



**CITY OF CLEWISTON**  
115 West Ventura Avenue  
Clewiston, Florida 33440

**CITY COMMISSION BUDGET  
WORKSHOP AGENDA**

**Monday, July 17, 2023**  
**(Immediately following the Regular City Commission Meeting at 5:00 p.m.)**

---

**Call Workshop to Order**

**Additions/Deletions/Changes and Approval of the Agenda**

**Public Comments**

**1. FY 2024 Budget Overview**

**Adjournment**

The City of Clewiston is an equal opportunity provider and employer.

City Hall is wheelchair accessible and accessible parking spaces are available. Accommodation requests or interpretive services must be made 48 hours prior to the meeting. Please contact the City Clerk's office at (863) 983-1484, extension 105, or FAX (863) 983-4055 for information or assistance.

If a person decides to appeal any decision made by the City Commission with respect to any matter considered at this meeting, the person will need a record of the proceedings, and that, for such purpose, the person may need to ensure a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

I, the undersigned authority, do hereby certify the above Notice of Meeting of the City Commission of the City of Clewiston is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice at the front and rear entrances of City Hall, a place convenient and readily accessible to the general public at all times.

---

Mary K. Combass, City Clerk



# City of Clewiston

## Budget Overview

Fiscal Year 2024

# Ad Valorem Information

- 10.66% Increase in Property Values over prior year
- Total Value = \$350,283,179
- Value of 1 Mill = \$350,283
- Current Millage of 6.5314 = \$2,287,840
- Current Rolled-back Rate of 5.9193 = \$2,073,431
- New Construction of \$2,098,602 = \$12,422 at Roll-back Rate

# Revenue Distributions from State of FL

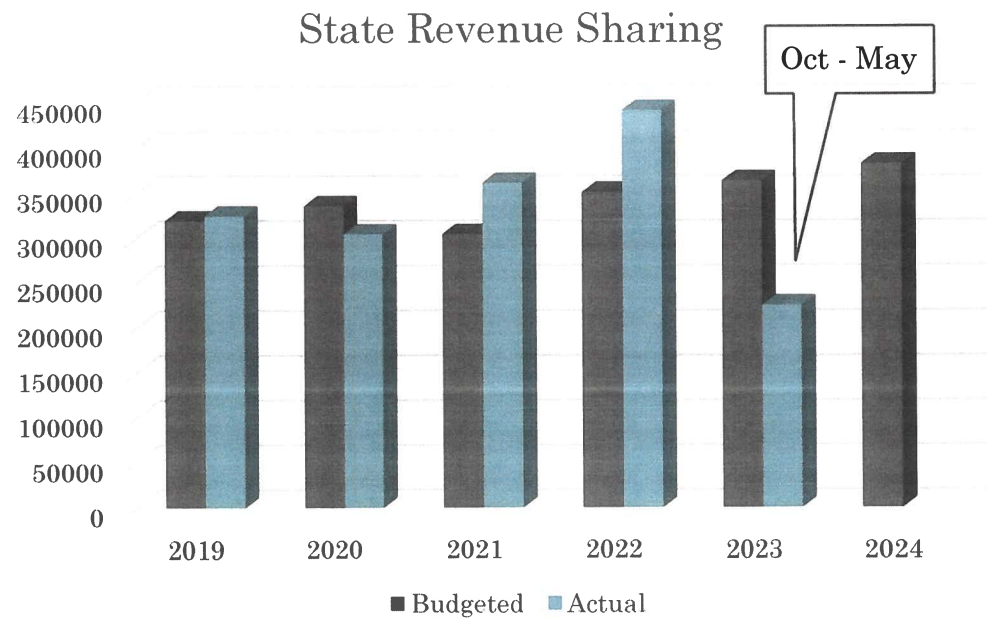
- State Revenue Sharing
  - Half Cent Sales Tax
  - Local Option Gas Tax
- 0.02 Local Option Gas Tax
  - Discretionary Tax
- Communications Service Tax

# State Revenue Estimates

- Estimates Pending
  - Local Option Gas Tax
  - 0.02 Local Option Gas Tax
  - Discretionary Tax
  - Communications Service Tax
- To date, estimates equate to an overall increase of \$52,622
- Population estimates for State Revenue Sharing decreased by .7% or 52 persons (7,368 – 7,316)

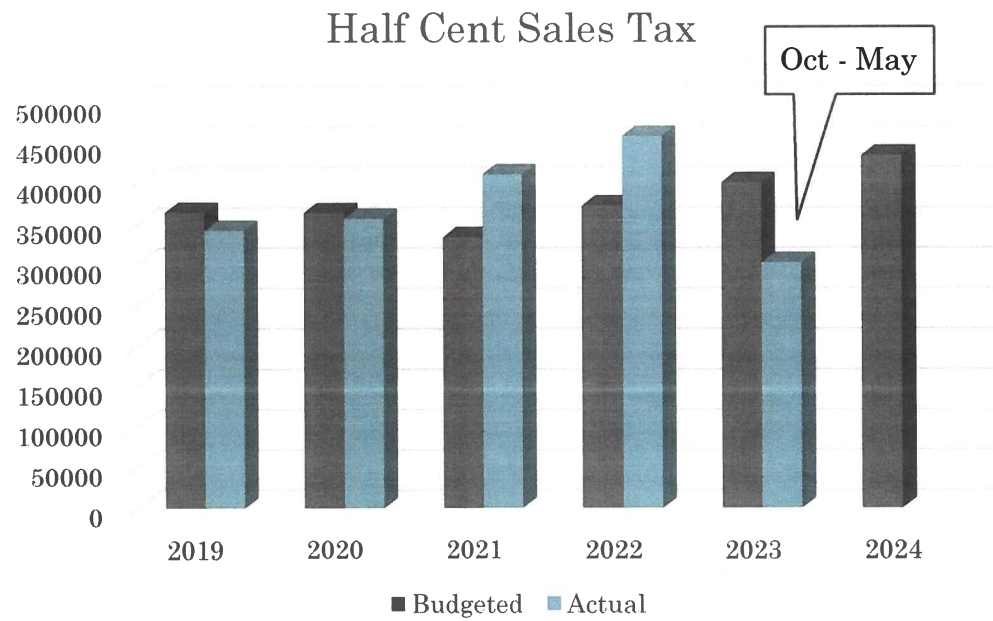
# State Revenue Sharing

Year	Budget	Actual
2019	319,631	325,206
2020	336,155	304,851
2021	304,960	362,070
2022	351,497	442,687
2023	363,853	225,512
2024	383,042	



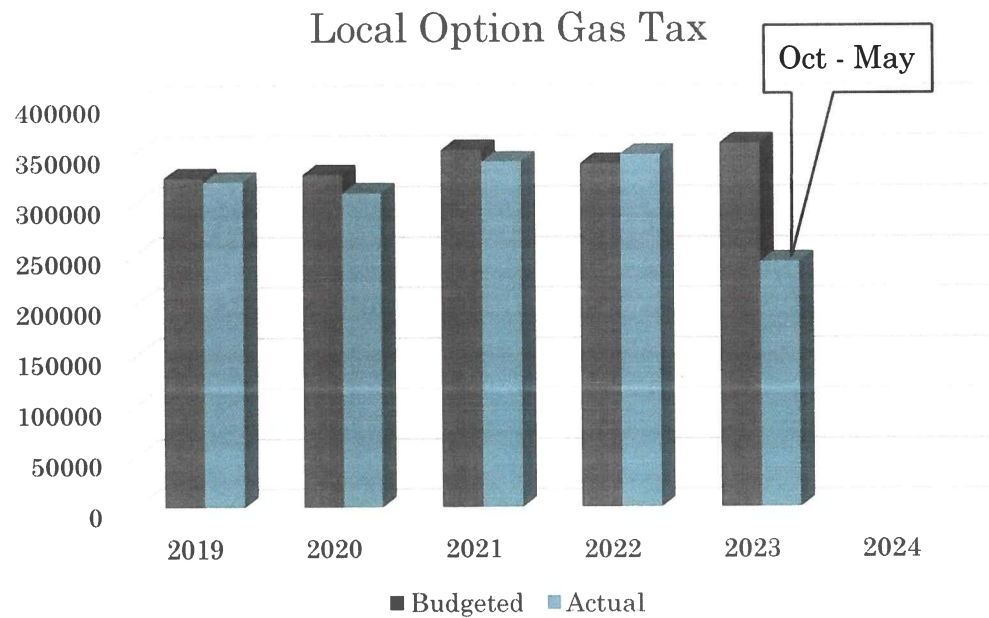
# Half Cent Sales Tax

Year	Budget	Actual
2019	366,081	343,661
2020	365,489	358,439
2021	335,448	413,291
2022	374,479	460,535
2023	403,124	303,988
2024	436,557	



# Local Option Gas Tax

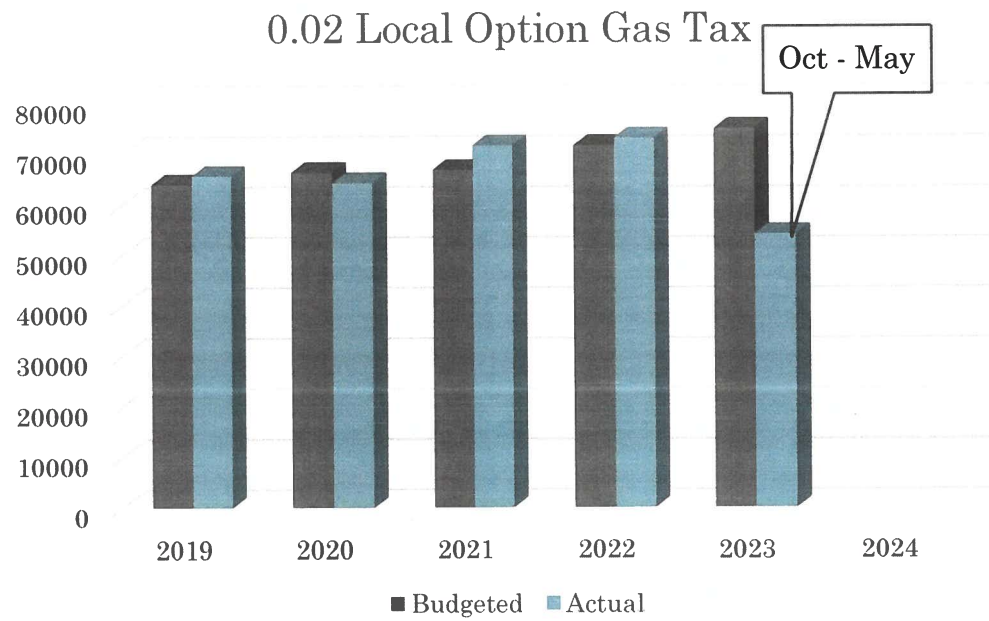
Year	Budget	Actual
2019	325,778	322,409
2020	329,257	311,356
2021	353,663	342,368
2022	340,193	349,403
2023	360,130	243,108
2024	TBA	





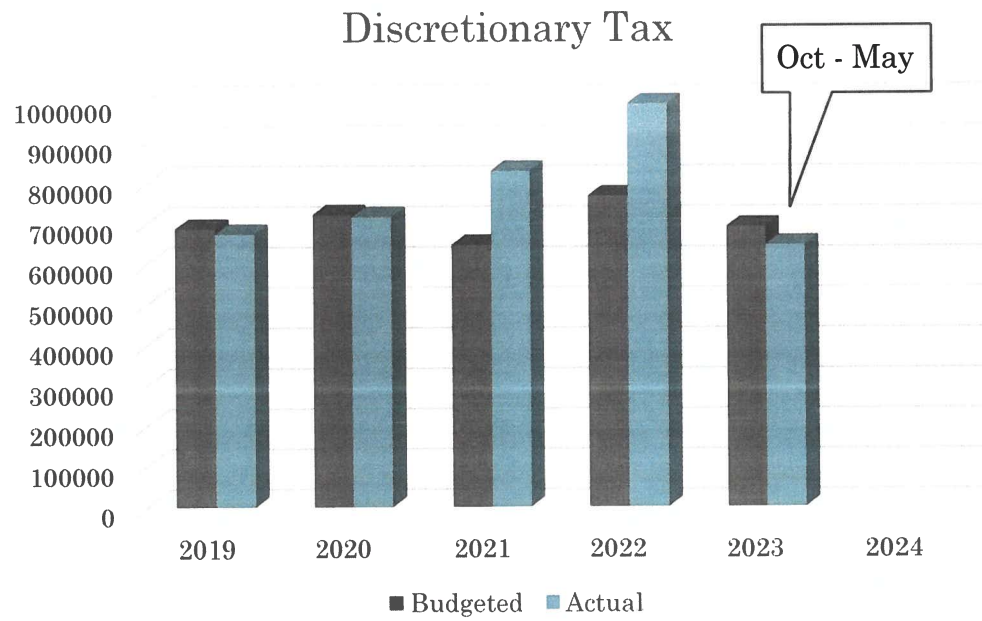
# 0.02 Local Option Gas Tax

Year	Budget	Actual
2019	64,086	65,758
2020	66,484	64,401
2021	66,955	71,771
2022	71,748	73,276
2023	75,056	54,201
2024	TBA	



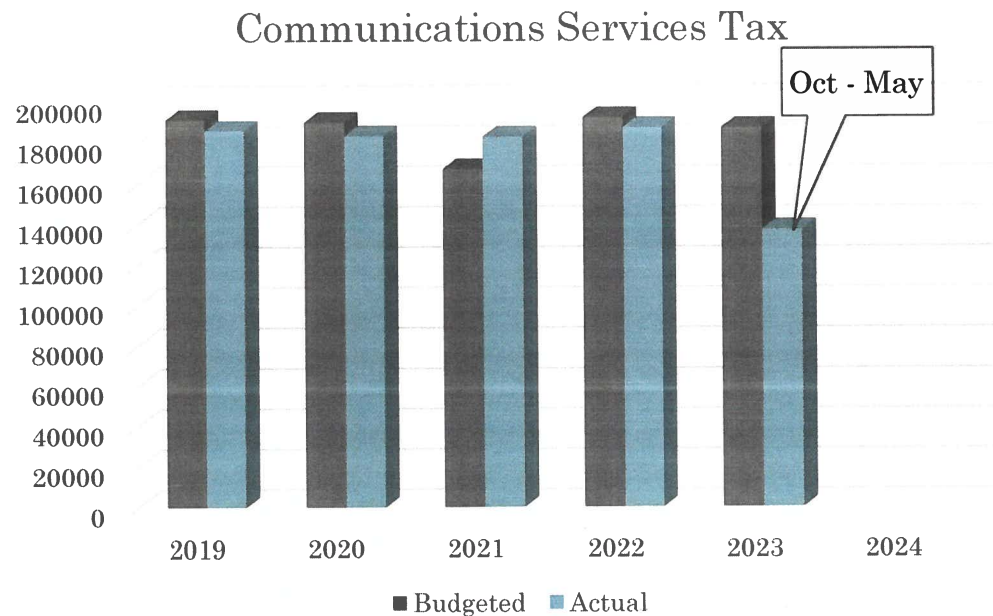
# Discretionary Tax

Year	Budget	Actual
2019	688,569	675,798
2020	723,188	717,688
2021	648,096	831,342
2022	768,402	996,463
2023	692,400	647,688
2024	TBA	



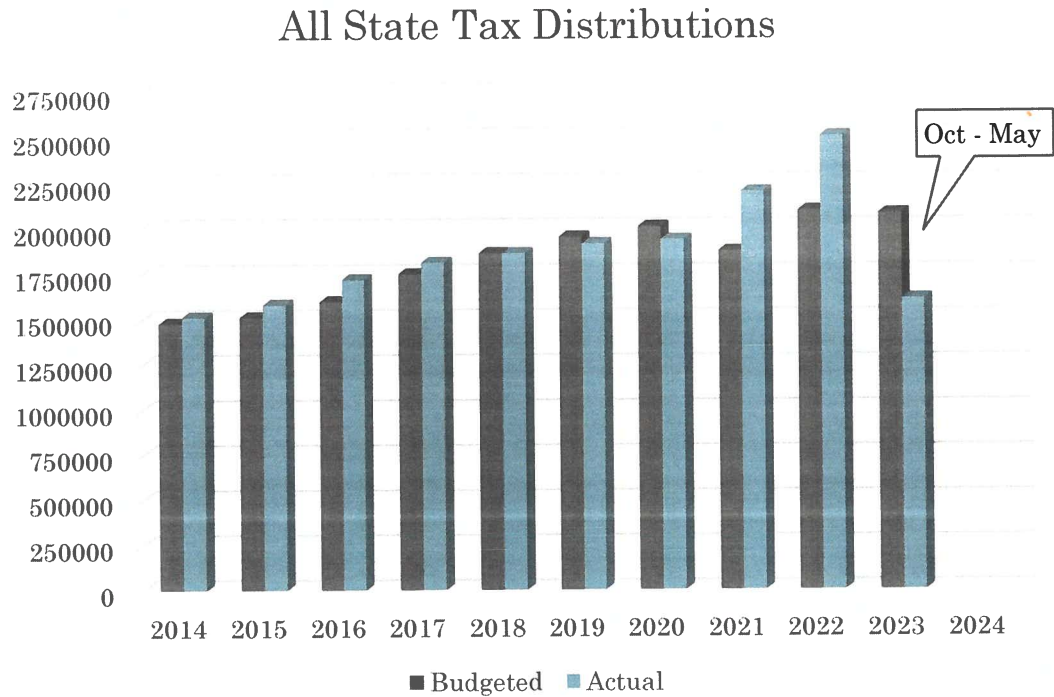
# Communications Services Tax

Year	Budget	Actual
2019	191,880	186,554
2020	190,629	183,907
2021	167,501	183,422
2022	192,831	187,916
2023	187,666	137,288
2024	TBA	



# All State Tax Distributions

Year	Budget	Actual
2014	1,480,512	1,514,590
2015	1,514,301	1,582,903
2016	1,600,040	1,720,858
2017	1,751,580	1,815,186
2018	1,865,619	1,866,045
2019	1,956,025	1,919,386
2020	2,011,202	1,940,642
2021	1,876,623	2,204,264
2022	2,099,150	2,510,280
2023	2,082,229	1,611,785
2024	TBA	



# Budget Considerations

- COLA Consideration for Employees
  - Annual CPI Increase of 4.4% (all items)
- State Mandated Minimum Wage Increase
- FRS Retirement Rate for Certified Police Officers
  - Increase of 4.84% (Old Rate = 27.83%, New Rate = 32.67%)
- Frozen Defined Benefit Pension Contribution
- Estimated (Conservative) 25% - 30% Increase in Worker's Compensation, Property, and Liability Insurance Premiums Combined

# Budget Considerations

- Estimated 10% - 12% Increase in Employee Health Insurance
- Consideration of Fire Assessment to Fund Fire Services
- Unfunded Mandates Regarding Stormwater & Aging Stormwater Infrastructure

**City of Clewiston**  
**Review of Millage Rates for TRIM Process**

July 1, 2023 Gross Taxable Value - \$ 350,283,179

Millage Rates	Generated Ad Valorem Taxes	Variance from Current to Rolled-back Rate
6.5314 Current	\$ 2,287,840	\$ 214,409
5.9193 Rolled-back	\$ 2,073,431	
0.1000 1/10th	\$ 35,028	
0.2500 1/4	\$ 87,571	
0.5000 1/2	\$ 175,142	
0.7500 3/4	\$ 262,712	
1	\$ 350,283	
2	\$ 700,566	

Budgeted Ad Valorem Taxes calculated utilizing 95% Gross Taxable Value - \$2,173,448

Millage Rates	Generated Ad Valorem Taxes	Variance from Current to Rolled-back Rate
6.5314 Current	\$ 2,287,840	
5.9193 Rolled-back	\$ 2,073,431	
0.6121		\$ 214,409