROOK FUND OVERVIEW

SUMMARY

Willowbrook Fund - 405

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Cultural / Recreation	\$1,129,963	\$1,006,000	\$869,000	\$1,179,000
Interest Earnings	\$146,936	\$40,000	\$120,000	\$40,000
Misc. - Sales	\$150	–	–	–
Misc. - Other Revenues	\$30,186	\$25,000	\$23,000	\$26,000
Interfund Transfers	–	\$150,000	\$150,000	\$275,000
REVENUES TOTAL	\$1,307,235	\$1,221,000	\$1,162,000	\$1,520,000
Expenses				
Operating Services	\$1,169,990	\$1,083,617	\$1,123,569	\$1,194,241
Capital	–	\$2,450,997	\$2,416,878	\$73,482
Miscellaneous	\$173,234	\$1,145	\$1,393	\$1,629
Admin Allocation Expenses	\$48,067	\$51,131	\$51,131	\$46,030
Debt Services	\$12,184	\$81,776	\$81,776	\$81,776
Insurance	\$15,774	\$17,722	\$17,722	\$17,172
Internal Svc Charge	\$13,419	\$13,919	\$13,919	\$12,235
EXPENSES TOTAL	\$1,432,668	\$3,700,307	\$3,706,388	\$1,426,565
Over <Under> Expenses	-\$125,434	-\$2,479,307	-\$2,544,388	\$93,435
Beginning Fund Balance	\$2,579,766	\$2,454,333	\$2,454,333	-\$90,555
Ending Fund Balance	\$2,454,332	-\$24,974	-\$90,055	\$3,380

WILLOWBROOK FUND OVERVIEW

BUDGETED REVENUES Willowbrook Fund - 405

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Cultural / Recreation				
347230-400 - COL / WB-Concessions	\$139,477	\$112,000	\$87,000	\$137,000
347230-100 - WB-Greens Fees	\$566,866	\$519,000	\$481,000	\$591,000
347230-125 - WB-Summer Memberships	\$52,273	\$55,000	\$42,000	\$61,000
347230-150 - WB-Annual Green Fees Card	\$52,335	\$51,000	\$32,000	\$65,000
347230-300 - WB-Pro Shop Sales	\$95,455	\$64,000	\$61,000	\$90,000
347230-600 - WB-Cart Rentals	\$199,173	\$180,000	\$144,000	\$210,000
347230-700 - WB-Rental of Range Balls	\$24,384	\$25,000	\$22,000	\$25,000
CULTURAL / RECREATION TOTAL	\$1,129,963	\$1,006,000	\$869,000	\$1,179,000
Interest Earnings				
361100-000 - Interest on Investments	\$146,936	\$40,000	\$120,000	\$40,000
INTEREST EARNINGS TOTAL	\$146,936	\$40,000	\$120,000	\$40,000
Misc. - Sales				
364414-000 - Sale of Assets-Capital	\$150	–	–	–
MISC. - SALES TOTAL	\$150	–	–	–
Misc. - Other Revenues				
369000-000 - Miscellaneous Revenue	\$30,186	\$25,000	\$23,000	\$26,000
MISC. - OTHER REVENUES TOTAL	\$30,186	\$25,000	\$23,000	\$26,000
Interfund Transfers				
381000-001 - Transfer from General Fund	–	\$150,000	\$150,000	\$275,000
INTERFUND TRANSFERS TOTAL	–	\$150,000	\$150,000	\$275,000
REVENUES TOTAL	\$1,307,235	\$1,221,000	\$1,162,000	\$1,520,000

WILLOWBROOK FUND OVERVIEW

EXPENSES BY COST CENTER

Willowbrook Fund - 405

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Willowbrook	\$1,169,990	\$3,534,614	\$3,540,447	\$1,267,723
Willowbrook	\$262,679	\$165,693	\$165,941	\$158,842
EXPENSES TOTAL	\$1,432,668	\$3,700,307	\$3,706,388	\$1,426,565

* Adopted Budget columns include approved budget amendments.

WILLOWBROOK FUND COST CENTERS

The Willowbrook Fund consists of two cost centers:



Parks, Recreation & Culture Department

Willowbrook

Non-Departmental

MISSION STATEMENT

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.

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Willowbrook Fund - PR&C. - Willowbrook - 405-07-712

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Operating Services				
3404 - Contract Svc. - Other	\$3,757	\$9,400	\$7,690	\$9,200
4301 - Utility Svcs - Electric	\$38,184	\$43,711	\$40,018	\$42,017
4302 - Utility Svcs - Water	\$5,396	\$5,050	\$12,488	\$12,800
4303 - Utility Svcs - Sewer	\$7,446	\$6,604	\$24,078	\$24,680
4305 - Utility Svcs - Refuse	\$361	\$364	\$363	\$372
4401 - Rentals & Leases	\$5,400	\$500	\$5,400	\$500
4602 - Rep & Mtn Building & Grounds	\$11,512	\$15,000	\$6,400	\$10,000
4606 - Rep & Mtn Vehicle Base Cost	\$960	\$960	\$960	\$960
4607 - Rep & Mtn Automotive Parts	—	\$250	\$50	\$250
4608 - Rep & Mtn Automotive Labor	\$390	\$1,500	\$500	\$500
4620 - Rep & Mtn Contracts	\$6,418	\$7,587	\$5,000	\$5,000
4900 - Other Charges & Obligations	\$1,075,465	\$974,791	\$1,008,822	\$1,071,562
4960 - License	\$400	\$400	\$400	\$400
5200 - Non-Capital Equip \$1,000-4999	—	\$500	—	\$1,000
5203 - Motor Fuels & Lubricants	\$14,302	\$17,000	\$11,400	\$15,000
OPERATING SERVICES TOTAL	\$1,169,990	\$1,083,617	\$1,123,569	\$1,194,241
Capital				
6301 - Other Capital Improvements	—	\$2,400,001	\$2,365,882	—
6403 - Capital Depletion Reserve	—	\$50,996	\$50,996	\$73,482
CAPITAL TOTAL	—	\$2,450,997	\$2,416,878	\$73,482
EXPENSES TOTAL	\$1,169,990	\$3,534,614	\$3,540,447	\$1,267,723

NON-DEPARTMENTAL (WILLOWBROOK)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Willowbrook Fund - PR&C - Non-Departmental - 405-80-967

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Miscellaneous				
9400 - Depreciation	\$171,938	–	–	–
9700 - Audit Fees	\$1,296	\$1,145	\$1,393	\$1,629
MISCELLANEOUS TOTAL	\$173,234	\$1,145	\$1,393	\$1,629
Admin Allocation Expenses				
9503 - Admin-General Govt.	\$48,067	\$51,131	\$51,131	\$46,030
ADMIN ALLOCATION EXPENSES TOTAL	\$48,067	\$51,131	\$51,131	\$46,030
Debt Services				
7102 - Principal on Debt	–	\$72,427	\$72,427	\$75,378
7202 - Interest on Debt	\$12,184	\$9,349	\$9,349	\$6,398
DEBT SERVICES TOTAL	\$12,184	\$81,776	\$81,776	\$81,776
Insurance				
4501 - Ins.-Property	\$8,845	\$10,626	\$10,626	\$10,707
4502 - Ins.-Liability & Umbrella	\$4,381	\$2,986	\$2,986	\$2,179
4506 - Ins.-Other	\$2,548	\$4,110	\$4,110	\$4,286
INSURANCE TOTAL	\$15,774	\$17,722	\$17,722	\$17,172
Internal Svc Charge				
9102 - Facility Maintenance	\$13,419	\$13,919	\$13,919	\$12,235
INTERNAL SVC CHARGE TOTAL	\$13,419	\$13,919	\$13,919	\$12,235
EXPENSES TOTAL	\$262,679	\$165,693	\$165,941	\$158,842

DARK FIBER ENTERPRISE FUND OVERVIEW

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.

SUMMARY

Dark Fiber Enterprise Fund - 406

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Interest Earnings	\$4,632	\$2,500	–	–
Misc. - Rent & Royalty	\$133,838	\$153,405	\$89,355	\$81,900
Interfund Transfers	\$505,999	\$505,999	\$505,999	\$867,739
REVENUES TOTAL	\$644,469	\$661,904	\$595,354	\$949,639
Expenses				
Personal Services	\$148,509	\$219,424	\$241,064	\$253,126
Operating Services	\$4,217	\$11,000	\$3,150	\$11,000
Capital	–	\$100,000	\$75,000	\$144,995
Miscellaneous	\$243,048	–	–	–
Debt Services	\$30,275	\$137,648	\$137,648	\$150,162
Insurance	\$15,998	\$21,527	\$21,527	\$26,130
Internal Svc Charge	\$7,470	\$4,981	\$4,981	\$5,940
EXPENSES TOTAL	\$449,517	\$494,580	\$483,370	\$591,353
Over <Under> Expenses	\$194,952	\$167,324	\$111,984	\$358,286
Beginning Fund Balance	-\$470,270	-\$470,270	-\$470,270	-\$358,286
Ending Fund Balance	-\$275,318	-\$302,946	-\$358,286	–

DARK FIBER ENTERPRISE FUND OVERVIEW

BUDGETED REVENUES

Dark Fiber Enterprise Fund - 406

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
Interest Earnings				
361004-000 - Interest-Other	\$135	–	–	–
361100-000 - Interest on Investments	\$3,589	\$2,500	–	–
361100-200 - Interest - Leased Assets	\$908	–	–	–
INTEREST EARNINGS TOTAL	\$4,632	\$2,500	–	–
Misc. - Rent & Royalty				
362000-100 - Dark Fiber Lease	\$133,838	\$153,405	\$89,355	\$81,900
MISC. - RENT & ROYALTY TOTAL	\$133,838	\$153,405	\$89,355	\$81,900
Interfund Transfers				
381000-108 - Transfer from Downtown CRA	\$27,650	\$27,650	\$27,650	\$147,417
381000-109 - Transfer from Florence Villa CRA	\$8,295	\$8,295	\$8,295	\$14,225
381000-113 - Transfer from Building Safety	\$13,825	\$13,825	\$13,825	\$23,709
381000-402 - Transfer from Utility Fund	\$82,951	\$82,951	\$82,951	\$296,653
381000-501 - Transfer from Internal Service Fund	\$27,650	\$27,650	\$27,650	\$47,417
381000-502 - Transfer from Motor Pool Fund	\$27,650	\$27,650	\$27,650	\$47,417
381000-001 - Transfer from General Fund	\$276,503	\$276,503	\$276,503	\$224,174
381000-106 - Transfer from Airport Fund	\$13,825	\$13,825	\$13,825	\$23,709
381000-101 - Transfer from Library Fund	\$13,825	\$13,825	\$13,825	\$19,309
381000-401 - Transfer from Solid Waste	\$13,825	\$13,825	\$13,825	\$23,709
INTERFUND TRANSFERS TOTAL	\$505,999	\$505,999	\$505,999	\$867,739
REVENUES TOTAL	\$644,469	\$661,904	\$595,354	\$949,639

DARK FIBER ENTERPRISE FUND OVERVIEW

EXPENSES BY COST CENTER

Dark Fiber Enterprise Fund - 406

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Dark Fiber	\$449,517	\$494,580	\$483,370	\$591,353
EXPENSES TOTAL	\$449,517	\$494,580	\$483,370	\$591,353

* Adopted Budget columns include approved budget amendments.

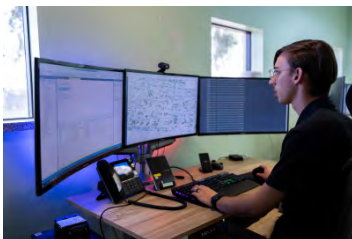
PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [fund](#).

3	INFRASTRUCTURE		
3.4	Pursue emerging opportunities to embrace new technology, infrastructure, and enterprise opportunities.	FY24 Metric	FY25 Metric
3.4.4	Additional 3.4 Metrics		
3.4.4.1	Dark Fiber Miles.	50	50
3.4.4.2	Dark Fibers Leases.	19	11
3.4.4.3	Dark Fiber Lease Revenue.	153,405	\$53,900
3.4.4.4	Dark Fiber Intergovernmental Revenue.	505,999	\$315,000

DARK FIBER FUND COST CENTERS

The Dark Fiber Fund consists of one cost center:



Technology Services Department

Non-Departmental

NON-DEPARTMENTAL (DARK FIBER)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Dark Fiber Enterprise Fund - Non-Departmental - 406-80-971

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$130,114	\$170,253	\$176,163	\$190,920
1401 - Overtime	\$999	\$1,000	\$5,131	\$4,000
2101 - FICA Taxes	\$10,043	\$13,101	\$13,794	\$14,606
2201 - General Pension Fund Contrib	–	–	\$25,380	\$23,005
2204 - 401(a) Pension Contribution	\$6,604	\$10,599	\$6,709	\$7,187
2301 - Life, Health & Vision Insurance	\$484	\$19,773	\$9,309	\$9,433
2303 - Disability Benefit - 401(a) Participants	\$144	\$254	\$134	\$175
2401 - Workers' Compensation	\$121	\$4,444	\$4,444	\$3,800
PERSONAL SERVICES TOTAL	\$148,509	\$219,424	\$241,064	\$253,126
Operating Services				
4001 - Travel-Non local	–	\$4,500	–	–
4003 - Training-Required-Instructional	–	–	–	\$4,500
4607 - Rep & Mtn Automotive Parts	\$187	–	–	–
4608 - Rep & Mtn Automotive Labor	\$65	–	–	–
5102 - Tools,Equip under \$1,000	\$233	\$500	\$500	\$500
5200 - Non-Capital Equip \$1,000-4999	\$3,498	\$5,000	\$2,000	\$5,000
5203 - Motor Fuels & Lubricants	\$34	–	\$150	–
5208 - Uniform, Protect Clothing	\$200	\$1,000	\$500	\$1,000
OPERATING SERVICES TOTAL	\$4,217	\$11,000	\$3,150	\$11,000
Capital				
6301 - Other Capital Improvements	–	\$90,000	\$75,000	\$90,000
6402 - Machinery & Equipment	–	\$10,000	–	\$54,995
CAPITAL TOTAL	–	\$100,000	\$75,000	\$144,995
Miscellaneous				
9400 - Depreciation	\$243,048	–	–	–
MISCELLANEOUS TOTAL	\$243,048	–	–	–
Debt Services				
7102 - Principal on Debt	–	\$113,010	\$113,010	\$126,876
7202 - Interest on Debt	\$30,275	\$24,638	\$24,638	\$23,286
DEBT SERVICES TOTAL	\$30,275	\$137,648	\$137,648	\$150,162
Insurance				
4501 - Ins.-Property	\$15,290	\$21,238	\$21,238	\$25,446
4502 - Ins.-Liability & Umbrella	\$335	\$49	\$49	\$313
4506 - Ins.-Other	\$51	\$136	\$136	\$211
4510 - Insurance - Public Officials Liability	\$111	\$104	\$104	\$160

NON-DEPARTMENTAL (DARK FIBER)

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
4590 - Insurance - OPEB Expense Allocation	\$211	—	—	—
INSURANCE TOTAL	\$15,998	\$21,527	\$21,527	\$26,130
Internal Svc Charge				
9105 - Human Resources	—	—	—	\$5,940
9185 - City Hall Annex	\$7,470	\$4,981	\$4,981	—
INTERNAL SVC CHARGE TOTAL	\$7,470	\$4,981	\$4,981	\$5,940
EXPENSES TOTAL	\$449,517	\$494,580	\$483,370	\$591,353

AUTHORIZED PERSONNEL

Dark Fiber Enterprise Fund - Non-Departmental - 406-80-971

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Fiber Enterprise Manager	29	26.31 - 44.82	1	1	1
Fiber Systems Technician	26	22.94 - 39.07	0.5	1.5	1.5
			1.5	2.5	2.5

ACCOUNT DETAILS

Dark Fiber Enterprise Fund - Non-Departmental - 406-80-971

Account #	Object Code Description	Amount	Detail Description
6402			
	Machinery & Equipment	\$10,000	Fiber Splicing Equipment
	Machinery & Equipment	\$44,995	New - Ford F150 STX 4x4
6402 TOTAL		\$54,995	

INTERNAL SERVICES FUND OVERVIEW

SUMMARY

Internal Services Fund - 501

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Misc. - Physical Environment	\$291,803	\$150,000	\$200,000	\$150,000
Interest Earnings	\$131,910	\$40,000	\$130,000	\$40,000
Misc. - Other Revenues	\$142,661	\$20,000	\$5,688	\$20,000
Other Charges for Services	\$152,875	\$158,000	\$78,450	\$124,000
Technology Services Allocation	\$4,784,675	\$5,671,565	\$5,671,565	\$5,196,909
Human Resources Allocation	\$1,393,012	\$1,323,396	\$1,323,396	\$1,377,881
Facilities Support Allocation	\$620,704	\$632,664	\$632,664	\$551,133
Engineering Allocation	\$1,005,868	\$1,017,674	\$1,017,674	\$996,112
City Hall & Grounds	\$38,021	\$46,983	\$46,983	\$49,388
City Hall Annex	\$104,583	\$67,241	\$67,241	\$70,958
Nora Mayo Building	\$211,173	\$376,693	\$376,693	\$339,733
REVENUES TOTAL	\$8,877,285	\$9,504,216	\$9,550,354	\$8,916,114
Expenses				
Personal Services	\$2,954,716	\$3,603,344	\$2,840,514	\$3,888,693
Operating Services	\$3,412,765	\$5,309,759	\$5,559,653	\$5,783,748
Capital	—	\$898,027	\$700,527	\$476,258
Miscellaneous	\$1,042,630	—	—	—
Transfers	\$309,133	\$27,650	\$27,650	\$47,417
Debt Services	\$13,766	—	—	—
Insurance	\$228,909	\$38,316	\$38,316	\$44,386
Pension Expenses	\$537,107	—	—	—
EXPENSES TOTAL	\$8,499,026	\$9,877,096	\$9,166,660	\$10,240,502
Over <Under> Expenses	\$378,259	-\$372,880	\$383,694	-\$1,324,388
Beginning Fund Balance	\$1,943,462	\$2,321,721	\$2,321,721	\$2,206,973
Ending Fund Balance	\$2,321,721	\$1,948,841	\$2,705,415	\$882,585

INTERNAL SERVICES FUND OVERVIEW

BUDGETED REVENUES

Internal Services Fund - 501

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Misc. - Physical Environment				
343343-900 - Fees-Admin Acct Svc/Eng Inspect.	\$291,803	\$150,000	\$200,000	\$150,000
MISC. - PHYSICAL ENVIRONMENT TOTAL	\$291,803	\$150,000	\$200,000	\$150,000
Interest Earnings				
361100-000 - Interest on Investments	\$131,910	\$40,000	\$130,000	\$40,000
INTEREST EARNINGS TOTAL	\$131,910	\$40,000	\$130,000	\$40,000
Misc. - Other Revenues				
369000-000 - Miscellaneous Revenue	\$180	–	\$1,080	–
368100-000 - ICMA 401a City Contributions - Forfeiture Account	\$142,481	\$20,000	\$4,608	\$20,000
MISC. - OTHER REVENUES TOTAL	\$142,661	\$20,000	\$5,688	\$20,000
Other Charges for Services				
341208-001 - Labor-General Fund	\$76,475	\$70,000	\$35,700	\$55,000
341208-101 - Labor-Library	\$4,813	\$4,000	\$1,700	\$4,000
341208-106 - Labor-Airport	\$11,175	\$12,000	\$11,600	\$12,000
341208-107 - Labor-Cemeteries	\$950	\$1,000	\$1,000	\$1,000
341208-108 - Labor-CRA Downtown	\$2,875	\$3,000	\$1,000	\$2,500
341208-111 - Labor-Federal Building	\$3,675	\$3,000	\$2,700	\$3,500
341208-113 - Labor-Building Safety	\$1,338	\$2,000	\$500	\$1,500
341208-401 - Labor-Solid Waste	\$1,063	\$1,500	\$500	\$1,000
341208-402 - Labor-Utility Fund	\$13,875	\$18,000	\$8,000	\$10,000
341208-404 - Labor-Stormwater	\$425	\$1,500	\$250	\$500
341208-405 - Labor-Willowbrook	\$3,525	\$5,000	\$1,000	\$5,000
341208-501 - Labor-Internal Service	\$31,438	\$35,000	\$11,500	\$25,000
341208-502 - Labor-Central Garage	\$1,250	\$2,000	\$3,000	\$3,000
OTHER CHARGES FOR SERVICES TOTAL	\$152,875	\$158,000	\$78,450	\$124,000
Technology Services Allocation				
341201-001 - Technology Svcs Alloc-Gen. Fund	\$3,085,480	\$3,359,492	\$3,359,492	\$3,057,391
341201-101 - Technology Svcs Alloc- Library	\$597,219	\$409,222	\$409,222	\$369,777
341201-106 - Technology Svcs Alloc-Airport	\$87,336	\$118,627	\$118,627	\$104,702
341201-107 - Technology Svcs Alloc- Cemetery	\$30,794	\$43,893	\$43,893	\$39,915
341201-113 - Technology Svcs Alloc- Building	\$157,842	\$150,614	\$150,614	\$143,651
341201-401 - Technology Svc Alloc-Solid Waste	\$95,654	\$251,680	\$251,680	\$89,744
341201-402 - Technology Svcs Alloc-Utility	\$647,173	\$1,236,357	\$1,236,357	\$1,301,985
341201-404 - Technology Svcs Alloc- Stormwater	\$54,065	\$50,840	\$50,840	\$44,872
341201-502 - Technology Svc Alloc-Central Gar	\$29,112	\$50,840	\$50,840	\$44,872
TECHNOLOGY SERVICES ALLOCATION TOTAL	\$4,784,675	\$5,671,565	\$5,671,565	\$5,196,909
Human Resources Allocation				

INTERNAL SERVICES FUND OVERVIEW

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
341204-001 - H.R. Svcs Alloc-General Fund	\$837,048	\$795,216	\$795,216	\$846,548
341204-101 - H.R. Svcs Alloc-Library	\$36,513	\$34,688	\$34,688	\$43,857
341204-106 - H.R. Svcs Alloc-Airport	\$34,446	\$32,725	\$32,725	\$21,780
341204-107 - H.R. Svcs Alloc-Cemetery	\$24,801	\$23,562	\$23,562	\$15,444
341204-108 - H.R. Svcs Alloc-CRA DWTN	\$2,067	\$1,963	\$1,963	\$3,267
341204-109 - H.R. Svcs Alloc-CRA FV	–	–	–	\$3,069
341204-113 - H.R. Svcs Alloc-Build Safety	\$16,534	\$15,708	\$15,708	\$31,680
341204-401 - H.R. Svcs Alloc-Solid Waste	\$126,074	\$119,773	\$119,773	\$92,664
341204-402 - H.R. Svcs Alloc-Utility	\$270,060	\$256,564	\$256,564	\$259,380
341204-404 - H.R. Svcs Alloc-Stormwater	\$16,534	\$15,708	\$15,708	\$28,116
341204-406 - H.R. Svcs Alloc-Dark Fiber	–	–	–	\$5,940
341204-502 - HR Svc Alloc Cen Garage	\$28,935	\$27,489	\$27,489	\$26,136
HUMAN RESOURCES ALLOCATION TOTAL	\$1,393,012	\$1,323,396	\$1,323,396	\$1,377,881
Facilities Support Allocation				
341205-001 - Fac Supp Svcs Alloc-General Fund	\$269,656	\$274,576	\$274,576	\$311,045
341205-101 - Fac Supp Svcs Alloc-Library	\$18,085	\$18,347	\$18,347	\$29,154
341205-106 - Fac Supp Svcs Alloc-Airport	\$131,407	\$134,124	\$134,124	\$50,537
341205-107 - Fac Supp Svcs Alloc- Cemetery	\$1,500	\$1,265	\$1,265	\$10,361
341205-108 - Fac Supp Svcs Alloc-CRA DWTN	\$5,593	\$5,908	\$5,908	\$6,874
341205-109 - Fac Supp Svcs Alloc-CRA FV	\$2,792	\$2,949	\$2,949	\$3,432
341205-111 - Fac Supp Svcs Alloc-Fed Bldg	\$15,815	\$15,817	\$15,817	\$7,991
341205-113 - Fac Supp Svcs Alloc-Build Safety	\$2,407	\$2,531	\$2,531	\$2,260
341205-401 - Fac Supp Svcs Alloc-Solid Waste	\$27,928	\$28,470	\$28,470	\$5,511
341205-402 - Fac Supp Svcs Alloc-Utility	\$127,837	\$130,329	\$130,329	\$109,230
341205-404 - Fac Supp Svcs Alloc- Stormwater	–	–	–	\$574
341205-405 - Fac Supp Svcs Alloc- Willowbrook	\$13,419	\$13,919	\$13,919	\$12,235
341205-502 - Fac Supp Svcs Alloc-Central Gar	\$4,265	\$4,429	\$4,429	\$1,929
FACILITIES SUPPORT ALLOCATION TOTAL	\$620,704	\$632,664	\$632,664	\$551,133
Engineering Allocation				
341209-001 - Engineering Alloc-General Fund	\$512,993	\$519,014	\$519,014	\$508,017
341209-106 - Engineering Alloc-Airport	\$20,117	\$20,353	\$20,353	\$19,922
341209-108 - Engineering Alloc-CRA DWTN	\$6,709	\$6,788	\$6,788	\$6,644
341209-109 - Engineering Alloc-CRA FV	\$3,350	\$3,389	\$3,389	\$3,317
341209-113 - Engineering Alloc-Build Safety	\$50,293	\$50,884	\$50,884	\$49,806
341209-402 - Engineering Alloc-Utility	\$372,171	\$356,186	\$356,186	\$348,639
341209-404 - Engineering Alloc-Stormwater	\$40,235	\$61,060	\$61,060	\$59,767
ENGINEERING ALLOCATION TOTAL	\$1,005,868	\$1,017,674	\$1,017,674	\$996,112
City Hall & Grounds				
341210-001 - City Hall Alloc-General Fund	\$33,427	\$42,849	\$42,849	\$42,121
341210-108 - City Hall Alloc-CRA DWTN	\$2,598	\$2,161	\$2,161	\$3,747

INTERNAL SERVICES FUND OVERVIEW

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
341210-109 - City Hall Alloc-CRA FV	\$1,996	\$1,973	\$1,973	\$3,520
CITY HALL & GROUNDS TOTAL	\$38,021	\$46,983	\$46,983	\$49,388
City Hall Annex				
341214-001 - City Hall Annex-General Fund	\$33,616	\$19,923	\$19,923	–
341214-113 - City Hall Annex-Building Safety	–	–	–	\$32,254
341214-402 - City Hall Annex-Utility	\$63,497	\$42,337	\$42,337	\$38,704
341214-406 - City Hall Annex-Dark Fiber	\$7,470	\$4,981	\$4,981	–
CITY HALL ANNEX TOTAL	\$104,583	\$67,241	\$67,241	\$70,958
Nora Mayo Building				
341216-001 - Nora Mayo Building Alloc- General Fund	\$165,821	\$295,794	\$295,794	\$286,100
341216-404 - Nora Mayo Building Alloc- Stormwater Fund	\$45,352	\$80,899	\$80,899	\$53,633
NORA MAYO BUILDING TOTAL	\$211,173	\$376,693	\$376,693	\$339,733
REVENUES TOTAL	\$8,877,285	\$9,504,216	\$9,550,354	\$8,916,114

EXPENSES BY COST CENTER Internal Services Fund - 501

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Human Resources	\$990,823	\$1,363,954	\$1,071,024	\$1,421,363
City Hall Annex	\$66,008	\$68,356	\$52,643	\$70,703
Facility Maintenance	\$536,365	\$1,142,248	\$445,799	\$731,334
Nora Mayo Building	\$306,866	\$312,778	\$370,212	\$338,982
Technology Services	\$3,618,891	\$5,681,450	\$5,985,892	\$6,338,145
Engineering	\$946,258	\$1,193,888	\$852,364	\$1,198,814
City Hall	\$58,088	\$48,153	\$37,829	\$49,210
Internal Services	\$1,975,726	\$66,269	\$350,897	\$91,951
EXPENSES TOTAL	\$8,499,026	\$9,877,096	\$9,166,660	\$10,240,502

* Adopted Budget columns include approved budget amendments.

INTERNAL SERVICES FUND OVERVIEW

INTERNAL SERVICES FUND COST CENTERS

The Internal Services Fund consists of eight cost centers:



Economic Opportunity & Community Investment Department
Engineering Services



Parks, Recreation & Culture Department
City Hall Annex
Facility Maintenance
Nora Mayo Building
City Hall



Non-Departmental
Non-Departmental



Human Resources Department
Human Resources



Technology Services Department
Technology Services

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

1	ECONOMIC SUSTAINABILITY		
1.1	Through partnerships, support the availability of a qualified & skilled workforce to meet the demands of the City organization and business community.	FY24 Metric	FY25 Metric
1.1.3	Develop formal programs in partnership with academic institutions.		
1.1.3.1	Academic institution partnerships.	New in FY25	3
5	COMMUNITY SAFETY		
5.2	Ensure the ability to meet the service demands as the population grows.	FY24 Metric	FY25 Metric
5.2.1	Develop collaborative programs with community partners to create a talent pipeline.		
5.2.1.1	Number of collaborative programs.	New in FY25	3
5.2.1.2	Number of students engaged in collaborative programs.	New in FY25	75
5.4	Ensure local government functions are aligned with community safety best practices.	FY24 Metric	FY25 Metric
5.4.3	Create and deploy Comprehensive Community Safety Training Curriculum for staff.		
5.4.3.1	Programs offered.	New in FY25	0
5.4.3.2	Training classes completed by employees.	New in FY25	0
6	RESPONSIBLE GOVERNMENT		
6.4	Continue to cultivate a team made up of high quality talent, capable of bringing fresh perspective and creative ideas, serving as good ambassadors of the City through all service areas.	FY24 Metric	FY25 Metric
6.4.1	Establish a structured cooperative career pathing program inclusive of leadership development opportunities.		
6.4.1.1	Number of career paths outlined.	New in FY25	2
6.4.2	Create a curriculum of core competencies for staff / course catalog.		
6.4.2.1	Professional development opportunities provided to staff.	New in FY25	2
6.4.2.4	Classes paid for through Education Assistance Benefit.	New in FY25	79
6.4.2.5	Educational Assistance Benefit process.	New in FY25	78,112.21
6.4.2.6	Students in PSC's Leadership Development in Public Administration.	New in FY25	16
6.4.2.7	Students in FSU's Certified Public Manager program.	New in FY25	5
6.4.2.8	Internal professional development classes held.	New in FY25	2
6.4.2.9	New employee orientations held.	New in FY25	4
6.4.4	Establish a formal internship program.		
6.4.4.1	Number of Interns.	New in FY25	15
6.4.4.2	Departments with interns.	New in FY25	4
6.4.5	Maximize traditional and non-traditional recruitment strategies.		
6.4.5.1	Number of positions advertised.	New in FY25	156
6.4.5.2	Number of applications Received.	New in FY25	6,673

HUMAN RESOURCES

6.4.5.3	Number of positions filled. (New hire, promotion, transfer)	New in FY25	240
6.4.5.4	Number of departures. (Retirement, resignation, termination)	New in FY25	77
6.4.5.5	Number of job fairs / events attended or hosted.	New in FY25	3
6.4.6	Evaluate current and innovative / alternative job structures and benefits strategies to address workforce needs.		
6.4.6.1	Turnover rate.	New in FY25	9%
6.4.7	Additional 6.4 metrics.		
6.4.7.1	Number of reported accidents / incidents - employee related.	New in FY25	294
6.4.7.2	Number of reported accidents / incidents - citizen related.	New in FY25	119
6.4.7.3	Number of employees access a City-provided benefit.	New in FY25	85%
6.4.7.4	Total number enrolled in health, vision and/or dental, including dependents.	New in FY25	968
6.4.7.5	Number of physical Readiness benefit completions.	New in FY25	80

HUMAN RESOURCES

BUDGETED EXPENSES

Internal Services Fund - Human Resources - 501-02-910

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$460,631	\$508,311	\$430,503	\$515,545
1401 - Overtime	\$351	\$100	\$724	\$500
2101 - FICA Taxes	\$33,973	\$38,886	\$31,728	\$39,440
2201 - General Pension Fund Contrib	\$57,217	\$69,924	\$69,613	\$72,342
2204 - 401(a) Pension Contribution	\$17,207	\$24,118	\$17,140	\$23,366
2301 - Life, Health & Vision Insurance	\$75,306	\$122,632	\$79,603	\$87,877
2302 - Director's Life & Disability	\$1,328	\$1,461	\$1,328	\$1,461
2303 - Disability Benefit - 401(a) Participants	\$410	\$579	\$322	\$561
2401 - Workers' Compensation	\$769	\$813	\$813	\$671
2900 - Education Benefit	\$32,817	\$45,000	\$40,000	\$40,000
PERSONAL SERVICES TOTAL	\$680,009	\$811,824	\$671,774	\$781,763
Operating Services				
3102 - Prof.Svc.-Medical	\$84,650	\$80,000	\$75,000	\$100,000
3103 - Prof.Svc.-Legal	\$16,041	\$65,000	\$40,000	\$65,000
3105 - Prof.Svc.-Other	\$10	\$97,000	\$58,000	\$25,000
3108 - Prof Svc-Investment	\$20,000	\$20,000	\$20,000	\$30,000
3404 - Contract Svc. - Other	\$29,085	\$63,080	\$45,000	\$85,000
4001 - Travel-Non local	\$482	\$500	–	–
4003 - Training-Required-Instructional	\$400	\$1,000	\$2,000	\$8,000
4201 - Postage	\$1,096	\$4,000	\$2,500	\$4,000
4401 - Rentals & Leases	\$8,856	\$11,000	\$9,000	–
4702 - Printing & Binding	\$380	\$1,500	\$1,000	\$1,500
4801 - Advertising	\$17,373	\$9,500	\$5,000	\$5,000
4802 - Promotional/Marketing	\$12,696	\$10,000	\$5,000	\$5,000
4803 - Community Involvement	\$90	\$200	\$200	\$200
4810 - Health & Wellness Promotion	\$962	\$1,500	\$5,000	\$105,000
4907 - Records Management	–	–	–	\$25,000
5101 - Office Supplies	\$3,794	\$10,000	\$3,000	\$10,000
5102 - Tools,Equip under \$1,000	\$1,020	–	\$500	\$500
5200 - Non-Capital Equip \$1,000-4999	–	\$500	–	\$1,500
5204 - Copier Use & Supplies	\$10,327	\$10,000	\$5,900	\$10,000
5208 - Uniform, Protect Clothing	\$306	\$750	\$500	\$1,000
5209 - Housekeeping Supplies	–	\$200	\$100	\$200
5401 - Memberships & Subscriptions	\$3,158	\$5,600	\$1,500	\$2,900
5404 - Employee Dev-Material & Training	\$62,625	\$77,300	\$57,300	\$51,300
5406 - Employee Dev-Food & Supplies	\$3,618	\$8,500	\$250	\$8,500
5407 - Employee Dev-Recog & Apprec	\$4,615	\$30,000	\$25,000	\$30,000

HUMAN RESOURCES

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5408 - Organization Effect - Misc.	\$5,702	\$15,000	\$7,500	\$15,000
5604 - Employee Relations	\$23,528	\$30,000	\$30,000	\$50,000
OPERATING SERVICES TOTAL	\$310,814	\$552,130	\$399,250	\$639,600
EXPENSES TOTAL	\$990,823	\$1,363,954	\$1,071,024	\$1,421,363

AUTHORIZED PERSONNEL

Internal Services Fund - Human Resources - 501-02-910

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Human Resources Director	41	46.11 -	1	1	1
Human Resources Assistant Director	37	38.19 - 65.05	0	0	1
Human Resources Manager	37	38.19 - 65.05	1	1	0
Benefits & Risk Management Manager	34	33.18 - 56.52	1	0	0
Organization Development Manager	34	33.18 - 56.52	1	0	0
Organization Development Administrator	29	26.31 - 44.82	0	1	1
Benefits & Risk Management Administrator	29	26.31 - 44.82	0	1	0.5
Human Resources Coordinator	25	21.91 - 37.33	0	0	2
Human Resources Assistant	22	19.14 - 32.60	3	3	2
Organization Development Intern	18	16.00 - 27.25	0.5	0	0
Customer Service Rep I	18	16.00 - 27.25	1	1	0
			8.5	8	7.5

HUMAN RESOURCES

ACCOUNT DETAILS

Internal Services Fund - Human Resources - 501-02-910

Account #	Object Code Description	Amount	Detail Description
3102			
	Prof.Svc.-Medical	\$100,000	Exp of previous years; # of potential EEs processed
3102 TOTAL		\$100,000	
3108			
	Prof Svc-Investment	\$30,000	Anticipated increase with & Co, now Mariner
3108 TOTAL		\$30,000	
3404			
	Contract Svc. - Other	\$25,000	Annual EAP Services (RFP Needed)
	Contract Svc. - Other	\$5,000	DMV Check and Monitoring of Driver Licenses
	Contract Svc. - Other	\$10,000	FDLE-Security Background Screening for New Hires and Volunteers
	Contract Svc. - Other	\$25,000	Specialized Training (Supervisory)
	Contract Svc. - Other	\$20,000	Wellness Program (Florida Blue)
3404 TOTAL		\$85,000	

CITY HALL ANNEX

The City Hall Annex Building is the department that accounts for all the costs to operate and maintain City Hall Annex. This department is allocated to the General Fund, Utility Fund, and Dark Fiber Fund for the departments that occupy this City facility

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Internal Services Fund - City Hall Annex - 501-03-902

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Operating Services				
3401 - Contract Svc.-Custodial	\$8,916	\$12,000	\$8,916	\$12,000
4301 - Utility Svcs - Electric	\$17,723	\$20,266	\$19,140	\$20,097
4302 - Utility Svcs - Water	\$3,641	\$3,694	\$3,392	\$3,476
4303 - Utility Svcs - Sewer	\$5,349	\$2,283	\$4,788	\$4,907
4305 - Utility Svcs - Refuse	\$4,862	\$4,919	\$4,907	\$5,029
4602 - Rep & Mtn Building & Grounds	\$12,630	\$15,000	\$4,900	\$15,000
4608 - Rep & Mtn Automotive Labor	—	\$400	—	\$400
4620 - Rep & Mtn Contracts	\$6,458	\$6,294	\$4,200	\$6,294
5200 - Non-Capital Equip \$1,000-4999	\$2,561	—	—	—
5209 - Housekeeping Supplies	\$3,869	\$3,500	\$2,400	\$3,500
OPERATING SERVICES TOTAL	\$66,008	\$68,356	\$52,643	\$70,703
EXPENSES TOTAL	\$66,008	\$68,356	\$52,643	\$70,703

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

2	QUALITY OF LIFE		
2.4	Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically.	FY24 Metric	FY25 Metric
2.4.7	Additional 2.4 Metrics		
2.4.7.40	Numbers of Facilities maintained.	170	239
5	COMMUNITY SAFETY		
5.4	Ensure local government functions are aligned with community safety best practices.	FY24 Metric	FY25 Metric
5.4.6	Conduct an annual safety inspection of critical infrastructures and facilities.		
5.4.6.1	Percent of facilities inspected annually.	New in FY25	100%
5.4.6.3	Repair / maintenance tickets completed.	120	100

BUDGETED EXPENSES

Internal Services Fund - Facility Maintenance - 501-03-906

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$247,886	\$266,631	\$179,523	\$283,558
1401 - Overtime	\$578	—	\$28	\$250
2101 - FICA Taxes	\$18,588	\$20,397	\$13,512	\$21,693
2201 - General Pension Fund Contrib	\$42,452	\$52,335	\$40,847	\$34,452
2204 - 401(a) Pension Contribution	\$6,686	\$9,423	\$5,056	\$13,907
2301 - Life, Health & Vision Insurance	\$31,739	\$38,394	\$18,837	\$57,312
2303 - Disability Benefit - 401(a) Participants	\$152	\$227	\$77	\$335
2401 - Workers' Compensation	\$7,186	\$8,335	\$8,335	\$6,430
PERSONAL SERVICES TOTAL	\$355,268	\$395,742	\$266,215	\$417,937
Operating Services				
4003 - Training-Required-Instructional	\$795	\$1,600	\$1,000	\$1,600
4301 - Utility Svcs - Electric	\$7,942	\$26,150	\$8,892	\$9,336
4302 - Utility Svcs - Water	\$1,431	\$1,320	\$1,479	\$1,515
4303 - Utility Svcs - Sewer	\$1,112	\$773	\$1,173	\$1,203
4305 - Utility Svcs - Refuse	\$2,838	\$2,707	\$2,707	\$2,774
4401 - Rentals & Leases	—	\$500	—	\$500

FACILITY MAINTENANCE

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
4601 - Rep & Mtn Equipment	\$637	\$750	\$250	\$750
4602 - Rep & Mtn Building & Grounds	\$2,602	\$4,000	\$2,500	\$4,000
4605 - Rep & Mtn Spec-Bud Detailed Only	\$105,138	\$270,000	\$100,000	\$250,000
4606 - Rep & Mtn Vehicle Base Cost	\$4,032	\$4,032	\$4,032	\$4,032
4607 - Rep & Mtn Automotive Parts	\$3,610	\$1,500	\$500	\$1,500
4608 - Rep & Mtn Automotive Labor	\$2,220	\$2,500	\$500	\$2,500
4618 - Rep/Mtn Parts/MP/Facility/Fire	\$37,861	\$349,997	–	–
4620 - Rep & Mtn Contracts	\$1,944	\$3,098	\$1,522	\$7,000
4702 - Printing & Binding	\$359	\$600	–	\$600
5101 - Office Supplies	\$174	\$200	–	\$200
5102 - Tools, Equip under \$1,000	\$1,121	\$2,500	\$500	\$2,500
5203 - Motor Fuels & Lubricants	\$5,261	\$8,500	\$5,400	\$8,500
5204 - Copier Use & Supplies	\$10	\$50	\$50	\$50
5206 - Software & Internal Upgrades	–	\$5,000	–	\$1,000
5208 - Uniform, Protect Clothing	\$1,756	\$1,750	\$500	\$1,750
5209 - Housekeeping Supplies	\$183	\$400	–	\$400
5401 - Memberships & Subscriptions	\$71	–	–	–
5404 - Employee Dev-Material & Training	–	\$10,000	–	\$10,000
OPERATING SERVICES TOTAL	\$181,097	\$697,927	\$131,005	\$311,710
Capital				
6402 - Machinery & Equipment	–	\$48,579	\$48,579	–
6403 - Capital Depletion Reserve	–	–	–	\$1,687
CAPITAL TOTAL	–	\$48,579	\$48,579	\$1,687
EXPENSES TOTAL	\$536,365	\$1,142,248	\$445,799	\$731,33

AUTHORIZED PERSONNEL

Internal Services Fund - Facility Maintenance - 501-03-906

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Facility Maint. Superintendent	32	30.23 - 51.49	1	1	1
Fiscal Specialist	26	22.94 - 39.07	0	0	1
Crew Leader II	25	21.91 - 37.33	0	1	1
Maintenance Mechanic II	21	18.30 - 31.17	2	1	2
Maintenance Mechanic I	19	16.76 - 28.50	1	1	0
CSR I - Staff Assistant I	18	16.00 - 27.25	1	1	0
			5	5	5

NORA MAYO BUILDING

The Nora Mayo Building is the department that accounts for all the costs to operate and maintain Nora Mayo Hall. This department is allocated to the General Fund, and Stormwater Fund for the departments that occupy this City facility.

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Internal Services Fund - Nora Mayo Building - 501-03-908

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Operating Services				
4301 - Utility Svcs - Electric	\$143,244	\$145,298	\$172,042	\$180,644
4302 - Utility Svcs - Water	\$2,045	\$2,248	\$2,236	\$2,292
4303 - Utility Svcs - Sewer	\$2,694	\$2,966	\$2,866	\$2,938
4304 - Utility Svcs - Piped Gas	\$551	\$1,046	\$975	\$1,034
4305 - Utility Svcs - Refuse	\$3,759	\$3,083	\$3,593	\$3,682
4401 - Rentals & Leases	\$48,430	\$65,000	\$124,000	\$65,000
4601 - Rep & Mtn Equipment	\$3,795	\$500	\$500	\$500
4602 - Rep & Mtn Building & Grounds	\$81,814	\$50,000	\$18,000	\$50,000
4605 - Rep & Mtn Spec-Bud Detailed Only	\$3,913	\$10,000	\$13,000	\$12,000
4620 - Rep & Mtn Contracts	\$11,230	\$22,637	\$17,000	\$10,892
5209 - Housekeeping Supplies	\$5,392	\$10,000	\$16,000	\$10,000
OPERATING SERVICES TOTAL	\$306,866	\$312,778	\$370,212	\$338,982
EXPENSES TOTAL	\$306,866	\$312,778	\$370,212	\$338,982

CITY HALL

The City Hall is the department that accounts for all the costs to operate and maintain the City Hall. This department is allocated to the General Fund, Utility Fund, and both CRA funds for the departments that occupy this City facility.

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Internal Services Fund - City Hall - 501-10-905

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Operating Services				
3404 - Contract Svc. - Other	–	\$1,000	\$1,100	\$1,000
3407 - Ins.-Claims Deductibles	\$420	–	–	–
4301 - Utility Svcs - Electric	\$18,985	\$20,896	\$20,778	\$21,817
4302 - Utility Svcs - Water	\$940	\$1,017	\$1,023	\$1,049
4303 - Utility Svcs - Sewer	\$1,053	\$1,129	\$1,120	\$1,148
4305 - Utility Svcs - Refuse	\$3,773	\$3,817	\$3,808	\$3,902
4602 - Rep & Mtn Building & Grounds	\$28,181	\$15,000	\$6,600	\$15,000
4620 - Rep & Mtn Contracts	\$3,563	\$4,294	\$2,600	\$4,294
5209 - Housekeeping Supplies	\$1,174	\$1,000	\$800	\$1,000
OPERATING SERVICES TOTAL	\$58,088	\$48,153	\$37,829	\$49,210
EXPENSES TOTAL	\$58,088	\$48,153	\$37,829	\$49,210

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

3	INFRASTRUCTURE		
3.4	Pursue emerging opportunities to embrace new technology, infrastructure, and enterprise opportunities.	FY24 Metric	FY25 Metric
3.4.3	Annually evaluate and catalog existing and emerging technology resources to optimize City operations.		
3.4.3.1	Annual Meetings with Each City Department.	New in FY25	10%
3.4.3.2	Number of Ideas Captured With City Departments.	New in FY25	0
3.4.3.3	Number of Co-Created Technology Initiatives.	New in FY25	0
3.4.3.4	City Facilities Connected by Fiber.	25	26
3.4.3.5	Smart City: Initiatives.	New in FY25	
3.4.3.6	Smart City: Smart Cameras.	189	275
3.4.3.7	Smart City: Facilities with Smart Cameras.	24	26
3.4.3.8	Smart City: Smart Environmental Sensors.	2	2
3.4.3.9	Smart City: Facilities with Smart Environmental Sensors.	2	2
3.4.3.10	Smart City: Smart Waste Bins.	3	17
3.4.3.11	Smart City: Wifi Access Points.	61	78
3.4.3.12	Smart City: Facilities with Wifi Access Points.	22	23
3.4.3.13	Smart City: Mobile Apps.	5	19
5	COMMUNITY SAFETY		
5.1	Ensure protection of technological resources and infrastructure through a proactive approach to cybersecurity.	FY24 Metric	FY25 Metric
5.1.1	Perform internal and external cyber security penetration testing for vulnerabilities - hardening of system in alignment with NIST best management practices.		
5.1.1.1	Completion of testing.	New in FY25	1%
5.1.2	Establish a data business continuity plan for all departments.		
5.1.2.1	Percentage of departments with a business continuity plan.	New in FY25	0%
5.1.2.2	IT Help Desk Tickets Completed / Closed	179	100%
5.1.3	Comprehensive cybersecurity training for all employees specifically tailored to their level of access to sensitive data.		
5.1.3.1	Percentage of employees trained.	New in FY25	1%
5.1.4	Adopt AI technologies for cybersecurity.		
5.1.4.1	Utilizing AI technologies for cybersecurity.	New in FY25	0
5.1.5	Partner with local communities and colleges to strengthen cybersecurity collaboration and innovation.		
5.1.5.1	Number of collaboration touchpoints.	New in FY25	24
5.2	Ensure the ability to meet the service demands as the population grows.	FY24 Metric	FY25 Metric

TECHNOLOGY SERVICES

5.2.2	Evaluate and adopt technology-based and AI best management practices geared towards innovation and enhancement of service delivery efficiencies and effectiveness.		
5.2.2.1	Departments met with at least twice per year.	New in FY25	2
5.2.4	Create and implement a framework specific to the utilization of innovation work groups across the organization.		
5.2.4.1	Number of innovation work group meetings.	New in FY25	4
6	RESPONSIBLE GOVERNMENT		
6.1	Exemplify fiscal accountability and resiliency.	FY24 Metric	FY25 Metric
6.1.5	Research and pursue alternative / nontraditional revenue sources and partnership opportunities to enhance financial sustainability and resiliency.		
6.1.5.1.1	Grant Income Received - IT	New in FY25	\$0

TECHNOLOGY SERVICES

BUDGETED EXPENSES

Internal Services Fund - Technology Services - 501-04-923

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$851,188	\$928,374	\$817,174	\$1,185,208
1401 - Overtime	\$6,375	\$6,000	\$1,421	\$2,000
2101 - FICA Taxes	\$64,303	\$71,480	\$61,101	\$90,669
2201 - General Pension Fund Contrib	\$139,529	\$166,872	\$130,076	\$120,305
2204 - 401(a) Pension Contribution	\$19,302	\$30,730	\$29,118	\$48,552
2301 - Life, Health & Vision Insurance	\$97,209	\$121,501	\$103,172	\$177,347
2302 - Director's Life & Disability	\$798	\$878	–	\$888
2303 - Disability Benefit - 401(a) Participants	\$406	\$743	\$550	\$1,171
2401 - Workers' Compensation	\$1,029	\$1,485	\$1,485	\$1,462
PERSONAL SERVICES TOTAL	\$1,180,139	\$1,328,063	\$1,144,097	\$1,627,602
Operating Services				
3404 - Contract Svc. - Other	\$143,172	\$294,000	\$124,000	\$238,400
4001 - Travel-Non local	\$21,232	\$15,000	\$11,000	–
4003 - Training-Required-Instructional	–	\$50,000	\$10,000	\$30,000
4004 - Travel-Local Mileage & Comm. Exp	\$248	\$4,000	\$1,000	\$4,000
4101 - Telecommunication	\$631,864	\$550,000	\$805,000	\$650,000
4201 - Postage	\$1	\$150	\$50	\$150
4202 - Freight & Express Charges	\$229	\$25	\$25	\$25
4301 - Utility Svcs - Electric	\$8,121	\$11,738	\$8,661	\$9,094
4401 - Rentals & Leases	\$27,224	\$140,000	\$318,000	\$190,000
4601 - Rep & Mtn Equipment	\$29,056	–	–	–
4602 - Rep & Mtn Building & Grounds	\$55,529	\$800	\$50,000	\$800
4606 - Rep & Mtn Vehicle Base Cost	\$2,688	\$2,688	\$2,688	\$2,688
4607 - Rep & Mtn Automotive Parts	\$895	\$150	–	\$150
4608 - Rep & Mtn Automotive Labor	\$364	\$150	–	\$150
4803 - Community Involvement	\$805	\$1,000	\$1,000	\$1,000
4804 - Sponsorships	–	–	\$500	\$500
4907 - Records Management	–	–	–	\$2,200
5101 - Office Supplies	\$6,976	\$4,500	\$25,000	\$4,500
5102 - Tools,Equip under \$1,000	\$297,718	\$180,000	\$250,000	\$180,000
5200 - Non-Capital Equip \$1,000-4999	\$175,732	\$135,000	\$180,000	\$135,000
5203 - Motor Fuels & Lubricants	\$2,739	\$1,500	\$1,500	\$1,500
5204 - Copier Use & Supplies	\$2,717	\$1,000	\$4,000	\$1,000
5208 - Uniform, Protect Clothing	\$5,548	\$500	\$5,000	\$500
5209 - Housekeeping Supplies	\$23	–	–	–
5210 - Program Related Expense	\$1,286	–	\$100	–
5401 - Memberships & Subscriptions	\$807	\$5,400	\$1,000	\$5,400

TECHNOLOGY SERVICES

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$1,012,089	\$2,131,665	\$2,405,900	\$2,790,440
5404 - Employee Dev-Material & Training	\$11,439	–	\$10,000	\$20,000
5405 - Empl Dev-Books,Accreditation,Assessmt	\$187	–	\$250	–
5406 - Employee Dev-Food & Supplies	\$62	–	–	–
5604 - Employee Relations	–	–	\$500	–
OPERATING SERVICES TOTAL	\$2,438,752	\$3,529,266	\$4,215,174	\$4,267,497
Capital				
6301 - Other Capital Improvements	–	\$697,500	\$500,000	\$285,000
6402 - Machinery & Equipment	–	\$120,000	\$120,000	\$149,152
6403 - Capital Depletion Reserve	–	\$6,621	\$6,621	\$8,894
CAPITAL TOTAL	–	\$824,121	\$626,621	\$443,046
EXPENSES TOTAL	\$3,618,891	\$5,681,450	\$5,985,892	\$6,338,145

AUTHORIZED PERSONNEL

Internal Services Fund - Technology Services - 501-04-923

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Smart City Officer	41	46.11 -	1	1	1
Business Technology Relations Manager	32	30.23 - 51.49	1	1	1
Network System Manager	32	30.23 - 51.49	1	1	1
Business Technology Support Manager	32	30.23 - 51.49	1	0	0
Smart City Computer Engineer	29	26.31 - 44.82	0	1	2
Smart City Data Analyst	29	26.31 - 44.82	0	1	2
Business Technology Support Supervisor	29	26.31 - 44.82	0	2	2
Smart City Computer Scientist	29	26.31 - 44.82	0	2	2
Information Security Administrator	29	26.31 - 44.82	1	1	1
Data Analyst	29	26.31 - 44.82	1	0	0
GIS Analyst	27	24.01 - 40.90	1	0	0
Business Technology Support Coordinator	25	21.91 - 37.33	1	1	1
Business Technology Support Specialist	23	20.02 - 34.11	4	1	2
Technology Services Student Intern	18	16.00 - 27.25	1	2	2
Smart City Student Intern	18	16.00 - 27.25	0	0	1.5
			13	14	18.5

TECHNOLOGY SERVICES

ACCOUNT DETAILS

Internal Services Fund - Technology Services - 501-04-923

Account #	Object Code Description	Amount	Detail Description
3404			
	Contract Svc. - Other	\$400	Fire extinguishers
	Contract Svc. - Other	\$1,000	MCCi web-based city code hosting
	Contract Svc. - Other	\$1,250	Digital Recording System Support Contract
	Contract Svc. - Other	\$1,250	Engineering Wide-Format Printer Support Contract
	Contract Svc. - Other	\$1,400	Credit Card Transactions Providers
	Contract Svc. - Other	\$1,500	Thornburn Communications, Inc. - On-hold music
	Contract Svc. - Other	\$1,600	Fiber Optic Testing Equipment Support Contract
	Contract Svc. - Other	\$2,000	Cable Box Rental-Citywide
	Contract Svc. - Other	\$8,000	One microwave sites (Rolling Hills) remains
	Contract Svc. - Other	\$10,000	Server Express Intl. Server Hardware Warranty and Service
	Contract Svc. - Other	\$26,000	Business Continuity and Recovery Office Spaces
	Contract Svc. - Other	\$30,000	Verteks Consulting, Inc. VoIP phone maintenance
	Contract Svc. - Other	\$154,000	Broadband Planning Consultant
3404 Total		\$238,400	
5402			
	IT Subscriptions, Licenses, Maintenance Renewals	\$1,000	Library Wireless Printing License - 1 year
	IT Subscriptions, Licenses, Maintenance Renewals	\$1,000	Google Enterprise
	IT Subscriptions, Licenses, Maintenance Renewals	\$1,300	OCLC CONTENTDM Documents Base Subscription (Library)
	IT Subscriptions, Licenses, Maintenance Renewals	\$1,500	Polk County GIS Basemap Update
	IT Subscriptions, Licenses, Maintenance Renewals	\$1,500	Library Print Request and PC Reservation Software Maintenance
	IT Subscriptions, Licenses, Maintenance Renewals	\$2,000	Enterprise Desktop Control Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$2,500	Backflow Software Maintenance Fee
	IT Subscriptions, Licenses, Maintenance Renewals	\$3,000	Cloud Fax Service
	IT Subscriptions, Licenses, Maintenance Renewals	\$3,000	Fire Records Management Software Maintenance
	IT Subscriptions, Licenses, Maintenance Renewals	\$5,000	Public Affairs and Communication Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$5,000	Privileged Remote Access Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$5,000	Municipal Code Electronic Database Code Supplement
	IT Subscriptions, Licenses, Maintenance Renewals	\$5,000	Business Analytics and Reporting Software Maintenance
	IT Subscriptions, Licenses, Maintenance Renewals	\$5,500	ADG Water Customer Service Software Maintenance
	IT Subscriptions, Licenses, Maintenance Renewals	\$6,000	Public Records-FOIA Tracking Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$7,000	Social Media Archival Service

TECHNOLOGY SERVICES

Account #	Object Code Description	Amount	Detail Description
	Renewals		
	IT Subscriptions, Licenses, Maintenance Renewals	\$7,000	Linked-In Learning Subscription (Library)
	IT Subscriptions, Licenses, Maintenance Renewals	\$8,000	Employee training module for Cartegraph system
	IT Subscriptions, Licenses, Maintenance Renewals	\$8,500	Patch Management Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$9,000	Website Accessibility and Quality Assurance Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$9,000	Fire Department Equipment Check Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$10,000	3D Scanning, Modeling and Photogrammetry Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$10,000	Security Incident and Event Management Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$10,000	Recreation Software Maintenance
	IT Subscriptions, Licenses, Maintenance Renewals	\$10,000	Queue Managment System
	IT Subscriptions, Licenses, Maintenance Renewals	\$10,000	Cemetery Asset Management Software Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$10,000	Secure File Sharing Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$10,000	IT Asset Management and Monitoring Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$10,000	FluidSecure Fuel System Software Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$12,000	Enterprise Videoconferencing
	IT Subscriptions, Licenses, Maintenance Renewals	\$14,000	City Website Hosting and Maintenance
	IT Subscriptions, Licenses, Maintenance Renewals	\$14,400	Hootsuite Software Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$15,000	VPN Remote Access Software Maintenance
	IT Subscriptions, Licenses, Maintenance Renewals	\$15,000	Name Resolution Filtering Security Service
	IT Subscriptions, Licenses, Maintenance Renewals	\$15,000	E-mail Spam/Antivirus Filtering Service
	IT Subscriptions, Licenses, Maintenance Renewals	\$16,000	AutoDesk AutoCAD License Maintenance
	IT Subscriptions, Licenses, Maintenance Renewals	\$19,200	Achievit Performance Metric Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$20,000	Storm Hydrological Modeling and Real-Time Forecasting Subscr.
	IT Subscriptions, Licenses, Maintenance Renewals	\$20,000	Formstack Electronic Forms
	IT Subscriptions, Licenses, Maintenance Renewals	\$20,000	GovOS Collaborate - Electronic Forms
	IT Subscriptions, Licenses, Maintenance Renewals	\$20,000	Help Desk and Collaboration Subscription Services
	IT Subscriptions, Licenses, Maintenance Renewals	\$20,000	Server Hardware Maintenance Contracts
	IT Subscriptions, Licenses, Maintenance Renewals	\$20,000	Intrusion Prevention System

TECHNOLOGY SERVICES

Account #	Object Code Description	Amount	Detail Description
	IT Subscriptions, Licenses, Maintenance Renewals	\$20,000	Employee Cybersecurity Training Software Platform Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$20,000	Smart Ideas Management Software Platform Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$20,000	Anti-Phishing and Training Platform
	IT Subscriptions, Licenses, Maintenance Renewals	\$20,000	Text Bot Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$21,240	Centralized Community Calendar
	IT Subscriptions, Licenses, Maintenance Renewals	\$25,000	Enterprise Password Management
	IT Subscriptions, Licenses, Maintenance Renewals	\$25,000	Water Smart Software Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$25,000	Network and Systems Vulnerability Scanning
	IT Subscriptions, Licenses, Maintenance Renewals	\$27,000	Paperless Forms and Electronic Signature
	IT Subscriptions, Licenses, Maintenance Renewals	\$27,000	Agenda and Committee Management Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$30,000	Smart Door/Gate Access Cloud Licenses
	IT Subscriptions, Licenses, Maintenance Renewals	\$30,000	Telecommunications optimization and reporting software
	IT Subscriptions, Licenses, Maintenance Renewals	\$30,000	Zoning Visualization Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$35,000	Smart Security Camera Cloud Licenses
	IT Subscriptions, Licenses, Maintenance Renewals	\$35,000	Enterprise Document System Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$37,500	Code Enforcement Software Maintenance and Hosting
	IT Subscriptions, Licenses, Maintenance Renewals	\$40,000	Police Evidence Data Hosting
	IT Subscriptions, Licenses, Maintenance Renewals	\$40,000	Hyperproof Governance, Risk and Compliance (GRC) Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$42,000	Trinnex LeadCAST Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$44,000	Jostle Intranet Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$50,000	Increase by Finance - Fire RMS - Moved from 6301
	IT Subscriptions, Licenses, Maintenance Renewals	\$50,000	Security Assessment, Licensing, Training
	IT Subscriptions, Licenses, Maintenance Renewals	\$50,000	Business Continuity Services - Tyler Technologies
	IT Subscriptions, Licenses, Maintenance Renewals	\$60,000	ESRI GIS Enterprise License Agreement
	IT Subscriptions, Licenses, Maintenance Renewals	\$60,000	Water Leak Predictive Modeling Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$60,000	Data Backup Appliance Maintenance and Service
	IT Subscriptions, Licenses, Maintenance Renewals	\$65,000	Social Media Sentiment Analysis and Surveying Software
	IT Subscriptions, Licenses, Maintenance	\$70,000	Automated Enterprise E-mail and Text Message

TECHNOLOGY SERVICES

Account #	Object Code Description	Amount	Detail Description
	Renewals		Archiving
	IT Subscriptions, Licenses, Maintenance Renewals	\$70,000	Server Licensing
	IT Subscriptions, Licenses, Maintenance Renewals	\$75,000	UKG Human Resources Information Systems Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$75,000	Opengov Procurement with Contract Module
	IT Subscriptions, Licenses, Maintenance Renewals	\$75,000	Deccan International Data Software for Fire Services
	IT Subscriptions, Licenses, Maintenance Renewals	\$90,000	Asterra Satellite Leak Detection Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$91,300	Avolve Software ProjectDox Electronic Plan Review Software
	IT Subscriptions, Licenses, Maintenance Renewals	\$120,000	Microsoft Office 365 Subscription / Kiteworks
	IT Subscriptions, Licenses, Maintenance Renewals	\$123,000	Kando Waste Monitoring Platform Subscription
	IT Subscriptions, Licenses, Maintenance Renewals	\$175,000	Enterprise Public Administration Software Maintenance
	IT Subscriptions, Licenses, Maintenance Renewals	\$210,000	Cybersecurity Solutions and Services
	IT Subscriptions, Licenses, Maintenance Renewals	\$210,000	Asset Management Software + CRM Enterprise Subscription
5402 Total		\$2,790,440	
6301			
	Other Capital Improvements	\$10,000	Irrigation Technology Expansion and Improvements
	Other Capital Improvements	\$20,000	City Facilities Wi-Fi Expansion and Upgrade
	Other Capital Improvements	\$25,000	Smart Security Camera Replacement/Expansion
	Other Capital Improvements	\$50,000	Fire Department Web-Based Records Management System
	Other Capital Improvements	\$50,000	Public Safety Complex: Network, Security & Access Control
	Other Capital Improvements	\$50,000	Public Safety Complex: Required Alerting System for New Facility
	Other Capital Improvements	\$80,000	Smart Security Gates Upgrades for Four Critical Facilities
6301 Total		\$285,000	
6402			
	Machinery & Equipment	\$29,152	New - Ford Escape
	Machinery & Equipment	\$120,000	Core Server Replacements and Expansion
6402 Total		\$149,152	

ENGINEERING SERVICES

MISSION STATEMENT

Facilitating opportunities and encouraging community investment that improves quality of life and creates a resilient and sustainable cycle of economic strength.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

1	ECONOMIC SUSTAINABILITY		
1.3	Cultivate a development & redevelopment environment that encourages a variety (size, diversity of services, geographic locations) of business opportunities.	FY24 Metric	FY25 Metric
1.3.3	Additional 1.3 Metrics		
1.3.3.11	Engineering inspections.	New in FY25	3,274

BUDGETED EXPENSES

Internal Services Fund - Engineering Services - 501-08-901

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$655,739	\$749,901	\$543,978	\$747,326
1401 - Overtime	\$870	–	\$919	\$1,000
2101 - FICA Taxes	\$48,832	\$57,367	\$40,417	\$57,171
2201 - General Pension Fund Contrib	\$59,311	\$71,629	\$53,877	\$48,908
2204 - 401(a) Pension Contribution	\$24,922	\$35,655	\$23,853	\$39,181
2301 - Life, Health & Vision Insurance	\$94,628	\$138,993	\$81,623	\$157,117
2303 - Disability Benefit - 401(a) Participants	\$532	\$856	\$447	\$941
2401 - Workers' Compensation	\$10,487	\$13,314	\$13,314	\$9,747
PERSONAL SERVICES TOTAL	\$895,321	\$1,067,715	\$758,428	\$1,061,391
Operating Services				
3105 - Prof.Svc.-Other	–	\$28,600	\$25,000	\$25,000
3401 - Contract Svc.-Custodial	\$3,871	\$5,248	\$3,600	\$10,496
4001 - Travel-Non local	–	\$400	–	–
4003 - Training-Required-Instructional	\$2,145	\$1,750	\$1,000	\$2,000
4004 - Travel-Local Mileage & Comm. Exp	–	\$100	–	–
4201 - Postage	–	\$150	–	\$150
4202 - Freight & Express Charges	–	–	–	\$100
4301 - Utility Svcs - Electric	\$6,877	\$8,061	\$7,941	\$8,338
4601 - Rep & Mtn Equipment	–	\$3,000	–	\$3,000
4606 - Rep & Mtn Vehicle Base Cost	\$9,312	\$7,968	\$7,968	\$8,064
4607 - Rep & Mtn Automotive Parts	\$2,470	\$4,000	\$1,000	\$4,000
4608 - Rep & Mtn Automotive Labor	\$1,160	\$9,000	\$1,000	\$9,000
4620 - Rep & Mtn Contracts	\$850	\$1,719	\$700	\$1,800

ENGINEERING SERVICES

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
4702 - Printing & Binding	–	–	\$250	–
4801 - Advertising	\$438	\$800	–	\$1,000
4960 - License	–	\$500	\$100	\$800
5101 - Office Supplies	\$737	\$1,000	\$750	\$1,200
5102 - Tools, Equip under \$1,000	\$521	\$1,300	\$750	\$1,300
5203 - Motor Fuels & Lubricants	\$12,175	\$11,000	\$6,500	\$12,000
5204 - Copier Use & Supplies	\$1,696	\$1,700	\$750	\$1,700
5208 - Uniform, Protect Clothing	\$4,369	\$3,000	\$2,500	\$3,000
5209 - Housekeeping Supplies	\$664	\$500	\$800	\$600
5218 - Inventory-Central Stores Other	–	\$150	–	\$150
5401 - Memberships & Subscriptions	\$495	\$6,500	\$2,500	\$7,000
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$3,075	\$3,200	\$5,000	\$4,000
5404 - Employee Dev-Material & Training	\$82	\$1,000	\$500	\$1,000
5406 - Employee Dev-Food & Supplies	–	\$200	–	\$200
OPERATING SERVICES TOTAL	\$50,937	\$100,846	\$68,609	\$105,898
Capital				
6403 - Capital Depletion Reserve	–	\$25,327	\$25,327	\$31,525
CAPITAL TOTAL	–	\$25,327	\$25,327	\$31,525
EXPENSES TOTAL	\$946,258	\$1,193,888	\$852,364	\$1,198,814

AUTHORIZED PERSONNEL

Internal Services Fund - Engineering Services - 501-08-901

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
City Engineer	39	41.95 -	1	1	1
Assistant City Engineer	37	38.19 - 65.05	1	1	1
Construction Inspector Superintendent	32	30.23 - 51.49	0	0	1
Public Works Engineering Intern	28	25.14 - 42.82	0.5	0.5	0.5
Senior Construction Inspector	27	24.01 - 40.90	0	1	0
Construction Project/Inspection Manager	27	24.01 - 40.90	1	0	0
Lead Construction Inspector	27	24.01 - 40.90	1	1	0
Engineering Designer II	26	22.94 - 39.07	0	1	1
Engineering Technician V	26	22.94 - 39.07	1	0	0
Construction Inspector	25	21.91 - 37.33	2	2	3
Surveying and Mapping Specialist	24	20.94 - 35.68	1	1	1
Engineering Designer I	24	20.94 - 35.68	2	1	1
Senior Staff Assistant	19	16.76 - 28.50	0.5	1	0
Staff Assistant I	18	16.00 - 27.25	0	0	1
			11	10.5	10.5

NON-DEPARTMENTAL (INTERNAL SERVICES)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Internal Services Fund - Non-Departmental - 501-80-970

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Personal Services				
2201 - General Pension Fund Contrib	-\$298,509	—	—	—
2301 - Life, Health & Vision Insurance	\$142,489	—	—	—
PERSONAL SERVICES TOTAL	-\$156,020	—	—	—
Operating Services				
4606 - Rep & Mtn Vehicle Base Cost	\$202	\$155	—	—
4607 - Rep & Mtn Automotive Parts	—	\$36	—	\$36
4608 - Rep & Mtn Automotive Labor	—	\$23	—	\$23
5203 - Motor Fuels & Lubricants	—	\$89	—	\$89
5248 - Hurricane Expense	—	—	\$284,931	—
OPERATING SERVICES TOTAL	\$202	\$303	\$284,931	\$148
Miscellaneous				
4970 - Loss on Assets	\$25,424	—	—	—
9400 - Depreciation	\$1,017,206	—	—	—
MISCELLANEOUS TOTAL	\$1,042,630	—	—	—
Transfers				
9118 - Transfer to 2021 Capital Projects Fund	\$25,000	—	—	—
9161 - Transfer to General Fund	\$6,483	—	—	—
9196 - Transfer to 2015 Construction Fund	\$250,000	—	—	—
9200 - Transfer to Dark Fiber Fund	\$27,650	\$27,650	\$27,650	\$47,417
TRANSFERS TOTAL	\$309,133	\$27,650	\$27,650	\$47,417
Debt Services				
7202 - Interest on Debt	\$13,766	—	—	—
DEBT SERVICES TOTAL	\$13,766	—	—	—
Insurance				
4501 - Ins.-Property	\$5,433	\$5,496	\$5,496	\$7,358
4502 - Ins.-Liability & Umbrella	\$23,923	\$13,301	\$13,301	\$17,083
4506 - Ins.-Other	\$12,864	\$17,030	\$17,030	\$17,583
4510 - Insurance - Public Officials Liability	\$2,539	\$2,489	\$2,489	\$2,362
4590 - Insurance - OPEB Expense Allocation	\$184,150	—	—	—
INSURANCE TOTAL	\$228,909	\$38,316	\$38,316	\$44,386
Pension Expenditures				
3600 - Pension Expense - GASB 68 Allocation	\$537,107	—	—	—
PENSION EXPENDITURES TOTAL	\$537,107	—	—	—
EXPENSES TOTAL	\$1,975,726	\$66,269	\$350,897	\$91,951

MOTOR POOL FUND OVERVIEW

SUMMARY

Motor Pool Fund - 502

	FY24 Year-End Actuals	FY 25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Revenues				
Interest Earnings	\$27,254	\$20,500	\$11,200	\$10,000
Misc. - Sales	\$5,125	–	–	–
Other Charges for Services	\$3,876,817	\$3,786,521	\$3,769,371	\$3,949,300
REVENUES TOTAL	\$3,909,196	\$3,807,021	\$3,780,571	\$3,959,300
Expenses				
Personal Services	\$1,073,836	\$1,156,450	\$1,021,883	\$1,329,525
Operating Services	\$2,722,627	\$2,661,954	\$2,942,459	\$2,843,670
Capital	–	\$96,704	\$73,604	\$146,760
Miscellaneous	\$60,317	–	–	–
Transfers	\$27,650	\$27,650	\$27,650	\$47,417
Debt Services	\$3	–	–	–
Insurance	\$364,633	\$326,394	\$326,394	\$423,224
Internal Svc Charge	\$62,312	\$82,758	\$82,758	\$72,937
Pension Expenditures	\$130,858	–	–	–
EXPENSES TOTAL	\$4,442,236	\$4,351,910	\$4,474,748	\$4,863,533
Over <Under> Expenditures	-\$533,039	-\$544,889	-\$694,177	-\$904,233
Beginning Fund Balance	\$303,882	-\$229,157	-\$229,157	-\$923,334
Ending Fund Balance	-\$229,157	-\$774,046	-\$923,334	-\$1,827,567

MOTOR POOL FUND OVERVIEW

BUDGETED REVENUES

Motor Pool Fund - 502

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Revenues				
Interest Earnings				
361004-000 - Interest-Other	\$824	\$500	–	–
361100-000 - Interest on Investments	\$26,430	\$20,000	\$11,200	\$10,000
INTEREST EARNINGS TOTAL	\$27,254	\$20,500	\$11,200	\$10,000
Misc. - Sales				
364414-000 - Sale of Assets-Capital	\$5,125	–	–	–
MISC. - SALES TOTAL	\$5,125	–	–	–
Other Charges for Services				
341208-001 - Labor-General Fund	\$96,053	\$225,000	\$225,000	\$225,000
341208-106 - Labor-Airport	\$49	\$1,500	\$1,500	\$2,000
341208-107 - Labor-Cemeteries	\$2,399	\$2,500	\$2,500	\$2,500
341208-108 - Labor-CRA Downtown	\$33	–	–	–
341208-113 - Labor-Building Safety	\$1,225	\$1,500	\$1,500	\$1,500
341208-401 - Labor-Solid Waste	\$174,665	\$175,000	\$175,000	\$250,000
341208-402 - Labor-Utility Fund	\$29,958	\$35,000	\$35,000	\$40,000
341208-404 - Labor-Stormwater	\$3,162	\$4,500	\$4,500	\$5,000
341208-405 - Labor-Willowbrook	\$390	\$1,500	\$1,500	\$1,500
341208-501 - Labor-Internal Service	\$3,744	\$4,000	\$4,000	\$5,000
341208-502 - Labor-Central Garage	\$3,845	\$4,000	\$4,000	\$5,000
341208-406 - Labor-Dark Fiber	\$65	–	–	–
341203-001 - Fuel-General Fund	\$411,691	\$410,000	\$390,000	\$400,000
341203-106 - Fuel-Airport	\$2,138	\$2,500	\$1,900	\$2,000
341203-107 - Fuel-Cemeteries	\$8,295	\$8,500	\$8,200	\$8,000
341203-113 - Fuel-Building Safety	\$7,416	\$8,000	\$6,500	\$7,500
341203-401 - Fuel-Solid Waste	\$397,694	\$410,000	\$360,000	\$400,000
341203-402 - Fuel-Utility Fund	\$190,923	\$196,000	\$205,000	\$210,000
341203-404 - Fuel-Stormwater	\$18,876	\$25,000	\$15,300	\$20,000
341203-405 - Fuel-Willowbrook	\$14,302	\$16,000	\$8,200	\$12,000
341203-501 - Fuel-Internal Service	\$20,175	\$19,500	\$14,600	\$18,000
341203-406 - Fuel-Dark Fiber Fund	\$34	–	\$150	\$150
341203-502 - Fuel-Central Garage	\$69,778	\$75,000	\$60,000	\$65,000
341206-001 - Vehicle Base-General Fund	\$309,040	\$310,000	\$350,000	\$325,000
341206-106 - Vehicle Base-Airport	\$7,080	\$7,100	\$6,400	\$7,000
341206-107 - Vehicle Base-Cemeteries	\$9,515	\$9,300	\$9,600	\$10,000
341206-108 - Vehicle Base Cost - Downtown CRA	\$492	–	\$550	\$500
341206-113 - Vehicle Base-Building Safety	\$12,000	\$12,500	\$16,500	\$15,000
341206-401 - Vehicle Base-Solid Waste	\$305,760	\$315,000	\$340,000	\$330,000
341206-402 - Vehicle Base-Utility Fund	\$146,095	\$150,000	\$152,000	\$150,000

MOTOR POOL FUND OVERVIEW

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
341206-404 - Vehicle Base-Stormwater	\$23,844	\$24,000	\$36,000	\$30,000
341206-405 - Vehicle Base-Willowbrook	\$960	\$500	\$1,000	\$1,200
341206-501 - Vehicle Base-Internal Service	\$16,234	\$16,500	\$16,000	\$16,500
341206-502 - Vehicle Base-Central Garage	\$9,880	\$10,500	\$10,600	\$10,000
341207-001 - Auto Parts-General Fund	\$468,686	\$417,621	\$417,621	\$425,000
341207-106 - Auto Parts-Airport	\$10,877	\$18,500	\$18,500	\$15,000
341207-107 - Auto Parts-Cemeteries	\$18,472	\$2,500	\$2,500	\$9,000
341207-108 - Auto Parts - Downtown CRA	\$57	–	\$250	\$250
341207-113 - Auto Parts-Building Safety	\$3,883	\$4,000	\$4,000	\$4,200
341207-401 - Auto Parts-Solid Waste	\$863,203	\$630,000	\$630,000	\$700,000
341207-402 - Auto Parts-Utility Fund	\$156,907	\$178,667	\$178,667	\$160,000
341207-404 - Auto Parts-Stormwater	\$39,117	\$41,333	\$41,333	\$45,000
341207-406 - Auto Parts-Dark Fiber	\$187	–	–	–
341207-501 - Auto Parts-Internal Service	\$6,950	\$4,000	\$4,000	\$5,500
341207-502 - Auto Parts-Central Garage	\$10,669	\$9,500	\$9,500	\$10,000
OTHER CHARGES FOR SERVICES TOTAL	\$3,876,817	\$3,786,521	\$3,769,371	\$3,949,300
REVENUES TOTAL	\$3,909,196	\$3,807,021	\$3,780,571	\$3,959,300

MOTOR POOL FUND OVERVIEW

EXPENSES BY COST CENTER

Motor Pool Fund - 502

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
City Hall Vehicle Pool	\$84	–	–	–
Motor Pool Vehicle Pool	\$25,162	–	–	–
Fleet Maintenance	\$4,057,558	\$4,229,512	\$4,352,350	\$4,731,044
Motor Pool	\$359,431	\$122,398	\$122,398	\$132,489
EXPENSES TOTAL	\$4,442,236	\$4,351,910	\$4,474,748	\$4,863,533

* Adopted Budget columns include approved budget amendments.

MOTOR POOL FUND COST CENTERS

The Motor Pool Fund consists of two cost centers:



Public Works Department

Fleet Management

Non-Departmental

FLEET MANAGEMENT

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.

PERFORMANCE METRICS

Visit the online budget book to see live performance metrics and further details for this [cost center](#).

6	RESPONSIBLE GOVERNMENT		
6.1	Exemplify fiscal accountability and resiliency.	FY24 Metric	FY25 Metric
6.1.6	Additional 6.1 Metrics		
6.1.6.5	City fleet vehicle up-time.	New in FY25	Starts in FY26
6.1.6.6	City fleet up-to-date on routine maintenance.	New in FY25	100%
6.1.6.7	Accidents involving City fleet.	New in FY25	80
6.1.6.8	Unplanned City fleet maintenance vs. scheduled / routine.	New in FY25	89%

BUDGETED EXPENSES

Motor Pool Fund - Fleet Management - 502-03-907

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
Expenses				
Personal Services				
1201 - Salaries & Wages-Regular	\$663,149	\$761,606	\$683,478	\$906,559
1401 - Overtime	\$8,689	\$6,400	\$15,866	\$15,000
2101 - FICA Taxes	\$50,444	\$58,752	\$53,288	\$69,352
2201 - General Pension Fund Contrib	\$1	\$111,012	\$118,543	\$114,218
2204 - 401(a) Pension Contribution	\$16,144	\$28,912	\$23,650	\$37,302
2301 - Life, Health & Vision Insurance	\$324,997	\$173,422	\$110,929	\$172,784
2303 - Disability Benefit - 401(a) Participants	\$345	\$694	\$477	\$896
2401 - Workers' Compensation	\$10,067	\$15,652	\$15,652	\$13,414
PERSONAL SERVICES TOTAL	\$1,073,836	\$1,156,450	\$1,021,883	\$1,329,525
Operating Services				
3105 - Prof.Svc.-Other	\$2,810	\$50,000	–	\$25,000
3401 - Contract Svc.-Custodial	\$4,143	\$4,040	\$4,095	\$4,040
3404 - Contract Svc. - Other	–	–	\$4,100	–
4001 - Travel-Non local	\$40	\$1,000	–	–
4003 - Training-Required-Instructional	\$2,844	\$2,000	\$2,500	\$4,000
4004 - Travel-Local Mileage & Comm. Exp	–	\$50	–	–
4201 - Postage	\$1	\$10	–	–
4301 - Utility Svcs - Electric	\$9,604	\$11,157	\$10,138	\$10,645
4304 - Utility Svcs - Piped Gas	\$1,907	\$1,774	\$2,526	\$2,588
4601 - Rep & Mtn Equipment	\$9,670	\$15,000	\$7,600	\$15,000

FLEET MANAGEMENT

	FY24	FY25	FY25	FY26
	Year-End Actuals	Adopted Budget	Estimated Year-End	Final Budget
4602 - Rep & Mtn Building & Grounds	\$21,430	\$30,000	\$9,500	\$30,000
4605 - Rep & Mtn Spec-Bud Detailed Only	–	\$75,000	\$75,000	–
4606 - Rep & Mtn Vehicle Base Cost	\$9,432	\$9,000	\$9,000	\$9,432
4607 - Rep & Mtn Automotive Parts	\$1,301	\$15,000	–	\$15,000
4608 - Rep & Mtn Automotive Labor	\$254	\$5,000	–	\$5,000
4613 - Oil & Lubricants-For Issue	\$51,270	\$94,421	\$50,000	\$94,421
4614 - Tires & Tubes	\$35,418	\$180,000	\$100,000	\$180,000
4616 - Diesel Fuel-For Issue	\$520,097	\$630,000	\$550,000	\$630,000
4617 - Gasoline-For Issue	\$529,584	\$610,000	\$475,000	\$610,000
4618 - Rep/Mtn Parts/MP/Facility/Fire	\$943,234	\$608,394	\$800,000	\$608,394
4620 - Rep & Mtn Contracts	\$10,885	\$11,693	\$150,000	\$12,000
4624 - Rep & Mtn Outside Svc	\$418,087	\$240,000	\$550,000	\$240,000
4702 - Printing & Binding	–	\$1,000	–	\$1,000
4802 - Promotional/Marketing	–	–	–	\$15,000
4803 - Community Involvement	–	–	\$250	–
5101 - Office Supplies	\$1,573	\$1,000	\$1,500	\$1,500
5102 - Tools,Equip under \$1,000	\$7,125	\$10,000	\$20,000	\$12,000
5200 - Non-Capital Equip \$1,000-4999	\$4,480	\$5,000	\$15,000	\$10,000
5203 - Motor Fuels & Lubricants	\$57,939	\$4,500	\$50,000	\$4,500
5204 - Copier Use & Supplies	\$762	\$1,000	\$500	\$1,000
5208 - Uniform, Protect Clothing	\$3,980	\$5,000	\$4,500	\$6,000
5209 - Housekeeping Supplies	\$2,578	\$2,000	\$3,000	\$2,000
5215 - Chemicals	\$12,150	\$10,000	\$24,000	\$17,000
5225 - Tag and Registration	\$4,623	\$5,000	\$4,000	\$5,000
5401 - Memberships & Subscriptions	\$2,660	\$5,000	–	\$5,000
5402 - IT Subscriptions, Licenses, Maintenance Renewals	\$25,438	\$17,515	\$20,000	\$266,750
5404 - Employee Dev-Material & Training	\$534	\$1,000	–	\$1,000
5405 - Empl Dev- Books,Accreditation,Assessmt	\$500	\$200	–	\$200
5406 - Employee Dev-Food & Supplies	–	\$100	–	\$100
5407 - Employee Dev-Recog & Apprec	\$1,026	\$100	\$250	\$100
OPERATING SERVICES TOTAL	\$2,697,381	\$2,661,954	\$2,942,459	\$2,843,670
Capital				
6402 - Machinery & Equipment	–	\$74,000	\$50,900	\$125,000
6403 - Capital Depletion Reserve	–	\$22,704	\$22,704	\$21,760
CAPITAL TOTAL	–	\$96,704	\$73,604	\$146,760
Insurance				
4507 - Ins.-Auto & Motorpool	\$286,342	\$314,404	\$314,404	\$411,089
INSURANCE TOTAL	\$286,342	\$314,404	\$314,404	\$411,089
EXPENSES TOTAL	\$4,057,558	\$4,229,512	\$4,352,350	\$4,731,044

FLEET MANAGEMENT

AUTHORIZED PERSONNEL

Motor Pool Fund - Fleet Management - 502-03-907

Position	Pay Grade	Min / Max Hourly	FY23 Budget	FY24 Budget	FY25 Budget
Assistant Public Works Director	37	38.19 - 65.05	0.1	0.1	0.1
Fleet Maintenance Manager	33	31.67 - 53.95	1	1	1
Fleet Maintenance Superintendent	32	30.23 - 51.49	1	1	1
Mechanic Trainer	30	27.56 - 46.95	0	0	0.75
Mechanic III	29	26.31 - 44.82	3	4	4
Mechanic II	27	24.01 - 40.90	2	1	1
Business and Special Initiatives Analyst	27	24.01 - 40.90	0.1	0.1	0.1
Mechanic I	25	21.91 - 37.33	1	3	4
Buyer	23	20.02 - 34.11	0	1	1
Resource & Service Specialist	23	20.02 - 34.11	1	0	0
Fleet Maintenance Coordinator	22	19.14 - 32.60	1	1	1
Fleet Maintenance Apprentice	20	17.48 - 29.79	1	1	1
			11.2	13.2	14.95

ACCOUNT DETAILS

Motor Pool Fund - Fleet Management - 502-03-907

Account #	Object Code Description	Amount	Detail Description
6402			
	Machinery & Equipment	\$110,000	Forklift Replacement
	Machinery & Equipment	\$15,000	Lift Replacement
6402 TOTAL		\$125,000	

NON-DEPARTMENTAL (MOTOR POOL)

Visit the online budget book to see further details for this [cost center](#).

BUDGETED EXPENSES

Motor Pool Fund - Non-Departmental - 502-80-972

	FY24 Year-End Actuals	FY25 Adopted Budget	FY25 Estimated Year-End	FY26 Final Budget
Expenses				
Miscellaneous				
9400 - Depreciation	\$60,317	–	–	–
MISCELLANEOUS TOTAL	\$60,317	–	–	–
Transfers				
9200 - Transfer to Dark Fiber Fund	\$27,650	\$27,650	\$27,650	\$47,417
TRANSFERS TOTAL	\$27,650	\$27,650	\$27,650	\$47,417
Debt Services				
7202 - Interest on Debt	\$3	–	–	–
DEBT SERVICES TOTAL	\$3	–	–	–
Insurance				
4501 - Ins.-Property	\$699	\$1,682	\$1,682	\$1,741
4502 - Ins.-Liability & Umbrella	\$10,557	\$7,502	\$7,502	\$7,446
4506 - Ins.-Other	\$381	\$1,015	\$1,015	\$1,115
4508 - Ins.-Underground Storage Tank	\$1,003	\$1,017	\$1,017	\$990
4510 - Insurance - Public Officials Liability	\$825	\$774	\$774	\$843
4590 - Insurance - OPEB Expense Allocation	\$64,826	–	–	–
INSURANCE TOTAL	\$78,291	\$11,990	\$11,990	\$12,135
Internal Svc Charge				
9102 - Facility Maintenance	\$4,265	\$4,429	\$4,429	\$1,929
9105 - Human Resources	\$28,935	\$27,489	\$27,489	\$26,136
9107 - Technology Services	\$29,112	\$50,840	\$50,840	\$44,872
INTERNAL SVC CHARGE TOTAL	\$62,312	\$82,758	\$82,758	\$72,937
Pension Expenditures				
3600 - Pension Expense - GASB 68 Allocation	\$130,858	–	–	–
PENSION EXPENDITURES TOTAL	\$130,858	–	–	–
EXPENSES TOTAL	\$359,431	\$122,398	\$122,398	\$132,489

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Presented on the following pages is the proposed Five-Year Capital Improvement Program (CIP) for the fiscal years 2026 through 2030. 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 typically costs at least \$25,000 and has 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 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.

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

SUMMARY OF FUNDING SOURCES (Capital Expenses Only)

Funding Sources:	FY26	FY27	FY28	FY29	FY30
General Fund Revenue					
Rotary Park Renovations and General Park Upgrades	\$50,000	\$350,000	\$80,000	–	–
Annual Playground Replacement Program & Neighborhood Park Enhancements	\$250,000	\$600,000	\$400,000	\$400,000	\$300,000
Aquatics	\$70,000	\$175,000	\$100,000	\$50,000	\$100,000
Winter Haven Senior Adult Center	\$35,000	\$195,000	\$65,000	\$100,000	–
Women's Club / Heritage Park	\$25,000	\$100,000	–	–	–
Advent Health Fieldhouse	\$0	\$1,000,000	\$1,000,000	\$200,000	\$200,000
Diamondplex	\$447,553	\$100,000	\$0	\$0	\$0
Winter Haven Public Library	\$286,000	\$285,000	\$95,000	\$10,000	\$75,000
Nora Mayo Building Renovations	\$0	\$830,000	\$200,000	\$0	\$0
Garden Center	\$0	\$200,000	\$100,000	\$0	\$0
Trails Resurfacing Program	\$0	\$200,000	\$100,000	\$200,000	\$150,000
Sertoma Park	\$0	\$1,500,000	\$1,000,000	\$0	\$0
Southeast Park	\$0	\$150,000	\$0	\$0	\$0
Construct Executive Hangar #139	\$0	\$0	\$0	\$80,950	\$0
Rehabilitation of Runway 5/23 and North Taxiway B - Design	\$0	\$0	\$0	\$0	\$57,680
Design and Construct Taxiway E Extension	\$0	\$0	\$10,500	\$105,000	\$0
Eastern Itinerant Aircraft Parking Apron	\$0	\$0	\$0	\$0	\$100,000
Airport T-Hangars Taxilanes Rehabilitation	\$138,000	\$0	\$0	\$0	\$0
Install PAPIs and REILS on Runway 11/29	\$0	\$45,000	\$0	\$0	\$0
Signage & Wayfinding Enhancements	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Dock Replacement	\$60,000	\$35,000	\$35,000	\$35,000	\$35,000
Willowbrook Golf Course	\$0	\$500,000	\$250,000	\$250,000	\$250,000
6th Street SW Complete Street	\$49,000	\$0	\$139,019	\$0	\$0
Lake Martha Drive Complete Street Project	\$0	\$0	\$285,000	\$0	\$0
Avenue C SE Complete Street Project	\$0	\$285,000	\$0	\$0	\$0
Old Helena Road and Cypress Gardens Road Complete Street Project	\$285,000	\$357,906	\$0	\$0	\$0
3rd Street NW Complete Street Project	\$1,809,685	\$0	\$0	\$0	\$0
8th Street NW and Avenue L NW Complete Street Project	\$285,000	\$0	–	\$0	\$0
8th Street SE Complete Street Project	\$285,000	\$101,000	\$0	\$0	\$0
Roosevelt Drive Complete Street Project	\$72,065	\$0	\$0	\$0	\$0
West Central Avenue Complete Street Project	\$0	\$0	\$285,000	\$0	\$0
Signalized Intersection Improvements	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Total General Fund Revenue	\$4,192,303	\$7,053,906	\$4,189,519	\$1,475,950	\$1,312,680

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Building Fund

Building Division - Design/Build Remodel of old Fire Station #1	\$3,844,070	\$0	\$0	\$0	\$0
Total Building Fund (Building Permit Fees)	\$3,844,070	\$0	\$0	\$0	\$0

General Fund Revenue - 1 Mil

Diamondplex	\$1,152,447	\$0	\$0	\$0	\$0
Sertoma Park	\$0	\$200,000	\$0	\$0	\$0
Total General Fund Revenue - 1 Mil	\$1,152,447	\$200,000	\$0	\$0	\$0

Transportation Fund (Ad Valorem Taxes)

Transportation Improvement Program	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Total Transportation Fund (Ad Valorem Taxes)	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000

Renewal & Replacement Fee Revenue

Asbestos Cement (AC) Water Main Replacement	\$340,000	\$800,000	\$400,000	\$800,000	\$700,000
Roosevelt Drive Utility Replacement	\$1,800,000	\$0	\$0	\$0	\$0
Total Renewal & Replacement fee Revenue	\$1,800,000	\$800,000	\$400,000	\$800,000	\$700,000

Governmental Grants

Old Helena Road and Cypress Gardens Road Complete Street Project	\$0	\$592,094	\$0	\$0	\$0
Lake Martha Drive Complete Street Project	\$0	\$0	\$0	\$0	\$1,168,508
West Central Avenue Complete Street Project	\$0	\$0	\$0	\$0	\$371,368
6th Street SW Complete Street	\$116,000	\$0	\$926,854	\$0	\$0
Avenue C SE Complete Street Project	\$0	\$0	\$0	\$1,336,427	\$0
3rd Street NW Complete Street Project	\$1,690,315	\$0	\$0	\$0	\$0
8th Street NW and Avenue L NW Complete Street Project	\$0	\$0	\$1,257,720	\$0	\$0
8th Street SE Complete Street Project	\$0	\$893,377	\$0	\$0	\$0
Roosevelt Drive Complete Street Project	\$927,935	\$0	\$0	\$0	\$0
Total Governmental Grants	\$2,734,250	\$1,485,471	\$2,184,574	\$1,336,427	\$1,539,876

Impact Fees

Winter Haven Recreational and Cultural Center	\$0	\$100,000	\$100,000	\$0	\$0
Lions Park	\$200,000	\$3,000,000	\$3,000,000	\$0	\$0
Lake Lulu Wetland Park & Trail	\$0	\$150,000	\$2,000,000	\$0	\$0
Rueben Williams Recreation Complex	\$0	\$250,000	\$150,000	\$0	\$0
Total Impact Fees	\$200,000	\$3,500,000	\$5,250,000	\$0	\$0

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Donated Funding

Rotary Park Renovations and General Park Upgrades	\$0	\$250,000	\$0	\$0	\$0
Total Donated Funding	\$0	\$250,000	\$0	\$0	\$0

TDC Contribution

Chain of Lakes Park	\$600,000	\$0	\$0	\$0	\$0
Total TDC Contribution	\$600,000	\$0	\$0	\$0	\$0

Airport Grant Revenue

Construct Executive Hangar #139	\$0	\$0	\$0	\$711,760	–
Rehabilitation of Runway 5/23 and North Taxiway B - Design	\$0	\$0	\$0	\$0	\$230,720
Design and Construct Taxiway E Extension	\$0	\$0	\$199,500	\$1,995,000	\$0
Eastern Itinerant Aircraft Parking Apron	\$0	\$0	\$0	\$0	\$400,000
Airport T-Hangars Taxilanes Rehabilitation	\$2,622,000	\$0	\$0	\$0	\$0
Install PAPIs and REILS on Runway 11/29	\$0	\$180,000	\$0	\$0	\$0
Total Airport Grant Revenue	\$2,622,000	\$180,000	\$199,500	\$2,706,760	\$630,720

Bond Issuance / Bond Proceeds

Pickleball	–	\$1,500,000	\$500,000	–	–
Southeast Park	\$0	\$10,000,000	\$0	\$0	\$0
Chain of Lakes Park	\$603,989	\$0	\$6,000,000	\$0	\$0
Public Safety Complex #5	\$5,002,000	\$0	\$0	\$0	\$0
Total Bond Issuance / Bond Proceeds	\$7,105,989	\$11,500,000	\$6,500,000	\$0	\$0

Utility Operating Cash

Fairfax WTP Improvements	\$100,000	\$150,000	\$0	\$0	\$0
Winterset WTP Decommissioning	\$0	\$0	\$0	\$750,000	\$750,000
Winterset Gardens WTP Decommissioning	\$0	\$0	\$0	\$750,000	\$750,000
Fairfax WTP Control Building/Offices	\$250,000	\$250,000	\$0	\$0	\$0
Water Main Transmission Expansion	\$0	\$100,000	\$100,000	\$100,000	–
Sewer Force Main Extensions	\$0	\$100,000	\$100,000	\$100,000	\$0
Lake Howard Drive Gravity Sewer, Phase 2	\$15,000	\$15,000	\$22,500	\$7,500	\$0
Southwest Force Main Relocations	\$315,210	\$25,275	\$8,425	\$0	\$0
RIB Construction	\$10,000	\$0	\$0	\$0	\$0
Total Utility Operating Cash	\$690,210	\$640,275	\$230,925	\$1,707,500	\$1,500,000

Water Expansion Fees

Dundee Interconnect	\$300,000	\$0	\$0	\$0	\$0
Haines City Interconnect	\$0	\$600,000	\$750,000	\$0	\$0
Fairfax WTP Improvements	\$100,000	\$150,000	\$0	\$0	\$0
Inwood WTP Improvements	\$50,000	\$50,000	\$0	\$0	\$0
Garden Grove WTP Pumping Station	\$0	\$0	\$0	\$400,000	\$200,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Developers Agreements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Logistics Parkway Extension	\$349,706	\$0	\$0	\$0	\$0
Automated Meter Infrastructure (AMI)	\$250,000	\$100,000	\$0	\$0	\$0
Old Bartow/Lake Wales Rd Water Main	\$20,000	\$1,020,000	\$1,250,000	\$1,750,000	\$1,500,000
Cypresswood Blvd Utility Expansion to WTP	\$25,000	\$25,000	\$575,000	\$575,000	\$0
Septic to Sewer AC Watermain Relocation/Replacement	\$300,000	\$300,000	\$300,000	\$300,000	\$0
Elevated Water Tower (SR-60)				\$200,000	\$1,912,500
Utility Extensions to WH Admin Facility	\$1,011,500	\$0	\$0	\$0	\$0
East Peace Creek Flood Mitigation Construction (Cypresswood)	\$0	\$75,000	\$162,500	\$162,500	\$0
Water Main Transmission Expansions	\$150,000		\$1,500,000	\$1,500,000	\$1,500,000
N. Lake Shipp Dr. Utility Improvements (Design/Construction)	\$50,000	\$300,000	\$500,000	\$0	\$0
Thompson Nursery Road, Segment 4	\$37,500	\$100,750	\$1,515,000	\$0	\$0
Total Water Expansion Fees	\$2,743,706	\$2,820,750	\$6,652,500	\$4,987,500	\$5,212,500

Sewer Expansion Fees

Developers Agreements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Logistics Parkway Stormwater Reclamation	\$0	\$0	\$150,000	\$1,375,000	\$800,000
Reclaim Bypass to WWTP #2	\$750,000	\$500,000	\$0	\$0	\$0
Cypresswood Blvd Utility Expansion to WTP	\$25,000	\$25,000	\$575,000	\$575,000	\$0
Sewer Force Main Extensions	\$20,000	\$0	\$1,500,000	\$1,500,000	\$1,500,000
Lift Station Replacement	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Reclaim Transmission Main Extensions/Connections	\$0	\$500,000	\$500,000	\$500,000	\$0
RIB Construction	\$0	\$550,000	\$500,000	\$0	\$0
Utility Extensions to WH Admin Facility	\$500,000	\$0	\$0	\$0	\$0
East Peace Creek Flood Mitigation Construction (Cypresswood)	\$0	\$75,000	\$162,500	\$162,500	\$0
Lake Howard Drive Gravity Sewer, Phase 2	\$15,000	\$15,000	\$2,500	\$7,500	
Southwest Force Main Relocations	\$0	\$1,500,000	\$500,000	\$0	\$0
Direct Potable Recharge, Mobile Pilot	\$25,000	\$75,000	\$650,000	\$2,000,000	\$0
N. Lake Shipp Dr. Utility Improvements (Design/Construction)	\$50,000	\$300,000	\$500,000	\$0	\$0
Thompson Nursery Road, Segment 4	\$37,500	\$100,750	\$1,515,000	\$0	\$0
Total Sewer Expansion Fees	\$2,722,500	\$4,940,750	\$7,855,000	\$7,420,000	\$3,600,000

PRWC Contribution

Water Treatment Plants at Cypresswood & Pollard (CMAR)	\$150,000	\$2,250,000	\$1,500,000	\$0	\$0
Lake Alfred Receiving Facility (PRWC)	\$0	\$125,000	\$200,000	\$0	\$0
Auberndale Receiving Facility (PRWC)	\$51,600	\$363,400	\$250,000	\$0	\$0
Total PWRC Contribution	\$51,600	\$363,400	\$250,000	\$0	\$0

SRF Loan

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Cypresswood WTP Improvements	\$1,000,000	\$1,200,000	\$0	\$0	\$0
Pollard Road WTP	\$1,650,000	\$2,200,000	\$550,000	\$0	\$0
Fairfax WTP Improvements	\$0	\$350,000	\$2,200,000	\$2,200,000	\$0
Inwood WTP Improvements	\$0	\$200,000	\$1,550,000	\$1,025,000	\$0
Water Treatment Plants at Cypresswood & Pollard (CMAR)	\$850,000	\$6,750,000	\$7,490,000	\$0	\$0
Septic to Sewer	\$207,000	\$203,650	\$0	\$0	\$0
Total SRF Loan	\$3,707,000	\$10,903,650	\$11,790,000	\$3,225,000	\$0

Grant Revenue - Utility

Cypresswood Blvd Utility Expansion to WTP	\$0	\$425,000	\$425,000	\$0	\$0
Septic to Sewer	\$964,438	\$1,000,000	\$1,000,000	\$1,000,000	\$0
N Lake Shipp Dr Utility Improvements	\$0	\$500,000	\$1,000,000	\$0	\$0
Reclaim Transmission Main Extensions/Connections	\$200,000	\$500,000	\$500,000	\$500,000	\$0
RIB Construction	\$0	\$500,000	\$500,000	\$0	\$0
ASR Wellfield - CEI Services/Construction	\$1,375,000	\$0	\$0	\$0	\$0
East Peace Creek Flood Mitigation Construction (Cypresswood)	\$15,000	\$0	\$625,000	\$625,000	\$0
E. Winter Haven Aquifer Recharge and Wetland Restoration (Bradco)	\$1,000,000	\$5,500,000	\$3,200,000	\$2,100,000	\$0
Water Resource Facility at Pollard Road	\$1,450,000	\$3,837,500	\$3,837,500	\$3,837,500	\$3,837,500
Direct Potable Recharge, Mobile Pilot	\$25,000	\$75,000	\$650,000	\$2,000,000	\$0
Logistics Parkway Stormwater Reclamation	\$0	\$0	\$0	\$1,375,000	\$800,000
Total Grant Revenue - Utility	\$5,029,438	\$12,337,500	\$11,737,500	\$11,437,500	\$4,637,500

Interlocal Agreement

Dundee Interconnect	\$300,000	\$0	\$0	\$0	\$0
Haines City Interconnect	\$0	\$600,000	\$750,000	\$0	\$0
Logistics Parkway Extension	\$1,807,579	\$0	\$0	\$0	\$0
Total Interlocal Agreement	\$2,107,579	\$600,000	\$750,000	\$0	\$0

WIFIA Loan

East Peace Creek Flood Mitigation Construction (Cypresswood)	\$0	\$0	\$1,225,000	\$1,225,000	\$0
Total WIFIA Loan	\$0	\$0	\$1,225,000	\$1,225,000	\$0

Revenue Bond

Water Department Administration & Operation. Facility	\$12,000,000	\$12,000,000	\$0	\$0	\$0
Water Resource Facility at Pollard Road	\$0	\$4,600,000	\$18,500,000	\$45,000,000	\$30,300,000
Elevated Water Tower (SR-60)	\$0	\$0	\$0	\$0	\$1,837,500
Lake Howard Drive Gravity Sewer, Phase 2	\$0	\$200,000	\$3,000,000	\$800,000	\$0
Total Revenue Bond Revenue	\$12,000,000	\$16,800,000	\$21,500,000	\$45,800,000	\$32,137,500

Developer Contributions

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Old Bartow/Lake Wales Rd Water Main	\$0	\$0	\$0	\$500,000	\$1,500,000
East Peace Creek Flood Mitigation Construction (Cypresswood)	\$0	\$50,000	\$325,000	\$325,000	\$0
Cypresswood Blvd Utility Expansion to WTP	\$0	\$0	\$675,000	\$675,000	\$0
Total Developer Contributions Revenue	\$0	\$0	\$675,000	\$675,000	\$0

Reuse (Payment in Lieu of Fee)

Developers Agreements (DA)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Reuse (Payment in Lieu of fee)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000

TOTAL ALL FUNDING SOURCES:	\$55,353,092	\$76,425,702	\$82,764,518	\$84,171,637	\$53,320,776

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

3rd Street NW Complete Street Project

LOCATION

3rd Street NW from Avenue D NW to S. Lake Silver Drive

DEPARTMENT

Streets

PROJECT CONTACT

Brittany Hart

START & PROJECTED COMPLETION DATES

10/01/2024 - 12/30/2026

CIP NUMBER - PROJECT CODE

ST - Streets



STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.

PROJECT OVERVIEW

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. By creating infrastructure where none currently exists, it strengthens connectivity to employment centers, transit routes, commercial areas, and essential services for both residents and visitors. Consistent with the Polk TPO's Complete Streets Policy, the project supports sustainable growth, promotes healthier transportation alternatives, and ensures the long-term maintenance and usability of critical transportation assets. Additionally, it strengthens interagency partnerships, including coordination with FDOT, to deliver improved safety and accessibility for all road users.

PROJECT BENEFITS

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. By creating infrastructure where none currently exists, it strengthens connectivity to employment centers, transit routes, commercial areas, and essential services for both residents and visitors. Consistent with the Polk TPO's Complete Streets Policy, the project supports sustainable growth, promotes healthier transportation alternatives, and ensures the long-term maintenance and usability of critical transportation assets. Additionally, it strengthens interagency partnerships, including coordination with FDOT, to deliver improved safety and accessibility for all road users.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	3,500,000	-	-	-	-	3,500,000
Total:	3,500,000	-	-	-	-	3,500,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	1,690,315	-	-	-	-	1,690,315
General Fund Revenue	1,809,685	-	-	-	-	1,809,685
Total:	3,500,000	-	-	-	-	3,500,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

6th Street SW Complete Street Project

LOCATION

6th Street SW from South of Avenue G SW to US 17
DEPARTMENT PROJECT CONTACT
Brittany Hart

START & PROJECTED COMPLETION DATES

01/01/2025 - 12/30/2026

CIP NUMBER - PROJECT CODE

GEN-2608

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.



PROJECT OVERVIEW

This complete street project will be designed to enhance safety and connectivity along 6th Street SW. The project includes narrowing of the travel lanes, a median/turn lane, landscaping, rain gardens, an 8 foot sidewalk on the eastern side of the roadway and infill sidewalks along Avenue G SW between Fifth and Seventh Street

PROJECT BENEFITS

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. By creating infrastructure where none currently exists, it strengthens connectivity to employment centers, transit routes, commercial areas, and essential services for both residents and visitors. Consistent with the Polk TPO's Complete Streets Policy, the project supports sustainable growth, promotes healthier transportation alternatives, and ensures the long-term maintenance and usability of critical transportation assets. Additionally, it strengthens interagency partnerships, including coordination with FDOT, to deliver improved safety and accessibility for all road users.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	165,000	-	-	-	-	165,000
Construction	-	-	1,065,873	-	-	1,065,873
Total:	165,000	-	1,065,873	-	-	1,230,873

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	116,000	-	926,854	-	-	1,042,854
General Fund Revenue	49,000	-	139,019	-	-	188,019
Total:	165,000	-	1,065,873	-	-	1,230,873

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

8th Street NW and Avenue L NW Complete Street Project

LOCATION

8th Street NW from Lake Howard Drive to Mirror Terrace
and Avenue L NW from 8th Street NW to US 17

DEPARTMENT PROJECT CONTACT

Brittany Hart

START & PROJECTED COMPLETION DATES

10/01/2025 - 12/30/2028

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.



PROJECT OVERVIEW

This complete street project is designed to enhance safety and connectivity along 8th Street NW and Ave L NW. It includes the construction of 6' concrete sidewalks on both sides of 8th Street NW and along the south side of Ave L NW, intersection improvements at 8th Street NW and Howard Terrace, shallow bike lanes, traffic calming measures, pedestrian safety improvements, and roadway resurfacing.

PROJECT BENEFITS

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. By creating infrastructure where none currently exists, it strengthens connectivity to employment centers, transit routes, commercial areas, and essential services for both residents and visitors. Consistent with the Polk TPO's Complete Streets Policy, the project supports sustainable growth, promotes healthier transportation alternatives, and ensures the long-term maintenance and usability of critical transportation assets. Additionally, it strengthens interagency partnerships, including coordination with FDOT, to deliver improved safety and accessibility for all road users.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	285,000	-	-	-	-	285,000
Construction	-	994,377	-	-	-	994,377
Total:	285,000	994,377	-	-	-	1,279,377

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	-	893,377.00	-	-	-	893,377
General Fund Revenue	285,000	101,000.00	-	-	-	386,000
Total:	285,000	994,377	-	-	-	1,279,377

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

8th Street SE Complete Street Project

LOCATION

8th Street SE from SR540 to Avenue K SE

DEPARTMENT PROJECT CONTACT

Brittany Hart

START & PROJECTED COMPLETION DATES

10/01/2025 - 12/30/2027

CIP NUMBER - PROJECT CODE

GEN-2607

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.



PROJECT OVERVIEW

This complete street project will be designed to enhance safety and connectivity along 8th Street SE. It includes the construction of 6' concrete sidewalks on both sides of the street, along with traffic calming measures, pedestrian safety improvements, lighting conduit installation, and roadway resurfacing.

PROJECT BENEFITS

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. By creating infrastructure where none currently exists, it strengthens connectivity to employment centers, transit routes, commercial areas, and essential services for both residents and visitors. Consistent with the Polk TPO's Complete Streets Policy, the project supports sustainable growth, promotes healthier transportation alternatives, and ensures the long-term maintenance and usability of critical transportation assets. Additionally, it strengthens interagency partnerships, including coordination with FDOT, to deliver improved safety and accessibility for all road users.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	285,000	-	-	-	-	285,000
Construction	-	-	1,257,720	-	-	1,257,720
Total:	285,000	-	1,257,720	-	-	1,542,720

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	-	-	1,257,720	-	-	1,257,720
General Fund Revenue	285,000	-	-	-	-	285,000
Total:	285,000	-	1,257,720	-	-	1,542,720

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

AdventHealth Fieldhouse & Conference Center

LOCATION

Chain of Lakes Park - 210 Cypress Gardens Blvd.

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Jennifer Burke/Scott Eilers

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

PROJECT OVERVIEW

Size/Acreage: 150,000 sf Original Construction Date: 1976; Fieldhouse Added 2019

Facility Description: Opened in 2019, AdventHealth Fieldhouse & Conference Center boasts a 58,400 square foot multi-use gymnasium space with second-floor observation area to suitable for large sports competitions (basketball, volleyball, gymnastics, cheerleading, etc.) and other similar convention related regional events, gatherings and banquets. The facility also includes smaller meeting rooms and classrooms perfect for smaller conferences, meetings, or breakout rooms. The AdventHealth Fieldhouse also has an on-site caterer suitable for all of your catering needs.

Anticipated Projects: FY27 - Fieldhouse Exterior Painting (\$300,000), Fieldhouse Restroom Floor Upgrades (epoxy flooring \$200,000), Security Upgrades (camera & Kisi upgrades/additions \$100,000), Interior Painting (\$200,000), Refinish Gym Floor (\$200,000); FY28 - North Building Renovations/Upgrades (modernization, sealing building envelope \$500,000), Roofing Improvements original building (\$500,000); FY29 - Loading Dock Upgrades (storage & loading/load out improvements \$200,000); FY30 - Fieldhouse Exterior Upgrades (landscape & entryway & pathway \$200,000).

PROJECT BENEFITS

Provides up to date and safe facilities at the Fieldhouse



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Renovation	-	1,000,000	1,000,000	200,000	200,000	2,400,000
Total:	-	1,000,000	1,000,000	200,000	200,000	2,400,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Ad Valorem Taxes	-	1,000,000	1,000,000	200,000	200,000	2,400,000
Total:	-	1,000,000	1,000,000	200,000	200,000	2,400,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Airport T-Hangar Taxilanes Rehabilitation

LOCATION

Winter Haven Regional Airport

DEPARTMENT

Airport

PROJECT CONTACT

Troy Heidal

START & PROJECTED COMPLETION DATES

10/01/2025 - 12/30/2026

CIP NUMBER - PROJECT CODE

AIR -2601

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.2 - Take a comprehensive approach to transportation planning and maintenance of transportation assets

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. Those taxilanes are graded as poor on the FDOT PCI Index

PROJECT BENEFITS

Project will extend the useful life of those pavements by an estimated 20 years and will reduce the presence of FOD in the T-Hangar areas.



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	150,000	-	-	-	-	150,000
Construction	2,610,000	-	-	-	-	2,610,000
Total:	2,760,000	-	-	-	-	2,760,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	138,000	-	-	-	-	138,000
General Fund Revenue	138,000	-	-	-	-	138,000
Grant - FAA	2,484,000	-	-	-	-	2,484,000
Total:	2,760,000.00	-	-	-	-	2,760,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Aquatics

LOCATION

Aquatics Facilities - Rowdy Gaines Olympic Pool;
WHRCC Aquatics Center; Trailhead Park Splash Pad

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Scott Eilers/Adam Butler

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

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.

Anticipated Projects: FY26: Rowdy Gaines Pool Covers (\$70,000); FY27: Trailhead Park Splash Pad Mechanical & Feature Upgrades (\$50,000), Trailhead Park Splash Pad Surfacing Upgrades (\$100,000), Rowdy Gaines Pool Shade Structure/Sail Addition (\$25,000); FY28: Rowdy Gaines Pool Starting Blocks (\$100,000); FY29: WHRCC Aquatics Center Shade Sail Addition (\$50,000); FY30: Rowdy Gaines Aquatics Interior Renovations (\$100,000).

PROJECT BENEFITS

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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Equipment	70,000	25,000	100,000	50,000	-	245,000
Construction	-	150,000	-	-	100,000	250,000
Total:	70,000	175,000	100,000	50,000	100,000	495,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
General Fund Revenue	70,000	175,000	100,000	50,000	100,000	495,000
Total:	70,000	175,000	100,000	50,000	100,000	495,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Asbestos Cement (AC) Water Main Replacement

LOCATION

Various locations throughout distribution system

DEPARTMENT

Utility Services Maintenance

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

11/01/2024 - 09/30/2030

CIP NUMBER - PROJECT CODE

UT-58

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

The Water Departments utility service area has approximately 50 miles of Asbestos Cement (AC) water main that has reached the end of its useful life. The AC water main replacement program will identify the most vulnerable mains prone to failure for scheduled replacement.

PROJECT BENEFITS

As the Winter Haven area continues to lead as a high-growth region among the nation, system expansion is required to continue to provide safe, reliable and aesthetically pleasing water services to our service area now and into the future. The benefits include a modern, reliable system that can meet and continue to meet the needs long into the future. Construction: FY26 - Crestwood & 6th St, SW. FY27 - Cypress Gardens Rd, FY28-30 Northeast utility service area.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	70,000	250,000	-	-	-	320,000
Construction	120,000	-	-	-	-	120,000
Design/Engineering	-	100,000	100,000	-	-	200,000
Construction	150,000	450,000	300,000	-	-	900,000
	-	-	-	800,000	700,000	1,500,000
Total:	340,000	800,000	400,000	800,000	700,000	3,040,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	-	-	\$0
Renewal & Replacement Funds	340,000	800,000	400,000	800,000	700,000	3,040,000.00
Operating Revenues	-	-	-	-	-	-
Developer Contributions	-	-	-	-	-	-
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	340,000	800,000	400,000	800,000	700,000	\$3,040,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

ASR Wellfield - CEI Services/Construction

LOCATION

TBD

DEPARTMENT PROJECT CONTACT

Pedro Barrios

START & PROJECTED COMPLETION DATES

10/01/2023 - 09/30/2026

CIP NUMBER - PROJECT CODE

UTL-2624

STRATEGIC PLAN ALIGNEMENT

Environmental Stewardship

4.4 Integrate the elements of the One Water philosophy to ensure a balance between water supply and nature.

PROJECT OVERVIEW

Project to design/construct an aquifer storage and recovery wellfield. The proposed wells would recharge the Floridian Aquifer with a determined amount of gallons per day to allow for later withdrawal of determined capacity for use within the City distribution system.

PROJECT BENEFITS

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:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Construction	1,375,000	-	-	-	-	1,375,000
Total:	1,375,000	-	-	-	-	1,375,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Sewer Connection Fees	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Reuse (Payment in Lieu of fee)	-	-	-	-	-	-
Grants (confirmed)	1,375,000	-	-	-	-	1,375,000
Grants (Proposed)	-	-	-	-	-	-
Total:	1,375,000	-	-	-	-	\$1,375,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Auburndale Receiving Facility, PRWC

LOCATION

Derby Ave and Jersey Road

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

10/01/2025 - 09/30/2028

CIP NUMBER - PROJECT CODE

UTL-2605



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

The City of Auburndale receiving facility is the connection point for Auburndale to receive water from PRWC through wheeling water through the City of Winter Haven.

PROJECT BENEFITS

A progressive schedule for the construction, operate and maintain various interconnects throughout the service area is required to continue to produce a reliable and quality potable water supply to the residents of Winter Haven. A continuing effort to upgrade and expand the facilities to provide quality service to the City and our neighbors is a priority of the Capital Improvement Program and staff.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	51,600	-	-	-	-	51,600
Construction	-	363,400	250,000	-	-	613,400
Total:	51,600	363,400	250,000	-	-	665,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	51,600	363,400	250,000	-	-	665,000
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement	-	-	-	-	-	-
Total:	51,600	363,400	250,000	-	-	\$665,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Automated Meter Infrastructure (AMI)

LOCATION

City wide service area

DEPARTMENT

Meter Services

PROJECT CONTACT

Don Maroni

START & PROJECTED COMPLETION DATES

10/01/2023 - 09/30/2027

CIP NUMBER - PROJECT CODE

UT-54

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Consumption/billing analysis. The program requires the installation of antennas and collectors to be added existing meter reading grid and infrastructure with an end goal of having all meters in the service area included in the program.

PROJECT BENEFITS

One of Winter Haven Water's Smart City Initiative is to automate the data collection from water meters .As an integral part of providing a modern water distribution system for residents, the program provides a proactive approach to usage monitoring and water conservation. The AMI program through providing electronic data collection allows for the reallocation of manpower and increases water conservation efforts by better monitoring of leaks.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	250,000	100,000	-	-	-	350,000
Total:	250,000	100,000	-	-	-	350,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connection Fees	250,000	100,000	-	-	-	350,000
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Renewal & Replacement Funds	-	-	-	-	-	-
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	250,000	100,000	-	-	-	\$350,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Avenue C SE Complete Street Project

LOCATION

Avenue C SE from 1st Street to 6th Street SE.

DEPARTMENT

Streets

PROJECT CONTACT

Brittany Hart

START & PROJECTED COMPLETION DATES

10/01/2026 - 09/30/2029

CIP NUMBER - PROJECT CODE

GEN-2604

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.

PROJECT OVERVIEW

This project provides comprehensive roadway, drainage, and pedestrian improvements along Avenue C SE. The scope of work includes traffic calming measures, upgraded drainage infrastructure, and sidewalk improvements to enhance safety, walkability, and accessibility for all users. On-street parking needs will also be evaluated and addressed as part of the design. As a corridor that serves three schools within the project limits, these improvements are especially important to support safe routes for students, improve traffic flow, and provide long-term benefits to the surrounding neighborhoods and community.

PROJECT BENEFITS

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. By creating infrastructure where none currently exists, it strengthens connectivity to employment centers, transit routes, commercial areas, and essential services for both residents and visitors. Consistent with the Polk TPO's Complete Streets Policy, the project supports sustainable growth, promotes healthier transportation alternatives, and ensures the long-term maintenance and usability of critical transportation assets. Additionally, it strengthens interagency partnerships, including coordination with FDOT, to deliver improved safety and accessibility for all road users.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	-	285,000	-	-	-	285,000
Construction	-	-	-	1,336,427	-	1,336,427
Total:	-	285,000	-	1,336,427	-	1,621,427
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	-	-	-	1,336,427	-	1,336,427
City	-	285,000	-	-	-	285,000
Total:	-	285,000	-	1,336,427	-	1,621,427



FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Building Division - Design/Build Remodel of old Fire Station #1

LOCATION

551 3rd Street MW

DEPARTMENT

Building & Permitting

PROJECT CONTACT

Eric Labbe

START & PROJECTED COMPLETION DATES

05/12/2025 - 08/01/2026

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Economic Sustainability

Goal 1.4 - Ensure the strategic approach to growth management that includes robust public engagement.

PROJECT OVERVIEW

Design/build project to renovate old fire station #1 at the City Hall Annex into a modern, customer service oriented space to house the Building Division staff and all of its function including permitting, plans review, Business Tax Receipt administration, inspectors, fire plans review, and general administration. Design GMP in the amount of \$355,930 was executed in FY25.

PROJECT BENEFITS

In response to rapid growth, and in order to maintain compliance with recently adopted Florida Law, staffing levels for the Building Division have increased and are projected to further increase in coming years. The current facility housing the Building Division is shared with Engineering Services and is currently a constrained working environment that has become insufficient to house both Divisions. The new facility will also include sufficient meeting space to conduct training and intergovernmental coordination meetings.



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	3,844,070	-	-	-	-	3,844,070
Total:	3,844,070	-	-	-	-	3,844,070

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Building Fees	3,844,070	-	-	-	-	3,844,070
Total:	3,844,070	-	-	-	-	3,844,070

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Chain Of Lakes Park

LOCATION

210 Cypress Gardens Blvd. SW

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Julie Adams/Andy Palmer

START & PROJECTED COMPLETION DATES

01/01/2023 -

CIP NUMBER - PROJECT CODE



STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

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: FY 26 Additional Parking (300+ spaces) \$1.2 Million; FY 28 Lakefront amenities \$6,000,000

PROJECT BENEFITS

Projects improve existing assets. No expansion or increase in level of service anticipated.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	1,203,989	-	6,000,000	-	-	7,203,989
Total:	1,203,989	-	6,000,000	-	-	7,203,989

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Debt Proceeds - Bond	603,989	-	6,000,000	-	-	6,603,989
Interlocal Agreement	600,000	-	-	-	-	600,000
Total:	1,203,989	-	6,000,000	-	-	7,203,989

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Construct Executive Hanger #139

LOCATION

Winter Haven Regional Airport

DEPARTMENT

Airport

PROJECT CONTACT

Troy Heidal

START & PROJECTED COMPLETION DATES

10/01/2028 - 08/30/2029

CIP NUMBER - PROJECT CODE

AIR - Airport



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.2 - Take a comprehensive approach to transportation planning and maintenance of transportation assets

PROJECT OVERVIEW

This project would add additional itinerant aircraft parking apron to the north apron.

PROJECT BENEFITS

This would add additional capacity

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	-	-	792,710	-	792,710
Total:	-	-	-	792,710	-	792,710
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	-	-	-	80,950	-	80,950
General Fund Revenue	-	-	-	80,950	-	80,950
Grant - FAA	-	-	-	630,810	-	630,810
Total:	-	-	-	792,710	-	792,710

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Cypresswood Blvd Utility Expansion to WTP

LOCATION

Cypresswood Blvd

DEPARTMENT PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

09/30/2026 - 09/30/2029

CIP NUMBER - PROJECT CODE

UTL-2618

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.



PROJECT OVERVIEW

The existing Cypresswood Water Treatment plant has reached the end of its useful life. Acquisition of a parcel in close vicinity will allow for replacement project detailing a new plant. The design will include a well plan for the existing and proposed wells to serve the plant.

PROJECT BENEFITS

Providing a reliable water distribution system for the residents, proactively working on replacement of deteriorated existing system and preparing for future expansion is a priority of the Capital Improvements program. The new plant will provide benefit by a design that takes in consideration the growth in the City and the capacities to serve that growth. Construction is separated out into Water, Wastewater and Reclaim Water.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	50,000	50,000	50,000	50,000	-	200,000
Construction	-	-	500,000	850,000	-	1,350,000
Construction	-	-	850,000	500,000	-	1,350,000
Construction	-	-	850,000	850,000	-	1,700,000
Total:	50,000	50,000	2,250,000	2,250,000	-	4,600,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connection Fees	25,000	25,000	575,000	575,000	-	1,200,000
Sewer Connection Fees	25,000	25,000	575,000	575,000	-	1,200,000
Renewal & Replacement Funds	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Developers Contributions	-	-	675,000	675,000	-	1,350,000
Grants (Confirmed)	-	-	-	-	-	-
Grants (proposed)	-	-	425,000	425,000	-	850,000
Total:	50,000	50,000	2,250,000	2,250,000	-	\$4,600,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Cypresswood WTP, design, permitting, wells

LOCATION

Cypresswood

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

- 09/30/2028

CIP NUMBER - PROJECT CODE

UT-1

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.



PROJECT OVERVIEW

Cypresswood WTP Improvements project will provide a new, replacement, water treatment facility on the easterly portion of Winter Haven service area and allow for the decommissioning of the existing plant which has reached the end of its useful life.

PROJECT BENEFITS

A progressive schedule for the construction, upgrade, operation and maintenance of the water treatment facilities continues to produce a reliable and quality potable water supply to the residents of Winter Haven. 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. Well Construction and CEI Services.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	850,000	1,150,000	-	-	-	2,000,000
Design/Engineering	150,000	50,000	-	-	-	200,000
Total:	1,000,000	1,200,000	-	-	-	2,200,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	-	-	-
SRF Loan	1,000,000	1,200,000	-	-	-	2,200,000
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement	-	-	-	-	-	-
Total:	1,000,000	1,200,000	-	-	-	2,200,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Design and Construct Taxiway Extension

LOCATION

Winter Haven Regional Airport

DEPARTMENT

Airport

PROJECT CONTACT

Troy Heidal

START & PROJECTED COMPLETION DATES

10/01/2025 - 12/30/2028

CIP NUMBER - PROJECT CODE

AIR - Airport



STRATEGIC PLAN ALIGNEMENT

3.2 - Take a comprehensive approach to transportation planning and maintenance of transportation assets

PROJECT OVERVIEW

This project will construct and extension of the existing taxiway E from approximately mid-field to the approach end of Runway 29

PROJECT BENEFITS

Completion of this project will enhance safety by allowing aircraft departing from the terminal ramp or the commerce park development to taxi to runway 29 without crossing the runway on taxi. This extension will also assist with the development of the eastern quadrant of the airport.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Design/Engineering	-	-	210,000	-	-	210,000
Construction	-	-	-	2,100,000	-	2,100,000
Total:	-	-	210,000	2,100,000	-	2,310,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Grant - FDOT	-	-	10,500	105,000	-	115,500
General Fund Revenue	-	-	10,500	105,000	-	115,500
Grant - FAA	-	-	189,000	1,890,000	-	2,079,000
Total:	-	-	210,000	2,100,000	-	2,310,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Developers Agreements (DA)

LOCATION

N/A

DEPARTMENT

Utility Services Maintenance

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Economic

Sustainability Goal 1.4 Ensure the strategic approach to growth management that includes robust public engagement.

PROJECT OVERVIEW

Developers Agreements (DA) provide construction processes and costs to be negotiated and agreed to best serve the interests of the utility and City in whole. Agreements include: planning, cost sharing and construction details agreed on by both the City and developers once executed.

PROJECT BENEFITS

DA provide opportunity to offset the cost of upgrades and expansion to the utility and an opportunity to coordinate project specifics early on in the construction process expediting project progress. Planning aspects include terms detailing on how a property will be developed in the interest of the City and stakeholders.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	250,000	250,000	250,000	250,000	250,000	1,250,000
Total:	250,000	250,000	250,000	250,000	250,000	1,250,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	100,000	100,000	100,000	100,000	100,000	500,000.00
Sewer Connections Fees	100,000	100,000	100,000	100,000	100,000	500,000.00
WIFIA Loan	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-
Reuse (Payment in Lieu of fee)	50,000	50,000	50,000	50,000	50,000	250,000.00
Developer Contributions	-	-	-	-	-	-
Grants (SWFWMD)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	250,000	250,000	250,000	250,000	250,000	\$1,250,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

DiamondPlex

LOCATION

900 Polk State College Access Rd.

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Steve Pruitt

START & PROJECTED COMPLETION DATES

01/01/2025 -

CIP NUMBER - PROJECT CODE

GEN-2604



STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

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 26: Complete Project - LED Lighting Conversion; Fencing Replacement, Turf & Irrigation, Safety & Modernization Upgrades \$2,500,000 FY 27: Building Upgrades \$100,000. FY25 Cash carry forward in the amount of 1,000,000.

PROJECT BENEFITS

Projects improve existing assets. No expansion or increase in level of service anticipated.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	1,600,000	-	-	-	-	1,600,000
Renovation	-	100,000	-	-	-	100,000
Total:	1,600,000	100,000	-	-	-	1,700,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
General Fund Revenue	2,500,000	100,000	-	-	-	2,600,000
Total:	2,500,000	100,000	-	-	-	2,600,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Direct Potable Recharge, Mobile Pilot

LOCATION

Water Resource Facility

DEPARTMENT PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

03/01/2025 - 09/30/2028

CIP NUMBER - PROJECT CODE

UTL-2615

STRATEGIC PLAN ALIGNEMENT

Environmental Stewardship

4.4 Integrate the elements of the One Water philosophy to ensure a balance between water supply and nature.

PROJECT OVERVIEW

Project to design/construct an aquifer recharge injection well to recharge the Floridian aquifer with advance treated wastewater in an effort to provide sustainable water resources into the future. The project plan includes coordination with DEP to allow for capacity considerations with the amounts injected for later use as capacity.

PROJECT BENEFITS

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:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Design/Engineering	50,000	150,000	300,000	-	-	500,000
Construction	-	-	1,000,000	4,000,000	-	5,000,000
Total:	50,000	150,000	1,300,000	4,000,000	-	5,500,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Sewer Connection Fees	25,000	75,000	650,000	2,000,000	-	2,750,000
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Reuse (Payment in Lieu of fee)	-	-	-	-	-	-
Grants (confirmed)	-	-	-	-	-	-
Grants (Proposed)	25,000	75,000	650,000	2,000,000	-	2,750,000
Total:	50,000	150,000	1,300,000	4,000,000	-	\$5,500,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Dock Replacement

LOCATION

Various Parks

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Steve Pruitt / Dustin Everitt

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Champion arts, beautification, and address blight to be an attractive and enriching community

PROJECT OVERVIEW

Size/Acreage: 7 Parks with several parks having multiple docks within. Original Construction Date: TBD

Facility Description: Many of the docks within our parks are nearing 20 years old and are quickly deteriorating. Several parks have already had

their docks removed and are in need of replacement. This project will replace existing or removed deteriorating docks.

Anticipated Projects: FY26

-Lake Hartridge dock replacement (\$35,000), Misc dock large scale repairs (\$25,000); FY27 - Misc. dock replacement (\$35,000); FY28 - Misc. dock replacement (\$35,000); FY29 - Misc. dock replacement (\$35,000); FY30 - Misc. dock replacement (\$35,000).

PROJECT BENEFITS

Provides updated docks that are safe for the community to use and enjoy.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	60,000	35,000	35,000	35,000	35,000	200,000
Total:	60,000	35,000	35,000	35,000	35,000	200,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
General Fund Revenue	60,000	35,000	35,000	35,000	35,000	200,000
Total:	60,000	35,000	35,000	35,000	35,000	200,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Dr. MLK Park / Skate Park

LOCATION

Lake Silver - West Side

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Andy Palmer / Steve Pruitt

START & PROJECTED COMPLETION DATES

10/01/2025 -

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

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. Upgrades & Rejuvenation for Safety & Impacts Anticipated Projects: FY26: Skate Park Crack & Fill and Surface Rejuvenation (\$100,000) FY 27: Dr. MLK Jr. Park Amenity, Sound & Park Rejuvenation (\$100,000) FY 28: Park Upgrades (\$50,000)

PROJECT BENEFITS

Creates a modern park & event venue on Lake Silver and expands the level of service through a larger skate and modernized skate facility. Park enhancements will continue to keep the park a premier destination for events and the public.



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Renovation	100,000	100,000	50,000	-	-	250,000
Total:	100,000	100,000	50,000	-	-	250,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
General Fund Revenue	100,000	100,000	50,000	-	-	250,000
Total:	100,000	100,000	50,000	-	-	250,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Dundee Interconnect Design/Construction

LOCATION

1023 Dundee Rd.

DEPARTMENT

Water Plants

PROJECT CONTACT

Steve Rheiner

START & PROJECTED COMPLETION DATES

10/01/2021 - 09/30/2026

CIP NUMBER - PROJECT CODE

UTL-2604



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Dundee Interconnect project creates a potable water connect to neighboring utilities for sharing future water supply, potential wheeling and emergency conditions.

PROJECT BENEFITS

A progressive schedule for the construction, operate and maintain various interconnects throughout the service area is required to continue to produce a reliable and quality potable water supply to the residents of Winter Haven. A continuing effort to upgrade and expand the facilities to provide quality service to the City and our neighbors is a priority of the Capital Improvement Program and staff.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	600,000	-	-	-	-	600,000
Total:	600,000	-	-	-	-	600,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	300,000	-	-	-	-	\$300,000
SRF Loan	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement (Dundee)	300,000	-	-	-	-	300,000
Total:	600,000	-	-	-	-	\$600,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Eastern Itinerant Aircraft Parking Apron

LOCATION

Winter Haven Regional Airport

DEPARTMENT

Airport

PROJECT CONTACT

Troy Heidal

START & PROJECTED COMPLETION DATES

10/01/2029 - 08/30/2030

CIP NUMBER - PROJECT CODE

AIR - Airport

STRATEGIC PLAN ALIGNMENT

Infrastructure

3.2 - Take a comprehensive approach to transportation planning and maintenance of transportation assets

PROJECT OVERVIEW

Construction of an Executive Hangar #139.

PROJECT BENEFITS

This project involves the construction of executive storage hangar for prospective tenants and is indicated on the most recent airport layout plan.



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	-	-	-	500,000	500,000
Total:	-	-	-	-	500,000	500,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	-	-	-	-	400,000	400,000
General Fund Revenue	-	-	-	-	100,000	100,000
Total:	-	-	-	-	500,000	500,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

East Peace Creek Flood Mitigation Construction (Cypresswood)

LOCATION

Cypresswood, SR542 - Cypress Gardens Blvd.

DEPARTMENT

Utility Engineer

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

- 09/30/2029

CIP NUMBER - PROJECT CODE

UTL-2610



STRATEGIC PLAN ALIGNEMENT

Environmental Stewardship

4.4 Integrate the elements of the One Water philosophy to ensure a balance between water supply and nature.

PROJECT OVERVIEW

The East Winter Haven/Peace Creek Mitigation Project will minimize or eliminate risks and reduce losses from future disasters due to flooding, hurricanes and severe storms, and other hazards. This project focuses on the Cypresswood's area from Cypresswood Gardens Blvd to Dundee Road. The project includes planned unit development, roadway connecting Cypress Gardens Blvd to Dundee Road, flood mitigation, wetland restoration and nature trails.

PROJECT BENEFITS

The Mitigation Plan is a building block in the City's initiative to work toward a sustainable community that is resilient to natural disasters by preserving and enhancing the innate ability of the Peace Creek watershed's unique landscape to provide improved flood protection, water quality, water supply, and natural systems.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Design/Engineering	15,000	-			-	15,000
Design/Engineering		100,000	-	-	-	100,000
Construction	-	100,000	2,500,000	2,500,000	-	5,100,000
Total:	15,000	200,000	2,500,000	2,500,000	-	5,215,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Water Connections Fees	-	75,000	162,500	162,500	-	400,000.00
Sewer Connections Fees	-	75,000	162,500	162,500	-	400,000.00
WIFIA Loan	-	-	1,225,000	1,225,000	-	2,450,000.00
Revenue Bonds	-	-	-	-	-	-
Reuse (Payment in Lieu of fee)	-	-	-	-	-	-
Developer Contributions	-	50,000	325,000	325,000	-	700,000.00
Grants (Confirmed)	15,000	-	-	-	-	15,000.00
Grants (Proposed)	-	-	625,000	625,000	-	1,250,000.00
Total:	15,000	200,000	2,500,000	2,500,000	-	\$5,215,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Elevated Water Tower (SR-60)

LOCATION

South of SR 60 & Logistics Parkway

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

03/01/2027 - 09/30/2030

CIP NUMBER - PROJECT CODE



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

An additional Elevated storage take is needed to support Distribution system pressures and demands of planned future growth at the southern portion of the service boundary area.

PROJECT BENEFITS

Storage tanks will benefit the distribution system by maintaining designed system pressures and support demands as water is utilized in the area of planned future expansion.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	-	-	-	200,000	750,000	950,000
Construction	-	-	-	-	3,000,000	3,000,000
Total:	-	-	-	200,000	3,750,000	3,950,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	200,000	1,912,500	2,112,500
SRF Loan	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	1,837,500	1,837,500
PRWC Funding	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement	-	-	-	-	-	-
Total:	-	-	-	200,000	3,750,000	3,950,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

E. Winter Haven Aquifer Recharge and Wetland Restoration (Bradco)

LOCATION

Parcel ID 262823000000011000/TBD

DEPARTMENT

Utility Engineer

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

03/01/2025 - 03/31/2029

CIP NUMBER - PROJECT CODE

UTL-2607



STRATEGIC PLAN ALIGNEMENT

Environmental Stewardship

4.4 Integrate the elements of the One Water philosophy to ensure a balance between water supply and nature.

PROJECT OVERVIEW

Bradco parcel project will consist of a wetland recharge area, an ASR well, a trail system with connectivity to future planned trails, upland area for residential development and a planned admin./utility facility (Admin facility - separate project 2023-305C-003).

PROJECT BENEFITS

The One Water approach to specific projects provides benefit to the community and area resources. The community will benefit from the use of nature/trail areas and the natural process education that will be provided. The area resources will benefit through aquifer recharge and restoration of wetland area protecting and contributing to the overall conservation of the resource. The organization benefit includes a new facility from which to provide services to our residents.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	250,000	-	-	-	-	250,000
Design & Permitting	500,000	500,000	200,000	100,000	-	1,300,000
Construction	250,000	5,000,000	3,000,000	2,000,000	-	10,250,000
Total:	1,000,000	5,500,000	3,200,000	2,100,000	-	11,800,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	-	-	-
Sewer Connections Fees	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-
Reuse (Payment in Lieu of fee)	-	-	-	-	-	-
Developer Contributions	-	-	-	-	-	-
Grant - DEP	1,000,000	5,375,000	-	-	-	6,375,000
Grant - Miscellaneous	-	125,000	3,200,000	2,100,000	-	5,425,000
Total:	1,000,000	5,500,000	3,200,000	2,100,000	-	\$11,800,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Fairfax WTP Control Building/Offices

LOCATION

1334 Fairfax St. NE

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

10/01/2025 - 09/30/2026

CIP NUMBER - PROJECT CODE

UTL-2606

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

The existing operating control building/offices are antiquated and sub-efficient for the required 24/7 operation aspect of the facility. The proposed upgrade would include a new building with 24 hour facilities (bathrooms/showers) and a new adjoining operator control building to best serve staff operational needs.

PROJECT BENEFITS

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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	250,000	250,000	-	-	-	500,000
Total:	250,000	250,000	-	-	-	500,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	-	-	-	-	-
Operating Revenues	250,000	250,000	-	-	-	500,000
Interlocal Agreement	-	-	-	-	-	-
Total:	250,000	250,000	-	-	-	\$500,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

FairFax WTP Improvements

LOCATION

Fairfax St & Ave O

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

10/01/2026 - 09/30/2029

CIP NUMBER - PROJECT CODE



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Improvements include: replacement of high speed pump #4, upgrades to the existing 400K gallon above ground-storage tank. Improvements are required to replace attributes as they reach or have reached the end of useful life. This is a phased approach to the Fairfax facility.

PROJECT BENEFITS

A progressive schedule for the construction, operation and maintenance of various interconnects throughout the service area is required to continue to produce a reliable and quality potable water supply to the residents of Winter Haven. A continuing effort to upgrade and expand the facilities to provide quality service to the City and our neighbors is a priority of the Capital Improvement Program and staff.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	100,000	250,000	200,000	200,000	-	750,000
Construction	-	250,000	2,000,000	2,000,000	-	4,250,000
Total:	100,000	500,000	2,200,000	2,200,000	-	5,000,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	100,000	150,000	-	-	-	\$250,000
SRF Loan	-	350,000	2,200,000	2,200,000	-	4,750,000
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement	-	-	-	-	-	-
Total:	100,000	500,000	2,200,000	2,200,000	-	\$5,000,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Garden Center

LOCATION

715 Third Street NW

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Andy Palmer

START & PROJECTED COMPLETION DATES

01/01/2023 -

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Champion arts, beautification, and address blight to be an attractive and enriching community

PROJECT OVERVIEW

Continued Renovations to Building & Grounds. FY27 - Landscaping & Hardscape Upgrades (\$50,000), Building Modernization & Restroom Upgrades ADA accessibility 1st Floor (\$100,000), Entry & Wall Enhancements (\$50,000); FY28 - Building Modernization (\$100,000)

PROJECT BENEFITS

Projects improve an existing historic building. This site serves as a premier rental and event venue for the City.



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Renovation	-	200,000	100,000	-	-	300,000
Total:	-	200,000	100,000	-	-	300,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
General Fund Revenue	-	200,000	100,000	-	-	300,000
Total:	-	200,000	100,000	-	-	300,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Garden Grove WTP Pumping Station

LOCATION

115 Byron St

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

01/01/2029 - 01/31/2030

CIP NUMBER - PROJECT CODE



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

The Project consists of planned construction to convert the existing WTP from a production facility of a booster facility.

PROJECT BENEFITS

A progressive schedule for the operation 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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	-	-	400,000	200,000	600,000
Total:	-	-	-	400,000	200,000	600,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	400,000	200,000	600,000
SRF Loan	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement	-	-	-	-	-	-
Total:	-	-	-	400,000	200,000	\$600,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Haines City Interconnect

LOCATION

US 27/Lucerne Park Rd.

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

10/01/2025 - 09/30/2028

CIP NUMBER - PROJECT CODE



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Haines City Interconnect project creates a potable water connect to neighboring utilities for sharing future water supply, potential wheeling and emergency conditions.

PROJECT BENEFITS

A progressive schedule for the construction, operate and maintain various interconnects throughout the service area is required to continue to produce a reliable and quality potable water supply to the residents of Winter Haven. A continuing effort to upgrade and expand the facilities to provide quality service to the City and our neighbors is a priority of the Capital Improvement Program and staff.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	-	-	-	-	-	-
Construction	-	1,200,000	1,500,000	-	-	2,700,000
Total:	-	1,200,000	1,500,000	-	-	2,700,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	600,000	750,000	-	-	1,350,000
SRF Loan	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement (Haines City)	-	600,000	750,000	-	-	1,350,000
Total:	-	1,200,000	1,500,000	-	-	\$2,700,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Install PAPIs and REILS on Runway 11/29

LOCATION

Winter Haven Regional Airport

DEPARTMENT

Airport

PROJECT CONTACT

Troy Heidal

START & PROJECTED COMPLETION DATES

10/01/2026 - 08/30/2027

CIP NUMBER - PROJECT CODE

AIR - Airport



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.2 - Take a comprehensive approach to transportation planning and maintenance of transportation assets

PROJECT OVERVIEW

Precision Approach Path Indicators (PAPIs) and Runway End Identifier Lights (REILs) are not currently installed on Runway 11/29. This project will install these navigational aids to that runway.

PROJECT BENEFITS

Addition of these navigational aids will enhance safety at Winter Haven Regional Airport.(GIF)

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	225,000	-	-	-	225,000
Total:	-	225,000	-	-	-	225,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	-	180,000	-	-	-	180,000
General Fund Revenue	-	45,000	-	-	-	45,000
Total:	-	225,000	-	-	-	225,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Inwood WTP Improvements

LOCATION

3401 Ave T NW

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

10/01/2026 - 09/30/2029

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Planned improvements include: Service pump replacements, Motor control room, upgrades to existing electrical systems. Improvements are required to replace attributes as the reach or have reached end of useful life. This a phase approach to the fairfax facility.

PROJECT BENEFITS

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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	50,000	100,000	50,000	25,000	-	225,000
Construction	-	150,000	1,500,000	1,000,000	-	2,650,000
Total:	50,000	250,000	1,550,000	1,025,000	-	2,875,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	50,000	50,000	-	-	-	100,000
SRF Loan	-	200,000	1,550,000	1,025,000	-	2,775,000
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement	-	-	-	-	-	-
Total:	50,000	250,000	1,550,000	1,025,000	-	2,875,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Lake Alfred Receiving Facility (PRWC)

LOCATION

Lock St & Highway 92

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Lake Alfred receiving facility is the connection point for Lake Alfred to receive water from PRWC through wheeling water through the City of Winter Haven.

PROJECT BENEFITS

By wheeling water through the City of Winter Haven to Lake Alfred, the member government of PRWC will benefit from an overall cost savings having not to install an AWS transmission main to Lake Alfred. A continuing effort to upgrade and expand the facilities to provide quality service to the City and our neighbors is a priority of the Capital Improvement Program and staff.



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	125,000	200,000	-	-	325,000
Total:	-	125,000	200,000	-	-	325,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	125,000	200,000	-	-	325,000
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement	-	-	-	-	-	-
Total:	-	125,000	200,000	-	-	\$325,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Lake Howard Drive Gravity Sewer, Phase 2

LOCATION

Bates Avenue to Avenue D, SW

DEPARTMENT

Lift Stations / WW Maintenance

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

09/30/2025 - 09/30/2028

CIP NUMBER - PROJECT CODE

UTL-2614



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Phase 2 of the gravity sewer replacement project on southeast Lake Howard Drive

PROJECT BENEFITS

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.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	30,000	30,000	45,000	15,000	-	120,000
Construction	-	200,000	3,000,000	800,000	-	4,000,000
Total:	30,000	230,000	3,045,000	815,000	-	4,120,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Sewer Connection Fees	15,000	15,000	22,500	7,500	-	60,000
SRF Loan	-	-	-	-	-	-
Revenue Bonds	-	200,000	3,000,000	800,000	-	4,000,000
Operating Revenues	15,000	15,000	22,500	7,500	-	60,000
Grants (federal awarded)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	30,000	230,000	3,045,000	815,000	-	\$4,120,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Lake Lulu Wetland Park & Trail

LOCATION

Lake Lulu Canal South

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Andy Palmer

START & PROJECTED COMPLETION DATES

10/01/2027 -

CIP NUMBER - PROJECT CODE



STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

PROJECT OVERVIEW

Nature Park and trail development to connect Harmony Trail & SE Winter Haven, Polk County owned adjacent property & COL Phase II Trails. The project will be a coordination effort with Polk County.

PROJECT BENEFITS

Providing multimodal access from SE Winter Haven to the Chain of Lakes Park; Additional Nature Park elements and trails

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	-	150,000	-	-	-	150,000
Construction	-	-	2,000,000	-	-	2,000,000
Total:	-	150,000	2,000,000	-	-	2,150,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Impact Fees	-	150,000	2,000,000	-	-	2,150,000
Total:	-	150,000	2,000,000	-	-	2,150,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Lake Martha Drive Complete Street Project

LOCATION

Lake Martha Drive from Avenue C to Avenue K NE

DEPARTMENT PROJECT CONTACT

Brittany Hart

START & PROJECTED COMPLETION DATES

10/01/2027 - 09/30/2030

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.



PROJECT OVERVIEW

Design and construct 2,000 feet of multi-modal improvements such as enhanced sidewalks, enhanced crosswalks, and improved drainage, intersections and lighting.

PROJECT BENEFITS

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. By creating infrastructure where none currently exists, it strengthens connectivity to employment centers, transit routes, commercial areas, and essential services for both residents and visitors. Consistent with the Polk TPO's Complete Streets Policy, the project supports sustainable growth, promotes healthier transportation alternatives, and ensures the long-term maintenance and usability of critical transportation assets. Additionally, it strengthens interagency partnerships, including coordination with FDOT, to deliver improved safety and accessibility for all road users.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	-	-	285,000	-	-	285,000
Construction	-	-	-	-	1,168,508	1,168,508
Utility Design/Engineering	-	-	-	-	-	-
Utility Construction	-	-	-	-	-	-
Total:	-	-	285,000	-	1,168,508	1,453,508

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	-	-	-	-	1,168,508	1,168,508
City	-	-	285,000	-	-	285,000
Total:	-	-	285,000.00	-	1,168,508	1,453,508

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Lift Station Replacement

LOCATION

Various locations within collection system

DEPARTMENT

Lift Stations / WW Maintenance

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Replacement of aging lift stations as they reach the end of their useful life or become counter cost effective from a maintained perspective.

PROJECT BENEFITS

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 Improvement's Program. The replacement program benefits the City through improving safety, functionality and reducing long term or repeated maintenance.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
Total:	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Sewer Connection Fees	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
SRF Loan	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	\$6,000,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Lion's Park

LOCATION

Lion's Park

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Andy Palmer / Steve Pruitt

START & PROJECTED COMPLETION DATES

01/01/2025 -

CIP NUMBER - PROJECT CODE

GEN-2602



STRATEGIC PLAN ALIGNEMENT

Quality of Life

Champion arts, beautification, and address blight to be an attractive and enriching community

PROJECT OVERVIEW

Size / Acreage: ±3.75

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 26: Redesign of Park Focusing on Modernization & Access (\$200,000) FY27: Construction (\$3,000,000) FY 28: Construction (\$3,000,000)

PROJECT BENEFITS

The redevelopment of the park will modernize an existing City Park which is underutilized due to age and access.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	200,000	-	-	-	-	200,000
Construction	-	3,000,000	3,000,000	-	-	6,000,000
Total:	200,000	3,000,000	3,000,000	-	-	6,200,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Impact Fees	200,000.00	3,000,000.00	3,000,000.00	-	-	6,200,000.00
Total:	200,000.00	3,000,000.00	3,000,000.00	-	-	6,200,000.00

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Logistics Parkway Extension

LOCATION

Pollard Rd. south connecting to Logistics Parkway

DEPARTMENT

Utility Engineer

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

06/01/2022 - 09/30/2027

CIP NUMBER - PROJECT CODE

GEN-2602



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

The proposed roadway extension will provide connect the existing Pollard Rd. to the existing Logistics Parkway. Project will include a multi-modal trail, sidewalk, and lighting to support the roadway. Included in the project as requested Polk Regional Water Cooperative (PRWC) an Alternate Water Supply (AWS) transmission main is to extend for the exiting end of Logistics Parkway to the newly proposed Pollard Road Water Production and Receiving Facility.

PROJECT BENEFITS

As a Member Government in PRWC, the AWS Transmission Main will provide future water supply to the City and its neighboring Cities of Auburndale and Lake Alfred through the wheeling of water.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	1,640,000	-	-	-	-	1,640,000
Construction	317,285	-	-	-	-	317,285
Design/Engineering	200,000	-	-	-	-	200,000
Total:	2,157,285	-	-	-	-	2,157,285

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	349,706	-	-	-	-	\$349,706
Sewer Connections Fees	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-
Interlocal Agreement	1,807,579	-	-	-	-	1,807,579.00
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	2,157,285	-	-	-	-	\$2,157,285

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Logistics Parkway Stormwater Reclamation

LOCATION

Logistics Parkway

DEPARTMENT PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

10/01/2027 - 09/30/2030

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Environmental Stewardship

4.4 - Integrate elements of the One Water philosophy to ensure a balance between water supply and nature.

PROJECT OVERVIEW

Capture of stormwater run-off from impervious area from facilities and residential communities on Logistics Parkway

PROJECT BENEFITS

Projects identified will provide beneficial use of capturing and converting storm water run-off to reclaim water and recharge to surficial aquifer and lakes.



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	-	-	150,000	150,000	100,000	400,000
Construction	-	-	-	2,600,000	1,500,000	4,100,000
Total:	-	-	150,000	2,750,000	1,600,000	4,500,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Reuse (Payment in Lieu of fee)	-	-	-	-	-	-
Grants (confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	1,375,000	800,000	2,175,000
Total:	-	-	-	1,375,000	800,000	\$2,175,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

N. Lake Shipp Dr. Utility Improvements (Design/Construction)

LOCATION

N Lake Shipp Dr.

DEPARTMENT

Lift Stations / WW Maintenance

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

06/01/2025 - 09/30/2028

CIP NUMBER - PROJECT CODE

UTL-2617



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

N. Lake Shipp Dr, replacement of undersized and deteriorated gravity and force main in conjunction with roadway and stormwater improvements.

PROJECT BENEFITS

Providing a reliable water distribution/wastewater collection system for the residents, proactively working on replacement of deteriorated existing system infrastructure, AC replacement and preparing for future expansion is a priority of the Capital Improvements program.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	100,000	100,000	-	-	-	200,000
Construction	-	1,000,000	2,000,000	-	-	3,000,000
Total:	100,000	1,100,000	2,000,000	-	-	3,200,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connection Fees	50,000	300,000	500,000	-	-	850,000
Sewer Connection Fees	50,000	300,000	500,000	-	-	850,000
Renewal & Replacement Funds	-	-	-	-	-	-
Developer Contributions	-	-	-	-	-	-
Grants (confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	500,000	1,000,000	-	-	1,500,000
Total:	100,000	1,100,000	2,000,000	-	-	\$3,200,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Nora Mayo Hall Building Renovations

LOCATION

500 3rd Street NW

DEPARTMENT

City Manager

PROJECT CONTACT

Scott Eilers

START & PROJECTED COMPLETION DATES

10/01/2018 -

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Pursue emerging opportunities to embrace new technology, infrastructure, and enterprising opportunities

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 27 - Front Lobby & Restrooms ADA Enhancements \$100,000, Nora Mayo Hall Carpet Replacement \$200,000, Fire System Upgrades \$30,000, Roof Replacement \$500,000; FY 28: Painting \$200,000

PROJECT BENEFITS

One-Stop Shopping / Coordinated Customer Care / Internal Collaboration / Cross Training and Cross Functionality / Financial Savings



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Renovation	-	830,000	200,000	-	-	1,030,000
Total:	-	830,000	200,000	-	-	1,030,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Ad Valorem Taxes	-	830,000	200,000	-	-	1,030,000
Total:	-	830,000	200,000	-	-	1,030,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

North Winter Haven Aquifer Recharge (RIB Construction)

LOCATION

Tilden

DEPARTMENT

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

10/01/2026 - 09/30/2028

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Environmental Stewardship

4.4 Integrate the elements of the One Water philosophy to ensure a balance between water supply and nature.

PROJECT OVERVIEW

Planned project for design/construction a series of rapid infiltration basins to treat and disperse wastewater. The effluent can then be used for surface/ground water recharge.

PROJECT BENEFITS

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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	10,000	50,000	-	-	-	60,000
Construction	-	1,000,000	1,000,000	-	-	2,000,000
Total:	10,000	1,050,000	1,000,000	-	-	2,060,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Sewer Connection Fees	-	550,000	500,000	-	-	1,050,000
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	10,000	-	-	-	-	10,000
Reuse (Payment in Lieu of fee)	-	-	-	-	-	-
Grants (Confirmed)	-	-	-	-	-	-
Grants (proposed)	-	500,000	500,000	-	-	1,000,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Old Bartow/Lake Wales Rd Water Main

LOCATION

Old Bartow/Lake Wales Rd.

DEPARTMENT

Utility Services Maintenance

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

10/01/2024 - 09/30/2030

CIP NUMBER - PROJECT CODE

UTL-2613

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Part of Water Main Expansion Planning. Loop water from Logistics Parkway to connect to SR 653 for water quality and emergency services. Phase 1 (FY26-28) install casings under CSX in partnership with PRWC for Alternate Water Supply Transmission Main.

PROJECT BENEFITS

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 and ensures that infrastructure has an efficient effective benefit to the City in whole.



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	20,000	20,000	-	-	-	40,000
Construction	-	1,000,000	1,000,000	-	-	2,000,000
Design/Engineering	-	-	250,000	250,000	-	500,000
Construction	-	-	-	2,000,000	3,000,000	5,000,000
	-	-	-	-	-	-
Total:	20,000	1,020,000	1,250,000	2,250,000	3,000,000	7,540,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	20,000	1,020,000	1,250,000	1,750,000	1,500,000	5,540,000
Renewal & Replacement Funds	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Developer Contributions	-	-	-	500,000	1,500,000	2,000,000
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed) FDEP	-	-	-	-	-	-
Total:	20,000	1,020,000	1,250,000	2,250,000	3,000,000	\$7,540,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Old Helena Road and Cypress Gardens Road Complete Street Project

LOCATION

Old Helena Road from Legoland Way to SR540
and Cypress Gardens Road from Old Helena Road to SR540

DEPARTMENT PROJECT CONTACT

Brittany Hart

START & PROJECTED COMPLETION DATES

10/01/2025 - 09/30/2027

CIP NUMBER - PROJECT CODE

GEN-2605

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.



PROJECT OVERVIEW

This complete street project is designed to enhance safety and connectivity along Old Helena Road and Cypress Gardens Road. It includes the construction of a multiuse trail along Old Helena Road, the extension of concrete sidewalks, and the enhancement of pedestrian safety through lighting conduit, crosswalks, traffic calming measures and roadway resurfacing. Additionally, sidewalks will be constructed along Cypress Gardens Road, and improvements will be made at the intersection to enhance safety for pedestrians and cyclists.

PROJECT BENEFITS

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. By creating infrastructure where none currently exists, it strengthens connectivity to employment centers, transit routes, commercial areas, and essential services for both residents and visitors. Consistent with the Polk TPO's Complete Streets Policy, the project supports sustainable growth, promotes healthier transportation alternatives, and ensures the long-term maintenance and usability of critical transportation assets. Additionally, it strengthens interagency partnerships, including coordination with FDOT, to deliver improved safety and accessibility for all road users.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Roadway Design/Engineering	285,000	-	-	-	-	285,000
Construction	-	950,000	-	-	-	950,000
Total:	285,000	950,000	-	-	-	1,235,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	-	592,094	-	-	-	592,094
General Fund Revenue	285,000	357,906	-	-	-	642,906
Total:	285,000	950,000	-	-	-	1,235,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Pickleball

LOCATION

Varies

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Katie White

START & PROJECTED COMPLETION DATES

10/01/2024 -

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

PROJECT OVERVIEW

FY27 - Pickleball Complex Build (\$1,500,000) ; FY28 Additional Pickleball (\$500,000).

PROJECT BENEFITS

Additional pickleball facilities.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	1,500,000	500,000	-	-	2,000,000
Total:	-	1,500,000	500,000	-	-	2,000,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Debt Proceeds - Bond	-	1,500,000.00	500,000.00	-	-	2,000,000
Total:	-	1,500,000	500,000	-	-	2,000,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Annual Playground Replacement Program & Neighborhood Park Enhancements

LOCATION

Various Playgrounds & Parks

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Andy Palmer / Steve Pruitt

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

2603

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

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, safety surfacing and safety surfacing replacements. Neighborhood Park Enhancements focus on park amenity replacement, ADA upgrades, renewal, expansion, large scale safety surfacing repairs. 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: Replacement 2026 : Girl Scout Park (last replaced in 2009); Replacement 2027 Kiwanis Park Toddler (installed 2010) & Youth (installed 2004); Replacement 2028 RH Malcolm Park (last renovated 2009); Replacement 2029 Sportsman's (installed 2014); 2030 Lake Maude Nature

Park. Neighborhood Park Enhancements, ADA Enhancements & Surfacing Restoration - Varies based on facility usage

PROJECT BENEFITS

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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	250,000	500,000	300,000	300,000	200,000	1,550,000
Renovation	-	100,000	100,000	100,000	100,000	400,000
Total:	250,000	600,000	400,000	400,000	300,000	1,950,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
General Fund Revenue	250,000	600,000	400,000	400,000	300,000	2,100,000
Total:	250,000	600,000	400,000	400,000	300,000	2,100,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Pollard Road WPF, design, permitting, wells

LOCATION

Pollard Road

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

- 09/30/2028

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Pollard Road Water Production Facility will provide a new water treatment facility at the future ONE Water Complex to provide water to the southerly portion of the Utility Service area. The facility will be the receiving point for PRWC alternate water supply (AWS), future direct potable recharge from the Water Resource Center and education center.

PROJECT BENEFITS

A progressive schedule for the construction, upgrade, operation and maintenance of the water treatment facilities continues to produce a reliable and quality potable water supply to the residents of Winter Haven. 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. Well Construction and CEI Services.



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	1,500,000	2,000,000	500,000	-	-	4,000,000
Engineering & Oversight	150,000	200,000	50,000	-	-	400,000
Total:	1,650,000	2,200,000	550,000	-	-	4,400,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	-	-	-
SRF Loan	1,650,000	2,200,000	550,000	-	-	4,400,000
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement	-	-	-	-	-	-
Total:	1,650,000	2,200,000	550,000	-	-	4,400,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Public Safety Complex # 5

LOCATION

2220 20th Street

DEPARTMENT

Fire

PROJECT CONTACT

Charlie Bird

START & PROJECTED COMPLETION DATES

09/01/2024 - 12/31/2026

CIP NUMBER - PROJECT CODE

GEN-2611



STRATEGIC PLAN ALIGNEMENT

Community Safety

Ensure the ability to meet the service demands as the population grows.

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. This station is currently in the design phase.

PROJECT BENEFITS

This new facility will be a valuable addition to our city's infrastructure, enhancing emergency response times and public safety services in the northwest section of Winter Haven. Currently, Winter Haven Fire Station 5 operates from a temporary next to this location. The new facility will serve as a permanent, safe, and secure station accommodating a fire engine and personnel across three shifts. Additionally, it will serve as a Winter Haven Police Department Substation, further strengthening community safety and law enforcement presence in the area.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	5,002,000	-	-	-	-	5,002,000
Total:	5,002,000	-	-	-	-	5,002,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Debt Proceeds - Bond	5,002,000	-	-	-	-	5,002,000
Total:	5,002,000	-	-	-	-	5,002,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Reclaim Bypass to WWTP # 2

LOCATION

WWTP #2 and WWTP #3

DEPARTMENT PROJECT CONTACT

Steve Rheiner

START & PROJECTED COMPLETION DATES

03/01/2025 - 12/31/2026

CIP NUMBER - PROJECT CODE

UTL-2616

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

A 30 mile AWS Transmission main (reuse) loop is being created around the City utility service area to supply reuse water to its customers, create aquifer recharge and wetland augmentation. Providing a by-pass line directly to WWTP#2 from the transmission main from WWTP#3 ensure adequate pressure in the system for distribution.

PROJECT BENEFITS

The ability to repump the reuse water from WWTP#2 will provide the stability and reliability against fluctuations in the line pressures serving the residents, golf courses and future aquifer recharge projects. FY26 = WWTP#2, FY27 = WWTP#3 construction.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	750,000	-	-	-	-	750,000
Construction	-	500,000	-	-	-	500,000
Total:	750,000	500,000	-	-	-	1,250,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Sewer Connection Fees	750,000	500,000	-	-	-	1,250,000
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Reuse (Payment in Lieu of fee)	-	-	-	-	-	-
Grants (confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	750,000	500,000	-	-	-	\$1,250,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Reclaim Transmission Main Extensions/Connections

LOCATION

Various locations within reclaim service boundary

DEPARTMENT PROJECT CONTACT

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Main expansion consists of infrastructure constructed and upgraded in and to areas not presently served by City reclaim services. This includes infrastructure to areas for system use of reclaim, new areas of growth, existing communities and areas that allow for looping and connection to meet residential/operational needs. The project is outlined in the Water Resources Sustainability Plan.

PROJECT BENEFITS

As the Winter Haven area continues to lead as a high-growth region among the nation, system expansion is required to continue to provide reliable reclaim services to our service area now and into the future. The benefits include a modern, reliable system that can meet and continue to meet the needs long into the future. The reclaim system benefits the City from a conservation perspective and being good stewards with the resource continuing to build the system applicability will benefit by expanding this effort.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	50,000	100,000	100,000	100,000	-	350,000
Construction	150,000	900,000	900,000	900,000	-	2,850,000
Total:	200,000	1,000,000	1,000,000	1,000,000	-	3,200,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Sewer Connection Fees	-	500,000	500,000	500,000	-	1,500,000
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Reuse (Payment in Lieu of fee)	-	-	-	-	-	-
Grants	200,000	260,000	-	-	-	460,000
Grants (Proposed)	-	240,000	500,000	500,000	-	1,240,000
Total:	200,000	1,000,000	1,000,000	1,000,000	-	\$3,200,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Rehabilitation of Runway 5/23 and North Taxiway B - Design

LOCATION

Winter Haven Regional Airport

DEPARTMENT

Airport

PROJECT CONTACT

Troy Heidal

START & PROJECTED COMPLETION DATES

10/01/2029 - 12/30/2030

CIP NUMBER - PROJECT CODE

AIR - Airport



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.2 - Take a comprehensive approach to transportation planning and maintenance of transportation assets

PROJECT OVERVIEW

This project would rehabilitate runway 5/23, Taxiway B, and the intersection of Runways 11/29 and 5/23.

PROJECT BENEFITS

Runway 5/23 was originally constructed in 1942 and was last rehabilitated in 2010. It is anticipated that by the year 2030, the pavement will be nearing the end of its lifespan. North Taxiway B was originally constructed in 1985 and 1991. It was last rehabilitated in 1993 and 2010.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design	-	-	-	-	288,400	288,400
Total:	-	-	-	-	288,400	288,400
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	-	-	-	-	230,720	230,720
General Fund Revenue	-	-	-	-	57,680	57,680
Total:	-	-	-	-	288,400	288,400

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Roosevelt Drive Complete Street Project

LOCATION

Roosevelt Drive from SR544 to Register Road

DEPARTMENT PROJECT CONTACT

Brittany Hart

START & PROJECTED COMPLETION DATES

10/01/2024 -

CIP NUMBER - PROJECT CODE

GEN-2610

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.



PROJECT OVERVIEW

This project will enhance safety, connectivity, and stormwater management along Roosevelt Drive. Improvements include the construction of new pedestrian facilities where none currently exist, providing safer access for pedestrians and improving connectivity to Register Road. The connection to Register Road will also support safer and more efficient traffic movements in the area. In addition, the project includes the installation of rain gardens and upgraded drainage infrastructure to improve stormwater management and water quality.

PROJECT BENEFITS

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. By creating infrastructure where none currently exists, it strengthens connectivity to employment centers, transit routes, commercial areas, and essential services for both residents and visitors. Consistent with the Polk TPO's Complete Streets Policy, the project supports sustainable growth, promotes healthier transportation alternatives, and ensures the long-term maintenance and usability of critical transportation assets. Additionally, it strengthens interagency partnerships, including coordination with FDOT, to deliver improved safety and accessibility for all road users.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	1,000,000	-	-	-	-	1,000,000
Total:	1,000,000	-	-	-	-	1,000,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	927,935	-	-	-	-	927,935
City	72,065	-	-	-	-	72,065
Total:	1,000,000	-	-	-	-	1,000,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Roosevelt Drive Utility Replacement

LOCATION

Roosevelt Drive from Cypress Gardens Parkway to Register Road

DEPARTMENT PROJECT CONTACT

Pedro Barrios

START & PROJECTED COMPLETION DATES

03/01/2025 - 03/31/2026

CIP NUMBER - PROJECT CODE

UTL-2619

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Replacement of Asbestos Cement (AC) sewer force main and potable water main.

PROJECT BENEFITS

In conjunction with the Public Works Department that initiated a roadway improvement project for Roosevelt Drive for a "One-dig" approach, the replacement of vulnerable and obsolete AC infrastructure will provide a resilient water mains for water quality and sewer force main for the prevention of sanitary sewer overflows (SSO).



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	900,000	-	-	-	-	900,000
Construction	900,000	-	-	-	-	900,000
Total:	1,800,000	-	-	-	-	1,800,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connection Fees	-	-	-	-	-	-
Sewer Connection Fees	-	-	-	-	-	-
Renewal & Replacement Funds	1,800,000	-	-	-	-	1,800,000
Developer Contributions	-	-	-	-	-	-
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	1,800,000	-	-	-	-	\$1,800,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Rotary Park Renovations and General Park Upgrades

LOCATION

Leisure Service

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Andy Palmer / Steve Pruitt

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

LS - Leisure Service

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

PROJECT OVERVIEW

Size/Acreage: ±6.34 acres Original Construction Date: Unknown / Renovated 2006/2010/2023

Facility Description: Rotary Park contains a recreation center, group picnic pavilion, 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: FY 26: Building HVAC; FY27: Building Expansion Project with Rotary Club (\$500,000), Flooring Upgrades (\$50,000), Interior Restroom Updates (\$50,000); FY28: Park Upgrades and Updates.

PROJECT BENEFITS

Continued upgrades to Rotary Park will provide a safe park for residents and visitors. A possible building expansion will offer a more modern facility and be able to accommodate additional users.



CAPITAL EXPENSE:		Five-Year Future Planning				
		FY26:	FY27:	FY28:	FY29:	FY30:
Construction		50,000	600,000	80,000	-	-
Total:		50,000	600,000	80,000	-	-

FUTURE FUNDING SOURCE:		Five-Year Future Planning				
		FY26:	FY27:	FY28:	FY29:	FY30:
General Fund Revenue		50,000	350,000	80,000	-	-
Contribution - Match			250,000		-	-
Total:		50,000	600,000	80,000	-	-

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Rueben Williams Recreation Complex

LOCATION

Northeast Winter Haven

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

START & PROJECTED COMPLETION DATES

10/01/2022 -

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

PROJECT OVERVIEW

FY27 - Stadium & North Field LED Light Conversion (\$250,000); FY28 - Turf & Park Enhancements (\$150,000).

PROJECT BENEFITS

Provides a regional athletic park in NE Winter Haven containing a football stadium field, practice fields, two baseball fields, playground, picnic areas, parking and event space.



CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	250,000	-	-	-	250,000
Renovation	-	-	150,000	-	-	150,000
	-	-	-	-	-	-
Total:	-	250,000	150,000	-	-	400,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Impact Fees	-	250,000	150,000	-	-	400,000
Total:	-	250,000	150,000	-	-	400,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Septic to Sewer

LOCATION

Remediation Area 6A (East Lake Hartridge)

DEPARTMENT

Lift Stations / WW Maintenance

PROJECT CONTACT

Steve Rheiner

START & PROJECTED COMPLETION DATES

11/01/2022 - 09/30/2029

CIP NUMBER - PROJECT CODE

UTL-2621



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Program eliminates existing private septic systems by providing a means of connection to City sewer services. The program includes the design and construction of lateral connection to gravity/force mains along ROW such that the existing septic system can be abandoned/abated, as per regulation, allowing services to be then provided through City collection and treatment services.

PROJECT BENEFITS

Providing reliable connection for sewage collection for the residents, proactively working on reducing leaching from existing septic systems and preparing for future expansion is a priority of the Capital Improvements Program. Protecting Winter Haven's lakes by facilitating 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. Construction is Remediation area 6A. Design is Inwood feasibility study.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Construction	964,438	1,000,000	1,000,000	1,000,000	-	3,964,438
Design/Engineering	207,000	203,650	-	-	-	410,650
Total:	1,171,438	1,203,650	1,000,000	1,000,000	-	4,375,088
FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Sewer Connection Fees	-	-	-	-	-	-
SRF Loan	207,000	203,650	-	-	-	410,650
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	-	-	-	-	-	-
Grants (Heartland/PRWC)	257,219	-	-	-	-	257,219
Grants (Heartland/FDEP)	707,219	-	-	-	-	707,219
Grants (Proposed)	-	1,000,000	1,000,000	1,000,000	-	3,000,000
Total:	1,171,438	1,203,650	1,000,000	1,000,000	-	\$4,375,088

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Septic to Sewer AC Watermain Relocation/Replacement

LOCATION

Septic to Sewer, RA6A (East Lake Hartridge)
DEPARTMENT PROJECT CONTACT
Steve Rheiner

START & PROJECTED COMPLETION DATES

01/01/2025 - 09/30/2029

CIP NUMBER - PROJECT CODE

UTL-2625

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.



PROJECT OVERVIEW

In relation to Septic to Sewer Conversion projects, there are AC water mains that need to be relocated/modified to allow for conversions projects to construct. As per regulation, AC water mains are to be removed from distribution systems. This is a part of one of the City Pillars. The project removes the AC water main in whole when in conflict with a Septic to Sewer project and replaces the asset with another regulatory approved materials.

PROJECT BENEFITS

Better water quality, Provides lifespan to the distribution system, reduces maintenance cost, meets regulatory mandates, accomplishes metric goals for City Pillars

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	300,000	300,000	300,000	300,000	-	1,200,000
Total:	300,000	300,000	300,000	300,000	-	1,200,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connection Fees	300,000	300,000	300,000	300,000	-	1,200,000
Sewer Connection Fees	-	-	-	-	-	-
Renewal & Replacement Funds	-	-	-	-	-	-
Developer Contributions	-	-	-	-	-	-
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	300,000	300,000	300,000	300,000	-	\$1,200,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Sertoma Park

LOCATION

Sertoma Park - W. Lake Shipp Drive

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Andy Palmer / Steve Pruitt

START & PROJECTED COMPLETION DATES

01/01/2027 -

CIP NUMBER - PROJECT CODE



STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

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: FY 27-28: Football Renovation Project -Including Field, lighting, fencing, press box, ADA restroom and other renovations.

PROJECT BENEFITS

Expands level of service related to athletic facilities by increasing number of fields; enhances functionality of the facility and modernizes existing amenities; expected to recoup operational expenses through a more efficient design and modern systems (i.e. field lighting, irrigation, etc.)

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	1,500,000	1,000,000	-	-	2,500,000
Renovation	-	200,000	-	-	-	200,000
Total:	-	1,700,000	1,000,000	-	-	2,700,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
General Fund Revenue	-	1,500,000	1,000,000	-	-	2,500,000
Total:	-	1,500,000	1,000,000	-	-	2,500,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Sewer Force Main Extensions

LOCATION

TBD

DEPARTMENT

Lift Stations / WW Maintenance

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

10/01/2025 - 09/30/2030

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Main expansion consists of infrastructure constructed and upgraded in and to areas not presently served by City sanitary services. This includes infrastructure to areas for system use of sanitary collection, new areas of growth, existing community and areas that allow for looping and connection to meet residential/operational need. Project is outlined in the Water Resources Sustainability Plan.

PROJECT BENEFITS

As the Winter Haven area continues to lead as a high-growth region among the nation, system expansion is required to continue to provide reliable sanitary services to our service area now and into the future. The benefits include a modern, reliable system that can meet and continue to meet the needs long into the future. The sanitary system benefits the City from a conservation perspective and being good stewards with the resource continuing to build the systems applicability will benefit by expanding this effort.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Design/Engineering	20,000	100,000	100,000	100,000	-	320,000
Construction	-	-	1,500,000	1,500,000	1,500,000	4,500,000
Total:	20,000	100,000	1,600,000	1,600,000	1,500,000	4,820,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Sewer Connection Fees	20,000	-	1,500,000	1,500,000	1,500,000	4,520,000
SRF Loan	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	-	100,000	100,000	100,000	-	300,000
Grants (federal awarded)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	20,000	100,000	1,600,000	1,600,000	1,500,000	\$4,820,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Signage & Wayfinding Enhancements

LOCATION

Various Parks

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Julie Adams/Scott Eilers/Steve Pruitt

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

PROJECT OVERVIEW

Size/Acreage: 46 Parks

Facility Description: Several parks have signage dating back to the early 2000s. Many other parks do not have any signage. This project will replace existing park signage and add signage at parks without signage. This will also include wayfinding and main park signs. This will include a new design (TBD) with a focus on a modern design, efficient maintenance and brand updates. Anticipated Projects: Park Signage Upgrades and Wayfinding - \$30,000 per year for FY26 - FY30.

PROJECT BENEFITS

Provides updated uniform wayfinding and park signage throughout the community.

CAPITAL EXPENSE:		Five-Year Future Planning					Total:
		FY26:	FY27:	FY28:	FY29:	FY30:	
Construction		30,000	30,000	30,000	30,000	30,000	150,000
Total:		30,000	30,000	30,000	30,000	30,000	150,000

FUTURE FUNDING SOURCE:		Five-Year Future Planning					Total:
		FY26:	FY27:	FY28:	FY29:	FY30:	
General Fund Revenue		30,000	30,000	30,000	30,000	30,000	150,000
Total:		30,000	30,000	30,000	30,000	30,000	150,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Signalized Intersection Improvements

LOCATION

Various

DEPARTMENT

Streets

PROJECT CONTACT

Brittany Hart

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

ST - Streets 2

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.

PROJECT OVERVIEW

This project strives to improve signalized intersections throughout the City of Winter Haven in an effort to maximize the transportation infrastructure.

FY26: Camera Upgrades at XX

FY27: Camera Upgrades at XX FY28: TBD

FY29: TBD FY30: TBD

PROJECT BENEFITS

This project improves existing intersection assets, increases safety of intersections and will increase the level of service.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Intersection Upgrades	15,000	15,000	15,000	15,000	15,000	75,000
Total:	15,000	15,000	15,000	15,000	15,000	75,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Ad Valorem Taxes	15,000	15,000	15,000	15,000	15,000	75,000
Total:	15,000	15,000	15,000	15,000	15,000	75,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Southeast Park

LOCATION

Southeast Winter Haven

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Andy Palmer

START & PROJECTED COMPLETION DATES

10/01/2027 -

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

PROJECT OVERVIEW

FY27 - Park Studies & Due Diligence (\$150,000), Land for regional sized park in SE Winter Haven with subsequent development (\$10,000,000).

PROJECT BENEFITS

Park in SE Winter to address Level of Service and parks and recreation needs in SE Winter Haven.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	-	150,000	-	-	-	150,000
Land Acquisition	-	10,000,000	-	-	-	10,000,000
Construction	-	-	-	-	-	-
Total:	-	10,150,000	-	-	-	10,150,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Debt Proceeds - Bond	-	10,000,000	-	-	-	10,000,000
General Fund Revenue	-	150,000	-	-	-	150,000
Total:	-	10,150,000	-	-	-	10,150,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Southwest Force Main Relocations

LOCATION

Sinively Road area

DEPARTMENT

Lift Stations / WW Maintenance

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

09/30/2025 - 09/30/2028

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Relocation of existing force mains from out of service 30" transmission main to newly installed 24" transmission main

PROJECT BENEFITS

Providing a reliable sewage collection system, proactively working on reducing sanitary sewer overflows (SSO) on the existing system and preparing for future expansion is a priority of the Capital Improvements Program.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	315,210	-	-	-	-	315,210
Construction	-	1,500,000	500,000	-	-	2,000,000
Design/Engineering	-	25,275	8,425	-	-	33,700
Total:	315,210	1,525,275	508,425	-	-	2,348,910

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Sewer Connection Fees	-	1,500,000	500,000	-	-	2,000,000
SRF Loan	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-
Operating Revenues	315,210	25,275	8,425	-	-	348,910
Grants (federal awarded)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Thompson Nursery Road, Segment 4

LOCATION

DEPARTMENT PROJECT CONTACT

Pedro Barrios

START & PROJECTED COMPLETION DATES

03/01/2025 - 03/31/2026

CIP NUMBER - PROJECT CODE

UTL-2620

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Polk County realignment and widening of Thompson Nursery Road. Water and sewer infrastructure relocations required.

PROJECT BENEFITS

In conjunction with the Polk County that initiated the improvements project for Thompson Nursery Road relocation of existing water and sewer infrastructure is required.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	75,000	75,000	-	-	-	150,000
Construction	-	125,000	3,000,000	-	-	3,125,000
Design/Engineering	-	1,500	30,000	-	-	31,500
Total:	75,000	201,500	3,030,000	-	-	3,306,500

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connection Fees	37,500	100,750	1,515,000	-	-	1,653,250
Sewer Connection Fees	37,500	100,750	1,515,000	-	-	1,653,250
Renewal & Replacement Funds	-	-	-	-	-	-
Developer Contributions	-	-	-	-	-	-
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	75,000	201,500	3,030,000	-	-	\$3,306,500

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Trails Resurfacing Program

LOCATION

Various Trails

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Andy Palmer / Steve Pruitt

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Champion arts, beautification, and address blight to be an attractive and enriching community

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. Anticipated Projects: FY27 - Third St SW Trail & Ave C SW Trail (\$100,000), PSC Soccer (\$100,000); FY28 7th Street SW (\$100,000); FY29 COL Trail (\$200,000); FY30 Lake Elbert Trail (\$150,000).

PROJECT BENEFITS

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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Renovation	-	200,000	100,000	200,000	150,000	650,000
Total:	-	200,000	100,000	200,000	150,000	650,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Ad Valorem Taxes	-	200,000	100,000	200,000	150,000	650,000
Total:	-	200,000	100,000	200,000	150,000	650,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Transportation Improvement Plan

LOCATION

Various

DEPARTMENT PROJECT CONTACT

Brittany Hart

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.

PROJECT OVERVIEW

The project involves Pavement Improvement on locally owned roads and transportation infrastructure throughout the city. FY26: Pavement Improvement / Striping (\$2,000,000)
FY27: Pavement Improvement / Striping (\$2,000,000) FY28: Pavement Improvement / Striping (\$2,000,000) FY29: Pavement Improvement / Striping (\$2,000,000)

PROJECT BENEFITS

Projects improve existing assets to improve overall pavement condition index and improve the level of service of the transportation system.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Pavement Improvement	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Total:	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Ad Valorem Taxes 1 MIL	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Total:	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Utility Extensions to WH Admin Facility

LOCATION

Bucky Loop Road, SR542-Buckey Road, NE

DEPARTMENT

Utility Engineer

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

- 09/30/2026

CIP NUMBER - PROJECT CODE

UTL-2609

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

The future Winter Haven Water Facility Building will require utility service connections for water sanitary reclaim and fiber. These connections will be designed and constructed along Buckeye Loop Rd. Running north from Dundee Rd.

PROJECT BENEFITS

Connections will allow staff to have access to potable water, fire protection, sanitary collection, reclaim use and fiber for technological needs

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	11,500	-	-	-	-	11,500
Construction	1,500,000	-	-	-	-	1,500,000
Total:	1,511,500	-	-	-	-	1,511,500

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	1,011,500	-	-	-	-	1,011,500.00
Sewer Connections Fees	500,000	-	-	-	-	500,000.00
WIFIA Loan	-	-	-	-	-	-
Revenue Bonds	-	-	-	-	-	-
Reuse (Payment in Lieu of fee)	-	-	-	-	-	-
Developer Contributions	-	-	-	-	-	-
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	1,511,500	-	-	-	-	\$1,511,500

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Water Department Administration & Operation. Facility

LOCATION

Buckeye Loop Road at Bradco Farms

DEPARTMENT

Utility Engineer

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

10/01/2025 - 10/01/2027

CIP NUMBER - PROJECT CODE

UTL2608

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

The department has outgrown the current facility location in equipment storage, staffing and materials storage use. Project consists of the design and construction of a new combined Administration, Customer Service, Water Resource Center and Operation Facility located adjacent to the proposed E. Winter Haven Aquifer Recharge and Wetland Restoration project at Bradco Farms.

PROJECT BENEFITS

The facility will benefit the department by providing adequate space to perform operational functions and provide a modern and updated facility such that residents can be served in an efficient manner.

CAPITAL EXPENSE:		Five-Year Future Planning					Total:
		FY26:	FY27:	FY28:	FY29:	FY30:	
Construction		12,000,000	12,000,000	-	-	-	24,000,000
	Total:	12,000,000	12,000,000	-	-	-	24,000,000

FUTURE FUNDING SOURCE:		Five-Year Future Planning					Total:
		FY26:	FY27:	FY28:	FY29:	FY30:	
Water Connections Fees		-	-	-	-	-	-
Sewer Connections Fees		-	-	-	-	-	-
WIFIA Loan		-	-	-	-	-	-
Revenue Bonds		12,000,000	12,000,000	-	-	-	24,000,000.00
Reuse (Payment in Lieu of fee)		-	-	-	-	-	-
Developer Contributions		-	-	-	-	-	-
Grants (Confirmed)		-	-	-	-	-	-
Grants (Proposed)		-	-	-	-	-	-
	Total:	12,000,000	12,000,000	-	-	-	\$24,000,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Water Main Transmission Expansions

LOCATION

Various locations throughout distribution system

DEPARTMENT

Utility Services Maintenance

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

11/01/2024 - 09/30/2030

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Main expansion consists of infrastructure constructed and upgraded in and to areas not presently served by City services. This includes infrastructure to new areas of growth, existing community and areas that allow for looping and connection to meet residential/operational need.

PROJECT BENEFITS

As the Winter Haven area continues to lead as a high-growth region among the nation, system expansion is required to continue to provide safe, reliable and aesthetically pleasing water services to our service area now and into the future. The benefits include a modern, reliable system that can meet and continue to meet the needs long into the future.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	150,000	100,000	100,000	100,000	-	450,000
Construction	-	-	1,500,000	1,500,000	1,500,000	4,500,000
Total:	150,000	100,000	1,600,000	1,600,000	1,500,000	4,950,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	150,000	-	1,500,000	1,500,000	1,500,000	\$4,650,000
Renewal & Replacement Funds	-	-	-	-	-	-
Operating Revenues	-	100,000	100,000	100,000	-	300,000.00
Developer Contributions	-	-	-	-	-	-
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed)	-	-	-	-	-	-
Total:	150,000	100,000	1,600,000	1,600,000	1,500,000	\$4,950,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Water Resource Facility at Pollard Road

LOCATION

WWTP #3 - 4400 Pollard Rd.

DEPARTMENT

WW Treatment Plan #3

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

03/01/2025 - 09/30/2035

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

The existing WWTP # 3 has reached the end of its useful life and needs extensive upgrade and renovation. The proposed project will provide the needed upgrades and utilize parts of the existing plant to offset overall cost and application. There is also the opportunity to provide more modern applications of effluent discharge. FY26 construction at \$7,000,000 is Task Order #1 (encumbered); \$5,800,000 is Task Order #2 for early out packages for materials based on task #1 preliminary design report.

PROJECT BENEFITS

The proposed expansion will provide the ability to efficiently treat the current capacity and planned growth capacity for the City. This is a high priority for the department as much of the existing plant has reached the end of its useful life and requires upgrade and replacement.

CAPITAL EXPENSE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Construction - Task #1	-	-	-	-	-	-
Design/Engineering	-	350,000	350,000	350,000	350,000	1,400,000
Construction- Task #2	5,800,000	19,600,000	33,500,000	60,000,000	45,300,000	164,200,000
Total:	5,800,000	19,950,000	33,850,000	60,350,000	45,650,000	165,600,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					Total:
	FY26:	FY27:	FY28:	FY29:	FY30:	
Water Connections Fees	-	-	-	-	-	-
Sewer Connections Fees	-	-	-	-	-	-
SRF Loan	4,350,000	11,512,500	11,512,500	11,512,500	11,512,500	50,400,000
WIFIA Loan	-	-	-	-	-	-
Revenue Bonds	-	4,600,000	18,500,000	45,000,000	30,300,000	98,400,000
Interlocal Agreement (PRWC & Auburndale)	-	-	-	-	-	-
Grants (Confirmed)	-	-	-	-	-	-
Grants (Proposed 25%)	1,450,000	3,837,500	3,837,500	3,837,500	3,837,500	16,800,000
Total:	5,800,000	19,950,000	33,850,000	60,350,000	45,650,000	\$165,600,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Water Treatment Plants at Cypresswood & Pollard (CMAR)

LOCATION

Cypresswood and Pollard Road

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

- 09/30/2028

CIP NUMBER - PROJECT CODE

UTL-2603

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Cypresswood WTP Improvements project will provide a new, replacement, water treatment facility on the easterly portion of Winter Haven water service area and allow for the decommissioning of the existing plant which has reached the end of its useful life. Pollard Road Water Production Facility will include a new facility to supply water to the southerly portion of the utility service area, receiving facility for PRWC water transmission and future DPR.

PROJECT BENEFITS

A progressive schedule for the construction, upgrade, operation and maintenance of the water treatment facilities continues to produce a reliable and quality potable water supply to the residents of Winter Haven. 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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	500,000	3,500,000	3,000,000	-	-	7,000,000
Construction	500,000	5,500,000	5,990,000	-	-	11,990,000
Total:	1,000,000	9,000,000	8,990,000	-	-	18,990,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	-	-	-
SRF Loan	850,000	6,750,000	7,490,000	-	-	15,090,000
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	150,000	2,250,000	1,500,000	-	-	3,900,000
Operating Revenues	-	-	-	-	-	-
Interlocal Agreement	-	-	-	-	-	-
Total:	1,000,000	9,000,000	8,990,000	-	-	18,990,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

West Central Avenue Complete Street Project

LOCATION

DEPARTMENT PROJECT CONTACT

Brittany Hart

START & PROJECTED COMPLETION DATES

10/01/2028 - 09/30/2030

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

Take a comprehensive approach to transportation planning and maintenance of transportation assets.

PROJECT OVERVIEW

Enhancements will be designed along West Central Avenue to improve safety, accessibility, and neighborhood connections. During design, reconstruction of the sidewalk on the south side from North Lake Howard Drive to 7th Street SW will be considered, with a minimum six-foot width to meet ADA standards, improve driveway and street crossings, and enhance connections to nearby bus stops. Decorative lighting infrastructure along the corridor will also be evaluated to provide a safer, more inviting environment for walking and biking. At the intersection with North Lake Howard Drive, design will explore safety measures such as adjusting the markings, adding signage, and potentially converting the intersection to a three-way stop. At the US 17 crossing, the City will work with FDOT to consider improvements consistent with the US 17 Corridor Vision and Action Plan. Possible treatments may include enhanced crosswalks, curb ramps, safety islands, curb extensions, bike facilities, or actuated signals to create safer east-west connections between Lake Howard, surrounding neighborhoods, and downtown Winter Haven. These potential enhancements reflect Complete Streets principles, with the goal of improving safety, accessibility, and mobility choices while strengthening community connections.

PROJECT BENEFITS

This project advances the City's Strategic Plan by enhancing mobility, improving safety, and expanding access to multimodal transportation options, including walking and biking. By creating infrastructure where none currently exists, it strengthens connectivity to employment centers, transit routes, commercial areas, and essential services for both residents and visitors. Consistent with the Polk TPO's Complete Streets Policy, the project supports sustainable growth, promotes healthier transportation alternatives, and ensures the long-term maintenance and usability of critical transportation assets. Additionally, it strengthens interagency partnerships, including coordination with FDOT, to deliver improved safety and accessibility for all road users.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Design/Engineering	-	-	285,000	-	-	285,000
Construction	-	-	-	-	371,368	371,368
Utility Design/Engineering	-	-	-	-	-	-
Utility Construction	-	-	-	-	-	-
Total:	-	-	285,000	-	371,368	656,368

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Grant - FDOT	-	-	-	-	371,368	371,368
City	-	-	285,000	-	-	285,000
Total:	-	-	285,000	-	371,368	656,368

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Willowbrook Golf Course

LOCATION

Various Parks

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Katie White/Andy Palmer

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

PROJECT OVERVIEW

Size/Acreage: 120 Acres Original Construction Date: 1967

Facility Description: Willowbrook is an 18-hole golf course that spans 120 acres. The facility includes a clubhouse with a pro shop and restaurant, a cart barn and a maintenance area. Anticipated Projects: FY27 - Renovations (\$500,000); FY28 - Clubhouse renovations (\$250,000); FY29 - Renovations (\$250,000); FY30 - Renovation (\$250,000).

PROJECT BENEFITS

Provides updated uniform wayfinding and park signage throughout community.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Renovation	-	500,000	250,000	250,000	250,000	1,250,000
Total:	-	500,000	250,000	250,000	250,000	1,250,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
General Fund Revenue	-	500,000	250,000	250,000	250,000	1,250,000
Total:	-	500,000	250,000	250,000	250,000	1,250,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Winter Haven Public Library

LOCATION

325 Avenue A, NW, Winter Haven 33880

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Jane Martin

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

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 26: Update Programming Space (\$32,000); Baby Changing Stations (\$5,000); Carpet Replacement Main Library (\$99,000); HVAC Upgrades (\$150,000) FY 27: Re-tint all outside windows (\$20,000); replace entrance doors (\$50,000); parking improvements -drainage & repave (\$65,000); Replace HVAC controls (\$150,000) FY 28: Install LVT in gallery (\$45,000); Add outdoor programming space at WHRCC (\$50,000) FY 29: Install acoustic sound panels above children's dept (\$10,000) FY 30: Remodel Staff Office Space (\$75,000).

PROJECT BENEFITS

Projects improve existing assets. No expansion or increase in level of service anticipated.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	32,000	65,000	50,000	-	75,000	222,000
Equipment	150,000	150,000	-	-	-	300,000
Renovation	104,000	70,000	45,000	10,000	-	229,000
Total:	286,000	285,000	95,000	10,000	75,000	751,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
General Fund Revenue	286,000	285,000	95,000	10,000	75,000	751,000
Total:	286,000	285,000	95,000	10,000	75,000	751,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Winter Haven Recreational and Cultural Center

LOCATION

801 Martin Luther King Jr. Blvd NE

DEPARTMENT

Parks & Grounds

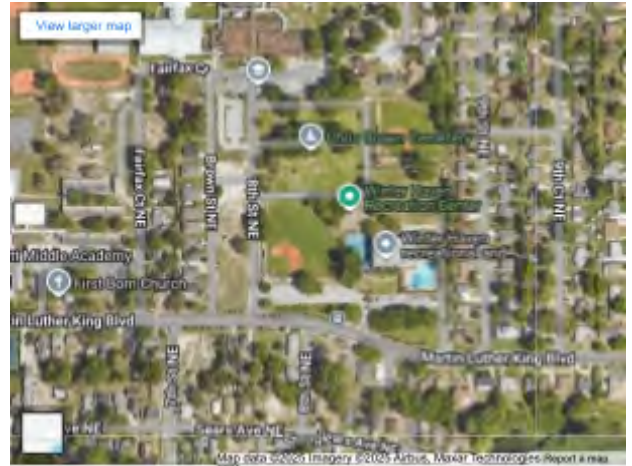
PROJECT CONTACT

Andy Palmer

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE



STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

PROJECT OVERVIEW

Size/Acreage: 38,000 sf / ±11.64 acres Original Construction Date: 1975; New Site Constructed 2025

Facility Description: Multi-purpose use facility with a double gymnasium, library, fitness center, technology area, recreation programming spaces, community room, aquatics complex, park areas, playground, splash pad and open space.

Anticipated Projects: FY 27 Facility Upgrades (\$100,000); FY 28 Facility Upgrades (\$100,000).

PROJECT BENEFITS

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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	100,000	100,000	-	-	200,000
Total:	-	100,000	100,000	-	-	200,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Impact Fees	-	100,000	100,000	-	-	200,000
Total:	-	100,000	100,000	-	-	200,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Winter Haven Senior Adult Center

LOCATION

250 S. Lake Silver Dr. NW

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Jackie Richardson / Jennifer Burke

START & PROJECTED COMPLETION DATES

-

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

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 26: Carpet and Restrooms Updates (\$35,000); FY 27: Auditorium & Kitchen Modernization (\$150,000), Shuffleboard Resurfacing (\$15,000), Exterior Painting (\$25,000); FY 28: Exterior Painting (\$25,000), Exterior Exercise Equipment Upgrades (\$40,000); FY 29: Shuffleboard Complex Renovations (\$100,000).

PROJECT BENEFITS

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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Renovation	35,000	45,000	25,000	-	-	105,000
Construction	-	150,000	-	100,000	-	250,000
Equipment	-	-	40,000	-	-	40,000
Total:	35,000	195,000	65,000	100,000	-	395,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
General Fund Revenue	35,000	195,000	65,000	100,000	-	395,000
Total:	35,000	195,000	65,000	100,000	-	395,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Winterset Gardens WTP Decommissioning

LOCATION

6501 Eloise Loop Rd.

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

01/01/2029 - 01/31/2030

CIP NUMBER - PROJECT CODE



STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Planned decommissioning of the existing plant as the new Pollard Rd. water Treatment facility comes on-line. Project will include planning, and designed destruction of the plant attributes.

PROJECT BENEFITS

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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	-	-	750,000	750,000	1,500,000
Total:	-	-	-	750,000	750,000	1,500,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	-	-	-	-	-
Operating Revenues	-	-	-	750,000	750,000	1,500,000
Interlocal Agreement	-	-	-	-	-	-
Total:	-	-	-	750,000	750,000	\$1,500,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Winterset WTP Decommissioning

LOCATION

6600 Cypress Gardens Bl. SE

DEPARTMENT

Water Plants

PROJECT CONTACT

Mark Bombard

START & PROJECTED COMPLETION DATES

01/01/2025 - 01/31/2030

CIP NUMBER - PROJECT CODE

STRATEGIC PLAN ALIGNEMENT

Infrastructure

3.3 Ensure an actionable strategy is in place for the future of water resources.

PROJECT OVERVIEW

Planned decommissioning of the existing plant as the new Pollard Rd. water Treatment facility comes on-line. Project will include planning, and designed deconstruction of the plant attributes.

PROJECT BENEFITS

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					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Construction	-	-	-	750,000	750,000	1,500,000
Total:	-	-	-	750,000	750,000	1,500,000
FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Water Connections Fees	-	-	-	-	-	-
SRF Loan	-	-	-	-	-	-
WIFIA Loan	-	-	-	-	-	-
PRWC Funding	-	-	-	-	-	-
Operating Revenues	-	-	-	750,000	750,000	1,500,000
Interlocal Agreement	-	-	-	-	-	-
Total:	-	-	-	750,000	750,000	\$1,500,000

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

Woman's Club / Heritage Park

LOCATION

606 Pope Avenue NW

DEPARTMENT

Parks & Grounds

PROJECT CONTACT

Andy Palmer / Steve Pruitt

START & PROJECTED COMPLETION DATES

01/01/2024 -

CIP NUMBER - PROJECT CODE



STRATEGIC PLAN ALIGNEMENT

Quality of Life

Ensure that as the City grows, opportunities for access to recreation (facilities, services, programs) grow along with the population, especially geographically

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: FY26: Upgrades based on public usage (\$12,500); Exterior Painting (\$12,500) FY 27: Interior Painting (\$50,000); Internal Upgrades Related to Modernization For Public Use (\$50,000)

PROJECT BENEFITS

Projects improve existing assets. No expansion or increase in level of service anticipated.

CAPITAL EXPENSE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Renovation	25,000	100,000	-	-	-	125,000
Total:	25,000	100,000	-	-	-	125,000

FUTURE FUNDING SOURCE:	Five-Year Future Planning					
	FY26:	FY27:	FY28:	FY29:	FY30:	Total:
Ad Valorem Taxes	25,000	100,000	-	-	-	125,000
Total:	25,000	100,000	-	-	-	125,000

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 payment 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.

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.

GLOSSARY

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 (COLA) – 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 Airport, Diversity and Inclusivity, Economic Opportunity and Community Investment, Financial Services, Fire, Human Resources, Parks Recreation and Culture, Police, Public Affairs and Communications, Public Works, Safe Neighborhoods, Technology Services, and Water .

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.

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.

GLOSSARY

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.

GLOSSARY

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.

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 that are not under the jurisdiction of any of the City's thirteen 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.

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.

GLOSSARY

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.

ACRONYMS

ACFR	Annual Comprehensive Financial Report	HUD	Dept. of Housing and Urban Development
ADA	Americans with Disabilities Act	ICMA	International City/County Mgmt. Association
AF	Athletic Fields	IRC	Internal Revenue Code
AMI	Automated Meter Infrastructure	JAG	Justice Assistance Grant
ASO	Administrative Services Organization	JPA	Joint Participation Agreement
ASR	Aquifer Storage and Recovery	KRA	Key Result Area
ATMS	Advanced Traffic Management System	LAP	Local Agency Program
AWS	Alternate Water Source	LS	Lift Station
BTR	Business Tax Receipts	MLK	Martin Luther King
CAD	Computer Aided Dispatch	MSTU	Municipal Services Taxing Unit
CDC	Community Development Commission	NFPA	National Fire Protection Association
CDBG	Community Development Block Grant program	NPDES	National Pollutant Discharge Elimination System
CEI	Construction, Engineering, and Inspection	OJP	Office of Justice Programs
CGB	Cypress Garden Boulevard	PAL	Police Athletic League
CGFO	Certified Government Finance Officer	PAPI	Precision Approach Path Indicator
CIE	Comprehensive Improvement Element	PCI	Pavement Condition Index
CIP	Capital Improvement Plan	PCSO	Polk County Sheriff Office
CJIS	Criminal Justice Information System	REIL	Runway End Identifier Lights
COL	Chain of Lakes	RIB	Rapid Infiltration Basin
COLA	Cost of Living Adjustment	ROW	Right of Way
CPI	Consumer Price Index	SAFER	Staffing Adequate Fire & Emergency Response
CPM	Certified Public Manager	SAIP	Stormwater Assessment and Improvement Project
CR	Polk County Road	SCADA	Supervisory Control And Data Acquisition
CRA	Community Redevelopment Agency	SHIP	State Housing Initiatives Partnership
CRM	Customer Relationship Management	SR	Florida State Road
DA	Developers Agreement	SRF	State Revolving Fund
DARE	Drug Abuse Resistance Education	SRO	School Resource Officer
DEP	Department of Environmental Protection	SWFWMD	Southwest Florida Water Management District
EDI	Economic Development Initiative	TDC	Tourism Development Council
ESRI	Environmental Systems Research Institute	TIP	Transportation Improvement Program
FAA	Florida Aviation Authority	TRIM	Truth in Millage
FASB	Financial Accounting Standards Board	USDA	United States Department of Agriculture
FBO	Fixed Base Operator	USF	University of South Florida
FDEP	Florida Department of Environmental Protection	VOIP	Voice-over Internet Protocol
FDLE	Florida Department of Law Enforcement	WHRCC	Winter Haven Recreational and Cultural Center
FDOT	Florida Department of Transportation	WIFIA	Water Infrastructure Finance and Innovation Act
FEMA	Federal Emergency Management Agency	WTF	Water Treatment Facility
FFE	Furniture, Fixture, Equipment	WTP	Water Treatment Plant
FOD	Foreign Object Debris	WWTP	WasteWater Treatment Plant
FRDAP	FL Recreation Development Assistance Program		
FTE	Full Time Equivalent		
FY	Fiscal Year		
GAAP	Generally Accepted Accounting Principles		
GASB	Governmental Accounting Standards Board		
GFOA	Government Finance Officers Association		
GIF	Gilbert Airfield		
GIS	Geographic Information Systems		
GPM	Gallons per Minute		
GPS	Global Positioning System		
GST	Ground Storage Tank		
HB	House Bill		