



CITY COMMISSION - CITY OF WILDWOOD

Mayor/Commissioner – Ed Wolf – Seat 1

Mayor Pro Tem/Commissioner – Pamala Harrison-Bivins – Seat 2

Joe Elliott – Seat 3

Marcos Flores – Seat 4

Julian Green – Seat 5

Jason McHugh – City Manager

Agenda

Workshop

August 19, 2024 9:00 AM

City Hall Commission Chamber

100 N Main Street

Persons with disabilities or language barriers needing assistance to participate in any of these proceedings should contact the City Clerk's Department, ADA Coordinator, at 352-330-1330, Ext. 103, forty-eight (48) hours in advance of the meeting.

F.S.S. 286.0105 - If a person decides to appeal any decision made by the Commission with respect to any matter considered at this meeting, they will need a record of the proceedings, and that, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The City of Wildwood DOES NOT provide this verbatim record.

1. Call to Order

2. Item(s) for Discussion

A. *FY25 BUDGET UPDATE*

3. Adjournment

August 19, 2024 9:00 AM

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: FY25 Budget Update

REQUESTED ACTION: Staff provides final budget for Commission review and approval. No formal action required at this time.

CONTRACT: Vendor/Entity:
Effective Date:10/01/2024 Termination Date:
Managing Division/Department: Executive/Finance

BUDGET IMPACT: Sets budget for FY25.

HISTORY/FACTS/ISSUES:

Documents supporting the FY25 budget are presented for review and comment. Updated line item budget detail for all funds is provided. Also provided are the goals and org charts for all departments. Also attached is a print-out of the current budget book from the City's software - ClearGov. The software, which is a cloud-based software, is currently experiencing some issues resulting in some altered charts within the budget book. The information in the book is correct, however some information (mainly budget numbers relating to current FY24) are not being displayed. We are continuing to work with ClearGov on this issue and hope to have it resolved soon. Assistant CFO Lynzey McClellan will provide a brief presentation at the meeting to show how to navigate the budget from the online portal.

BUDGET SUMMARY
CITY OF WILDWOOD - FISCAL YEAR 2024-25

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF WILDWOOD ARE 23.8% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund 2.8287

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
ESTIMATED REVENUES				
Taxes:				
Ad Valorem Taxes Millage per \$1,000 = 2.8287	\$ 18,515,900			\$ 18,515,900
Local Option, Fuel, & Other Taxes	\$ 15,775,440			\$ 15,775,440
Intergovernmental Revenue	\$ 3,360,370	\$ 1,730,500	9,250,000.00	\$ 14,340,870
Other Intergovernmental Revenue	\$ 3,000			\$ 3,000
Charges for Services	\$ 841,900		\$ 26,521,230	\$ 27,363,130
Fines & Forfeitures	\$ 34,000	\$ 100		\$ 34,100
Miscellaneous Revenue	\$ 214,550	\$ 1,574,900	\$ 25,940	\$ 1,815,390
Loan Proceeds and Other Financing Sources	\$ -	\$ -	\$ 102,000,000	\$ 102,000,000
TOTAL SOURCES	\$ 38,745,160	\$ 3,305,500	\$ 137,797,170	\$ 179,847,830
Transfers In	\$ 422,800	\$ 10,231,880	\$ 24,000,000	\$ 34,654,680
Fund Balances/Reserves/Net Assets	\$ 8,200,000	\$ 17,294,445	\$ 34,169,200	\$ 59,663,645
TOTAL REVENUES, TRANSFERS, & BALANCES	\$ 47,367,960	\$ 30,831,825	\$ 195,966,370	\$ 274,166,155
EXPENDITURES				
General Government Services	\$ 3,694,402	\$ 17,050,000		\$ 20,744,402
Public Safety	\$ 9,721,260	\$ 400,000		\$ 10,121,260
Physical Environment		\$ 800	\$ 90,681,396	\$ 90,682,196
Transportation	\$ 6,831,071			\$ 6,831,071
Economic Development	\$ 2,411,193	\$ 301,400		\$ 2,712,593
Culture & Recreation	\$ 3,053,256	\$ 900		\$ 3,054,156
Debt Service	\$ 848,650		\$ 1,016,200	\$ 1,864,850
Total Expenditures	\$ 26,559,832	\$ 17,753,100	\$ 91,697,596	\$ 136,010,529
Transfers Out	\$ 14,231,880	\$ 5,412,800	\$ 15,010,000	\$ 34,654,680
Fund Balances/Reserves/Net Assets	\$ 6,576,248	\$ 7,665,925	\$ 89,258,774	\$ 103,500,947
TOTAL APPROPRIATED EXPENDITURES				
TRANSFERS, RESERVES & BALANCES	\$ 47,367,960	\$ 30,831,825	\$ 195,966,370	\$ 274,166,155

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress)
GENERAL FUND REVENUES:				
001-311-1000	AD VALOREM TAXES	\$12,981,779	\$16,400,130	\$18,515,900
001-312-4100	LOCAL OPTION GAS TAX	\$707,889	\$1,125,000	\$1,237,500
001-312-6000	DISCRETIONARY/LOCAL GOVT. INFRA	\$3,810,789	\$4,415,000	\$4,870,300
001-313-1000	FRANCHISE TAX-/PROGRESS ENERGY SVCS	\$1,046,043	\$1,050,000	\$1,155,000
001-313-1010	FRANCHISE TAX- SECO	\$1,551,763	\$1,600,000	\$1,760,000
001-313-4080	LEESBURG ELECTRIC FRANCHISE FEE	\$79,326	\$90,000	\$99,000
001-313-4160	FRANCHISE TAX- TECO/PEOPLES GAS	\$313,002	\$360,000	\$396,000
001-313-4170	FENNEY WATER CONS AUTHORITY-UTILITY TAX	\$38,038	\$60,000	\$66,000
001-313-4180	LEESBURG GAS FRANCHISE FEE	\$61,554	\$75,000	\$82,500
001-313-4185	MIDDLETON WATER CONSERV AUTH FRAN FEES	\$1,861	\$0	\$15,000
001-313-4190	SOUTH SUMTER UTILITY COMPANY FRANCHISE	\$695,644	\$965,000	\$965,000
001-313-4195	MIDDLETON UTILITY CO FRANCHISE FEES	\$1,851	\$0	\$15,000
001-313-4196	GIBSON PLACE UTILITY CO FRAN FEES	\$44	\$0	\$500
001-313-5000	FRANCHISE TAX- WASTE MGMNT-REFUSE SVCS	\$226,461	\$220,000	\$242,000
001-313-5001	TRI-COUNTY SANITATION FRANCHISE FEE	\$319,219	\$350,000	\$385,000
001-313-5003	FRANCHISE FEE - SEWWC	\$184,026	\$325,000	\$0
001-314-1000	UTILITY TAX-PROGRESS ENERGY SVCS.	\$892,573	\$890,710	\$896,500
001-314-1010	UTILITY TAX-SUMTER ELECTRIC	\$1,233,031	\$1,360,000	\$1,265,000
001-314-3000	UTILITY TAX-WATER SALES	\$133,215	\$115,000	\$126,500
001-314-3002	THE VILLAGES-5% WATER UTILITY TAX	\$226,700	\$250,000	\$275,000
001-314-3003	CENTRAL SUMTER UTILIITY CO. LLC	\$132,937	\$200,000	\$220,000
001-314-4000	UTILITY TAX-SUBURBAN PROPANE	\$15,677	\$17,000	\$18,700
001-314-4030	FERRELLGAS LP	\$1,698	\$1,500	\$1,500
001-314-4040	CIRCLE K STORES	\$279	\$200	\$200
001-314-4080	LEESBURG ELECTRIC UTILITY TAX	\$54,268	\$55,000	\$60,500
001-314-4081	LEESBURG GAS UTILITY TAX	\$92,701	\$90,000	\$99,000
001-314-4100	INTERCONN RESOURCES LLC	\$13,251	\$15,000	\$15,000
001-314-4150	CVS	\$309	\$300	\$300
001-314-4151	AMERIGAS PROPANE	\$6,852	\$9,000	\$8,000
001-314-4152	LOWE'S PROPANE TAX	\$2,059	\$2,500	\$2,500
001-314-4153	BLOSSMAN COMPANIES PROPANE TAX	\$355	\$300	\$300
001-314-4160	TECO-PEOPLES GAS	\$318,156	\$360,000	\$396,000
001-314-4162	GAS SOUTH UTILITY TAX	\$670	\$400	\$440
001-314-4190	SOUTH SUMTER UTILITY CO UTILITY TAX	\$214,991	\$170,000	\$187,000
001-314-4191	PUBLIX UTILITY TAX	\$1,027	\$1,000	\$1,000
001-314-4195	MIDDLETON UTILITY CO UTILITY TAX	\$756	\$0	\$5,000

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress)
001-314-4196	GIBSON PLACE UTILITY CO UTIL TAX	\$0	\$0	\$200
001-314-9010	STATE COMMUNICATIONS TAX	\$613,532	\$680,000	\$908,000
001-331-5000	FEMA GRANT	\$65,810	\$0	\$0
001-335-1200	STATE REVENUE SHARING	\$832,341	\$881,300	\$1,080,800
001-335-1400	MOBILE HOME LICENSES	\$16,523	\$15,000	\$16,500
001-335-1600	STATE BEVERAGE LICENSES	\$7,609	\$7,500	\$7,500
001-335-1800	1/2 CENT SALES TAX	\$2,082,057	\$1,919,500	\$2,255,570
001-339-1010	MIDDLETON UTILITY CO PILOT FEES	\$262	\$0	\$3,000
001-341-2006	COMMUNITY DEVELOPMENT SERVICES	\$647,526	\$759,000	\$759,000
001-341-2010	TREE MITIGATION PERMITS	\$93,452	\$500	\$500
001-347-5300	BUILDING RENTAL-WW COMMUNITY CENTER	\$101,081	\$70,000	\$70,000
001-347-5305	BUILDING RENTAL-OXFORD COMMUNITY CENTER	\$11,805	\$10,000	\$10,000
001-347-5306	BUILDING RENTAL-MLK JR COMMUNITY CENTER	\$1,864	\$1,500	\$1,500
001-347-5307	OUTDOOR BUILDING RENTALS	\$199	\$100	\$100
001-347-5308	OPEN SPACE RENTALS	\$1,190	\$800	\$800
001-350-1000	FINES	\$45,333	\$30,000	\$30,000
001-351-1002	CODE ENFORCEMENT	\$2,213	\$1,500	\$1,500
001-351-3000	POLICE-2ND DOLLAR FUND	\$3,637	\$2,500	\$2,500
001-361-0000	INTEREST EARNINGS	\$197,069	\$100,000	\$100,000
001-369-0000	OTHER MISCELLANEOUS REVENUE	\$12,884	\$10,000	\$5,000
001-369-0010	STATE HIGHWAY LIGHTING AGREEMENT	\$17,765	\$18,300	\$18,850
001-369-0012	FDOT HIGHWAY MAINTENANCE AGREEMENT	\$17,900	\$15,000	\$18,900
001-369-0042	JACKSON ST. DAYCARE BDLG LEASE	\$0	\$10,000	\$0
001-369-0050	AUCTION PROCEEDS	\$28,513	\$0	\$10,000
001-369-0058	DONATIONS	\$16,716	\$0	\$0
001-369-0076	BASEBALL FIELD RENTAL	\$5,035	\$3,000	\$300
001-369-0078	FIELD PREPARATION FEES	\$954	\$500	\$500
001-369-0792	PROGRAM REGISTRATION FEES	\$40,566	\$30,000	\$30,000
001-369-0796	SPECIAL EVENT REGISTRATION FEES	\$5,065	\$5,000	\$15,000
001-369-2100	POLICE DEPT MISCELLANEOUS REVENUE	\$5,525	\$3,500	\$3,500
001-369-3748	MISC. GRANTS/VESTS	\$2,800	\$2,500	\$2,500
001-369-4000	FUEL TAX REFUND	\$10,000	\$12,000	\$10,000
001-382-1010	TRANSFER FROM INDUSTRIAL PARK	\$10,000	\$10,000	\$10,000
001-382-1013	TRANSFER FROM LAW ENFORCEMENT IMP FEES	\$412,800	\$412,800	\$412,800
TOTAL GENERAL FUND REVENUES		\$30,670,820	\$35,584,840	\$39,167,960
PLUS:	NON-OPERATIONAL CASH FORWARD-GEN FUND	N/A	\$12,000,000	\$8,200,000
TOTAL GENERAL FUND REVENUES & CASH FORWARD			\$47,584,840	\$47,367,960

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
GENERAL FUND EXPENDITURES:					
001-511-00-0000	LEGISLATIVE- CITY COMMISSION:				
001-511-10-1200	SALARIES	\$49,417	\$51,690		\$53,441
001-511-10-2100	FICA EXPENSE	\$3,780	\$3,960		\$4,148
001-511-10-2200	RETIREMENT	\$27,624	\$30,340		\$31,360
001-511-10-2300	LIFE & HEALTH INSURANCE	\$469	\$450		\$0
001-511-10-2600	WORKERS COMPENSATION INSURANCE	\$164	\$250		\$0
001-511-30-3100	PROFESSIONAL SERVICES	\$2,520	\$6,000		\$6,000
001-511-30-4000	TRAVEL & PER DIEM	\$3,858	\$7,000		\$7,000
001-511-30-4100	TELEPHONE EXPENSE	\$1,087	\$2,000		\$2,000
001-511-30-4110	IT LICENSING / EQUIPMENT	\$5,121	\$5,970		\$8,220
001-511-30-4300	UTILITIES EXPENSE	\$0	\$0		\$1,800
001-511-30-4600	REPAIR & MAINTENANCE	\$0	\$500		\$500
001-511-30-4900	MISC. EXPENSE & OTHER CURRENT	\$2,708	\$2,500		\$2,500
001-511-30-5100	OFFICE SUPPLIES	\$0	\$150		\$150
001-511-30-5200	OPERATING SUPPLIES	\$23	\$400		\$400
001-511-30-5400	SUBSCRIPTIONS/DUES	\$4,212	\$6,300		\$6,600
001-511-30-5500	TRAINING	\$1,725	\$2,800		\$2,800
001-511-60-6200	CAP. IMPROVEMENT-BUILDINGS	\$0	\$300,000		\$50,000
TOTAL LEGISLATIVE DEPARTMENT		\$102,708	\$420,310		\$176,919

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
001-512-00-0000	EXECUTIVE- CITY MANAGER:				
001-512-10-1200	SALARIES	\$408,685	\$509,290		\$556,477
001-512-10-1500	SICK LEAVE	\$4,591	\$0		\$0
001-512-10-1600	VACATION PAY	\$26,104	\$0		\$0
001-512-10-1800	HOLIDAY PAY	\$18,027	\$0		\$0
001-512-10-2100	FICA EXPENSE	\$34,295	\$38,970		\$43,131
001-512-10-2200	RETIREMENT	\$115,018	\$138,110		\$148,341
001-512-10-2300	LIFE & HEALTH INSURANCE	\$40,487	\$46,800		\$54,000
001-512-10-2600	WORKERS COMPENSATION INSURANCE	\$545	\$500		\$1,000
001-512-30-3100	PROFESSIONAL SERVICES	\$133,044	\$321,804		\$255,000
001-512-30-3400	OTHER CONTRACTUAL SERVICES	\$105	\$0		\$0
001-512-30-3450	Clothing and Uniforms	\$184	\$750		\$750
001-512-30-4000	TRAVEL & PER DIEM	\$7,321	\$10,600		\$13,300
001-512-30-4100	TELEPHONE EXPENSE	\$3,986	\$5,000		\$5,000
001-512-30-4110	IT LICENSING / EQUIPMENT	\$11,801	\$23,150		\$24,140
001-512-30-4150	Advertising/Recording Expense	\$1,819	\$4,000		\$4,000
001-512-30-4200	POSTAGE/TRANSPORTATION FEES	\$277	\$1,000		\$1,000
001-512-30-4300	UTILITIES EXPENSE	\$0	\$0		\$0
001-512-30-4400	RENTAL & LEASING	\$0	\$0		\$0
001-512-30-4500	GENERAL INSURANCE	\$0	\$0		\$0
001-512-30-4600	REPAIR & MAINTENANCE	\$1,098	\$5,800		\$5,800
001-512-30-4900	MISC. EXPENSE & OTHER CURRENT	\$639	\$2,500		\$2,500
001-512-30-5100	OFFICE SUPPLIES	\$1,403	\$2,000		\$2,100
001-512-30-5200	OPERATING SUPPLIES	\$7,043	\$18,750		\$7,250
001-512-30-5250	FUEL EXPENSE	\$0	\$0		\$500
001-512-30-5400	SUBSCRIPTIONS/DUES	\$3,597	\$6,300		\$6,300
001-512-30-5500	TRAINING	\$4,458	\$9,700		\$13,700
001-512-60-6400	CAP. IMPROVEMENT-MACHINERY	\$4,633	\$0		\$0
TOTAL EXECUTIVE - CITY MANAGER DEPARTMENT		\$829,160	\$1,145,024		\$1,144,288

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
001-513-00-0000	FINANCE DEPARTMENT:				
001-513-10-1200	SALARIES	\$226,412	\$389,130		\$472,893
001-513-10-1300	OVERTIME	\$0	\$500		\$500
001-513-10-1500	SICK LEAVE	\$6,432	\$0		\$0
001-513-10-1600	VACATION PAY	\$12,553	\$0		\$0
001-513-10-1800	HOLIDAY PAY	\$8,838	\$0		\$0
001-513-10-2100	FICA EXPENSE	\$19,448	\$30,380		\$36,654
001-513-10-2200	RETIREMENT	\$36,261	\$51,660		\$70,001
001-513-10-2210	BENEFIT ADMIN FEES	\$75	\$0		\$0
001-513-10-2300	LIFE & HEALTH INSURANCE	\$36,749	\$49,500		\$75,600
001-513-10-2500	UNEMPLOYMENT COMPENSATION	\$0	\$500		\$0
001-513-10-2600	WORKERS COMPENSATION INSURANCE	\$1,091	\$1,000		\$2,000
001-513-30-3100	PROFESSIONAL SERVICES	\$4,000	\$13,390		\$13,380
001-513-30-3110	SPECIAL ATTORNEY-POLICE USER FEE CASE	\$0	\$0		\$0
001-513-30-3200	ACCOUNTING/AUDITING FEE	\$19,250	\$24,000		\$35,000
001-513-30-3400	OTHER CONTRACTUAL SERVICES	\$13,582	\$17,210		\$27,710
001-513-30-4000	TRAVEL & PER DIEM	\$601	\$3,350		\$3,880
001-513-30-4100	TELEPHONE EXPENSE	\$5,438	\$7,510		\$7,500
001-513-30-4110	IT LICENSING / EQUIPMENT	\$31,339	\$71,720		\$65,250
001-513-30-4150	ADVERTISING/RECORDING EXPENSE	\$1,435	\$1,580		\$1,600
001-513-30-4200	POSTAGE/TRANSPORTATION FEES	\$2,413	\$7,880		\$7,850
001-513-30-4300	UTILITIES EXPENSE	\$18,889	\$27,300		\$30,000
001-513-30-4400	RENTAL & LEASING	\$3,128	\$3,940		\$7,500
001-513-30-4500	GENERAL INSURANCE	\$189,110	\$400,000		\$450,000
001-513-30-4600	REPAIR & MAINTENANCE	\$14,957	\$33,060		\$30,000
001-513-30-4900	MISC. EXPENSE & OTHER CURRENT	\$4,611	\$6,000		\$6,000
001-513-30-4910	ELECTION EXPENSES	\$0	\$500		\$500
001-513-30-5100	OFFICE SUPPLIES	\$3,753	\$6,830		\$6,850
001-513-30-5200	OPERATING SUPPLIES	\$6,127	\$7,930		\$8,200
001-513-30-5400	SUBSCRIPTIONS/DUES	\$358	\$2,090		\$2,100
001-513-30-5500	TRAINING	\$799	\$9,530		\$10,050
001-513-60-6400	CAP. IMPROVEMENT-MACHINERY	\$0	\$10,000		\$0
001-513-70-7100	DEBT SERVICE/CITY HALL-PRINCIPAL	\$112,593	\$115,381		\$118,240
001-513-70-7200	DEBT SERVICE/CITY HALL-INTEREST	\$21,834	\$19,049		\$16,200
001-513-70-7500	DEBT SERVICE/POLICE STATION-PRINCIPAL	\$229,425	\$235,452		\$241,640
001-513-70-7550	DEBT SERVICE/POLICE STATION-INTEREST	\$62,185	\$56,158		\$49,980
001-513-70-7600	DEBT SERV/2018 GEN FUND PROJ LOAN-PRINCP	\$333,314	\$339,580		\$345,960
001-513-70-7650	DEBT SERV/2018 GEN FUND PROJ LOAN-INTRST	\$89,263	\$83,010		\$76,630
TOTAL FINANCE DEPARTMENT		\$1,516,263	\$2,025,120		\$2,219,668

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
001-516-00-0000	DEVELOPMENT SERVICES:				
001-516-10-1200	SALARIES	\$535,548	\$907,790		\$962,068
001-516-10-1300	OVERTIME	\$952	\$1,000		\$1,000
001-516-10-1500	SICK LEAVE	\$14,219	\$0		\$0
001-516-10-1600	VACATION PAY	\$26,462	\$0		\$0
001-516-10-1800	HOLIDAY PAY	\$20,973	\$0		\$0
001-516-10-2100	FICA EXPENSE	\$45,759	\$69,530		\$72,604
001-516-10-2200	RETIREMENT	\$86,933	\$154,060		\$156,201
001-516-10-2210	BENEFIT ADMIN FEES	\$104	\$0		\$0
001-516-10-2300	LIFE & HEALTH INSURANCE	\$80,945	\$107,640		\$145,800
001-516-10-2600	WORKERS COMPENSATION INSURANCE	\$1,636	\$1,500		\$3,000
001-516-30-3100	PROFESSIONAL SERVICES	\$598,947	\$835,000		\$845,000
001-516-30-3400	OTHER CONTRACTUAL SERVICES	\$952	\$1,000		\$0
001-516-30-3450	CLOTHING AND UNIFORMS	\$1,016	\$2,150		\$2,500
001-516-30-4000	TRAVEL & PER DIEM	\$5,531	\$14,980		\$13,000
001-516-30-4100	TELEPHONE EXPENSE	\$7,126	\$8,000		\$9,000
001-516-30-4110	IT LICENSING / EQUIPMENT	\$37,472	\$111,810		\$69,020
001-516-30-4150	ADVERTISING/RECORDING EXPENSE	\$28,357	\$35,200		\$35,200
001-516-30-4200	POSTAGE/TRANSPORTATION FEES	\$1,530	\$2,000		\$2,000
001-516-30-4600	REPAIR & MAINTENANCE	\$2,238	\$2,500		\$5,000
001-516-30-4900	MISC. EXPENSE & OTHER CURRENT	\$2,398	\$5,000		\$5,000
001-516-30-4950	CODE ENFORCEMENT	\$8,266	\$58,500		\$40,000
001-516-30-5100	OFFICE SUPPLIES	\$1,828	\$10,000		\$7,000
001-516-30-5200	OPERATING SUPPLIES	\$3,409	\$10,000		\$7,000
001-516-30-5250	FUEL EXPENSE	\$1,424	\$1,800		\$1,800
001-516-30-5400	SUBSCRIPTIONS/DUES	\$1,934	\$5,180		\$4,000
001-516-30-5500	TRAINING	\$9,509	\$24,180		\$25,000
001-516-60-6300	CAPITAL IMPROVEMENT-OTHER	\$11,128	\$0		\$0
TOTAL DEVELOPMENT SERVICES DEPARTMENT		\$1,536,596	\$2,368,820		\$2,411,193

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
001-518-00-0000	INFORMATION TECHNOLOGY DEPARTMENT				
001-518-10-1200	SALARIES	\$144,289	\$258,440		\$274,463
001-518-10-1500	SICK LEAVE	\$3,233	\$0		\$0
001-518-10-1600	VACATION PAY	\$6,919	\$0		\$0
001-518-10-1800	HOLIDAY PAY	\$3,694	\$0		\$0
001-518-10-2100	FICA EXPENSE	\$12,097	\$19,780		\$21,274
001-518-10-2200	RETIREMENT	\$19,744	\$35,080		\$37,411
001-518-10-2210	BENEFIT ADMIN FEES	\$54	\$0		\$0
001-518-10-2300	LIFE & HEALTH INSURANCE	\$20,727	\$37,440		\$43,200
001-518-10-2600	WORKERS COMPENSATION INSURANCE	\$218	\$200		\$500
001-518-30-3100	PROFESSIONAL SERVICES	\$22,897	\$45,320		\$45,000
001-518-30-3400	OTHER CONTRACTUAL SERVICES	\$5,971	\$15,000		\$11,000
001-518-30-4000	TRAVEL & PER DIEM	\$1,998	\$7,500		\$7,500
001-518-30-4100	TELEPHONE EXPENSE	\$8,114	\$7,500		\$8,500
001-518-30-4110	IT LICENSING / EQUIPMENT	\$12,054	\$14,400		\$26,310
001-518-30-4200	POSTAGE/TRANSPORTATION FEES	\$0	\$250		\$250
001-518-30-4300	UTILITIES EXPENSE	\$2,173	\$2,300		\$2,300
001-518-30-4400	RENTAL & LEASING	\$0	\$500		\$0
001-518-30-4600	REPAIR & MAINTENANCE	\$20	\$2,000		\$2,500
001-518-30-4900	MISC. EXPENSE & OTHER CURRENT	\$398	\$1,000		\$500
001-518-30-5100	OFFICE SUPPLIES	\$604	\$1,200		\$1,200
001-518-30-5200	OPERATING SUPPLIES	\$5,279	\$5,000		\$7,500
001-518-30-5400	SUBSCRIPTIONS/DUES	\$350	\$2,500		\$2,500
001-518-30-5500	TRAINING	\$2,435	\$12,000		\$12,000
001-518-30-5550	LICENSING	\$15,120	\$43,625		\$50,000
001-518-60-6400	CAP. IMPROVEMENTS-MACHINERY/EQUIP	\$4,073	\$16,000		\$0
TOTAL INFORMATION TECHNOLOGY DEPARTMENT		\$292,461	\$527,035		\$553,908

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
001-519-00-0000	HUMAN RESOURCE DEPARTMENT:				
001-519-10-1200	SALARIES	\$122,336	\$206,190		\$216,128
001-519-10-1500	SICK LEAVE	\$1,838	\$0		\$0
001-519-10-1600	VACATION PAY	\$6,336	\$0		\$0
001-519-10-1800	HOLIDAY PAY	\$5,277	\$0		\$0
001-519-10-2100	FICA EXPENSE	\$10,387	\$15,780		\$16,751
001-519-10-2200	RETIREMENT	\$16,901	\$27,980		\$29,460
001-519-10-2300	LIFE & HEALTH INSURANCE	\$17,343	\$28,080		\$32,400
001-519-10-2600	WORKERS COMPENSATION INSURANCE	\$120	\$110		\$350
001-519-30-3100	PROFESSIONAL SERVICES	\$33,205	\$37,825		\$15,000
001-519-30-3400	OTHER CONTRACTUAL SERVICES	\$4,398	\$6,400		\$6,650
001-519-30-4000	TRAVEL & PER DIEM	\$3,209	\$5,500		\$8,500
001-519-30-4100	TELEPHONE EXPENSE	\$4,806	\$4,750		\$5,000
001-519-30-4110	IT LICENSING / EQUIPMENT	\$21,442	\$45,880		\$60,400
001-519-30-4150	ADVERTISING/RECRUITING	\$1,780	\$7,200		\$8,500
001-519-30-4200	POSTAGE/TRANSPORTATION FEES	\$167	\$500		\$500
001-519-30-4300	UTILITIES EXPENSE	\$1,941	\$2,300		\$2,300
001-519-30-4400	RENTAL & LEASING	\$0	\$60		\$0
001-519-30-4600	REPAIR & MAINTENANCE	\$2,988	\$3,500		\$5,500
001-519-30-4800	EMPLOYEE PROGRAMS	\$8,414	\$13,200		\$18,740
001-519-30-4900	MISC. EXPENSE & OTHER CURRENT	\$637	\$1,000		\$1,000
001-519-30-5100	OFFICE SUPPLIES	\$1,295	\$2,900		\$1,500
001-519-30-5200	OPERATING SUPPLIES	\$2,235	\$5,300		\$4,950
001-519-30-5250	FUEL EXPENSE	\$680	\$600		\$600
001-519-30-5400	SUBSCRIPTIONS/DUES	\$2,487	\$1,600		\$2,060
001-519-30-5500	TRAINING	\$5,563	\$5,450		\$5,330
001-519-30-5501	STAFF TRAINING PROGRAMS	\$2,395	\$6,450		\$6,650
TOTAL HUMAN RESOURCE DEPARTMENT		\$278,180	\$428,555		\$448,269

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
001-521-00-0000	POLICE DEPARTMENT:				
001-521-10-1200	SALARIES	\$2,669,389	\$4,202,570		\$4,992,735
001-521-10-1220	UNIFORM ALLOWANCE	\$14,160	\$14,820		\$21,565
001-521-10-1250	ON CALL	\$6,375	\$10,400		\$13,000
001-521-10-1260	SHIFT DIFFERENTIAL	\$12,907	\$20,080		\$20,100
001-521-10-1300	OVERTIME	\$122,262	\$157,000		\$160,000
001-521-10-1700	INCENTIVE PAY	\$23,270	\$56,000		\$56,000
001-521-10-1820	HOLIDAY PREMIUM	\$107,837	\$82,000		\$100,000
001-521-10-2100	FICA EXPENSE	\$226,149	\$346,430		\$378,514
001-521-10-2200	RETIREMENT	\$814,482	\$1,529,280		\$1,563,616
001-521-10-2210	BENEFIT ADMIN FEES	\$419	\$0		\$0
001-521-10-2300	LIFE & HEALTH INSURANCE	\$365,936	\$575,640		\$756,000
001-521-10-2500	UNEMPLOYMENT COMP. REIMBURSEMENT	\$4,608	\$0		\$0
001-521-10-2600	WORKERS COMPENSATION INSURANCE	\$70,895	\$75,000		\$120,000
001-521-30-3100	PROFESSIONAL SERVICES	\$17,863	\$52,000		\$52,000
001-521-30-3400	OTHER CONTRACTUAL SERVICES	\$38,153	\$61,500		\$92,000
001-521-30-3450	CLOTHING AND UNIFORMS	\$9,093	\$15,000		\$25,000
001-521-30-3500	INVESTIGATIONS	\$8,792	\$17,000		\$17,000
001-521-30-3700	MISCELLANEOUS DONATION EXPENDITURES	\$0	\$0		\$0
001-521-30-4000	TRAVEL & PER DIEM	\$9,544	\$12,000		\$15,000
001-521-30-4100	TELEPHONE EXPENSE	\$62,550	\$82,000		\$107,000
001-521-30-4110	IT LICENSING / EQUIPMENT	\$214,454	\$268,200		\$253,830
001-521-30-4200	POSTAGE/TRANSPORTATION FEES	\$150	\$3,000		\$2,000
001-521-30-4300	UTILITIES EXPENSE	\$63,842	\$54,000		\$65,000
001-521-30-4400	RENTAL & LEASING	\$2,133	\$10,500		\$5,000
001-521-30-4600	REPAIR & MAINTENANCE	\$83,232	\$75,000		\$90,000
001-521-30-4900	MISC. EXPENSE & OTHER CURRENT	\$78	\$4,000		\$4,000
001-521-30-4960	BOOT ALLOWANCE	\$3,662	\$6,500		\$11,000
001-521-30-5100	OFFICE SUPPLIES	\$1,588	\$5,000		\$5,000
001-521-30-5200	OPERATING SUPPLIES	\$52,647	\$85,000		\$85,000
001-521-30-5250	FUEL EXPENSE	\$149,285	\$180,000		\$200,000
001-521-30-5400	SUBSCRIPTIONS/DUES	\$1,675	\$3,000		\$4,500
001-521-30-5500	TRAINING	\$36,517	\$40,000		\$40,000
001-521-60-6300	CAPITAL IMPROVEMENT-OTHER	\$208,279	\$40,000		\$0
001-521-60-6400	CAP. IMPROVEMENT-MACHINERY	\$81,449	\$672,987		\$466,400
	Six (6) New 2025 Ford Police Vehicles - Vehicle Cost			\$400,000	
	Unmarked Police Vehicle - Vehicle Cost			\$45,100	
	In-Car Video Bundles and Camera System - Equipment			\$21,300	
TOTAL POLICE DEPARTMENT		\$5,483,675	\$8,755,907		\$9,721,260

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
001-541-00-0000	PUBLIC WORKS/STREET DEPT.				
001-541-10-1200	SALARIES	\$1,102,241	\$1,538,070		\$1,593,584
001-541-10-1250	ON CALL	\$3,900	\$3,900		\$6,500
001-541-10-1300	OVERTIME	\$11,917	\$12,000		\$12,000
001-541-10-1820	HOLIDAY PREMIUM	\$7,596	\$0		\$0
001-541-10-2100	FICA EXPENSE	\$86,233	\$118,880		\$123,526
001-541-10-2200	RETIREMENT	\$171,717	\$236,570		\$247,428
001-541-10-2210	BENEFIT ADMIN FEES	\$0	\$0		\$0
001-541-10-2300	LIFE & HEALTH INSURANCE	\$165,630	\$243,360		\$280,800
001-541-10-2500	UNEMPLOYMENT COMPENSATION	\$40	\$2,000		\$0
001-541-10-2600	WORKERS COMPENSATION INSURANCE	\$21,814	\$25,000		\$40,000
001-541-30-3100	PROFESSIONAL SERVICES	\$132,050	\$454,949		\$300,000
001-541-30-3400	OTHER CONTRACTUAL SERVICES	\$352,500	\$1,096,641		\$368,100
001-541-30-3440	RIGHT-OF-WAY MAINTENANCE	\$242,818	\$395,000		\$450,800
001-541-30-3450	CLOTHING AND UNIFORMS	\$8,766	\$8,000		\$8,000
001-541-30-4000	TRAVEL & PER DIEM	\$1,435	\$5,500		\$2,500
001-541-30-4100	TELEPHONE EXPENSE	\$20,442	\$24,600		\$24,600
001-541-30-4110	IT LICENSING / EQUIPMENT	\$34,153	\$83,100		\$92,430
001-541-30-4200	POSTAGE/TRANSPORTATION FEES	\$92	\$150		\$150
001-541-30-4300	UTILITIES EXPENSE	\$22,780	\$23,200		\$26,200
001-541-30-4350	VILLAGES STREET LIGHTING	\$507,878	\$600,000		\$1,332,400
001-541-30-4400	RENTAL & LEASING	\$3,349	\$24,580		\$7,580
001-541-30-4600	REPAIR & MAINTENANCE	\$45,875	\$51,500		\$51,500
001-541-30-4601	REPAIR & MAINTENANCE - BUILDINGS	\$26,968	\$35,000		\$20,000
001-541-30-4603	PAVEMENT PRESERVATION/REHABILITATION	\$0	\$1,000,000		\$1,000,000
001-541-30-4900	MISC. EXPENSE & OTHER CURRENT	\$322	\$3,000		\$3,000
001-541-30-4940	LANDFILL DISPOSAL FEES	\$3,904	\$6,000		\$6,000
001-541-30-4960	BOOT ALLOWANCE	\$3,155	\$4,200		\$4,030
001-541-30-5100	OFFICE SUPPLIES	\$2,537	\$3,000		\$3,000
001-541-30-5200	OPERATING SUPPLIES	\$71,148	\$70,000		\$70,000
001-541-30-5250	FUEL EXPENSE	\$31,161	\$35,000		\$35,000
001-541-30-5400	SUBSCRIPTIONS/DUES	\$5,204	\$14,815		\$11,350
001-541-30-5500	TRAINING	\$11,460	\$22,080		\$31,100
001-541-60-6115	CITY HALL / ANNEX REHAB	\$14,174	\$58,821		\$0
001-541-60-6200	CAP. IMPROVEMENT-BUILDINGS	\$6,308	\$150,000		\$0
001-541-60-6300	CAPITAL IMPROVEMENT-OTHER	\$0	\$75,000		\$0
001-541-60-6400	CAP. IMPROVEMENT-MACHINERY	\$303,139	\$231,297		\$73,500
	JD 5100 Enclosed Tractor - Vehicle Cost			\$73,500	
001-541-60-6681/6691	PRINCIPAL/INTEREST-EQUIPMENT LEASE	\$30,331	\$30,350		\$0
TOTAL PUBLIC WORKS/STREET DEPARTMENT		\$3,453,037	\$6,685,563		\$6,225,078

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
001-549-00-0000	FLEET MAINTENANCE DEPT:				
001-549-10-1200	SALARIES	\$222,326	\$292,280		\$297,335
001-549-10-1300	OVERTIME	\$0	\$1,500		\$1,500
001-549-10-1500	SICK LEAVE	\$5,641	\$0		\$0
001-549-10-1600	VACATION PAY	\$14,415	\$0		\$0
001-549-10-1800	HOLIDAY PAY	\$9,083	\$0		\$0
001-549-10-2100	FICA EXPENSE	\$19,237	\$22,480		\$23,048
001-549-10-2200	RETIREMENT	\$31,312	\$39,870		\$40,530
001-549-10-2210	BENEFIT ADMIN FEES	\$36	\$0		\$0
001-549-10-2300	LIFE & HEALTH INSURANCE	\$40,972	\$46,800		\$54,000
001-549-10-2500	UNEMPLOYMENT COMPENSATION	\$0	\$0		\$0
001-549-10-2600	WORKERS COMPENSATION INSURANCE	\$8,507	\$8,200		\$15,000
001-549-30-3100	PROFESSIONAL SERVICES	\$25	\$500		\$500
001-549-30-3400	OTHER CONTRACTUAL SERVICES	\$2,916	\$8,000		\$10,200
001-549-30-3450	CLOTHING AND UNIFORMS	\$2,588	\$1,500		\$3,500
001-549-30-4000	TRAVEL & PER DIEM	\$4	\$100		\$100
001-549-30-4100	TELEPHONE EXPENSE	\$3,840	\$3,500		\$3,500
001-549-30-4110	IT LICENSING / EQUIPMENT	\$12,133	\$31,500		\$52,580
001-549-30-4200	POSTAGE/TRANSPORTATION FEES	\$0	\$100		\$100
001-549-30-4300	UTILITIES EXPENSE	\$5,044	\$7,000		\$7,000
001-549-30-4400	RENTAL & LEASING	\$1,721	\$2,500		\$2,500
001-549-30-4600	REPAIR & MAINTENANCE	\$3,105	\$5,000		\$5,000
001-549-30-4900	MISC. EXPENSE & OTHER CURRENT	\$0	\$100		\$100
001-549-30-4960	BOOT ALLOWANCE	\$622	\$700		\$700
001-549-30-5100	OFFICE SUPPLIES	\$1,213	\$1,500		\$1,500
001-549-30-5200	OPERATING SUPPLIES	\$32,638	\$35,000		\$80,000
001-549-30-5250	FUEL EXPENSE	\$3,445	\$3,600		\$4,000
001-549-30-5400	SUBSCRIPTIONS/DUES	\$887	\$500		\$800
001-549-30-5500	TRAINING	\$1,434	\$3,000		\$2,500
001-549-60-6200	CAPITAL IMPROVEMENT - BUILDINGS	\$0	\$0		\$0
001-549-60-6300	CAPTIAL IMPROVEMENTS OTHER	\$0	\$0		\$0
001-549-60-6400	CAP. IMPROVEMENTS-MACHINERY/EQUIP	\$84,300	\$45,000		\$0
TOTAL FLEET MAINTENANCE DEPARTMENT		\$507,444	\$560,230		\$605,993

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
001-572-00-0000	PARKS & RECREATION:				
001-572-10-1200	SALARIES	\$599,995	\$1,027,940		\$1,056,402
001-572-10-1250	ON CALL	\$3,900	\$3,500		\$6,500
001-572-10-1300	OVERTIME	\$9,051	\$2,000		\$2,000
001-572-10-2100	FICA EXPENSE	\$47,180	\$79,060		\$76,642
001-572-10-2200	RETIREMENT	\$74,455	\$140,240		\$171,109
001-572-10-2300	LIFE & HEALTH INSURANCE	\$110,297	\$168,480		\$216,000
001-572-10-2600	WORKERS COMPENSATION INSURANCE	\$6,544	\$6,500		\$13,000
001-572-30-3100	PROFESSIONAL SERVICES	\$15,127	\$14,000		\$14,000
001-572-30-3400	OTHER CONTRACTUAL SERVICES	\$101,881	\$159,200		\$204,900
001-572-30-3450	CLOTHING AND UNIFORMS	\$2,882	\$8,250		\$10,150
001-572-30-4000	TRAVEL & PER DIEM	\$840	\$4,550		\$4,550
001-572-30-4100	TELEPHONE EXPENSE	\$24,707	\$14,600		\$28,500
001-572-30-4110	IT LICENSING / EQUIPMENT	\$39,820	\$53,720		\$44,000
001-572-30-4150	ADVERTISING AND PROMOTIONS	\$31,535	\$25,000		\$25,000
001-572-30-4200	POSTAGE/TRANSPORTATION FEES	\$5	\$200		\$150
001-572-30-4300	UTILITIES EXPENSE	\$32,956	\$35,000		\$40,000
001-572-30-4400	RENTAL & LEASING	\$3,516	\$6,900		\$6,900
001-572-30-4600	REPAIR & MAINTENANCE	\$35,138	\$48,650		\$100,750
001-572-30-4601	REPAIR & MAINTENANCE - BUILDINGS	\$23,465	\$36,000		\$38,000
001-572-30-4610	BAKER HOUSE MAINTENANCE	\$1,496	\$15,000		\$10,000
001-572-30-4620	BAKER HOUSE OPERATIONS-OTHER MISC.	\$4,930	\$5,720		\$5,300
001-572-30-4630	BAKER HOUSE SPECIAL EVENTS	\$11,357	\$15,000		\$12,000
001-572-30-4900	MISC. EXPENSE & OTHER CURRENT	\$424	\$5,000		\$5,000
001-572-30-4910	SPECIAL EVENTS	\$132,975	\$165,800		\$170,000
001-572-30-4915/4920	ATHLETIC LEAGUES/ACTIVITIES, YOUTH CAMP/PROGRAMS	\$103,378	\$152,400		\$161,900
001-572-30-4960	BOOT ALLOWANCE	\$929	\$1,580		\$2,450
001-572-30-5100	OFFICE SUPPLIES	\$3,185	\$4,500		\$4,500
001-572-30-5200	OPERATING SUPPLIES	\$77,302	\$81,500		\$88,500
001-572-30-5250	FUEL EXPENSE	\$22,071	\$25,000		\$25,000
001-572-30-5280	LANDSCAPING	\$27,066	\$15,000		\$62,000
001-572-30-5400	SUBSCRIPTIONS/DUES	\$427	\$3,210		\$3,210
001-572-30-5500	TRAINING	\$5,990	\$7,200		\$8,500
001-572-60-6200	CAP. IMPROVEMENT-BUILDINGS	\$38,696	\$14,500		\$0
001-572-60-6300	CAPITAL IMPROVEMENT-OTHER	\$94,687	\$13,000		\$0
001-572-60-6400	CAP. IMPROVEMENT-MACHINERY	\$153,370	\$107,750		\$132,100
	John Deere Gator - Vehicle Cost			\$23,000	
	2024 Ford F-250 & 2024 Ford F-150			\$99,600	
	16 FT HD Landscape Trailer 9,990 GVWR - Vehicle Cost			\$9,500	
TOTAL PARKS & RECREATION DEPARTMENT		\$1,841,577	\$2,465,950		\$2,749,013

GENERAL FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
001-575-00-0000	COMMUNITY CENTER:				
001-575-10-1200	SALARIES	\$48,504	\$140,290		\$129,843
001-575-10-2100	FICA EXPENSE	\$3,711	\$10,740		\$10,070
001-575-10-2200	RETIREMENT	\$6,024	\$19,040		\$17,700
001-575-10-2300	LIFE & HEALTH INSURANCE	\$5	\$200		\$0
001-575-30-3100	PROFESSIONAL SERVICES	\$500	\$3,000		\$3,000
001-575-30-3400	OTHER CONTRACTUAL SERVICES	\$3,995	\$8,440		\$15,000
001-575-30-3450	CLOTHING AND UNIFORMS	\$0	\$1,200		\$1,200
001-575-30-4100	TELEPHONE EXPENSE	\$2,980	\$6,680		\$6,680
001-575-30-4200	POSTAGE/TRANSPORTATION FEES	\$134	\$250		\$150
001-575-30-4300	UTILITIES EXPENSE	\$52,039	\$40,000		\$45,000
001-575-30-4400	RENTAL & LEASING	\$981	\$1,600		\$4,500
001-575-30-4600	REPAIR & MAINTENANCE	\$2,826	\$30,000		\$50,000
001-575-30-5100	OFFICE SUPPLIES	\$898	\$1,000		\$1,000
001-575-30-5200	OPERATING SUPPLIES	\$3,715	\$10,000		\$20,000
001-575-30-5400	SUBSCRIPTIONS/DUES	\$75	\$0		\$100
001-575-60-6200	CAP. IMPROVEMENT-BUILDINGS	\$0	\$250,000		\$0
TOTAL COMMUNITY CENTER DEPARTMENT		\$126,387	\$522,440		\$304,243
001-581-00-0000	TRANSFERS:				
001-581-00-1040	TRANSFER TO EXPANDED CRA	\$197,729	\$215,690		\$231,880
001-581-00-4020	TRANSFER TO UTILITY CAP PROJECTS FUND	\$0			\$4,000,000
001-581-90-3010	TRANSFER TO CAPITAL PROJECT FUND	\$10,100,000	\$15,700,000		\$10,000,000
					\$14,231,880
TOTAL GENERAL FUND EXPENDITURES					\$40,791,712
001-580-90-0000	CONTINGENCY				
001-580-90-9901	CONTINGENCY RESERVE-GEN FUND	\$0	\$5,764,195		\$6,576,248
TOTAL GENERAL FUND EXPENDITURES & CONTINGENCY					\$47,367,960

GREENWOOD CEMETERY

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress)
GREENWOOD CEMETERY REVENUES:				
101-361-1350	INTEREST EARNED	\$371	\$200	\$200
101-364-1000	CEMETERY LOT SALES	\$1,400	\$0	\$0
101-366-1350	CONTRIBUTIONS/DUES	\$560	\$2,000	\$2,000
101-366-1360	GRAVE OPENING PERMITS	\$900	\$600	\$600
101-369-0000	OTHER MISCELLANEOUS REVENUE	\$0	\$100	\$0
101-389-5000	NON-OPER/ CEMETERY RESERVES FORWARD	\$0	\$62,970	\$64,000
TOTAL GREENWOOD CEMETERY REVENUES		\$3,231	\$65,870	\$66,800
101-569-00-0000	GREENWOOD CEMETERY:			
101-569-30-3100	PROFESSIONAL SERVICES	\$0	\$200	\$0
101-569-30-4600	REPAIR & MAINTENANCE	\$0	\$500	\$500
101-569-30-4900	MISC. EXPENSE & OTHER CURRENT	\$0	\$200	\$200
101-569-30-5200	OPERATING SUPPLIES	\$0	\$100	\$100
TOTAL GREENWOOD CEMETERY EXPENDITURES		\$0	\$1,000	\$800
101-580-90-9999	CONTINGENCY		\$64,870	\$66,000
TOTAL GREENWOOD CEMETERY EXPENDITURES & CONTINGENCY			\$65,870	\$66,800

CRA FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 Sub-lines	FY25 (In Progress)
CRA FUND REVENUES					
104-361-0000	INTEREST	\$11,802	\$0		\$5,000
104-369-9000	TAX INCREMENT FINANCING - SUM CTY	\$367,422	\$368,670		\$405,500
104-382-0010	TRANSFER FROM GENERAL	\$197,729	\$215,690		\$231,880
104-389-5006	CASH FORWARD - CRA DISTRICT		\$1,396,500		\$1,964,000
TOTAL CRA FUND REVENUES		\$576,953	\$1,980,860		\$2,606,380
104-550-00-0000 CRA FUND EXPENDITURES					
104-550-10-1200	SALARIES	\$37,967	\$68,420		\$73,894
104-550-10-1500	SICK LEAVE	\$760	\$0		\$0
104-550-10-1600	VACATION PAY	\$3,405	\$0		\$0
104-550-10-1800	HOLIDAY PAY	\$1,499	\$0		\$0
104-550-10-2100	FICA EXPENSE	\$3,338	\$5,240		\$5,659
104-550-10-2200	RETIREMENT	\$14,128	\$23,620		\$25,509
104-550-10-2300	LIFE & HEALTH INSURANCE	\$3,525	\$3,600		\$3,888
104-550-30-3100	PROFESSIONAL SERVICES	\$0	\$40,000		\$0
104-550-30-4000	TRAVEL & PER DIEM	\$0	\$750		\$750
104-550-30-5400	SUBSCRIPTIONS/DUES	\$200	\$200		\$200
104-550-30-5500	TRAINING	\$0	\$1,500		\$1,500
104-550-60-6330	SIGNAGE GRANTS	\$0	\$80,000		\$40,000
104-550-60-6390	OTHER MISC PROJECTS	\$0	\$0		\$125,000
104-550-60-6390	Jackson Street Improvements - Construction/Maintenance			\$125,000	
104-550-70-7303	DEMOLITIONS	\$0	\$25,000		\$25,000
104-550-70-7307	MISC. OTHER PROJECTS	\$50,496	\$8,679		\$0
104-550-70-7308	DOWNTOWN PARKING IMPROVEMENTS	\$0	\$240,000		\$0
TOTAL CRA FUND EXPENDITURES		\$115,318	\$497,009		\$301,400
104-580-90-9904	CONTINGENCY - CRA DISTRICT		\$1,483,851		\$2,304,980
TOTAL CRA FUND EXPENDITURES & CONTINGENCY			\$1,980,860		\$2,606,380

PARK AND RECREATION IMPACT FEES

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress)
P&R IMPACT FEE REVENUES				
107-341-3004	RECREATION IMPACT FEES	\$416,261	\$225,000	\$300,000
107-361-0000	INTEREST	\$6,204	\$1,000	\$2,000
107-389-5004	CASH FORWARD - P & R IMPACT FEE	\$0	\$736,160	\$972,500
TOTAL P&R IMPACT FEE FUND REVENUES		\$422,465	\$962,160	\$1,274,500
107-572-00-0000 RECREATION IMPACT FEES:				
107-572-60-6200	CAP. IMPROVEMENT-BUILDINGS	\$0	\$0	\$0
107-572-60-6400	CAPITAL IMPROVEMENT-MACHINERY & EQUIP.	\$0	\$0	\$0
107-572-90-9107	TRANSFER OUT TO GENERAL FUND	\$0	\$0	\$0
107-580-90-9903	CONTINGENCY - P&R IMPACT FEES	\$0	\$962,160	\$1,274,500
TOTAL P&R IMPACT FEE FUND EXPENDITURES			\$962,160	\$1,274,500

LAW ENFORCEMENT IMPACT FEES

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress)
LAW ENFORCEMENT IMPACT FEE FUND REVENUES:				
108-341-3001	LAW ENFORCEMENT IMPACT FEES	\$737,826	\$1,100,000	\$1,240,000
108-361-0000	INTEREST	\$200	\$100	\$0
108-389-5002	CASH FORWARD - POLICE IMPACT FEE	\$0	\$1,320,330	\$1,925,300
108-393-0000	CANCEL PRIOR YEAR EXPENSE			\$0
TOTAL LAW ENFORCEMENT IMPACT FEE FUND REVENUES		\$738,026	\$2,420,430	\$3,165,300
108-521-00-0000 LAW ENFORCEMENT IMPACT FEES:				
108-521-30-4900	MISC. EXPENSE & OTHER CURRENT	\$399	\$0	\$0
108-521-60-6200	CAP. IMPROVEMENT-BUILDINGS	\$0	\$0	\$400,000
108-521-70-9105	TRANSFER TO GENERAL FUND - LOAN PAYMENT	\$412,800	\$412,800	\$412,800
108-580-90-9902	CONTINGENCY -LAW ENFORCEMENT IMPACT FEES	\$0	\$999,255	\$2,352,500
TOTAL LAW ENFORCEMENT IMPACT FEE FUND EXPENDITURES		\$551,383	\$2,420,430	\$3,165,300

CAPITAL IMPROVEMENT FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress) Sub-lines	FY25 (In Progress)
CAPITAL IMPROVEMENT FUND REVENUES					
301-331-9000	FEDERAL GRANT REVENUE		\$0		\$675,000
301-334-9000	STATE GRANT REVENUE	\$0	\$900,000		\$650,000
301-361-0000	INTEREST	\$129,464	\$10,000		\$10,000
301-361-4000	GAIN OR LOSS ON INVESTMENT	\$152,114	\$0		\$0
301-382-0010	TRANSFER FROM GENERAL FUND	\$10,100,000	\$15,700,000		\$10,000,000
301-389-5000	NON-OPERATIONAL CASH FORWARD-CAP.IMPR	\$0	\$13,481,125		\$12,240,000
TOTAL CAPITAL IMPROVEMENT FUND REVENUES		\$10,381,578	\$30,091,125		\$23,575,000
301-500-00-0000	CAPITAL IMPROVEMENT FUND				
301-513-60-6201	CITY HALL HVAC PROJECT	\$55,153	\$0		\$0
301-516-60-6301	DOWNTOWN MASTER PLAN PROJECTS	\$44,106	\$850,700		\$325,000
	Downtown Master Plan Property Acquisitions - Land/Right-of-way			\$250,000	
	CR 44A/Lynum Corridor Expansion and Crossing - Engineering			\$75,000	
301-516-60-6304	TRAILWINDS FOUNTAIN	\$24,812	\$0		\$0
301-521-60-6301	POLICE DEPARTMENT HQ MONUMENT SIGN	\$12,425	\$21,269		\$0
301-541-60-6101	DRAINAGE PROJECT LAND ACQUISITION	\$39,900	\$414,200		\$500,000
	Watershed Master Plan Implementation Projects - Land/Right-of-way			\$250,000	
301-541-60-6202	MUNICIPAL SERVICES COMPLEX PROJECT	\$604,899	\$140,445		\$0
301-541-60-6203	PW Pole Barn	\$118,900	\$0		\$0
301-541-60-6204	PW HVAC Upgrades	\$6,250	\$111,000		\$0
301-541-60-6205	MSC HVAC Upgrades	\$39,065	\$0		\$0
301-541-60-6206	PUBLIC WORKS DEPARTMENT ANNEX	\$0			\$100,000
301-541-60-6301	PLEASANTDALE REHAB	\$891,144	\$407,174		\$0
301-541-60-6302	BARWICK REHAB	\$102,923	\$30,000		\$0
301-541-60-6303	OAK GROVE VILLAGE DRAINAGE IMPROVEMENTS	\$121,808	\$40,000		\$900,000
301-541-60-6305	PAVEMENT PRESERVATION PLAN	\$743,276	\$60,000		\$0
301-541-60-6306	CLAY DRAIN ROAD DESIGN	\$139,242	\$200,000		\$400,000
301-541-60-6307	Jackson St Improvements	\$0	\$27,000		\$375,000
301-541-60-6308	Huey St Improvements	\$44,900	\$2,432,000		\$0
301-541-60-6309	St Clair Street Improvements	\$0	\$525,000		\$0
301-541-60-6310	DOWNTOWN PARKING GARAGE	\$276,116	\$7,600,000		\$0
301-541-60-6311	MSC ENTRANCE GATE	\$0	\$163,500		\$0
301-541-60-6312	BROKEN OAK DRIVE	\$0	\$438,000		\$0
301-572-60-6201	MLK PARK CONCESSION STAND/RESTROOMS	\$247,644	\$0		\$0
301-572-60-6202	BAKER HOUSE RESTROOMS	\$42,083	\$0		\$0
301-572-60-6205	Recreation Center at MLK	\$646,463	\$385,000		\$0
301-572-60-6207	Outreach Center Re-roof	\$15,590	\$0		\$0
301-572-60-6302	MILLENNIUM PARK IMPROVEMENTS	\$398,211	\$1,000,000		\$13,000,000
301-572-60-6303	MLK Park Basketball Court Rehab	\$87,010	\$0		\$0
301-572-60-6304	Lake Deaton Pier Improvements	\$8,328	\$395,000		\$0
301-572-60-6305	City Hall Courtyard Rehab	\$48,020	\$12,588		\$50,000

CAPITAL IMPROVEMENT FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress) Sub-lines	FY25 (In Progress)
301-572-60-6306	OXFORD PARK IMPROVEMENTS	\$0	\$0		\$500,000
301-572-60-6307	DOG PARK IMPROVEMENTS	\$0	\$60,000		\$0
301-575-60-6201	Community Center HVAC Upgrades	\$37,930	\$50,000		\$800,000
301-575-60-6202	COMMUNITY CENTER RENOVATIONS	\$0			\$100,000
301-575-60-6202	Community Center Renovations - Construction/Maintenance			\$50,000	
301-575-60-6202	Community Center Renovations - Furniture and Fixtures			\$30,000	
301-575-60-6202	Community Center Renovations - Other			\$20,000	
301-581-00-4020	TRANSFER TO UTILITY CAP PROJECTS FUND	\$0	\$5,000,000		\$5,000,000
TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES		\$4,796,198	\$20,362,876		\$22,050,000
301-580-90-9901	CONTINGENCY-CAP.IMPROVEMENT FUND		\$9,728,250		\$1,525,000
TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES & CONTINGENCY			\$30,091,126		\$23,575,000

UTILITY REVENUE FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress)
UTILITY REVENUE FUND REVENUES:				
401-343-3100	WATER SALES-OPERATING INCOME	\$3,564,170	\$4,016,300	\$4,859,723
401-343-3500	WATER- METER INSTALLATIONS	\$346,339	\$263,000	\$263,000
401-343-3510	WATER- OTHER (ON/OFF FEES)	\$40,145	\$30,000	\$30,000
401-343-3520	WATER INCOME-OTHER	\$21,612	\$10,000	\$10,000
401-343-5100	SEWER OPERATING INCOME-BILLINGS	\$5,226,279	\$7,100,600	\$9,614,212
401-343-5510	SEWER OTHER MISC	\$0	\$12,000	\$12,000
401-343-5511	LAND LEASE-TURTLE MOUNT(TOWER)	\$15,428	\$15,000	\$15,000
401-343-5520	TSS/COD WASTEWATER FEES	\$937,238	\$800,000	\$1,000,000
401-343-6100	REUSE WATER OPERATIONS	\$138,140	\$118,450	\$130,295
401-361-0000	INTEREST EARNINGS	\$104,714	\$50,000	\$25,000
401-369-0000	OTHER MISCELLANEOUS REVENUE	\$5,344	\$0	\$0
401-380-1000	OTHR FINANCING SOURCE-INSURANCE PROCEEDS	\$15,204	\$0	\$0
401-389-4000	CAPITAL PROJECT REIMBURSEMENTS	\$100,000	\$0	\$0
TOTAL UTILITY FUND REVENUES		\$10,514,613	\$12,415,350	\$15,959,230
401-389-5000	Non-Operational-Cash Forward- W/S	N/A	\$7,600,000	\$10,110,000
TOTAL UTILITY FUND REVENUES AND CASH FORWARD			\$20,015,350	\$26,069,230

UTILITY REVENUE FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress) Sub-lines	FY25 (In Progress)
401-530-00-0000	PHYSICAL ENVIRONMENT/ADMIN:				
401-530-10-1200	SALARIES	\$146,570	\$191,040		\$194,926
401-530-10-1300	OVERTIME	\$0	\$1,000		\$0
401-530-10-1500	SICK LEAVE	\$6,946	\$0		\$0
401-530-10-1600	VACATION PAY	\$8,073	\$0		\$0
401-530-10-1800	HOLIDAY PAY	\$6,078	\$0		\$0
401-530-10-2100	FICA EXPENSE	\$12,807	\$14,700		\$15,111
401-530-10-2200	RETIREMENT	\$20,845	\$25,880		\$26,570
401-530-10-2210	BENEFIT ADMIN FEES	\$129	\$0		\$0
401-530-10-2300	LIFE & HEALTH INSURANCE	\$36,885	\$37,440		\$43,200
401-530-10-2500	UNEMPLOYMENT COMPENSATION	\$0	\$1,500		\$0
401-530-10-2600	WORKERS COMPENSATION INSURANCE	\$1,091	\$1,000		\$1,600
401-530-30-3100	PROFESSIONAL SERVICES	\$2,750	\$3,000		\$3,000
401-530-30-3200	ACCOUNTING & AUDITING FEES	\$19,250	\$24,000		\$35,000
401-530-30-3400	OTHER CONTRACTUAL SERVICES	\$28,943	\$34,950		\$35,750
401-530-30-4000	TRAVEL & PER DIEM	\$0	\$500		\$500
401-530-30-4100	TELEPHONE EXPENSE	\$4,702	\$5,000		\$5,400
401-530-30-4110	IT LICENSING / EQUIPMENT	\$26,621	\$37,730		\$45,520
401-530-30-4200	POSTAGE/TRANSPORTATION FEES	\$25,964	\$32,800		\$32,800
401-530-30-4300	UTILITIES EXPENSE	\$17,422	\$20,000		\$20,000
401-530-30-4400	RENTAL & LEASING	\$2,950	\$3,650		\$3,750
401-530-30-4500	GENERAL INSURANCE	\$186,070	\$400,000		\$450,000
401-530-30-4600	REPAIR & MAINTENANCE	\$10,473	\$23,700		\$31,950
401-530-30-4900	MISC. EXPENSE & OTHER CURRENT	\$25,143	\$14,500		\$16,200
401-530-30-5100	OFFICE SUPPLIES	\$970	\$1,000		\$1,000
401-530-30-5200	OPERATING SUPPLIES	\$4,580	\$5,500		\$5,500
401-530-30-5400	SUBSCRIPTIONS/DUES	\$38	\$500		\$500
401-530-30-5500	TRAINING	\$702	\$1,000		\$2,000
	TOTAL PHYSICAL ENVIRONMENT/ADMIN	\$596,002	\$880,390		\$970,277
401-533-00-0000	WATER DEPARTMENT:				
401-533-10-1200	SALARIES	\$682,908	\$967,250		\$1,255,075
401-533-10-1250	ON CALL	\$7,950	\$7,800		\$14,000
401-533-10-1260	SHIFT DIFFERENTIAL	\$0	\$0		\$5,200
401-533-10-1300	OVERTIME	\$11,878	\$15,000		\$15,000
401-533-10-1500	SICK LEAVE	\$23,142	\$0		\$0
401-533-10-1600	VACATION PAY	\$39,942	\$0		\$0
401-533-10-1800	HOLIDAY PAY	\$24,209	\$0		\$0
401-533-10-1820	HOLIDAY PREMIUM	\$2,584	\$5,000		\$5,000
401-533-10-2100	FICA EXPENSE	\$57,882	\$76,130		\$94,382
401-533-10-2200	RETIREMENT	\$317,112	\$135,030		\$186,626
401-533-10-2210	BENEFIT ADMIN FEES	\$86	\$0		\$0
401-533-10-2300	LIFE & HEALTH INSURANCE	\$114,181	\$168,480		\$244,070
401-533-10-2500	UNEMPLOYMENT COMPENSATION	\$0	\$2,500		\$0
401-533-10-2600	WORKERS COMPENSATION INSURANCE	\$16,360	\$16,000		\$25,500
401-533-30-3100	PROFESSIONAL SERVICES	\$64,276	\$124,100		\$186,000
401-533-30-3400	OTHER CONTRACTUAL SERVICES	\$69,380	\$349,000		\$259,700

UTILITY REVENUE FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress) Sub-lines	FY25 (In Progress)
401-533-30-3450	CLOTHING AND UNIFORMS	\$5,724	\$9,000		\$11,000
401-533-30-4000	TRAVEL & PER DIEM	\$7,055	\$8,000		\$8,000
401-533-30-4100	TELEPHONE EXPENSE	\$32,435	\$38,600		\$30,000
401-533-30-4110	IT LICENSING / EQUIPMENT	\$37,241	\$83,500		\$57,110
401-533-30-4200	POSTAGE/TRANSPORTATION FEES	\$1,221	\$3,500		\$3,500
401-533-30-4300	UTILITIES EXPENSE	\$202,063	\$185,000		\$150,000
401-533-30-4400	RENTAL & LEASING	\$14,413	\$9,000		\$9,000
401-533-30-4600	REPAIR & MAINTENANCE	\$83,881	\$130,000		\$160,000
401-533-30-4900	MISC. EXPENSE & OTHER CURRENT	-\$8,197	\$5,000		\$6,000
401-533-30-4960	BOOT ALLOWANCE	\$1,062	\$3,000		\$3,850
401-533-30-5010	BAD DEBT EXPENSE	\$60	\$0		\$0
401-533-30-5100	OFFICE SUPPLIES	\$6,305	\$6,500		\$6,500
401-533-30-5200	OPERATING SUPPLIES	\$407,423	\$325,000		\$231,000
401-533-30-5220	WATER METERS	\$0	\$311,445		\$405,000
401-533-30-5250	FUEL EXPENSE	\$43,488	\$45,000		\$45,000
401-533-30-5260	CHEMICALS	\$285,008	\$250,000		\$350,000
401-533-30-5270	LABORATORY SAMPLES	\$38,371	\$45,000		\$45,000
401-533-30-5400	SUBSCRIPTIONS/DUES	\$6,400	\$9,000		\$9,000
401-533-30-5500	TRAINING	\$5,192	\$7,600		\$7,600
401-533-60-6300	CAPITAL IMPROVEMENT-OTHER	\$34,253	\$87,750		\$839,500
	Two Water Treatment Plant PLC Touch Screen Spares - Equipment			\$17,500	
	Chlorine Analyzer Replacement for Huey St, Continental, and 501 Water Treatment Plants - Equipment			\$15,000	
	Chlorine Analyzer Replacement for Ashley, and Continental 2 Water Treatment Plants - Equipment			\$13,000	
	Spare VFD for Biorem Unit at Oxford WTP - Equipment			\$10,500	
	Chlorine Tank Replacement for the 501 and Fairways Water Treatment Plants. - Construction/Maintenance			\$71,000	
	Water Treatment Plant Chemical Pump Replacements - Equipment/Vehicle/Furnishings			\$15,000	
	Huey Street Water Treatment Plant PLC Upgrade - Construction/Maintenance			\$17,500	
	Continental Water Treatment Plant Well No. 1 Repair - Design			\$34,000	
	Continental Water Treatment Plant Well No. 1 Repair - Construction/Maintenance			\$196,000	
	Replacement of CR 501 WTP Generator - Equipment			\$450,000	
401-533-60-6301	METER CHANGE OUT PROGRAM	\$81,600	\$137,500		\$220,000
	Two 10" Meter Replacements Prison			\$70,000	
	Citywide Replacement Meters - Equipment			\$150,000	
401-533-60-6350	LOOP/UPGRADE WATER MAINS	\$55,255	\$550,000		\$900,000
	South Old Wire Water Main Replacement - Construction/Maintenance			\$650,000	
	Replace and Upgrade Miscellaneous Water Mains - Construction/Maintenance			\$250,000	
401-533-60-6400	CAP. IMPROVEMENT-MACHINERY	\$7,125	\$419,566		\$136,750
	Two New 2024 Ford F-250 Service Trucks - Vehicle Cost			\$136,750	
401-533-60-6681	LEASE PURCHASE PRINCIPAL PMT	\$0	\$18,450		\$19,970
	John Deer Backhoe Lease Payment			\$19,970	
401-533-60-6691	LEASE PURCHASE INTEREST PMT	\$2,472	\$3,160		\$1,640
401-533-60-6911	RELOCATION PROJECTS		\$0		\$4,500,000
	Highway 301 Water Main Relocation - Construction/Maintenance			\$4,500,000	
TOTAL WATER DEPARTMENT		\$2,781,740	\$4,556,861		\$10,445,973

UTILITY REVENUE FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress) Sub-lines	FY25 (In Progress)
401-535-00-0000	WASTEWATER DEPARTMENT:				
401-535-10-1200	SALARIES	\$796,669	\$1,454,140		\$1,784,364
401-535-10-1250	ON CALL	\$11,700	\$19,500		\$19,500
401-535-10-1260	SHIFT DIFFERENTIAL	\$0	\$0		\$5,200
401-535-10-1300	OVERTIME	\$17,643	\$19,500		\$19,500
401-535-10-1500	SICK LEAVE	\$21,643	\$0		\$0
401-535-10-1600	VACATION PAY	\$50,847	\$0		\$0
401-535-10-1800	HOLIDAY PAY	\$26,620	\$0		\$0
401-535-10-1820	HOLIDAY PREMIUM	\$10,363	\$12,000		\$12,000
401-535-10-2100	FICA EXPENSE	\$71,893	\$115,150		\$130,601
401-535-10-2200	RETIREMENT	\$118,001	\$204,250		\$282,391
401-535-10-2210	BENEFIT ADMIN FEES	\$104	\$0		\$0
401-535-10-2300	LIFE & HEALTH INSURANCE	\$136,447	\$290,160		\$320,740
401-535-10-2500	UNEMPLOYMENT COMPENSATION	\$0	\$2,500		\$0
401-535-10-2600	WORKERS COMPENSATION INSURANCE	\$32,721	\$32,000		\$50,800
401-535-30-3100	PROFESSIONAL SERVICES	\$191,663	\$137,686		\$190,000
401-535-30-3400	OTHER CONTRACTUAL SERVICES	\$118,857	\$408,000		\$992,000
	Odor Reducing Chemical for L/S			\$750,000	
401-535-30-3450	CLOTHING AND UNIFORMS	\$5,939	\$10,000		\$14,000
401-535-30-4000	TRAVEL & PER DIEM	\$2,789	\$4,500		\$8,000
401-535-30-4100	TELEPHONE EXPENSE	\$19,656	\$20,000		\$23,000
401-535-30-4110	IT LICENSING / EQUIPMENT	\$32,187	\$87,170		\$55,250
401-535-30-4200	POSTAGE/TRANSPORTATION FEES	\$803	\$2,000		\$3,000
401-535-30-4300	UTILITIES EXPENSE	\$439,112	\$400,000		\$450,000
401-535-30-4400	RENTAL & LEASING	\$1,503	\$3,000		\$75,000
401-535-30-4600	REPAIR & MAINTENANCE	\$468,998	\$470,000		\$700,000
401-535-30-4900	MIISC. EXPENSE & OTHER CURRENT	\$353	\$3,000		\$15,000
401-535-30-4940	LANDFILL DISPOSAL FEES	\$161,403	\$180,000		\$180,000
401-535-30-4960	BOOT ALLOWANCE	\$1,249	\$5,000		\$5,100
401-535-30-5100	OFFICE SUPPLIES	\$5,205	\$5,500		\$5,500
401-535-30-5200	OPERATING SUPPLIES	\$187,089	\$300,000		\$330,000
401-535-30-5250	FUEL EXPENSE	\$59,972	\$65,000		\$65,000
401-535-30-5260	CHEMICALS	\$200,187	\$200,000		\$228,000
401-535-30-5270	LABORATORY SAMPLES	\$43,141	\$65,000		\$300,000
	Industrial Waste Monthly Sampling			\$250,000	
401-535-30-5400	SUBSCRIPTIONS/DUES	\$1,172	\$4,000		\$5,000
401-535-30-5500	TRAINING	\$2,403	\$7,600		\$10,000
401-535-60-6200	CAP. IMPROVEMENT-BUILDINGS	\$7,651	\$0		\$100,000
	Wastewater Treatment Facility Operations Building Repairs - Repairs/Improvements			\$100,000	
401-535-60-6250	LIFT STATION UPGRADES	\$175,657	\$720,556		\$778,000
	Replacement and Upgrade of 14 Lift Station Programable Logic Controllers - Construction/Maintenance			\$200,000	
	Lift Station Wet Well Coatings for Stations #19, 25, 28, and 47 - Construction/Maintenance			\$40,000	
	Lift Station Panel Upgrades for Stations 45-5 and 46-6 in Continental Country Club - Construction/Maintenance			\$100,000	
	2 Lift Station Generator Purchases and Install - Equipment			\$160,000	
	Spare Lift Station Pumps, two 35HP, two 3HP, and one 5HP - Equipment			\$118,000	
	Rehab and coating of 4 lift station wet wells - Construction/Maintenance			\$60,000	
	Misc. Lift Station Upgrades - Equipment			\$50,000	

UTILITY REVENUE FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress) Sub-lines	FY25 (In Progress)
	Misc. Lift Station Upgrades - Other			\$50,000	
401-535-60-6300	CAPITAL IMPROVEMENT-OTHER	\$137,920	\$86,594		\$157,000
	Sludge Drying Bed Construction - Design			\$20,000	
	Sludge Drying Bed Construction - Engineering			\$5,000	
	Sludge Drying Bed Construction - Construction/Maintenance			\$132,000	
401-535-60-6310	MILLENNIUM PARK PROJECT	\$0	\$117,990		\$1,800,000
	R-12 Pump Station Upgrade - Construction/Maintenance			\$1,800,000	
401-535-60-6330	CR 209 LS UPGRADES	\$0	\$725,000		\$0
401-535-60-6340	GRAVITY SYSTEM RENEWAL & REPLACEMENT	\$0	\$346,500		\$0
401-535-60-6400	CAP. IMPROVEMENT-MACHINERY	\$63,508	\$1,163,500		\$182,700
	Emergency Bypass Pump for Lift Stations - Vehicle Cost			\$84,200	
	Spare Gearbox for Kruger Rotors at the Wastewater Treatment Facility - Equipment			\$57,500	
	Spare Mixer for the Wastewater Treatment Ditch Process - Equipment			\$41,000	
401-535-60-6610	SEWER SYSTEM RENEWAL AND REPLACEMENT	\$227,923	\$550,000		\$645,000
401-535-60-6610	Inspect, Repair, and Coat a total of 60 Manholes. - Construction/Maintenance			\$320,000	
401-535-60-6610	Inspect, repair or replace 3,000' of sanitary sewer main - Construction/Maintenance			\$175,000	
401-535-60-6610	Misc. sewer system renewal and replacements - Construction/Maintenance			\$150,000	
401-535-60-6681	LEASE PURCHASE PRINCIPAL PMT	\$0	\$79,985		\$122,000
	VAC Truck Lease Payment			\$122,000	
401-535-60-6691	LEASE PURCHASE INTEREST PMT	\$5,526	\$4,620		\$0
401-535-60-6770	SR 44 FM / CCC DECOMMISSIONING	\$0	\$3,773,495		\$600,000
	SR 44 FM / CCC Decommissioning - Construction/Maintenance			\$600,000	
401-535-70-7303	WILDWOOD ESTATES LS	\$0	\$82,736		\$0
TOTAL WASTEWATER DEPARTMENT		\$3,856,517	\$12,177,632		\$10,663,646
401-582-00-0000	DEBT SERVICE:				
401-582-70-7100	SUMTER SCHOOL BOARD LEASE PURCHASE	\$170,000	\$170,000		\$170,000
401-582-70-7103	DBT SRV.-SRF LOAN PRIN-2007	\$347,940	\$347,940		\$355,210
401-582-70-7105	DBT SRV-WWTF BONDS-PRINCIPAL	\$318,100	\$318,100		\$0
401-582-70-7106	DEBT SERV-2016 CONTINENTAL LOAN (BB&T)	\$107,757	\$107,757		\$113,380
401-582-70-7203	DBT SRV-WWTF BONDS-INT		\$1,000,000		\$0
401-582-70-7204	INT EXP.-SRF LOAN-3 (2007)	\$38,213	\$31,980		\$24,710
401-582-70-7206	DEBT SERV-INTERST-2016 CONTINENTAL (BBT)	\$25,471	\$26,863		\$21,240
TOTAL DEBT SERVICE		\$1,007,481	\$2,002,640		\$684,540
TOTAL UTILITY REVENUE FUND EXPENDITURES		\$8,241,740	\$19,617,523		\$22,764,436
401-580-90-9912	CONTIN- WATER SEWER-REFUSE		\$397,827		\$3,304,794
TOTAL UTILITY REVENUE FUND EXPENDITURES AND CONTINGENCY			\$20,015,350		\$26,069,230

UTILITY CAPITAL PROJECT FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress) Sub-lines	FY25 (In Progress)
UTILITY CAPITAL PROJECT FUND REVENUES					
402-331-3100	FED GRANT - AMERICAN RESCUE PLAN FUNDS	\$3,644,211	\$0		\$0
402-334-3500	STATE GRANTS	\$0			\$9,250,000
402-361-0000	INTEREST	\$51,560	\$1,000		\$0
402-382-0010	TRANSFER FROM GENERAL FUND	\$0	\$3,000,000		\$4,000,000
402-382-3010	TRANSFER FROM CAPITAL IMPROVEMENT FUND	\$0	\$5,000,000		\$5,000,000
402-382-4090	TRANSFER FROM WW SDC	\$0	\$1,000,000		\$15,000,000
402-389-9001	LOAN PROCEEDS	\$0	\$120,000,000		\$90,000,000
402-389-9002	SRF LOAN PROCEEDS	\$0	\$12,000,000		\$12,000,000
402-389-5000	CASH FORWARD	\$0	\$845,000		\$8,500,000
TOTAL UTILITY CAPITAL PROJECT FUND REVENUES		\$3,695,771	\$141,846,000		\$143,750,000
402-536-00-0000	UTILITY CAPITAL PROJECT FUND				
402-536-70-7353	WWTP PROJECT	\$0	\$50,685,812		\$63,800,000
402-536-70-7353	Wastewater Treatment Plant - Engineering			\$800,000	
402-536-70-7353	Wastewater Treatment Plant - Construction/Maintenance			\$63,000,000	
402-580-90-9913	CONTINGENCY - CONSTRUCTION FUND	\$0	\$91,160,188		\$79,950,000
TOTAL UTILITY CAPITAL PROJECT FUND EXPENDITURES		\$0	\$141,846,000		\$143,750,000

WATER SYSTEM CONNECTION FEES

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress)
WATER SYSTEM CONNECTION FEE REVENUES				
404-343-3501	WATER SYSTEM CONNECTION FEES	\$0	\$0	\$0
404-361-0000	INTEREST	\$44	\$0	\$0
404-389-5002	CASH FORWARD - WATER CONNECTIONS	\$0	\$310,000	\$51,100
TOTAL WATER SYSTEM CONNECTION FEES FUND REVENUES		\$44	\$310,000	\$51,100
404-533-00-0000 WATER CONNECTION FEES:				
404-533-30-3401	DEVELOPER REIMBURSEMENTS	\$0		\$0
404-533-30-4900	MISC. EXPENSE & OTHER CURRENT	\$361	\$0	\$0
404-533-60-6300	CAPITAL IMPROVEMENT - OTHER	\$0		\$0
404-533-70-7311	CR501 WATER TREATMENT PLANT PROJECT	\$0		\$0
404-533-70-7312	WEST WELL REPLACEMENT	\$0		\$0
404-533-70-7340	CR 501 UTILITY IMPROVEMENTS	\$0		\$0
404-533-70-7351	CR 501 IRON FILTRATION PLANT UPGRADES	\$0		\$0
404-533-70-7352	ASHLEY WTP PROJECT	\$0	\$260,193	\$0
404-580-90-9909	CONTINGENCY - WATER CONNECTION FEES	\$0	\$49,807	\$51,100
TOTAL WATER SYSTEM CONNECTION FEES FUND EXPENDITURES		\$361	\$310,000	\$51,100

WASTEWATER CONNECTION FEES

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress)
WASTEWATER CONNECTION FEES FUND REVENUES				
406-343-5500	SEWER TAP CONNECTION FEES	\$0	\$0	\$0
406-361-0000	INTEREST	\$26	\$0	\$0
406-382-4010	TRANSFER FROM WATER-SEWER REVENUE FUND			\$0
406-389-5006	CASH FORWARD - WASTEWATER CONNECTION FEE	\$0	\$183,800	\$154,500
TOTAL WASTEWATER CONNECTION FEES FUND REVENUES		\$26	\$183,800	\$154,500
406-535-00-0000 SEWER TAP CONNECTION FEES:				
406-535-30-3401	DEVELOPER REIMBURSEMENTS	\$0	\$0	\$0
406-535-30-4900	MISC. EXPENSE & OTHER CURRENT	\$360	\$0	\$0
406-535-60-6300	CAPITAL IMPROVEMENT - OTHER	\$0	\$0	\$0
406-535-60-6390	WWTP ENHANCEMENTS	\$0	\$0	\$0
406-535-60-6391	WWTP PHASE I IMPROVEMENTS	\$0	\$0	\$0
406-535-60-6392	WWTF CLARIFIER DEMO/CONSTRUCTION-DESIGN	\$0	\$0	\$0
406-535-60-6393	WILDWOOD ESTATES LS	\$0	\$0	\$0
406-580-90-5006	CONTINGENCY - WASTEWATER CONNECTION FEES	\$0	\$183,800	\$154,500
TOTAL WASTEWATER CONNECTION FEES FUND EXPENDITURES		\$360	\$183,800	\$154,500

WATER SDC FEES

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress) Sub-lines	FY25 (In Progress)
WATER SDC FEES FUND REVENUES					
408-343-3560	WATER SDC FEES	\$1,828,774	\$3,019,600		\$3,437,000
408-361-0000	INTEREST EARNED	\$416	\$100		\$200
408-389-5012	CASH FORWARD - WATER SDC	\$0	\$4,301,700		\$5,350,000
TOTAL WATER SDC FEES FUND REVENUES		\$1,829,190	\$7,321,400		\$8,787,200
408-533-00-0000 WATER SDC FEES FUND					
408-533-30-3401	DEVELOPER REIMBURSEMENTS	\$0	\$890,000		\$0
408-533-30-4900	MISC. EXPENSE & OTHER CURRENT	\$384	\$0		\$0
408-533-60-6310	OXFORD WTP PHOSPHATE INJECTION	\$0	\$156,000		\$0
408-533-60-6320	WATER USE PERMIT MODIFICATION	\$0	\$75,000		\$0
408-533-70-7311	CR501 WATER TREATMENT PLANT PROJECT	\$0	\$1,075,000		\$0
408-533-70-7351	CR 501 IRON FILTRATION PLANT UPGRADES	\$0	\$2,000,000		\$2,800,000
408-533-70-7352	ASHLEY WTP UPGRADES	\$0	\$550,000		\$0
408-580-90-9914	CONTINGENCY - WATER SDC FUND	\$0	\$2,319,370		\$5,731,170
408-582-70-7107	SRF PRINCIPAL - OXFORD WTP	\$0	\$222,960		\$224,930
408-582-70-7207	SRF INTEREST - OXFORD WTP	\$35,017	\$33,070		\$31,100
TOTAL WATER SDC FEES FUND EXPENDITURES		\$35,401	\$7,321,400		\$8,787,200

WASTEWATER SDC FEES

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress) Sub-lines	FY25 (In Progress)
WASTEWATER SDC FEES REVENUES					
409-343-5560	WASTEWATER SDC FEES	\$3,981,756	\$5,979,400		\$7,150,000
409-361-0000	INTEREST EARNED	\$860	\$500		\$500
409-381-1000	TRANSFER FROM W/S FUND	\$679,023	\$0		\$0
409-389-5013	CASH FORWARD	\$0	\$9,500,000		\$9,950,000
TOTAL WASTEWATER SDC FEES REVENUES		\$4,661,639	\$15,479,900		\$17,100,500
409-535-00-0000 WASTEWATER SDC FEES					
409-535-30-4900	MISC. EXPENSE & OTHER CURRENT	\$389	\$0		\$500
409-535-60-6310	MILLENIUUM PARK REUSE LINE PROJECT	\$0	\$3,000,000		\$2,000,000
409-535-60-6315	HUEY STREET SANITARY SEWER REROUTE	\$0	\$480,500		\$0
409-535-70-7346	WWTP FACILITY PLAN	\$0	\$11,751,660		\$0
409-535-70-7355	BRIDGE CROSSING PROJECT	\$0	\$126,477		\$0
409-581-00-4020	TRANSFER TO UTILITY CAP PROJECTS FUND	\$0	\$1,000,000		\$15,000,000
409-582-70-7101	DBT SERV-SRF CRC09 FORCEMAIN DESIGN PRIN	\$0	\$4,480		\$4,540
409-582-70-7102	DBT SRV-SRF CR209 FM CONSTRUCTION PRIN	\$0	\$69,810		\$69,830
409-582-70-7103	DBT SRV-SRF WWTF PRINCIPAL	\$0	\$0		\$0
409-582-70-7104	DBT SRV-WWTF BONDS-PRINCIPAL	\$0	\$0		\$0
409-582-70-7200	INTEREST EXPENSE-CR209 FM SRF CONSTRUCTN	\$331	\$310		\$290
409-582-70-7202	INT EXP.-SRF DESIGN LOAN-CR209 FORCEMAIN	\$1,075	\$1,000		\$970
409-582-70-7203	DBT SRV-SRF WWTF INTEREST EXP	\$0	\$0		\$0
409-582-70-7204	DBT SRV-WWTF BONDS-INTEREST	\$0	\$0		\$0
409-580-90-9915	CONTINGENCY - WASTEWATER SDC FUND	\$0	-\$954,337		\$24,370
TOTAL WASTEWATER SDC FEES EXPENDITURES		\$1,795	\$15,479,900		\$17,100,500

LAW ENFORCEMENT TRUST FUND

ACCOUNT ID	Description	2023 Actual	2024 Adopted Budget	FY25 (In Progress)
LAW ENFORCEMENT TRUST FUND REVENUES				
601-351-2000	CONFISCATED PROPERTY	\$0	\$1,500	\$0
601-361-0000	INTEREST	\$279	\$10	\$100
601-369-0000	OTHER MISCELLANEOUS REVENUE	\$0	\$0	\$0
601-369-3000	REFUNDS-PRIOR YEAR	\$0	\$0	\$0
601-369-4000	TEMPORARY LOAN-DUE TO GENERAL FUND	\$0	\$0	\$0
601-380-0000	NON-REVENUE	\$0	\$0	\$0
601-381-1000	TRANSFER IN FROM OTHER FUNDS	\$0	\$0	\$0
601-389-5000	NON-OPERATIONAL- CASH FORWARD	\$0	\$51,805	\$51,845
TOTAL LAW ENFORCEMENT TRUST FUND REVENUES		\$279	\$53,315	\$51,945
601-521-00-0000	LAW ENFORCEMENT TRUST:			
601-521-30-5500	TRAINING	\$0	\$0	\$0
601-521-60-6400	MACHINERY AND EQUIPMENT	\$0	\$0	\$0
601-580-90-9999	CONTINGENCY	\$0	\$53,315	\$51,945
TOTAL LAW ENFORCEMENT TRUST FUND EXPENDITURES		\$0	\$53,315	\$51,945

Executive Department

FY 24-25 Goals

Directors: Jason McHugh and Cassandra Smith

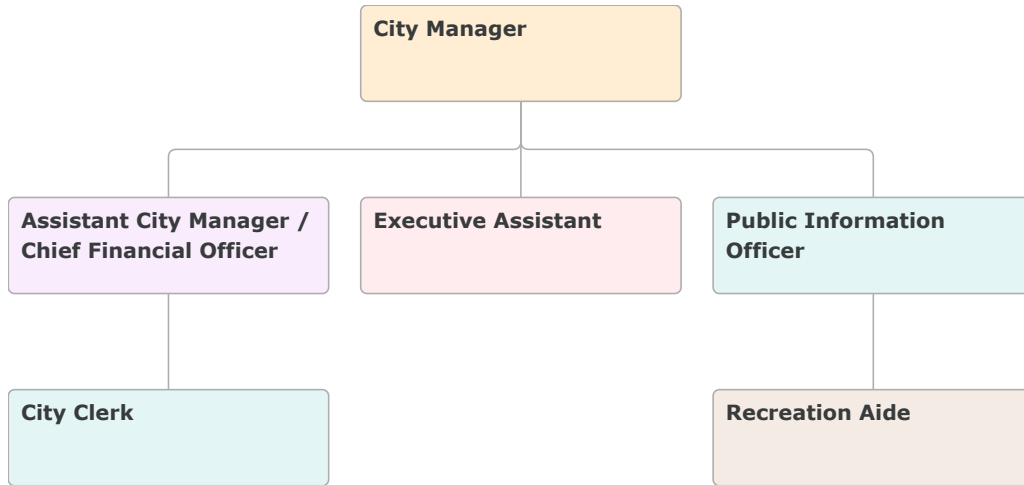
Department Goals to Achieve:

- 1) Work with Department Heads to advance the goals and initiatives contained within the 2023 – 2027 Strategic Plan (*Strategic Plan References – Goal 1; Goal 2; Goal 3; Goal 4; Goal 5; Goal 6*).
- 2) Carry out the projects identified within the Capital Improvement Fund to position the City's infrastructure to meet the growing needs of our community (*Strategic Plan References – Goal 2; Goal 4; Goal 5*).
- 3) Increase public awareness and promote the successes of the City by disseminating a Citizens Newsletter to City residents and businesses (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of times the newsletter is disseminated – FY 23: 10; FY 24: 12; FY 25: 12 (Target).
 - b. Performance Measurement – Increase online subscriptions to the Citizens Newsletter by 15% – FY 23: 295; FY 24: 449; FY 25: 515 (Target).
- 4) Continue to hold community engagement events in the Executive and Legislative Departments featuring the City Manager or designee to increase citizen engagement (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of Executive and Legislative Department community engagement events held annually – FY 23: 0; FY 24: 11; FY 25: 5 (Target).
- 5) Create and hold a “Welcome to Wildwood” webinar series to increase citizen awareness of City operations and initiatives (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of times “Welcome to Wildwood” is held annually – FY 23: 2; FY 24: 1; FY 25: 1 (Target).
- 6) Disseminate timely news releases about significant City programming and milestones (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of press releases issued – FY 23: 18; FY 24: 23; FY 25: 20 (Target).
- 7) Successfully facilitate the financing of the Wastewater Treatment Plant project, including grants, SRF Funding, Revenue Bonds, and other applicable funding sources (*Strategic Plan Reference – Goal 5*).
- 8) Maintain effective communication with the City Commission on pertinent matters (*Strategic Plan Reference – Goal 1*).

- 9) Coordinate with CSX to design and permit a visual screen along CSX right-of-way in conformance with the Downtown Master Plan goal (*Strategic Plan Reference – Goal 4*).
 - a. Performance Measurement – CSX approval of conceptual design by June 1, 2025.

- 10) Update and codify the City’s Code of Ordinances to modernize the City’s regulations.
 - a. Performance Measurement – Update Progress – FY 23: 10%; FY 24: 75%; FY 25: 100% (Target).

Executive Department



Finance Department

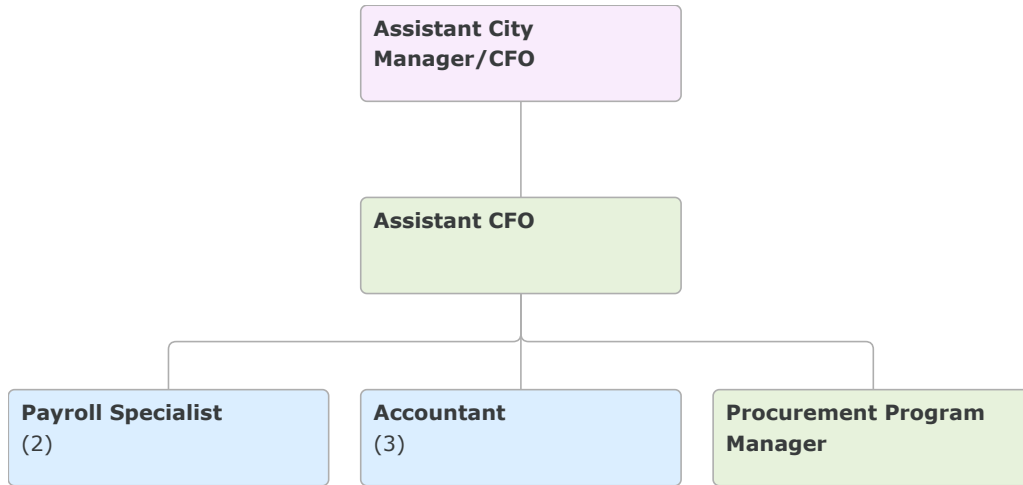
FY 24-25 Goals

Director: Lynzey McClellan

Department Goals to Achieve:

- 1) Produce a budget that attains GFOA Distinguished Budget Award to inform residents and businesses of the City's activities (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Notify residents of the achievement of the Distinguished Budget Award by June 30, 2025.
- 2) Create separate fund for renewal and replacement expenditures and determine adequate funding level for annual maintenance activities (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Establish fund by June 30, 2025.
- 3) Ensure that the Capital Improvement Fund has sufficient resources each fiscal year to support the projects included in the Capital Improvement Element of the City's Comprehensive Plan (*Strategic Plan References – Goal 2; Goal 4; Goal 5*).
 - a. Performance Measurement – Ending balance in the CIP Fund is projected to be greater than \$1,000.
- 4) Ensure all phases of the Wastewater Treatment Facility (WWTF) improvements have sufficient funding (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Fully fund project expenses related to the WWTF.
- 5) Complete the external audit process with an unmodified audit opinion.
 - a. Performance Measurement – Provide audit to the City Commission by June 30, 2025.
- 6) Recruit a qualified candidate for the Accountant position within the Finance Department.
 - a. Performance Measurement – Fill position by April 1, 2025.
- 7) Identify, analyze, and address inefficiencies within our financial policies and procedures.
 - a. Performance Measurement – Review procurement policy and recommend weaknesses/areas in need of improvement to the City Manager by January 1, 2025.
 - b. Performance Measurement – City Commission to adopt new policy by July 1, 2025.
- 8) Develop City's first Annual Comprehensive Financial Report (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Provide final report to the City Commission by September 30, 2025.
- 9) Hold/host a training for departments that covers procurement related topics.
 - a. Performance Measurement – Hold training by June 30, 2025.

Finance Department



Development Services Department

FY 24-25 Goals

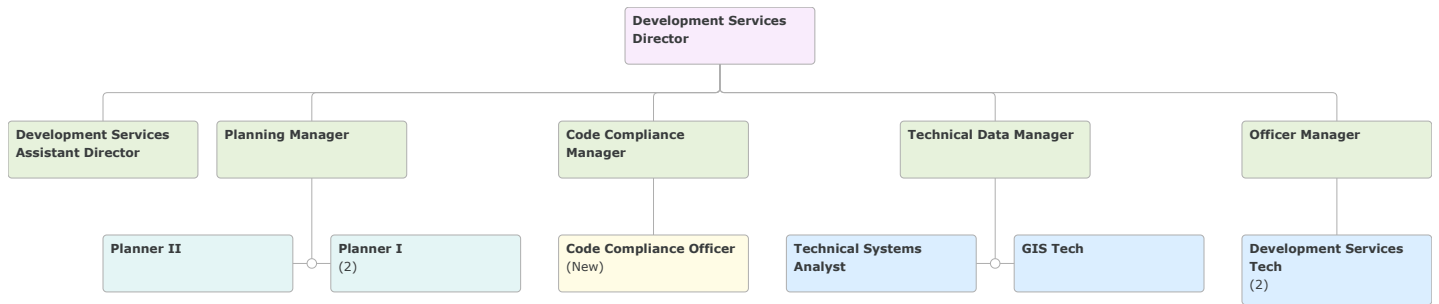
Director: Melanie Strickland

Department Goals to Achieve:

- 1) Maintain an inventory of available affordable housing options within the City (*Strategic Plan Reference – Goal 3*).
 - a. Performance Measurement – Issuance of quarterly reports to the City Commission and the public.
- 2) Partner with Sumter County Affordable Housing Committee and explore grant funding opportunities for affordable housing (*Strategic Plan Reference – Goal 3*).
 - a. Performance Measurement – Represent the City as a voting member on the Affordable Housing Advisory Committee (AHAC) and attend quarterly meetings.
 - b. Performance Measurement – Identify and submit at least one (1) Affordable Housing grant by September 30, 2025.
- 3) Update the Land Development Regulations to support the Downtown Master Plan and establish Downtown Development Standards to facilitate orderly growth within the City’s Downtown area (*Strategic Plan Reference – Goal 4*).
 - a. Performance Measurement – City Commission adoption of Ordinance updating Downtown Development Standards by September 30, 2025.
- 4) Coordinate with a contracted planning consultant to conduct real estate market analysis for housing needs (*Strategic Plan Reference – Goal 3*).
 - a. Performance Measurement – Present analysis to the City Commission and the public by September 30, 2025.
- 5) Coordinate with FDOT on Complete Streets Design in accordance with the Downtown Master Plan (*Strategic Plan Reference – Goal 4*).
 - a. Performance Measurement – Attend all applicable FDOT meetings and act as City liaison through FDOT’s design process.
 - b. Coordinate with the Lake-Sumter Metropolitan Planning Organization (LSMPO) and FDOT to advance the project to the next phase in the plan.
- 6) Create progression plans for the advancement of divisions within the Development Services Department (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Coordinate with Human Resources to create technical (GIS/IT) progression plan for advancement and submit recommendations to the City Manager by July 1, 2025.
- 7) Research and provide supporting data to recommend reductions in levels of service for water and wastewater residential unit equivalency (*Strategic Plan Reference – Goal 5*).

- a. Performance Measurement – Coordinate with Utility Billing to analyze, prepare data, and provide recommendations to the City Commission by January 1, 2025.
 - b. Update the 2050 Comprehensive Plan, Land Development Regulations, and Fee Schedule to reflect the results of the analysis by September 30, 2025.
- 8) Track the City’s water and wastewater capacity levels and update flow projection data quarterly to ensure adequate services are available to meet forecasted demands from new developments.
 - a. Issue Quarterly Reports to the City Commission showing the City’s available water and wastewater capacity levels.

Development Services Department



Human Resources Department

FY 24-25 Goals

Director: Melissa Tuck

Department Goals to Achieve:

- 1) Maintain the City's Compensation Plan and identify any areas for improvement (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Recommend any changes to the plan to the City Manager by June 1, 2025.

- 2) Evaluate the current employee benefits package to ensure the City's benefits remain competitive in the marketplace (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Present recommendations to the City Manager by June 1, 2025.

- 3) Continue to update the Personnel Policies and Procedures Manual to ensure compliance with the City's Strategic Plan Goals, public policy, and state and federal law (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Identify potential policies and procedures updates and provide recommendations to the City Manager by June 1, 2025.

- 4) Hold five (5) leadership and professional development trainings (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of trainings held – FY 23: 6; FY 24: 5; FY 25: 5 (Target); FY 26: 5 (Target).

- 5) Hold two (2) employee appreciation events (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of employee events held – FY 23: 2; FY 24: 2; FY 25: 2 (Target); FY 26: 2 (Target).

- 6) Coordinate with department heads to identify and hold department-specific training events (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Identify and hold at least one (1) training event per department by September 30, 2025.

- 7) Audit and update the City's Performance Management process and system to verify accuracy, effectiveness, and equity (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Submit revised procedure to City Manager by April 1, 2025.

- 8) Develop and implement an improved New Hire Onboarding process to increase employee retention (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Implement the New Hire Onboarding process by January 1, 2025.

- 9) Coordinate with the Finance Department to investigate and analyze the potential for a Human Resources and Payroll software upgrade (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Create an interdepartmental committee to provide recommendations to the City Manager by April 1, 2025.

- 10) Revise and update the Continuity of Operations and Emergency Response Plans (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Submit draft plans to the City Manager by April 1, 2025. Submit final documents to the City Manager by September 30, 2025.

Human Resources Department



IT Department

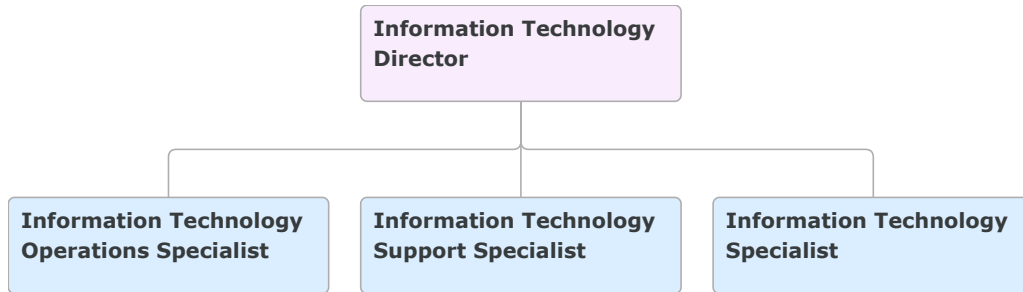
FY 24-25 Goals

Director: Paul Ketz

Department Goals to Achieve:

- 1) Support IT users within the city organization by responding quickly to requests for technical support (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Average response time on IT Support Tickets:
 - FY 24: 13.64 minutes.
 - FY 25: 15 (5) minutes or less (Target).
 - FY 26: 15 (5) minutes or less (Target).
- 2) Support Public Works accreditation under the American Public Works Association (APWA) (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Implement Public Works IT improvements and policy modifications required for initial certification through APWA by December 31, 2024.
- 3) Coordinate IT equipment inventory and replacement via the annual budget process (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Provide annual IT Inventory report with recommended equipment purchases to the City Manager by April 1, 2025.
- 4) Adopt a new city-wide Cybersecurity Standards Program (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Modify cybersecurity standards to be consistent with best practices for cybersecurity, including the National Institute of Standards and Technology Cybersecurity Framework by December 31, 2024.
- 5) Implement a new city-wide Cybersecurity Standards Employee Training (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Evaluate KnowBe4, ProofPoint, and CyberFlorida content options and provide recommendations to the City Manager by October 1, 2024.
 - b. Performance Measurement – Implement the chosen solution by December 31, 2024.
 - c. Performance Measurement – Evaluate compliance with the new program by January 31, 2025.
- 6) Implement a new Information Technology Incident Response plan (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Adopt a new IT Incident Response plan by December 31, 2024.
 - b. Performance Measurement – Perform at least one tabletop exercise of the program by June 1, 2025.

Information Technology Department



Police Department

FY 24-25 Goals

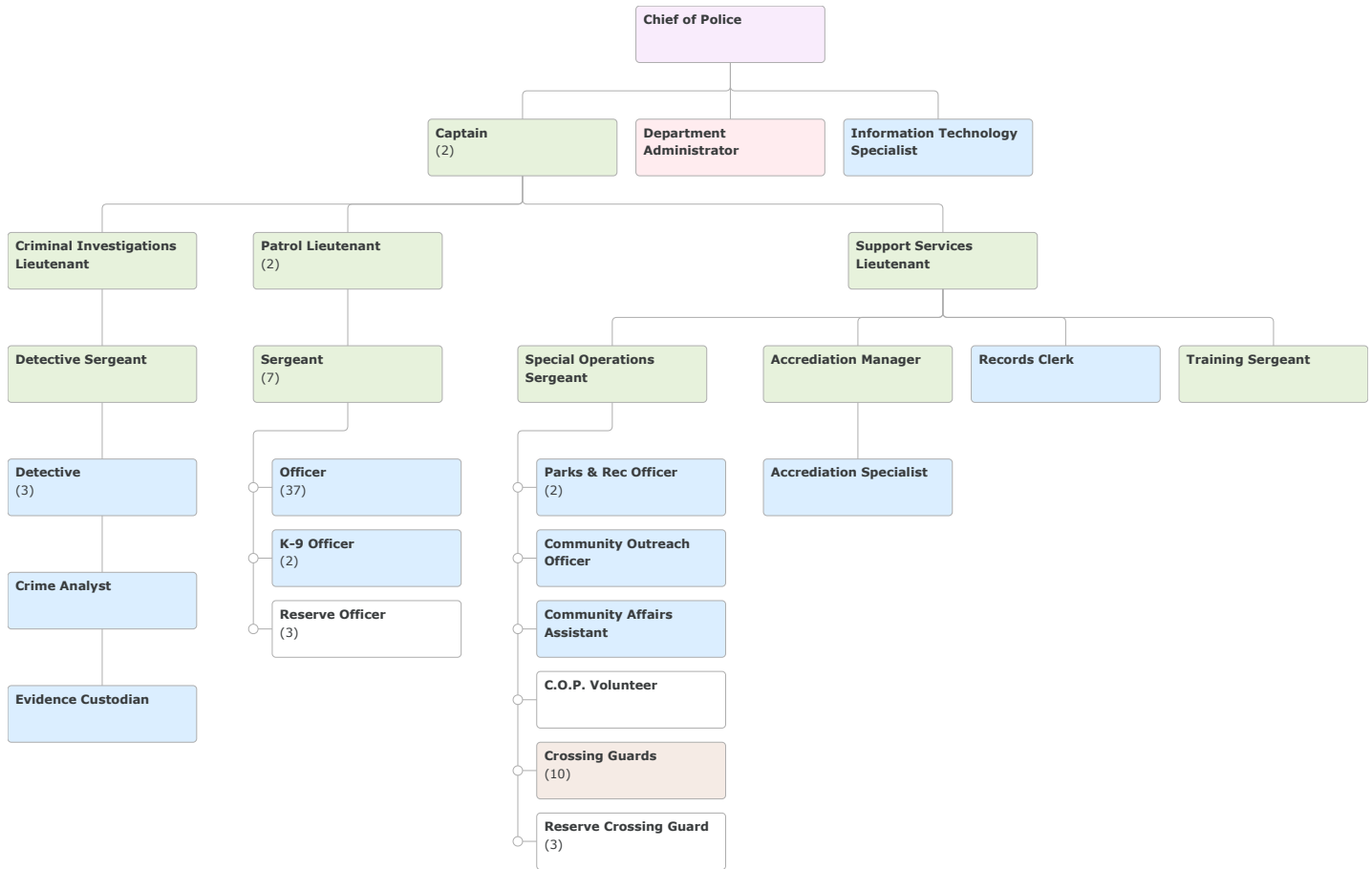
Chief of Police: Randall Parmer

Department Goals to Achieve:

- 1) Conduct community policing initiatives by collaborating with businesses and the community to strengthen relationships and increase trust (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of community-related events held: FY 23: 30 Events; FY 24: 40 Events (Met); FY25: 45 Events (Target).
- 2) Continue to conduct quarterly officer recognition awards as well as an “Officer of the Year” award (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of awards given: FY 23: 5 Awards (Met); FY 24: 5 Awards (On Target); FY 25: 5 Awards (Target).
- 3) Continue to provide training related to Cultural Diversity and De-escalation Techniques (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of trainings held: FY 23: 82 Sessions (Met); FY 24: 90 Sessions (Met); FY 25: 100 Sessions (Target).
- 4) Maintain a vacancy rate of less than 10% for sworn and non-sworn personnel (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Staff vacancy rate: FY 23: Currently 61 approved positions (54 Sworn, 7 Civilian), currently 10 sworn vacancies. 18% vacancy; FY 24: Currently 64 approved positions (56 Sworn, 8 Civilian) currently 9 sworn vacancies. 16% vacancy; FY 25: Less than 10% vacancies (Target).
- 5) Conduct two (2) dedicated traffic deployments monthly at high-frequency violation locations (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of deployments conducted – FY 24: 24 Deployments; FY 25: 24 Deployments (Target).
- 6) Restructure the current zone configuration to provide an increase in police services to the residential community and area businesses (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Divide Zone 5 into two zones (Zone 5 and 6) and have all zones staffed by the end of FY 25.
- 7) Continue maintaining the School Crossing Guard Program and provide recommendations to the City Manager for future improvements (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Oversee the crossing guard unit to provide services for the Villages Charter School, Wildwood Middle School, Wildwood Elementary School, and Wildwood Intermediate School; Provide recommendations to the City Manager by April 1, 2025.

- 8) Assist in the planning, development, and oversight of the construction of the Wildwood Police Substation (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measure – Attend committee meetings and actively participate in the planning and developmental stages of the process while ensuring adherence to Accreditation requirements.

Police Department



Public Works Department

FY 24-25 Goals

Director: Jeremy Hockenbury

Department Goals to Achieve:

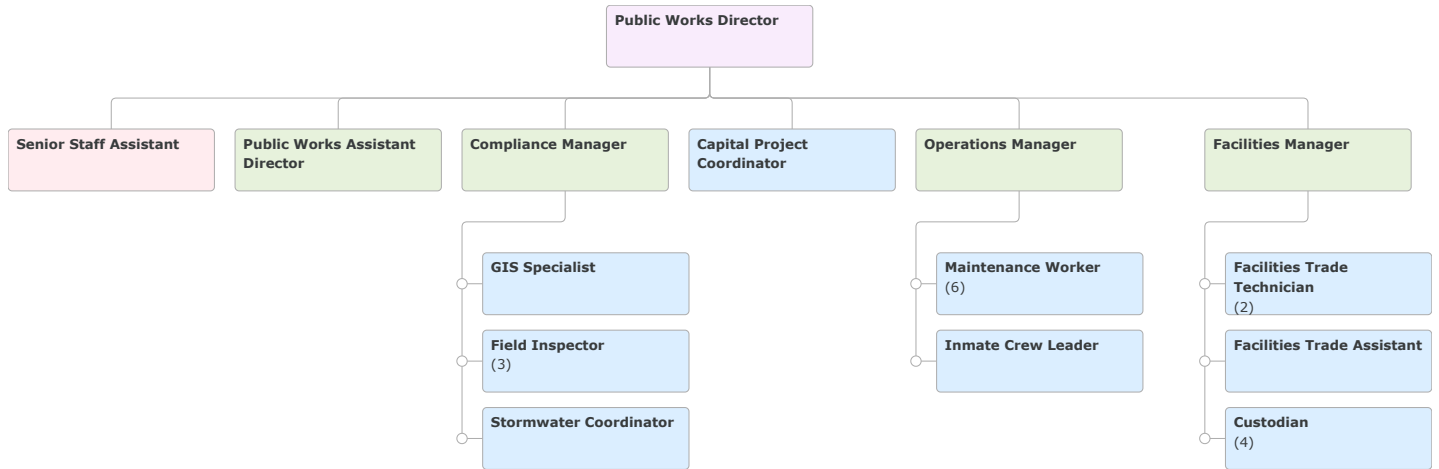
- 1) Complete the planning and execution of pavement preservation and resurfacing program and projects (*Strategic Plan Reference – Goal 2*).
 - a. Performance Measurement – Establish required funding levels and programs to achieve an average network pavement condition index (PCI) of 82.
 - i. Re-solicit and select an engineering firm and program for pavement management planning services by October 1, 2024.
 - ii. Complete an updated network pavement assessment to establish an updated network PCI by February 1, 2025.
 - iii. Update the program with new PCI data to establish required funding levels for a five-year pavement management plan by March 1, 2025.
 - iv. Complete new modeling to establish funding levels to obtain an average network PCI of 82 (or equivalent conditions) by April 1, 2025.
 - b. Performance Measurement – Expend programmed funding consistent with the current Pavement Management Plan – FY 23: \$800,000; FY 24: \$1 million; FY 25: \$1 million (Target); FY 26: \$1.5 million (est.) (Target); FY 27: \$1.5 million (est.) (Target).
- 2) Complete at least one stormwater facility improvement project (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Projects completed (design or construction) – FY 23: 2; FY 24: 1; FY 25: 1 (Target); FY 26: 1 (Target); FY 27: 1 (Target).
- 3) Complete interior and exterior improvements of City facilities (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Complete Utility Department interior office rehab by April 1, 2025.
 - b. Performance Measurement – Complete Community Center kitchen and restroom rehab by September 1, 2025.
- 4) Complete annual documentation and submittal for the NPDES MS4 permit (years 1-5) (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Complete documentation and submittal of permit requirements – FY 23: Year 2; FY 24: Year 3; FY 25: Year 4 by September 30, 2025 (Target); FY 26: Year 5 by September 30, 2026 (Target).
- 5) Complete engineering design, permitting, and property acquisition for Clay Drain Road and construction of Signature Drive roadway improvements (*Strategic Plan Reference – Goal 2*).
 - a. Performance Measurement – Percentage complete – FY 23: 30%; FY 24: 40%; FY 25: 50% (Target); FY 26: 60% (Target); FY 27: 100% (Target).

- 6) Complete the design, permitting, and construction of Huey Street roadway improvements (*Strategic Plan Reference – Goal 2*).
 - a. Performance Measurement – Percentage complete – FY 23: 75%; FY 24: 90%; FY 25: 100% (Target).

- 7) Complete the design, permitting, and construction of Jackson Street roadway improvements (*Strategic Plan Reference – Goal 2*).
 - a. Performance Measurement – Percentage complete – FY 23: 50%; FY 24: 75%; FY 25: 100% (Target).

- 8) Successfully attain the American Public Works Association (APWA) Accreditation designation for the Public Works Department.
 - a. Performance Measurement – Complete the accreditation process and obtain APWA Accreditation by September 30, 2025.

Public Works Department



Fleet Services Department

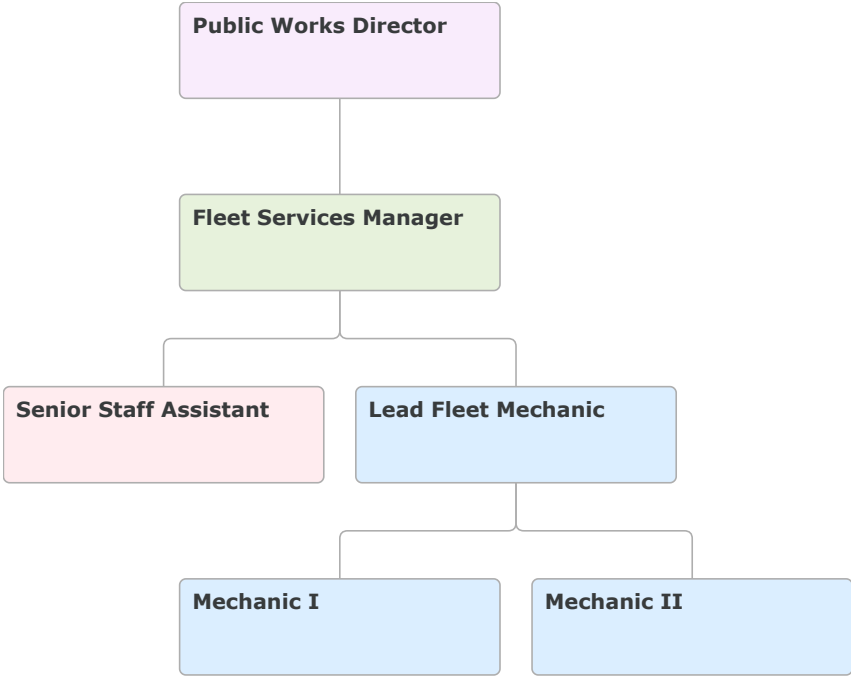
FY 24-25 Goals

Manager: Steve Watson

Department Goals to Achieve:

- 1) Continue implementing the Vehicle Replacement Program and begin phasing out vehicles that have been on the replacement list for an extended period (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Provide Vehicle Replacement Report to the City Manager by April 1, 2025.
- 2) Continue maintaining the GPS tracking system and work with each department to provide reports that support the promotion of safer driving practices (*Strategic Plan Reference – Goal 5; Goal 6*).
- 3) Ensure the City’s fleet is maintained with the highest quality of workmanship while adhering to fiscal responsibility (*Strategic Plan References – Goal 5; Goal 6*).
- 4) Expand the City’s tire replacement program to include tractors and heavy equipment and maintain an in-house replacement rate of 100% (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Percentage of tires replaced in-house – FY 23: 80%; FY 24: 100%; FY 25: 100% (Target).
 - b. Performance Measurement – Provide a detailed report on the number of tires purchased, repaired, or replaced on vehicles, tractors, and heavy equipment and their associated cost to Department Heads and the City Manager by April 1, 2025.
- 5) Begin phasing out the PubWorks software and work with the IT Department to identify and implement a more suitable software solution that meets the needs of the Fleet Services Department and enhances accountability (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Identify the software chosen to replace PubWorks and provide recommendations to Public Works Director and City Manager by April 1, 2025.
 - b. Performance Measurement – Complete phase-out of PubWorks and Implementation of new software by September 30, 2025.
- 6) Work with the Finance Department and City Manager to develop a plan that expedites the purchasing process for fleet equipment, reducing the time required to order and receive vehicles (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Provide a Capital Equipment Purchasing Report showing each department’s needs and reasoning for purchase to the City Manager by April 1, 2025.

Fleet Services Department



Parks and Recreation Department

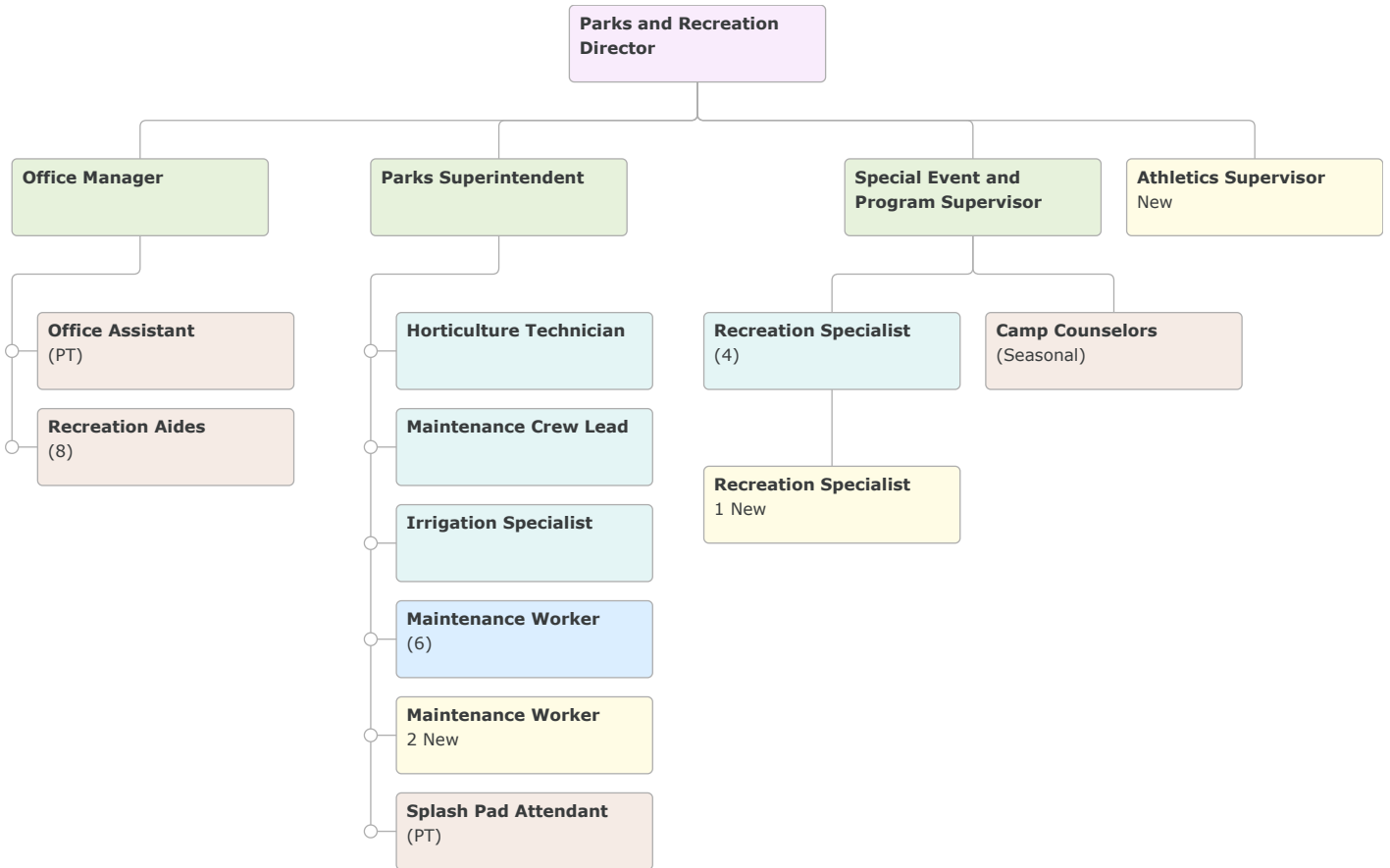
FY 24-25 Goals

Director: Courtney Kellem

Department Goals to Achieve:

- 1) Obtain a consultant to produce a pedestrian and bicycle master plan for consideration by the City Commission (*Strategic Plan Reference – Goal 2*).
 - a. Performance Measurement – Adopt master plan by September 22, 2025.
- 2) Obtain a consultant to produce a master development plan for Oxford Park for consideration by the City Commission (*Strategic Plan Reference – Goal 4*).
 - a. Performance Measurement – Adopt master development plan by June 9, 2025.
- 3) Create and disseminate a Community Needs Assessment to identify future department programs (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Create and disseminate the survey by November 1, 2024; Send report to the City Manager by December 31, 2024.
- 4) Create a Department Standard Operating Procedures Manual (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Complete and implement within the Department by January 1, 2025.
- 5) Increase the Department’s Civic Ready Alert subscribers (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Amount of new subscribers: FY 24: 0; FY 25: 500 (Target); FY 26: 750 (Target).
- 6) Enhance staff knowledge, skills, and abilities (KSAs) through specialized training sessions and industry-specific courses (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Each recreation employee is to complete at least two (2) virtual or face-to-face educational opportunities through FRPA/NRPA by May 31, 2025.
 - b. Performance Measurement – Each employee is to complete crowd management training by December 31, 2024.
- 7) Coordinate with Public Works and Development Services directors for adequate park signage and rules at every park/amenity (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Have completed sign(s) at every park by January 1, 2025.
 - b. Performance Measurement – Develop a plan to add more interactive signage around parks by January 1, 2025 (i.e., Interactive Play, Activity Zones, Family Fit Zones, Wellness Stations).
- 8) Expand annual community event/program partnerships to help maximize reach and participation and reduce the Department’s event spending (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Collaborate with local organizations on at least five (5) different programs or events by September 30, 2025.

Parks & Recreation Department



Utility Billing Department

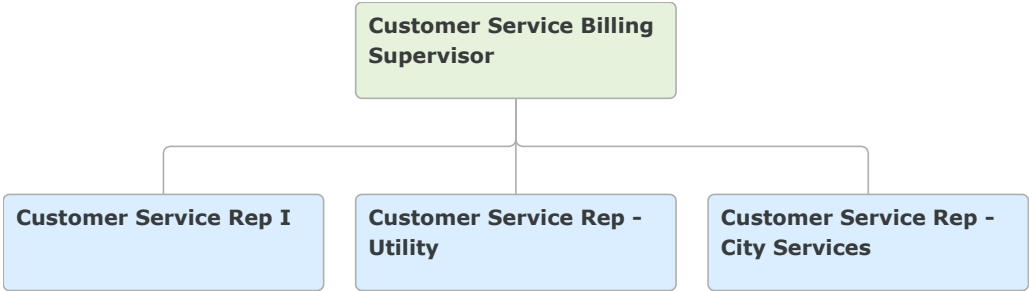
FY 24-25 Goals

Manager: Ryan Smith

Department Goals to Achieve:

- 1) Establish a comprehensive quarterly review process aimed at verifying the accuracy of billing statements and identifying opportunities for improving the efficiency of billing processes (*Strategic Plan References – Goal 1; Goal 5*).
 - a. Performance Measurement – Develop quarterly review process and present it to the Assistant City Manager by April 1, 2025.
 - b. Performance Measurement – Implement quarterly review process by June 1, 2025.
- 2) Encourage greater adoption of digital and automated payment methods by increasing customer awareness and accessibility (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Increase in the total percentage of customers utilizing digital and automated utility billing payment methods – FY 23: 62%; FY 24: 66%; FY 25: 71% (Target).
- 3) Work in partnership with the Development Services and Executive departments to promote and strengthen initiatives related to solid waste management and community cleanup efforts in accordance with the Downtown Master Plan (*Strategic Plan References – Goal 1; Goal 5*).
 - a. Performance Measurement – Number of dumpsters removed from CSX property in the downtown area – FY 24: 0; FY 25: 4 (Target).
 - b. Performance Measurement – Number communal trash compacts installed to serve business in the downtown area – FY 24: 0; FY 25: 1 (Target); FY 26: 1 (Target).

Physical Environment Department



Water and Wastewater Department

FY 24-25 Goals

Assistant Director: Jason Martin

Department Goals to Achieve:

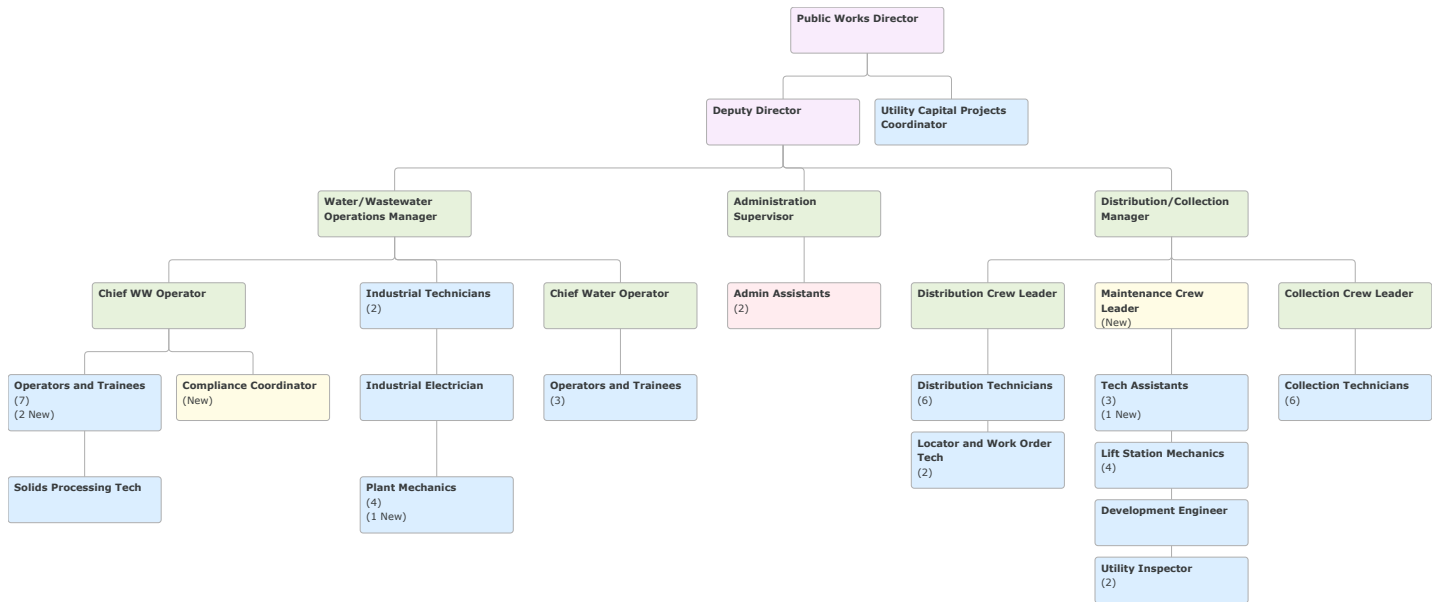
Water Division

- 1) Provide clean, safe drinking water to the City's customers by achieving 100% regulatory compliance with SWFWMD and FDEP throughout the year through efficient operations of the water treatment plant facilities and proper reporting (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Regulatory Compliance – FY 23: 100%; FY 24: 99%; FY 25: 100% (Target).
- 2) Responsibly manage the City's groundwater resources by reducing annual water loss within the water system to comply with SWFWMD's requirements (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Percentage of water loss within the system – FY 23: 16.25%; FY 24: 5.75%; FY 25: <10% (Target); FY 26 <10% (Target).
- 3) Continue the water meter change-out program by replacing and testing the next phase of Advanced Metering Infrastructure (AMI) compatible meters to improve accuracy (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Number of water meters installed – FY 23: 428; FY 24: 420; FY 25: 420 (Target).
- 4) Finalize construction of the CR 209 Water Main Extension Project Phase 3 (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Construction progress – FY 23: 10%; FY 24: 25%; FY 25: 50% (Target); FY 26: 75% (Target); FY 27: 100% (Target).
- 5) Finalize the CR 501 Water Treatment Plant iron filtration and water treatment plant upgrades (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Construction progress – FY 23: 10%; FY 24: 25%; FY 25: 100% (Target).
- 6) Provide professional development opportunities for staff including training, mentoring, and certification advancement (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Percentage of employees who advanced their applicable certification level – FY 23: 29.4%; FY 24: 25%; FY 25: 25% (Target).

Wastewater Division

- 1) Maintain 100% regulatory compliance with FDEP throughout the year at both wastewater treatment facilities by fine-tuning plant operations, utilizing new and upgraded process control equipment, improving operator training and job knowledge, and improving work performance standards (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Regulatory compliance – FY 23: 100%; FY 24: 95%; FY 25: 100% (Target).
- 2) Repair and replace at least 60 sewer manholes impacted by H₂S gas deterioration (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Manholes repaired – FY 23: 123; FY 24: 60; FY 25: 60 (Target).
- 3) Finalize the construction of the decommissioning of the Continental Country Club wastewater treatment plant and SR 44 force main extension (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Construction progress – FY 23: 25%; FY 24: 80%; FY 25: 100% (Target).
- 4) Oversee the design and construction of the Wastewater Treatment Facility expansion to 5.5 million gallons per day of treatment capacity (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Design progress – FY 23: 25%; FY 24: 40%; FY 25: 100% (Target).
 - b. Performance Measurement – Construction progress – FY 24: 10%; FY 25: 40% (Target); FY 26: 75% (Target); FY 27: 100% (Target).
- 5) Responsibly manage and protect the groundwater supply by meeting FDEP permit conditions for advanced waste treatment of effluent discharged by the City's Wastewater Treatment Facility by limiting nutrient levels to less than 3.0 parts per million for nitrogen and less than 5.0 parts per million for phosphorus for 365 days of the year (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Daily average nitrogen parts per million in effluent disposal – FY 23: <3.0 - 100%; FY 24: <3.0 – 77%; FY 25: <3.0 -100% (Target).
 - b. Performance Measurement – Daily average phosphorus parts per million in effluent disposal – FY 23: <5.0 - 100%; FY 24: <5.0 - 100%; FY 25: <5.0 - 100% (Target).
- 6) Complete the installation of the odor removal system to reduce the amount of hydrogen sulfide gases to less <5.0ppm at the CR 209 lift station (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Daily average hydrogen sulfide parts per million emitted from the lift station – FY 23: <5.0 - 100%; FY 24: <5.0 - 90%; FY 25: <5.0 - 100% (Target).
- 7) Provide professional development opportunities for staff including training, mentoring, and certification advancement (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Percentage of employees who advanced their applicable certification level – FY 23: 25%; FY 24: 25%; FY 25: 25% (Target).

Utility Department





City of Wildwood Fiscal Year 2024-25 Budget



Proposed Version - 10/01/2024

Last updated 08/15/24



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INTRODUCTION

Transmittal Letter



August 15, 2024

Mayor Ed Wolf
Mayor Pro Tem Pamala Harrison-Bivins
Commissioner Joe Elliott
Commissioner Marcos Flores
Commissioner Julian Green

RE: Fiscal Year 2024-2025 Budget Message

Dear Mayor, Mayor Pro Tem, and Commissioners:

Attached for your review and consideration is the final proposed budget for FY 2024-2025 (FY 25). The budget was prepared in accordance with the laws of the state and the City Charter and is the culmination of a thorough and collaborative process. This correspondence and supporting documentation are intended to provide a summation of the FY 25 budget, the City's financial condition, and the substantive policy initiatives planned for the upcoming fiscal year. These documents are comprised of the financial, operational, and capital plans of the City and information in support of the same.

The Downtown Master Plan and the FY 2023-2027 Strategic Plan remain the foundations for the initiatives included in this budget. The FY 25 budget provides the financial resources that are necessary to contribute toward the six goals contained within the Strategic Plan:

1. Community Engagement
2. Transportation
3. Affordable Housing
4. Downtown Redevelopment
5. Infrastructure
6. Employee Recruitment/Retainment

Budget Objectives

The FY 25 budget provides the necessary funding levels needed to maintain high levels of service to our residents and business owners. Management's formulation of the operating and capital budgets is intended to achieve the following objectives:

- Maintain the ad valorem tax rate at its historically low rate of 2.8287
- Invest in critical infrastructure needed to support continued economic growth, most importantly the wastewater treatment plant expansion
- Reduce debt in the General Fund
- Maintain the targeted operating reserve balance within the General Fund of 25%
- Improve public facilities and services

- Efficiently and effectively manage the City's assets
- Implement strategic planning initiatives

Budget Theme – Wastewater Treatment Focus

Wildwood has been, and remains, fortunate to experience positive economic growth following the COVID-19 pandemic. New businesses and residents are flocking to our City. While the City continues to benefit from the advantageous aspects of growth such as a reduction in ad valorem tax rate, more job opportunities, and more diverse housing choices, the growing pains associated with a prolonged period of rapid growth are being felt.

Providing the necessary infrastructure to meet the needs of our growing community is a top priority for any local government. Wildwood is no different. The expansion of the wastewater treatment plant is the City's number one priority for the upcoming fiscal year. The project is estimated to cost \$150 million, will span the next three fiscal years to complete, and is pivotal to the economic success of the City of Wildwood and Sumter County.

The City has applied for and received grants to help fund the wastewater treatment plant project. The financial impact of the project on the City is reflected in three primary funds: the General Fund, the Capital Improvement Fund, and the Utility Revenue Fund. To reduce the utility rate increases needed to finance the project, the General Fund and Capital Improvement Fund will contribute a combined total of \$9 million (\$4 million from the General Fund and \$5 million from the Capital Improvement Fund) towards the project.

Economic Growth within The Villages®

The Villages® development continues to be the main economic driver of our community and will be for the foreseeable future. The Villages® anticipates the construction of 250 new homes per month during the fiscal year as the developer has fully transitioned out of Leesburg and back into Wildwood. As recent sales history suggests, the City should anticipate nearly 3,000 new homes constructed within The Villages® portion of the City.

Middleton, a family-oriented development offered by The Villages®, is currently selling homes for purchase as well. Although separate from other neighborhoods within The Villages®, Middleton offers a similar lifestyle. The community support district will offer a variety of housing choices geared to meet the area's demand for additional housing. The neighborhoods will be interconnected through a series of roads and multimodal trails, and recreational and commercial uses intended to support the Middleton residents will be readily available like the traditional pattern of development elsewhere within The Villages®. The rate of growth within Middleton is not expected to keep pace with its age-restricted counterpart with anticipated sales averaging 25 new homes per month (300 per year).

The Villages® is underway constructing two new town centers to meet the needs of our residents in the far southern portion of the City. Eastport Town Center is located east of the intersection of Marsh Bend Trail and Central Boulevard while the Middleton Town Center is located south of Central Boulevard near the intersection of Landstone Boulevard. Both town centers will offer similar services and amenities traditionally offered and will bring new investment and economic activity to the City. Both town centers are expected to have businesses open to the public during the fiscal year.

Demand for Support Services Outside The Villages®

The externalities of The Villages® impact the City in numerous ways, principally the local economy. The City continues to process a high volume of development applications for properties located outside of The Villages®. Trailwinds Village, Beaumont, Pearl Plaza, Turkey Run, and other commercial areas such as the Powell Road, US 301, and SR 44 corridors continue to add new businesses that offer shopping, dining, entertainment, and medical services. However, residential applications remain predominant as the market responds to the increased migration of residents from other states to Florida and seeks to provide housing options for the workforce in industries within The Villages®.

New single-family homes are being built and purchased in Simple Life, Densan Park, Grand Oaks Manor, and Triumph. Twisted Oaks, the City's largest master-planned community outside of The Villages®, is currently under construction and will be offering new townhomes and single-family homes for purchase before the end of 2024. Some of the state's most well-known home builders, Pulte, D.R. Horton, and Park Square Homes, are building new homes within Twisted Oaks further diversifying the availability of homes for purchase.

Rising mortgage interest rates are certainly fueling the demand for rental products. Four multifamily developments will finalize construction this fiscal year that will supply additional apartments to meet market demands including The Wilds at Trailwinds (Phase 3), The Juliette, Livano Wildwood, and Evolve at Wildwood. Build-For-Rent developments such as Wildwood Landing, The Villas, Eden, The Keys I and II, and Solamar are offering a different rental experience. Construction of these community-driven developments is nearing completion. They typically have higher rents, target long-term renters, and are attractive to those not wanting or able to purchase a home.

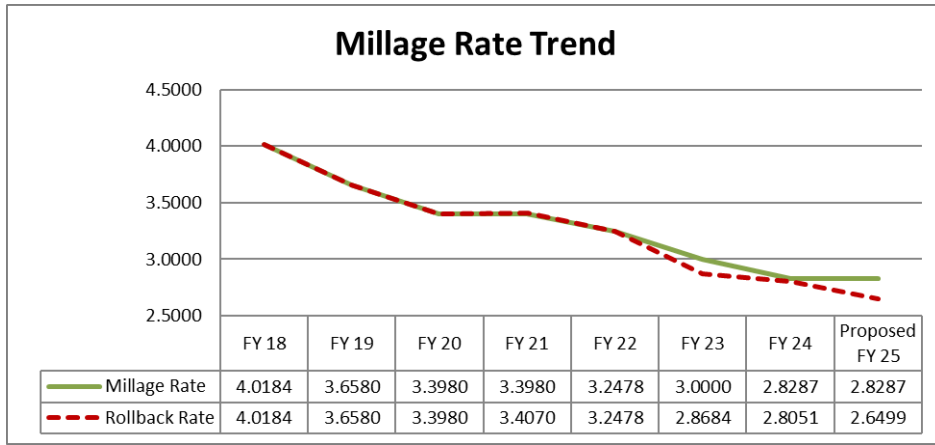
Ad Valorem and Millage Rate

The pool of new, developed property in the City has fueled substantial gains in taxable values recently. According to the Sumter County Property Appraiser, the taxable value in the City has increased by nearly \$4.7 billion from four years ago. FY 25 saw an increase of nearly \$900 million from the previous year, and the taxable value of the properties within the City limits is currently estimated at \$6,890,225,925.

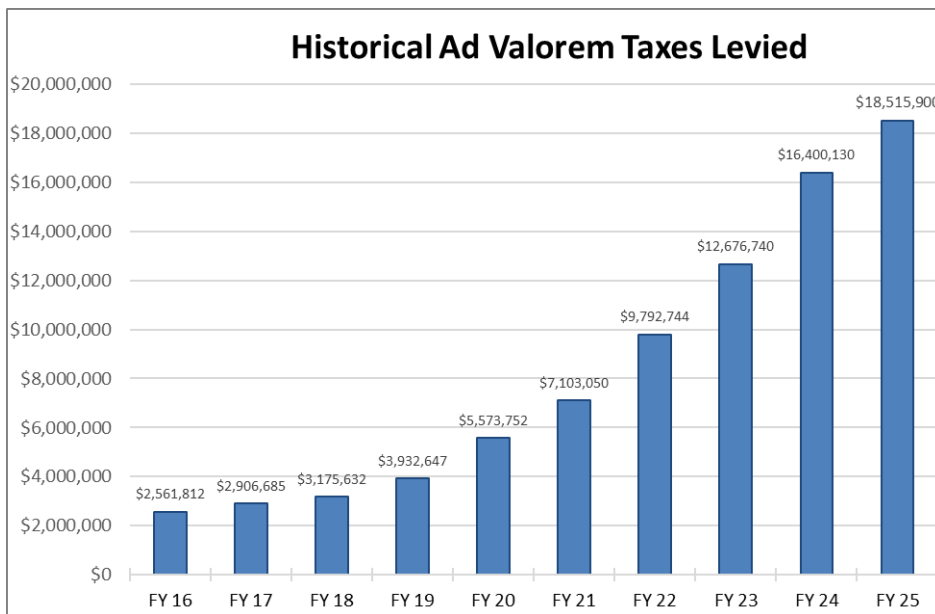


Source: Sumter County Property Appraiser

The primary source of revenue in the General Fund stems from ad valorem taxes levied on real property within the City. These taxes are calculated based on the millage rate, which dictates the tax per thousand dollars of taxable property value. For the upcoming fiscal year 2025 budget, the City plans to retain the current millage rate of 2.8287, which remains the lowest ad valorem rate in the City's history and the lowest in Sumter County. While the 2.8287 millage is the same that is currently in effect, Florida state law defines it as a tax increase because it is higher than the calculated rolled-back rate of 2.6499. The FY 25 rate is more than 22% less than compared to five years ago and is nearly 30% less than the rate in FY 18.



The corresponding total of ad valorem taxes collected by the City is forecasted at \$18,515,900, which is an increase of \$2,115,770 from the previous year. The amount of ad valorem taxes the City receives is expected to increase each year as a result of new construction activities, particularly due to The Villages® developer.

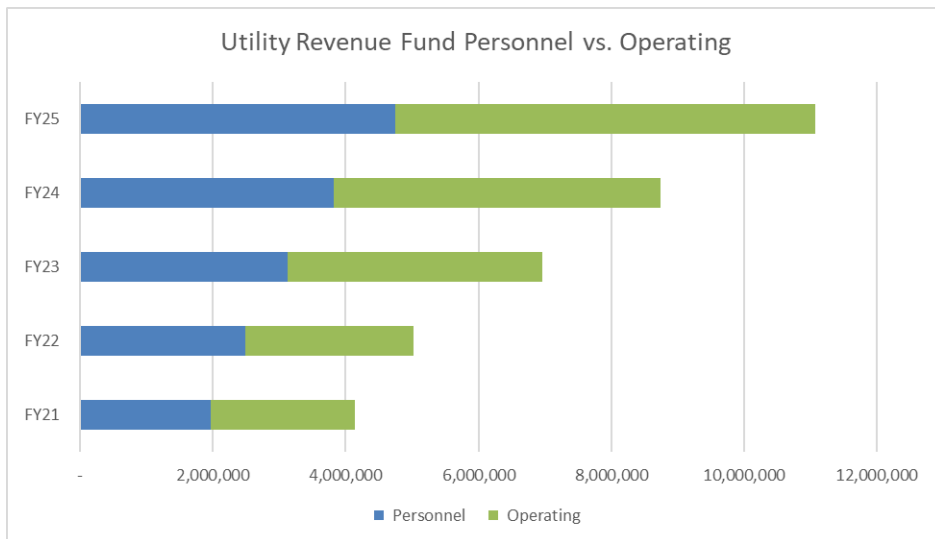
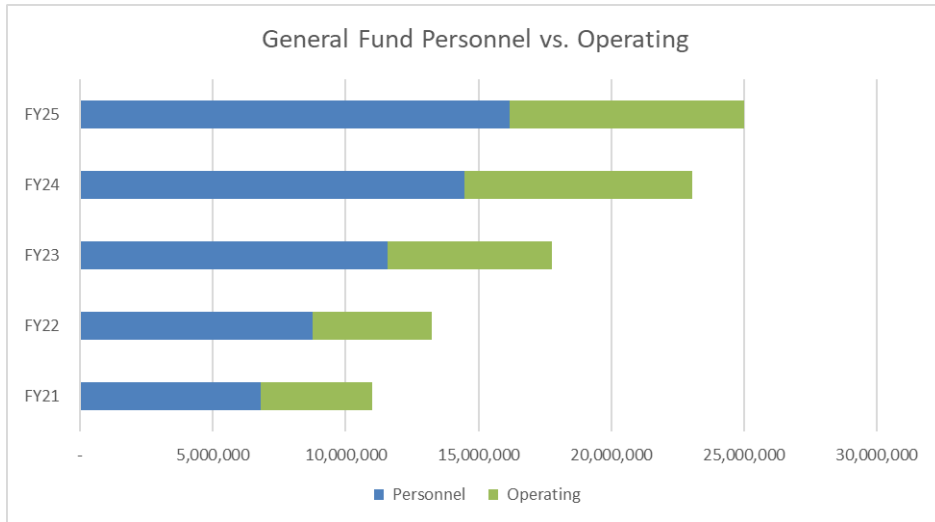


Notable Expenditures

The following sections highlight certain expenditures contained within the FY 25 budget. The City utilizes a modified zero-based budget. Line items and expenditures must be justifiable to be included within the budget. Special projects and enhancements within the department’s budget must contribute toward an established goal identified in the Strategic Plan or set by the Executive Department. The budget is a tool that provides the departments with the resources needed to achieve their established goals and the departments’ achievement of the goals aid in the City’s performance management activities.

Personnel Expenses

Operating expenses cover spending for recurring, routine items necessary to provide services during the fiscal year. Personnel expenses consist of employee salaries and benefits and account for a significant part of the City’s operating expenses. Personnel expenses are also often subject to higher scrutiny by residents and customers. The Executive Department annually monitors the costs associated with personnel in the General and Utility Revenue Funds.



Personnel expenses represent 65% and 43% of the operating expenses within the General Fund and Utility Revenue Fund, respectively, in FY 25. This ratio has remained relatively consistent over the past few fiscal years and lies within the targeted range. Operating costs are expected to rise over time due to the simultaneous increase in demand for City services and the rapid population growth the City is experiencing.

Employee Salaries and Benefits

In FY 23 the City Commission adopted a Salary and Compensation Plan to ensure employee salaries are competitive with current labor market conditions. The Salary and Compensation Plan recommended the City provide annual cost-of-living adjustment (COLA) to employees and the pay ranges within the Plan.

FY 25 is the second year of implementation of the Plan. Accordingly, all employees will receive either a cost-of-living adjustment (COLA) of 3.4% or will have their salary adjusted to account for internal promotions, whichever is greater. These changes will become effective on October 1, 2024, to coincide with the start of the new fiscal year. Additionally, the City's Performance Management System, a goal-driven approach to managing an employee's performance, will continue to provide merit increases to those employees who meet established goals.

The City offers comprehensive medical, dental, vision, and life insurance with the City, contributing up to \$780 toward employees' health care coverage. Normally the City's medical insurance package experiences annual rate increases as evidenced by the 7% increase in FY 24. However, the City and its insurance broker successfully

negotiated to maintain the same rate as the previous year. This is also the case for dental and vision insurance, where rates remain unchanged from FY 24.

The labor market in Central Florida remains highly competitive. The ability to retain and attract qualified employees to meet the growing demands for City services remains a strategic goal for the City. The benefits package offered to employees contributes tremendously to achieving that goal. Historically employees could add their spouses and/or dependents to their insurance plan, but the employee was responsible for the added cost. Because of the burdensome cost, many employees could not afford to add their families to their health plans

During the preparation of the FY 25 budget, the Human Resources Department, in consultation with the City's insurance broker, negotiated a medical insurance plan designed specifically to reduce the cost of employees who add spousal and/or dependent coverage to their plan. A new plan option will cut those employees' costs by as much as 62% while not increasing costs to the City. The new array of plan options will provide more flexibility to the employees on the benefits they receive and reduce the costs of adding a spouse or dependent to the plan.

New Positions

The FY 25 budget proposes seventeen (17) new positions to keep up with the demands for public services. Within the General Fund, eleven (11) new positions are budgeted. Six (6) new Police Officers are needed to staff the creation of a new patrol zone in the southern extent of the City. These positions are directly related to the growth within The Villages®. Four (4) new positions are budgeted within the Parks and Recreation Department to increase staffing to adequately plan for the completion of the Millennium Park improvements. One (1) new Code Compliance Specialist is allocated within the Development Services Department to assist with the City's Code Enforcement program.

Six (6) new positions are allocated within the Utility Revenue Fund. Two (2) new Wastewater Operators are necessary to meet the requirements of the Florida Department of Environmental Protection's regulations due to increased flow at the City's wastewater treatment plant. One (1) Compliance Coordinator and one (1) Maintenance Mechanic are also budgeted to account for increasing workloads within the wastewater division. Lastly, two (2) new water positions (a Tech Assistant and a Crew Leader) are allocated specifically to replace outdated water mains that are causing troubling water quality issues in the oldest part of the City.

POSITION SUMMARY SCHEDULE			
Department/Division	FY 24	FY 25	NetDescription
GENERAL FUND			
Legislative	5.00	5.00	0.00No change
Executive	5.50	5.50	0.00No change
Finance	7.00	7.00	0.00No change
Development Services	13.00	14.00	0.00(+1) Code Compliance Specialist
Information Technology	4.00	4.00	0.00No change
Human Resources	3.00	3.00	0.00No change
Police	70.50	76.50	6.00(+6) Police Officers
Public Works	26.00	26.00	0.00No change
Fleet Services	5.00	5.00	0.00No change
Parks & Recreation (Incl. PT & Seasonal)	18.20	22.20	4.00(+2) Maintenance Workers, (+1) Athletics Supervisor, (+1) Recreation Specialist
Community Center	1.00	1.00	0.00No change
GENERAL FUND TOTAL	158.20	169.20	11.00
UTILITY REVENUE FUND			
Physical Environment	4.00	4.00	0.00No change
Water	18.00	20.00	2.00(+1) Maintenance Crew Leader, (+1) Tech Assistant

Wastewater	31.00	35.00	4.00(+2) Operators, (+1) Mechanic, (+1) Compliance Coordinator
UTILITY FUND TOTAL	53.00	59.00	6.00
ALL FUNDS TOTAL	211.20	228.20	17.00

Major Capital Projects

In addition to the aforementioned wastewater treatment plant project, the FY 25 budget appropriates funds to meet the infrastructure demands of our growing community. The budget allocates funding to complete ongoing capital projects, as indicated in the Capital Improvement Project Fund. Highlighted major projects within the Capital Improvement Fund include: 1) the construction of the Millennium Park Phase 1 and 2 improvements and 2) the construction of new water lines, drainage improvements, and repaving of Jackson Street. Of note, the Jackson Street project is partially funded out of the City Community Redevelopment Area (CRA). Funding has also been allocated for the continuation of longer-term roadway projects, such as the construction of the first phase of the Clay Drain Road improvement at Signature Drive.

The FY 25 budget also identifies expenditures associated with the largest capital project in the City's history: the expansion of the City's wastewater treatment facility from 3.55 million gallons per day (MGD) to 5.5 MGD of capacity. The facility expansion is required due to two factors: 1) aging infrastructure within the existing facility that needs renewal and replacement and 2) to increase the capacity of the facility to meet the needs of new development occurring outside of The Villages®. It is worth noting that residents and businesses within The Villages® are not served by the City. Rather, the City has granted franchise agreements to other entities to provide utility services.

The current plans call for the construction of a new 4 MGD water reclamation facility (wastewater treatment plant) adjacent to the existing facility, and to renovate portions of the existing plant to achieve an additional 1.5 MGD of capacity. The facility will be designed to meet Advanced Water Treatment standards established by the Department of Environmental Protection and will require subsequent investments in the City's effluent disposal system. The estimated cost of the improvements is approximately \$150 million.

To improve water quality within the older parts of the City, improvements at the CR 501 water treatment plant have been programmed. The nearly \$3 million project will install filtration equipment to remove pesky iron from one of the City's main water sources.

Water, Wastewater, and Reuse Water Rate Increases

In anticipation of the need to borrow funds for the water reclamation facility project, the City engaged a financial consultant, Stantec, to develop a Revenue Sufficiency Analysis (RSA) to ensure the City's utility rates can support the debt issuance. Stantec's financial model programmed known capital improvement projects, anticipated debt, and projected new customers to determine the adequacy of the current rates.

The RSA recommended that the City's water and reuse water rates be adjusted annually in line with the 5.3% rise in the Consumer Price Index, maintaining consistency with previous years. However, the RSA also advised a 20% increase in wastewater rates for the next three fiscal years to ensure sufficient debt service coverage and support the issuance of new debt. The FY 25 budget has been prepared with these increased rates as outlined by the RSA. Resolutions for these rate adjustments will be presented to the Commission for approval before the new fiscal year begins, with an effective date of October 1, 2024. The Executive Department is working tirelessly to mitigate the planned 20% rate increases for FY 26 and FY 27.

An update to the City's 2019 Master Plan will be completed during the fiscal year to further plan for the Utility Revenue Fund. As additional capital improvement projects are identified in the Master Plan and the water reclamation facility project costs are further defined, a correlating RSA update will be necessary to pinpoint the required rates needed to ensure solvency within the Utility Revenue Fund.

Debt Service

Whenever possible, the City tries to utilize a “pay as you go” approach to funding capital projects. There are times when the City must borrow money to fund large projects. Due to increased revenues within the General Fund, the City will be able to fund all the capital projects contained within the budget without taking on additional debt.

General Fund

The General Fund currently has an equipment lease and three (3) revenue debts. FY 25 will reduce the General Fund debt by \$705,829.91. Despite the extended list of projects identified in the Capital Improvement Fund, no new debt is planned in the General Fund for FY 25.

2025 General Fund Loan Payments / Debt Balances			
Funding Source	Original Loan Amount	Total Payment (P&I)	Amount Remaining
Citizen's First Bank - General Fund Project Loan	\$5,423,999.22	\$422,585.74	\$3,837,967.20
Regions - City Hall Refunding	\$1,684,963.52	\$134,427.54	\$569,338.98
BB&T - Police Department Project Loan	\$3,600,000.00	\$291,610.71	\$1,733,052.00

Within the Utility Revenue Fund, the City has taken on debt in the past to fund major construction projects that were needed to expand the capacity of the system to reach new customers. The State Revolving Fund (SRF) Program available through the Florida Department of Environmental Protection has funded major projects for the City in the past. The City currently has four (4) outstanding SRF loans. The largest SRF loan was obtained in FY 19 to fund the Oxford Water Treatment Plant. The FY 25 budget allocates \$1,158,421 in utility revenue to fund debt payments.

The new debt for the water reclamation facility will include a new SRF loan and a Revenue Bond issuance. The Revenue Bond will fund most of the project but may take up to six (6) months to acquire. A combination of cash reserves and potentially interim financing through a Line of Credit will be utilized while working through the bond process. The FY 25 budget identifies new debt in the amount of \$132,496,642.05, inclusive of a new Vac Truck lease. Subsequent budget amendments will update the figures as project costs, timing, and needed funding are fine-tuned.

2025 Utility Fund Loan Payments / Debt Balances			
Funding Source	Original Loan Amount	Total Payment (P&I)	Amount Remaining
State Revolving Fund Loan - 2009 SRF Loan	\$6,093,968.00	\$379,914.88	\$920,858.21
BB&T - Continental Country Club	\$1,668,000.00	\$134,615.04	\$744,319.46
State Revolving Loan - CR209 Design Loan	\$95,007.00	\$5,466.00	\$52,475.00
State Revolving Loan - CR209 Construction Loan	\$1,398,091.43	\$70,118.80	\$909,701.29
Backhoe Loader Lease	\$99,958.05	\$21,598.41	\$20,764.20
Sumter County School Board - Warfield Property Purchase	\$1,700,000.00	\$170,000.00	\$680,000.00
State Revolving Loan - Oxford WTP	\$4,501,013.00	\$256,029.60	\$3,365,457.13
Vac Truck Lease	\$523,643.00	\$120,678.70	\$411,954.86

End-of-Year Balances

The City finds itself in an overall strong financial position due to the recent economic growth and sound financial planning. The City's General Fund debt service remains enviable and will be further reduced by the end of the fiscal year through debt service payments. Healthy reserve balances afford the City the financial security to weather any unforeseen circumstances that may arise throughout the year. However, holding on to too much money is a disservice to the taxpayer, and the City should continue its practice of maintaining the appropriate amount of operating reserves.

The projected beginning balance within the General Fund is \$8.2 million. After counting for planned revenues, expenditures, and transfers, the General Fund balance is forecasted to be \$6.57 million at the end of the year. The projected operating reserves equate to almost three (3) months (25%) of operating expenses. The targeted range for operating reserves in the general fund is 20%-25%.

The Capital Improvement Fund has a projected beginning balance of \$12.24 million. After all projected expenditures and the previously mentioned transfer to the water reclamation facility project, the Capital Improvement Fund is anticipated to have an ending balance of \$1.52 million. Projects within the Capital Improvement Fund typically span multiple fiscal years and costs are continuously being adjusted. The mid-year budget report in April will re-evaluate project expenses and the projected fund balance at the end of FY 25.

The high cash reserves within the Utility Revenue Fund that have been building over the last few fiscal years in anticipation of the water reclamation facility project are expected to be depleted to \$3.3 million (23.8%), which is below the optimal reserve balance of 50%. However, the reduction of the reserve balance is consistent with the financial strategy outlined in the Revenue Sufficiency Analysis. Cash reserves in the Utility Revenue Fund are forecasted to be replenished in FY 28 shortly after the City has recovered from the expense of the water reclamation facility project.

Summary

In conclusion, it is believed that this budget, as presented, will advance the goals and initiatives of the Strategic Plan. The resources contained within the budget will allow the City to sustain quality services to the Wildwood community while staging it in a position to respond to emergency situations without jeopardizing the financial viability of the City as a whole.

I would like to give a special thanks to Cassandra Smith and Lynzey McClellan for their efforts in putting together a thorough and transparent budget packet. I would also like to thank all department heads for assisting in the budget process and all the City's employees for their daily work that keeps this City running. This budget would not be possible without their input and hard work. I also would like to thank the Commissioners of the City of Wildwood for their continued leadership and ongoing dedication to the City of Wildwood.

Respectfully,



Jason F. McHugh, CPM, AICP
City Manager

History of City

General

The form of government of the City of Wildwood is known as "the Commission-Manager plan." The City Commission makes up the governing body with powers as provided for in the City Charter. The City Commission consists of a Mayor-Commissioner and four Commissioners, who are elected at large to staggered four-year terms. The City Commission has the power to pass ordinances, adopt resolutions, appoint a chief administrative officer known as the City Manager, appoint such officers, boards and commissions by resolution as is provided in the City Charter and to exercise all other powers provided for by the City Charter and federal, state, and local law.

Location

Located in the center of the state, Wildwood is conveniently found near Interstate 75 and Florida's Turnpike. Being within a 90 minute drive to either the Gulf or Atlantic coast, residents are still able to enjoy the beauty and attractions Florida has to offer. The City occupies a land area of 59.85 square miles and has a population estimate of 24,681 according to the Bureau of Economic and Business Research.

History

There are two similar stories that have been told as to how Wildwood got its name. The first is that a work crew and surveyor were running telegraph lines, and during one of their check in times, they were unsure of their location and said that "they were in the wild wood". The second story is Mr. I. E. Barwick was traveling south and came across telegraph lines that needed to be repaired. When he completed the necessary repairs and he called in the information, they asked for his location, to which he responded "I don't know where I am at it's wild country around here. Call me at Wildwood, I guess that would be a good name for it". However the story went, the name stuck and was settled by I.E. Barwick in 1877. The City was later incorporated in 1889.

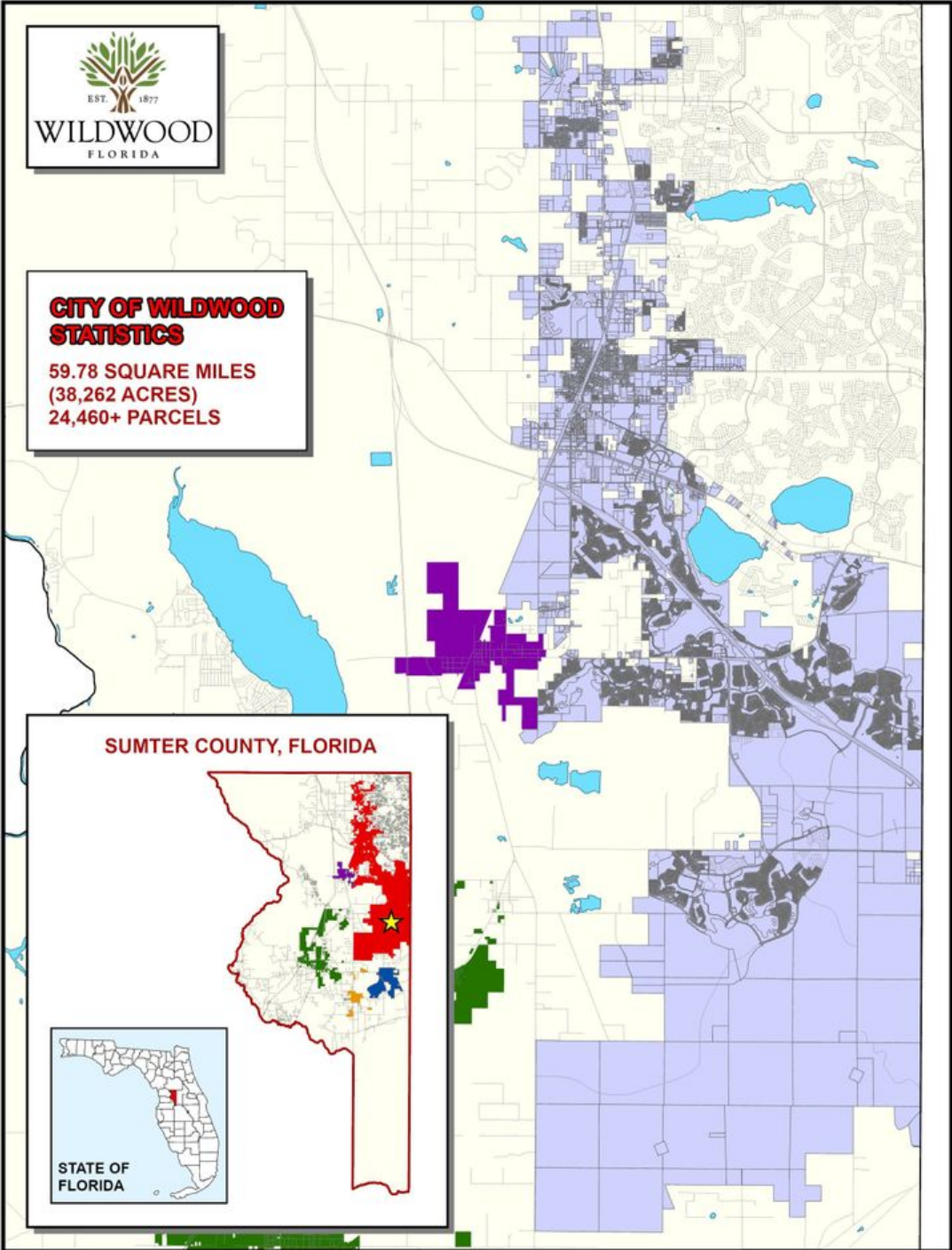
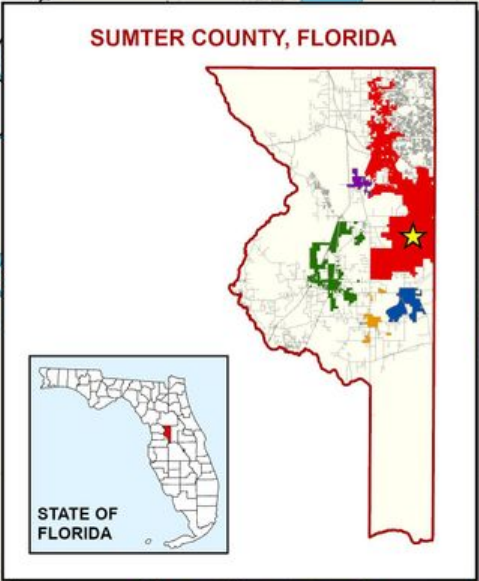
The early settlers of Wildwood farmed, and since they lacked transportation to ship large amounts of crops, the farmers relied on their crops for their own use. In 1882, the Tropical Railroad extended its line south from Ocala into Wildwood. This allowed wood burning engines to come into town to be loaded or unloaded, and then were turned around by a hand cranked turntable.

The first City Hall of Wildwood, also known as the Wigwam, came in 1908. This building was used for multiple things; housing city hall, public meetings and gatherings, recreation hall and an ice rink for the youth. The Wigwam was torn down in 1925, which was when the second known building for City Hall was built.

Wildwood became a main passenger station for the railroad, which helped the city thrive and grow. But when the passenger trains quit coming, Wildwood slowed down. With the recent development of The Villages® and their continued expansion, the city has once again picked up and continues to grow and thrive today.



**CITY OF WILDWOOD
STATISTICS**
59.78 SQUARE MILES
(38,262 ACRES)
24,460+ PARCELS



Population Overview



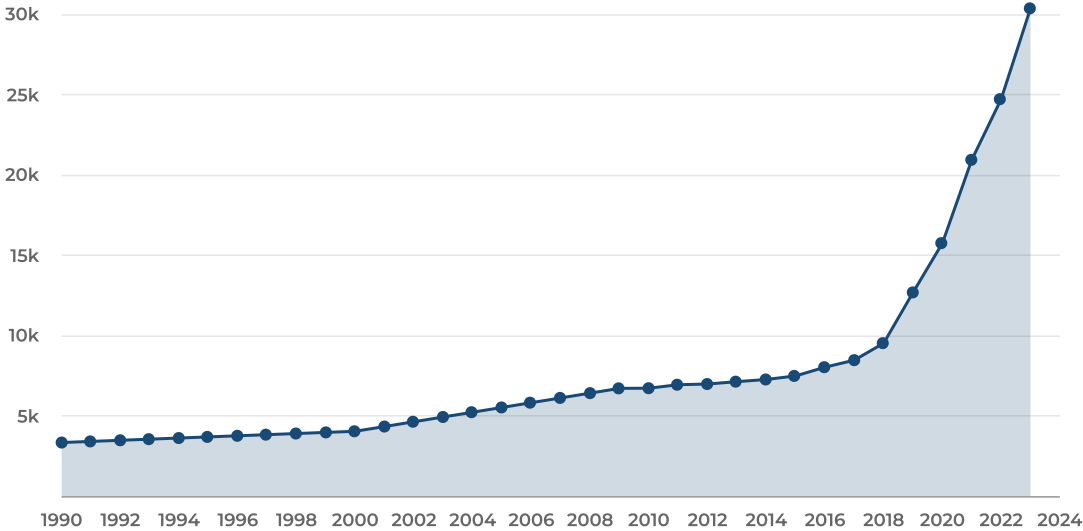
TOTAL POPULATION

30,327

▲ **22.9%**
vs. 2022

GROWTH RANK

1 out of **414**
Municipalities in Florida



* Data Source: Client entered data for year 2023



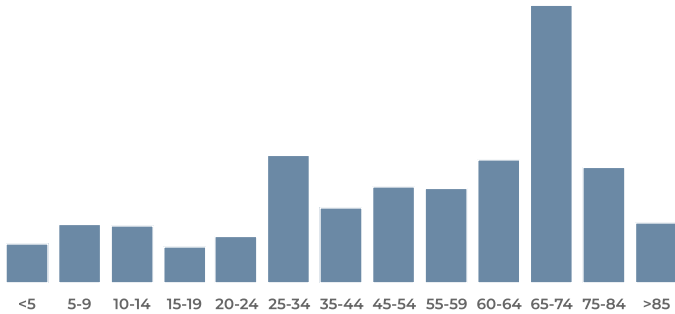
DAYTIME POPULATION

19,906

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

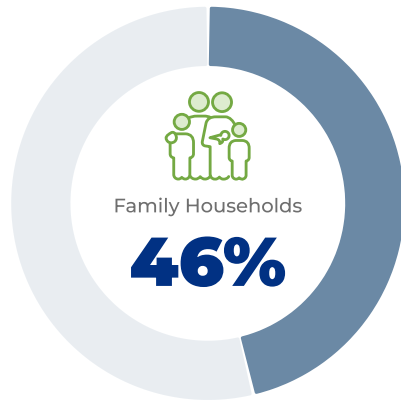
* Data Source: American Community Survey 5-year estimates

Household Analysis

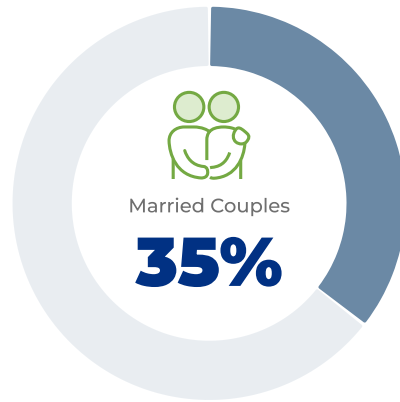
TOTAL HOUSEHOLDS

7,534

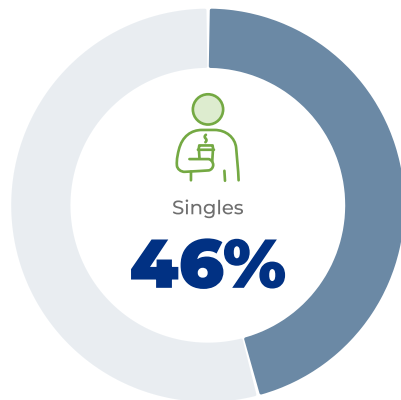
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **1%**
lower than state average



▼ **24%**
lower than state average



▲ **60%**
higher than state average

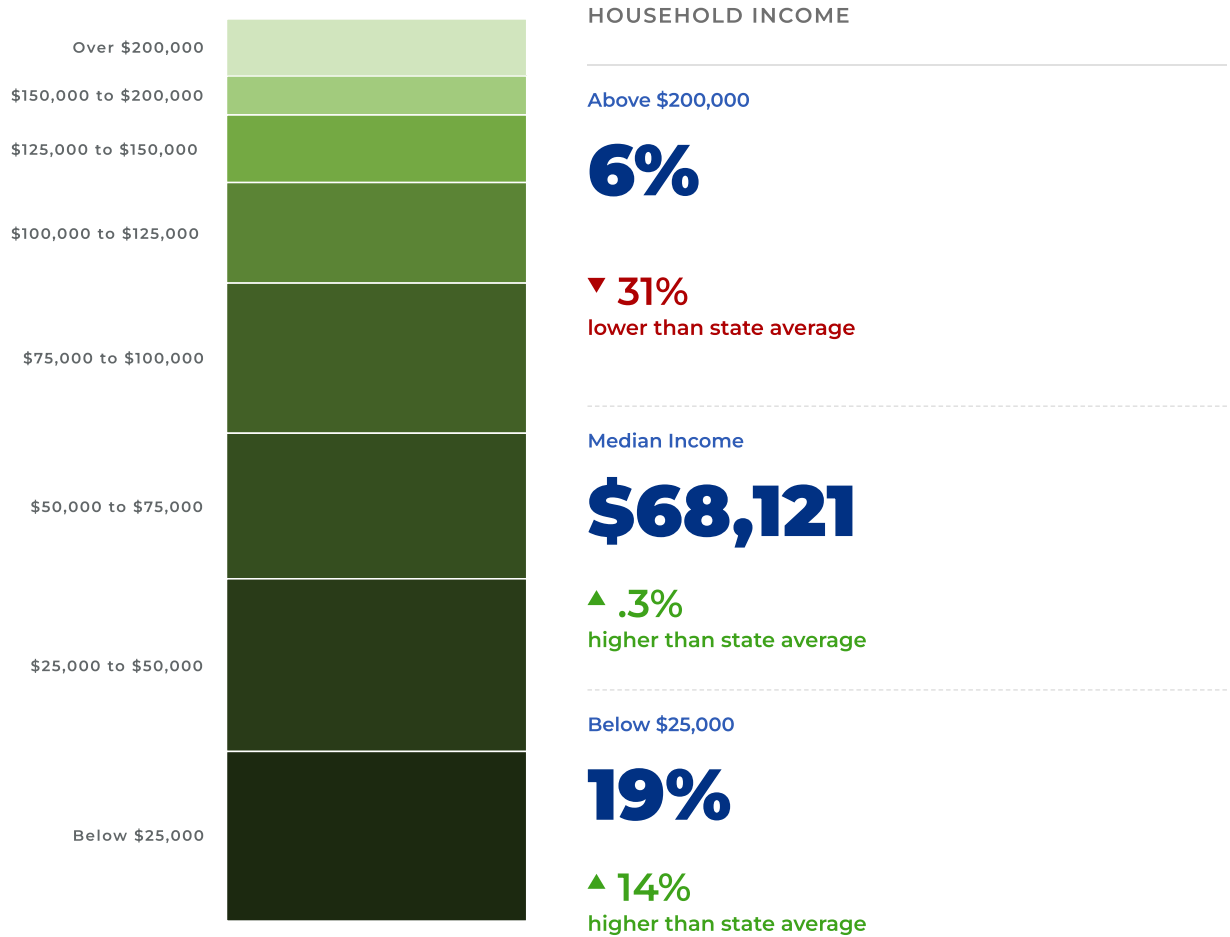


▲ **57%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

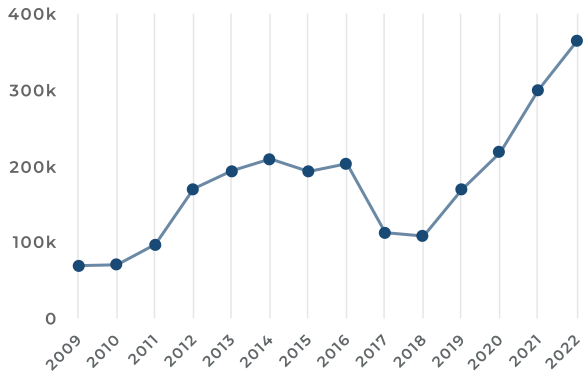


* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE
\$363,900



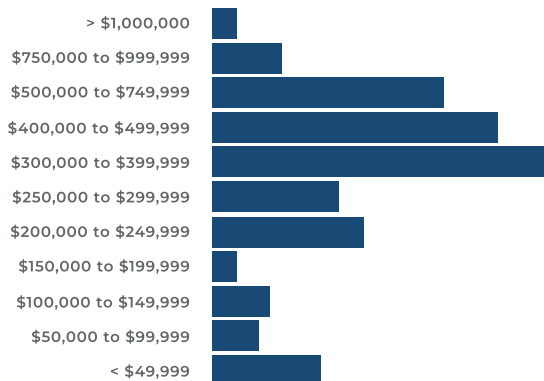
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Wildwood State Avg.



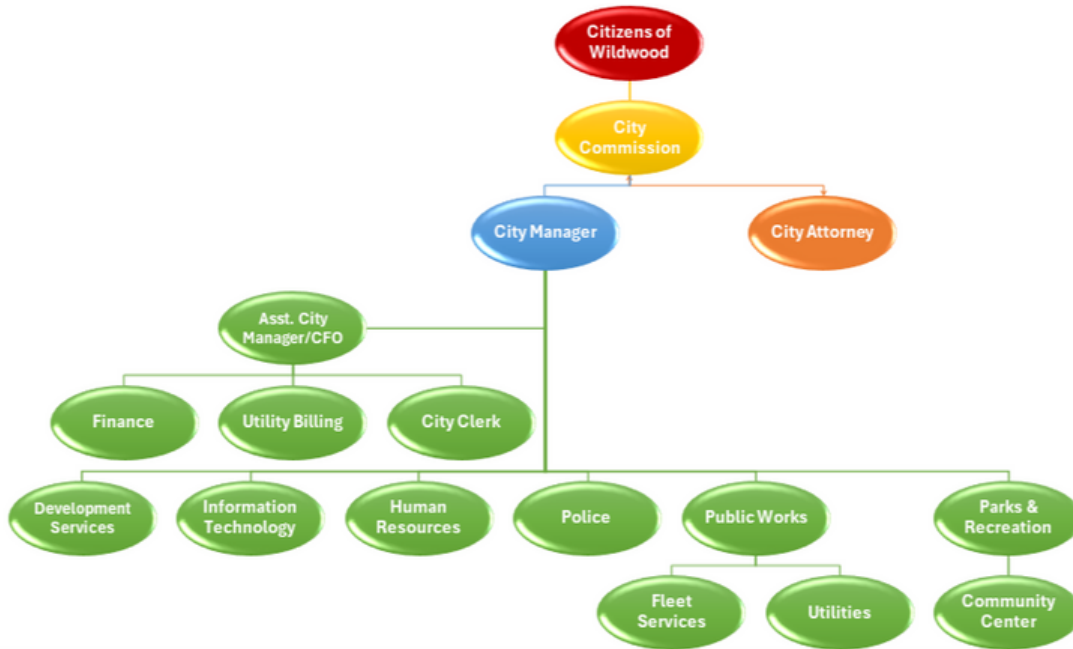
HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Organization Chart



Fund Structure

Fund Overview

To provide proper accountability for the different kinds of resources, the accounting records of the City are organized on the basis of “funds”. A fund is used to maintain control over resources that have been segregated for specific activities or functions. All of the funds of the City can be divided into the following two categories:

Governmental Funds

The City’s governmental funds are accounted for using the modified accrual accounting. Modified accrual accounting focuses on available cash and other financial assets that can readily be converted to cash. This provides a shorter-term view of the governmental fund’s financial position. The governmental funds can be divided into the two following categories:

General Fund – The general fund is used to account for and report all financial resources not accounted for and reported in another fund. The budget for this fund provides for the general governmental operations of the City and maintains working capital necessary for the financial health and stability of the City. The general fund contains the operating expenditures for general government services, public safety, transportation, culture and recreation, and economic environment.

Other Governmental Funds – these include special revenue funds such as Greenwood Cemetery Fund, Community Redevelopment Fund, Historical Fund, Parks and Recreation Impact Fees, Law Enforcement Impact Fees, Capital Improvement Fund, and the Law Enforcement Trust Fund.

Proprietary Fund

The City’s proprietary funds are reported using the accrual basis of accounting. The proprietary fund can be divided into the two following categories:

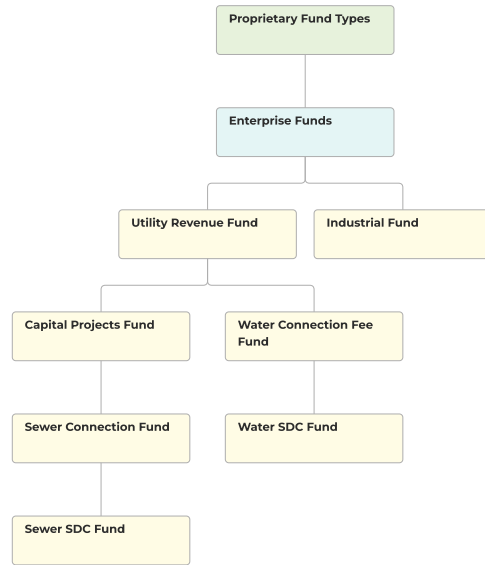
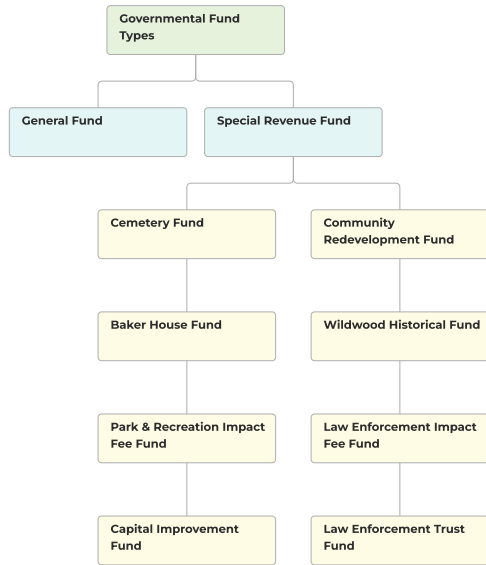
Utility Revenue Fund – The Utility Revenue Fund is used to account for the activities of the City-owned water and sewer system. The Utility Revenue Fund utilizes a business approach to budgeting, meaning that it shall be self-supporting when possible and minimize losses when break-even is not possible.

Other Enterprise Fund – this fund includes the Wildwood Industrial Park Fund.

All of these funds have appropriations within the City’s budget.

Major Funds

As a general rule, any fund that has revenues or expenditures in excess of 10% of the entity’s overall budget is considered a major fund. By this definition, the City of Wildwood has three funds that are considered major funds; those three funds are the General Fund, the Capital Improvement Fund and the Utility Revenue Fund.



Basis of Budgeting

Basis of Budgeting vs. Basis of Accounting

The City of Wildwood uses a “cash basis” of budgeting for all fund types, meaning that the budget is based on expected cash receipts and disbursements. This differs from the accounting basis the City uses and presents in the audited financial statements. As mentioned above, Governmental Funds use a modified accrual basis of accounting. In these funds, revenues are accounted for as soon as they are both “measurable” and “available”, while under the budgeting basis, they are not recognized until the cash is actually received. Additionally, expenditures such as pension and OPEB and other long term obligations are recorded in the period they are due and payable, but in the budgeting basis, they are not recorded until the disbursements are actually made. For the Enterprise Funds, common differences between the City’s basis of budgeting and the accounting basis include, items such as depreciation and amortization expense, which are recorded for accounting purposes, but are not budgeted items. Also, receipt of debt proceeds, capital outlays, and debt service principal payments are not reported as revenues/expenditures for accounting purposes, but are recorded as such for budgeting purposes.

Reporting Entity

The City of Wildwood is a Florida municipality established under the Laws of Florida, Chapter 9950 (1923). As required by generally accepted accounting principles, the City’s financial statements present the City as a primary government. Component units are entities for which a primary government is considered to be financially accountable, or entities that would be misleading to exclude.

Blended component units, although legally separate entities, are in substance part of the City’s operations and, accordingly, data from these units are combined with data of the City. There is one blended component unit included in the City’s reporting entity: the Wildwood Community Redevelopment Agency, a dependent special district established by resolution pursuant to the authority provided in Chapter 163, Florida Statutes. The City Commission serves as the governing board of, and is able to impose its will on, the Redevelopment Agency.

Financial Policies

Financial Planning/Reporting

The City of Wildwood runs a monthly financial report comparing budgeted revenues and expenditures with actual receipts and expenses. These reports are designed to alert the city management of impending shortfalls in revenues or overruns in expenditures. Additionally, an independent audit is performed annually per the provision of Florida State Law. The financial reports being audited are in accordance with Generally Accepted Accounting Principles (GAAP).

Revenue Policy

- The City will consider establishing user charges and fees at a level closely related to the full cost of providing the services (i.e. direct, indirect, and capital costs), taking into consideration similar charges/fees being levied by other organizations.
- The City will seek Federal and State grant and capital improvement funds for projects of benefit to the City and for which funds to cover increased operating expenses are projected to be available.
- The City will avoid the use of one-time revenues for ongoing expenditures. Any such use shall be noted and justified in the budget. One-time revenues should be used to fund one-time expenditures.
- The City will maintain impact fees to help meet projected capital needs and will review those fees on an annual basis.

Cash Policy

- All cash, checks, money orders, and cashier's checks will be deposited within twenty-four hours of receipt.
- All checks, money orders, etc. are endorsed with the City's endorsement stamp upon receipt.
- Daily cash reports must be presented to the Finance Department.
- Cash drawers in all locations are counted and balanced daily.
- Cash collection entries are recorded in the appropriate computer application.
- A receipt is provided to every customer.

Investment Policy

The City of Wildwood has not yet adopted its own Investment Policy, therefore it defers to the Florida Statute, Section 218.415.

Capital Assets Policy

Capital assets are recorded at historical cost or estimated historical costs, except for contributed assets, which are recorded at acquisition value of the date of contribution. The City uses a capital threshold of \$30,000 for infrastructure and \$5,000 for all other classes of capital assets. Depreciation of assets is provided using the straight-line method over the estimated useful lives of the assets, which range as follows:

	Years
Building and improvements	20 – 40
Furniture, equipment, and vehicles	7 – 10
Water and sewer distribution system	20 - 40

For business-type activities, the City's policy is to capitalize construction period interest costs on projects funded specifically through debt financing.

General Fund Reserve Policy

The City of Wildwood will maintain an operating reserve range equal to 20% - 25% of the budgeted operating expenditures in the General Fund. These reserved dollars will be used to support unforeseen emergencies or operating insufficiencies. Management will exercise every mechanism available to avoid

use of the reserve. To the extent the reserve level falls below 20%, a plan will be executed to replenish the reserve at the targeted funding level. Should the reserve level exceed 25%, the excess funds could be transferred to support the City's capital improvement projects.

Enterprise Fund Reserve Policy

The City will maintain an operating reserve range equal to 40% - 60% of the budgeted operating expenditures in the Enterprise Fund.

Debt Policy

When the City finances capital projects by issuing debt, it will pay back the debt within a period not to exceed the estimated useful life of the project. The City will not use long-term debt for current operations.

Budgeting Policy

The City will only produce a balanced budget to City Commission. A balanced budget according to the State budget law is defined as one where expenditures are not in excess of available revenues plus beginning fund balances.

Budget Timeline

General

The City of Wildwood's Fiscal Year begins October 1st and ends September 30th of every year. The office of the City Manager and the Finance Director are responsible for the development of the annual budget. A balanced budget is presented to the commission for adoption in two different public hearings, and any changes to the budget are made and voted on at these hearings. A balanced budget according to the State budget law is defined as one where expenditures are not in excess of available revenues plus beginning fund balances. The budget process begins as follows:

Planning

The planning process for the budget begins in March, where reports are completed to determine actual revenues and expenditures from the previous year. With these reports, they are compared to previous fiscal years to analyze and forecast the upcoming fiscal year. A budget calendar is then established and distributed to the City Manager, City Commission, and Department Heads.

Department Preparation

Budget worksheets are distributed to each Department Head in April. With these worksheets, departments begin to input their requests along with any capital improvement requests they have. Capital equipment requests are due back to the City Manager by the end of April. Once received, the City Manager can begin coordinating with the Fleet Services Director to determine necessity. The rest of the budget worksheet is due back to the Finance Director by the middle of June.

Budget Review

Once all of the budget worksheets have been received from each Department Head, the City Manager and Finance Director begin to review each department's requests. Meetings are coordinated with each Department Head to discuss their budget requests. After all the meetings are complete, the City Manager and Finance Director begin to draft a balanced budget that will be presented to City Commission in August. A balanced budget is achieved when the amounts available from taxation and other revenue sources, including amounts from the unassigned fund balance, equal the total appropriations for expenditures.

City Commission Budget Review

The first budget workshop is held in July. At this workshop, the City Manager presents the proposed balanced budget to the City Commission. The City Commission reviews the tentative budget and provides their feedback. The City Commission sets a tentative millage rate and public hearings are then determined. In the first week of August, the Finance Director notifies the Property Appraiser of the proposed millage rate and date, time, and place of the first budget public hearing. Advertisements are also placed in the local newspaper to notify residents of this same information, which allows them the opportunity to attend the hearing to offer any input or comments to the proposed budget. The City Manager and Finance Director finalize the budget document and prepare it for adoption by the end of August.

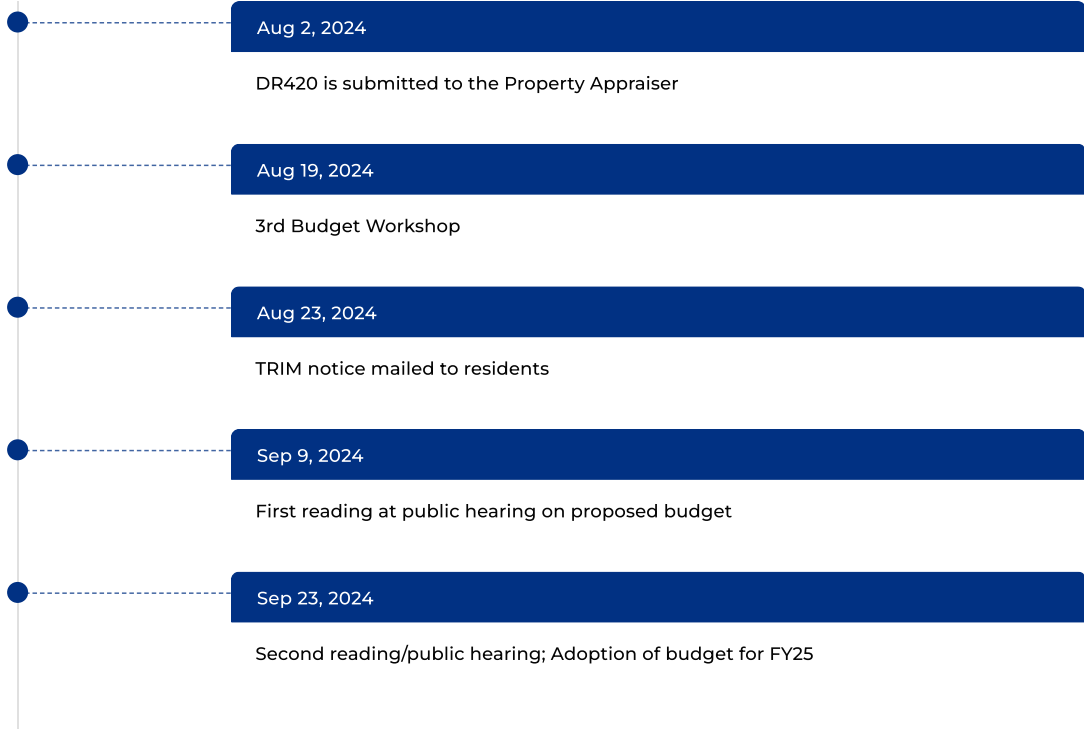
Final Review and Budget Adoption

The first reading and first public hearing on the proposed budget is completed early September. If any comments and/or changes are voted on at this hearing, the City Manager and Finance Director review and make the necessary changes to the budget draft before the second reading and public hearing, which is held at the end of September. At the second reading and public hearing, the adoption of the total budget is voted on by the City Commission.

Budget Amendments

When circumstances change the funding needs, the City Commission may amend the adopted budget, upon recommendation by the City Manager. Similar to the annual budget process, a public hearing is held where the City Manager presents the budget amendment to the City Commission. The City Commission votes and adopts the budget amendment at this hearing. Once adopted, the Finance Director inputs the necessary changes into the City's financial system.





Distinguished Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Wildwood
Florida**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

Millage and Certification of Taxable Value

HISTORY OF AD VALOREM TAXES			
Year	Millage	Description	Ad Valorem Taxes Levied
1987/88	6.623%		\$263,419.00
1988/89	6.378%		\$253,675.00
1989/90	5.799%		\$234,388.00
1990/91	5.658%		\$239,120.00
1991/92	5.658%		\$274,111.00
1992/93	5.658%		\$283,978.00
1993/94	5.658%		\$299,509.00
1994/95	5.658%		\$310,152.00
1995/96	5.658%		\$360,896.00
1996/97	5.558%		\$356,454.00
1997/98	5.558%		\$381,297.00
1998/99	5.558%		\$369,808.00
1999/00	4.790%		\$335,568.00
2000/01	4.790%		\$380,000.00
2001/02	4.790%		\$379,148.00
2002/03	4.790%		\$413,425.00
2003/04	4.790%		\$501,990.00
2004/05	4.790%		\$502,149.00
2005/06	4.790%		\$561,137.00
2006/07	4.790%		\$953,173.00
2007/08	3.910%		\$1,080,631.00
2008/09	4.120%	rolled-back	\$1,172,975.00
2009/10	4.175%	rolled-back	\$1,202,966.00
2010/11	4.2145%	adjusted rolled-back	\$1,211,202.00
2011/12	4.0714%	rolled-back	\$1,508,856.00
2012/13	4.1693%	adjusted rolled-back	\$1,524,459.00
2013/14	4.1044%	rolled-back	\$1,600,910.00
2014/15	4.1044%	2/3 majority vote	\$2,110,435.00
2015/16	4.1044%	2/3 majority vote	\$2,561,812.00
2016/17	4.1044%	2/3 majority vote	\$2,906,685.00
2017/18	4.0184%	rolled-back	\$3,175,632.00
2018/19	3.6580%	rolled-back	\$3,932,647.00
2019/20	3.3980%	rolled-back	\$5,573,752.00
2020/21	3.3980%	< rolled-back	\$7,103,050.00
2021/22	3.2478%	rolled-back	\$9,303,110.00
2022/23	3.0000%	2/3 majority vote	\$12,767,390.00
2023/24	2.8287%	majority vote	\$16,400,130.00
2024/25	2.8287%	majority vote	\$18,515,900.00

BUDGET OVERVIEW

Strategic Plan



FY 2023 – 2027
STRATEGIC PLAN



EST. 1877

WILDWOOD
FLORIDA

City of Wildwood, Florida Strategic Plan FY 2023 – 2027 | September 26, 2022

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A Letter from the City Manager,

I am pleased to present to you the FY23-FY27 Strategic Plan for the City of Wildwood. This five-year plan is a culmination of a public engagement effort that responds to the input and feedback received from the residents and business owners of our community. It takes a dedicated team of employees to execute this plan. Their input was also included in the process because, quite frankly, the city cannot fulfill our responsibilities to the public without their commitment and loyalty.

The FY23-FY27 Strategic Plan creates Mission and Vision statements, reinforces the City's Core Values, and identifies six goals aimed to improve public facilities and services and the quality of life within our community:

- ✓ Community Engagement
- ✓ Transportation
- ✓ Affordable Housing
- ✓ Downtown Redevelopment
- ✓ Infrastructure
- ✓ Employee Recruitment/Retainment

The goals established within this plan are set by the City Commission, and the action items in support of the goals are the responsibility of the City Manager and department heads. The action items have specific performance measures with attainable deliverable dates. The plan is intended to be aligned with the City's annual budget to ensure adequate resources are allocated to meet the established goals. Progress will be monitored and reported throughout the process, and modifications to the plan may be warranted.

I would like to give credit to my outstanding staff that made this Strategic Plan possible specifically Cassandra Smith, Jessica Barnes, and Linda Piotrowicz. They have really stepped up and worked diligently throughout this arduous process. I would also like to extend my gratitude to our department heads for assisting the Executive Department in the process and all the City's employees for their daily work that keeps this City running. Lastly, I would like to thank the Commissioners of the City of Wildwood for their continued leadership and ongoing dedication to the City of Wildwood.

Respectfully,

Jason McHugh
City Manager

The City of Wildwood, Florida
100 North Main Street, Wildwood, Florida 34785
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Wildwood City Commissioners



Seat 2 Commissioner
Mayor Pro-tem
Pamala Harrison-Bivins



Seat 3 Commissioner
Joe Elliott



Seat 1 Commissioner-
Mayor
Ed Wolf



Seat 4 Commissioner
Marcos Flores



Seat 5 Commissioner
Julian Green

Introduction

The City of Wildwood adopted its first strategic plan in 2018 in an effort to implement a more professional approach to planning and budgeting. The original plan created a framework for the allocation of resources for fiscal years 2018-2022. Due to overwhelming progress in the implementation of the strategies outlined in the original document, the plan received one update during the 5-year period it covered. This strategic plan is a new document, drafted after reviewing the successes of the first document, assessing the changes that have come about since the first plan was adopted, and conducting additional outreach activities to ensure there is a clear vision for Wildwood's future.

Strategic Management Process

A strategic plan is a tool that when properly used provides guidance in reaching a desired outcome. The strategic plan identifies goals that support the desired outcome and provides specific action items to implement a course for goal attainment. However, the strategic plan cannot be viewed as a stand-alone method of achieving desired outcomes. For success, the strategic plan should be viewed as one component of an overall strategic management process.



The strategic management process utilized by the City of Wildwood has six main components. The first step in the process is to develop a vision statement and mission statement. The vision statement describes who/what/where we want to be in the future. The mission statement describes how to reach that vision. The second step in the strategic management process is to conduct a SWOT analysis to identify strengths, weaknesses, opportunities, and threats. The third step in the process is the formulation of the goals outlined in the strategic plan, followed by the fourth step, which is creating strategies, or specific action items, to reach those goals. After completing step four, the basic concepts outlined in the strategic plan have been completed. However, for the strategic planning process to be successful, it is important to follow through with step five, which is strategy implementation, and step six, measure and evaluate the performance of the strategies.

Step 1: Mission/Vision

For this strategic plan city staff gathered information from several sources. Data from public comment initiatives that were recently conducted were reviewed and analyzed to determine the priorities of Wildwood's residents. In addition to community input, executive staff gathered additional feedback from the City's elected officials and city staff in an effort to develop a well-rounded picture of what Wildwood's future should look like. This information was used to develop the City's vision and mission statements. These statements were thoughtfully considered when developing the strategic plan goals. A brainstorming session with Department Heads also developed a set of Core Values.

Vision

Wildwood will be a socially cohesive, inclusive community that embraces change while respecting the historic heritage of the city. The city will strive to provide its residents with necessary and desirable services while remaining fiscally responsible.

Mission

Wildwood is committed to maximizing opportunities to promote the social and economic well-being of its residents and businesses by providing a responsive and fiscally responsible government that values professionalism, teamwork, integrity, innovation, and superior customer service.

Our Values

- Teamwork and Engagement
- Leadership and Integrity
- Quality, Excellence, and Innovation
- Customer Service
- Passion and Commitment

Step 2: Analysis

The staff then conducted a SWOT analysis to assess the City's strengths, weaknesses, opportunities, and threats. The information for the SWOT analysis was extracted from the data collected from residents, elected officials, and staff. Gathering this information is helpful in the planning process because it brings focus to maximizing strengths and opportunities while minimizing the impacts of weaknesses and threats.

Wildwood S.W.O.T. Analysis			
Strengths	Weaknesses	Opportunities	Threats
City Leadership	Aesthetics	Downtown Redevelopment	Retaining/Attracting Workforce
Partnership with The Villages	Odor Control (Sewage)	Citizen Participation	Lack of Diversity
Customer Service	Traffic	Business Recruitment	Affordable Housing
Fiscal Management	Wastewater Capacity	Geographic Location	Rapid Growth
Park Space	Community Outreach	Transportation Facilities	School System

Step 3: Develop Goals

With the future vision established and having developed an understanding of the community's strengths, weaknesses, opportunities, and threats, thoughtful consideration was given to the development of key goals that would complement the vision for the future. The established goals are critical to achieving the ideal future community as described in the vision statement. Goals will develop over time as achievements are recorded and new factors come into play. For this FY23 – FY27 strategic plan, six goals were identified, including Community Engagement, Transportation, Affordable Housing, Downtown Redevelopment, Infrastructure, and Employee Recruitment and Retainment. Key facets of these six goals are critical to the attainment of Wildwood's ideal vision for the future.



Step 4: Create Strategies

With goals identified, strategies, also known as action items, are developed. These strategies are by nature very detailed. They serve a very specific purpose in contributing to the vision of the future. Ideal strategies have key components; they must be achievable, measurable, and provide benefit upon achievement. For each goal that has been identified, several action items have been established to advance the City's progress toward the vision of the future.

Step 5: Strategy Implementation

Creating a strategic plan is useless if there is no consideration given to plan implementation. For Wildwood, the implementation of the strategic plan is accomplished through the budget, therefore the strategic planning process is done in conjunction with the budgeting process. As the budget is prepared each year, each department must tie its budget requests to the goals identified in the strategic plan. Utilizing this approach is a commitment by

executive managers to fund the strategies that support the goals of the plan and a method for departments to execute the strategies.

Step 6: Measure and Evaluate Performance

It takes considerable fiscal resources to support the execution of strategic initiatives, therefore it is important to periodically review the successes and failures of implementation. Wildwood's strategic plan identifies key performance indicators (KPI) to assist in the measurement of success. Throughout the year the various departments throughout the city will be asked to review their progress toward strategy implementation. Having specific attainable goals makes this assessment a very straightforward process.



Upper management must also evaluate if the ideal goals are being achieved as strategies are implemented. Measuring and evaluating the performance of the plan may be the final step in the strategic management process, but it is not the end of the process. As conditions change, the goals and/or strategies may need to be changed. Therefore, the strategic management process is never complete and instead is a continual cycle. Wildwood is committed to engaging in the strategic management cycle annually to ensure that the city continues to make progress toward the vision embraced by its community.

What's Next

The following pages provide detail on the goals established through the strategic planning process. As budgets are drafted in the coming years, departments will review these goals and their associated action items and draft budgetary requests that support the strategic initiatives. We are confident that Wildwood's future vision will be realized with the commitment of the City's elected officials and the staff dedicated to enacting these strategic initiatives.

Wildwood Strategic Plan Goals

Community Engagement

Enhance public trust, encourage civic pride, and build cross-community partnerships that enhance the quality of life for Wildwood residents

Transportation

Invest in road and sidewalk infrastructure to provide for connections and future growth

Affordable Housing

Positively impact availability of affordable housing through partnerships and policy development/implementation

Downtown Redevelopment

Revitalize the City's core downtown area to spur investment and redevelopment

Infrastructure

Assess, construct, and maintain the City's municipal infrastructure systems, focusing on water, wastewater, and stormwater systems

Employee Recruitment and Retainment

Provide residents with superior service through the recruitment and retainment of talented and dedicated employees

Goal: Enhance public trust, encourage civic pride, and build cross-community partnerships that enhance the quality of life for Wildwood residents

It is important residents trust their local government to provide meaningful and fiscally responsible services. Wildwood is committed to fostering trust with residents through the development of communication tools to promote transparency and providing for open lines of communication. Wildwood is also committed to providing spaces where individuals can gather to socialize and build ties throughout the community.

Establish Communication Programs to Engage Citizens

Create and disseminate a Citizens' Newsletter	Establish monthly newsletter in 2023
Update and maintain the Downtown Master Plan website	Complete initial update by early 2023
Create and hold a "Welcome to Wildwood" program to educate citizens	Hold first program in 2023; semi-annually thereafter
Re-establish a Citizen's Advisory Committee	Re-establish in 2024
Expand the City's Community Policing initiatives	Conduct at least two community engagement events per year
Create and disseminate a flyer to educate and support citizens in property code compliance	Begin monthly flyer dissemination in 2023

Fund and/or Support Quality of Life Projects

Construct upgrades at Millennium Park	Include minimum of two identified projects in each budget
Support the creation of the Wildwood Business Coalition	Provide space for Coalition to meet and attend all meetings
Design and construct a recreation center at Dr. Martin Luther King, Jr. Park	Begin construction by 2025

Transportation

Goal: Invest in multi-modal transportation infrastructure to provide for connections and future growth

Managing and building the non-regionally significant transportation infrastructure within Wildwood is a critical factor in the growth of the community. Strong connectivity through roads, sidewalks, and other transportation facilities provides a foundation for development and improves mobility choices for Wildwood residents.

Develop Initiatives to Promote Safety and Alternative Transportation Opportunities

Adopt a Bicycle and Pedestrian Master Plan	Adoption of Study by 2025
Adoption of joint City/County transit route expansion plan	Plan adoption by 2024; Implementation by 2026
Ensure traffic lights are installed when traffic warrants are met	Review key intersections annually to determine if warrants are met

Undertake Roadway Improvements to Meet Traffic Demands and Preserve Infrastructure

Clay Drain Road Improvements	Complete construction by 2027
Huey Street Road Improvements	Complete construction by 2026
Jackson Street Road Improvements	Complete construction by 2026
Design CR44/Lynum Street corridor and overpass	Corridor approval by 2026
Improve CSX service road near Rutland and Oxford Streets	Complete design in 2024; Construction 2025
Conduct pavement preservation activities	Maintain Pavement Condition Index of 82 on city-wide network

Affordable Housing

Goal: Positively impact availability of affordable housing through partnerships and policy development/implementation

A thriving community must be able to support the needs of its residents. In its quest to provide the ideal live, work, play environment, the City of Wildwood will engage in activities that support the creation of affordable housing within the community so that all individuals have the opportunity to affordably live where they work and play.

Partner with Local Organizations to Promote Affordable Housing

Partner with Sumter County Affordable Housing Advisory Committee	Attend quarterly meetings of Housing Advisory Committee
Co-Host workshop to educate individuals on housing purchase and construction strategies	Partner with Florida Housing Coalition and Sumter County to host workshop in 2023
Develop owner-occupied affordable housing on surplus city property located on Lee Street	Partner with developer or non-profit organization to construct 40 housing units by 2027

Implement Strategies to Support Affordable Housing

Mitigate abandoned property code compliance through Code Enforcement foreclosure	Identify and process a minimum of two code compliance foreclosures per year
Create incentivized housing agreement template for affordable housing development	Complete approved agreement template by 2024
Maintain information on available housing opportunities	Post information on website and in flyers beginning in 2023
Revise Land Development Regulations to provide flexibility for affordable housing initiatives	Complete revisions by end of 2023

Downtown Redevelopment

Goal: Revitalize the City's core downtown area to spur investment and redevelopment

Community engagement efforts have identified the Wildwood downtown as an opportunity for increased economic opportunity and quality of life improvement. A Downtown Master Plan was developed to create a path toward creating a unique sense of place that is safely and easily accessible to residents and employees. Wildwood is committed to implementing the vision of the Downtown Master Plan.

Conduct Planning Initiatives to Support the Downtown Master Plan	
Update Community Redevelopment Plan	Adopt new plan by 2024
Create uniform Downtown Development Standards	Adopt new standards by 2025
Create plan to repurpose Fleet Services property	Complete planning study by 2026
Plan Gamble Street Improvements	Complete planning study by 2027
Initiate plan to implement truck bypass for Highway 301	Begin planning with FDOT and LSMPO by 2027
Engage in Activities that Support the Downtown Master Plan	
Develop current city-owned property for commercial and parking uses	Enter into Public-Private Partnership by 2024 for project development
Downtown Master Plan Implementation	Complete one project per year starting 2024
Acquire properties to support the redevelopment of downtown	Acquire at least one property each year
Construct Highway 301 linear park	Complete construction by 2025
Implement Complete Streets on Highway 301	Construction to begin by 2027

Goal: Assess, construct, and maintain the City's municipal infrastructure systems, focusing on water, wastewater, and stormwater systems

A community's infrastructure is its most valuable asset. Having sufficient infrastructure to service community residents and visitors is vital to providing a high quality of life. Wildwood is dedicated to ensuring the capacity of its infrastructure meets the needs of the community. It is also dedicated to the maintenance of the infrastructure to maximize each system's life cycle.

Expand the City's Water, Wastewater, and Stormwater Facilities

Increase the City's Wastewater Treatment Facility Capacity	Increase capacity to 4.3 MGD by 2025; Increase to 6 MGD by 2030
Construct CR 209 Water Main Extension	Complete all phases by 2027
Construct Millennium Park Reuse Water Line	Complete construction by 2026
Increase City's reuse water capacity	Partner with one developer each year to install reuse water lines
Construct stormwater improvements in accordance with the Pavement Management Plan	Design and/or construct a minimum of one stormwater facility improvement identified in the Watershed Management Plan per year

Plan for Future Water, Wastewater, and Stormwater Needs

Adopt Watershed Management Plan	Complete 2023
Adopt Level of Service (LOS) for stormwater management	Complete by 2023
Modify City's Water Use Permit to meet forecasted water demand	Acquire approved WUP by 2025
Update the 2019 Utility Master Plan to forecast future infrastructure needs including reuse water expansion	Complete plan update by 2025
Identify and prioritize replacement of older galvanized and steel water lines to modernize infrastructure	Create replacement plan by 2023

Perform Maintenance Activities to Preserve/Improve Facilities

Install odor control equipment at wastewater pump stations and treatment facilities	Install equipment at one facility each year to reduce hydrogen sulfide gases to less than 0.5 PPM
Conduct regular maintenance of wastewater collection infrastructure to reduce inflow and infiltration	Rehab a minimum of 90 manholes each year
Conduct regular maintenance of wastewater collection infrastructure to reduce inflow and infiltration	Slip line a minimum of 5,280 linear feet of sewer line each year
Conduct regular maintenance of water system infrastructure to ensure accurate usage information	Replace a minimum of 500 water meters each year

Employee Recruitment/Retention

Goal: Provide residents with superior service through the recruitment and retainment of talented and dedicated employees

The quality of a city's workforce can be evaluated by the quality of services residents receive. Wildwood is committed to becoming the most desirable employer in the area so that the best and brightest are anxious to join our team and provide superior service to Wildwood residents and visitors.

Evaluate Key Personnel Programs for Optimum Results

Conduct study to evaluate salary levels and classifications	Complete study in 2023; biennially thereafter
Update tuition reimbursement program	Complete update in 2024
Create Career Progression Plans for all departments	Complete Plan for each department by 2024; update annually
Evaluate feasibility of expanding health benefits	Make final determination by 2024

Provide Funding for and Conduct Employee Development Initiatives

Provide diversified training opportunities	Department Heads to evaluate training opportunities with each staff member annually
Hold employee appreciation events	Hold a minimum of two events each year
Audit Performance Management System for accuracy and improvement	Audit Performance Management System annually to verify accuracy and effectiveness

Monitor Key Indicators of Employee Satisfaction

Create employee satisfaction survey	Conduct survey annually beginning in 2023
Track employee retention effectiveness	Maintain quarterly vacancy rate of <15%

Executive Overview

BUDGET PURPOSE

The City of Wildwood's budget has been prepared with more than a simple financial guideline in mind. It was prepared in a manner to meet several goals. A major priority of the budget document is to serve as a communication device for the ordinary reader. In addition to the financial spending guidelines put in place for departments, the document provides the reader with in-depth knowledge of the Wildwood community; this allows the reader to have context with which to consider the financial decisions presented within the budget.

Secondly, the budget was drafted with key strategic goals at the forefront. As outlined in the City's Strategic Plan earlier in this document, the City has a number of goals that were created to help it maintain focus on priorities established by the elected officials. All financial decisions outlined within this budget document were based on whether they were in harmony with the established goals contained within the Strategic Plan.

The budget presentation, as a whole, was also developed with operational organization in mind. The budget document is used by a multitude of individuals, not the least of which are internal staff. This document was drafted to provide a concise presentation of individual departmental budgets, as well as an overall presentation for those who desire a more broad view of the City's financial position.

Consolidated Financial Schedule

BUDGET SUMMARY CITY OF WILDWOOD - FISCAL YEAR 2023-24

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF WILDWOOD ARE 26.9% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund 2.8287

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
ESTIMATED REVENUES				
Taxes:				
Ad Valorem Taxes Millage per \$1,000 = 2.8287	\$ 16,400,130			\$ 16,400,130
Local Option, Fuel, & Other Taxes	\$ 14,052,200			\$ 14,052,200
Intergovernmental Revenue	\$ 2,823,300	\$ 1,268,670		\$ 4,091,970
Other Intergovernmental Revenue	\$ -			\$ -
Charges for Services	\$ 841,900		\$ 21,364,350	\$ 22,206,250
Fines & Forfeitures	\$ 32,500	\$ 1,510		\$ 34,010
Miscellaneous Revenue	\$ 211,300	\$ 1,354,100	\$ 51,700	\$ 1,617,100
Loan Proceeds and Other Financing Sources	\$ -	\$ -	\$ 132,000,000	\$ 132,000,000
TOTAL SOURCES	\$ 34,361,330	\$ 2,624,280	\$ 153,416,050	\$ 190,401,660
Transfers In	\$ 422,800	\$ 15,915,690		\$ 16,338,490
Fund Balances/Reserves/Net Assets	\$ 12,000,000	\$ 17,066,935	\$ 22,668,800	\$ 51,735,735
TOTAL REVENUES, TRANSFERS, & BALANCES	\$ 46,784,130	\$ 35,606,905	\$ 176,084,850	\$ 258,475,885
EXPENDITURES				
General Government Services	\$ 3,670,475	\$ 24,430,000		\$ 28,100,475
Public Safety	\$ 8,546,520	\$ 524,000		\$ 9,070,520
Physical Environment		\$ 1,000	\$ 80,979,515	\$ 80,980,515
Transportation	\$ 6,423,810			\$ 6,423,810
Economic Development	\$ 2,328,820	\$ 488,330		\$ 2,817,150
Culture & Recreation	\$ 2,988,390	\$ -		\$ 2,988,390
Debt Service	\$ 848,630		\$ 2,334,270	\$ 3,182,900
Total Expenditures	\$ 24,806,645	\$ 25,443,330	\$ 83,313,785	\$ 133,563,760
Transfers Out	\$ 15,915,690	\$ 412,800	\$ 10,000	\$ 16,338,490
Fund Balances/Reserves/Net Assets	\$ 6,061,795	\$ 9,750,775	\$ 92,761,065	\$ 108,573,635
TOTAL APPROPRIATED EXPENDITURES				
TRANSFERS, RESERVES & BALANCES	\$ 46,784,130	\$ 35,606,905	\$ 176,084,850	\$ 258,475,885

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED TAXING AUTHORITY AS A PUBLIC RECORD.

Revenue Classifications

Pursuant to the uniform classification of accounts prescribed by the State Comptroller's office, governmental fund and proprietary fund revenues are classified as follows:

Taxes – Includes property (ad valorem) tax, local option gas tax, public service tax, communication service tax, utility taxes, and franchise fees. The taxes collected by the City are one of the major revenue sources for the General Fund.

Intergovernmental revenues – Intergovernmental revenues are those funds received from other governments in the form of shared revenues or grants, or as reimbursements for performance of general government functions and specific services for the paying government. Included in the City's intergovernmental revenues are the Local Government Half-cent Sales Tax, the Municipal Revenue Sharing Program revenue, the Mobile Home License Tax, and the Alcoholic Beverage Tax. The largest source of revenue among these programs is the half-cent sales tax. The program distributes a portion of the State's sales tax revenue to counties and municipalities. The distribution formula is population based. The revenues are to be used for municipal-wide programs or property tax relief and can also be pledged to pay principal and interest on capital project expenses.

Fines and Forfeitures – These revenues include court fines and fees, and fees related to code violations. These estimates are developed from historical data trends, which remain relatively constant from year to year.

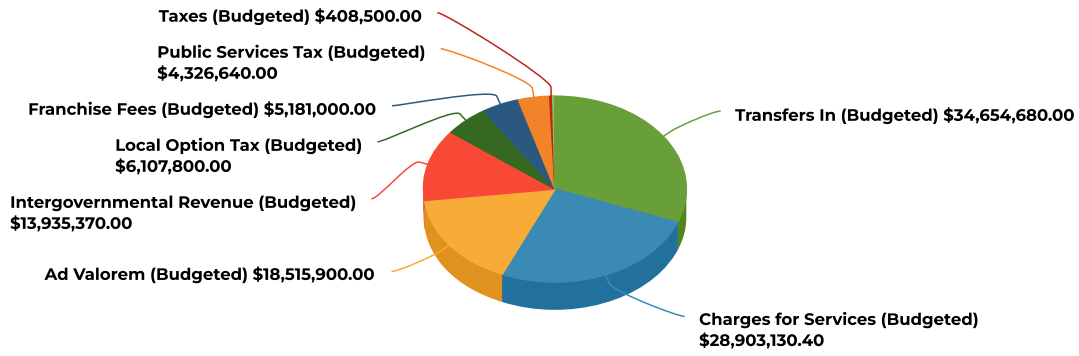
Miscellaneous Revenues – These revenues include a variety of sources including interest on investments, rents, refunds, contributions, and revenues which cannot be recognized in other classifications. The revenues in this category are examined based on economic conditions, and a variety of methods are used to develop good estimates, but by their nature they can vary significantly.

Charges for Services – In the General Fund, charges for services primarily include facility rental fees and fees collected from the Development Services Department related to development activity. In the Utility Fund, charges for services primarily include the fees associated with our Water and Wastewater services.

Other Sources - These revenues include transfers in, grant or debt issuance sources.

The below chart shows the projected distribution of revenue sources organization wide for the City of Wildwood.

Revenues by Sources - Organization Wide



Revenues

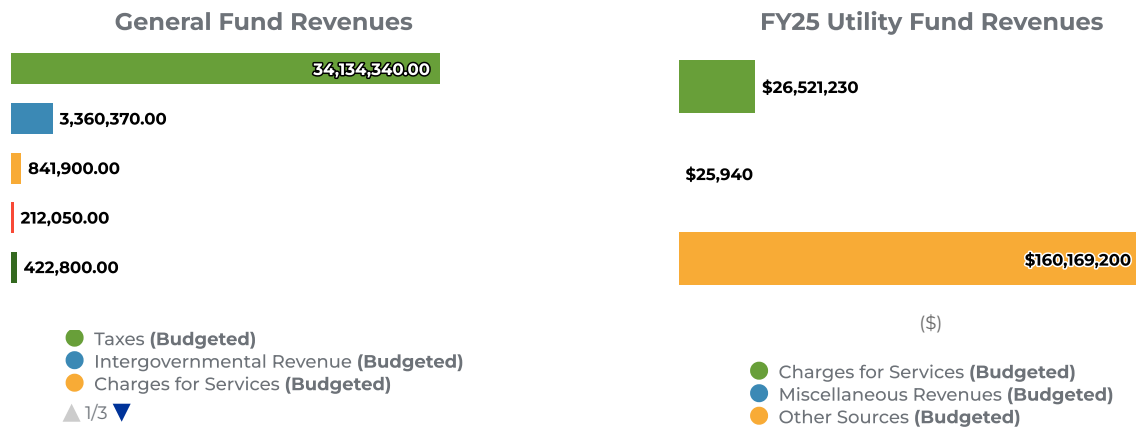
Revenue Overview

At the beginning of the budgeting process each year, the finance staff takes a comprehensive look at the current revenue trends. With the pace of growth that Wildwood is experiencing, it can be difficult to project revenue streams accurately. While the level of ad valorem revenue is relatively stable for the fiscal year, other revenue sources such as franchise fees, public service taxes, and sales taxes can vary widely based upon the level of development throughout the year and upon the current economic climate. As a general policy, the City's revenues are budgeted conservatively to avoid possible short-falls due to unanticipated changes in the economy. Estimated revenues are based upon current trends and expected economic development activity for the next twelve months. The Fiscal Year 2024-2025 General Fund estimated revenue is \$47.4M, which includes \$422.8K in transfers-in from other funds. The Utility Revenue Fund's estimated revenue is \$26.1M.

In the General Fund, the major sources of revenue include taxes (property tax, utility tax, franchise fees) and intergovernmental income. The largest of these sources is Ad Valorem (property tax). Revenue generated from Ad Valorem tax is based on the millage rate adopted by the City each year. In FY 25, the City adopted a millage rate of 2.8287, which is equal to the prior year rate. In FY 25, the projected Ad Valorem revenue is \$18.5M, which is a 12.9% increase over the FY 24 Ad Valorem revenue.

In addition to increased property tax revenue, revenue increases are expected in other funding streams as well. Among the other primary revenue sources, the Public Services Tax proceeds are projected to increase 6.3% while Franchise Fees are projected to increase by 1.7% over those budgeted for FY 24.

The primary source of revenue for the City's Utility Revenue Fund comes from charges for services. The City conducted a revenue sufficiency analysis in preparing the prior year budget to determine the appropriate rates for water and sewer services as a major wastewater capacity expansion project was preparing to begin. At that time, the analysis showed that the City would need to increase wastewater rates by 20% per year for three years to be able to support the expansion project. In FY24 the City implemented the first of the three-year 20% increases. In conjunction with the preparation of the FY25 budget, the City had another revenue sufficiency analysis completed to re-evaluate rate levels. The new analysis confirmed that the City would need to increase wastewater rates by 20% for another two years. Therefore, a 20% increase in wastewater rates was programmed into the FY25 budget. Water and reuse water rates will meet the needs of the utility as long as they are increased annually based on the CPI index for water and sewerage maintenance. The FY 25 budget incorporates a 5.3% increase in water and water reuse rates, which is equal to the CPI index for water and sewerage maintenance. The increase in user fees, in conjunction with the increase in users on the utility system related to growth, is projected to result in an increase of revenues for charges for services of 28.9% in FY 25, with total projected revenue in this area of \$15.93M.



Expenditure Classifications

Pursuant to the uniform classification of accounts prescribed by the State Comptroller's office, the major governmental fund and proprietary fund expenditures are classified as follows:

General Government Services - includes legislative and administrative services provided by the following departments for the benefit of the public and the governmental body as a whole: Legislative, Executive, Finance, Development Services, Information Technology and Human Resources.

Public Safety - includes services for the security of persons and property provided by police.

Physical Environment - includes expenditures related to the provision of water, wastewater, refuse, and other environmental services. In Wildwood's budget, the term "physical environment" is replaced by "Utilities" or "Utility Revenue Fund".

Transportation - includes cost of services for safe and adequate flow of vehicles and pedestrians as reflected in the Public Works and Fleet Services divisions.

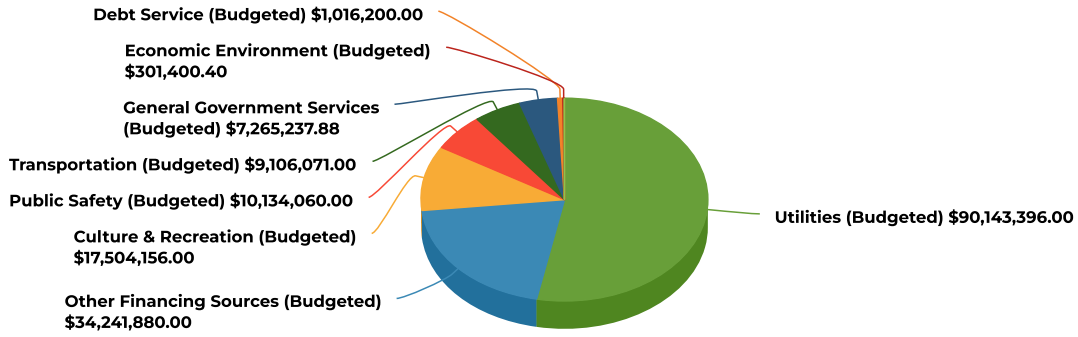
Culture and Recreation - includes the cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors, which are provided by the Parks and Recreation and Community Center departments.

Debt Services - includes payments made on the City's outstanding debt.

Other Financing Sources - includes budgeted transfers between funds.

The following chart shows the budgeted expenditures for FY 25 by function. This chart includes a Fund Balance Category, which are funds that are not budgeted to be spent by year-end. The fund balance is comprised of funds set aside for emergencies and funds for capital projects that have not yet been spent.

Expenditures by Function - City Wide



General Fund Expenditures

The General Fund includes expenditures related to Culture & Recreation, Transportation, Public Safety, and General Government Services. In FY 25, budgeted operating expenditures related to these functions increased by an average of 13.3%. While normal inflation accounts for some of the increases, each function has unique circumstances contributing to their respective increased budgets.

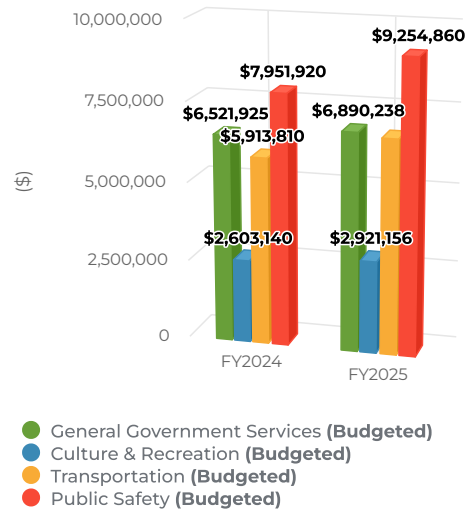
The Culture & Recreation function, with an overall increase of 12.2% in operating expenditures, has increases in the Park & Recreation Department due to additional contractual services for landscape maintenance and a scheduled large maintenance project to the irrigation system at the City's athletic complex.

Within the Transportation function, which has an overall increase of 14.3% in operating expenses, the Public Works Department has a significant increase in their electricity budget due to continuing acquisition of a large number of traffic lights in new subdivisions.

The Public Safety budget, which has an overall increase of 16.4% in operating expenses, reflects the addition of six new police officers in the Police Department to create a new patrol zone in an effort to maintain low response times to calls as the city limits continues to expand with development.

Operating expenses related to General Government services, which includes funding areas such as Legislative, Executive, Finance, Development Services, Information Technology, and Human Resources, are budgeted to increase by 10.5%. The majority of this increase is due to inflation, with the primary area being insurance expense.

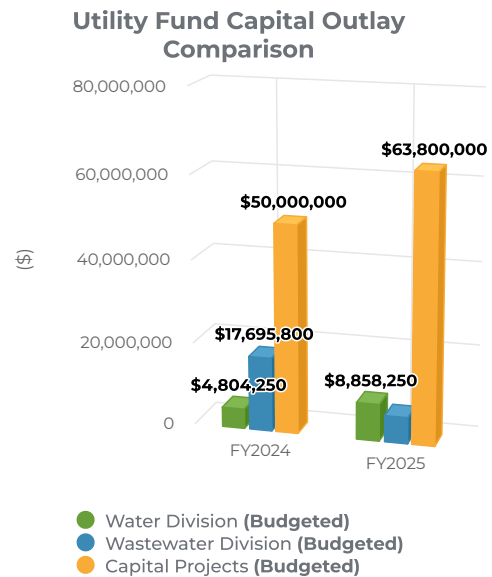
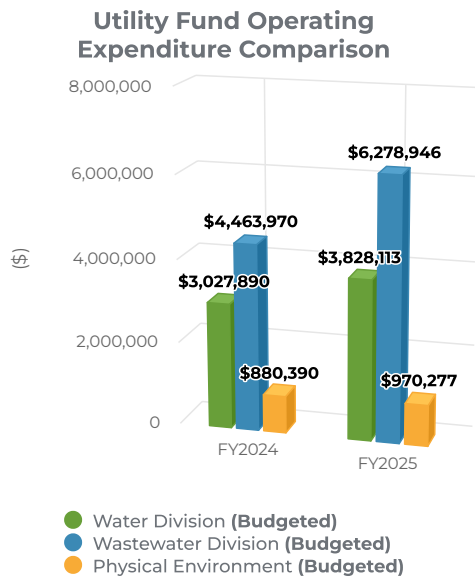
General Fund Operating Expenditures FY24 vs. FY25



Utility Fund Budgeted Expenditures

The City of Wildwood's Utility Fund includes expenditures related to water and wastewater services, as well as utility billing services, referred to as physical environment. The City also assesses impact fees related to growth, referred to as water and wastewater "system development charges" (SDC). These fees are used to pay for new infrastructure projects or debt service related to infrastructure projects. In the chart below on the left, the operating expenditures for FY 25 are compared to FY 24 budgeted expenditures. The expenses of the Physical Environment (Utility Billing) Department are budgeted to increase 10.2% over the prior year; the primary cause for the increase is related to a projected increase in property and casualty insurance. The Water Department operating budget reflects an increase of 26.4% over the prior year. In addition to normal inflation, the Water Department is adding two new positions. The department is also expecting a significant increase in their chemical expense. The operating expenses of the Wastewater Department are budgeted to increase 40.6%; the primary contributors to that increase are the addition of four new staff members needed for increased plant coverage hours and increases in chemical expenses related to a new odor control program.

The chart below on the right is a comparison of budgeted capital outlay expenses related to the Utility Fund. Various funding sources are used for these projects, including operating revenue, SDC fees, as well as grants and loan proceeds. Both FY24 and FY25 show that the majority of budgeted capital expenditures are related to a large wastewater capacity improvement project. The project is reflected in the FY24 budget, however the project did not progress as initially planned, therefore related expenditures are also shown in FY25. Other capital expenditures are related to annual projects that have been identified to improve the condition of the overall water and wastewater utility systems.



FUND BALANCE SUMMARY

Fund	Est. Beginning Balance 10/01/24	Plus: Estimated Revenues	Less: Budgeted Expenditures	Ending Balance 9/30/25
001 General Fund	8,200,000	39,167,960	40,791,712	6,576,248
101 Greenwood Cemetery Fund	64,000	2,800	800	66,000
104 Community Redevelopment Area Fund	1,964,000	642,380	301,400	2,304,980
105 Baker House Fund	76,800	15,100	900	91,000
107 Parks and Recreation Impact Fee Fund	972,500	302,000	-	1,274,500
108 Law Enforcement Impact Fee Fund	1,925,300	1,240,000	812,800	2,352,500
301 Capital Improvement Fund	12,240,000	11,335,000	22,050,000	1,525,000
401 Utility Revenue Fund	10,110,000	15,959,230	22,764,436	3,304,794
402 Utility Capital Projects Fund	8,500,000	135,250,000	63,800,000	79,950,000
403 Industrial Park Fund	53,600	240	11,000	42,840
404 Water Connection Fee Fund	51,100	-	-	51,100
406 Wastewater Connection Fee Fund	154,500	-	-	154,500
408 Water System Development Charge Fund	5,350,000	3,437,200	3,056,030	5,731,170
409 Wastewater System Development Charge Fund	9,950,000	7,150,500	17,076,130	24,370
601 Law Enforcement Trust Fund	51,945	-	-	51,945
TOTAL ALL FUNDS	59,663,745	214,502,410	170,665,208	103,500,947

Fund balance is the excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures. A negative fund balance is often referred to as a deficit.

The Government Finance Officers Association, a body that represents municipal governments throughout the U.S. and beyond, recommends that a city retain a minimum of two months operating budget (16.67%) in reserve to mitigate current and future risks and to ensure stable tax rates. They further state that each entity should assess their financial vulnerabilities such as natural disasters and volatile revenue sources when determining an appropriate level of unrestricted fund balance. Given Wildwood's location in Florida, the City is susceptible to hurricanes on a yearly basis, therefore it has been determined that a slightly higher reserve balance is desirable. The City has determined that the desired reserve level for the General Fund is between 20% - 25% of the fund's operating budget. This fund balance reserve level is not uncommon in other Florida cities. The FY 25 budget was drafted keeping fund balance requirements in mind. The projected ending balance of the General Fund is anticipated to be \$6.59M, which equates to 26.4% of the operating budget, just slightly above the desired reserve level. For the Utility Revenue Fund, the recent revenue sufficiency analysis has identified an ideal reserve level of 50% of the fund's operating budget. However, with the significant capital projects budgeted it was recognized that the fund would fall short of the ideal reserve balance for the next 1 - 3 years. The projected ending balance of the Utility Revenue Fund is anticipated to be \$3.3M which equates to 29.8% of the operating budget, which indeed falls short of the ideal reserve balance. The reserve balance is expected to recover gradually during the next three fiscal years.

The General Fund projected ending balance is shown to be 20% lower than the balance at the beginning of the year; this is because of transfers to the Utility Capital Improvement Fund to assist in the financing of the Wastewater Treatment Capacity Project. The transfer amount was calculated based upon the ideal reserve amount in the General Fund.

Many of the City's Special Revenue funds are budgeted to have increases in balance in excess of 10% at the end of FY25 including the Community Redevelopment Area Fund (17%), the Baker House Fund (18%), the Park & Recreation Impact Fee Fund (31%), and the Law Enforcement Impact Fee Fund (22%). The revenues of these funds are dedicated to certain purposes, and in FY25, revenues are budgeted to exceed allowed expenditures in these funds. The notable exception to this trend is the Capital Improvement Project Fund, which is budgeted to have a decrease in ending balance of 88%. The revenues of this fund are dedicated to capital projects and the balance of the fund can be volatile based upon timing of projects. In FY25, it is anticipated that the City will complete a slate of capital projects depleting the balance in the fund. A transfer from this fund to the Wastewater Treatment Capacity Project is also contributing to the decrease in ending balance.

The Utility Revenue Fund is showing a decline in fund balance of 67%. This decline is due to construction projects programmed within the budget. As mentioned earlier, this decline was expected and is projected to recover over the next three years.

Priorities & Issues

PRIORITIES

In FY 23 the City drafted a new Strategic Plan that identified priorities that would be supported through the annual budgeting process. As the FY 25 budget was developed, the priorities of the strategic plan were used as a guide for funding priorities. All new programs and capital requests must support the goals outlined in the Strategic Plan in order to be included in the budget. The six overarching goals of the Strategic Plan are: Community Engagement, Transportation, Affordable Housing, Downtown Redevelopment, Infrastructure, and Employee Recruitment and Retainment. The City's annual budget is the tool with which these goals are accomplished.

The Infrastructure goal was the primary focus of the FY25 budget process. The City is in need of an increase in capacity at its wastewater treatment facility to support the growth that is occurring within the city. The budget includes the construction component of an expansion to the existing wastewater treatment plant. This is the biggest project the City has undertaken, with an initial construction cost estimate that exceeds \$150M. This is a multi-year project that will be included in future budget years. In an effort to reduce the amount to be funded through bonds, for the first time the City is utilizing General Fund dollars to assist with improvements in the Utility Revenue Fund. Therefore, departments were asked to limit their requests for capital equipment and infrastructure to those that are essential to operations.

The other pillars of the Strategic Plan are represented in the budget however, such as community engagement with funding for projects at Millennium Park; this expense was programmed in FY24, however bidding delays moved the timing of the project to FY25.

Funding is also included in the budget to continue programs developed in FY 23 in support of community engagement, including a monthly newsletter and Welcome to Wildwood educational program.

To support the goal of Transportation, the FY 25 budget includes funding for pavement preservation activities in an effort to minimize the maintenance cost of newly constructed streets, as well as design costs for major street improvement projects.

The Downtown Redevelopment goal is supported in the FY 25 budget by continuing allocation of funding for property acquisition and design activities for improvements in the downtown corridor.

Lastly, to support the strategic goal of Employee Recruitment and Retainment, the budget includes funding for a minimum cost of living adjustment of 3.4%. The City will continue its performance management plan, which adjusts employee salaries based upon performance on the staff member's anniversary date. The City worked to find alternative health insurance programs that would reduce the cost for employees to provide insurance for family members; the City successfully found an option that would reduce the cost of family coverage by up to 30% for employees, while minimally impacting the overall cost of health insurance. The budget will also fund employee recognition programs.

ISSUES

There are two main areas that the City is diligently monitoring to assess the potential need for change. First is the growth of the City through the continual development of The Villages®, a large retirement community primarily located within Wildwood's city limits. The growth generated by this development, and other associated developments, continues to strain city resources. While this budget has been drafted to meet the anticipated needs of the upcoming fiscal year, management is continually assessing conditions to determine if additional resources need to be allocated for staffing, operational supplies, maintenance and/or construction activities, etc. The pace of growth, plus economic conditions can be extremely dynamic. Therefore, this budget is just a tool with which to work, but can be somewhat dynamic and can be amended mid-year if conditions warrant.

A second issue that is plaguing the City, which is not unique to Wildwood, is the impact of inflation and crippled supply chain resources. The City has many capital projects planned in FY 25 and beyond. However, recent experience has shown that the cost of projects can be much higher than anticipated due to the

overwhelming availability of work for contractors and the soaring cost of equipment and supplies. All of these issues culminate in the delay of completion of planned projects as well as increased costs in completing them. The City continually monitors the conditions and reassesses project timing to most equitably complete projects within their necessary timeframes.

Personnel Changes

The City is vitally dependent upon its workforce to accomplish the goals established by elected officials. To ensure this happens, the City is proud to hire extremely qualified individuals to fill vacant positions. Indeed, one of the pillars of the City's Strategic Plan is Employee Recruitment and Retainment. Therefore, the City identifies priorities to support that to include within the annual budget. In preparation of the prior year's budget the City had conducted a classification and compensation study to assess the City's competitiveness within the market. The City implemented the recommendations of the study, which included an annual cost of living adjustment (COLA) to employee wages in addition to merit increases. Based on the CPI, a 3.4% COLA was built into the budget for FY25. Another initiative outlined in the Strategic Plan for employee recruitment and retainment was exploring options for less costly coverage for family members on the City's health insurance plan. The City is happy to be able to offer lower prices for employees to cover their family members in FY25, all without an increase in cost to the City.

In addition to the above-mentioned impacts on personnel expenditures, the FY 25 budget incorporates seventeen (17) new full-time positions within the City organization. These positions will provide improved services to residents and/or improve coverage in highly regulated areas.

In the General Fund, the Development Services Department will be adding a Code Compliance Specialist, the Police Department will be adding six (6) new police officer positions to staff a new patrol zone, and the Parks and Recreation Department will be adding two (2) maintenance crew members, an athletic supervisor position, and a recreation specialist. The Utility Revenue Fund is adding six (6) positions in FY 25. The Water Department will be adding a Maintenance Crew Leader and a Tech Assistant. The Wastewater Division will be adding two (2) Wastewater Operators, one (1) Maintenance Mechanic, and a Compliance Coordinator.

POSITION SUMMARY SCHEDULE					Reason for Change
Department/Division	2022-23	2023-24	2024-25 Net		
GENERAL FUND					
Legislative	5.00	5.00	5.00	0.00	No change
Executive	5.00	5.50	5.50	0.00	No change
Finance	5.00	7.00	7.00	0.00	No change
Development Services	12.00	13.00	14.00	1.00	(+1) Code Compliance Specialist
Information Technology	3.00	4.00	4.00	0.00	No change
Human Resources	2.00	3.00	3.00	0.00	No change
Police	61.00	70.50	76.50	6.00	(+6) Police Officers
Public Works	25.00	26.00	26.00	0.00	No change
Fleet Services	5.00	5.00	5.00	0.00	No change
Parks & Recreation (Incl. PT & Seasonal)	16.70	18.20	22.20	4.00	(+2) P&R Maintenance Crew (+1) Athletic Supervisor, (+1) Recreation Specialist
Community Center	1.00	1.00	1.00	0.00	
GENERAL FUND TOTAL	140.70	158.20	169.20	11.00	
Physical Environment	4.00	4.00	4.00	0.00	
Water	18.00	18.00	20.00	2.00	(+1) Maintenance Crew Leader, (+1) Tech Assistant II
Wastewater	23.00	31.00	35.00	4.00	(+2) Wastewater Operator, (+1) Maintenance Mechanic, (+1) Compliance Coordinator
UTILITY FUND TOTAL	45.00	53.00	59.00	6.00	
ALL FUNDS TOTAL	185.70	211.20	228.20	17.00	

FUND SUMMARIES

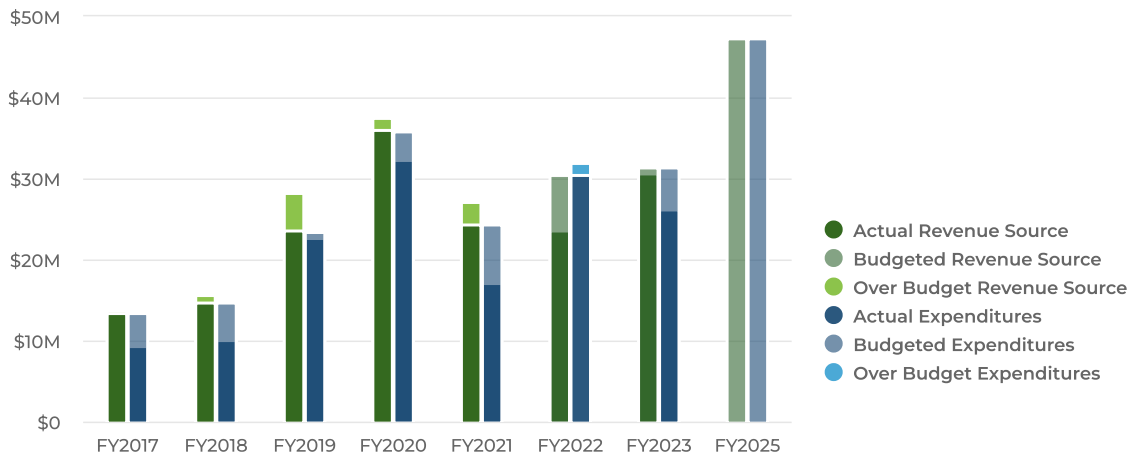


General Fund

The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include: ad valorem taxes, franchise taxes, utility taxes, and intergovernmental revenues.

Summary

The City of Wildwood is projecting \$47.37M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$47.37M to \$47.37M in FY2025.



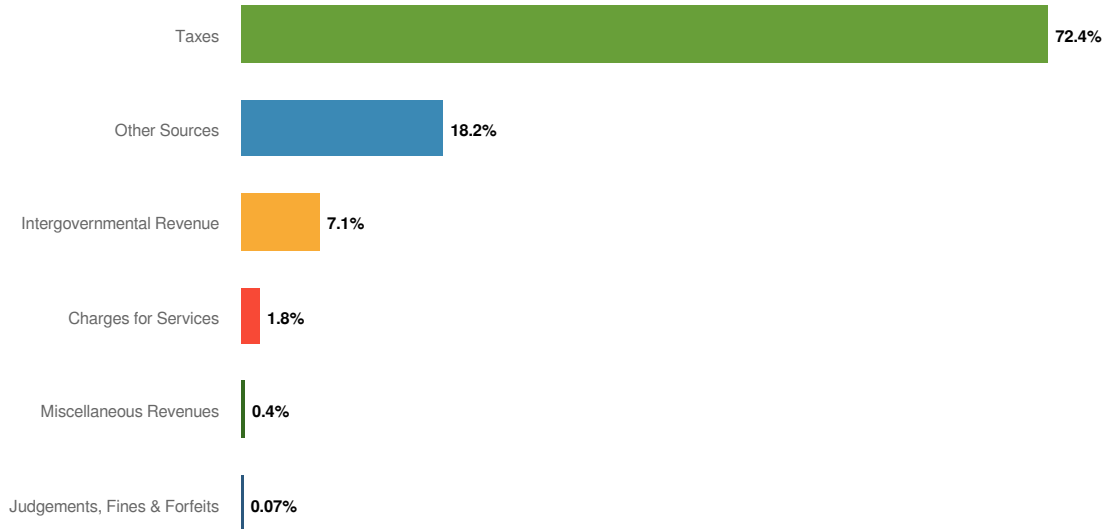
General Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$4,304,450	\$4,354,650	N/A
Revenues			
Taxes	\$26,143,082	\$31,253,040	\$34,294,340
Intergovernmental Revenue	\$2,943,891	\$2,823,300	\$3,360,370
Charges for Services	\$857,946	\$841,900	\$841,900
Judgements, Fines & Forfeits	\$51,182	\$34,000	\$34,000
Miscellaneous Revenues	\$358,048	\$207,300	\$212,050
Other Sources	\$432,730	\$12,425,300	\$8,625,300
Total Revenues:	\$30,786,879	\$47,584,840	\$47,367,960
Expenditures			
Personnel Services	\$9,553,142	\$14,471,750	\$16,178,202
Operating Expenses	\$4,531,227	\$8,569,869	\$8,810,980
Capital Outlay	\$1,004,237	\$1,984,356	\$722,000

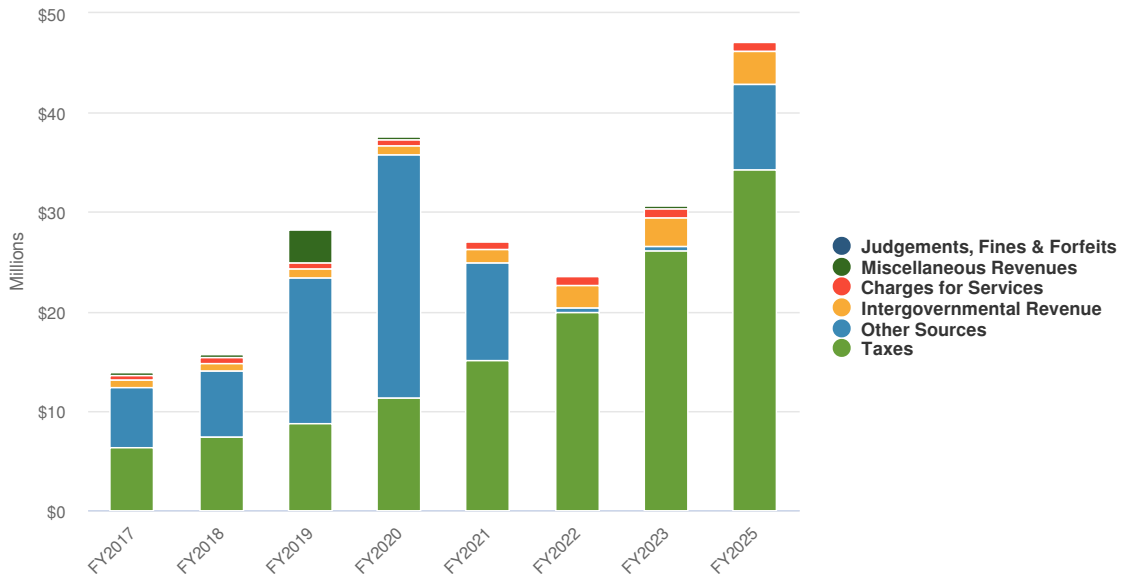
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Debt Service	\$878,947	\$878,980	\$848,650
Transfer Out	\$10,297,729	\$15,915,690	\$14,231,880
Fund Balance	\$0	\$5,764,195	\$6,576,248
Total Expenditures:	\$26,265,282	\$47,584,840	\$47,367,960
Total Revenues Less Expenditures:	\$4,521,597	\$0	\$0
Ending Fund Balance:	\$8,826,047	\$4,354,650	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

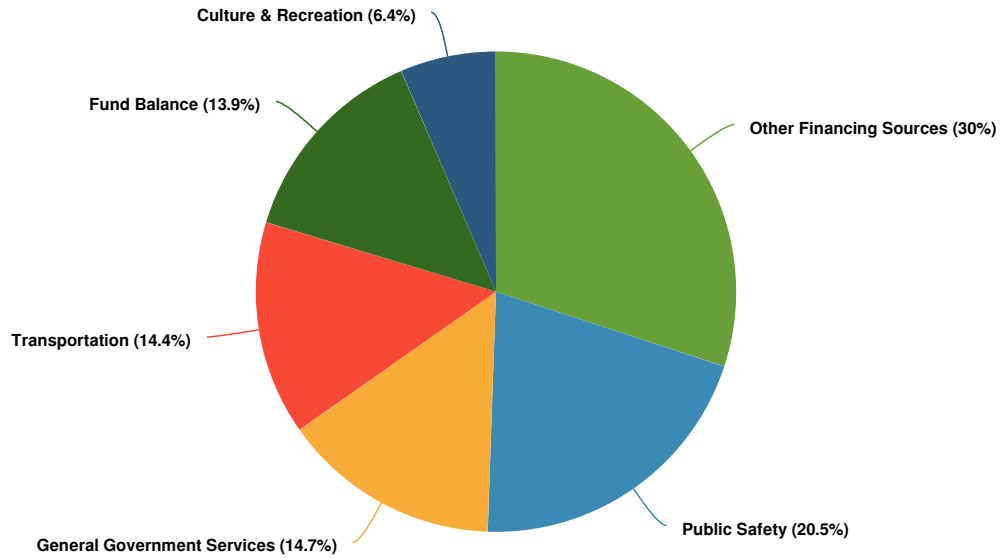


Name	FY2023 Actual	FY2024 Adopted Budget	3rd Budget Workshop FINAL (General Fund)	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source					
Taxes	\$26,143,082	\$31,253,040	\$34,294,340	\$34,294,340	12.6%
Intergovernmental Revenue	\$2,943,891	\$2,823,300	\$3,360,370	\$3,360,370	19%

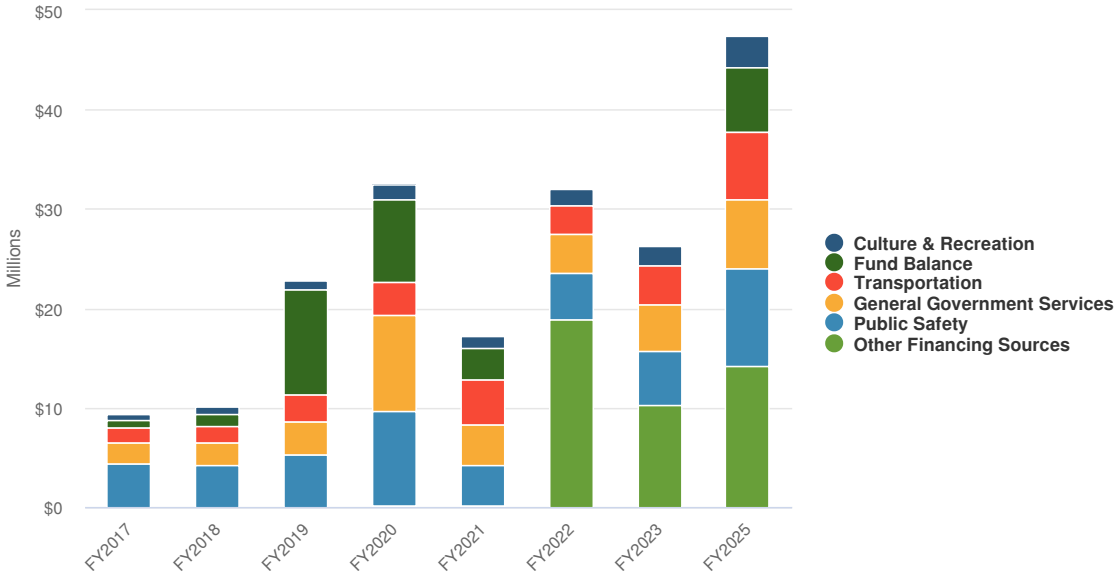
Name	FY2023 Actual	FY2024 Adopted Budget	3rd Budget Workshop FINAL (General Fund)	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Charges for Services	\$857,946	\$841,900	\$841,900	\$841,900	0%
Judgements, Fines & Forfeits	\$51,182	\$34,000	\$34,000	\$34,000	0%
Miscellaneous Revenues	\$358,048	\$207,300	\$212,050	\$212,050	2.3%
Other Sources	\$432,730	\$12,425,300	\$8,625,300	\$8,625,300	-30.6%
Total Revenue Source:	\$30,786,879	\$47,584,840	\$47,367,960	\$47,367,960	1.2%

Expenditures by Function

Budgeted Expenditures by Function



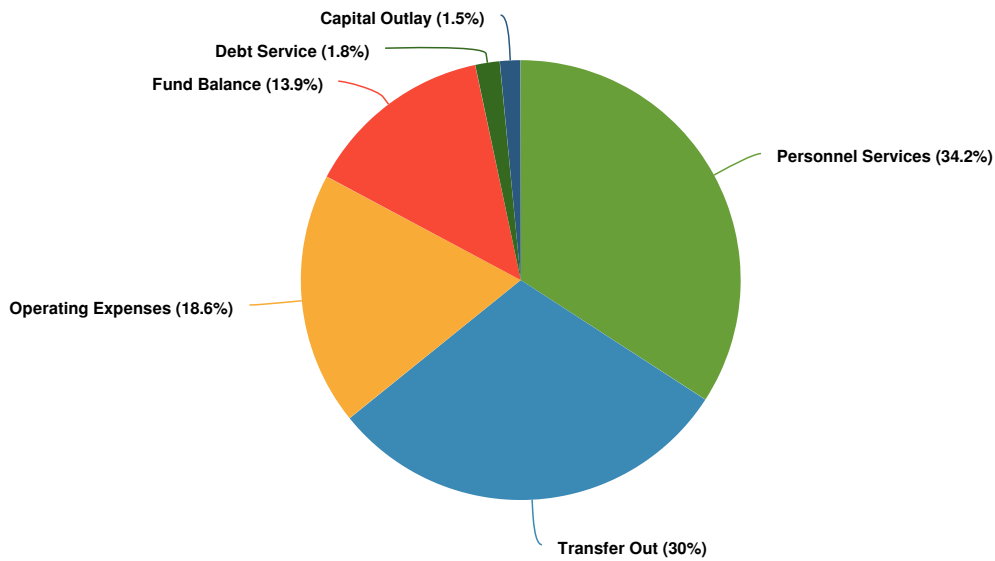
Budgeted and Historical Expenditures by Function



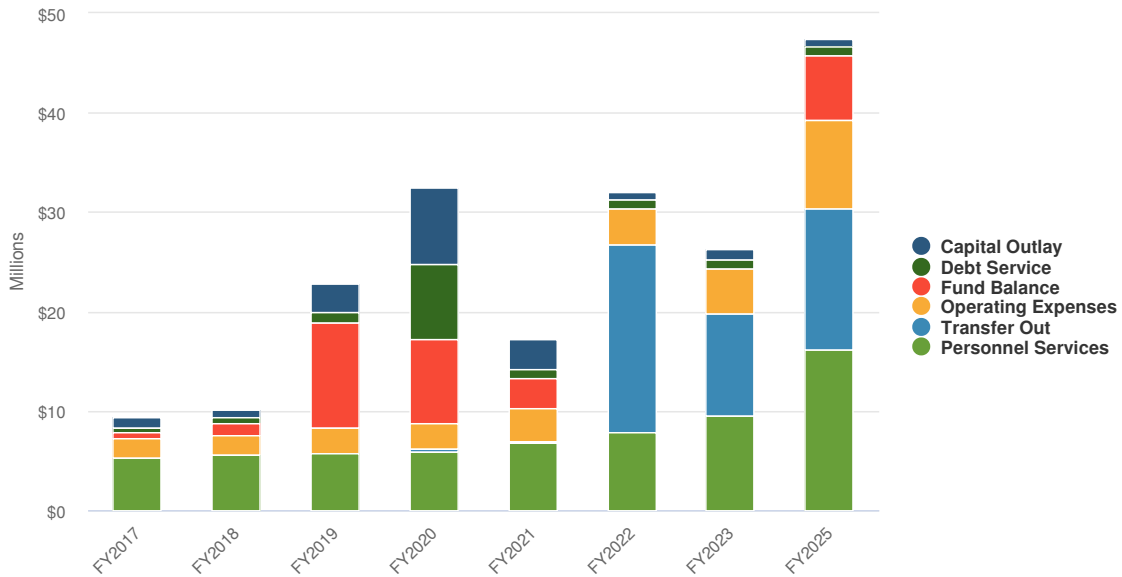
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Expenditures			
General Government Services	\$4,555,424	\$6,914,864	\$6,954,245
Culture & Recreation	\$1,967,972	\$2,988,390	\$3,053,256
Transportation	\$3,960,483	\$7,245,793	\$6,831,071
Public Safety	\$5,483,674	\$8,755,907	\$9,721,260
Other Financing Sources	\$10,297,729	\$15,915,690	\$14,231,880
Fund Balance	\$0	\$5,764,195	\$6,576,248
Total Expenditures:	\$26,265,282	\$47,584,840	\$47,367,960

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



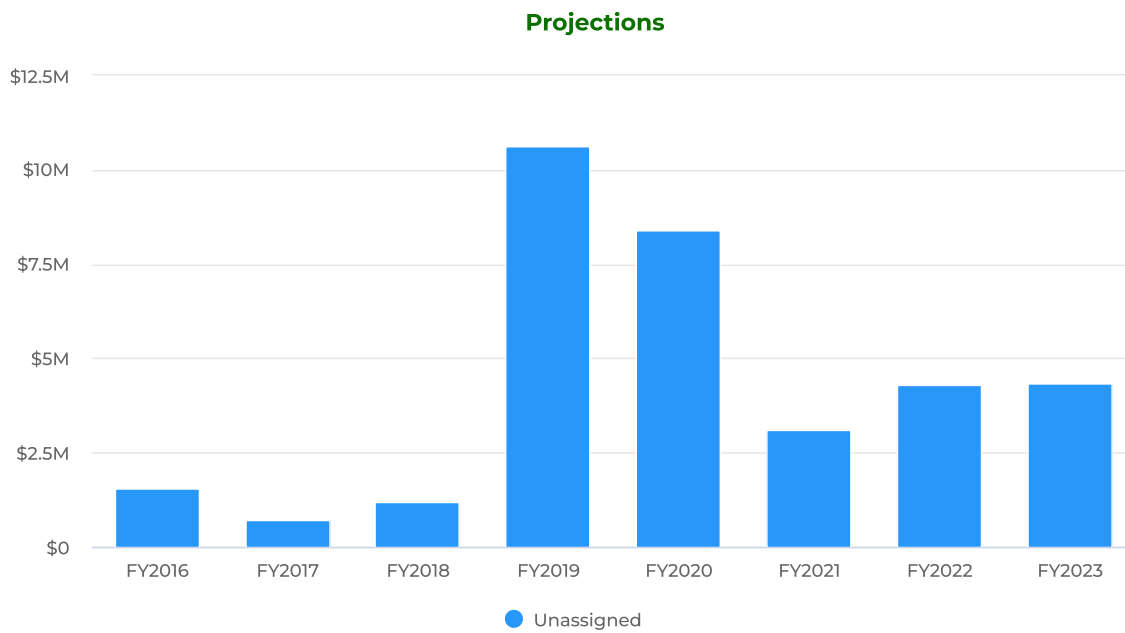
Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Services	\$9,553,142	\$14,471,750	\$16,178,202	12.6%

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Operating Expenses	\$4,531,227	\$8,569,869	\$8,810,980	13.8%
Capital Outlay	\$1,004,237	\$1,984,356	\$722,000	-60.2%
Debt Service	\$878,947	\$878,980	\$848,650	-3.5%
Transfer Out	\$10,297,729	\$15,915,690	\$14,231,880	-10.6%
Fund Balance	\$0	\$5,764,195	\$6,576,248	8.5%
Total Expense Objects:	\$26,265,282	\$47,584,840	\$47,367,960	1.2%

Fund Balance



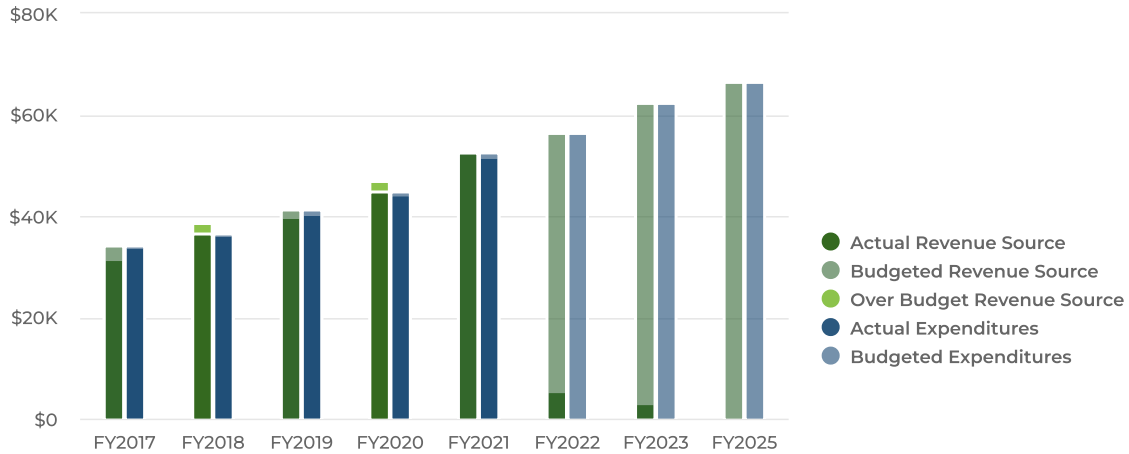


Greenwood Cemetery Fund

The Greenwood Cemetery was established on January 14, 1897. The City Clerk's department is responsible for purchases and record keeping of the Greenwood Cemetery. A large portion of the revenues are derived from lot sales, along with the annual dues. The annual dues are collected and utilized to help maintain the cemetery.

Summary

The City of Wildwood is projecting \$66.8K of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$66.8K to \$66.8K in FY2025.

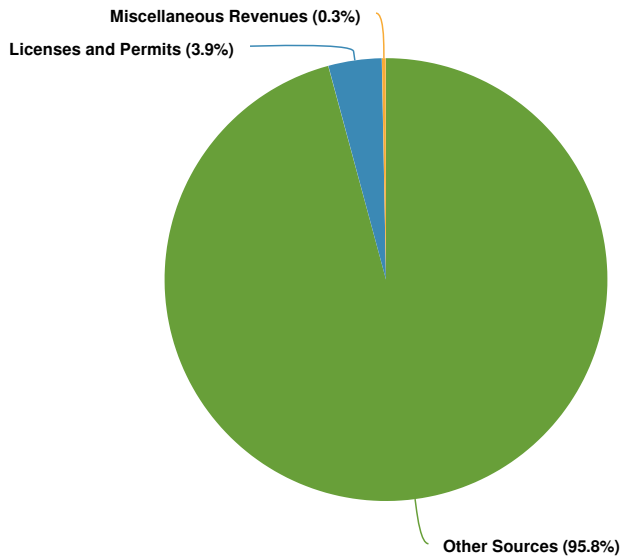


Greenwood Cemetery Fund Comprehensive Summary

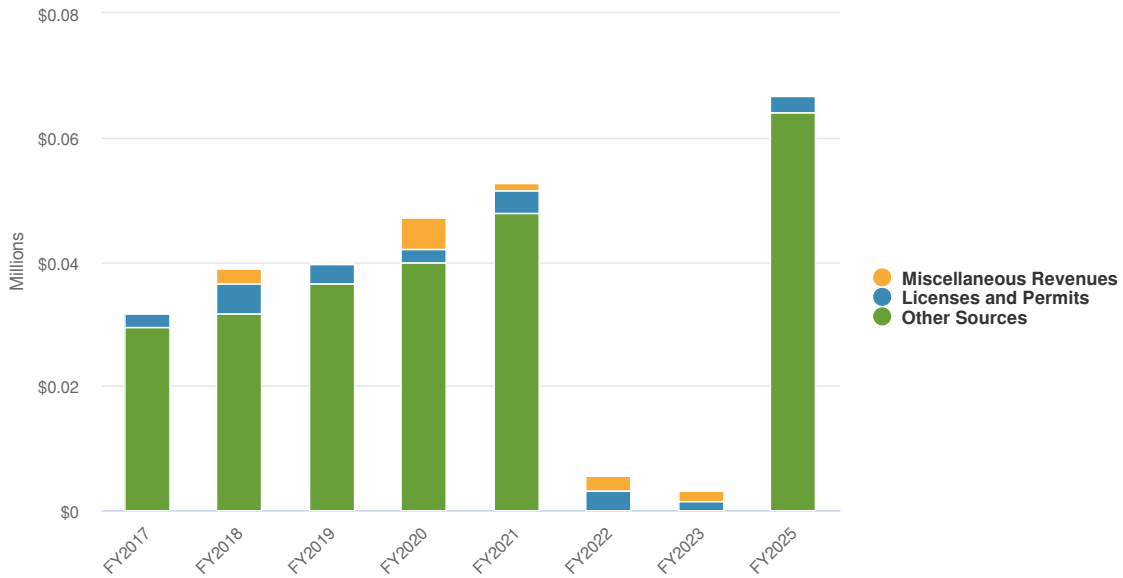
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$55,700	\$53,150	N/A
Revenues			
Miscellaneous Revenues	\$1,771	\$300	\$200
Licenses and Permits	\$1,460	\$2,600	\$2,600
Other Sources	\$0	\$62,970	\$64,000
Total Revenues:	\$3,231	\$65,870	\$66,800
Expenditures			
Operating Expenses	\$0	\$1,000	\$800
Fund Balance	\$0	\$64,870	\$66,000
Total Expenditures:	\$0	\$65,870	\$66,800
Total Revenues Less Expenditures:	\$3,231	\$0	\$0
Ending Fund Balance:	\$58,931	\$53,150	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

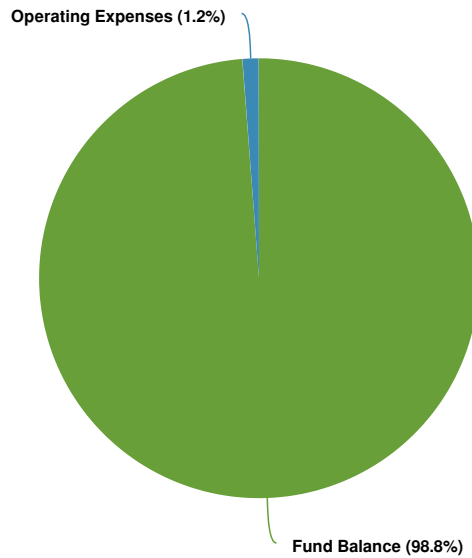


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Miscellaneous Revenues	\$1,771	\$300	\$200	-33.3%
Licenses and Permits	\$1,460	\$2,600	\$2,600	0%
Other Sources	\$0	\$62,970	\$64,000	1.6%

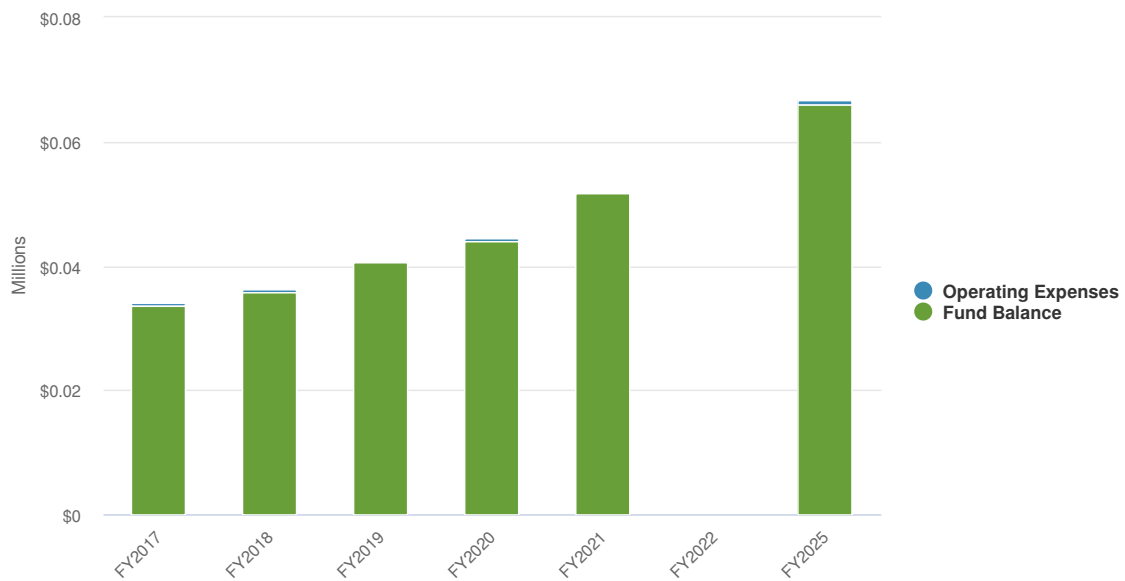
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$3,231	\$65,870	\$66,800	1.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$0	\$1,000	\$800	-20%
Fund Balance	\$0	\$64,870	\$66,000	1.7%
Total Expense Objects:	\$0	\$65,870	\$66,800	1.4%

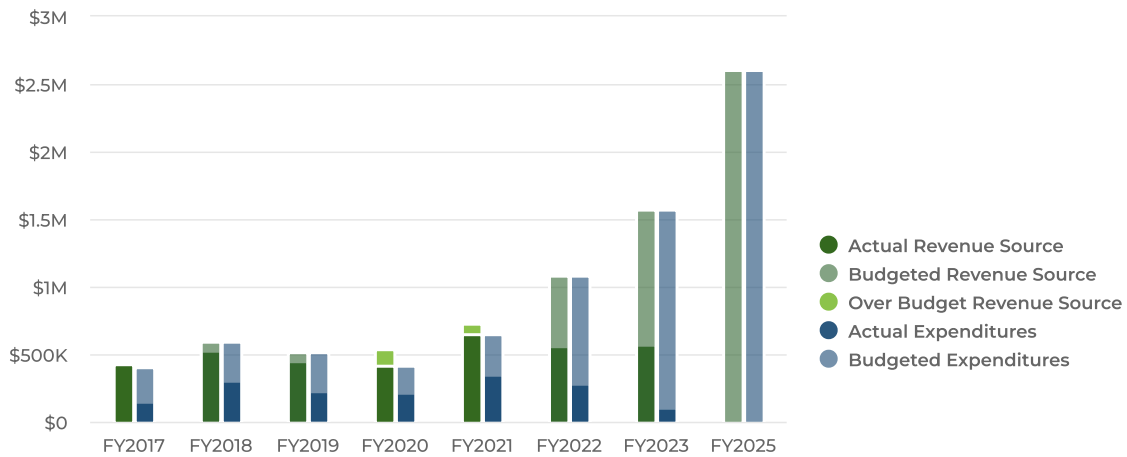


Community Redevelopment Area Fund

The Community Redevelopment Area (CRA) Fund encompasses two Districts within the corporate limits of Wildwood. The original CRA was approved in 1997 while the second one was approved in 2006. Revenues generated by the CRA districts are restricted to those outlined in the Community Redevelopment Plan and must be located within the boundaries of the CRA. The Wildwood City Commission operates as the Community Redevelopment Agency and approves the budget and expenditures of the CRA.

Summary

The City of Wildwood is projecting \$2.61M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$2.61M to \$2.61M in FY2025.



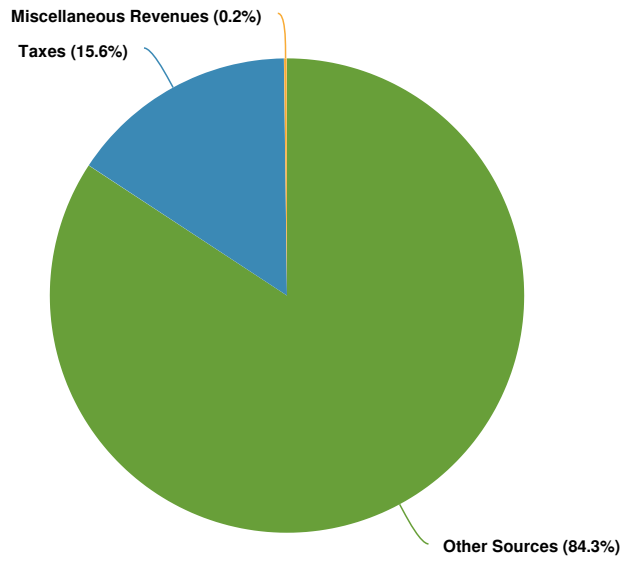
Community Redevelopment Area Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$659,295	\$1,229,555	N/A
Revenues			
Taxes	\$367,422	\$368,670	\$405,500
Miscellaneous Revenues	\$11,802	\$0	\$5,000
Other Sources	\$197,729	\$1,612,190	\$2,195,880
Total Revenues:	\$576,953	\$1,980,860	\$2,606,380
Expenditures			
Personnel Services	\$64,623	\$100,880	\$108,950
Operating Expenses	\$200	\$42,450	\$2,450

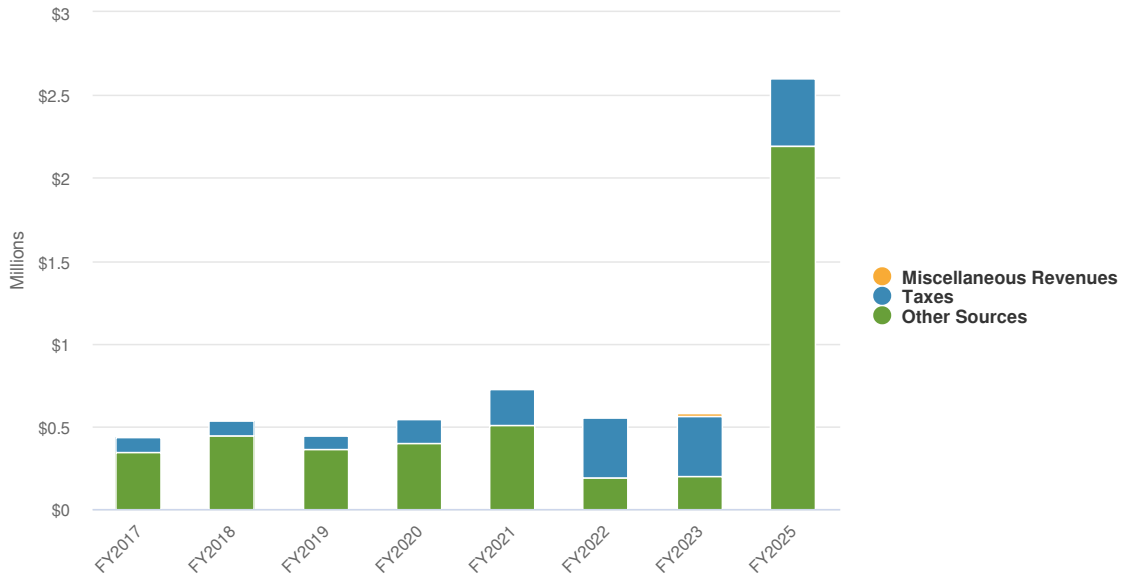
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Capital Outlay	\$50,496	\$353,679	\$190,000
Fund Balance	\$0	\$1,483,851	\$2,304,980
Total Expenditures:	\$115,319	\$1,980,860	\$2,606,380
Total Revenues Less Expenditures:	\$461,634	\$0	\$0
Ending Fund Balance:	\$1,120,929	\$1,229,555	N/A

Revenues by Source

Projected 2025 Revenues by Source



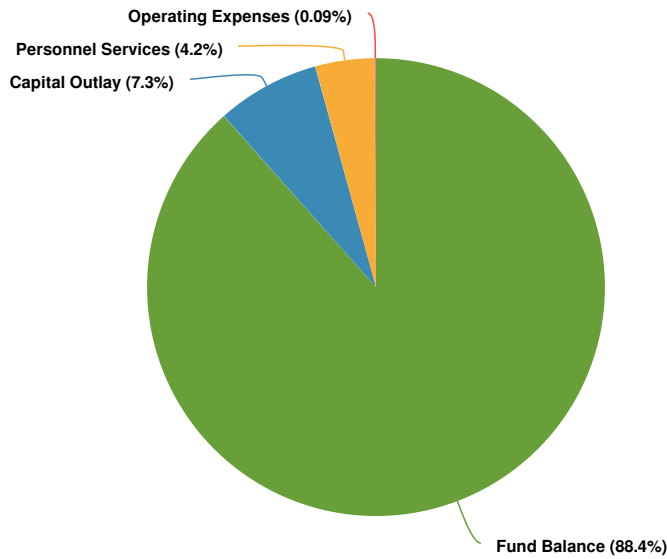
Budgeted and Historical 2025 Revenues by Source



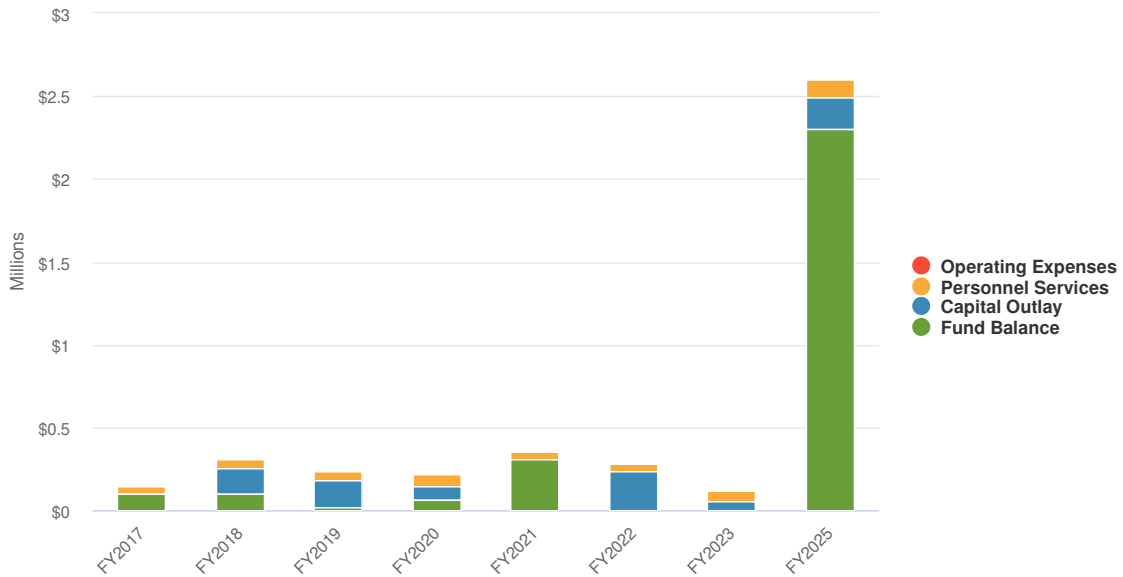
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Taxes	\$367,422	\$368,670	\$405,500	10%
Miscellaneous Revenues	\$11,802	\$0	\$5,000	N/A
Other Sources	\$197,729	\$1,612,190	\$2,195,880	36.2%
Total Revenue Source:	\$576,953	\$1,980,860	\$2,606,380	31.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Services	\$64,623	\$100,880	\$108,950	8%

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Operating Expenses	\$200	\$42,450	\$2,450	-94.2%
Capital Outlay	\$50,496	\$353,679	\$190,000	-44.9%
Fund Balance	\$0	\$1,483,851	\$2,304,980	54.4%
Total Expense Objects:	\$115,319	\$1,980,860	\$2,606,380	31.6%

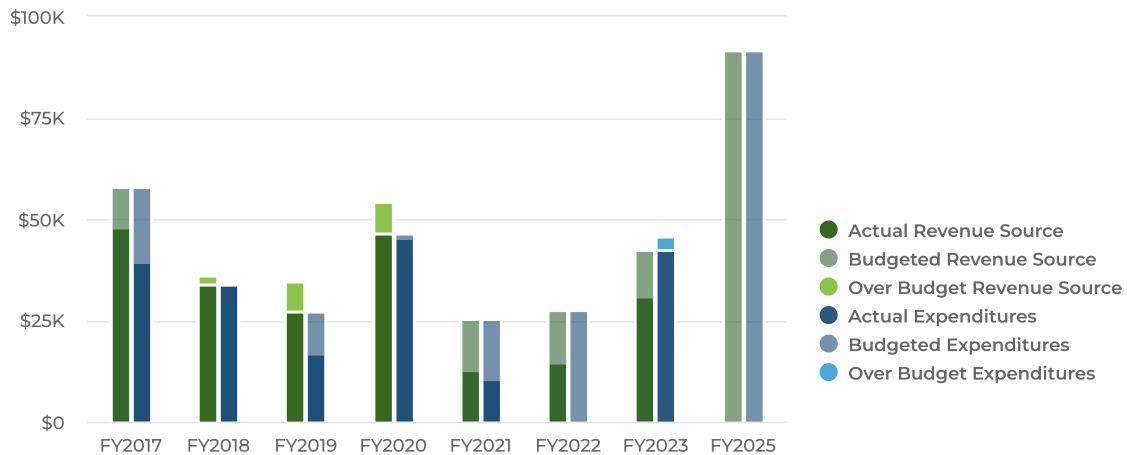


Baker House Fund

The Baker House Fund was established to track revenues generated from donations dedicated to restoring and maintaining Wildwood's historic rental building, the Baker House. The home was built by Senator David H. Baker around 1886, and was donated to the City of Wildwood in 2012 by the Baker family. Many visitors come and tour the home to see the unique and original craftsmanship the home offers.

Summary

The City of Wildwood is projecting \$91.9K of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$91.9K to \$91.9K in FY2025.

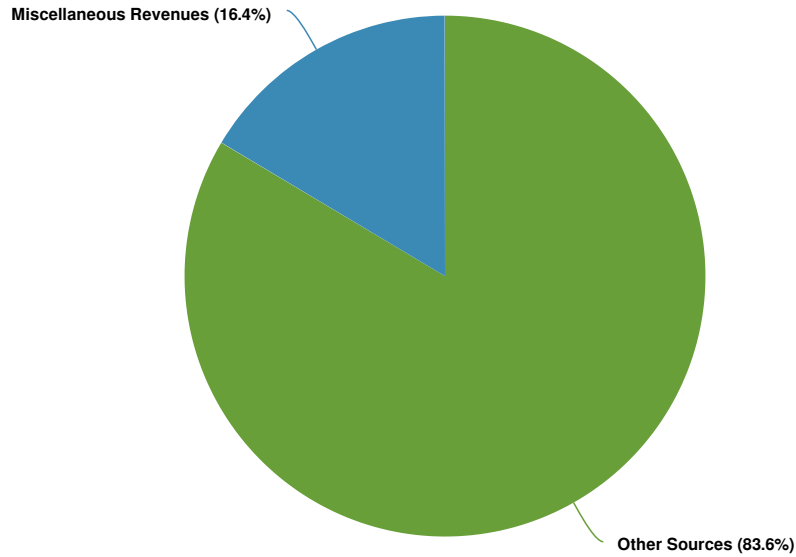


Baker House Fund Comprehensive Summary

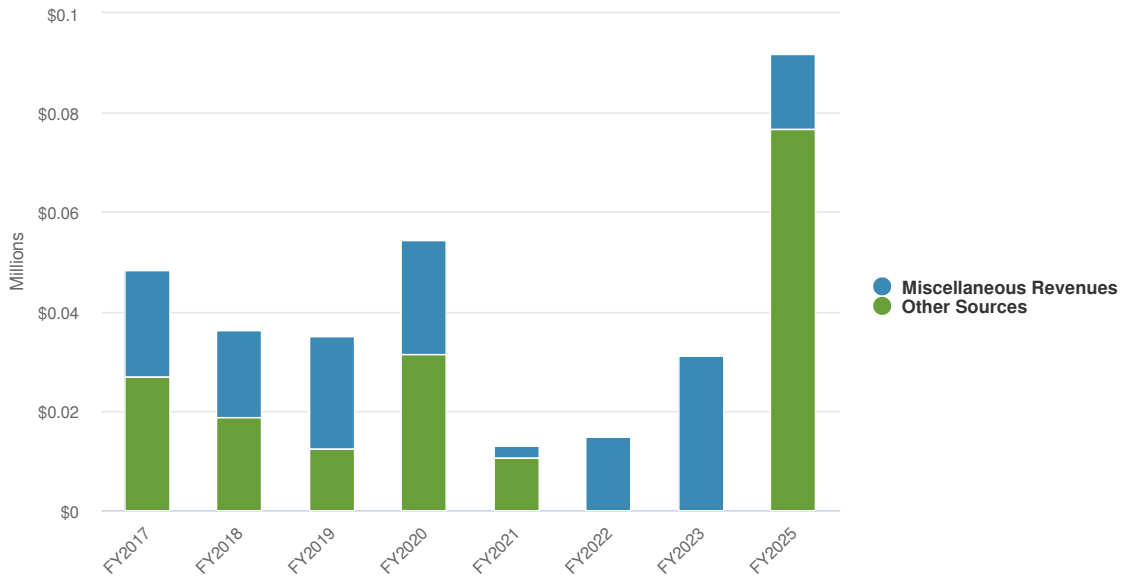
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$12,600	\$12,500	N/A
Revenues			
Miscellaneous Revenues	\$31,033	\$15,100	\$15,100
Other Sources	\$0	\$18,000	\$76,800
Total Revenues:	\$31,033	\$33,100	\$91,900
Expenditures			
Operating Expenses	\$45,844	\$0	\$900
Fund Balance	\$0	\$33,100	\$91,000
Total Expenditures:	\$45,844	\$33,100	\$91,900
Total Revenues Less Expenditures:	-\$14,811	\$0	\$0
Ending Fund Balance:	-\$2,211	\$12,500	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Miscellaneous Revenues	\$31,033	\$15,100	\$15,100	0%
Other Sources	\$0	\$18,000	\$76,800	326.7%
Total Revenue Source:	\$31,033	\$33,100	\$91,900	177.6%

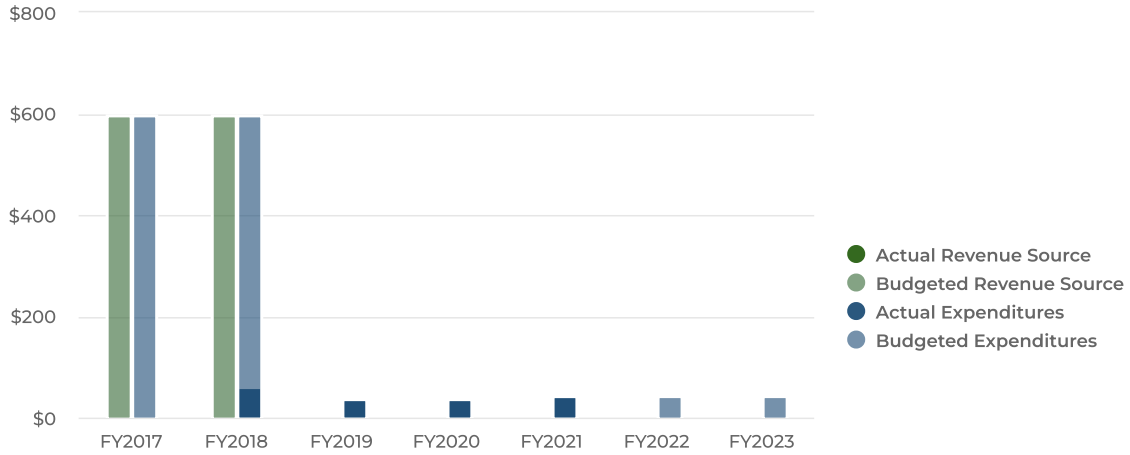


Wildwood Historical Association Fund

The Wildwood Historical Association Fund was established to track revenues generated from donations dedicated to historical purposes. The Historical Society has since dissolved, so little to none activity is seen in this particular fund which can be seen in the data below.

Summary

The City of Wildwood is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



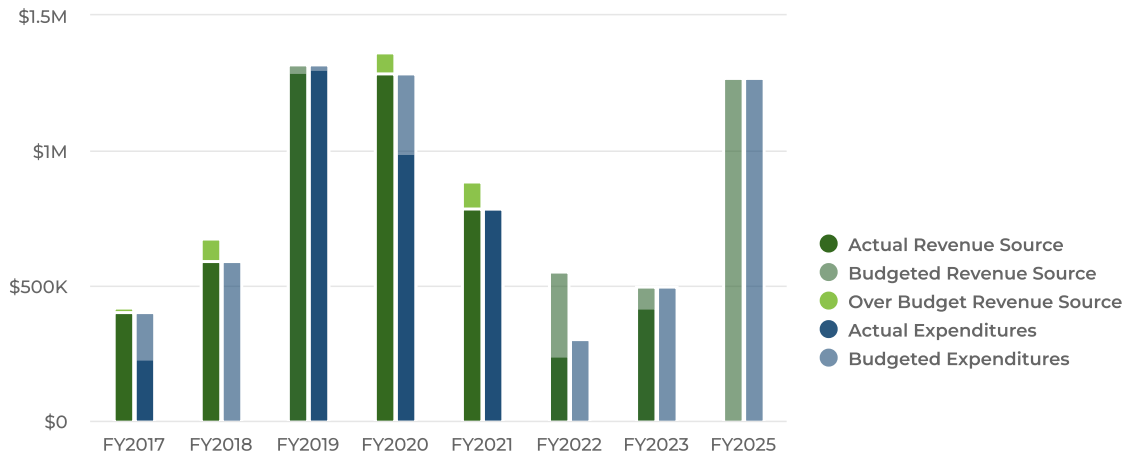


Parks and Recreation Impact Fee Fund

The City is charged with providing recreation services within its municipal boundaries. Recreation services are a necessary and proper function of the City. For the purpose of helping to pay for a portion of the costs of new or expanded recreation facilities and equipment, impact fees are imposed on new development within the City.

Summary

The City of Wildwood is projecting \$1.27M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$1.27M to \$1.27M in FY2025.

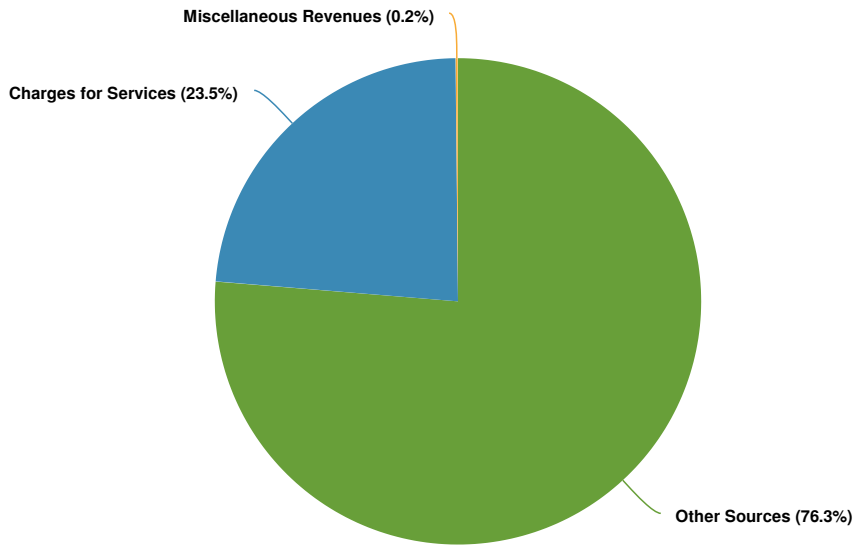


Parks and Recreation Impact Fee Fund Comprehensive Summary

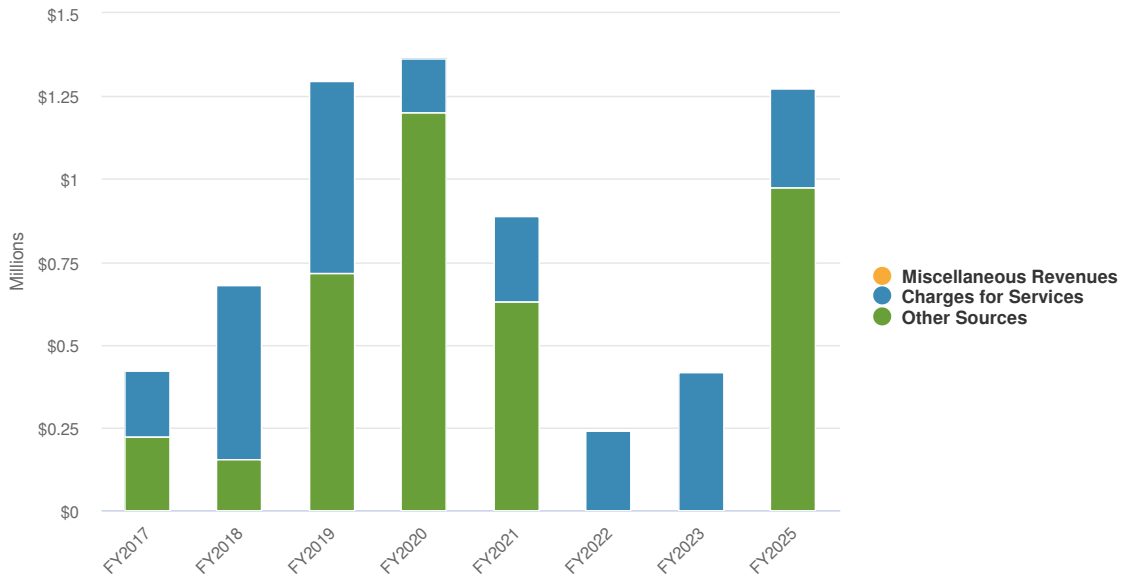
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$305,000	\$500,000	N/A
Revenues			
Charges for Services	\$416,261	\$225,000	\$300,000
Miscellaneous Revenues	\$6,204	\$1,000	\$2,000
Other Sources	\$0	\$736,160	\$972,500
Total Revenues:	\$422,465	\$962,160	\$1,274,500
Expenditures			
Fund Balance	\$0	\$962,160	\$1,274,500
Total Expenditures:	\$0	\$962,160	\$1,274,500
Total Revenues Less Expenditures:	\$422,465	\$0	\$0
Ending Fund Balance:	\$727,465	\$500,000	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

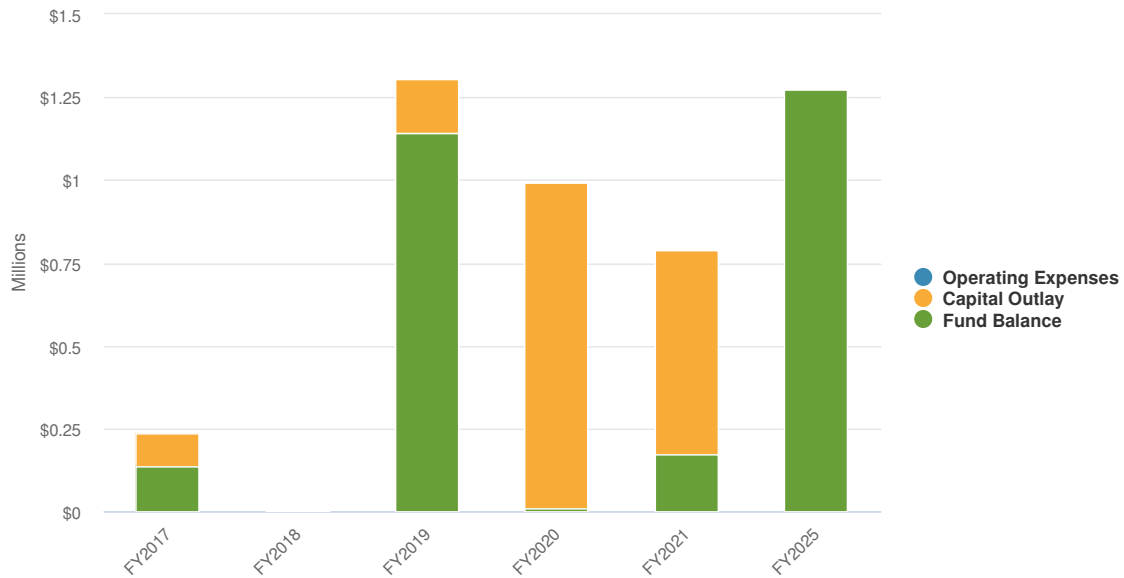


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Charges for Services	\$416,261	\$225,000	\$300,000	33.3%
Miscellaneous Revenues	\$6,204	\$1,000	\$2,000	100%
Other Sources	\$0	\$736,160	\$972,500	32.1%

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$422,465	\$962,160	\$1,274,500	32.5%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Fund Balance	\$0	\$962,160	\$1,274,500	32.5%
Total Expense Objects:	\$0	\$962,160	\$1,274,500	32.5%

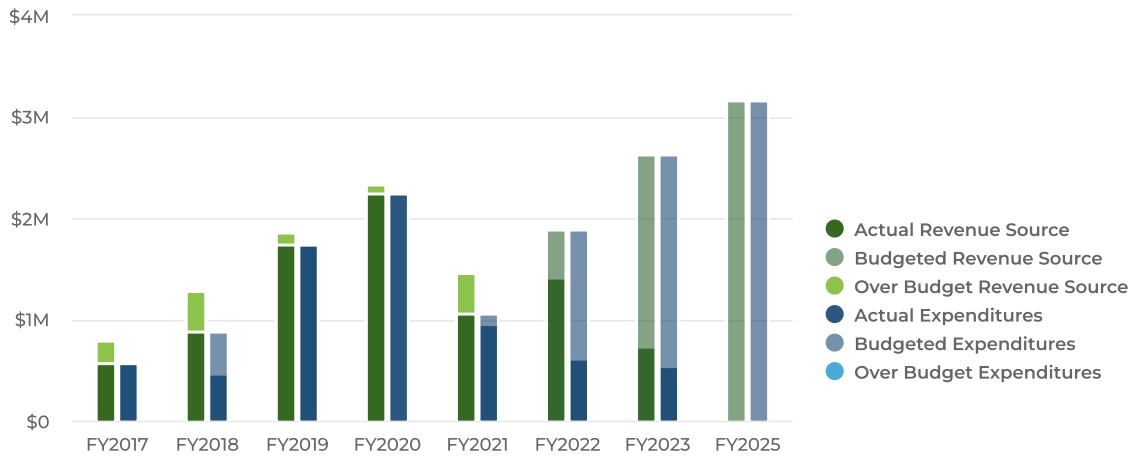


Law Enforcement Impact Fee Fund

The City is charged with providing law enforcement within its municipal boundaries. Law enforcement is a crucial function in the City. For the purpose of helping to pay for a portion of the costs of new or expanded law enforcement capital facilities and equipment attributed to new development, impact fees are imposed on new development within the City.

Summary

The City of Wildwood is projecting \$3.17M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$3.17M to \$3.17M in FY2025.



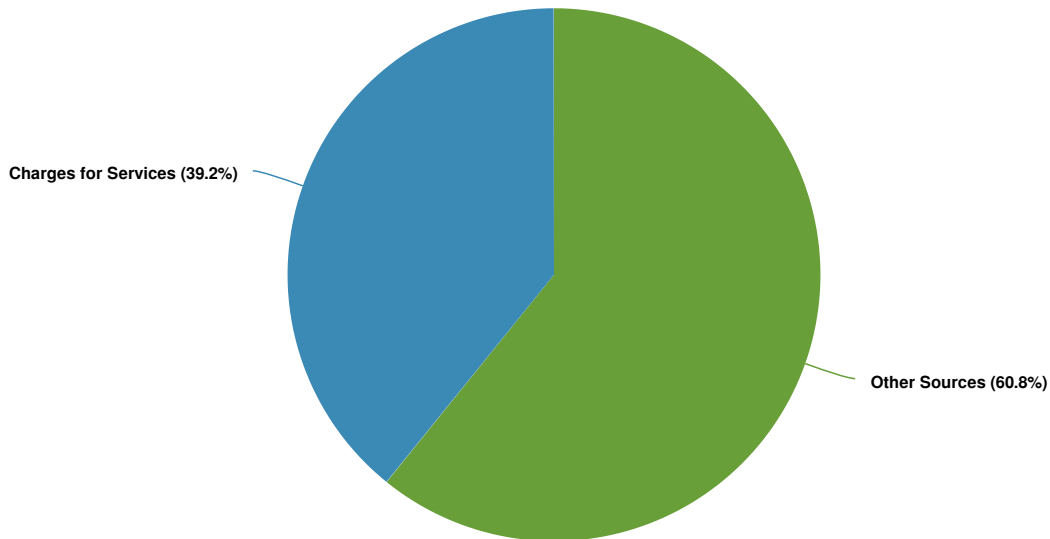
Law Enforcement Impact Fee Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$1,162,200	\$1,517,300	N/A
Revenues			
Charges for Services	\$737,826	\$1,100,000	\$1,240,000
Miscellaneous Revenues	\$200	\$100	\$0
Other Sources	\$0	\$1,320,330	\$1,925,300
Total Revenues:	\$738,026	\$2,420,430	\$3,165,300
Expenditures			
Operating Expenses	\$399	\$0	\$0
Capital Outlay	\$138,184	\$1,008,375	\$400,000
Intragovernmental Transfers	\$412,800	\$412,800	\$412,800
Fund Balance	\$0	\$999,255	\$2,352,500
Total Expenditures:	\$551,384	\$2,420,430	\$3,165,300

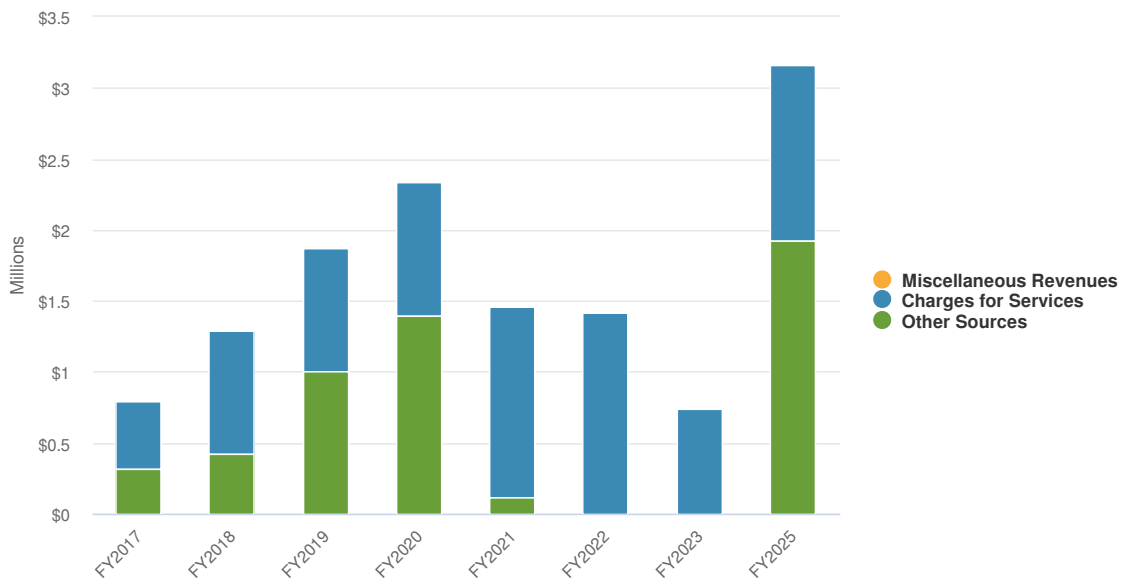
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Total Revenues Less Expenditures:	\$186,642	\$0	\$0
Ending Fund Balance:	\$1,348,842	\$1,517,300	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

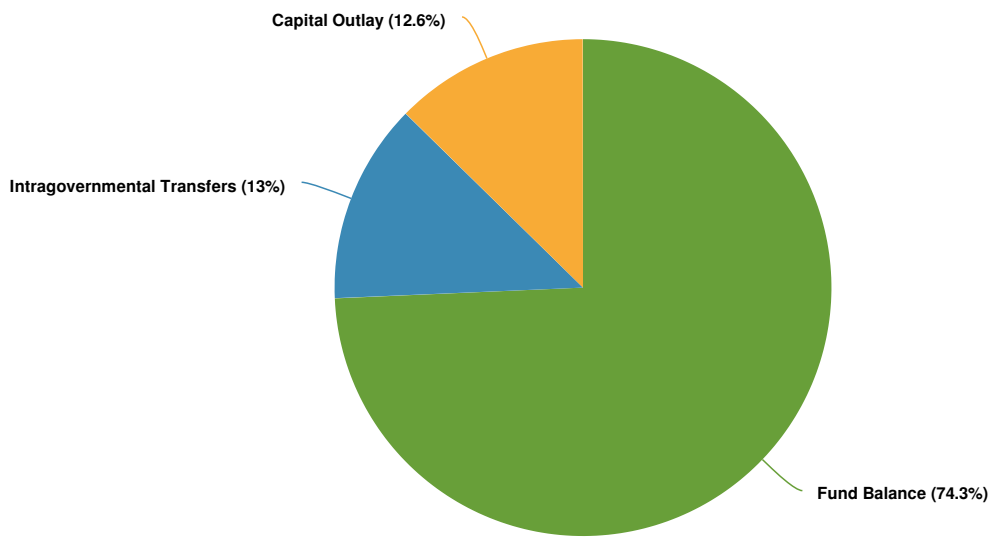


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)

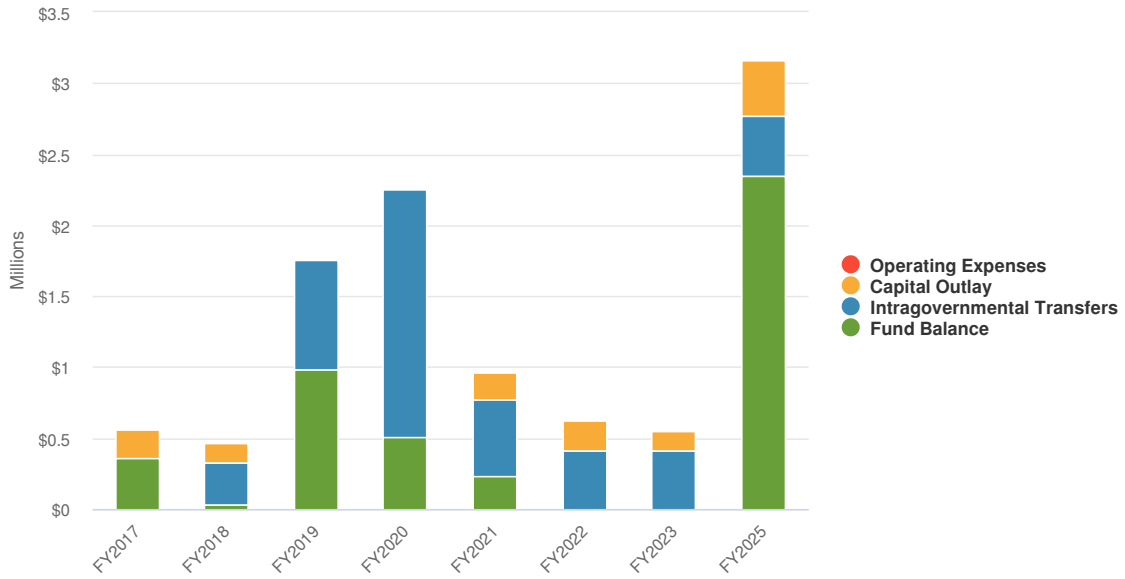
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Charges for Services	\$737,826	\$1,100,000	\$1,240,000	12.7%
Miscellaneous Revenues	\$200	\$100	\$0	-100%
Other Sources	\$0	\$1,320,330	\$1,925,300	45.8%
Total Revenue Source:	\$738,026	\$2,420,430	\$3,165,300	30.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$399	\$0	\$0	0%
Capital Outlay	\$138,184	\$1,008,375	\$400,000	-23.7%
Intragovernmental Transfers	\$412,800	\$412,800	\$412,800	0%
Fund Balance	\$0	\$999,255	\$2,352,500	58.6%
Total Expense Objects:	\$551,384	\$2,420,430	\$3,165,300	30.8%

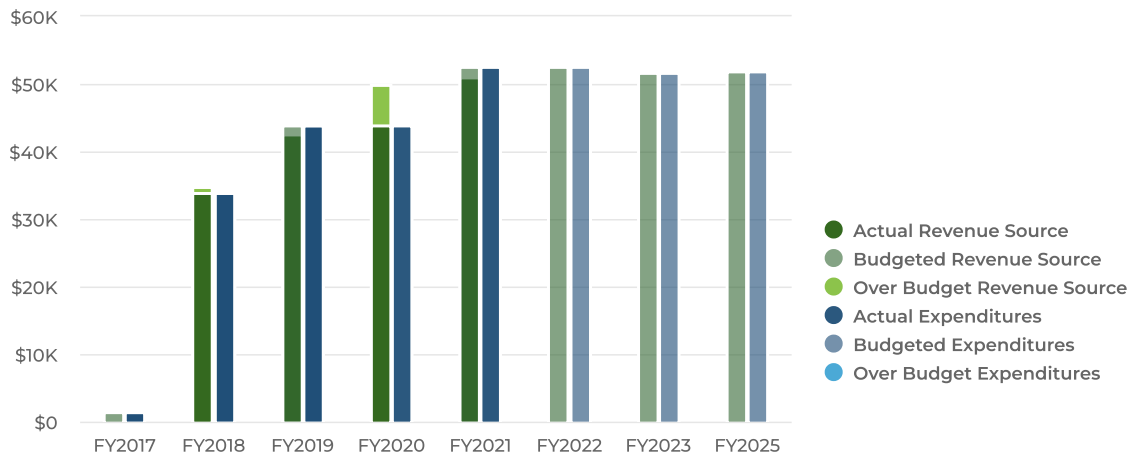


Law Enforcement Trust Fund

The Law Enforcement Trust Fund is a fund that is the custodian of revenues generated from seizures and forfeitures. Florida Statutes allow law enforcement agencies to seize and forfeit any contraband that have been used in the commission of felonies. This includes vehicles, vessels, aircraft, real property, cash or any other items. The cash or proceeds from a sale of the seized items can be used by the law enforcement agency.

Summary

The City of Wildwood is projecting \$51.95K of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$51.95K to \$51.95K in FY2025.

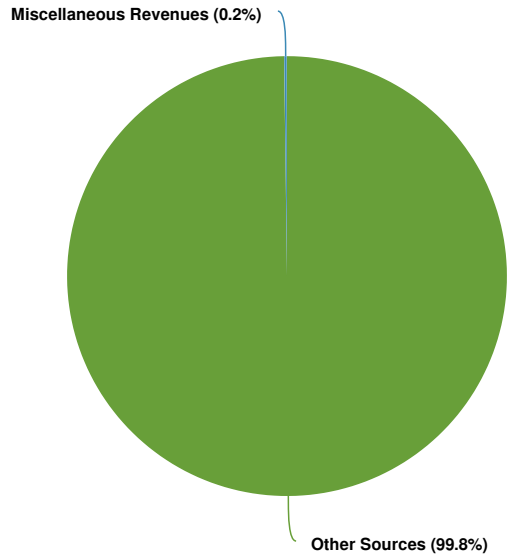


Law Enforcement Trust Fund Comprehensive Summary

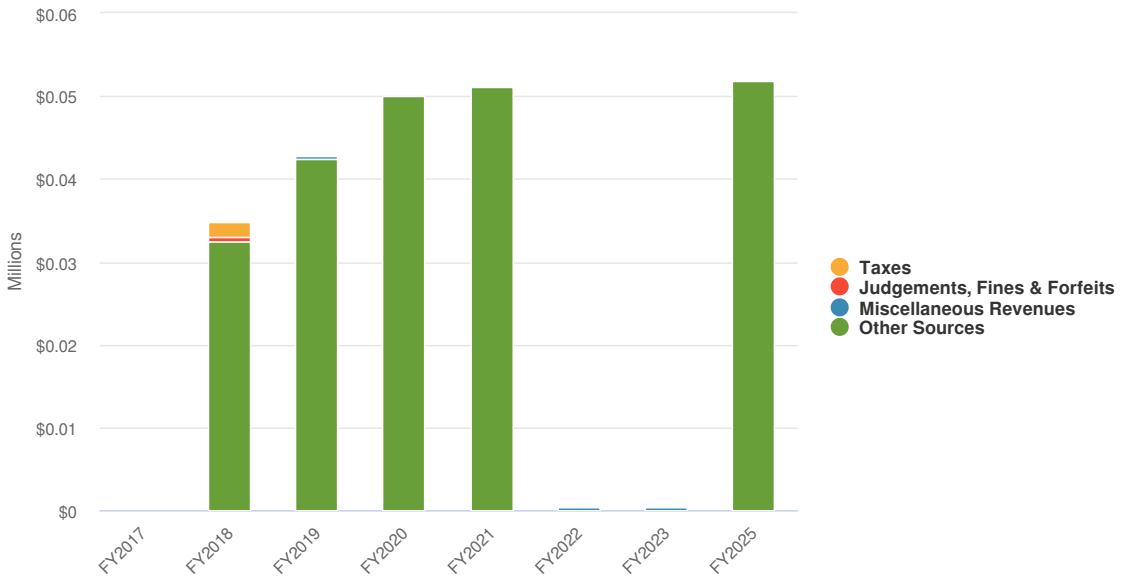
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$52,710	\$53,315	N/A
Revenues			
Judgements, Fines & Forfeits	\$0	\$1,500	\$0
Miscellaneous Revenues	\$279	\$10	\$100
Other Sources	\$0	\$51,805	\$51,845
Total Revenues:	\$279	\$53,315	\$51,945
Expenditures			
Fund Balance	\$0	\$53,315	\$51,945
Total Expenditures:	\$0	\$53,315	\$51,945
Total Revenues Less Expenditures:	\$279	\$0	\$0
Ending Fund Balance:	\$52,989	\$53,315	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

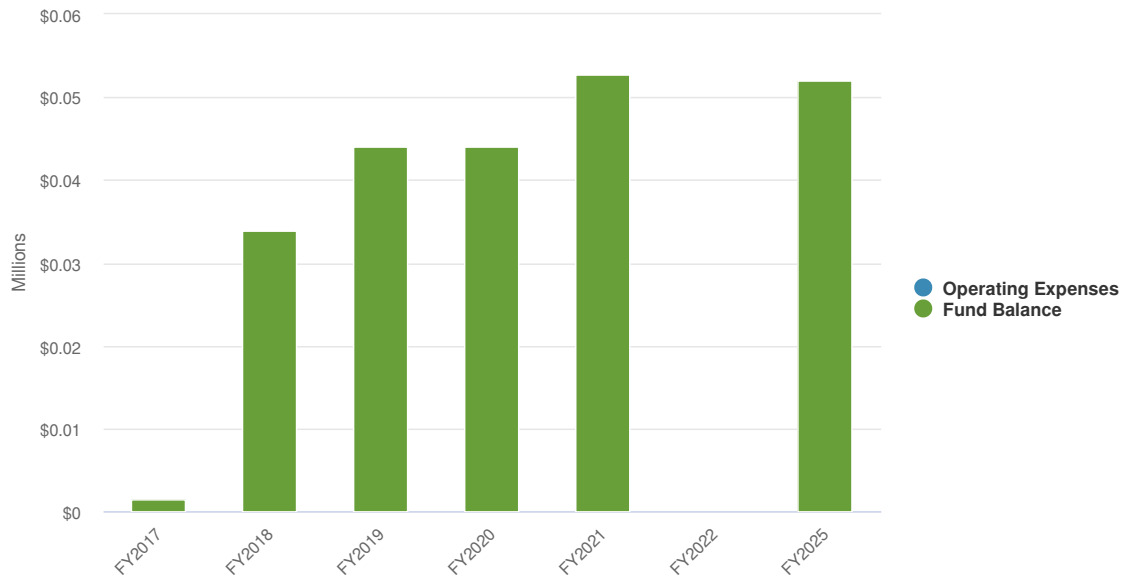


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Judgements, Fines & Forfeits	\$0	\$1,500	\$0	-100%
Miscellaneous Revenues	\$279	\$10	\$100	900%
Other Sources	\$0	\$51,805	\$51,845	0.1%

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$279	\$53,315	\$51,945	-2.6%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Fund Balance	\$0	\$53,315	\$51,945	-2.6%
Total Expense Objects:	\$0	\$53,315	\$51,945	-2.6%

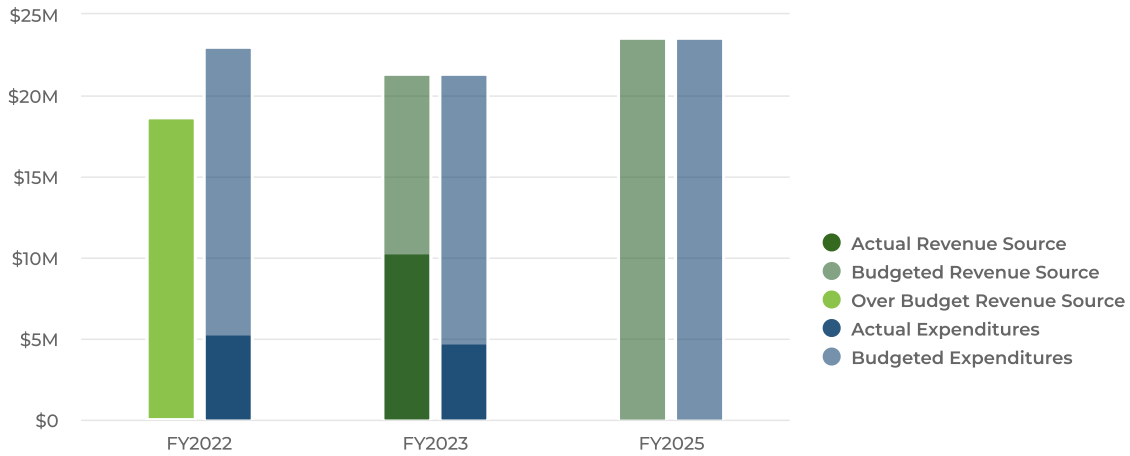


Capital Improvement Fund

The Capital Improvement Fund is a major fund and is utilized internally to track Governmental Activity expenses related to infrastructure projects. It allows staff to separately track the expenses and isolate them from the general day-to-day operating expenses.

Summary

The City of Wildwood is projecting \$23.58M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$23.58M to \$23.58M in FY2025.

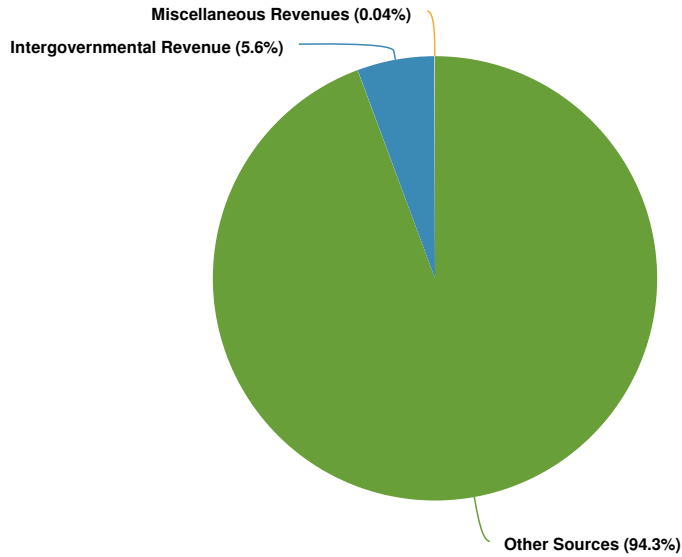


Capital Improvement Fund Comprehensive Summary

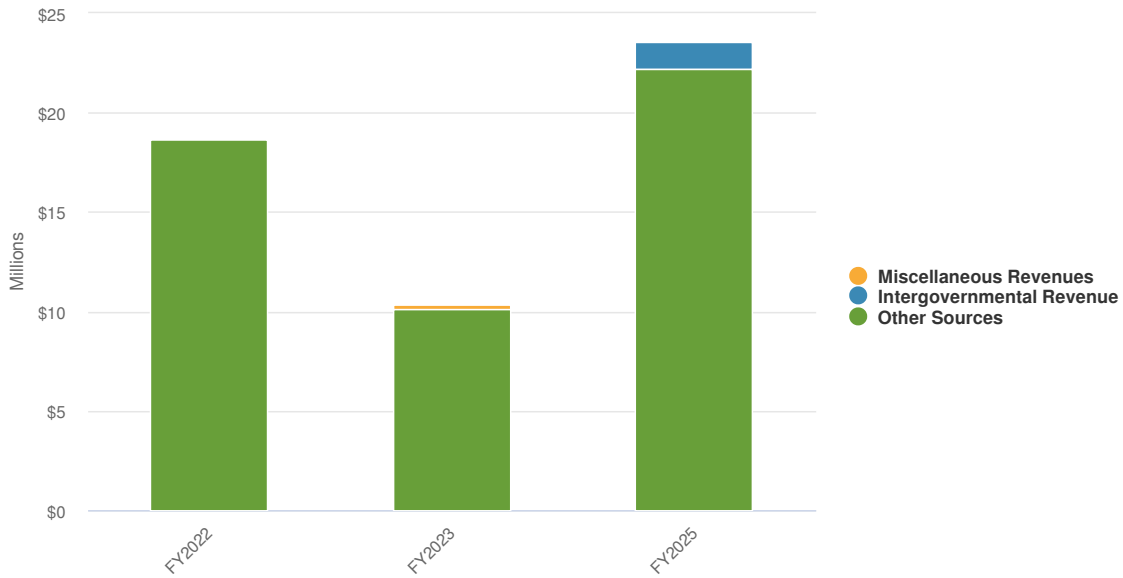
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$3,985,100	\$11,737,200	N/A
Revenues			
Intergovernmental Revenue	\$0	\$900,000	\$1,325,000
Miscellaneous Revenues	\$281,578	\$10,000	\$10,000
Other Sources	\$10,100,380	\$29,181,125	\$22,240,000
Total Revenues:	\$10,381,957	\$30,091,125	\$23,575,000
Expenditures			
Operating Expenses	\$0		\$5,000,000
Capital Outlay	\$4,796,197	\$15,224,376	\$17,050,000
Fund Balance	\$0	\$9,728,250	\$1,525,000
Total Expenditures:	\$4,796,197	\$24,952,626	\$23,575,000
Total Revenues Less Expenditures:	\$5,585,760	\$5,138,499	\$0
Ending Fund Balance:	\$9,570,860	\$16,875,699	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

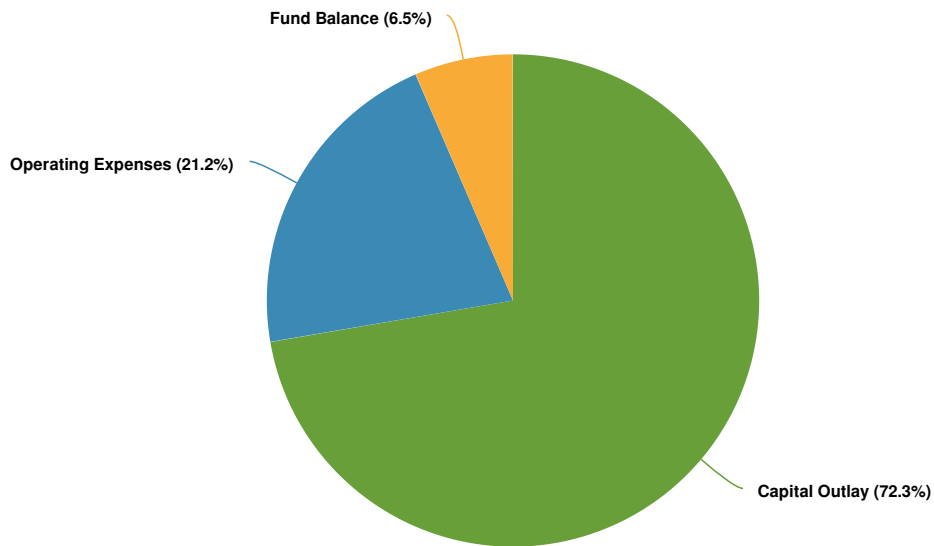


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Intergovernmental Revenue	\$0	\$900,000	\$1,325,000	47.2%
Miscellaneous Revenues	\$281,578	\$10,000	\$10,000	0%
Other Sources	\$10,100,380	\$29,181,125	\$22,240,000	-23.8%

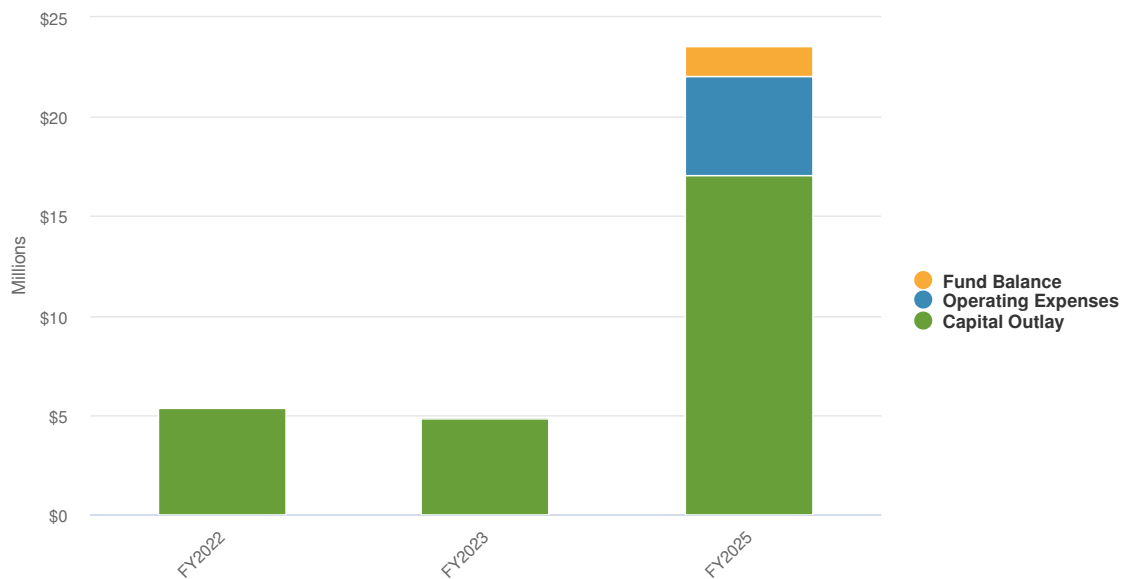
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$10,381,957	\$30,091,125	\$23,575,000	-21.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$0		\$5,000,000	N/A
Capital Outlay	\$4,796,197	\$15,224,376	\$17,050,000	-30.2%
Fund Balance	\$0	\$9,728,250	\$1,525,000	-73.1%
Total Expense Objects:	\$4,796,197	\$24,952,626	\$23,575,000	-21.7%

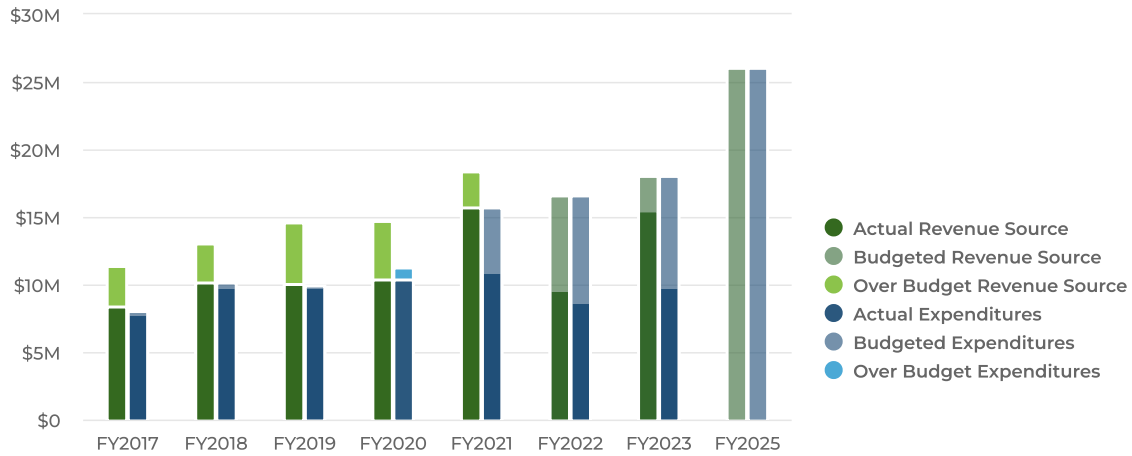


Utility Revenue Fund

The Utility Revenue Fund is an Enterprise Fund that accounts for costs of collection, treatment and distribution of water, wastewater, and reuse water services. Due to the nature of this fund, and Enterprise funds in general, the major revenue source is charges for services.

Summary

The City of Wildwood is projecting \$26.07M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$26.07M to \$26.07M in FY2025.



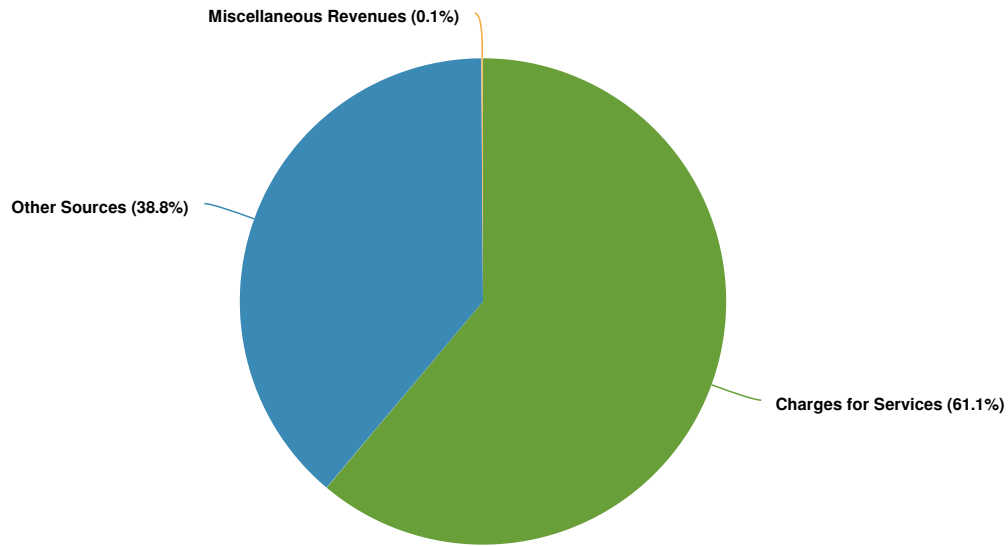
Utility Revenue Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$4,147,630	\$5,791,155	N/A
Revenues			
Taxes	\$5,344	\$0	\$0
Charges for Services	\$10,263,869	\$12,365,350	\$15,934,230
Miscellaneous Revenues	\$111,564	\$50,000	\$25,000
Other Sources	\$5,152,546	\$7,600,000	\$10,110,000
Total Revenues:	\$15,533,324	\$20,015,350	\$26,069,230
Expenditures			
Personnel Services	\$2,832,306	\$3,814,950	\$4,751,356
Operating Expenses	\$6,217,423	\$4,932,531	\$6,325,980
Capital Outlay	\$790,891	\$8,761,187	\$10,858,950
Debt Service	\$71,682	\$2,108,855	\$828,150
Fund Balance	\$0	\$397,827	\$3,304,794
Total Expenditures:	\$9,912,302	\$20,015,350	\$26,069,230
Total Revenues Less Expenditures:	\$5,621,022	\$0	\$0

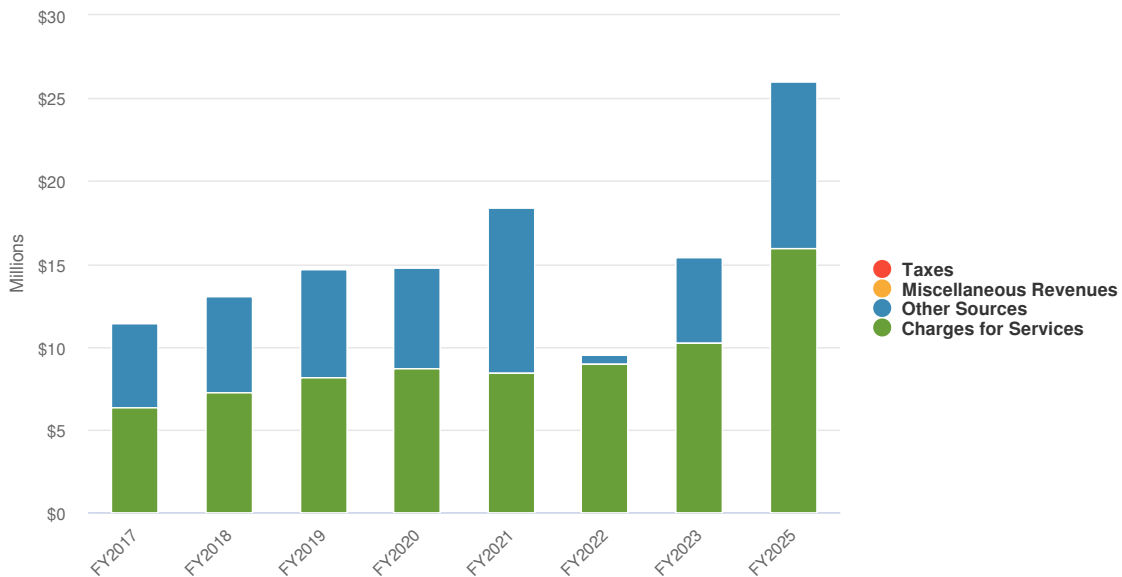
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Ending Fund Balance:	\$9,768,652	\$5,791,155	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

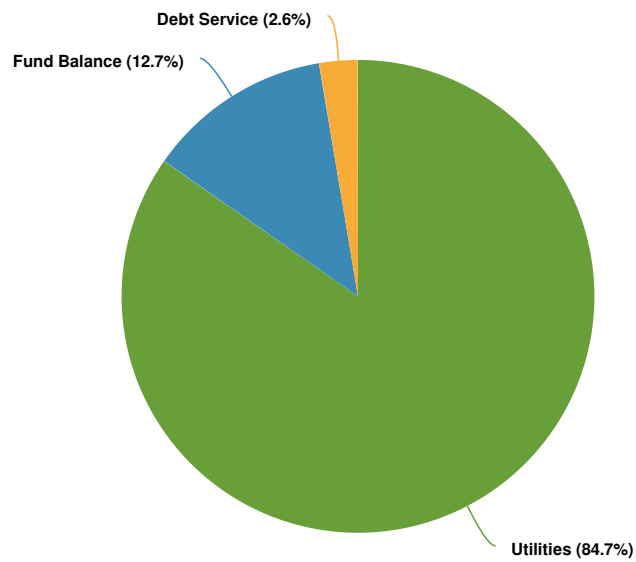


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				

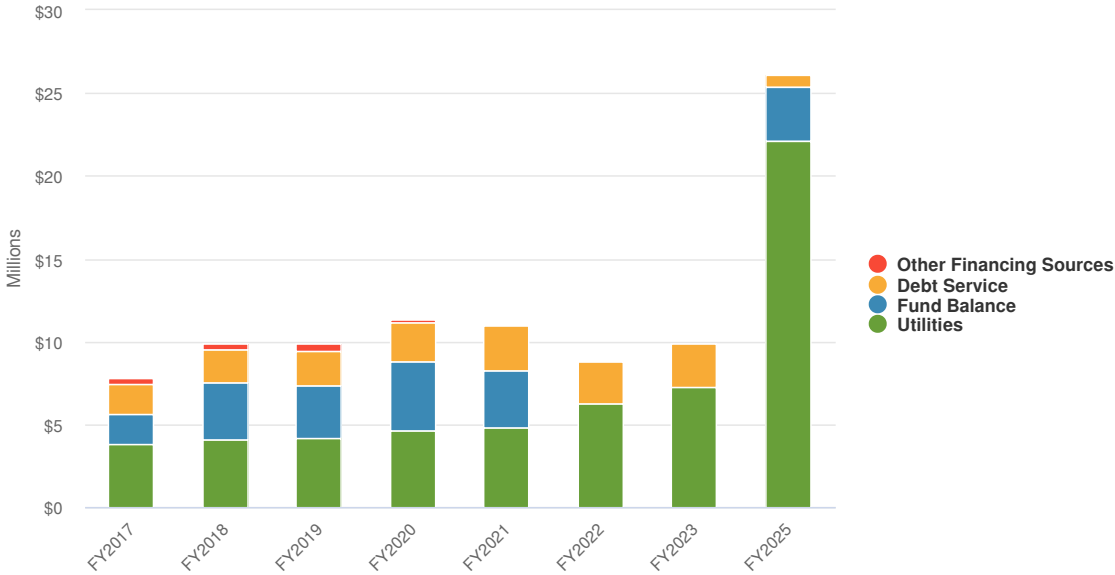
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Taxes	\$5,344	\$0	\$0	0%
Charges for Services	\$10,263,869	\$12,365,350	\$15,934,230	28.9%
Miscellaneous Revenues	\$111,564	\$50,000	\$25,000	-50%
Other Sources	\$5,152,546	\$7,600,000	\$10,110,000	33%
Total Revenue Source:	\$15,533,324	\$20,015,350	\$26,069,230	30.2%

Expenditures by Function

Budgeted Expenditures by Function



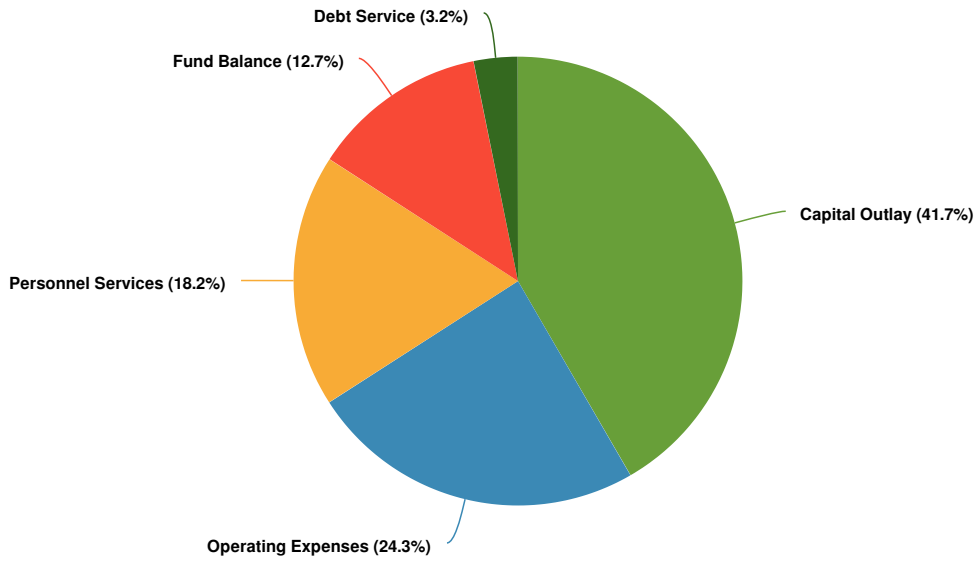
Budgeted and Historical Expenditures by Function



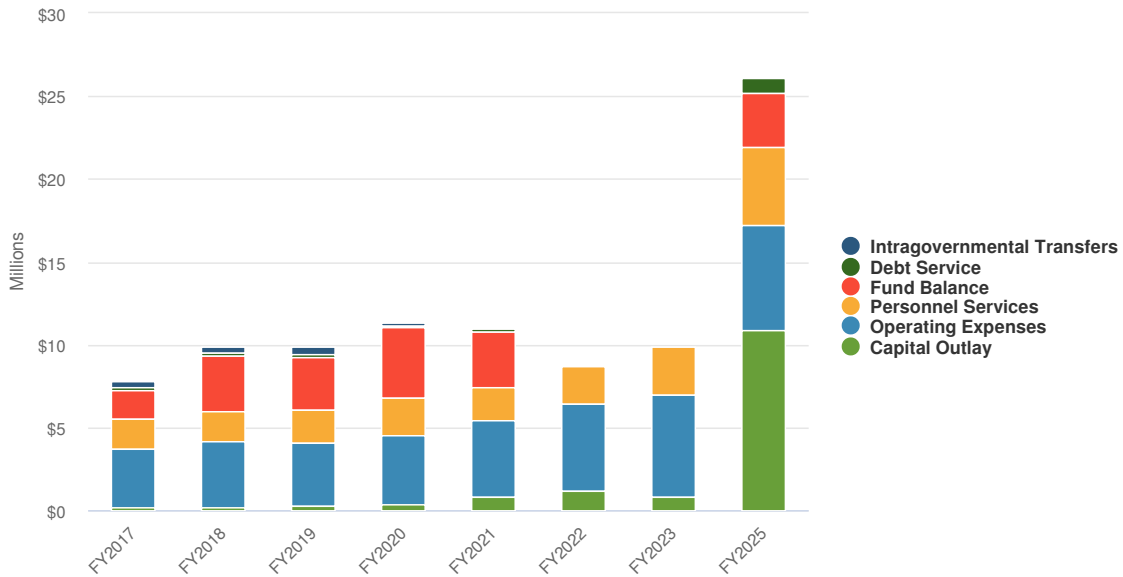
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expenditures				
Utilities	\$7,234,257	\$17,614,883	\$22,079,896	60.9%
Debt Service	\$2,678,045	\$2,002,640	\$684,540	-65.8%
Fund Balance	\$0	\$397,827	\$3,304,794	-23%
Total Expenditures:	\$9,912,302	\$20,015,350	\$26,069,230	30.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Personnel Services	\$2,832,306	\$3,814,950	\$4,751,356	24.5%

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Operating Expenses	\$6,217,423	\$4,932,531	\$6,325,980	38.8%
Capital Outlay	\$790,891	\$8,761,187	\$10,858,950	107.1%
Debt Service	\$71,682	\$2,108,855	\$828,150	-60.7%
Fund Balance	\$0	\$397,827	\$3,304,794	-23%
Total Expense Objects:	\$9,912,302	\$20,015,350	\$26,069,230	30.2%

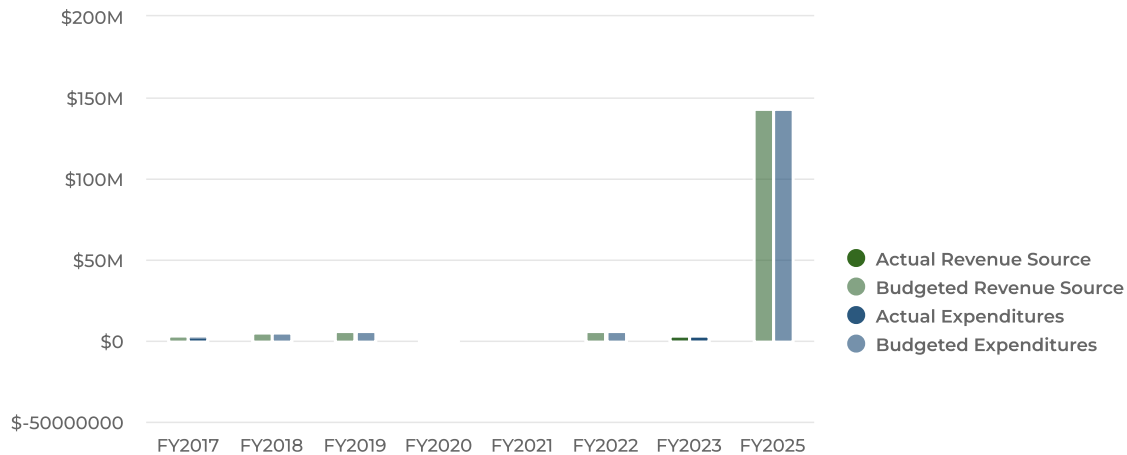


Utility Capital Projects Fund

The Capital Project Fund is a component of the Utility Revenue Fund. It is utilized internally to track expenses related to utility infrastructure projects. Generally, the projects tracked in this fund are those whose funding sources come from grants and loans. It allows staff to separately track the financing sources and isolate them from the general day-to-day operating revenue.

Summary

The City of Wildwood is projecting \$143.75M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$143.75M to \$143.75M in FY2025.



Utility Capital Projects Fund Comprehensive Summary

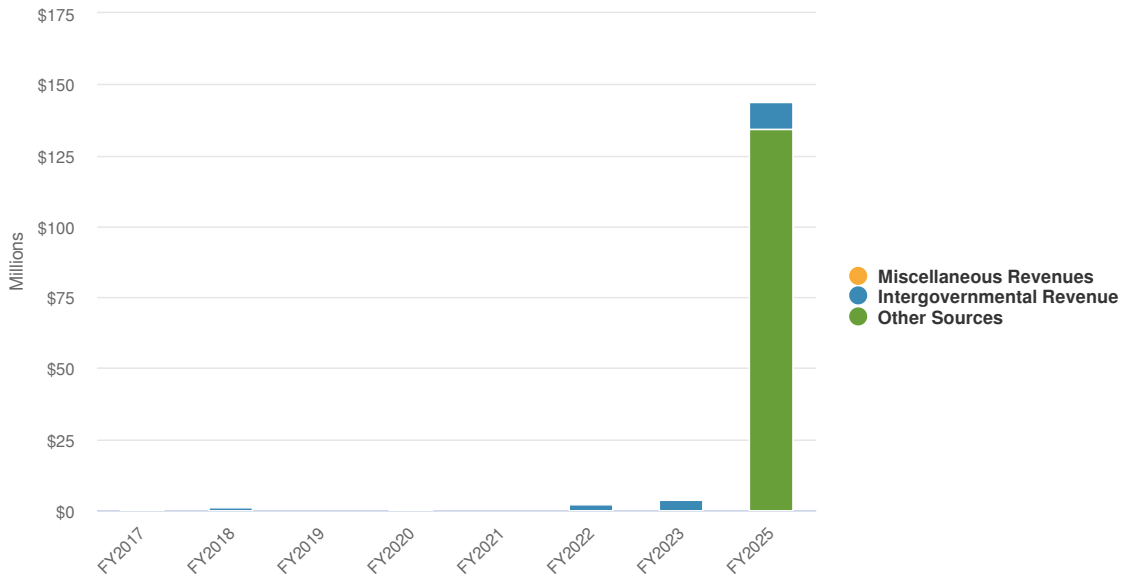
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$290,000	\$1,001,000	N/A
Revenues			
Intergovernmental Revenue	\$3,644,211	\$0	\$9,250,000
Miscellaneous Revenues	\$51,560	\$1,000	\$0
Other Sources	\$0	\$132,845,000	\$134,500,000
Total Revenues:	\$3,695,771	\$132,846,000	\$143,750,000
Expenditures			
Capital Outlay	\$0	\$50,685,812	\$63,800,000
Intragovernmental Transfers	\$3,644,211	\$0	\$0
Fund Balance	\$0	\$91,160,188	\$79,950,000
Total Expenditures:	\$3,644,211	\$141,846,000	\$143,750,000
Total Revenues Less Expenditures:	\$51,560	-\$9,000,000	\$0
Ending Fund Balance:	\$341,560	-\$7,999,000	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

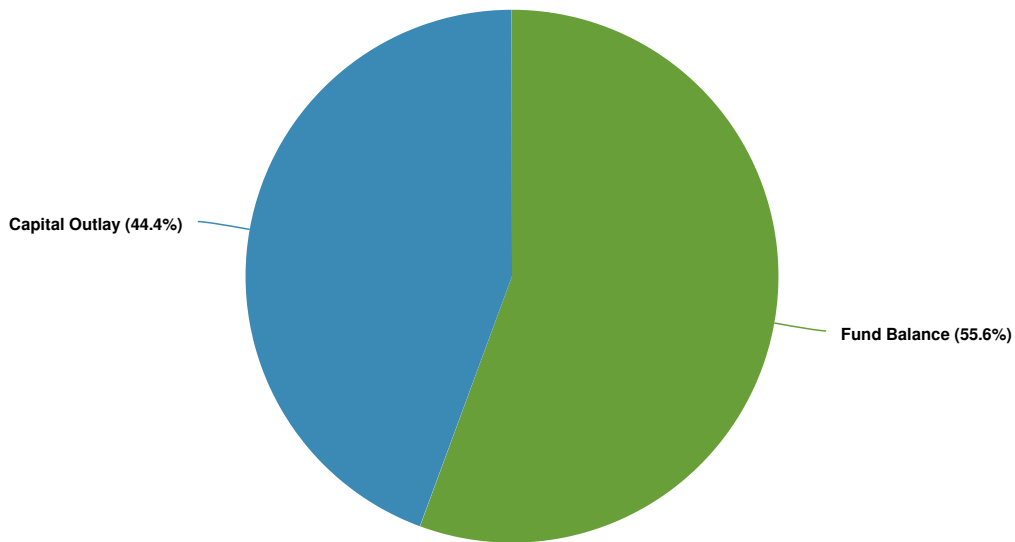


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Intergovernmental Revenue	\$3,644,211	\$0	\$9,250,000	N/A
Miscellaneous Revenues	\$51,560	\$1,000	\$0	-100%
Other Sources	\$0	\$132,845,000	\$134,500,000	1.2%

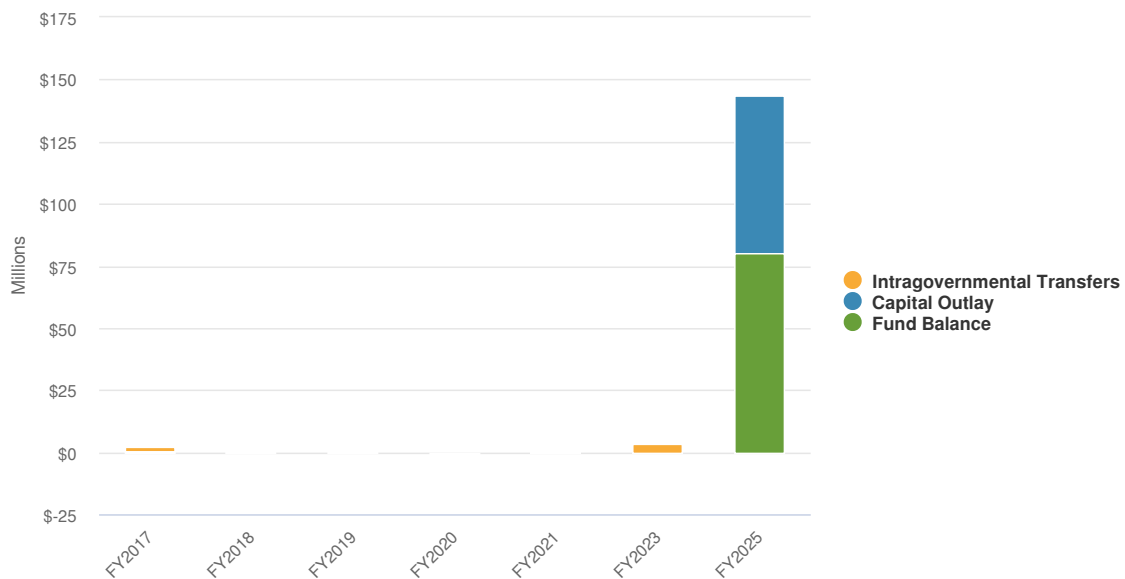
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$3,695,771	\$132,846,000	\$143,750,000	8.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Capital Outlay	\$0	\$50,685,812	\$63,800,000	27.6%
Intragovernmental Transfers	\$3,644,211	\$0	\$0	0%
Fund Balance	\$0	\$91,160,188	\$79,950,000	-3.5%
Total Expense Objects:	\$3,644,211	\$141,846,000	\$143,750,000	8.2%

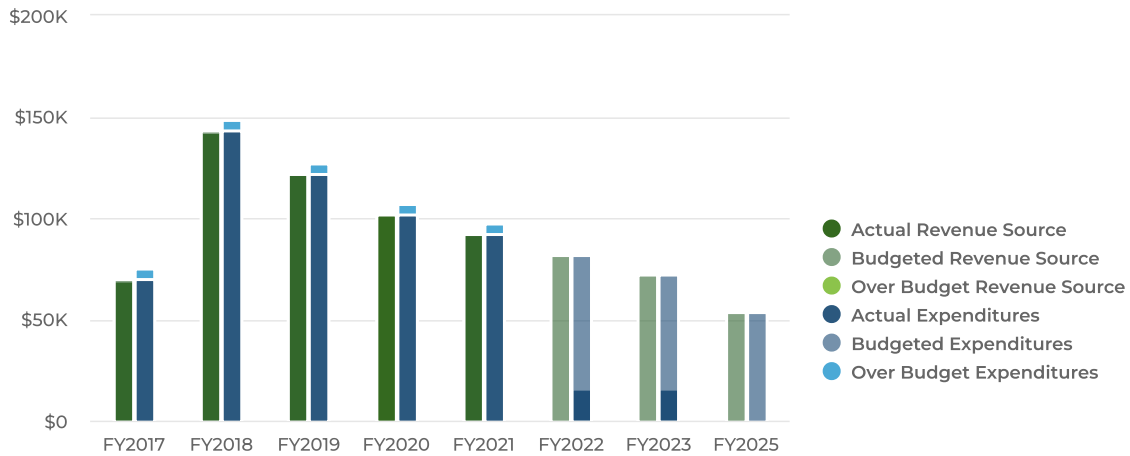


Industrial Park Fund

The Industrial Park Fund is the accounting mechanism for a past economic development effort by the City of Wildwood. Thirty plus years ago the City became owner of property that was suited for industrial development. Property was sold to prospective developers with specific criteria for business development. This development tool has lied dormant for many years due to the sale of all available property but the fund still holds assets related to the original acquisition and sales.

Summary

The City of Wildwood is projecting \$53.84K of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$53.84K to \$53.84K in FY2025.

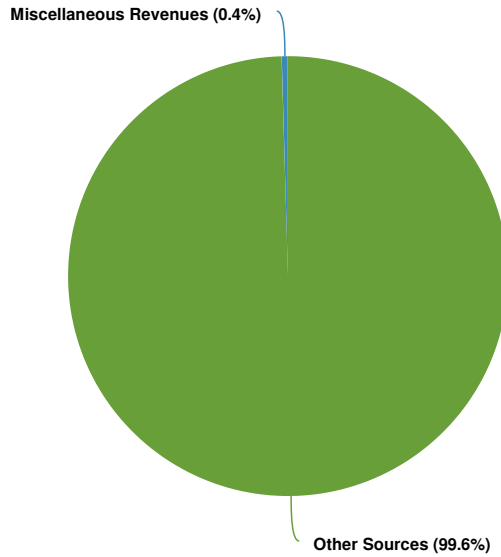


Industrial Park Fund Comprehensive Summary

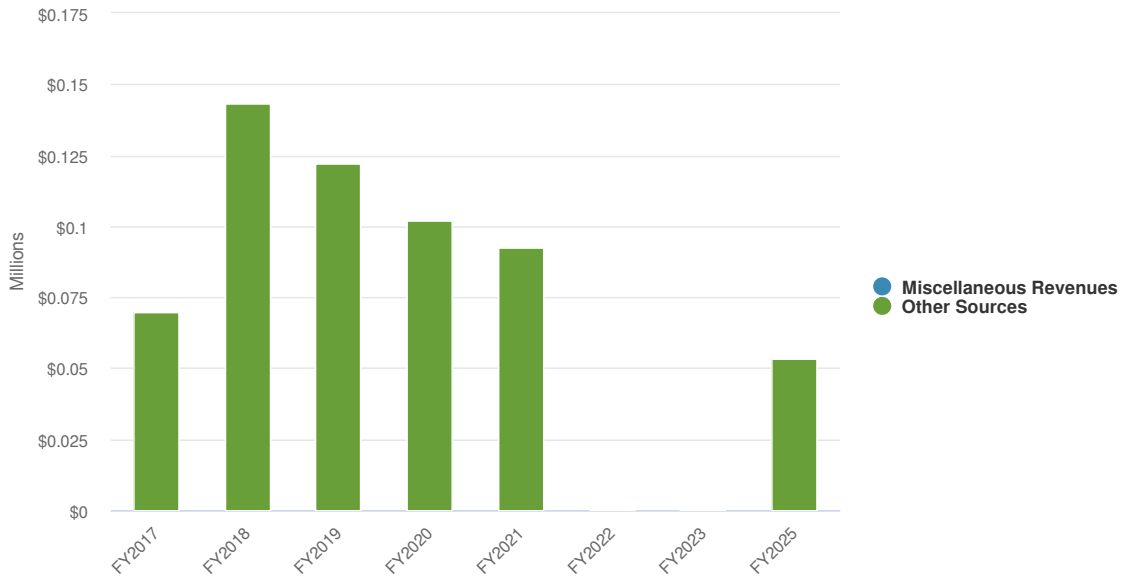
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$71,545	\$61,600	N/A
Revenues			
Miscellaneous Revenues	\$555	\$100	\$240
Other Sources	\$0	\$63,300	\$53,600
Total Revenues:	\$555	\$63,400	\$53,840
Expenditures			
Operating Expenses	\$6,607	\$1,000	\$1,000
Transfer Out	\$10,000	\$10,000	\$10,000
Fund Balance	\$0	\$52,400	\$42,840
Total Expenditures:	\$16,607	\$63,400	\$53,840
Total Revenues Less Expenditures:	-\$16,052	\$0	\$0
Ending Fund Balance:	\$55,493	\$61,600	N/A

Revenues by Source

Projected 2025 Revenues by Source



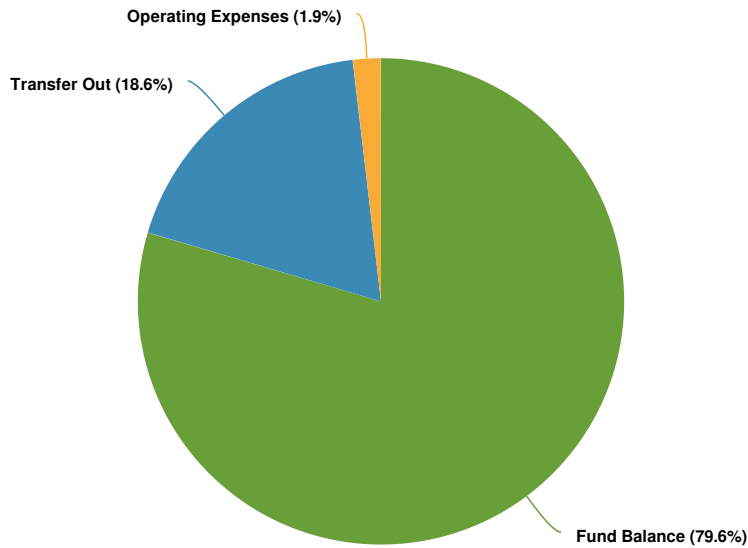
Budgeted and Historical 2025 Revenues by Source



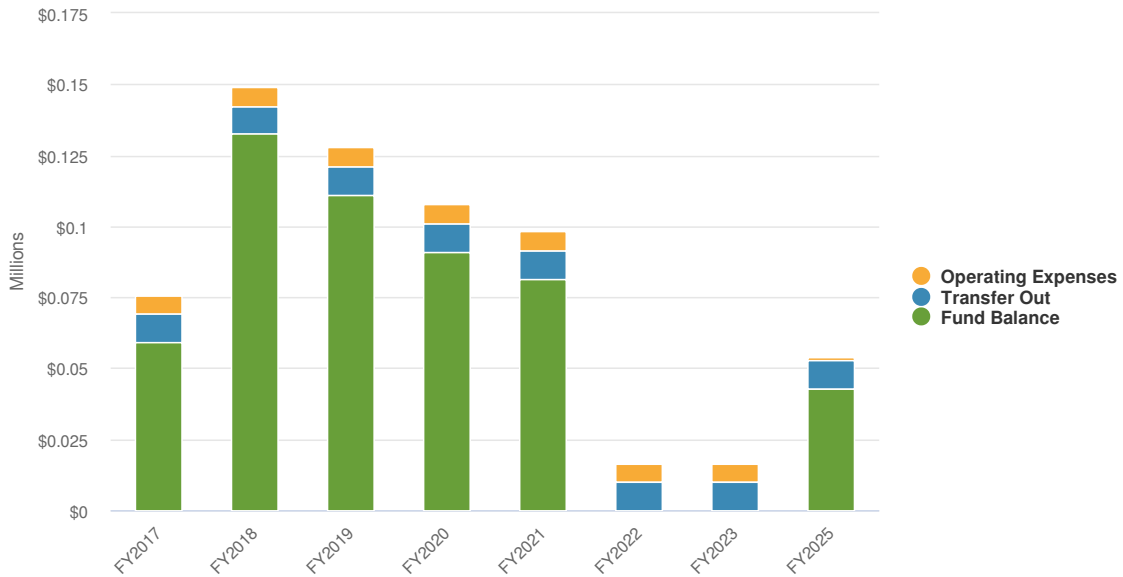
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Miscellaneous Revenues	\$555	\$100	\$240	140%
Other Sources	\$0	\$63,300	\$53,600	-15.3%
Total Revenue Source:	\$555	\$63,400	\$53,840	-15.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$6,607	\$1,000	\$1,000	0%

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Transfer Out	\$10,000	\$10,000	\$10,000	0%
Fund Balance	\$0	\$52,400	\$42,840	-18.2%
Total Expense Objects:	\$16,607	\$63,400	\$53,840	-15.1%

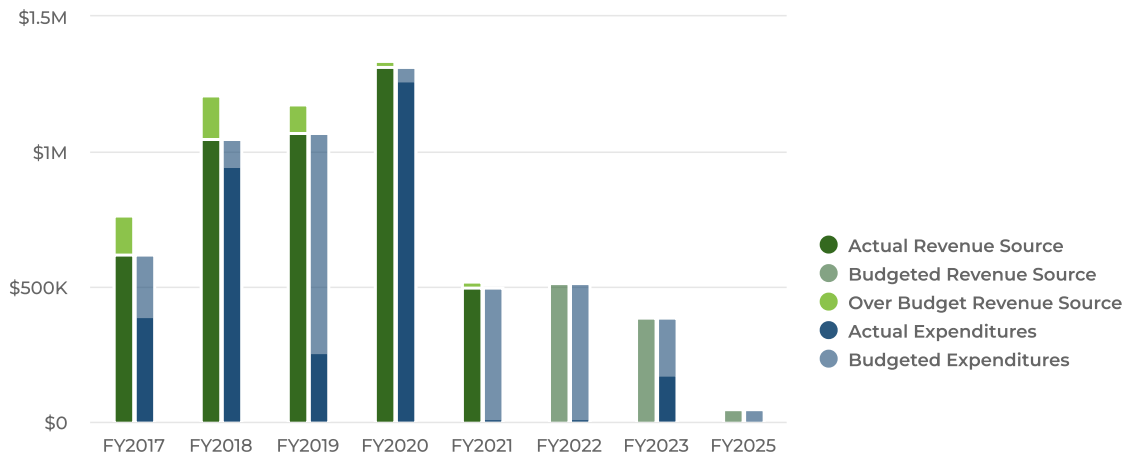


Water Connection Fee Fund

Capacity fees, referred to as Connection Fees, are assessed against new development in an attempt to cover the costs of providing capital facilities (infrastructure) needed to serve new development. With this mechanism, the development/growth “pays their own way”, which minimizes the extent to which existing customers must bear the cost of new or expanded facilities necessitated by the growth. Outlined in agreements with current developers, the revenues received for these fees can only be used to fund capacity enhancements.

Summary

The City of Wildwood is projecting \$51.1K of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$51.1K to \$51.1K in FY2025.



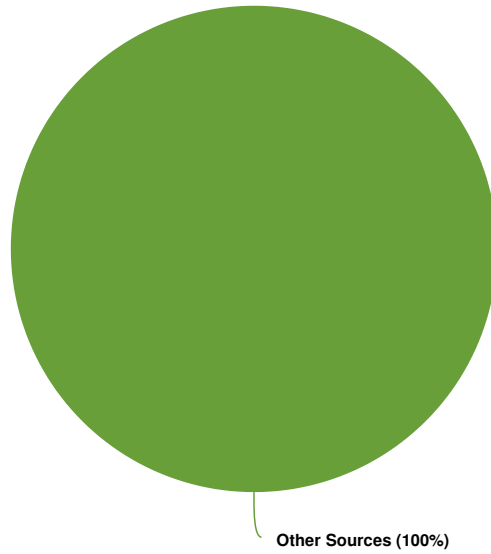
Water Connection Fee Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$135,000	\$800	N/A
Revenues			
Miscellaneous Revenues	\$44	\$0	\$0
Other Sources	\$0	\$310,000	\$51,100
Total Revenues:	\$44	\$310,000	\$51,100
Expenditures			
Operating Expenses	\$361	\$0	\$0
Capital Outlay	\$0	\$260,193	\$0
Intragovernmental Transfers	\$175,798	\$0	\$0
Fund Balance	\$0	\$49,807	\$51,100
Total Expenditures:	\$176,159	\$310,000	\$51,100
Total Revenues Less Expenditures:	-\$176,116	\$0	\$0

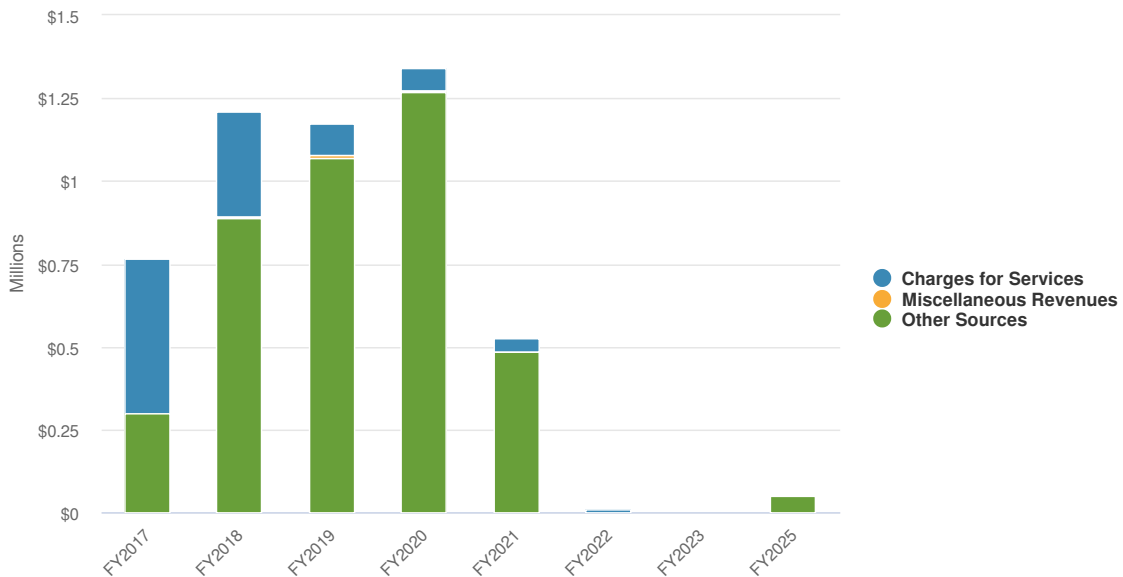
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Ending Fund Balance:	-\$41,116	\$800	N/A

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

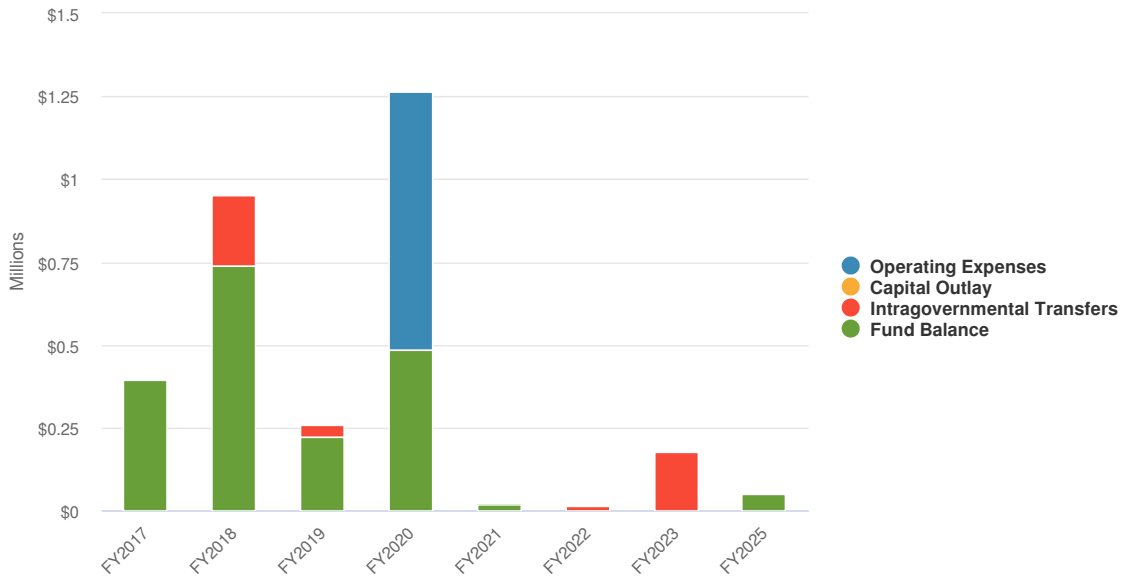


Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Miscellaneous Revenues	\$44	\$0	\$0	0%
Other Sources	\$0	\$310,000	\$51,100	-70.8%
Total Revenue Source:	\$44	\$310,000	\$51,100	-70.8%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$361	\$0	\$0	N/A
Capital Outlay	\$0	\$260,193	\$0	N/A
Intragovernmental Transfers	\$175,798	\$0	\$0	N/A
Fund Balance	\$0	\$49,807	\$51,100	-70.8%
Total Expense Objects:	\$176,159	\$310,000	\$51,100	-70.8%

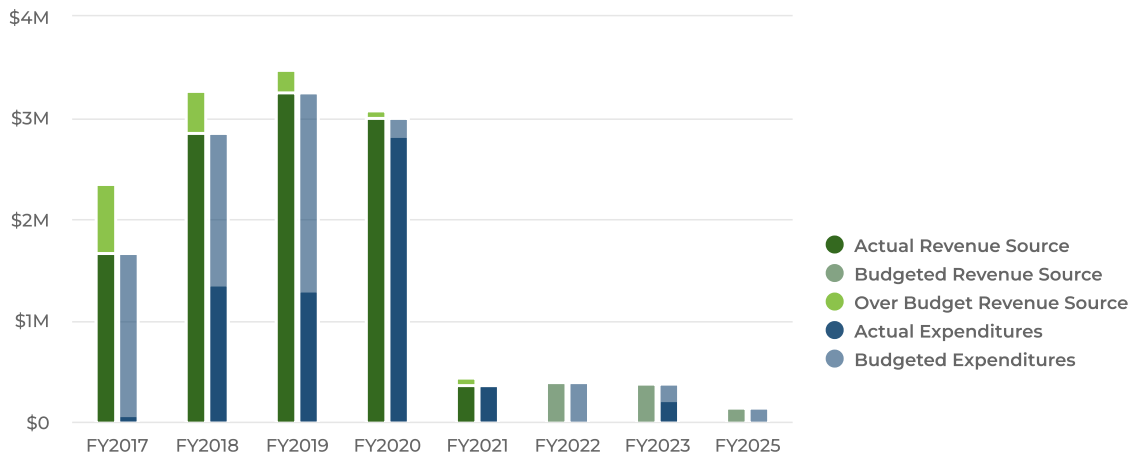


Wastewater Connection Fee Fund

The Wastewater Connection Fee Fund is similar to the Water Connection Fee Fund, but with the focus on wastewater. These connection fees are assessed against new development in an attempt to cover the costs of providing capital facilities (infrastructure) needed to serve new development. The revenues received from development are used to fund enhancements to the City's wastewater capacity system.

Summary

The City of Wildwood is projecting \$154.5K of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$154.5K to \$154.5K in FY2025.

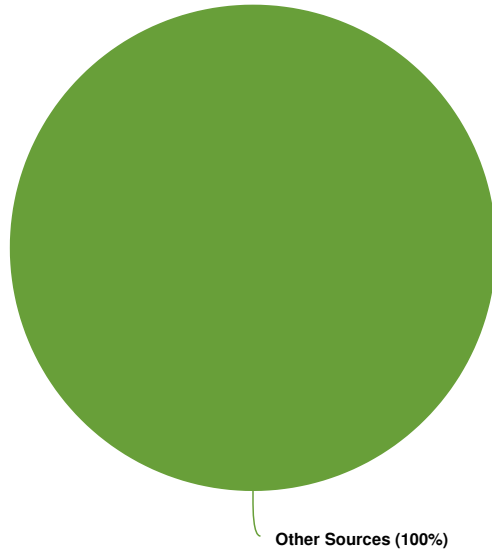


Wastewater Connection Fee Fund Comprehensive Summary

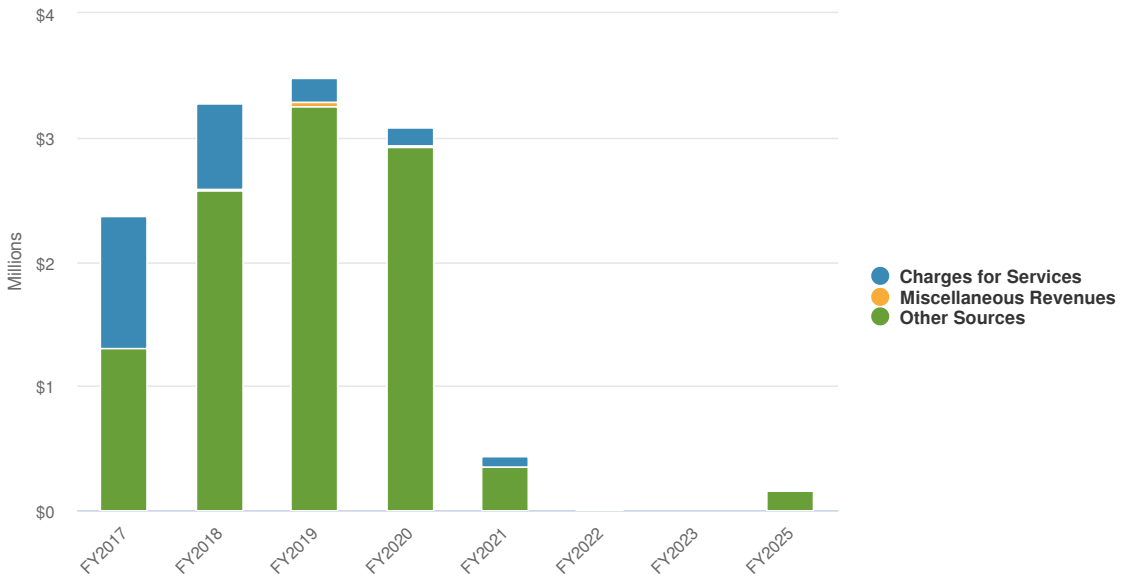
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$200,000	\$288,950	N/A
Revenues			
Miscellaneous Revenues	\$26	\$0	\$0
Other Sources	\$0	\$183,800	\$154,500
Total Revenues:	\$26	\$183,800	\$154,500
Expenditures			
Operating Expenses	\$360	\$183,800	\$154,500
Capital Outlay	\$0	\$0	\$0
Intragovernmental Transfers	\$228,590	\$0	\$0
Total Expenditures:	\$228,950	\$183,800	\$154,500
Total Revenues Less Expenditures:	-\$228,924	\$0	\$0
Ending Fund Balance:	-\$28,924	\$288,950	N/A

Revenues by Source

Projected 2025 Revenues by Source



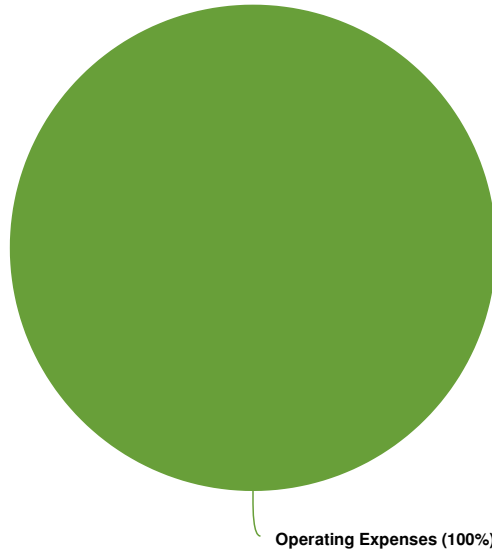
Budgeted and Historical 2025 Revenues by Source



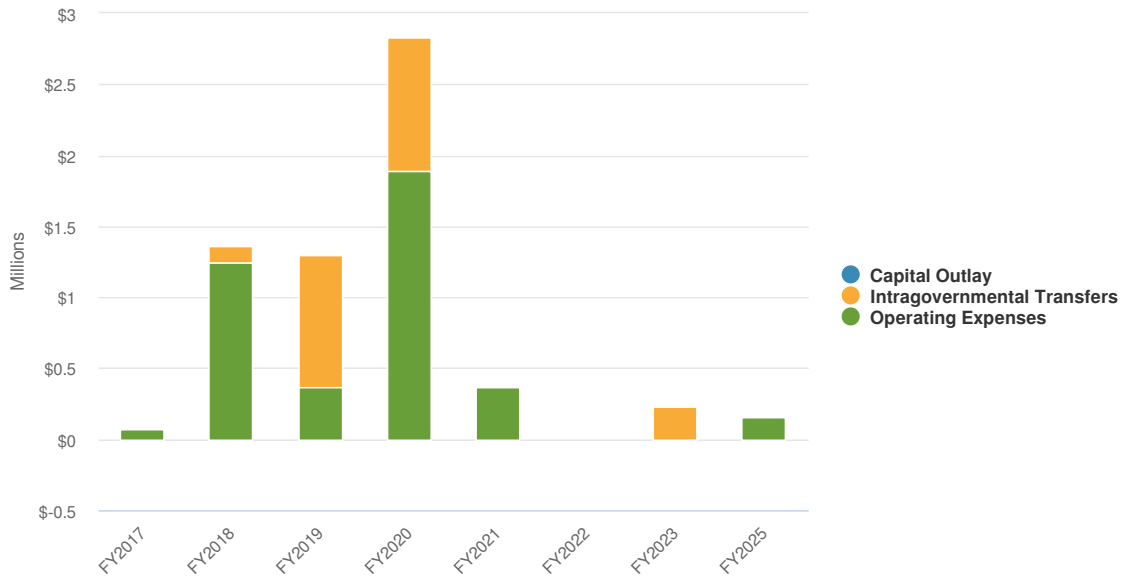
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Miscellaneous Revenues	\$26	\$0	\$0	0%
Other Sources	\$0	\$183,800	\$154,500	-15.9%
Total Revenue Source:	\$26	\$183,800	\$154,500	-15.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$360	\$183,800	\$154,500	-15.9%

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Capital Outlay	\$0	\$0	\$0	0%
Intragovernmental Transfers	\$228,590	\$0	\$0	0%
Total Expense Objects:	\$228,950	\$183,800	\$154,500	-15.9%

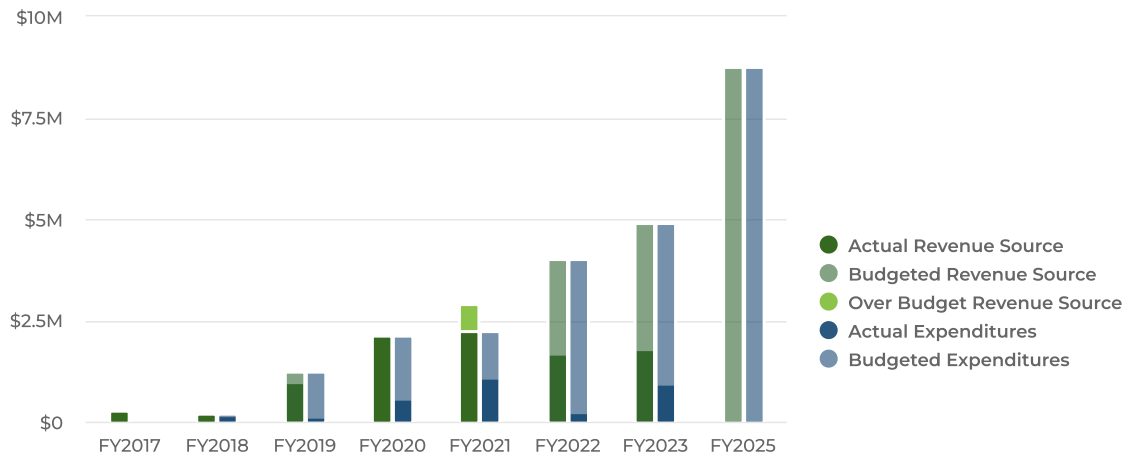


Water System Development Charge Fund

Water System Development Charge (SDC) fees is a relatively new fund for the City. A resolution was adopted in February of 2017 that combines the Water Connection fee and TIE fees into one fund, simplifying the City's record keeping. New development without a prior Developer's Agreement in place will be assessed System Development Charges as the City continues with its policy of having development pay its own way. The revenues received fund the enhancements of both the capacity and transmission of the water system.

Summary

The City of Wildwood is projecting \$8.79M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$8.79M to \$8.79M in FY2025.



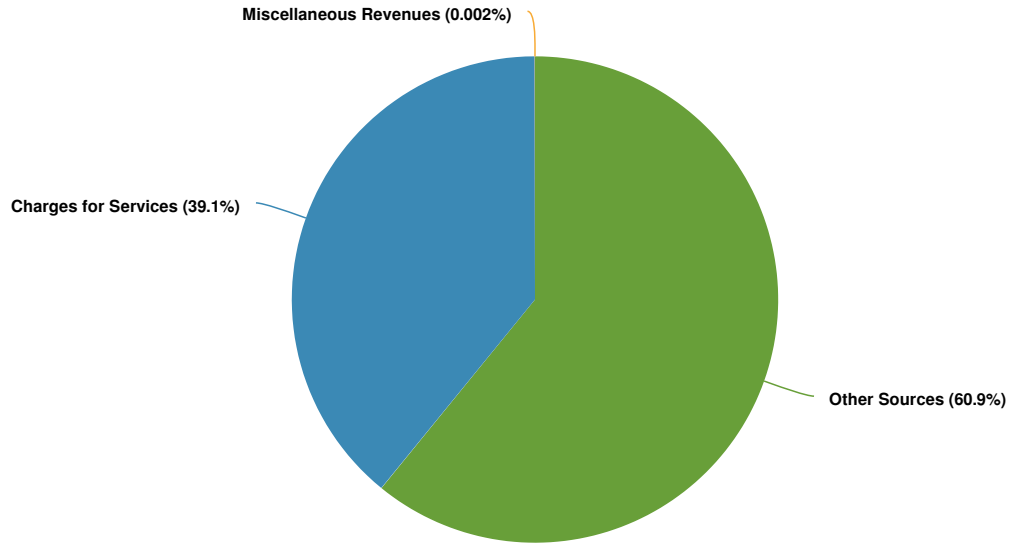
Water System Development Charge Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$3,885,500	\$3,791,070	N/A
Revenues			
Charges for Services	\$1,828,774	\$3,019,600	\$3,437,000
Miscellaneous Revenues	\$416	\$100	\$200
Other Sources	\$0	\$4,301,700	\$5,350,000
Total Revenues:	\$1,829,190	\$7,321,400	\$8,787,200
Expenditures			
Operating Expenses	\$384	\$890,000	\$0
Capital Outlay	\$0	\$3,856,000	\$2,800,000
Debt Service	\$35,017	\$256,030	\$256,030
Intragovernmental Transfers	\$914,242	\$0	\$0
Fund Balance	\$0	\$2,319,370	\$5,731,170

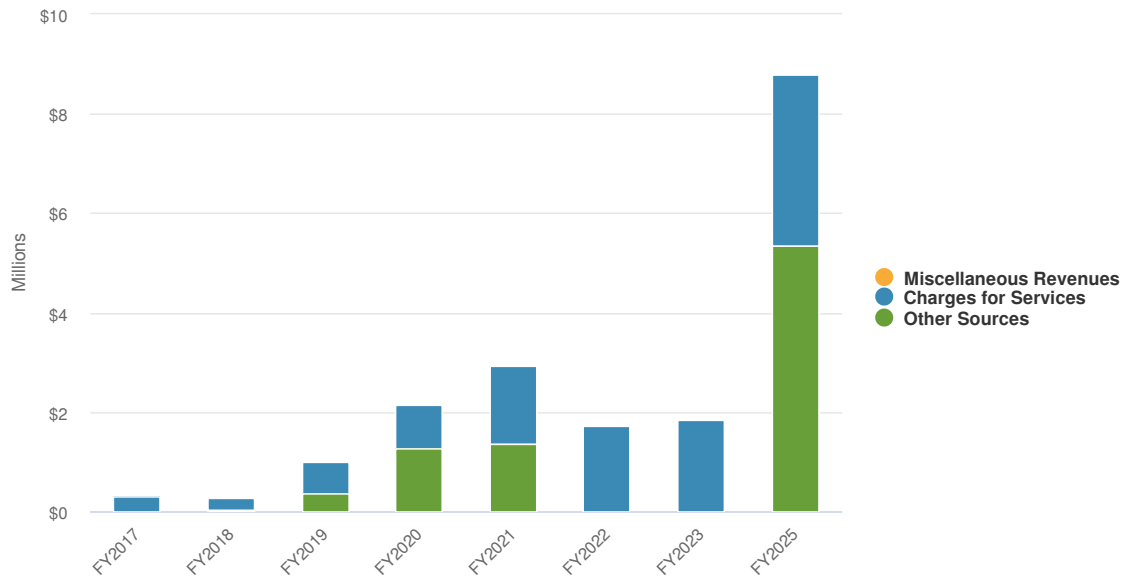
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Total Expenditures:	\$949,643	\$7,321,400	\$8,787,200
Total Revenues Less Expenditures:	\$879,547	\$0	\$0
Ending Fund Balance:	\$4,765,047	\$3,791,070	N/A

Revenues by Source

Projected 2025 Revenues by Source



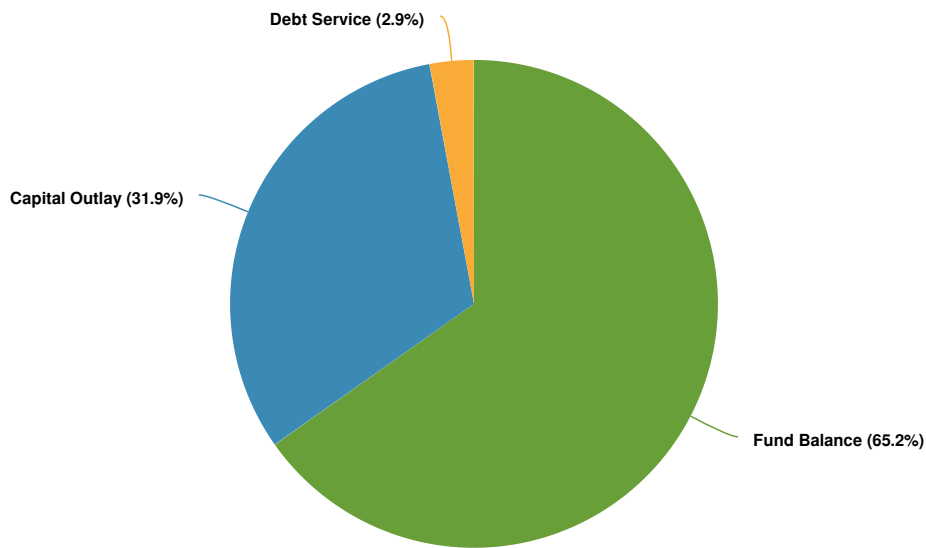
Budgeted and Historical 2025 Revenues by Source



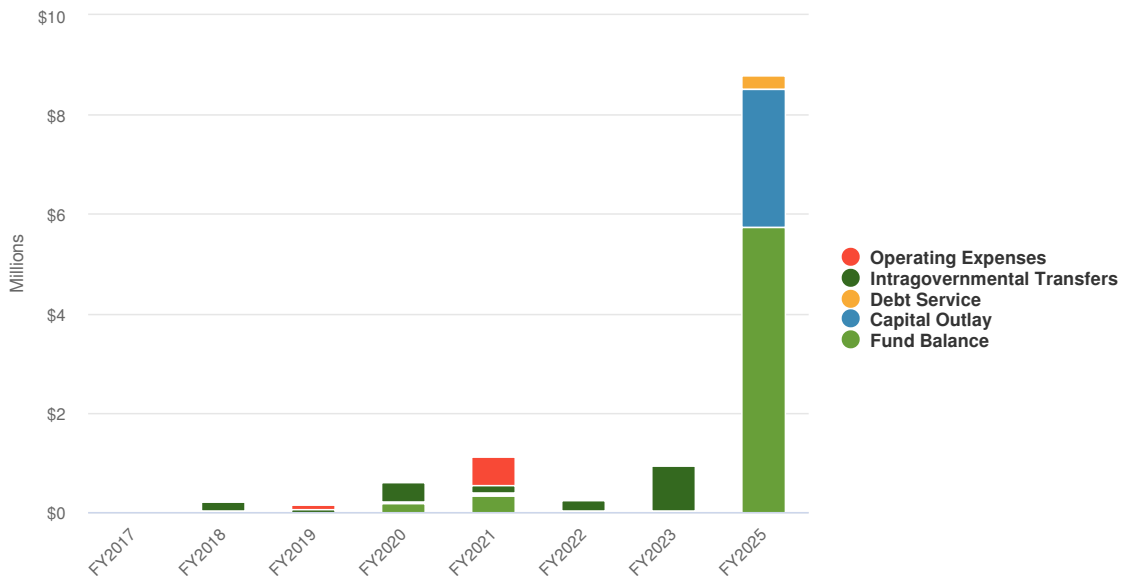
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Charges for Services	\$1,828,774	\$3,019,600	\$3,437,000	13.8%
Miscellaneous Revenues	\$416	\$100	\$200	100%
Other Sources	\$0	\$4,301,700	\$5,350,000	24.4%
Total Revenue Source:	\$1,829,190	\$7,321,400	\$8,787,200	20%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$384	\$890,000	\$0	-100%
Capital Outlay	\$0	\$3,856,000	\$2,800,000	-25.8%
Debt Service	\$35,017	\$256,030	\$256,030	0%
Intragovernmental Transfers	\$914,242	\$0	\$0	0%
Fund Balance	\$0	\$2,319,370	\$5,731,170	105.5%
Total Expense Objects:	\$949,643	\$7,321,400	\$8,787,200	20%

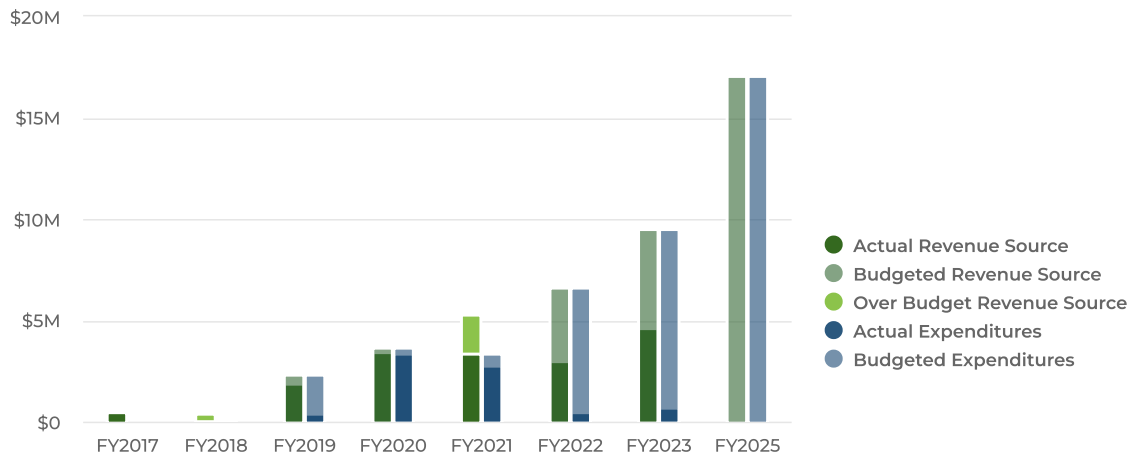


Wastewater System Development Charge Fund

Wastewater System Development (SDC) Charge fees is a relatively new fund for the City. A resolution was adopted in February of 2017 that combines the Wastewater Connection fee and TIE fees into one fund, simplifying the City’s record keeping. New development without a prior Developer’s Agreement in place will be assessed System Development Charges as the City continues with its policy of having development pay its own way. The revenues received fund the enhancements of both the capacity and transmission of the wastewater system.

Summary

The City of Wildwood is projecting \$17.1M of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$17.1M to \$17.1M in FY2025.



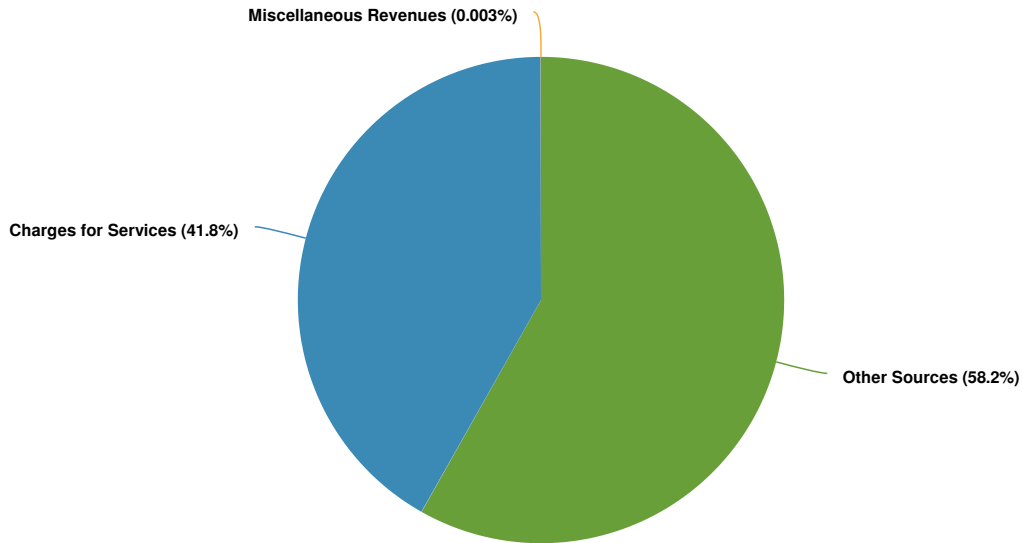
Wastewater System Development Charge Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Beginning Fund Balance:	\$6,085,100	\$804,515	N/A
Revenues			
Charges for Services	\$3,981,756	\$5,979,400	\$7,150,000
Miscellaneous Revenues	\$860	\$500	\$500
Other Sources	\$679,023	\$9,500,000	\$9,950,000
Total Revenues:	\$4,661,639	\$15,479,900	\$17,100,500
Expenditures			
Operating Expenses	\$389	\$0	\$15,000,500
Capital Outlay	\$0	\$15,358,637	\$2,000,000
Debt Service	\$1,406	\$75,600	\$75,630
Intragovernmental Transfers	\$753,202	\$0	\$0

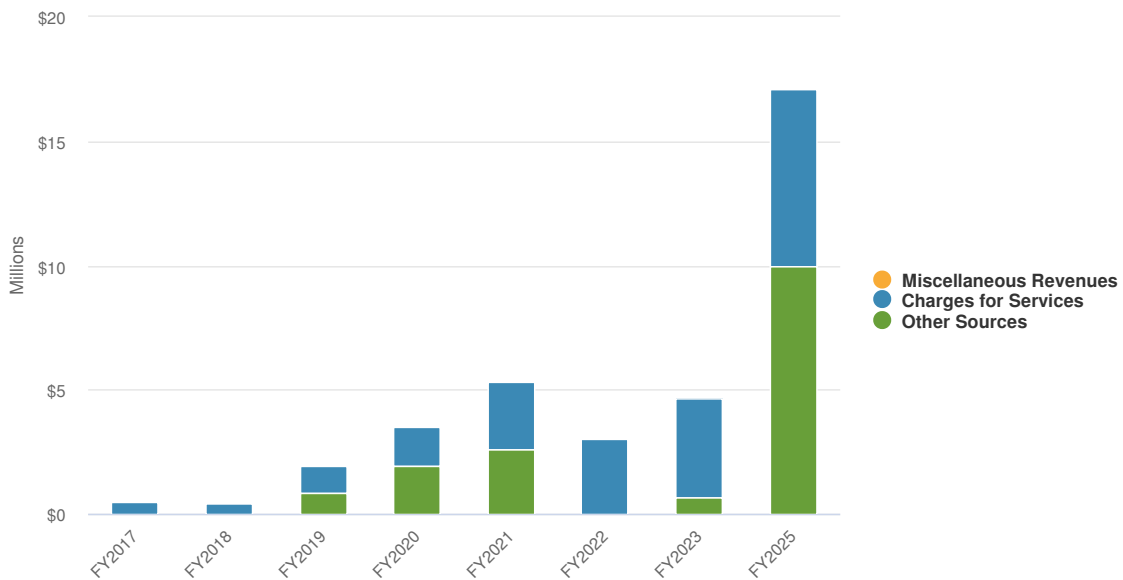
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted
Fund Balance	\$0	-\$954,337	\$24,370
Total Expenditures:	\$754,996	\$14,479,900	\$17,100,500
Total Revenues Less Expenditures:	\$3,906,643	\$1,000,000	\$0
Ending Fund Balance:	\$9,991,743	\$1,804,515	N/A

Revenues by Source

Projected 2025 Revenues by Source



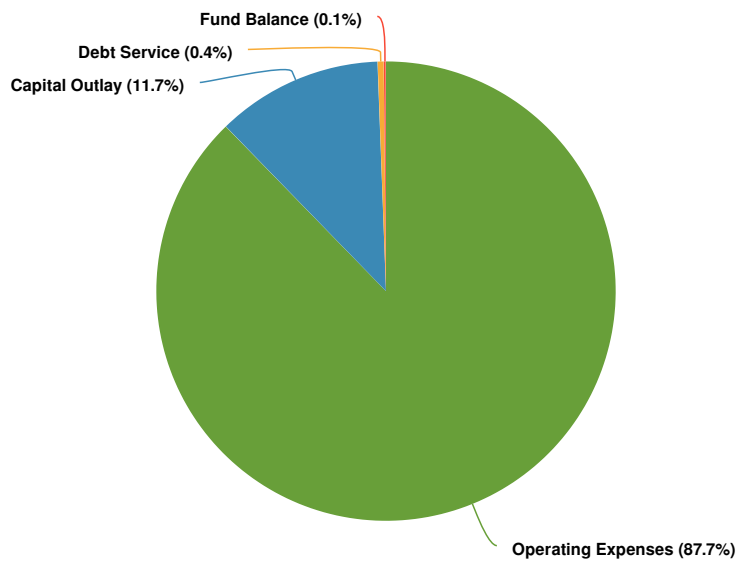
Budgeted and Historical 2025 Revenues by Source



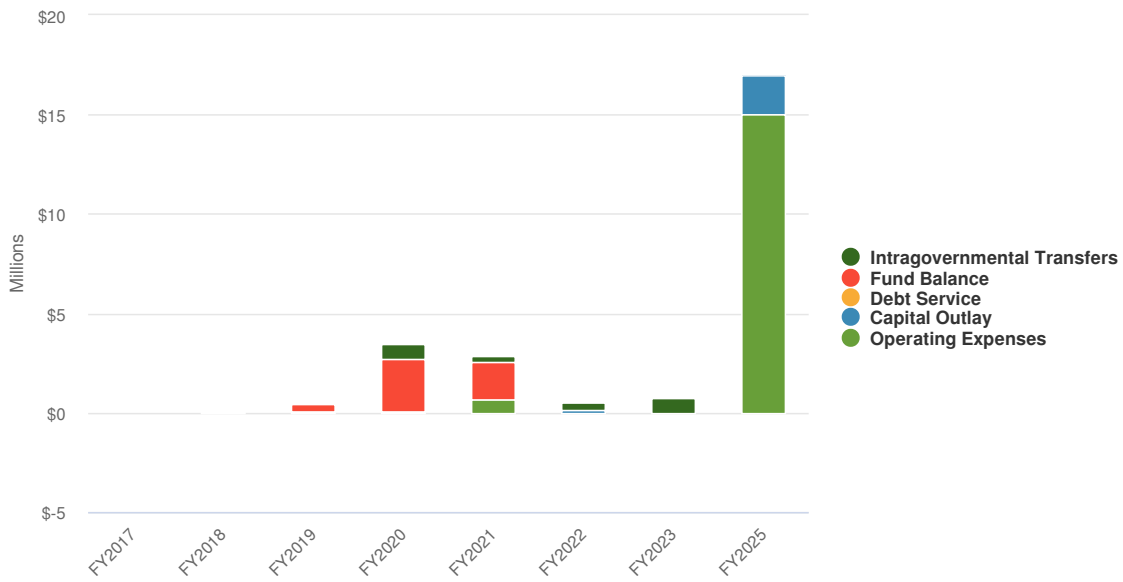
Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Revenue Source				
Charges for Services	\$3,981,756	\$5,979,400	\$7,150,000	19.6%
Miscellaneous Revenues	\$860	\$500	\$500	0%
Other Sources	\$679,023	\$9,500,000	\$9,950,000	4.7%
Total Revenue Source:	\$4,661,639	\$15,479,900	\$17,100,500	10.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$389	\$0	\$15,000,500	N/A
Capital Outlay	\$0	\$15,358,637	\$2,000,000	-85.2%
Debt Service	\$1,406	\$75,600	\$75,630	0%
Intragovernmental Transfers	\$753,202	\$0	\$0	0%
Fund Balance	\$0	-\$954,337	\$24,370	-98.7%
Total Expense Objects:	\$754,996	\$14,479,900	\$17,100,500	10.5%

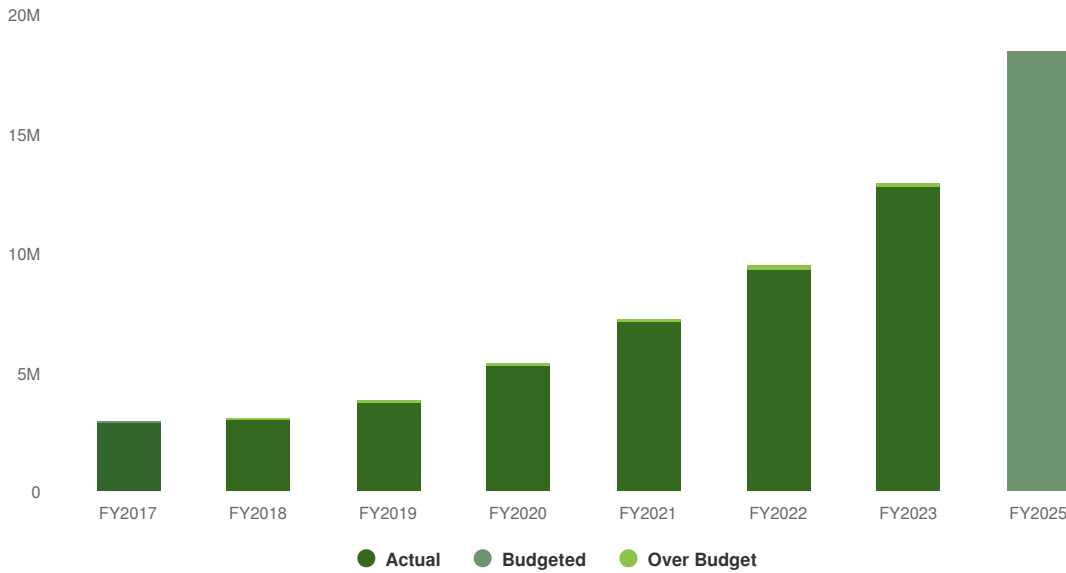
FUNDING SOURCES

Ad Valorem Summary

Ad Valorem is the term used to describe property tax. The City budgets property tax revenue conservatively, budgeting to collect 96% of the projected property tax revenue. In FY25, the City adopted a millage rate of 2.8287. Budgeted ad valorem tax revenues are calculated by multiplying the approved millage rate per \$1,000 of the aggregate assessed property value (as certified by the Property Appraiser) times 96%. Ad Valorem is one of the City's major revenue sources for the General Fund.

\$18,515,900 **\$18,515,900**
 (100.00% vs. prior year)

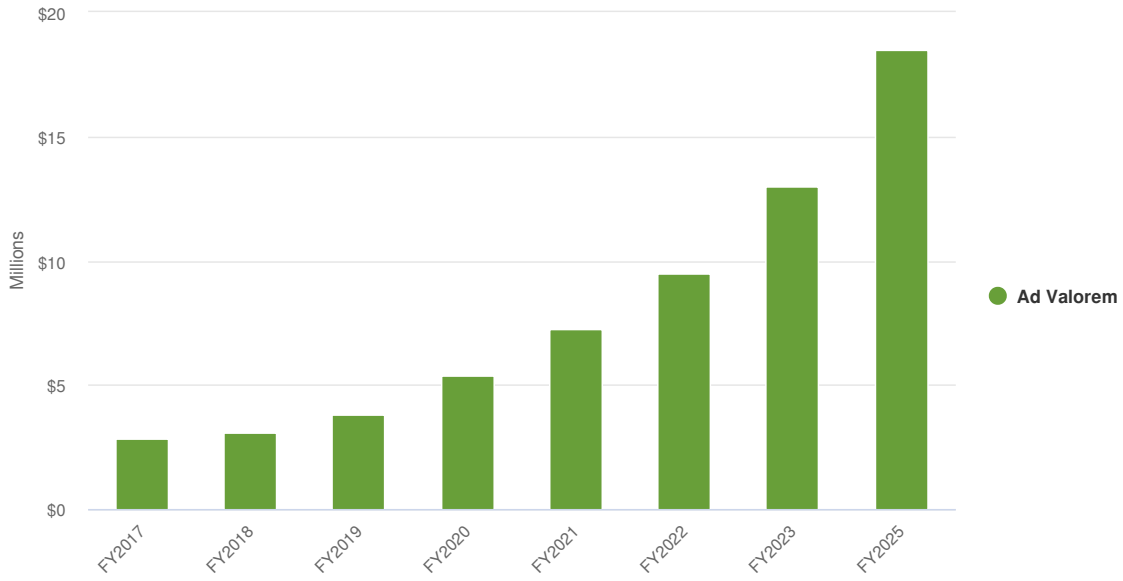
Ad Valorem Proposed and Historical Budget vs. Actual



Revenues by Source

In FY25, Ad Valorem budgeted revenue is \$18,515,900, which is 12.9% more than FY24. With the residential and commercial development that is ongoing within The Villages® the City expects to continue to see significant increases in ad valorem revenue.

Budgeted and Historical 2025 Revenues by Source



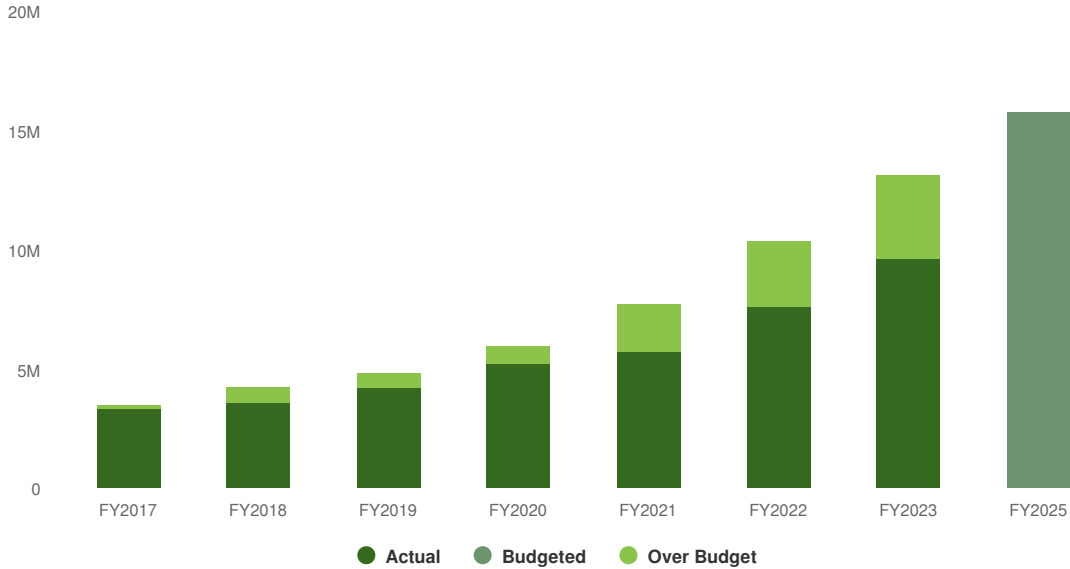
Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
Ad Valorem						
AD VALOREM TAXES	001-311-1000	\$12,981,779	\$16,400,130	\$18,515,900	12.9%	
Total Ad Valorem:		\$12,981,779	\$16,400,130	\$18,515,900	12.9%	
Total Taxes:		\$12,981,779	\$16,400,130	\$18,515,900	12.9%	
Total Revenue Source:		\$12,981,779	\$16,400,130	\$18,515,900	12.9%	

Other Taxes Summary

In addition to Ad Valorem taxes, the City receives other types of taxes. These taxes include local option gas tax, public service tax, communication service tax, and franchise fees. The taxes collected by the City are one of the major revenue sources for the General Fund.

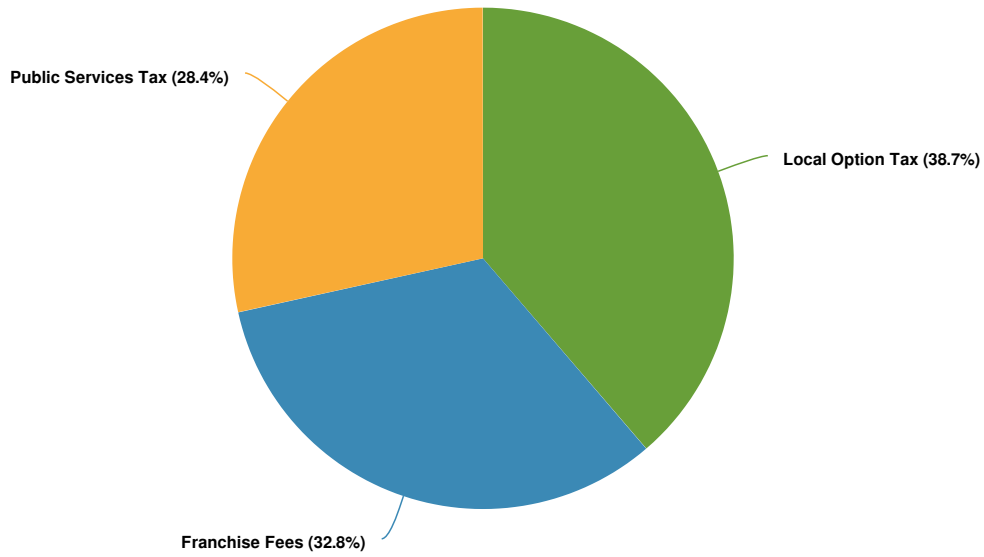
\$15,775,440
\$15,775,440
 (100.00% vs. prior year)

Other Taxes Proposed and Historical Budget vs. Actual

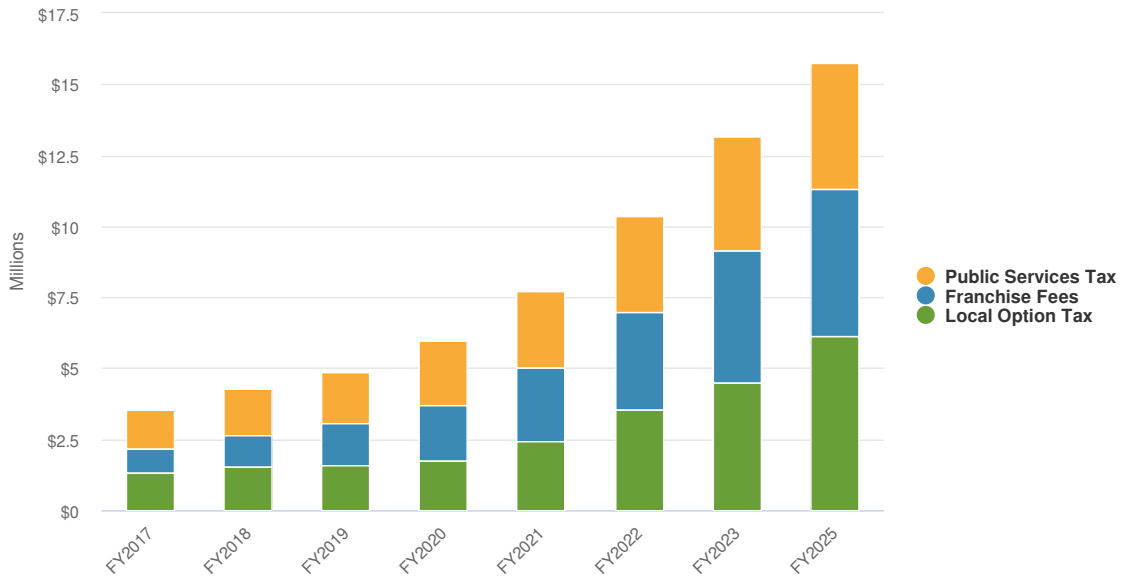


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Taxes						
Local Option Tax						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
LOCAL OPTION GAS TAX	001-312-4100	\$707,889	\$1,125,000	\$1,237,500	10%	
DISCRETIONARY/LOCAL GOVT. INFRA	001-312-6000	\$3,810,789	\$4,415,000	\$4,870,300	10.3%	
Total Local Option Tax:		\$4,518,678	\$5,540,000	\$6,107,800	10.2%	
Franchise Fees						
FRANCHISE TAX-/PROGRESS ENERGY SVCS	001-313-1000	\$1,046,043	\$1,050,000	\$1,155,000	10%	
FRANCHISE TAX- SECO	001-313-1010	\$1,551,763	\$1,600,000	\$1,760,000	10%	
LEESBURG ELECTRIC FRANCHISE FEE	001-313-4080	\$79,326	\$90,000	\$99,000	10%	
FRANCHISE TAX- TECO/PEOPLES GAS	001-313-4160	\$313,002	\$360,000	\$396,000	10%	
FENNEY WATER CONS AUTHORITY- UTILITY TAX	001-313-4170	\$38,038	\$60,000	\$66,000	10%	
GIBSON PLACE WATER CONSERV AUTH FRAN FEE	001-313-4175	\$323	\$0	\$0	N/A	
LEESBURG GAS FRANCHISE FEE	001-313-4180	\$61,554	\$75,000	\$82,500	10%	
MIDDLETON WATER CONSERV AUTH FRAN FEES	001-313-4185	\$1,861	\$0	\$15,000	N/A	
SOUTH SUMTER UTILITY COMPANY FRANCHISE	001-313-4190	\$695,644	\$965,000	\$965,000	114.4%	
MIDDLETON UTILITY CO FRANCHISE FEES	001-313-4195	\$1,851	\$0	\$15,000	N/A	
GIBSON PLACE UTILITY CO FRAN FEES	001-313-4196	\$44	\$0	\$500	N/A	
FRANCHISE TAX- WASTE MGMNT- REFUSE SVCS	001-313-5000	\$226,461	\$220,000	\$242,000	10%	
TRI-COUNTY SANITATION FRANCHISE FEE	001-313-5001	\$426,941	\$350,000	\$385,000	10%	
FRANCHISE FEE - SEWWC	001-313-5003	\$184,026	\$325,000	\$0	-100%	
Total Franchise Fees:		\$4,626,876	\$5,095,000	\$5,181,000	13.1%	
Public Services Tax						
UTILITY TAX-PROGRESS ENERGY SVCS.	001-314-1000	\$892,573	\$890,710	\$896,500	10%	
UTILITY TAX-SUMTER ELECTRIC	001-314-1010	\$1,233,031	\$1,360,000	\$1,265,000	10%	
UTILITY TAX-WATER SALES	001-314-3000	\$133,215	\$115,000	\$126,500	10%	
THE VILLAGES-5% WATER UTILITY TAX	001-314-3002	\$226,700	\$250,000	\$275,000	10%	
CENTRAL SUMTER UTILITY CO. LLC	001-314-3003	\$132,937	\$200,000	\$220,000	10%	
UTILITY TAX-SUBURBAN PROPANE	001-314-4000	\$15,677	\$17,000	\$18,700	10%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
FERRELLGAS LP	001-314-4030	\$1,698	\$1,500	\$1,500	0%	
CIRCLE K STORES	001-314-4040	\$279	\$200	\$200	0%	
LEESBURG ELECTRIC UTILITY TAX	001-314-4080	\$54,268	\$55,000	\$60,500	10%	
LEESBURG GAS UTILITY TAX	001-314-4081	\$92,701	\$90,000	\$99,000	10%	
INTERCONN RESOURCES LLC	001-314-4100	\$13,251	\$15,000	\$15,000	0%	
CVS	001-314-4150	\$309	\$300	\$300	0%	
AMERIGAS PROPANE	001-314-4151	\$6,852	\$9,000	\$8,000	-11.1%	
LOWE'S PROPANE TAX	001-314-4152	\$2,059	\$2,500	\$2,500	0%	
BLOSSMAN COMPANIES PROPANE TAX	001-314-4153	\$355	\$300	\$300	0%	
TECO-PEOPLES GAS	001-314-4160	\$318,156	\$360,000	\$396,000	10%	
GAS SOUTH UTILITY TAX	001-314-4162	\$670	\$400	\$440	10%	
SOUTH SUMTER UTILITY CO UTILITY TAX	001-314-4190	\$214,991	\$170,000	\$187,000	10%	
PUBLIX UTILITY TAX	001-314-4191	\$1,027	\$1,000	\$1,000	0%	
MIDDLETON UTILITY CO UTILITY TAX	001-314-4195	\$756	\$0	\$5,000	N/A	
GIBSON PLACE UTILITY CO UTIL TAX	001-314-4196	\$0	\$0	\$200	N/A	
STATE COMMUNICATIONS TAX	001-314-9010	\$673,980	\$680,000	\$908,000	33.5%	
Total Public Services Tax:		\$4,015,486	\$4,217,910	\$4,486,640	14.1%	
Total Taxes:		\$13,161,040	\$14,852,910	\$15,775,440	12.3%	
Total Revenue Source:		\$13,161,040	\$14,852,910	\$15,775,440	12.3%	

Local Option Taxes

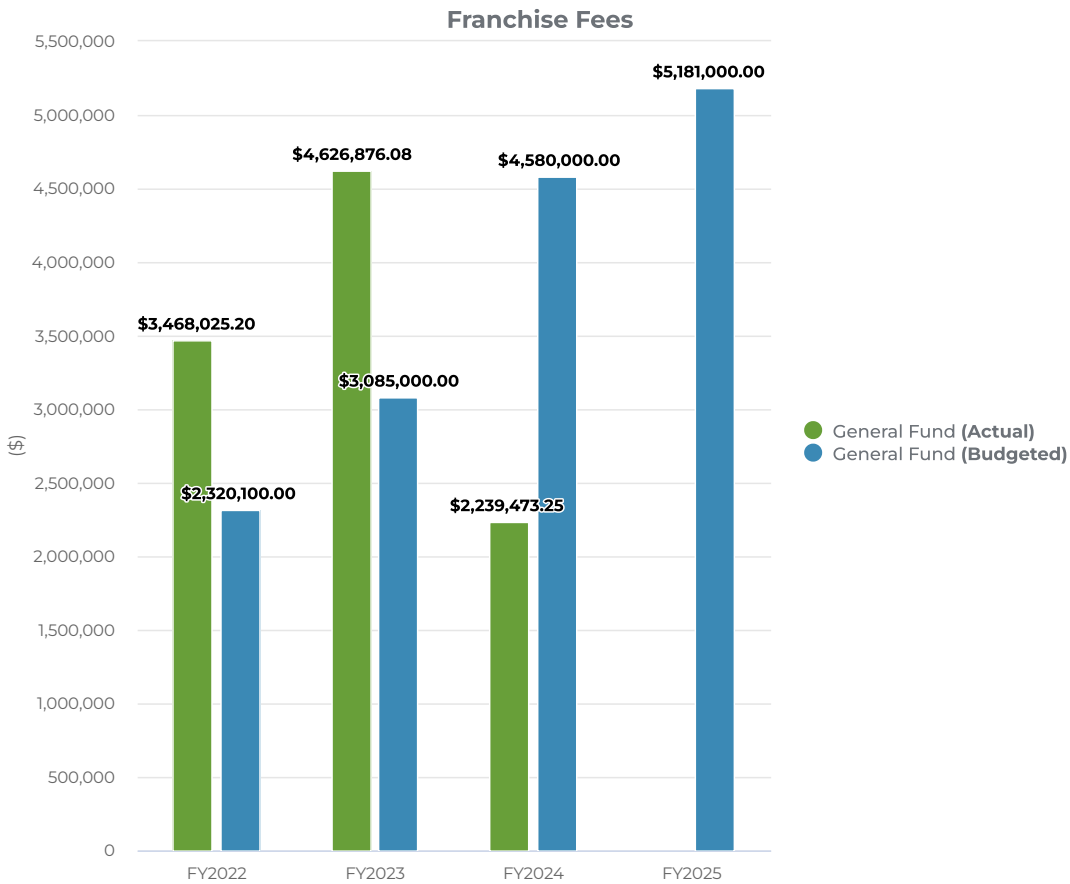
Wildwood, residing within Sumter County, is the recipient of several types of local option tax revenues. Included in this category are the Local Option Fuel Tax, and the Discretionary Sales Surtax. Sumter County levies a tax of six cents per gallon of motor fuel and diesel sold within the county, known as the Local Option Fuel Tax. Utilization of the proceeds of this tax is limited to transportation expenditures for public transportation operations and maintenance; roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment; roadway and right-of-way drainage; street lighting installation, operation, maintenance, and repair; traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair; bridge maintenance and repair; and debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks. Distributions of the revenues of these fuel taxes are pursuant to an Interlocal agreement between the City of Wildwood and Sumter County. In FY 25, it is projected that the total revenues related to Local Option Taxes will increase by approximately 10%.



Franchise Fees

Franchise fees from water, wastewater, electric and solid waste utilities are included in this category and are estimated based on projections. The level of revenue generated from franchise fees is very similar to that of the public service tax and generally fluctuates at a corresponding rate.

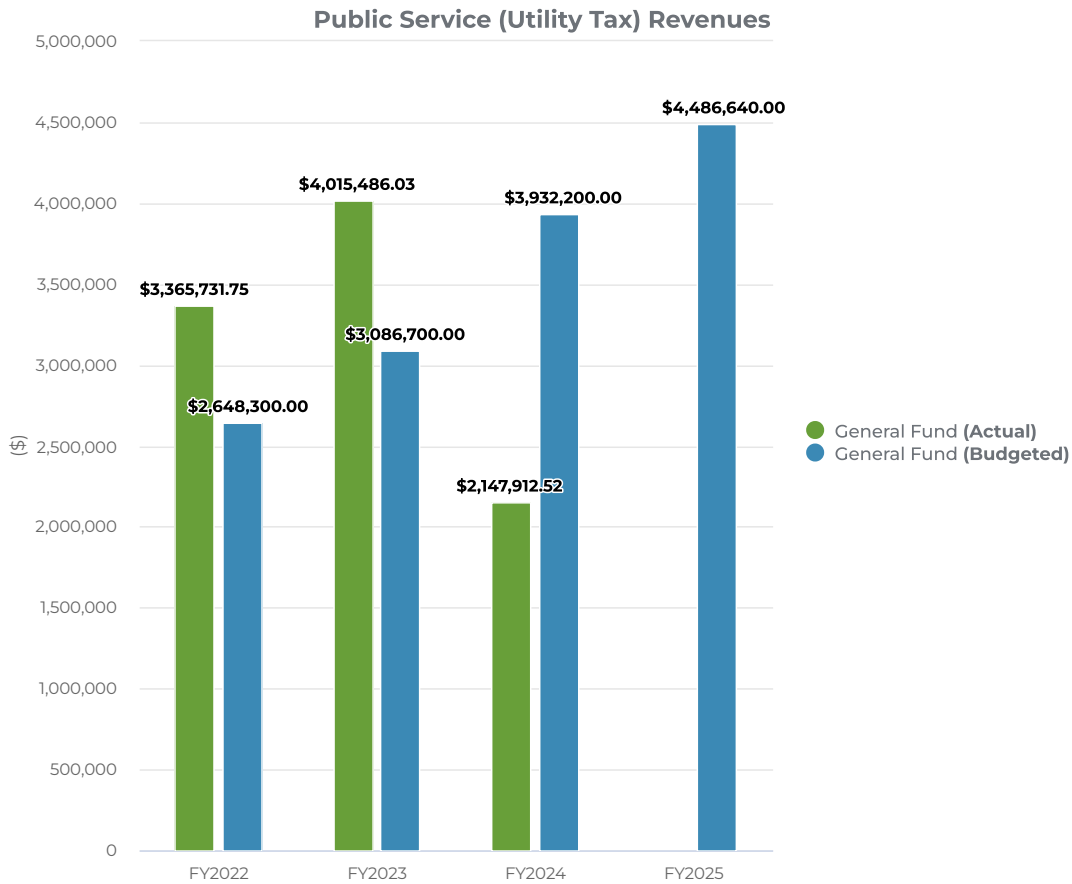
The City has seen a significant increase in public service tax and franchise fee revenue in recent years. The increase is related to the growth within the City, but also is related to relatively new sources. One such newer source is the natural gas tax. While not a new tax, the use of natural gas was relatively scarce within the City until recent years. The new developments are providing natural gas within their areas, thereby creating a new strong revenue stream for the City.



Public Service Taxes

Pursuant to provisions of Section 166.231 Florida Statute, the City Commission approved a 10% public service tax for electric and natural gas, and a 5% water tax on service sold to customers in the incorporated limits of the City of Wildwood. Referred to as “Utility Tax” within the City’s reports, the public service tax revenues were projected based upon historical data and present economic conditions.

Included in the public service tax category is the communications services tax.

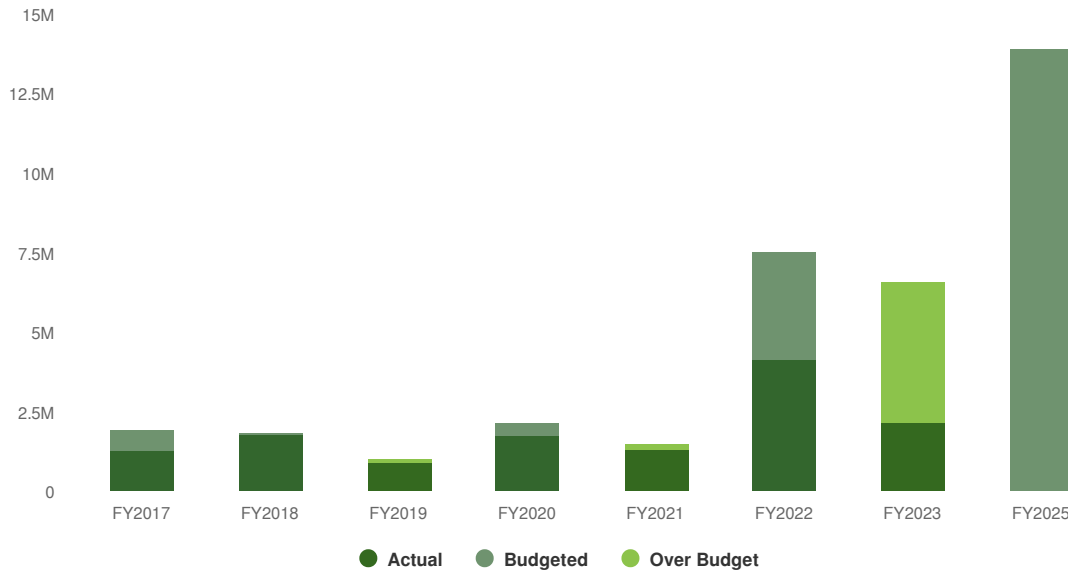


Intergovernmental Revenue Summary

Intergovernmental revenues are those funds received from other governments in the form of shared revenues or grants, or as reimbursements for performance of general government functions and specific services for the paying government. Included in the City's intergovernmental revenues are the Local Government Half-cent Sales Tax, the Municipal Revenue Sharing Program revenue, the Mobile Home License Tax, and the Alcoholic Beverage Tax.

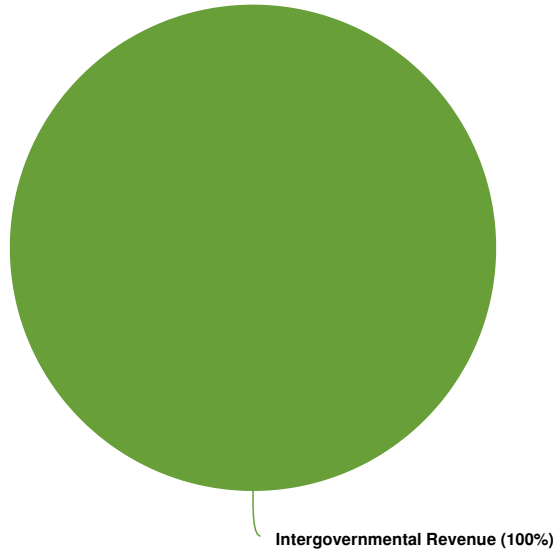
\$13,935,370
\$13,935,370
 (100.00% vs. prior year)

Intergovernmental Revenue Proposed and Historical Budget vs. Actual



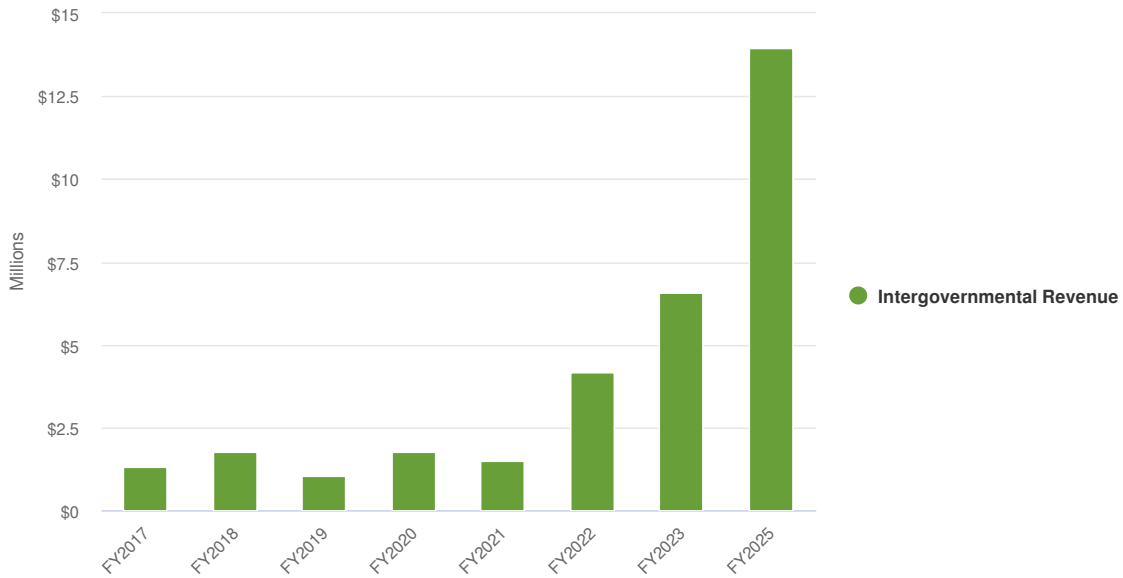
Revenues by Source

Projected 2025 Revenues by Source



In FY25, the total intergovernmental revenue is projected to increase over the FY24 budgeted revenues by approximately 274%. This is mostly due to the City's increased efforts in applying for grant funding, and successfully being awarded grant funding, especially for the new Wastewater Treatment Plant project.

Budgeted and Historical 2025 Revenues by Source

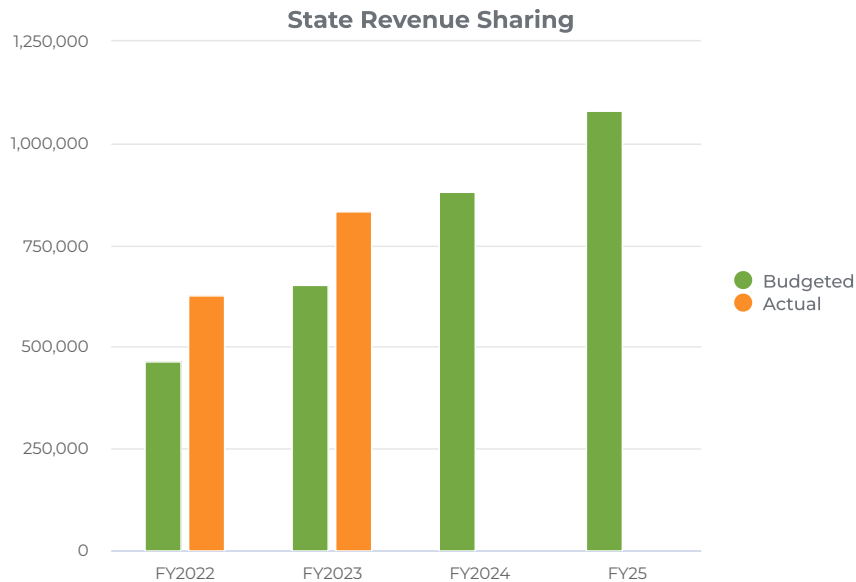


Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Intergovernmental Revenue						
Intergovernmental Revenue						
FEMA GRANT	001-331-5000	\$65,810	\$0	\$0	0%	
STATE REVENUE SHARING	001-335-1200	\$832,341	\$881,300	\$1,080,800	22.6%	
MOBILE HOME LICENSES	001-335-1400	\$16,523	\$15,000	\$16,500	10%	
STATE BEVERAGE LICENSES	001-335-1600	\$7,609	\$7,500	\$7,500	0%	
1/2 CENT SALES TAX	001-335-1800	\$2,021,608	\$1,919,500	\$2,255,570	17.5%	
FEDERAL GRANT REVENUE	301-331-9000		\$0	\$675,000	N/A	
STATE GRANT REVENUE	301-334-9000	\$0	\$900,000	\$650,000	-27.8%	
FED GRANT - AMERICAN RESCUE PLAN FUNDS	402-331-3100	\$3,644,211	\$0	\$9,250,000	N/A	
Total Intergovernmental Revenue:		\$6,588,102	\$3,723,300	\$13,935,370	274.3%	
Total Intergovernmental Revenue:		\$6,588,102	\$3,723,300	\$13,935,370	274.3%	
Total Revenue Source:		\$6,588,102	\$3,723,300	\$13,935,370	274.3%	

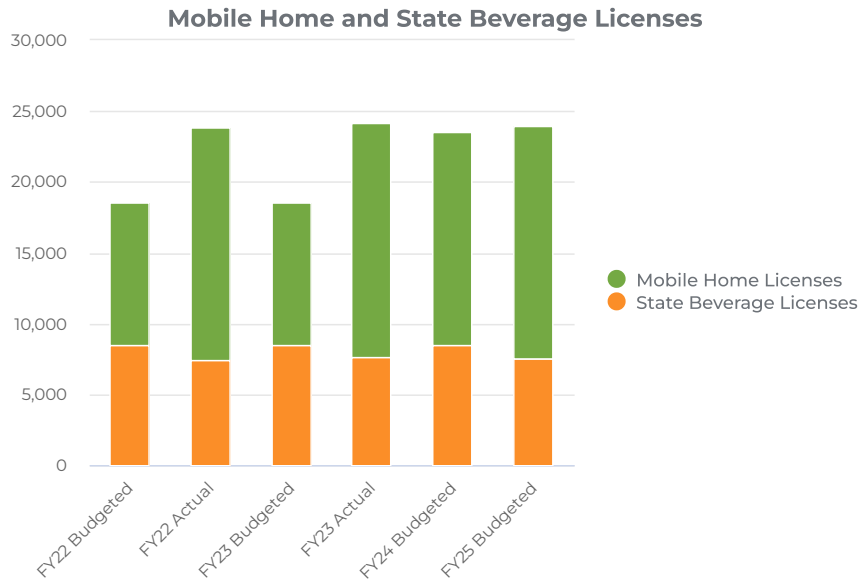
State Revenue Sharing

The Municipal Revenue Sharing Program also distributes a portion of the State's sales and use tax collections. The distribution formula for the revenues is population based. A portion of the revenue distribution is derived from the municipal fuel tax, therefore the State mandates that a portion of the revenue from the program be dedicated to transportation related activities; in FY25 that percentage is 17%. The remaining funds can be used for any purpose with the exception that only 50% of the prior year's receipts can be pledged to pay principal and interest on bonds or other forms of indebtedness.



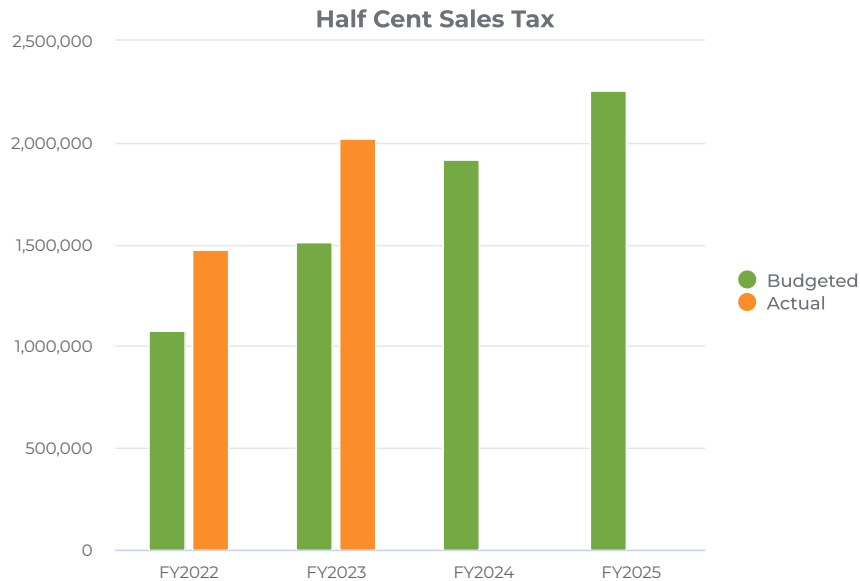
Mobile Home and State Beverage Licenses

The City also receives a small amount of revenue from the Mobile Home License Tax program and the Alcoholic Beverage Tax. Both taxes are distributed based upon the location of the units within the municipality and the revenues from both sources can be used for any purpose.



Half Cent Sales Tax

The largest source of revenue among these programs is the half-cent sales tax. The program distributes a portion of the State's sales tax revenue to counties and municipalities. The distribution formula is population based. The revenues are to be used for municipal-wide programs or property tax relief and can also be pledged to pay principal and interest on capital project expenses.

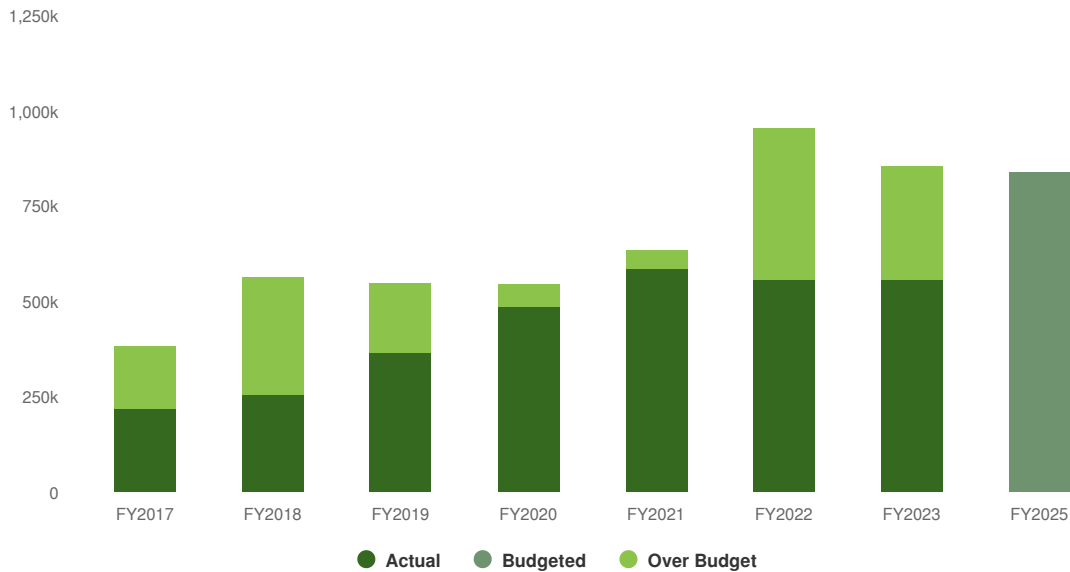


Charges For Services General Fund Summary

In the General Fund, charges for services primarily include facility rental fees and fees collected from the Development Services Department related to development activity.

\$841,900 **\$841,900**
 (100.00% vs. prior year)

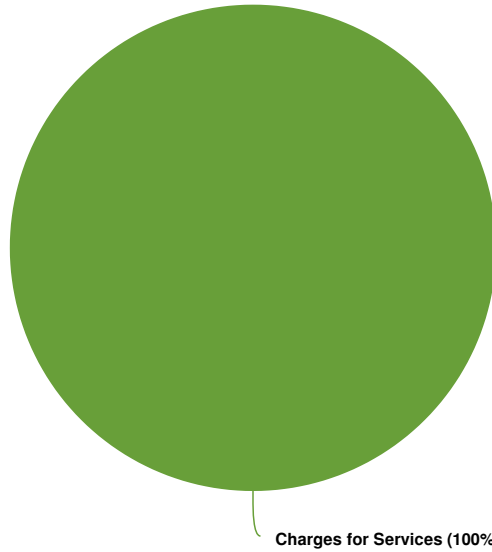
Charges For Services General Fund Proposed and Historical Budget vs. Actual



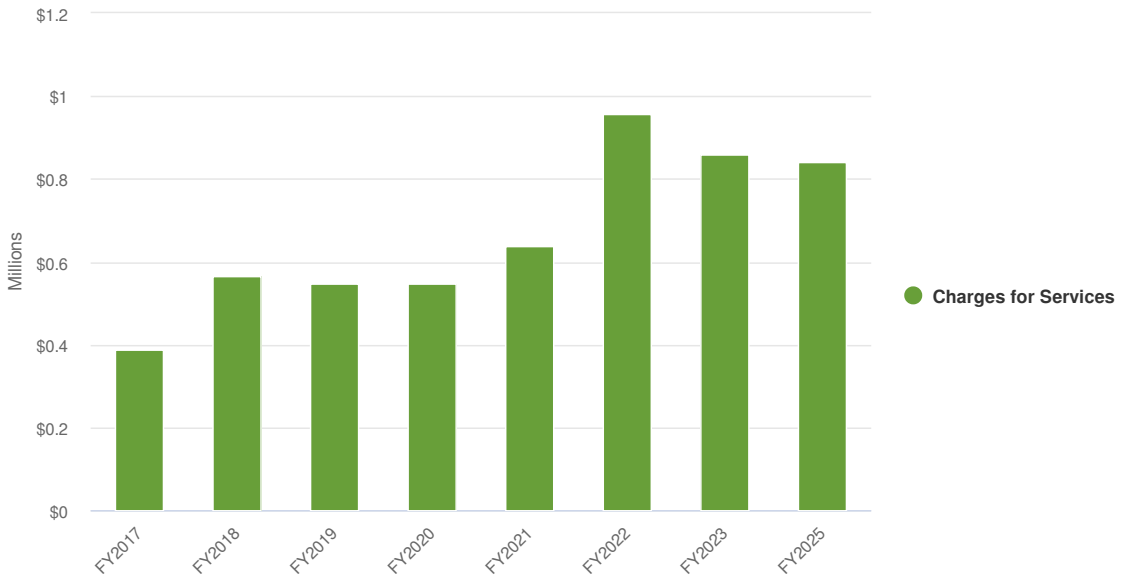
In FY25, budgeted revenue generated from Charges for Services is \$841,900 , which equates to 1.8% of the projected revenue in the General Fund. The actual revenue generated in this area can vary widely based on the level of development activity in any given year. In the chart shown above, FY17, FY18 and FY19 were extremely heavy development years, which can be seen in the higher numbers for those years.

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Charges for Services						
Charges for Services						

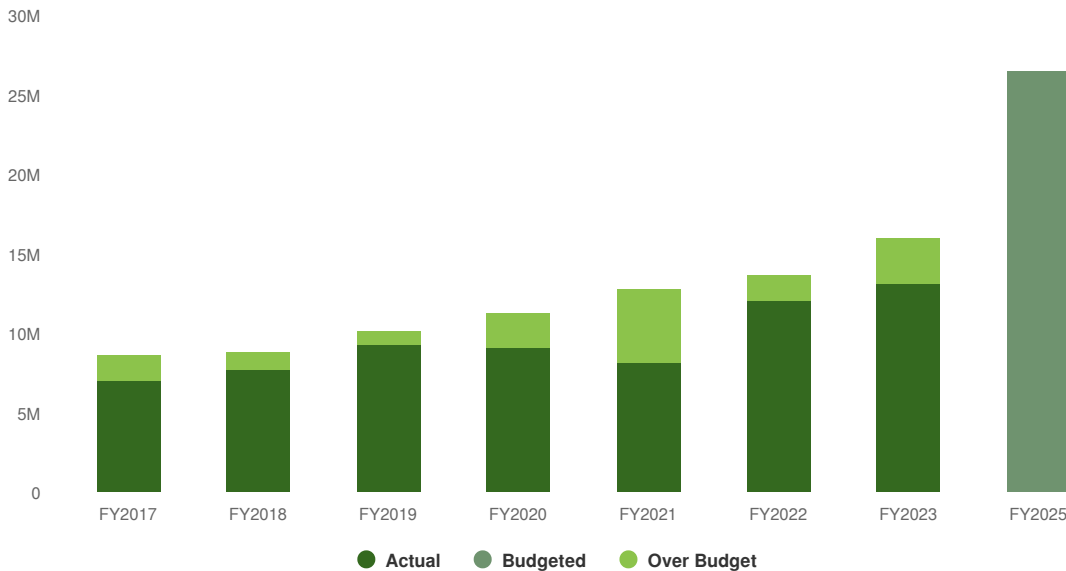
Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
COMMUNITY DEVELOPMENT SERVICES	001-341-2006	\$647,526	\$759,000	\$759,000	0%	
TREE MITIGATION PERMITS	001-341-2010	\$93,452	\$500	\$500	0%	
BUILDING RENTAL-WILDWOOD COMMUNITY CENTER	001-347-5300	\$101,081	\$70,000	\$70,000	0%	
COMMUNITY CENTER-RESERVATION FEES	001-347-5302	\$530	\$0	\$0	0%	
COMMUNITY CENTER STAFF FEES	001-347-5304	\$300	\$0	\$0	0%	
BUILDING RENTAL-OXFORD COMMUNITY CENTER	001-347-5305	\$11,805	\$10,000	\$10,000	0%	
BUILDING RENTAL-MLK JR COMMUNITY CENTER	001-347-5306	\$1,864	\$1,500	\$1,500	0%	
OUTDOOR BUILDING RENTALS	001-347-5307	\$199	\$100	\$100	0%	
OPEN SPACE RENTALS	001-347-5308	\$1,190	\$800	\$800	0%	
Total Charges for Services:		\$857,946	\$841,900	\$841,900	0%	
Total Charges for Services:		\$857,946	\$841,900	\$841,900	0%	
Total Revenue Source:		\$857,946	\$841,900	\$841,900	0%	

Charges For Services Utility Fund Summary

Charges for services in the Utility Fund primarily include the fees associated with our Water and Wastewater services. This is the major source of revenue for the Utility Fund, and fully supports all functions in our Water and Wastewater Divisions. Typically, the utility rates are adjusted each year in accordance with the Consumer Price Index (CPI), specifically for the water and wastewater maintenance index. In FY24, a Utility Revenue Sufficiency Analysis was completed in conjunction with the new Wastewater Treatment Plant design. The analysis outlined a temporary need for a rate increase for the next three years to cover our new debt services for the new Wastewater Treatment Plant and our current debt obligations. In FY25, the water service rate will increase by 4%, which is in accordance with the CPI, and the wastewater service rate will increase by 20%. This averages out to an approximate overall service rate increase of 15% for FY25.

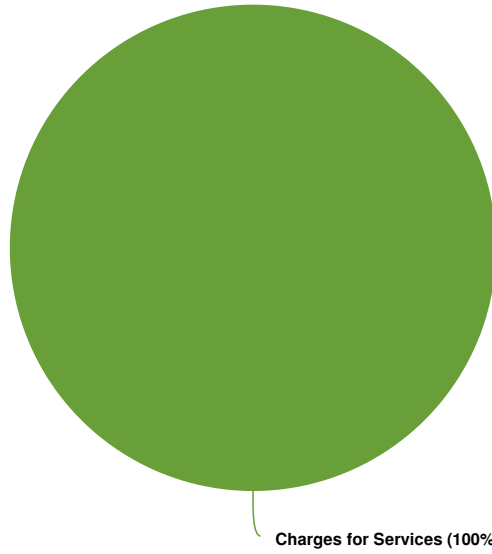
\$26,521,230 **\$26,521,230**
 (100.00% vs. prior year)

Charges For Services Utility Fund Proposed and Historical Budget vs. Actual

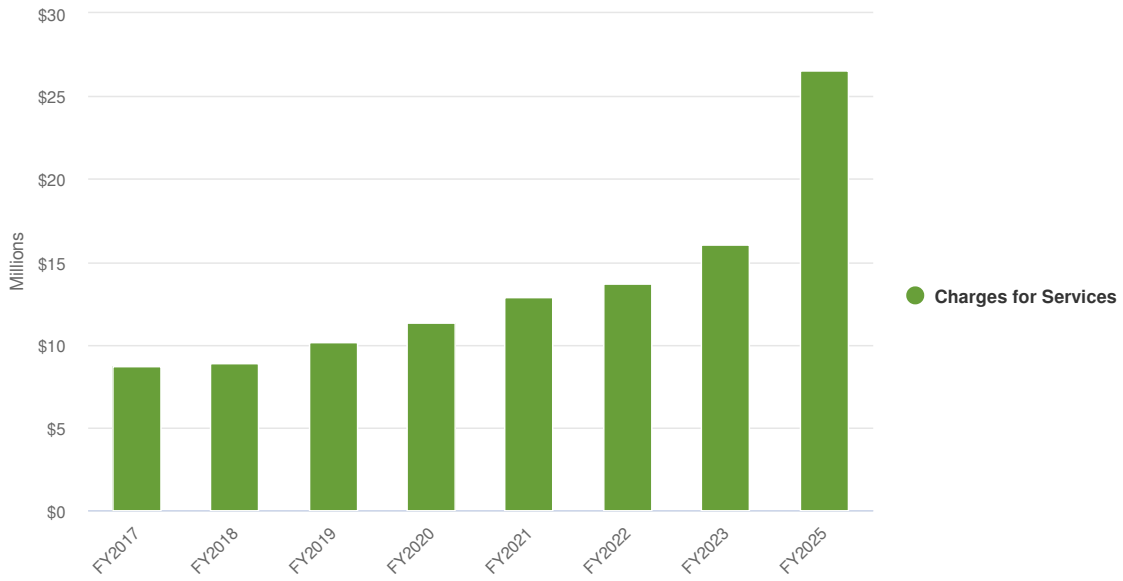


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Charges for Services						
Charges for Services						

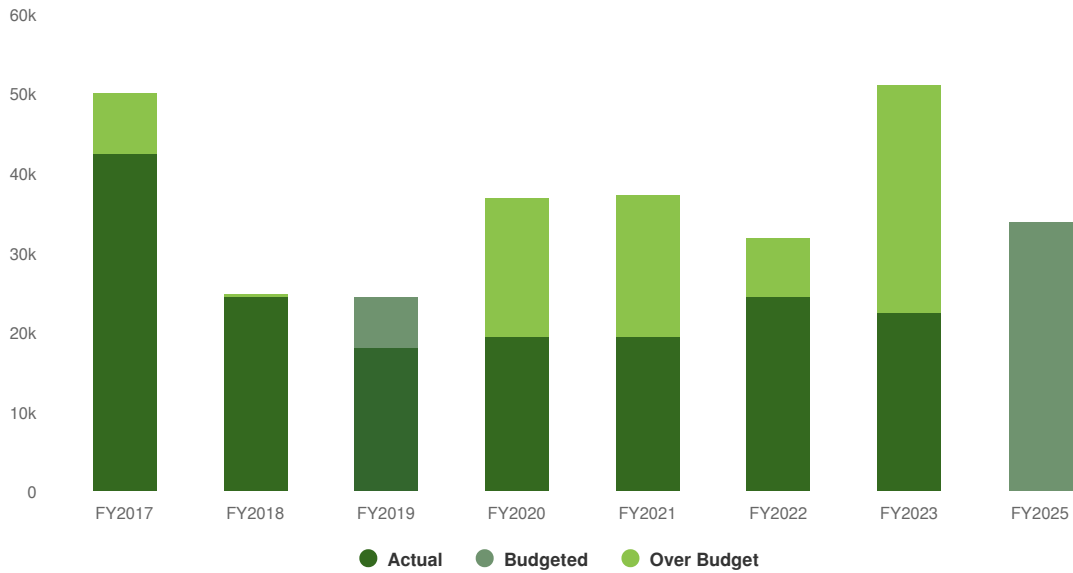
Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
WATER SALES-OPERATING INCOME	401-343-3100	\$3,564,170	\$4,016,300	\$4,859,723	21%	
WATER- METER INSTALLATIONS	401-343-3500	\$346,339	\$263,000	\$263,000	0%	
WATER- OTHER (ON/OFF FEES)	401-343-3510	\$40,145	\$30,000	\$30,000	0%	
WATER INCOME-OTHER	401-343-3520	\$21,612	\$10,000	\$10,000	0%	
RETURN CHECK BILLINGS	401-343-3521	-\$25,483	\$0	\$0	0%	
SEWER OPERATING INCOME-BILLINGS	401-343-5100	\$5,226,279	\$7,100,600	\$9,614,212	35.4%	
SEWER OTHER MISC	401-343-5510	\$0	\$12,000	\$12,000	0%	
LAND LEASE-TURTLE MOUNT(TOWER)	401-343-5511	\$15,428	\$15,000	\$15,000	0%	
TSS/COD WASTEWATER FEES	401-343-5520	\$937,238	\$800,000	\$1,000,000	25%	
REUSE WATER OPERATIONS	401-343-6100	\$138,140	\$118,450	\$130,295	10%	
WATER SDC FEES	408-343-3560	\$1,828,774	\$3,019,600	\$3,437,000	13.8%	
WASTEWATER SDC FEES	409-343-5560	\$3,981,756	\$5,979,400	\$7,150,000	19.6%	
Total Charges for Services:		\$16,074,400	\$21,364,350	\$26,521,230	24.1%	
Total Charges for Services:		\$16,074,400	\$21,364,350	\$26,521,230	24.1%	
Total Revenue Source:		\$16,074,400	\$21,364,350	\$26,521,230	24.1%	

Fines and Forfeitures Summary

These revenues include court fines and fees, and fees related to code violations. These estimates are developed from historical data trends, which remain relatively consistent from year to year. The total budgeted revenues from these sources in FY25 equals \$34,000 which equates to less than 1% of the General Fund revenues.

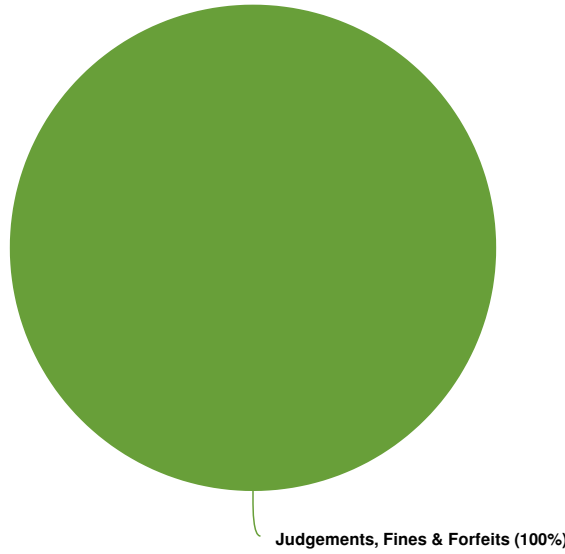
\$34,000 \$34,000
 (100.00% vs. prior year)

Fines and Forfeitures Proposed and Historical Budget vs. Actual

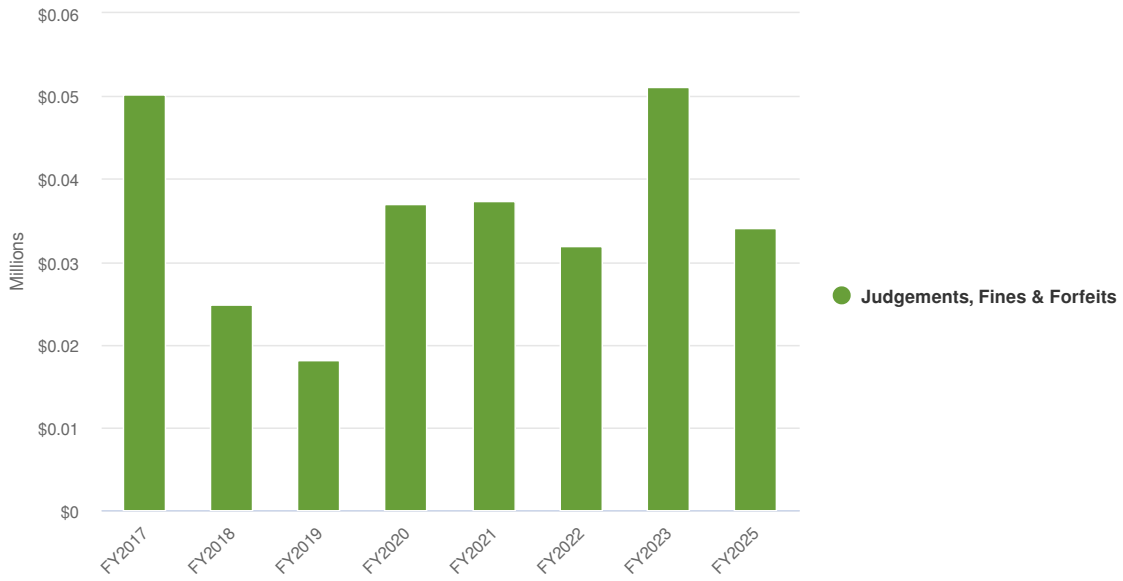


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Judgements, Fines & Forfeits						
Judgements, Fines & Forfeits						

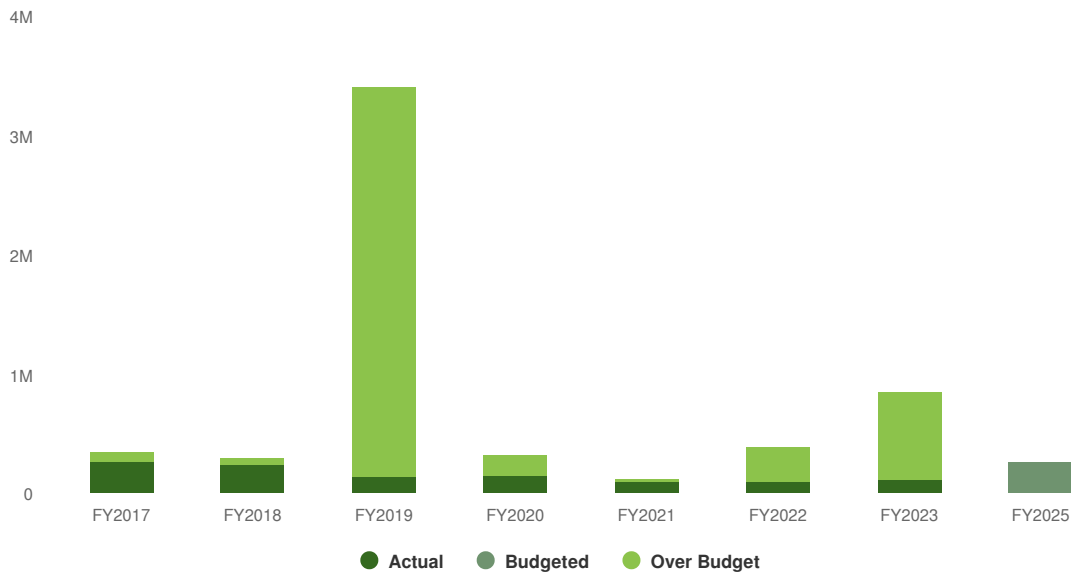
Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
FINES	001-350-1000	\$45,333	\$30,000	\$30,000	0%	
CODE ENFORCEMENT	001-351-1002	\$2,213	\$1,500	\$1,500	0%	
POLICE-2ND DOLLAR FUND	001-351-3000	\$3,637	\$2,500	\$2,500	0%	
Total Judgements, Fines & Forfeits:		\$51,182	\$34,000	\$34,000	0%	
Total Judgements, Fines & Forfeits:		\$51,182	\$34,000	\$34,000	0%	
Total Revenue Source:		\$51,182	\$34,000	\$34,000	0%	

Miscellaneous Revenues Summary

These revenues include a variety of sources including interest on investments, rents, refunds, contributions, and revenues which cannot be recognized in other classifications. The revenues in this category are examined based on economic conditions, and a variety of methods are used to develop good estimates, but by their nature they can vary significantly. Projections of interest income are based on estimates of the amount that is expected to be available for investment, coupled with an expected short-term interest rate.

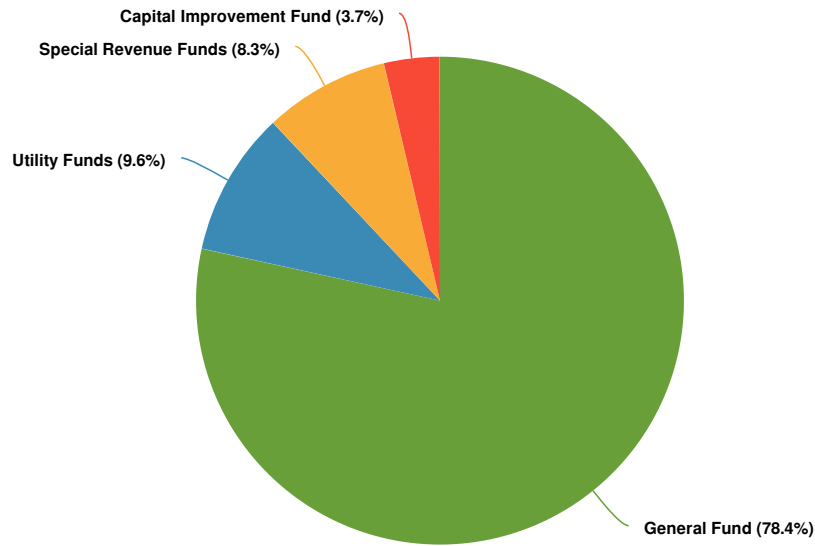
\$270,390 **\$270,390**
 (100.00% vs. prior year)

Miscellaneous Revenues Proposed and Historical Budget vs. Actual

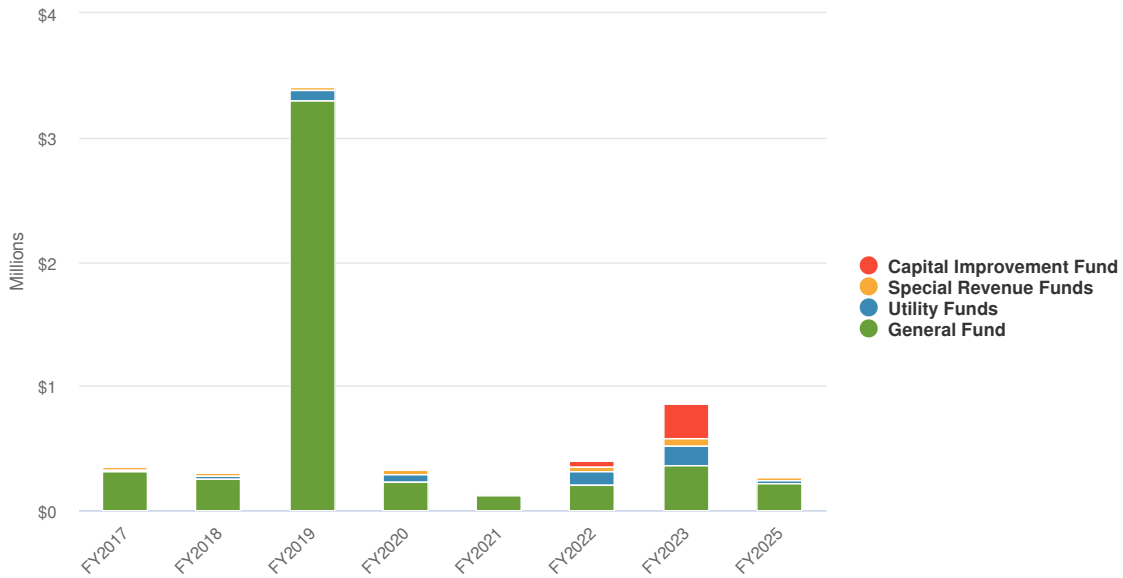


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund						
Miscellaneous Revenues						
OTHER MISCELLANEOUS REVENUE	001-369-0000	\$12,884	\$10,000	\$5,000	-50%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
STATE HIGHWAY LIGHTING AGREEMENT	001-369-0010	\$17,765	\$18,300	\$18,850	3%	
FDOT HIGHWAY MAINTENANNE AGREEMENT	001-369-0012	\$17,900	\$15,000	\$18,900	26%	
JACKSON ST. DAYCARE BDLG LEASE	001-369-0042	\$0	\$10,000	\$0	0%	
AUCTION PROCEEDS	001-369-0050	\$28,513	\$0	\$10,000	0%	
DONATIONS	001-369-0058	\$16,716	\$0	\$0	0%	
BASEBALL FIELD RENTAL	001-369-0076	\$5,035	\$3,000	\$300	-90%	
FIELD PREPARATION FEES	001-369-0078	\$954	\$500	\$500	0%	
PROGRAM REGISTRATION FEES	001-369-0792	\$40,566	\$30,000	\$30,000	0%	
CONCESSION / VENDOR FEES	001-369-0794	\$55	\$0	\$0	0%	
SPECIAL EVENT REGISTRATION FEES	001-369-0796	\$5,065	\$5,000	\$15,000	200%	
POLICE DEPT MISCELLANEOUS REVENUE	001-369-2100	\$5,525	\$3,500	\$3,500	0%	
FUEL TAX REFUND	001-369-4000	\$10,000	\$12,000	\$10,000	-16.7%	
INTEREST EARNINGS	001-361-0000	\$197,069	\$100,000	\$100,000	0%	
Total Miscellaneous Revenues:		\$358,048	\$207,300	\$212,050	2.3%	
Total General Fund:		\$358,048	\$207,300	\$212,050	2.3%	
Special Revenue Funds						
Greenwood Cemetery Fund						
Miscellaneous Revenues						
OTHER MISCELLANEOUS REVENUE	101-369-0000	\$0	\$100	\$0	-100%	
INTEREST EARNED	101-361-1350	\$371	\$200	\$200	0%	
CEMETERY LOT SALES	101-364-1000	\$1,400	\$0	\$0	0%	
Total Miscellaneous Revenues:		\$1,771	\$300	\$200	-33.3%	
Total Greenwood Cemetery Fund:		\$1,771	\$300	\$200	-33.3%	
Community Redevelopment Area Fund						
Miscellaneous Revenues						
INTEREST	104-361-0000	\$11,802	\$0	\$5,000	N/A	
Total Miscellaneous Revenues:		\$11,802	\$0	\$5,000	N/A	
Total Community Redevelopment Area Fund:		\$11,802	\$0	\$5,000	N/A	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Baker House Fund						
Miscellaneous Revenues						
DONATIONS	105-369-0058	\$30,942	\$15,000	\$15,000	0%	
INTEREST	105-361-0000	\$91	\$100	\$100	0%	
Total Miscellaneous Revenues:		\$31,033	\$15,100	\$15,100	0%	
Total Baker House Fund:		\$31,033	\$15,100	\$15,100	0%	
Parks and Recreation Impact Fee Fund						
Miscellaneous Revenues						
INTEREST	107-361-0000	\$6,204	\$1,000	\$2,000	100%	
Total Miscellaneous Revenues:		\$6,204	\$1,000	\$2,000	100%	
Total Parks and Recreation Impact Fee Fund:		\$6,204	\$1,000	\$2,000	100%	
Law Enforcement Impact Fee Fund						
Miscellaneous Revenues						
INTEREST	108-361-0000	\$200	\$100	\$0	-100%	
Total Miscellaneous Revenues:		\$200	\$100	\$0	-100%	
Total Law Enforcement Impact Fee Fund:		\$200	\$100	\$0	-100%	
Law Enforcement Trust Fund						
Miscellaneous Revenues						
INTEREST	601-361-0000	\$279	\$10	\$100	900%	
Total Miscellaneous Revenues:		\$279	\$10	\$100	900%	
Total Law Enforcement Trust Fund:		\$279	\$10	\$100	900%	
Total Special Revenue Funds:		\$51,289	\$16,510	\$22,400	35.7%	
Capital Improvement Fund						
Miscellaneous Revenues						
INTEREST	301-361-0000	\$129,464	\$10,000	\$10,000	0%	
GAIN OR LOSS ON INVESTMENT	301-361-4000	\$152,114	\$0	\$0	N/A	
Total Miscellaneous Revenues:		\$281,578	\$10,000	\$10,000	0%	
Total Capital Improvement Fund:		\$281,578	\$10,000	\$10,000	0%	
Utility Funds						
Utility Revenue Fund						
Miscellaneous Revenues						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
INTEREST EARNINGS	401-361-0000	\$104,714	\$50,000	\$25,000	-50%	
INTEREST INCOME - LEASE	401-361-1000	\$6,851	\$0	\$0	N/A	
Total Miscellaneous Revenues:		\$111,564	\$50,000	\$25,000	-50%	
Total Utility Revenue Fund:		\$111,564	\$50,000	\$25,000	-50%	
Industrial Park Fund						
Miscellaneous Revenues						
INTEREST EARNINGS	403-361-0000	\$555	\$100	\$240	140%	
Total Miscellaneous Revenues:		\$555	\$100	\$240	140%	
Total Industrial Park Fund:		\$555	\$100	\$240	140%	
Utility Capital Projects Fund						
Miscellaneous Revenues						
INTEREST	402-361-0000	\$51,560	\$1,000	\$0	-100%	
Total Miscellaneous Revenues:		\$51,560	\$1,000	\$0	-100%	
Total Utility Capital Projects Fund:		\$51,560	\$1,000	\$0	-100%	
Water Connection Fee Fund						
Miscellaneous Revenues						
INTEREST	404-361-0000	\$44	\$0	\$0	0%	
Total Miscellaneous Revenues:		\$44	\$0	\$0	0%	
Total Water Connection Fee Fund:		\$44	\$0	\$0	0%	
Wastewater Connection Fee Fund						
Miscellaneous Revenues						
INTEREST	406-361-0000	\$26	\$0	\$0	0%	
Total Miscellaneous Revenues:		\$26	\$0	\$0	0%	
Total Wastewater Connection Fee Fund:		\$26	\$0	\$0	0%	
Water System Development Charge Fund						
Miscellaneous Revenues						
INTEREST EARNED	408-361-0000	\$416	\$100	\$200	100%	
Total Miscellaneous Revenues:		\$416	\$100	\$200	100%	
Total Water System Development Charge Fund:		\$416	\$100	\$200	100%	

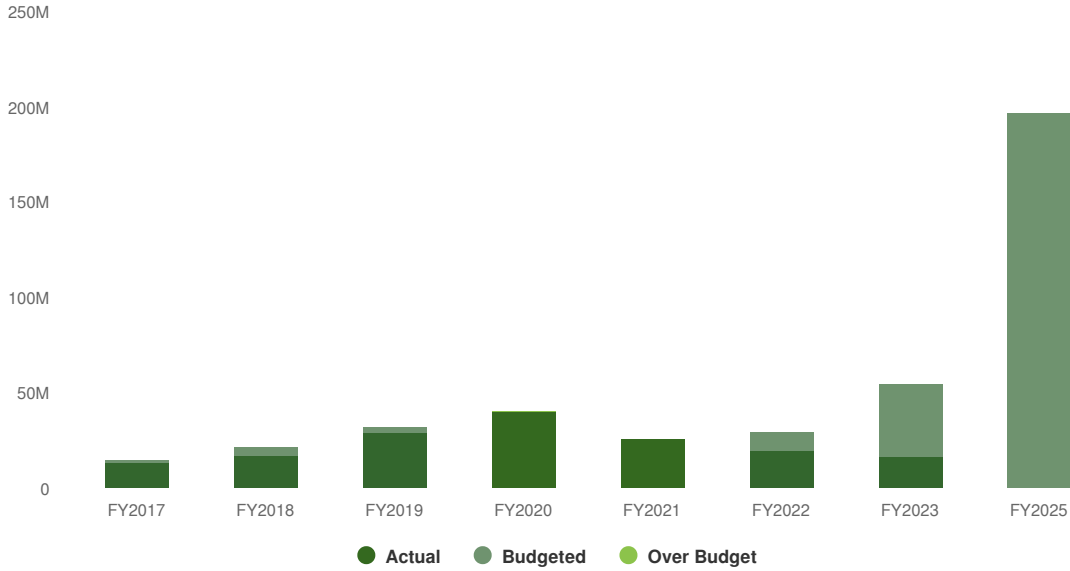
Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Wastewater System Development Charge Fund						
Miscellaneous Revenues						
INTEREST EARNED	409-361-0000	\$860	\$500	\$500	0%	
Total Miscellaneous Revenues:		\$860	\$500	\$500	0%	
Total Wastewater System Development Charge Fund:		\$860	\$500	\$500	0%	
Total Utility Funds:		\$165,025	\$51,700	\$25,940	-49.8%	
Total:		\$855,940	\$285,510	\$270,390	-5.3%	

Other Sources Summary

Other sources include operating transfers and loan proceeds for capital improvements or purchases.

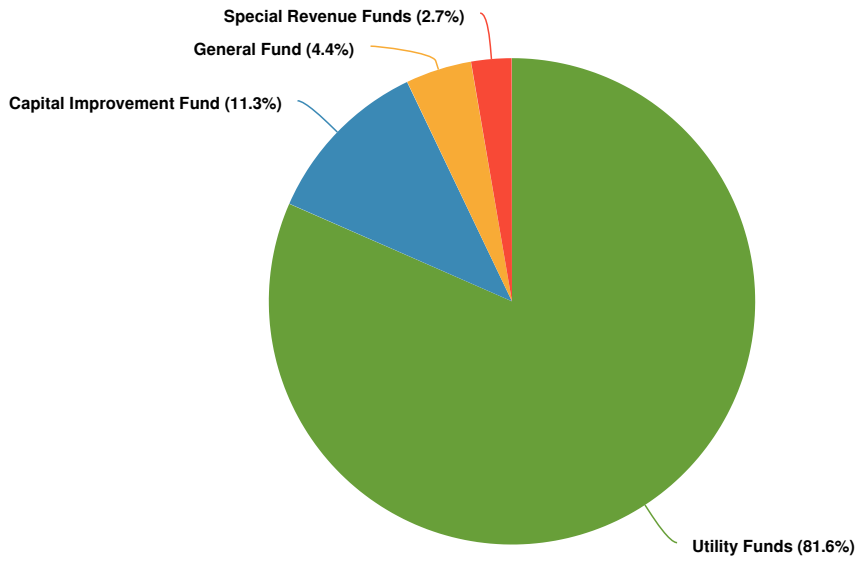
\$196,320,825 **\$196,320,825**
(100.00% vs. prior year)

Other Sources Proposed and Historical Budget vs. Actual

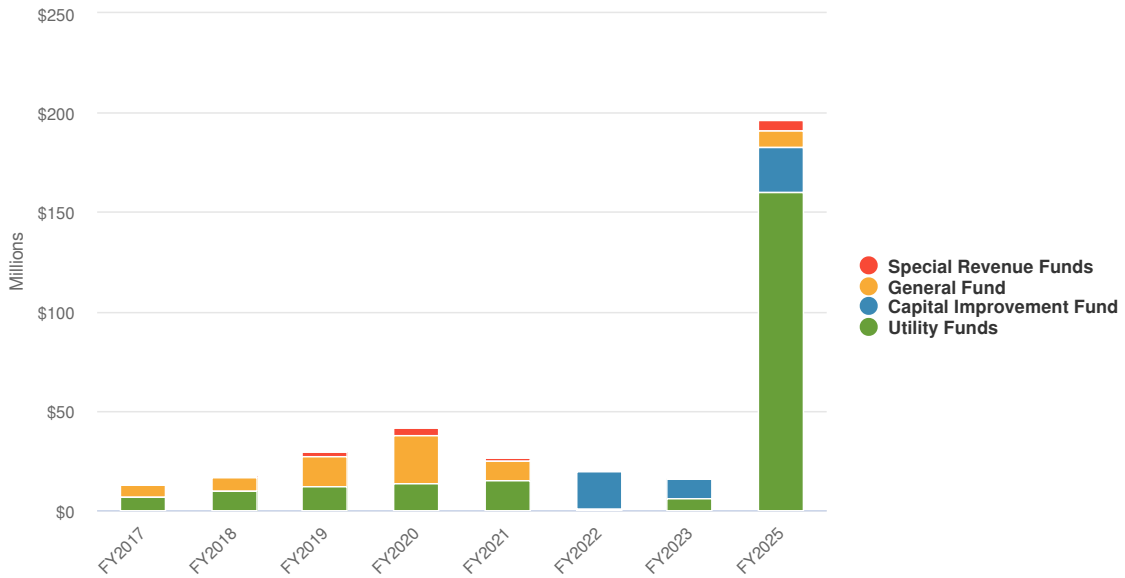


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
General Fund						
Other Sources						
MISC. GRANTS/VESTS	001-369-3748	\$2,800	\$2,500	\$2,500	0%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
NON-OPERATIONAL CASH FORWARD-GEN FUND	001-389-5000	\$0	\$12,000,000	\$8,200,000	-31.7%	
CANCEL PRIOR YEAR EXPENSE	001-393-0000	\$7,130	\$0	\$0	N/A	
TRANSFER FROM INDUSTRIAL PARK	001-382-1010	\$10,000	\$10,000	\$10,000	0%	
TRANSFER FROM LAW ENFORCEMENT IMP FEES	001-382-1013	\$412,800	\$412,800	\$412,800	0%	
Total Other Sources:		\$432,730	\$12,425,300	\$8,625,300	-30.6%	
Total General Fund:		\$432,730	\$12,425,300	\$8,625,300	-30.6%	
Special Revenue Funds						
Greenwood Cemetery Fund						
Other Sources						
NON-OPER/ CEMETERY RESERVES FORWARD	101-389-5000	\$0	\$62,970	\$64,000	1.6%	
Total Other Sources:		\$0	\$62,970	\$64,000	1.6%	
Total Greenwood Cemetery Fund:		\$0	\$62,970	\$64,000	1.6%	
Community Redevelopment Area Fund						
Other Sources						
CASH FORWARD - CRA DISTRICT	104-389-5006	\$0	\$1,396,500	\$1,964,000	40.6%	
TRANSFER FROM GENERAL	104-382-0010	\$197,729	\$215,690	\$231,880	7.5%	
Total Other Sources:		\$197,729	\$1,612,190	\$2,195,880	36.2%	
Total Community Redevelopment Area Fund:		\$197,729	\$1,612,190	\$2,195,880	36.2%	
Baker House Fund						
Other Sources						
CASH FORWARD - BAKER HOUSE	105-389-5010	\$0	\$18,000	\$76,800	326.7%	
Total Other Sources:		\$0	\$18,000	\$76,800	326.7%	
Total Baker House Fund:		\$0	\$18,000	\$76,800	326.7%	
Parks and Recreation Impact Fee Fund						
Other Sources						
CASH FORWARD - P & R IMPACT FEE	107-389-5004	\$0	\$736,160	\$972,500	32.1%	
Total Other Sources:		\$0	\$736,160	\$972,500	32.1%	
Total Parks and Recreation Impact Fee Fund:		\$0	\$736,160	\$972,500	32.1%	
Law Enforcement Impact Fee Fund						
Other Sources						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
CASH FORWARD - POLICE IMPACT FEE	108-389-5002	\$0	\$1,320,330	\$1,925,300	45.8%	
Total Other Sources:		\$0	\$1,320,330	\$1,925,300	45.8%	
Total Law Enforcement Impact Fee Fund:		\$0	\$1,320,330	\$1,925,300	45.8%	
Law Enforcement Trust Fund						
Other Sources						
NON-OPERATIONAL- CASH FORWARD	601-389-5000	\$0	\$51,805	\$51,845	0.1%	
Total Other Sources:		\$0	\$51,805	\$51,845	0.1%	
Total Law Enforcement Trust Fund:		\$0	\$51,805	\$51,845	0.1%	
Total Special Revenue Funds:		\$197,729	\$3,801,455	\$5,286,325	39.1%	
Capital Improvement Fund						
Other Sources						
NON-OPERATIONAL CASH FORWARD-CAP.IMPR	301-389-5000	\$0	\$13,481,125	\$12,240,000	-9.2%	
CANCEL PRIOR YEAR EXPENSE	301-393-0000	\$380	\$0	\$0	N/A	
TRANSFER FROM GENERAL FUND	301-382-0010	\$10,100,000	\$15,700,000	\$10,000,000	-36.3%	
Total Other Sources:		\$10,100,380	\$29,181,125	\$22,240,000	-23.8%	
Total Capital Improvement Fund:		\$10,100,380	\$29,181,125	\$22,240,000	-23.8%	
Utility Funds						
Utility Revenue Fund						
Other Sources						
OTHR FINANCING SOURCE-INSURANCE PROCEEDS	401-380-1000	\$15,204	\$0	\$0	N/A	
CAPITAL PROJECT REIMBURSEMENTS	401-389-4000	\$100,000	\$0	\$0	0%	
Non-Operational-Cash Forward- W/S	401-389-5000	\$0	\$7,600,000	\$10,110,000	33%	
CANCEL PRIOR YEAR EXPENSE	401-393-0000	\$323	\$0	\$0	N/A	
TRANSFER FROM SEWER CONNECTION FEE FUND	401-381-1005	\$228,590	\$0	\$0	0%	
TRANSFER FROM 2013 DEBT REFI CONST FUND	401-381-1007	\$2,965,188	\$0	\$0	0%	
TRANSFER FROM WATER CONNECTION FEE FUND	401-381-1008	\$175,798	\$0	\$0	0%	
TRANSFER FROM WATER SDC FUND	401-381-1011	\$221,012	\$0	\$0	0%	
TRANSFER FROM SEWER SDC FUND	401-381-1014	\$1,446,431	\$0	\$0	0%	
Total Other Sources:		\$5,152,546	\$7,600,000	\$10,110,000	33%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Total Utility Revenue Fund:		\$5,152,546	\$7,600,000	\$10,110,000	33%	
Industrial Park Fund						
Other Sources						
NON-OPERATIONAL-CASH FORWARD	403-389-5000	\$0	\$63,300	\$53,600	-15.3%	
Total Other Sources:		\$0	\$63,300	\$53,600	-15.3%	
Total Industrial Park Fund:		\$0	\$63,300	\$53,600	-15.3%	
Utility Capital Projects Fund						
Other Sources						
CASH FORWARD	402-389-5000	\$0	\$845,000	\$8,500,000	905.9%	
LOAN PROCEEDS	402-389-9001	\$0	\$120,000,000	\$90,000,000	-31.8%	
SRF LOAN PROCEEDS	402-389-9002	\$0	\$12,000,000	\$12,000,000	N/A	
TRANSFER FROM GENERAL FUND	402-382-0010	\$0		\$4,000,000	N/A	
TRANSFER FROM CAPITAL IMPROVEMENT FUND	402-382-3010	\$0		\$5,000,000	N/A	
TRANSFER FROM WW SDC	402-382-4090	\$0		\$15,000,000	N/A	
Total Other Sources:		\$0	\$132,845,000	\$134,500,000	1.2%	
Total Utility Capital Projects Fund:		\$0	\$132,845,000	\$134,500,000	1.2%	
Water Connection Fee Fund						
Other Sources						
CASH FORWARD - WATER CONNECTIONS	404-389-5002	\$0	\$310,000	\$51,100	-70.8%	
Total Other Sources:		\$0	\$310,000	\$51,100	-70.8%	
Total Water Connection Fee Fund:		\$0	\$310,000	\$51,100	-70.8%	
Wastewater Connection Fee Fund						
Other Sources						
CASH FORWARD - WASTEWATER CONNECTION FEE	406-389-5006	\$0	\$183,800	\$154,500	-15.9%	
Total Other Sources:		\$0	\$183,800	\$154,500	-15.9%	
Total Wastewater Connection Fee Fund:		\$0	\$183,800	\$154,500	-15.9%	
Water System Development Charge Fund						
Other Sources						
CASH FORWARD - WATER SDC	408-389-5012	\$0	\$4,301,700	\$5,350,000	24.4%	
Total Other Sources:		\$0	\$4,301,700	\$5,350,000	24.4%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Total Water System Development Charge Fund:		\$0	\$4,301,700	\$5,350,000	24.4%	
Wastewater System Development Charge Fund						
Other Sources						
CASH FORWARD	409-389-5013	\$0	\$9,500,000	\$9,950,000	4.7%	
TRANSFER FROM W/S FUND	409-381-1000	\$679,023	\$0	\$0	N/A	
Total Other Sources:		\$679,023	\$9,500,000	\$9,950,000	4.7%	
Total Wastewater System Development Charge Fund:		\$679,023	\$9,500,000	\$9,950,000	4.7%	
Total Utility Funds:		\$5,831,569	\$154,803,800	\$160,169,200	3.6%	
Total:		\$16,562,408	\$200,211,680	\$196,320,825	-1.9%	

DEPARTMENTS

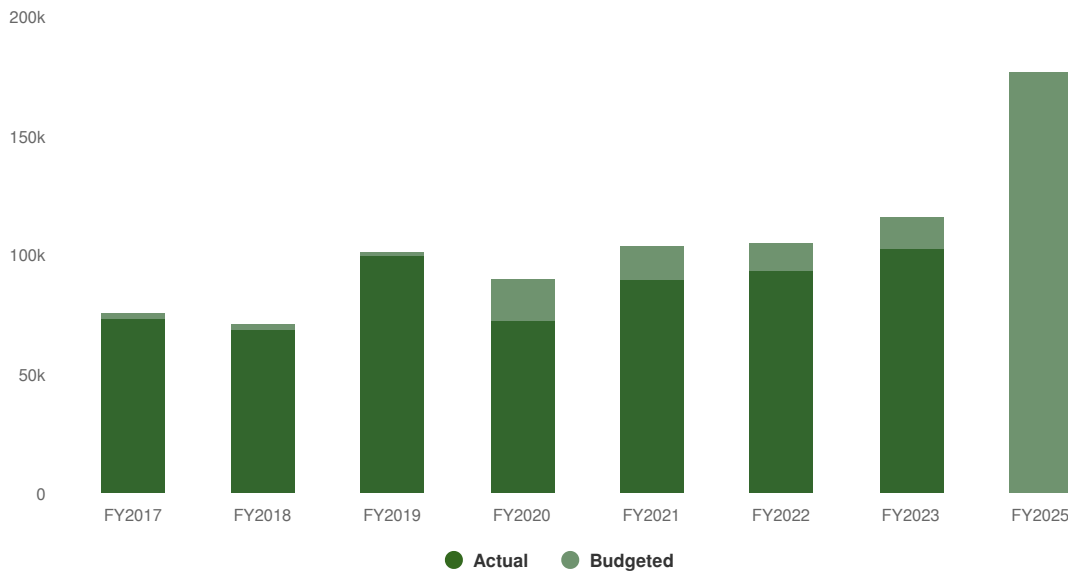
Legislative

The Legislative Department is made up of one (1) Mayor-Commissioner and four (4) City Commissioners, all elected at-large to four-year terms. The Legislative Department has all powers of the City of Wildwood except as otherwise provided by the City's Charter or by the Constitution or Statutes of the State of Florida. Among those powers, they have the power to pass ordinances, resolutions, enter contracts, and appoint officers, boards and commissions. The City Commission appoints the City Manager and work closely together to ensure that the City's goals, established in the adopted strategic plan, are being obtained.

Expenditures Summary

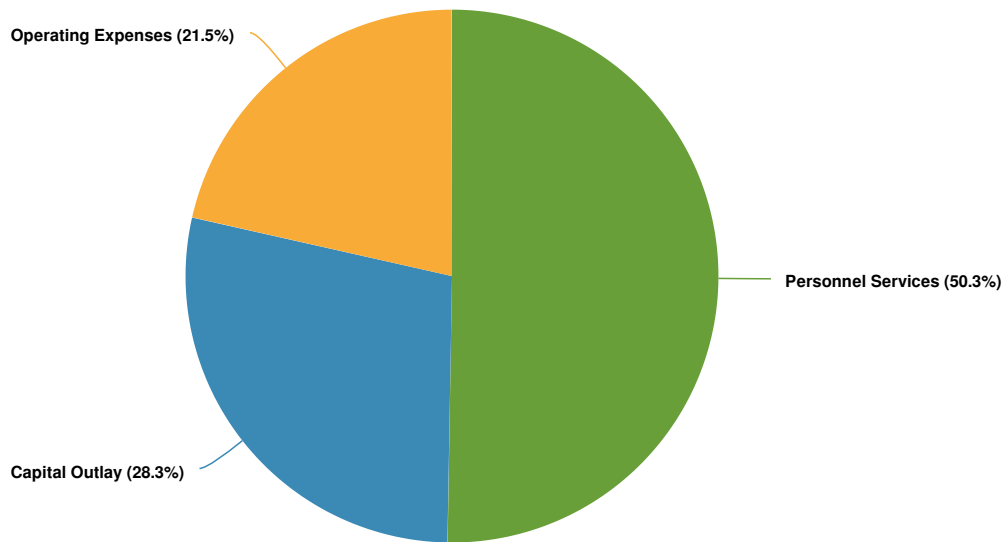
\$176,919 **\$176,919**
(100.00% vs. prior year)

Legislative Proposed and Historical Budget vs. Actual

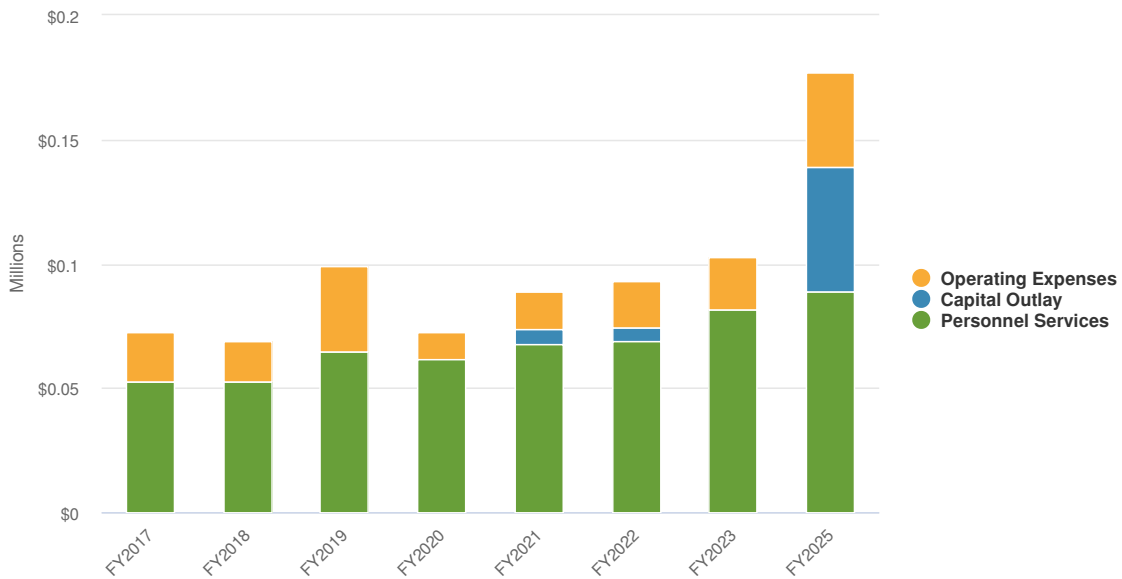


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



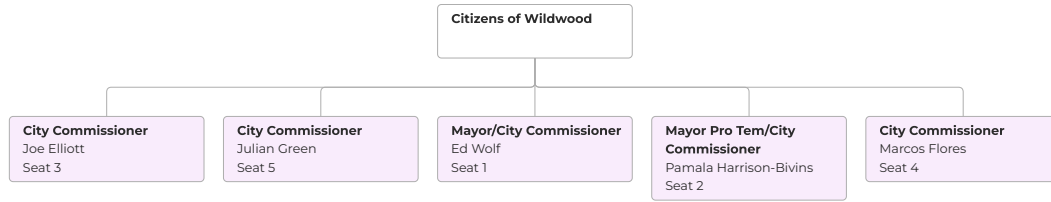
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Salaries and Wages						
SALARIES	001-511-10-1200	\$49,417	\$51,690	\$53,441	3.4%	
Total Salaries and Wages:		\$49,417	\$51,690	\$53,441	3.4%	
Other Employment Benefits						
FICA EXPENSE	001-511-10-2100	\$3,780	\$3,960	\$4,148	4.7%	
RETIREMENT	001-511-10-2200	\$27,624	\$30,340	\$31,360	3.4%	
LIFE & HEALTH INSURANCE	001-511-10-2300	\$469	\$450	\$0	-100%	
WORKERS COMPENSATION INSURANCE	001-511-10-2600	\$164	\$250	\$0	-100%	
Total Other Employment Benefits:		\$32,038	\$35,000	\$35,508	1.5%	
Total Personnel Services:		\$81,455	\$86,690	\$88,949	2.6%	
Operating Expenses						
PROFESSIONAL SERVICES	001-511-30-3100	\$2,520	\$6,000	\$6,000	0%	
TRAVEL & PER DIEM	001-511-30-4000	\$3,858	\$7,000	\$7,000	0%	
TELEPHONE EXPENSE	001-511-30-4100	\$1,087	\$2,000	\$2,000	0%	
IT LICENSING / EQUIPMENT	001-511-30-4110	\$5,121	\$5,970	\$8,220	37.7%	
UTILITIES EXPENSE	001-511-30-4300	\$0	\$0	\$1,800	N/A	
REPAIR & MAINTENANCE	001-511-30-4600	\$0	\$500	\$500	0%	
MISC. EXPENSE & OTHER CURRENT	001-511-30-4900	\$2,708	\$2,500	\$2,500	0%	
OFFICE SUPPLIES	001-511-30-5100	\$0	\$150	\$150	0%	
OPERATING SUPPLIES	001-511-30-5200	\$23	\$400	\$400	0%	
SUBSCRIPTIONS/DUES	001-511-30-5400	\$4,212	\$6,300	\$6,600	4.8%	
TRAINING	001-511-30-5500	\$1,725	\$2,800	\$2,800	0%	
Total Operating Expenses:		\$21,255	\$33,620	\$37,970	12.9%	
Capital Outlay						
CAP. IMPROVEMENT-BUILDINGS	001-511-60-6200	\$0	\$300,000	\$50,000	-83.3%	
Total Capital Outlay:		\$0	\$300,000	\$50,000	-83.3%	
Total Expense Objects:		\$102,710	\$420,310	\$176,919	-57.9%	

Organizational Chart



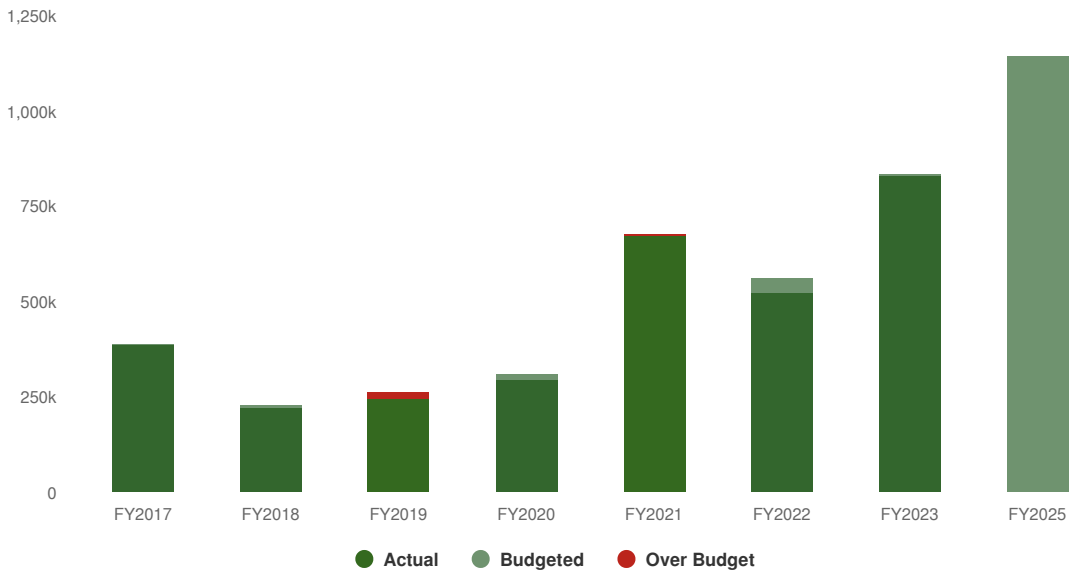
Executive

The Executive Department consists of the City Manager and administrative support staff. The City Manager is the Chief Administrative Officer of the City. The responsibilities of the City Manager are established in the City Charter. The duties of the City Manager include but are not limited to; carrying out the actions of the City Commission, preparing the City's annual operating and capital budgets, informing the City Commission of the City's financial condition and future needs of the City, overseeing all departments and divisions of the City, appointing or removing all subordinate officers and employees, and ensuring the laws, ordinances, contracts, and policies of the City are adhered to.

Expenditures Summary

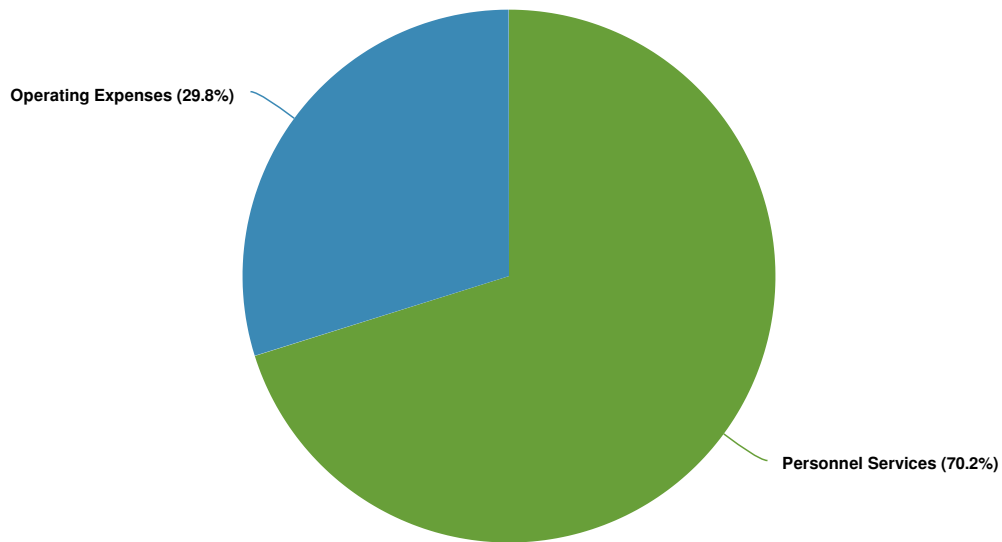
\$1,144,288 **\$1,144,288**
(100.00% vs. prior year)

Executive Proposed and Historical Budget vs. Actual

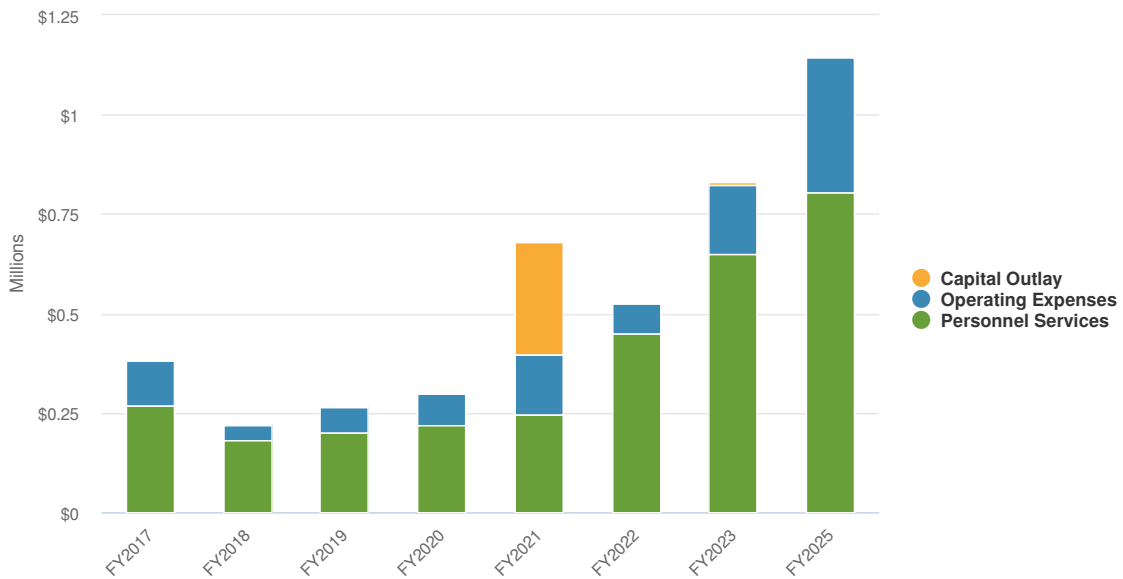


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

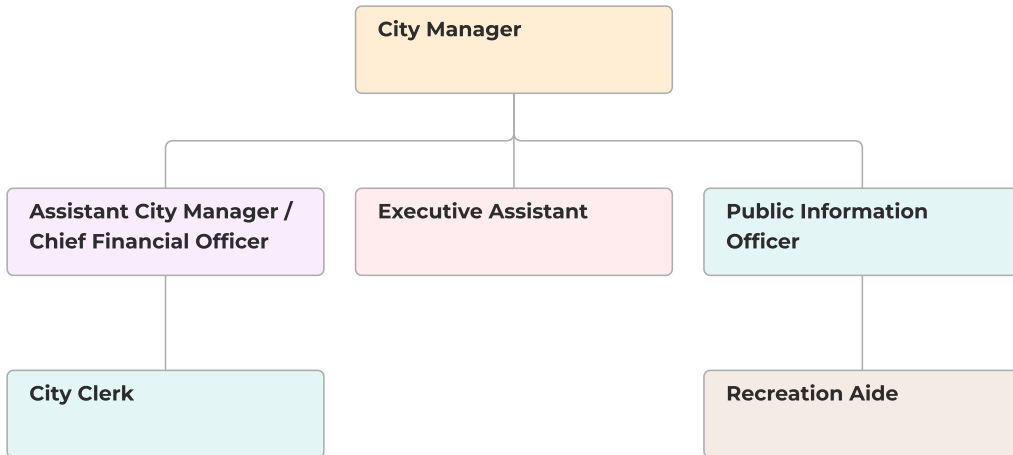


Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Salaries and Wages						
SALARIES	001-512-10-1200	\$408,685	\$509,290	\$556,477	9.3%	
SICK LEAVE	001-512-10-1500	\$4,591	\$0	\$0	0%	
VACATION PAY	001-512-10-1600	\$26,104	\$0	\$0	0%	
HOLIDAY PAY	001-512-10-1800	\$18,027	\$0	\$0	0%	
Total Salaries and Wages:		\$457,408	\$509,290	\$556,477	9.3%	
Other Employment Benefits						
FICA EXPENSE	001-512-10-2100	\$34,295	\$38,970	\$43,131	10.7%	
RETIREMENT	001-512-10-2200	\$115,018	\$138,110	\$148,341	7.4%	
LIFE & HEALTH INSURANCE	001-512-10-2300	\$40,487	\$46,800	\$54,000	15.4%	
WORKERS COMPENSATION INSURANCE	001-512-10-2600	\$545	\$500	\$1,000	100%	
Total Other Employment Benefits:		\$190,346	\$224,380	\$246,471	9.8%	
Total Personnel Services:		\$647,754	\$733,670	\$802,948	9.4%	
Operating Expenses						
PROFESSIONAL SERVICES	001-512-30-3100	\$133,044	\$321,804	\$255,000	-19.9%	
OTHER CONTRACTUAL SERVICES	001-512-30-3400	\$105	\$0	\$0	0%	
Clothing and Uniforms	001-512-30-3450	\$184	\$750	\$750	0%	
TRAVEL & PER DIEM	001-512-30-4000	\$7,321	\$10,600	\$13,300	25.5%	
TELEPHONE EXPENSE	001-512-30-4100	\$3,986	\$5,000	\$5,000	0%	
IT LICENSING / EQUIPMENT	001-512-30-4110	\$11,801	\$23,150	\$24,140	4.3%	
Advertising/Recording Expense	001-512-30-4150	\$1,819	\$4,000	\$4,000	0%	
POSTAGE/TRANSPORTATION FEES	001-512-30-4200	\$277	\$1,000	\$1,000	0%	
REPAIR & MAINTENANCE	001-512-30-4600	\$1,098	\$5,800	\$5,800	0%	
MISC. EXPENSE & OTHER CURRENT	001-512-30-4900	\$639	\$2,500	\$2,500	0%	
OFFICE SUPPLIES	001-512-30-5100	\$1,403	\$2,000	\$2,100	5%	
OPERATING SUPPLIES	001-512-30-5200	\$7,043	\$18,750	\$7,250	-61.3%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
FUEL EXPENSE	001-512-30-5250	\$0	\$0	\$500	N/A	
SUBSCRIPTIONS/DUES	001-512-30-5400	\$3,597	\$6,300	\$6,300	0%	
TRAINING	001-512-30-5500	\$4,458	\$9,700	\$13,700	41.2%	
Total Operating Expenses:		\$176,775	\$411,354	\$341,340	-16.3%	
Capital Outlay						
CAP. IMPROVEMENT-MACHINERY	001-512-60-6400	\$4,633	\$0	\$0	0%	
Total Capital Outlay:		\$4,633	\$0	\$0	0%	
Total Expense Objects:		\$829,162	\$1,145,024	\$1,144,288	0.3%	

Organizational Chart



Performance Measurement #1

Goal	Measurement	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Increase public awareness and promote the successes of the City by disseminating a Citizens' Newsletter to City residents and businesses <i>(Strategic Plan Reference – Community Engagement).</i>	# of times newsletter is disseminated	4	4	10	12

Performance Measurement #2

Goal	Measurement	FY23 Target	FY24 Target	FY25 Target
Create and hold "Community Chat with a Commissioner" events to increase citizen engagement <i>(Strategic Plan Reference – Community Engagement)</i> .	# of times event is held	0	5	10

Performance Measurement #3

Goal	Measurement	FY22 Actual	FY23 Target	FY24 Target
Successfully manage the design and construction of the City's parking garage in accordance with the Downtown Master Plan <i>(Strategic Plan Reference – Downtown Redevelopment)</i> .	Construction progress	0%	25%	100%

Goal #1

Work with Department Heads to advance the goals and initiatives contained within the 2023 – 2027 Strategic Plan *(Strategic Plan References – Community Engagement; Transportation; Affordable Housing; Downtown Redevelopment; Infrastructure; Employee Recruitment and Retainment)*.

Goal #2

Carry out the projects identified within the Capital Improvement Fund to position the City's infrastructure to meet the growing needs of our community *(Strategic Plan References – Transportation; Downtown Redevelopment; Infrastructure)*.

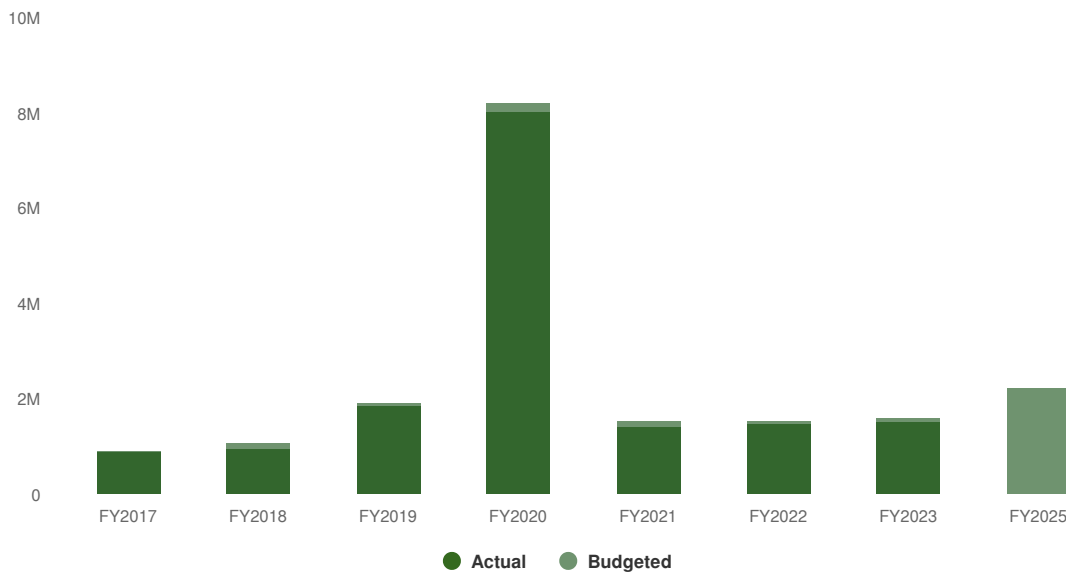
Finance

The Finance Department is responsible for all accounting duties of the City, such as fixed assets, accounts payable, accounts receivable, payroll and disseminating the City's financial statements. In addition, the Finance Department provides assistance to the City's external auditing firm, oversees the investment of City funds and is responsible for debt administration. The department is also responsible for the preparation of the City's annual budget and provides support in developing the five-year Capital Improvement Plan.

Expenditures Summary

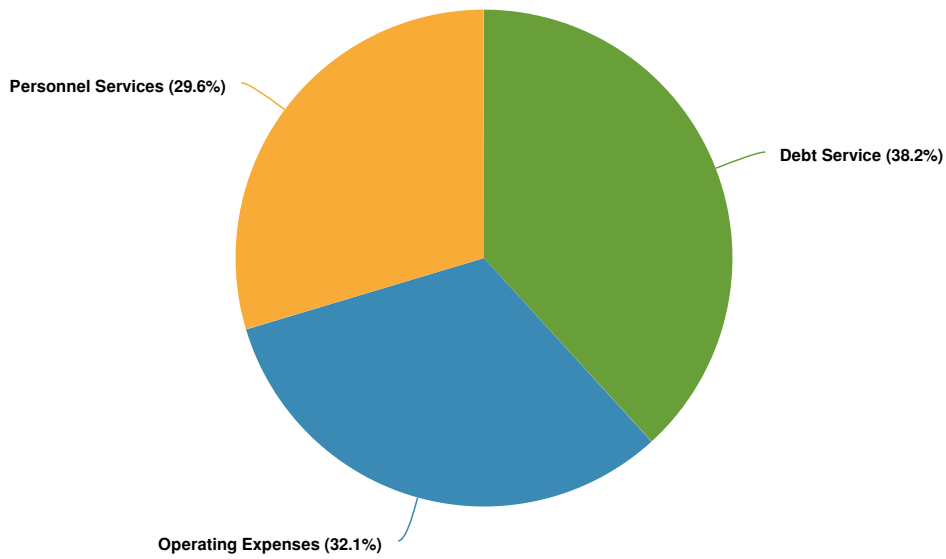
\$2,219,668 **\$2,219,668**
(100.00% vs. prior year)

Finance Proposed and Historical Budget vs. Actual

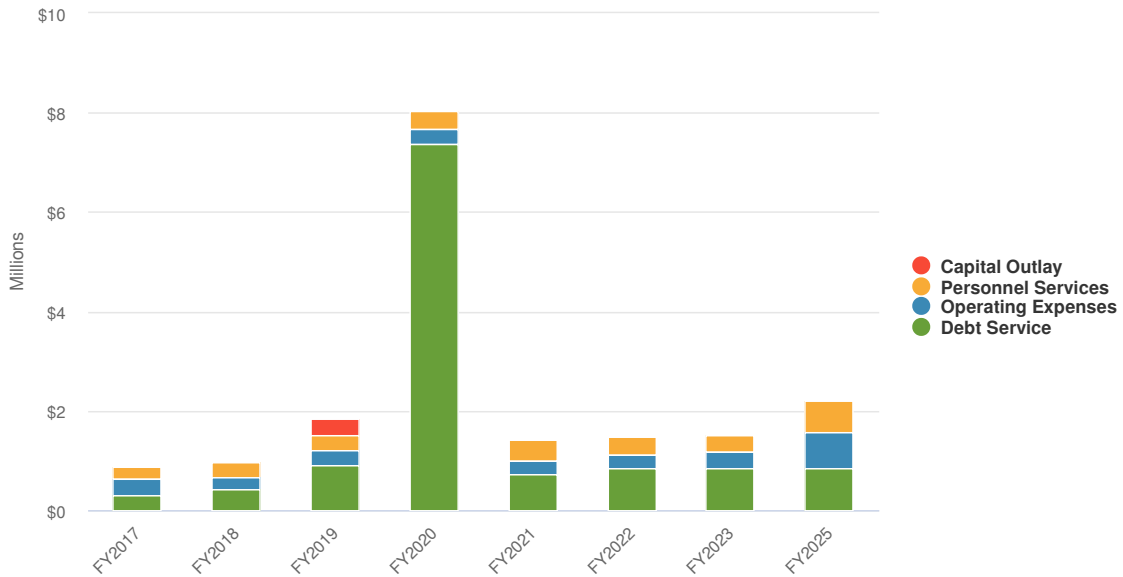


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

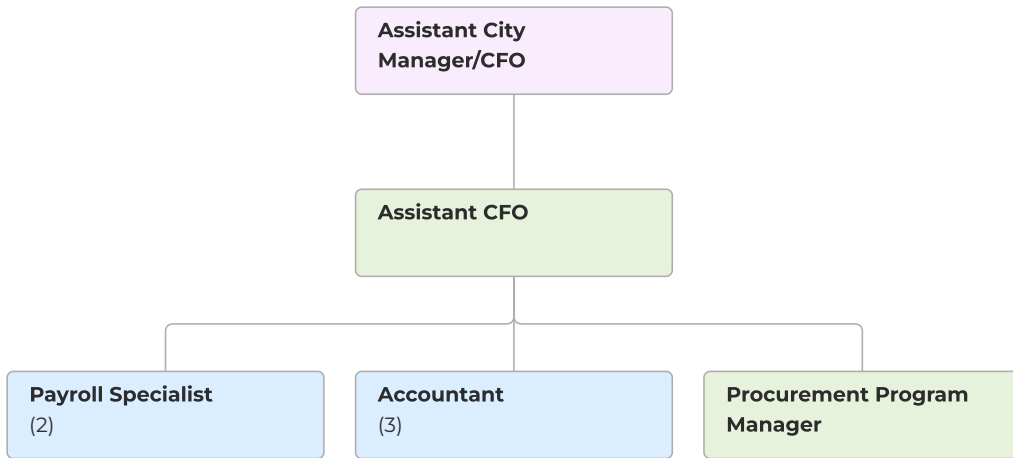


Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel Services					

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
Salaries and Wages					
SALARIES	001-513-10-1200	\$226,412	\$389,130	\$472,893	23.8%
OVERTIME	001-513-10-1300	\$0	\$500	\$500	0%
SICK LEAVE	001-513-10-1500	\$6,432	\$0	\$0	0%
VACATION PAY	001-513-10-1600	\$12,553	\$0	\$0	0%
HOLIDAY PAY	001-513-10-1800	\$8,838	\$0	\$0	0%
Total Salaries and Wages:		\$254,234	\$389,630	\$473,393	23.7%
Other Employment Benefits					
FICA EXPENSE	001-513-10-2100	\$19,448	\$30,380	\$36,654	25.2%
RETIREMENT	001-513-10-2200	\$36,261	\$51,660	\$70,001	40.7%
BENEFIT ADMIN FEES	001-513-10-2210	\$75	\$0	\$0	0%
LIFE & HEALTH INSURANCE	001-513-10-2300	\$36,749	\$49,500	\$75,600	61.5%
UNEMPLOYMENT COMPENSATION	001-513-10-2500	\$0	\$500	\$0	-100%
WORKERS COMPENSATION INSURANCE	001-513-10-2600	\$1,091	\$1,000	\$2,000	100%
Total Other Employment Benefits:		\$93,623	\$133,040	\$184,255	44.7%
Total Personnel Services:		\$347,858	\$522,670	\$657,648	29%
Operating Expenses					
PROFESSIONAL SERVICES	001-513-30-3100	\$4,000	\$13,390	\$13,380	-0.1%
ACCOUNTING/AUDITING FEE	001-513-30-3200	\$19,250	\$24,000	\$35,000	45.8%
OTHER CONTRACTUAL SERVICES	001-513-30-3400	\$13,582	\$17,210	\$27,710	61%
TRAVEL & PER DIEM	001-513-30-4000	\$601	\$3,350	\$3,880	15.8%
TELEPHONE EXPENSE	001-513-30-4100	\$5,438	\$7,510	\$7,500	-0.1%
IT LICENSING / EQUIPMENT	001-513-30-4110	\$31,339	\$71,720	\$65,250	-9%
ADVERTISING/RECORDING EXPENSE	001-513-30-4150	\$1,435	\$1,580	\$1,600	1.3%
POSTAGE/TRANSPORTATION FEES	001-513-30-4200	\$2,413	\$7,880	\$7,850	-0.4%
UTILITIES EXPENSE	001-513-30-4300	\$18,889	\$27,300	\$30,000	9.9%

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)
RENTAL & LEASING	001-513-30-4400	\$3,128	\$3,940	\$7,500	90.4%
GENERAL INSURANCE	001-513-30-4500	\$189,110	\$400,000	\$450,000	12.5%
REPAIR & MAINTENANCE	001-513-30-4600	\$14,957	\$33,060	\$30,000	-9.3%
MISC. EXPENSE & OTHER CURRENT	001-513-30-4900	\$4,611	\$6,000	\$6,000	0%
ELECTION EXPENSES	001-513-30-4910	\$0	\$500	\$500	0%
OFFICE SUPPLIES	001-513-30-5100	\$3,753	\$6,830	\$6,850	0.3%
OPERATING SUPPLIES	001-513-30-5200	\$6,127	\$7,930	\$8,200	3.4%
SUBSCRIPTIONS/DUES	001-513-30-5400	\$358	\$2,090	\$2,100	0.5%
TRAINING	001-513-30-5500	\$799	\$9,530	\$10,050	5.5%
Total Operating Expenses:		\$319,789	\$643,820	\$713,370	10.8%
Capital Outlay					
CAP. IMPROVEMENT-MACHINERY	001-513-60-6400	\$0	\$10,000	\$0	-100%
Total Capital Outlay:		\$0	\$10,000	\$0	-100%
Debt Service					
DEBT SERVICE/CITY HALL-PRINCIPAL	001-513-70-7100	\$112,593	\$115,381	\$118,240	2.5%
DEBT SERVICE/CITY HALL-INTEREST	001-513-70-7200	\$21,834	\$19,049	\$16,200	-15%
DEBT SERVICE/POLICE STATION-PRINCIPAL	001-513-70-7500	\$229,425	\$235,452	\$241,640	2.6%
DEBT SERVICE/POLICE STATION-INTEREST	001-513-70-7550	\$62,185	\$56,158	\$49,980	-11%
DEBT SERV/2018 GEN FUND PROJ LOAN-PRINCP	001-513-70-7600	\$333,314	\$339,580	\$345,960	1.9%
DEBT SERV/2018 GEN FUND PROJ LOAN-INTRST	001-513-70-7650	\$89,263	\$83,010	\$76,630	-7.7%
Total Debt Service:		\$848,616	\$848,630	\$848,650	0%
Total Expense Objects:		\$1,516,263	\$2,025,120	\$2,219,668	10.3%

Organizational Chart



Performance Measurement #1

Goal	Measure	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Produce a budget that attains GFOA Distinguished Budget Award to inform residents and businesses of the City's activities <i>(Strategic Plan Reference – Community Engagement)</i> .	Ratio of year applied/year received award	1:1	1:1	1:1	1:1

Performance Measurement #2

Goal	Measurement	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Complete external audit process with an unmodified audit opinion by June 30th	# of audit findings	No Findings	No Findings	No Findings	No Findings

Performance Measurement #3

Goal	Measurement	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Proposed Budget
Ensure that the Capital Improvement Fund has sufficient resources each fiscal year to support the projects included in the Capital Improvement Element of the City's Comprehensive Plan (<i>Strategic Plan References – Transportation, Downtown Redevelopment, Infrastructure</i>).	Ending fund balance >\$1,000	Establishment of Fund	\$11,885,100.00	11,998,824.00	2,661,125.00

Goal #1

Create separate fund for renewal and replacement expenditures and determine adequate funding level for annual maintenance activities (*Strategic Plan Reference – Infrastructure*).

Goal #2

Ensure all phases of the Wastewater Treatment Facility (WWTF) improvements have sufficient funding (*Strategic Plan Reference – Infrastructure*).

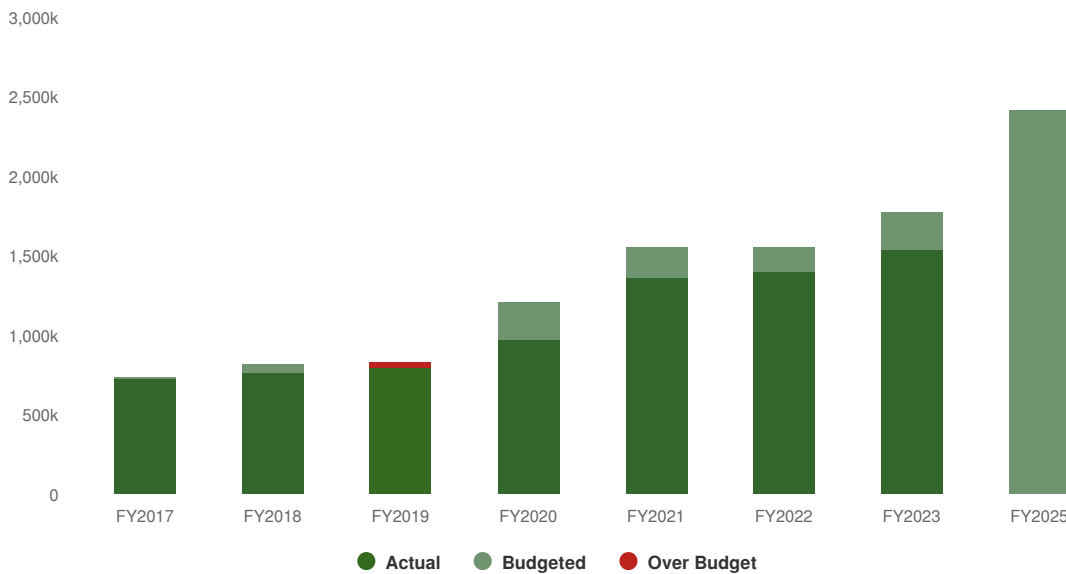
Development Services

The Development Services Department is responsible for the Planning, Zoning, GIS and Code Enforcement functions within the City. The Department is the primary contact for citizens and developers seeking information on properties and development/redevelopment of properties within the City. Over the last year, the Development Services Department has assisted developers in bringing new businesses into the City that support the City's growth and has assisted City residents with a variety of concerns. Development Services also manages the Community Redevelopment Area, works with Sumter County on development initiatives, and conducts public meetings. Being engaged in public outreach and fostering relationships with the community, the Department manages programs such as the Unity Enhancement and Redevelopment Action Plan and workshops to keep the citizens informed.

Expenditures Summary

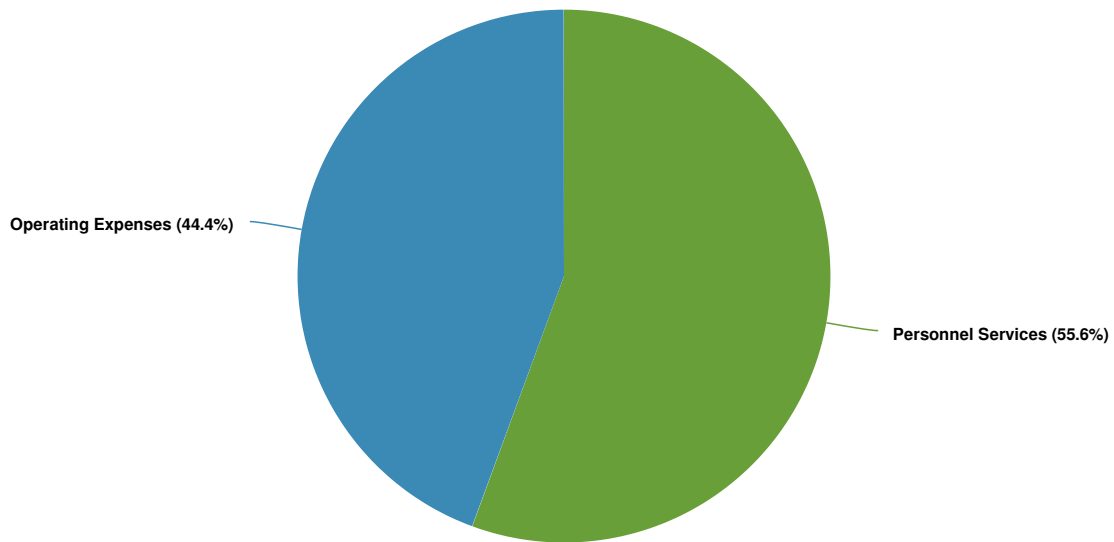
\$2,411,193 **\$2,411,193**
(100.00% vs. prior year)

Development Services Proposed and Historical Budget vs. Actual

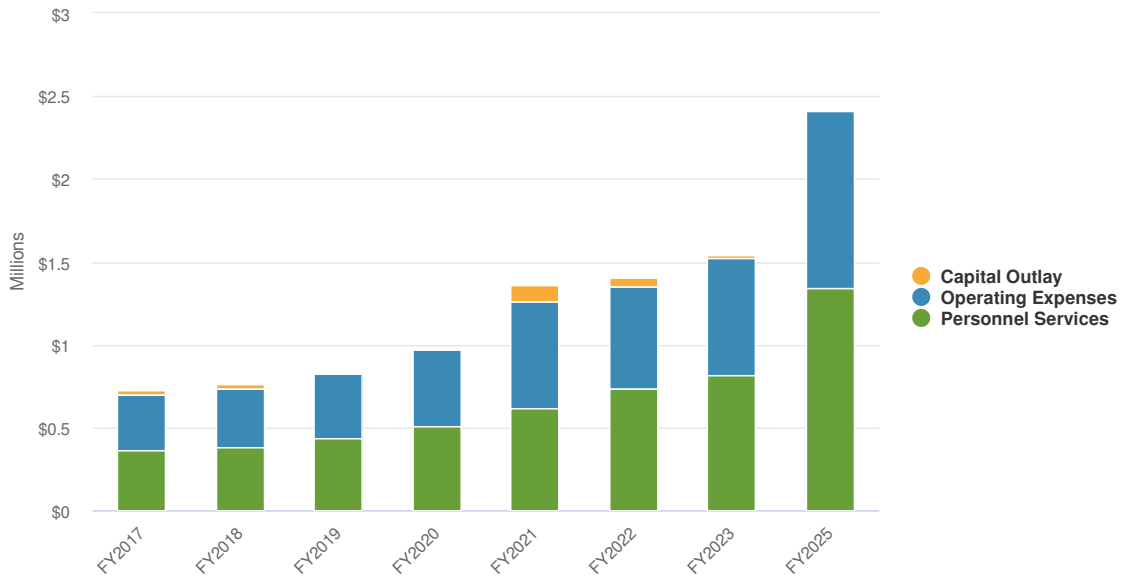


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

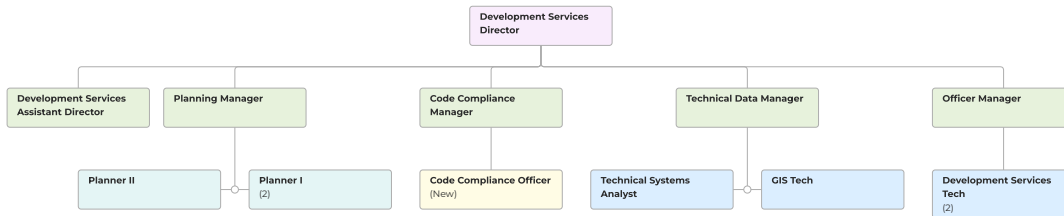


Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Salaries and Wages						
SALARIES	001-516-10-1200	\$535,548	\$907,790	\$962,068	6%	
OVERTIME	001-516-10-1300	\$952	\$1,000	\$1,000	0%	
SICK LEAVE	001-516-10-1500	\$14,219	\$0	\$0	0%	
VACATION PAY	001-516-10-1600	\$26,462	\$0	\$0	0%	
HOLIDAY PAY	001-516-10-1800	\$20,973	\$0	\$0	0%	
Total Salaries and Wages:		\$598,154	\$908,790	\$963,068	6%	
Other Employment Benefits						
FICA EXPENSE	001-516-10-2100	\$45,759	\$69,530	\$72,604	4.4%	
RETIREMENT	001-516-10-2200	\$86,933	\$154,060	\$156,201	1.4%	
BENEFIT ADMIN FEES	001-516-10-2210	\$104	\$0	\$0	0%	
LIFE & HEALTH INSURANCE	001-516-10-2300	\$80,945	\$107,640	\$145,800	35.5%	
WORKERS COMPENSATION INSURANCE	001-516-10-2600	\$1,636	\$1,500	\$3,000	100%	
Total Other Employment Benefits:		\$215,378	\$332,730	\$377,605	13.5%	
Total Personnel Services:		\$813,532	\$1,241,520	\$1,340,673	8%	
Operating Expenses						
PROFESSIONAL SERVICES	001-516-30-3100	\$598,947	\$835,000	\$845,000	6.3%	
OTHER CONTRACTUAL SERVICES	001-516-30-3400	\$952	\$1,000	\$0	-100%	
CLOTHING AND UNIFORMS	001-516-30-3450	\$1,016	\$2,150	\$2,500	16.3%	
TRAVEL & PER DIEM	001-516-30-4000	\$5,531	\$14,980	\$13,000	-13.2%	
TELEPHONE EXPENSE	001-516-30-4100	\$7,126	\$8,000	\$9,000	12.5%	
IT LICENSING / EQUIPMENT	001-516-30-4110	\$37,472	\$111,810	\$69,020	-38.3%	
ADVERTISING/RECORDING EXPENSE	001-516-30-4150	\$28,357	\$35,200	\$35,200	0%	
POSTAGE/TRANSPORTATION FEES	001-516-30-4200	\$1,530	\$2,000	\$2,000	0%	
REPAIR & MAINTENANCE	001-516-30-4600	\$2,238	\$2,500	\$5,000	100%	
MISC. EXPENSE & OTHER CURRENT	001-516-30-4900	\$2,398	\$5,000	\$5,000	0%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
CODE ENFORCEMENT	001-516-30-4950	\$8,266	\$58,500	\$40,000	-31.6%	
OFFICE SUPPLIES	001-516-30-5100	\$1,828	\$10,000	\$7,000	-30%	
OPERATING SUPPLIES	001-516-30-5200	\$3,409	\$10,000	\$7,000	-30%	
FUEL EXPENSE	001-516-30-5250	\$1,424	\$1,800	\$1,800	0%	
SUBSCRIPTIONS/DUES	001-516-30-5400	\$1,934	\$5,180	\$4,000	-22.8%	
TRAINING	001-516-30-5500	\$9,509	\$24,180	\$25,000	3.4%	
Total Operating Expenses:		\$711,936	\$1,127,300	\$1,070,520	-1.5%	
Capital Outlay						
CAPITAL IMPROVEMENT-OTHER	001-516-60-6300	\$11,128	\$0	\$0	0%	
Total Capital Outlay:		\$11,128	\$0	\$0	0%	
Total Expense Objects:		\$1,536,596	\$2,368,820	\$2,411,193	3.5%	

Organizational Chart



Goal #1

Revise the Land Development Regulations to implement the new statutory regulations to encourage flexibility for affordable housing initiatives

in accordance with the Live Local Act (*Strategic Plan Reference – Affordable Housing*).



Goal #2

Revise the Land Development Regulations in support of the Downtown Master Plan to create Downtown Development Standards to facilitate orderly growth within the Downtown (*Strategic Plan Reference – Downtown Redevelopment*).

PLANS & RENDERINGS

The Garage



Goal #3

Coordinate with FDOT on US 301/Main Street drainage projects (*Strategic Plan Reference – Infrastructure*).



Goal #4

Create progression plans for advancement for divisions within the department (*Strategic Plan Reference – Employee Recruitment and Retainment*).

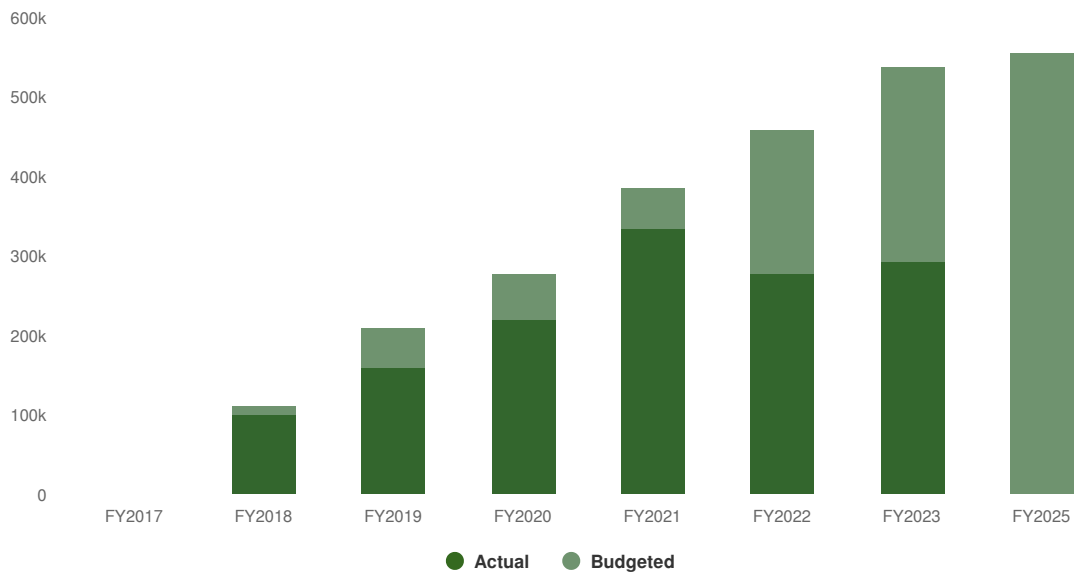
Information Technology

The Information Technology Department supports every other department's end user's needs – both human and electronic. Not only is support provided for computers, mobile devices, and networking, training and education are also provided on technology setup and proper use. The department is continuously researching, testing, and evaluating new solutions, in cooperation with the using departments, to ensure the City's goals and objectives are met.

Expenditures Summary

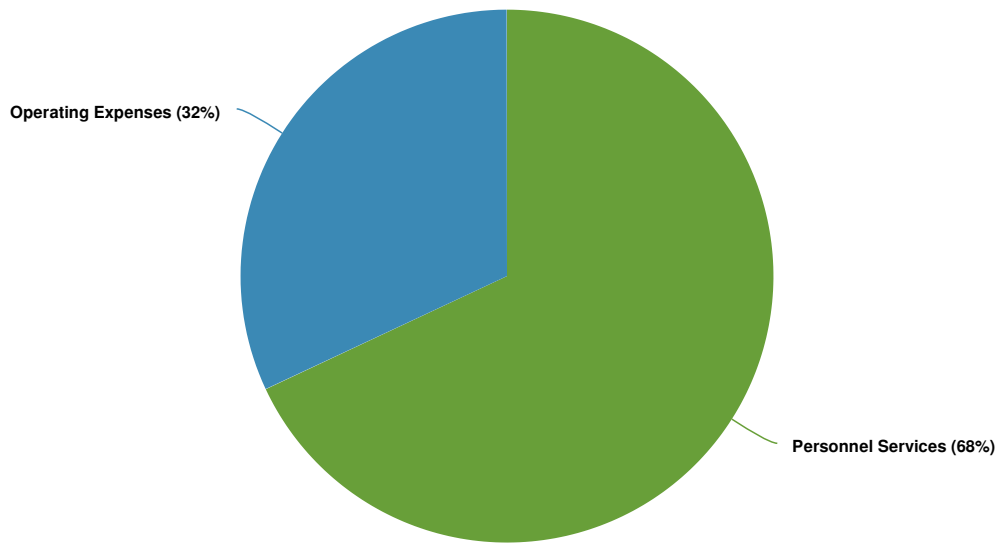
\$553,908 **\$553,908**
(100.00% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual

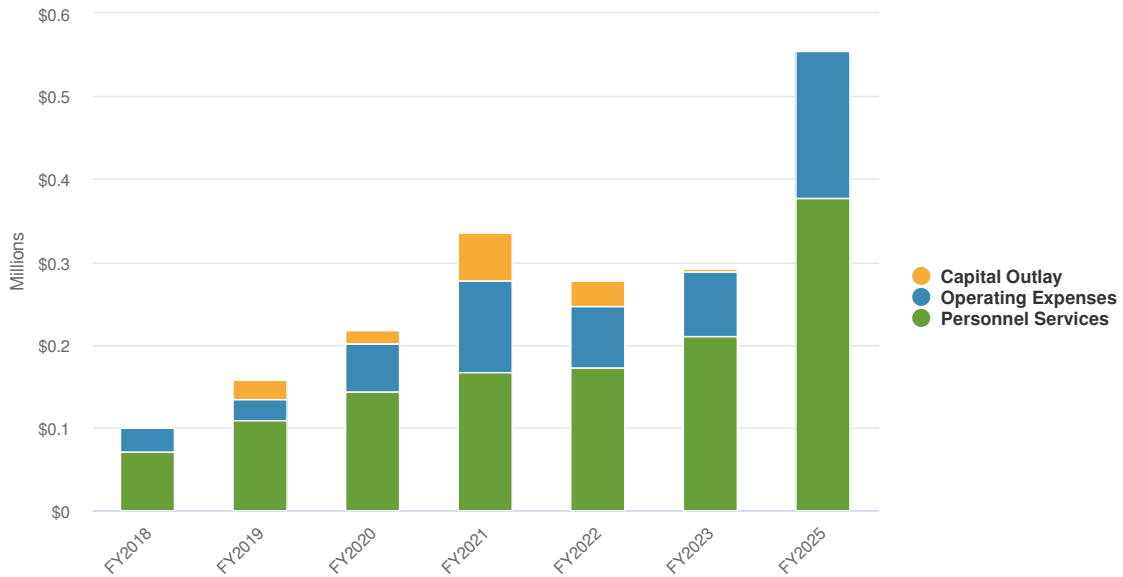


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

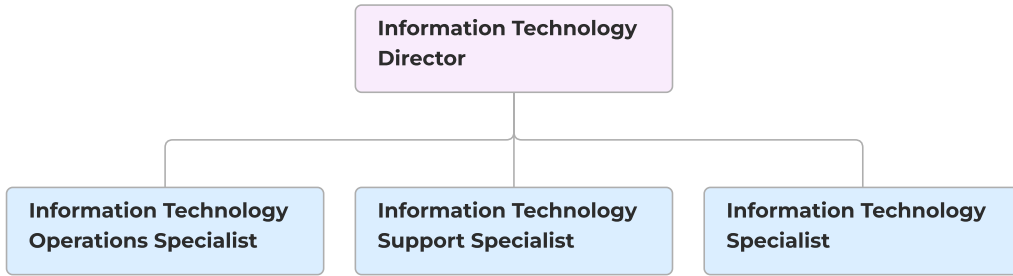


Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Salaries and Wages						
SALARIES	001-518-10-1200	\$144,289	\$258,440	\$274,463	6.2%	
SICK LEAVE	001-518-10-1500	\$3,233	\$0	\$0	0%	
VACATION PAY	001-518-10-1600	\$6,919	\$0	\$0	0%	
HOLIDAY PAY	001-518-10-1800	\$3,694	\$0	\$0	0%	
Total Salaries and Wages:		\$158,135	\$258,440	\$274,463	6.2%	
Other Employment Benefits						
FICA EXPENSE	001-518-10-2100	\$12,097	\$19,780	\$21,274	7.6%	
RETIREMENT	001-518-10-2200	\$19,744	\$35,080	\$37,411	6.6%	
BENEFIT ADMIN FEES	001-518-10-2210	\$54	\$0	\$0	0%	
LIFE & HEALTH INSURANCE	001-518-10-2300	\$20,727	\$37,440	\$43,200	15.4%	
WORKERS COMPENSATION INSURANCE	001-518-10-2600	\$218	\$200	\$500	150%	
Total Other Employment Benefits:		\$52,841	\$92,500	\$102,385	10.7%	
Total Personnel Services:		\$210,976	\$350,940	\$376,848	7.4%	
Operating Expenses						
PROFESSIONAL SERVICES	001-518-30-3100	\$22,897	\$45,320	\$45,000	-0.7%	
OTHER CONTRACTUAL SERVICES	001-518-30-3400	\$5,971	\$15,000	\$11,000	-26.7%	
TRAVEL & PER DIEM	001-518-30-4000	\$1,998	\$7,500	\$7,500	0%	
TELEPHONE EXPENSE	001-518-30-4100	\$8,114	\$7,500	\$8,500	13.3%	
IT LICENSING / EQUIPMENT	001-518-30-4110	\$12,054	\$14,400	\$26,310	82.7%	
POSTAGE/TRANSPORTATION FEES	001-518-30-4200	\$0	\$250	\$250	0%	
UTILITIES EXPENSE	001-518-30-4300	\$2,173	\$2,300	\$2,300	0%	
RENTAL & LEASING	001-518-30-4400	\$0	\$500	\$0	-100%	
REPAIR & MAINTENANCE	001-518-30-4600	\$20	\$2,000	\$2,500	25%	
MISC. EXPENSE & OTHER CURRENT	001-518-30-4900	\$398	\$1,000	\$500	-50%	
OFFICE SUPPLIES	001-518-30-5100	\$604	\$1,200	\$1,200	0%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
OPERATING SUPPLIES	001-518-30-5200	\$5,279	\$5,000	\$7,500	50%	
SUBSCRIPTIONS/DUES	001-518-30-5400	\$350	\$2,500	\$2,500	0%	
TRAINING	001-518-30-5500	\$2,435	\$12,000	\$12,000	0%	
LICENSING	001-518-30-5550	\$15,120	\$43,625	\$50,000	14.6%	
Total Operating Expenses:		\$77,415	\$160,095	\$177,060	10.6%	
Capital Outlay						
CAP. IMPROVEMENTS-MACHINERY/EQUIP	001-518-60-6400	\$4,073	\$16,000	\$0	-100%	
Total Capital Outlay:		\$4,073	\$16,000	\$0	-100%	
Total Expense Objects:		\$292,464	\$527,035	\$553,908	5.1%	

Organizational Chart



Performance Measurement #1

Goal	Measurement	FY22 Actual	FY23 Actual	FY24 Target
Support IT users within the City Organization (<i>Strategic Plan Reference – Employee Recruitment/Retainment</i>).	Average response time	45 Mins or less	<45 Mins	<30 Mins

Goal #1

Coordinate IT equipment inventory and replacement via the annual budget process *(Strategic Plan References – Infrastructure, Employee Recruitment/Retention)*.

Goal #2

Implement a new Training and Professional Development Platform with Human Resources *(Strategic Plan References – Infrastructure, Employee Recruitment/Retention)*.

Goal #3

Collaborate with Human Resources to expand general IT training and department-specific IT training via a Training and Professional Development Platform *(Strategic Plan Reference – Employee Recruitment/Retention)*.

Goal #4

Facilitate the move of the IT Department from the City Hall Annex to the Municipal Services Complex. *(Strategic Plan Reference – Infrastructure)*.

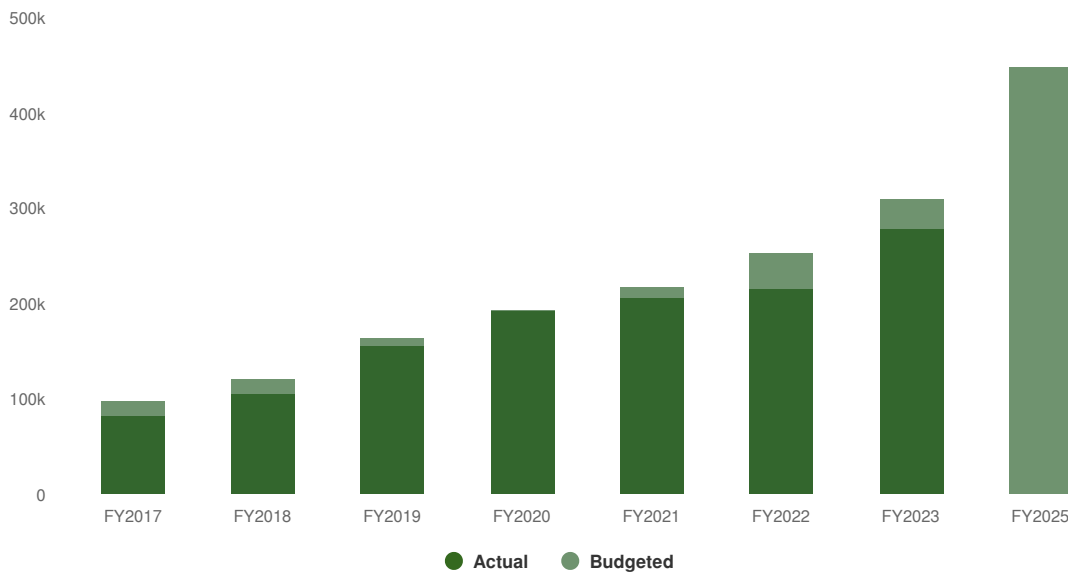
Human Resource

The Human Resources/Risk Management Department is responsible for recruitment, onboarding, training, benefits and insurance, salary compensation, workers compensation, HR policy and procedures, employee safety, and asset risk management. The HR/Risk Management team ensures the City is compliant with applicable State and Federal regulations, as well as providing a safe and healthy working environment for City employees.

Expenditures Summary

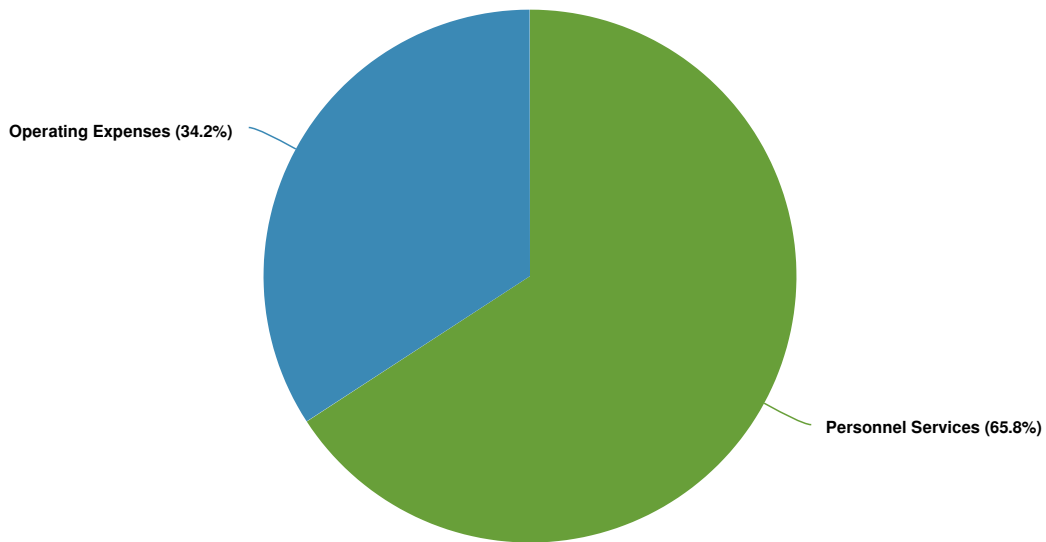
\$448,269 **\$448,269**
(100.00% vs. prior year)

Human Resource Proposed and Historical Budget vs. Actual

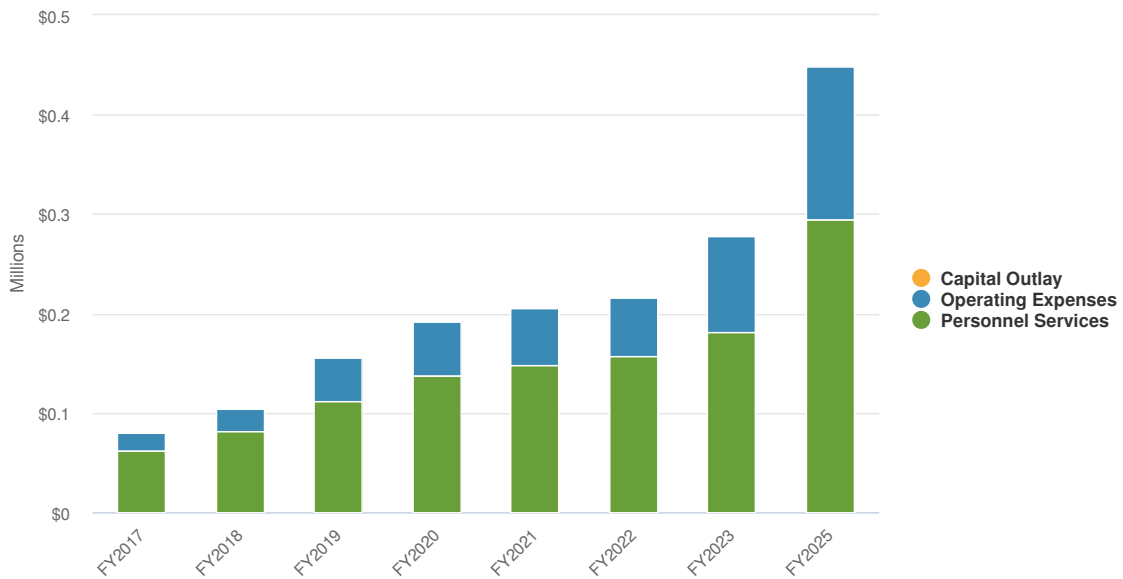


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Salaries and Wages						
SALARIES	001-519-10-1200	\$122,336	\$206,190	\$216,128	4.8%	
SICK LEAVE	001-519-10-1500	\$1,838	\$0	\$0	0%	
VACATION PAY	001-519-10-1600	\$6,336	\$0	\$0	0%	
HOLIDAY PAY	001-519-10-1800	\$5,277	\$0	\$0	0%	
Total Salaries and Wages:		\$135,788	\$206,190	\$216,128	4.8%	
Other Employment Benefits						
FICA EXPENSE	001-519-10-2100	\$10,387	\$15,780	\$16,751	6.2%	
RETIREMENT	001-519-10-2200	\$16,901	\$27,980	\$29,460	5.3%	
BENEFIT ADMIN FEES	001-519-10-2210	\$50	\$0	\$0	0%	
LIFE & HEALTH INSURANCE	001-519-10-2300	\$17,343	\$28,080	\$32,400	15.4%	
WORKERS COMPENSATION INSURANCE	001-519-10-2600	\$120	\$110	\$350	218.2%	
Total Other Employment Benefits:		\$44,801	\$71,950	\$78,961	9.7%	
Total Personnel Services:		\$180,588	\$278,140	\$295,089	6.1%	
Operating Expenses						
PROFESSIONAL SERVICES	001-519-30-3100	\$33,205	\$37,825	\$15,000	-44.9%	
OTHER CONTRACTUAL SERVICES	001-519-30-3400	\$4,398	\$6,400	\$6,650	3.9%	
TRAVEL & PER DIEM	001-519-30-4000	\$3,209	\$5,500	\$8,500	54.5%	
TELEPHONE EXPENSE	001-519-30-4100	\$4,806	\$4,750	\$5,000	5.3%	
IT LICENSING / EQUIPMENT	001-519-30-4110	\$21,442	\$45,880	\$60,400	31.6%	
ADVERTISING/RECRUITING	001-519-30-4150	\$1,780	\$7,200	\$8,500	18.1%	
POSTAGE/TRANSPORTATION FEES	001-519-30-4200	\$167	\$500	\$500	0%	
UTILITIES EXPENSE	001-519-30-4300	\$1,941	\$2,300	\$2,300	0%	
RENTAL & LEASING	001-519-30-4400	\$0	\$60	\$0	-100%	
REPAIR & MAINTENANCE	001-519-30-4600	\$2,988	\$3,500	\$5,500	57.1%	
EMPLOYEE PROGRAMS	001-519-30-4800	\$8,414	\$13,200	\$18,740	42%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
MISC. EXPENSE & OTHER CURRENT	001-519-30-4900	\$637	\$1,000	\$1,000	0%	
OFFICE SUPPLIES	001-519-30-5100	\$1,295	\$2,900	\$1,500	-48.3%	
OPERATING SUPPLIES	001-519-30-5200	\$2,235	\$5,300	\$4,950	-6.6%	
FUEL EXPENSE	001-519-30-5250	\$680	\$600	\$600	0%	
SUBSCRIPTIONS/DUES	001-519-30-5400	\$2,487	\$1,600	\$2,060	28.8%	
TRAINING	001-519-30-5500	\$5,563	\$5,450	\$5,330	-2.2%	
STAFF TRAINING PROGRAMS	001-519-30-5501	\$2,395	\$6,450	\$6,650	3.1%	
Total Operating Expenses:		\$97,642	\$150,415	\$153,180	9.6%	
Total Expense Objects:		\$278,230	\$428,555	\$448,269	7.3%	

Organizational Chart



Performance Measurement #1

Goal	Measurement	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Hold six leadership and professional development trainings <i>(Strategic Plan Reference – Employee Recruitment and Retainment).</i>	# of trainings	2	6	6	6

Performance Measurement #2

Goal	Measurement	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Hold two employee appreciation events <i>(Strategic Plan Reference – Employee Recruitment and Retainment).</i>	# of events	2	2	2	2

Goal #1

Coordinate with the Executive Department and evaluate current employee benefits package to ensure the City's benefits remain competitive in the marketplace *(Strategic Plan Reference – Employee Recruitment and Retainment).*



Goal #2

Implement and maintain the new strategic Compensation Plan per consultant's recommendations and training *(Strategic Plan Reference - Employee Recruitment and Retainment).*



Goal #3

Conduct an employee survey to determine the specific desires to expand the City's employee benefits package (*Strategic Plan Reference – Employee Recruitment and Retainment*).



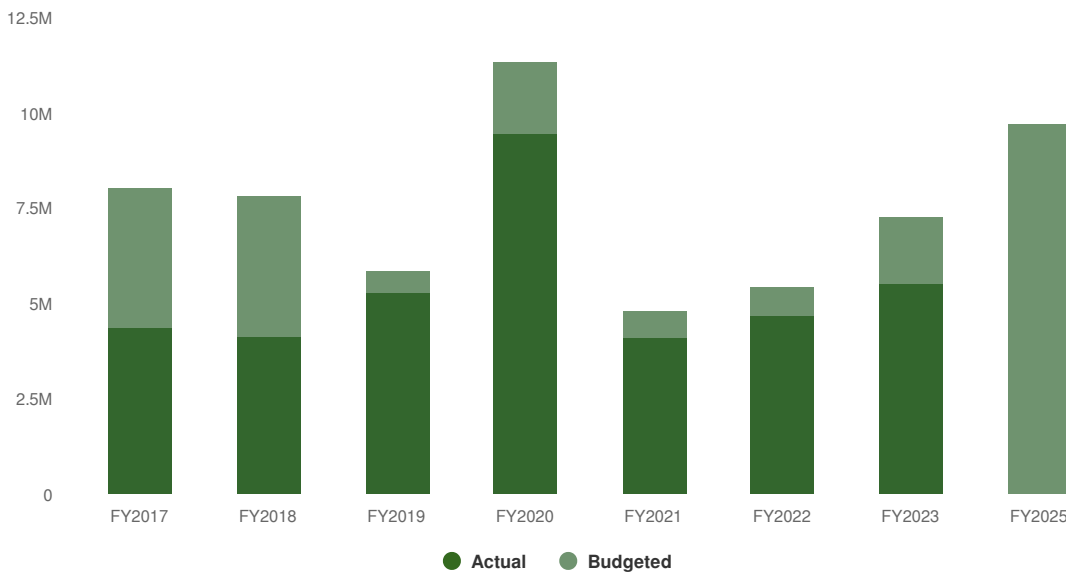
Police Department

The mission of the Wildwood Police Department is to safeguard the lives and property of the citizens of this community, preserve the peace, and prevent crime and disorder while constantly guarding the liberties as prescribed by law. In order to accomplish this mission, the department will maintain a well-trained and proactive patrol force, a highly skilled and experienced investigative division, and a community policing philosophy that will develop a strong partnership with the citizens and businesses of Wildwood.

Expenditures Summary

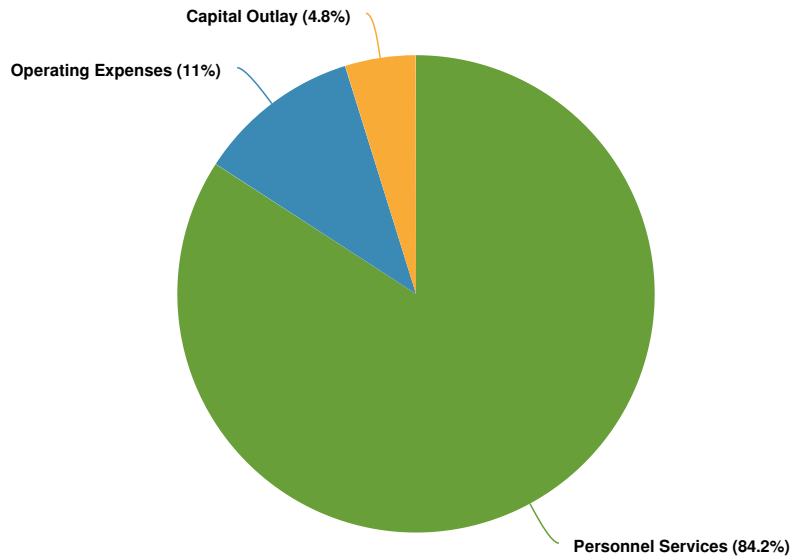
\$9,721,260 **\$9,721,260**
(100.00% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual

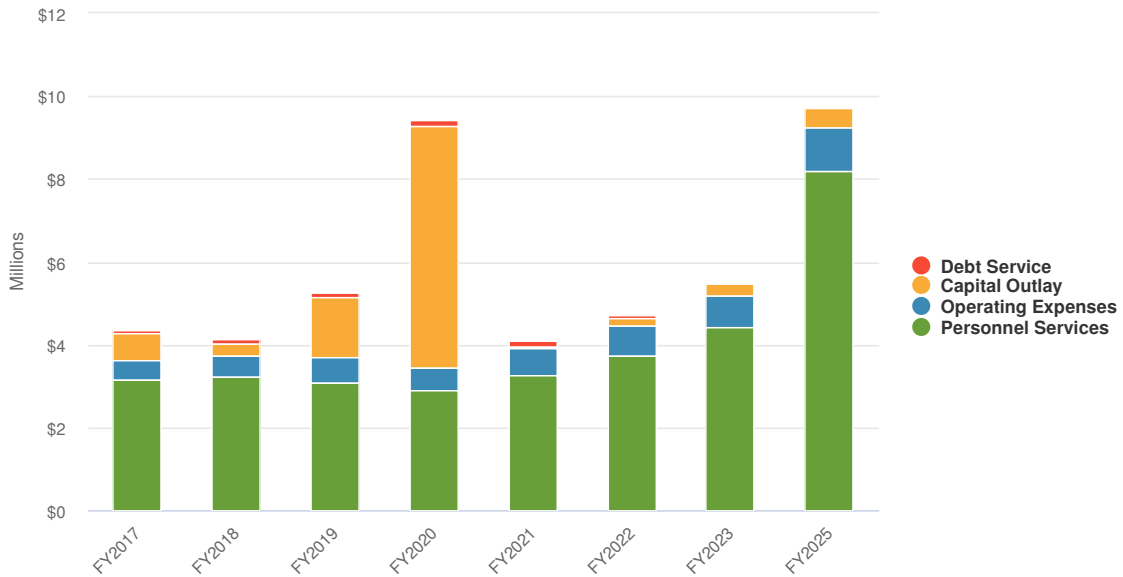


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



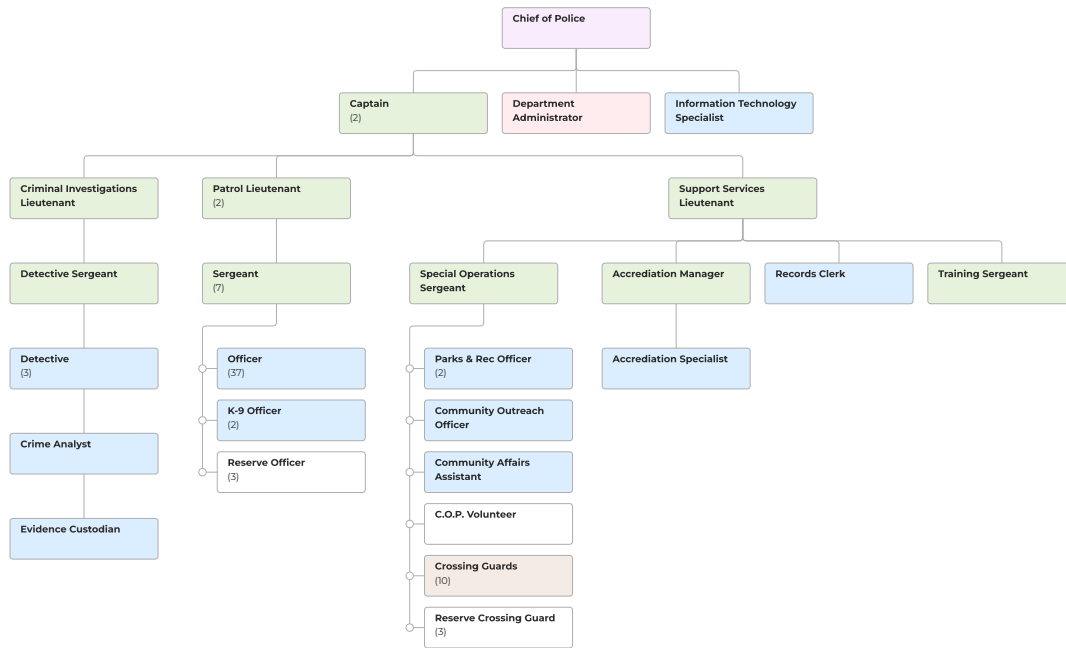
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						
Salaries and Wages						
SALARIES	001-521-10-1200	\$2,405,192	\$4,202,570	\$4,992,735	20.7%	
UNIFORM ALLOWANCE	001-521-10-1220	\$14,160	\$14,820	\$21,565	45.5%	
ON CALL	001-521-10-1250	\$6,375	\$10,400	\$13,000	25%	
SHIFT DIFFERENTIAL	001-521-10-1260	\$12,907	\$20,080	\$20,100	0.1%	
OVERTIME	001-521-10-1300	\$122,262	\$157,000	\$160,000	1.9%	
SICK LEAVE	001-521-10-1500	\$56,978	\$0	\$0	0%	
VACATION PAY	001-521-10-1600	\$110,427	\$0	\$0	0%	
HOLIDAY PAY	001-521-10-1800	\$96,792	\$0	\$0	0%	
HOLIDAY PREMIUM	001-521-10-1820	\$107,837	\$82,000	\$100,000	22%	
Total Salaries and Wages:		\$2,932,931	\$4,486,870	\$5,307,400	20%	
Other Employment Benefits						
INCENTIVE PAY	001-521-10-1700	\$23,270	\$56,000	\$56,000	0%	
FICA EXPENSE	001-521-10-2100	\$226,149	\$346,430	\$378,514	10.9%	
RETIREMENT	001-521-10-2200	\$814,482	\$1,529,280	\$1,563,616	3.7%	
BENEFIT ADMIN FEES	001-521-10-2210	\$419	\$0	\$0	0%	
LIFE & HEALTH INSURANCE	001-521-10-2300	\$365,936	\$575,640	\$756,000	31.3%	
UNEMPLOYMENT COMP. REIMBURSEMENT	001-521-10-2500	\$4,608	\$0	\$0	0%	
WORKERS COMPENSATION INSURANCE	001-521-10-2600	\$70,895	\$75,000	\$120,000	60%	
Total Other Employment Benefits:		\$1,505,758	\$2,582,350	\$2,874,130	12.4%	
Total Personnel Services:		\$4,438,689	\$7,069,220	\$8,181,530	17.2%	
Operating Expenses						
PROFESSIONAL SERVICES	001-521-30-3100	\$17,863	\$52,000	\$52,000	0%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
OTHER CONTRACTUAL SERVICES	001-521-30-3400	\$38,153	\$61,500	\$92,000	49.6%	Asphalt cleaning and resurfacing
CLOTHING AND UNIFORMS	001-521-30-3450	\$9,093	\$15,000	\$25,000	66.7%	Increased due to rise in clothing and equipment purchase
INVESTIGATIONS	001-521-30-3500	\$8,792	\$17,000	\$17,000	0%	License increased due to increase in hiring
TRAVEL & PER DIEM	001-521-30-4000	\$9,544	\$12,000	\$15,000	25%	Increase in the cost of training and travel
TELEPHONE EXPENSE	001-521-30-4100	\$62,550	\$82,000	\$107,000	30.5%	Increase in costs to pride phone service for all employees
IT LICENSING / EQUIPMENT	001-521-30-4110	\$214,454	\$268,200	\$253,830	-5.4%	
POSTAGE/TRANSPORTATION FEES	001-521-30-4200	\$150	\$3,000	\$2,000	-33.3%	
UTILITIES EXPENSE	001-521-30-4300	\$63,842	\$54,000	\$65,000	20.4%	
RENTAL & LEASING	001-521-30-4400	\$2,133	\$10,500	\$5,000	-52.4%	
REPAIR & MAINTENANCE	001-521-30-4600	\$83,232	\$75,000	\$90,000	20%	
MISC. EXPENSE & OTHER CURRENT	001-521-30-4900	\$78	\$4,000	\$4,000	0%	
BOOT ALLOWANCE	001-521-30-4960	\$3,662	\$6,500	\$11,000	69.2%	Increased costs due to expected increase in staffing
OFFICE SUPPLIES	001-521-30-5100	\$1,588	\$5,000	\$5,000	0%	
OPERATING SUPPLIES	001-521-30-5200	\$52,647	\$85,000	\$85,000	0%	
FUEL EXPENSE	001-521-30-5250	\$149,285	\$180,000	\$200,000	11.1%	Due to increase in gas costs and increase in vehicles for additional personnel
SUBSCRIPTIONS/DUES	001-521-30-5400	\$1,675	\$3,000	\$4,500	50%	For Police App for recruiting and organization memberships
TRAINING	001-521-30-5500	\$36,517	\$40,000	\$40,000	0%	Increase in training costs and increase in personnel
Total Operating Expenses:		\$755,257	\$973,700	\$1,073,330	10.2%	
Capital Outlay						
CAPITAL IMPROVEMENT-OTHER	001-521-60-6300	\$208,279	\$40,000	\$0	-100%	
CAP. IMPROVEMENT-MACHINERY	001-521-60-6400	\$81,449	\$672,987	\$466,400	-15.9%	
Total Capital Outlay:		\$289,728	\$712,987	\$466,400	-21.6%	
Total Expense Objects:		\$5,483,674	\$8,755,907	\$9,721,260	13.7%	

Organizational Chart



Goal #1

Achieve re-accreditation as determined by the Florida Law Enforcement Accreditation Commission (*Strategic Plan Reference – Community Engagement*).



Goal #2

Maintain a vacancy rate of less than 10% for sworn and non-sworn personnel (*Strategic Plan Reference – Employee Recruitment and Retainment*).



Performance Measurement #1

Goal	Measurement	FY22 Actual	FY23 Target	FY23 Actual	FY24 Target
Conduct community policing initiatives by collaborating with businesses and the community to strengthen relationships and increase trust <i>(Strategic Plan Reference – Community Engagement).</i>	# of community-related events held	25	30	30	40

Performance Measurement #2

Goal	Measurement	FY21 Actual	FY22 Actual	FY23 Target	FY24 Target
Continue to conduct quarterly officer recognition awards as well as an “Officer of the Year” award <i>(Strategic Plan Reference – Employee Recruitment and Retainment).</i>	# of awards given	5	6	5	5

Performance Measurement #3

Goal	Measurement	FY21 Actual	FY22 Actual	FY23 Target	FY23 Actual	FY24 Target
Continue to provide training related to Cultural Diversity and De-escalation Techniques <i>(Strategic Plan Reference – Employee Recruitment and Retainment).</i>	# of trainings held	53	75	82	82	90

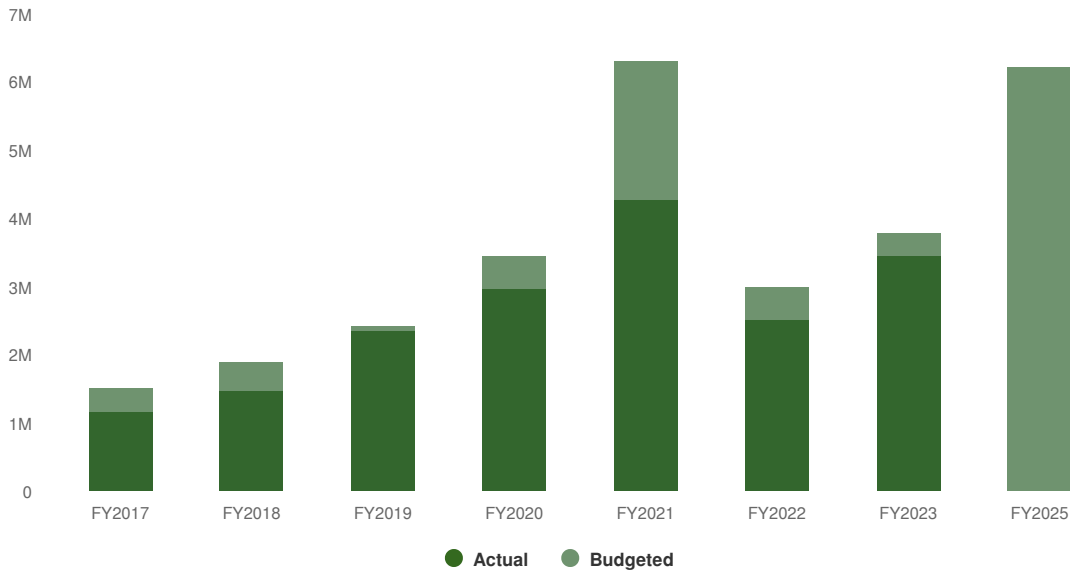
Public Works

The Public Works Department is responsible for the operational management of City streets, rights of way (ROW), stormwater, public facilities, and utility properties. The dedicated and diverse Public Works staff support these core functions through operational monitoring and maintenance of functions, such as pothole repairs, street sign repairs, pavement markings, roadway shoulder maintenance, sidewalk repairs, street lights, ROW mowing, tree canopy maintenance, and stormwater operations. The Public Works staff also supports the maintenance of all facilities to ensure that patrons and employees are provided safe, comfortable and accessible public spaces. The Public Works Department is also an essential first responder for emergency management services including storm preparedness and disaster recovery operations.

Expenditures Summary

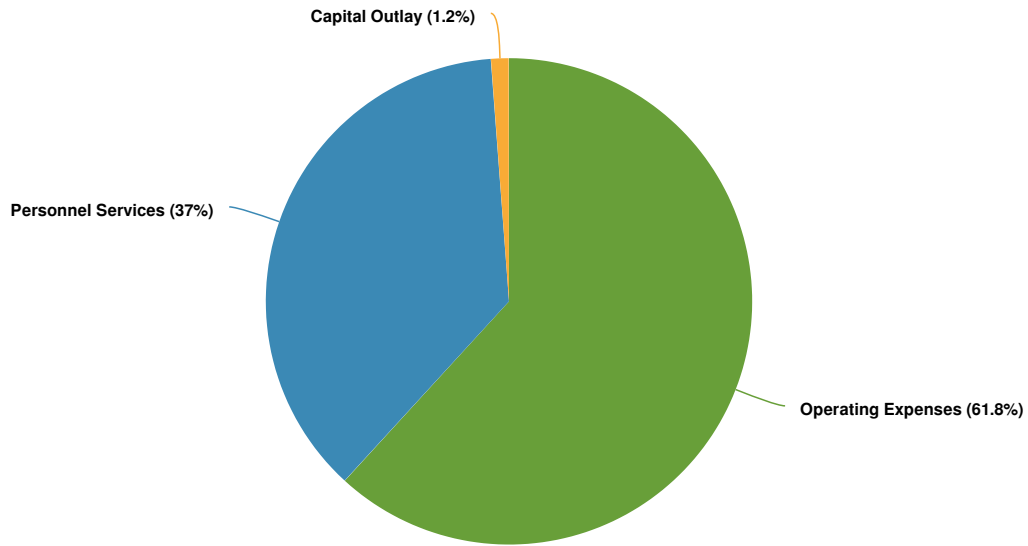
\$6,225,078 **\$6,225,078**
 (100.00% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

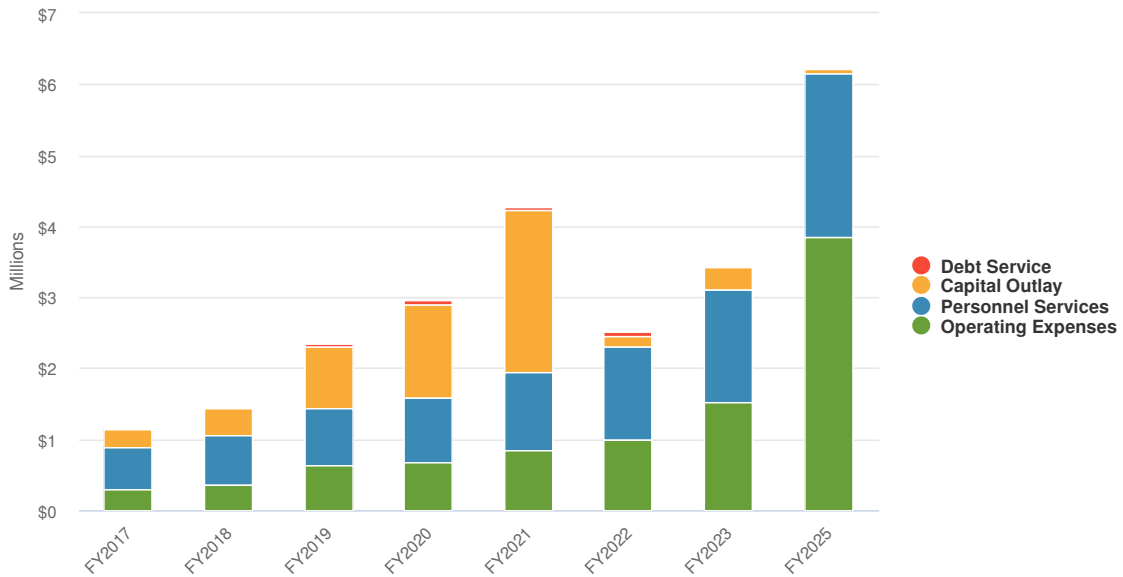


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

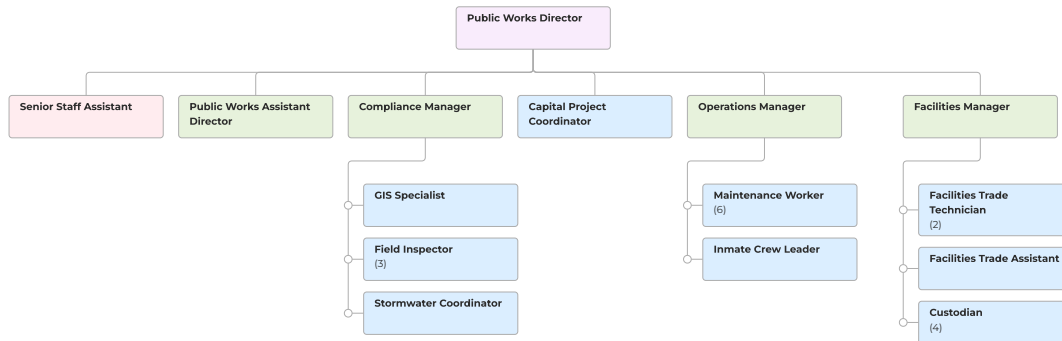


Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	Notes
Expense Objects				
Personnel Services				
Salaries and Wages				
SALARIES	001-541-10-1200	\$955,824	\$1,538,070	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	Notes
ON CALL	001-541-10-1250	\$3,900	\$3,900	
OVERTIME	001-541-10-1300	\$11,917	\$12,000	
SICK LEAVE	001-541-10-1500	\$51,791	\$0	
VACATION PAY	001-541-10-1600	\$55,362	\$0	
HOLIDAY PAY	001-541-10-1800	\$39,264	\$0	
HOLIDAY PREMIUM	001-541-10-1820	\$7,596	\$0	
Total Salaries and Wages:		\$1,125,653	\$1,553,970	
Other Employment Benefits				
FICA EXPENSE	001-541-10-2100	\$86,233	\$118,880	
RETIREMENT	001-541-10-2200	\$171,717	\$236,570	
LIFE & HEALTH INSURANCE	001-541-10-2300	\$165,630	\$243,360	
UNEMPLOYMENT COMPENSATION	001-541-10-2500	\$40	\$2,000	
WORKERS COMPENSATION INSURANCE	001-541-10-2600	\$21,814	\$25,000	
Total Other Employment Benefits:		\$445,433	\$625,810	
Total Personnel Services:		\$1,571,086	\$2,179,780	
Operating Expenses				
PROFESSIONAL SERVICES	001-541-30-3100	\$132,050	\$454,949	
OTHER CONTRACTUAL SERVICES	001-541-30-3400	\$352,500	\$1,096,641	
RIGHT-OF-WAY MAINTENANCE	001-541-30-3440	\$242,818	\$395,000	
CLOTHING AND UNIFORMS	001-541-30-3450	\$8,766	\$8,000	
TRAVEL & PER DIEM	001-541-30-4000	\$1,435	\$5,500	
TELEPHONE EXPENSE	001-541-30-4100	\$20,442	\$24,600	
IT LICENSING / EQUIPMENT	001-541-30-4110	\$34,153	\$83,100	
POSTAGE/TRANSPORTATION FEES	001-541-30-4200	\$92	\$150	
UTILITIES EXPENSE	001-541-30-4300	\$22,780	\$23,200	
VILLAGES STREET LIGHTING	001-541-30-4350	\$507,878	\$600,000	
RENTAL & LEASING	001-541-30-4400	\$3,349	\$24,580	
REPAIR & MAINTENANCE	001-541-30-4600	\$45,875	\$51,500	
REPAIR & MAINTENANCE - BUILDINGS	001-541-30-4601	\$26,968	\$35,000	
PAVEMENT PRESERVATION/REHABILITATION	001-541-30-4603	\$0	\$1,000,000	
MISC. EXPENSE & OTHER CURRENT	001-541-30-4900	\$322	\$3,000	
LANDFILL DISPOSAL FEES	001-541-30-4940	\$3,904	\$6,000	
BOOT ALLOWANCE	001-541-30-4960	\$3,155	\$4,200	
OFFICE SUPPLIES	001-541-30-5100	\$2,537	\$3,000	
OPERATING SUPPLIES	001-541-30-5200	\$71,148	\$70,000	
FUEL EXPENSE	001-541-30-5250	\$31,161	\$35,000	
SUBSCRIPTIONS/DUES	001-541-30-5400	\$5,204	\$14,815	
TRAINING	001-541-30-5500	\$11,460	\$22,080	
Total Operating Expenses:		\$1,527,998	\$3,960,315	
Capital Outlay				
CITY HALL / ANNEX REHAB	001-541-60-6115	\$14,174	\$58,821	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	Notes
CAP. IMPROVEMENT-BUILDINGS	001-541-60-6200	\$0	\$150,000	
PUBLIC WORKS BUILDING	001-541-60-6210	\$6,308	\$0	
CAPITAL IMPROVEMENT-OTHER	001-541-60-6300	\$0	\$75,000	
CAP. IMPROVEMENT-MACHINERY	001-541-60-6400	\$303,139	\$231,297	
Total Capital Outlay:		\$323,621	\$515,118	
Debt Service				
PRINCIPAL-EQUIPMENT LEASE	001-541-60-6681	\$28,171	\$29,240	
INTEREST-EQUIPMENT LEASE	001-541-60-6691	\$2,160	\$1,110	
Total Debt Service:		\$30,332	\$30,350	
Total Expense Objects:		\$3,453,037	\$6,685,563	

Organizational Chart



Performance Measurement #1

Goal	Measurement	FY22 Actual	FY23 Actual	FY24 Target	FY25 Target
Complete Engineering Design Specifications for the Clay Drain Road and Signature Drive roadway improvements <i>(Strategic Plan Reference – Transportation)</i> .	% Complete	30%	60%	90%	100%

Performance Measurement #2

Goal	Measurement	FY22 Actual	FY23 Actual	FY24 Target
Complete the design and permitting activities for Huey Street roadway improvements <i>(Strategic Plan Reference – Transportation)</i> .	% Complete	25%	75%	100%

Performance Measurement #3

Goal	Measurement	FY22 Actual	FY23 Actual	FY24 Target
Complete the design and permitting activities for the Jackson Street roadway rehabilitation <i>(Strategic Plan Reference – Transportation)</i> .	% Complete	10%	75%	100%

Goal #1

Conduct a workshop presentation to the City Commission for stormwater project planning and prioritization *(Strategic Plan Reference – Infrastructure)*.



Goal #2

Complete at least one stormwater facility improvement project *(Strategic Plan Reference – Infrastructure)*.



Goal #3

Complete year three (3) documentation and submittal for the NPDES MS4 permit *(Strategic Plan Reference – Infrastructure)*.

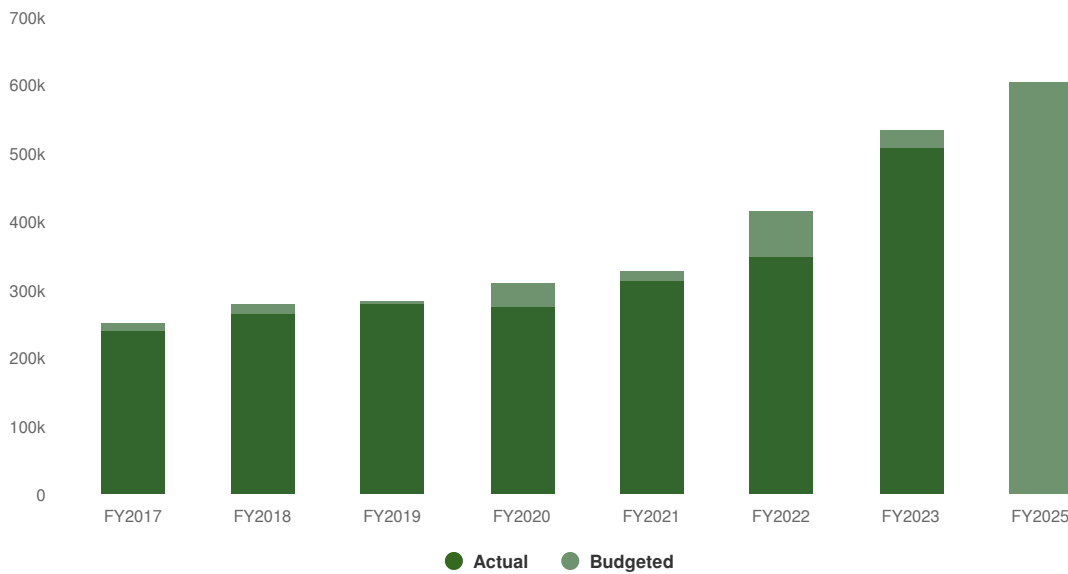
Fleet Services

The Fleet Services Department is responsible for the repair and maintenance of all City vehicles and equipment as well as keeping records of such repairs. The department also manages the purchasing of City vehicles and equipment. Fleet Services maintains the emergency generators and schedules the quarterly maintenance for the generators to ensure efficient operation in the case of an emergency. The department is also responsible for the purchase of fuel and maintenance of all fuel equipment.

Expenditures Summary

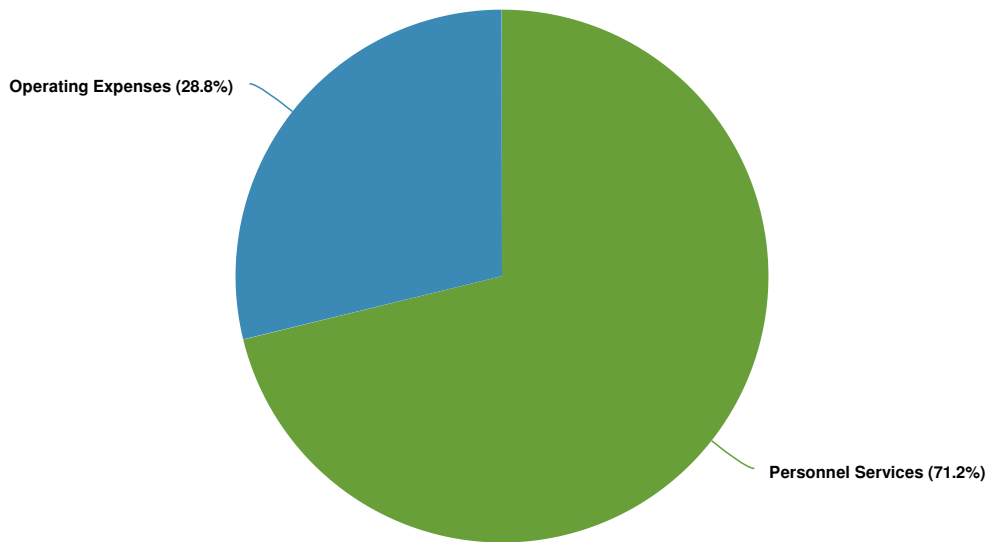
\$605,993 **\$605,993**
(100.00% vs. prior year)

Fleet Services Proposed and Historical Budget vs. Actual

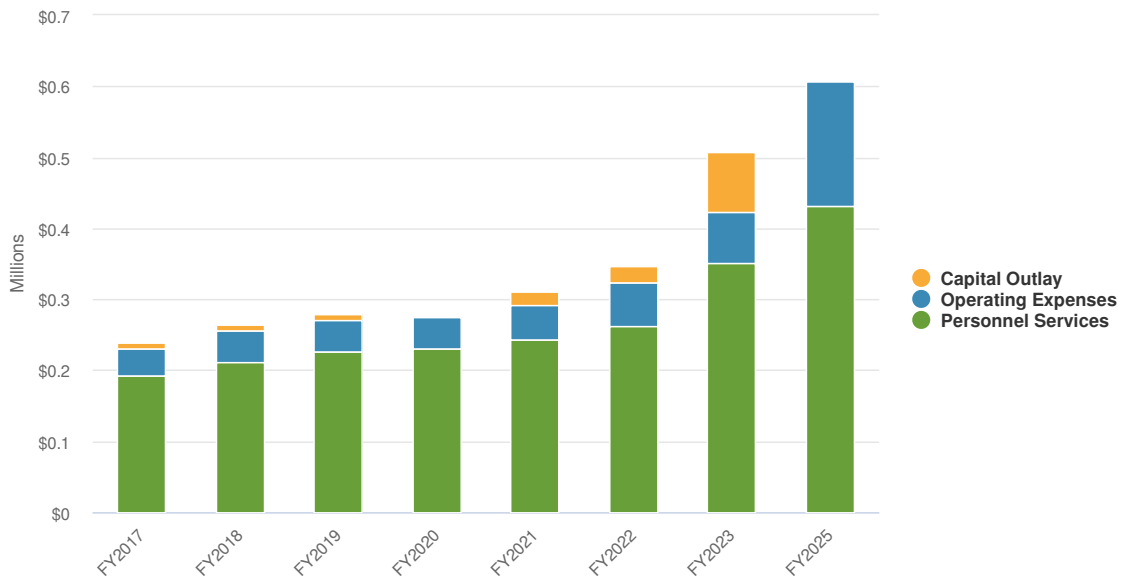


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

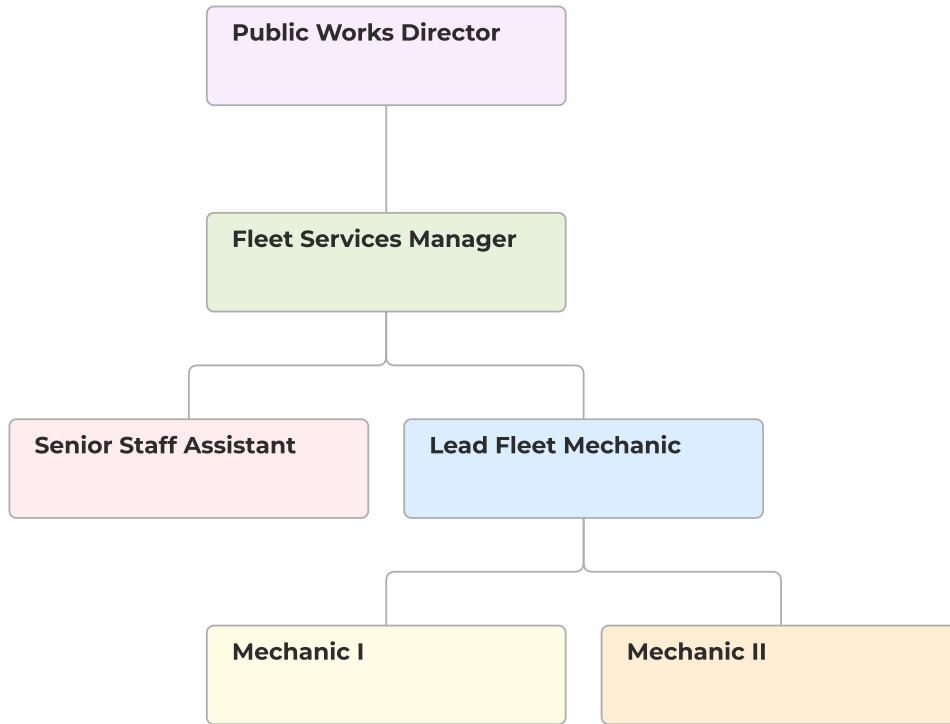


Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Salaries and Wages						
SALARIES	001-549-10-1200	\$222,326	\$292,280	\$297,335	1.7%	
OVERTIME	001-549-10-1300	\$0	\$1,500	\$1,500	0%	
SICK LEAVE	001-549-10-1500	\$5,641	\$0	\$0	0%	
VACATION PAY	001-549-10-1600	\$14,415	\$0	\$0	0%	
HOLIDAY PAY	001-549-10-1800	\$9,083	\$0	\$0	0%	
Total Salaries and Wages:		\$251,466	\$293,780	\$298,835	1.7%	
Other Employment Benefits						
FICA EXPENSE	001-549-10-2100	\$19,237	\$22,480	\$23,048	2.5%	
RETIREMENT	001-549-10-2200	\$31,312	\$39,870	\$40,530	1.7%	
BENEFIT ADMIN FEES	001-549-10-2210	\$36	\$0	\$0	0%	
LIFE & HEALTH INSURANCE	001-549-10-2300	\$40,972	\$46,800	\$54,000	15.4%	
WORKERS COMPENSATION INSURANCE	001-549-10-2600	\$8,507	\$8,200	\$15,000	82.9%	
Total Other Employment Benefits:		\$100,065	\$117,350	\$132,578	13%	
Total Personnel Services:		\$351,531	\$411,130	\$431,413	4.9%	
Operating Expenses						
PROFESSIONAL SERVICES	001-549-30-3100	\$25	\$500	\$500	0%	
OTHER CONTRACTUAL SERVICES	001-549-30-3400	\$2,916	\$8,000	\$10,200	27.5%	
CLOTHING AND UNIFORMS	001-549-30-3450	\$2,588	\$1,500	\$3,500	133.3%	
TRAVEL & PER DIEM	001-549-30-4000	\$4	\$100	\$100	0%	
TELEPHONE EXPENSE	001-549-30-4100	\$3,840	\$3,500	\$3,500	0%	
IT LICENSING / EQUIPMENT	001-549-30-4110	\$12,133	\$31,500	\$52,580	66.9%	
POSTAGE/TRANSPORTATION FEES	001-549-30-4200	\$0	\$100	\$100	0%	
UTILITIES EXPENSE	001-549-30-4300	\$5,044	\$7,000	\$7,000	0%	
RENTAL & LEASING	001-549-30-4400	\$1,721	\$2,500	\$2,500	0%	
REPAIR & MAINTENANCE	001-549-30-4600	\$3,105	\$5,000	\$5,000	0%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
MISC. EXPENSE & OTHER CURRENT	001-549-30-4900	\$0	\$100	\$100	0%	
BOOT ALLOWANCE	001-549-30-4960	\$622	\$700	\$700	0%	
OFFICE SUPPLIES	001-549-30-5100	\$1,213	\$1,500	\$1,500	0%	
OPERATING SUPPLIES	001-549-30-5200	\$32,638	\$35,000	\$80,000	128.6%	
FUEL EXPENSE	001-549-30-5250	\$3,445	\$3,600	\$4,000	11.1%	
SUBSCRIPTIONS/DUES	001-549-30-5400	\$887	\$500	\$800	60%	
TRAINING	001-549-30-5500	\$1,434	\$3,000	\$2,500	-16.7%	
Total Operating Expenses:		\$71,615	\$104,100	\$174,580	67.7%	
Capital Outlay						
CAP. IMPROVEMENTS-MACHINERY/EQUIP	001-549-60-6400	\$84,300	\$45,000	\$0	-100%	
Total Capital Outlay:		\$84,300	\$45,000	\$0	-100%	
Total Expense Objects:		\$507,446	\$560,230	\$605,993	8.2%	

Organizational Chart



Performance Measurement #1

Goal	Measurement	FY22 Actual	FY23 Target	FY24 Target
Convert the entire City fleet (except Police Department) to a universal GPS tracking system to promote safer driving habits <i>(Strategic Plan References - Infrastructure; Employee Recruitment and Retainment)</i>	# of Vehicles in System	0	53	84

Performance Measurement #2

Goal	Measurement	FY22 Actual	FY23 Target	FY24 Target
Meet the City's tire replacement program of 100% in-house for FY24 <i>(Strategic Plan Reference - Infrastructure)</i>	% of tires replaced	0%	80%	100%

Goal #1

Continue maintaining the City's fleet with the highest quality workmanship possible and in the most fiscally responsible way (*Strategic Plan References – Infrastructure; Employee Recruitment and Retainment*).



Goal #2

Continue to implement the Vehicle Replacement Program (*Strategic Plan References - Infrastructure; Employee Recruitment and Retainment*).



Goal #3

Fully convert to new fuel tank system and decommission existing fuel tanks by November 1, 2023 (*Strategic Plan Reference - Infrastructure*).

Goal #4

Develop a plan to streamline the purchase of fleet equipment during the budget process (*Strategic Plan Reference - Infrastructure*).

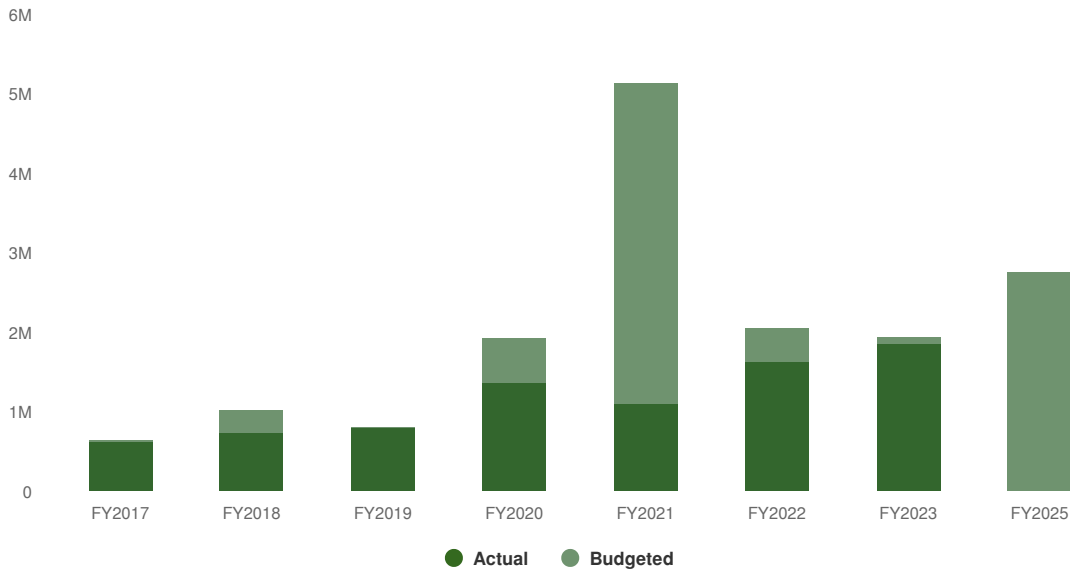
Parks and Recreation

The Parks & Recreation Department is responsible for providing exceptional parks, diverse recreational and leisure opportunities, and high-quality facilities. The department oversees and maintains a total of 8 parks, 3 community centers, a historical building, a cemetery, and various beautification projects around the City. The parks and facilities feature amenities to suit all interests, including athletic fields and courts, arts, performance, and event spaces. Fitness and wellness opportunities, boat ramp and waterfront areas, dog park and open spaces, and playgrounds and picnic shelters.

Expenditures Summary

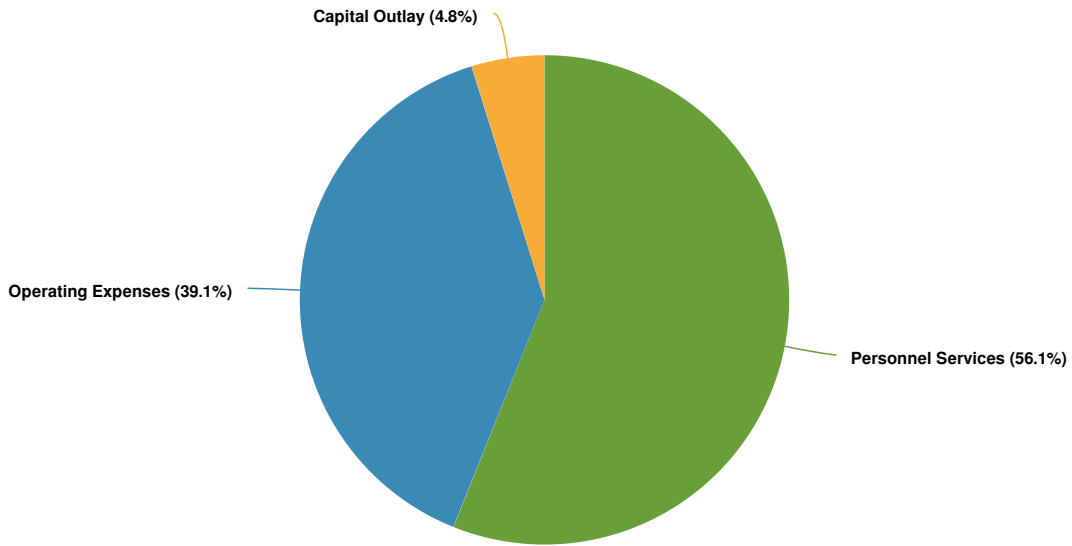
\$2,749,013 **\$2,749,013**
(100.00% vs. prior year)

Parks and Recreation Proposed and Historical Budget vs. Actual

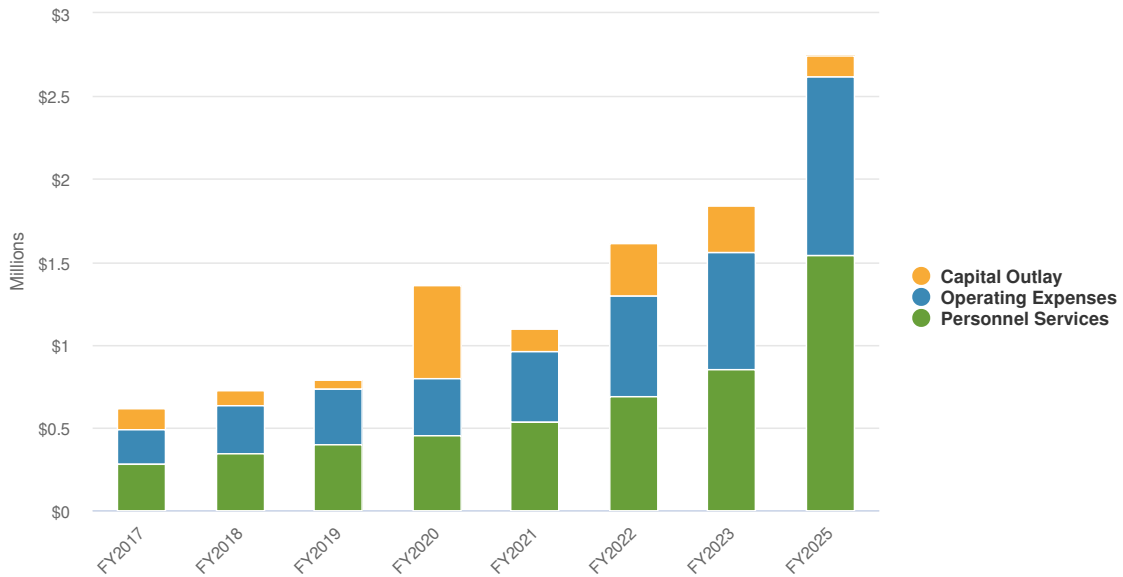


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

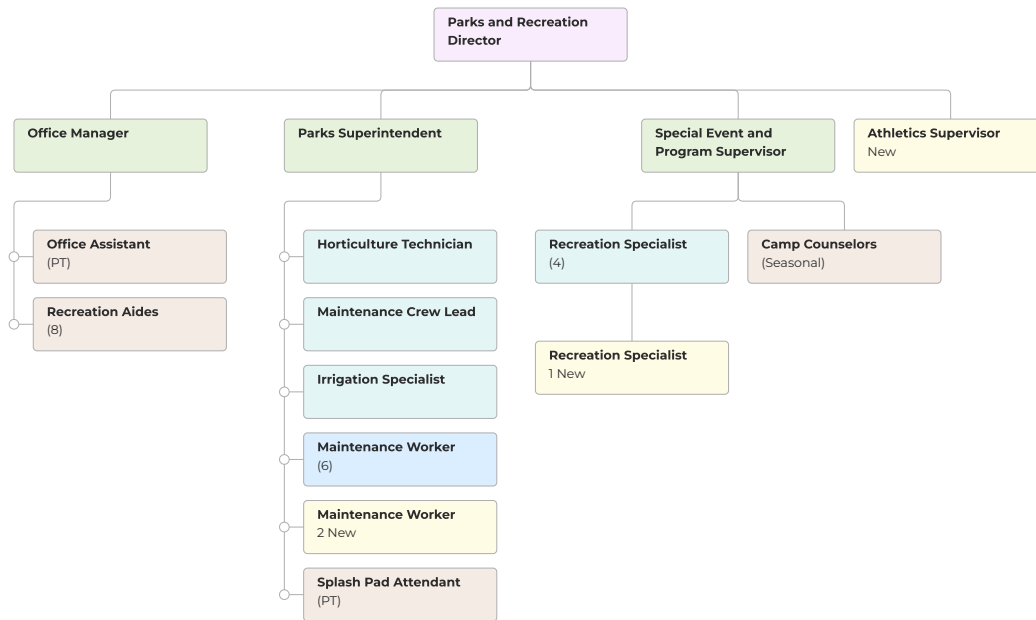


Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Salaries and Wages						
SALARIES	001-572-10-1200	\$542,651	\$1,027,940	\$1,056,402	2.8%	
ON CALL	001-572-10-1250	\$3,900	\$3,500	\$6,500	85.7%	
OVERTIME	001-572-10-1300	\$9,051	\$2,000	\$2,000	0%	
SICK LEAVE	001-572-10-1500	\$18,054	\$0	\$0	0%	
VACATION PAY	001-572-10-1600	\$19,145	\$0	\$0	0%	
HOLIDAY PAY	001-572-10-1800	\$20,145	\$0	\$0	0%	
Total Salaries and Wages:		\$612,945	\$1,033,440	\$1,064,902	3%	
Other Employment Benefits						
FICA EXPENSE	001-572-10-2100	\$47,180	\$79,060	\$76,642	-3.1%	
RETIREMENT	001-572-10-2200	\$74,455	\$140,240	\$171,109	22%	
BENEFIT ADMIN FEES	001-572-10-2210	\$9	\$0	\$0	0%	
LIFE & HEALTH INSURANCE	001-572-10-2300	\$110,297	\$168,480	\$216,000	28.2%	
WORKERS COMPENSATION INSURANCE	001-572-10-2600	\$6,544	\$6,500	\$13,000	100%	
Total Other Employment Benefits:		\$238,485	\$394,280	\$476,751	20.9%	
Total Personnel Services:		\$851,430	\$1,427,720	\$1,541,653	8%	
Operating Expenses						
PROFESSIONAL SERVICES	001-572-30-3100	\$15,127	\$14,000	\$14,000	0%	
OTHER CONTRACTUAL SERVICES	001-572-30-3400	\$101,881	\$159,200	\$204,900	28.7%	
CLOTHING AND UNIFORMS	001-572-30-3450	\$2,882	\$8,250	\$10,150	23%	
TRAVEL & PER DIEM	001-572-30-4000	\$840	\$4,550	\$4,550	0%	
TELEPHONE EXPENSE	001-572-30-4100	\$24,707	\$14,600	\$28,500	95.2%	
IT LICENSING / EQUIPMENT	001-572-30-4110	\$39,820	\$53,720	\$44,000	-18.1%	
ADVERTISING AND PROMOTIONS	001-572-30-4150	\$31,535	\$25,000	\$25,000	0%	
POSTAGE/TRANSPORTATION FEES	001-572-30-4200	\$5	\$200	\$150	-25%	
UTILITIES EXPENSE	001-572-30-4300	\$32,956	\$35,000	\$40,000	14.3%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
RENTAL & LEASING	001-572-30-4400	\$3,516	\$6,900	\$6,900	0%	
REPAIR & MAINTENANCE	001-572-30-4600	\$35,138	\$48,650	\$100,750	107.1%	
REPAIR & MAINTENANCE - BUILDINGS	001-572-30-4601	\$23,465	\$36,000	\$38,000	5.6%	
BAKER HOUSE MAINTENANCE	001-572-30-4610	\$1,496	\$15,000	\$10,000	-33.3%	
BAKER HOUSE OPERATIONS-OTHER MISC.	001-572-30-4620	\$4,930	\$5,720	\$5,300	-7.3%	
BAKER HOUSE SPECIAL EVENTS	001-572-30-4630	\$11,357	\$15,000	\$12,000	-20%	
MISC. EXPENSE & OTHER CURRENT	001-572-30-4900	\$424	\$5,000	\$5,000	0%	
SPECIAL EVENTS	001-572-30-4910	\$132,975	\$165,800	\$170,000	2.5%	
ATHLETIC LEAGUES & ACTIVITIES	001-572-30-4915	\$89,783	\$104,400	\$109,400	4.8%	
YOUTH CAMP & PROGRAMS	001-572-30-4920	\$13,595	\$48,000	\$52,500	9.4%	
BOOT ALLOWANCE	001-572-30-4960	\$929	\$1,580	\$2,450	55.1%	
OFFICE SUPPLIES	001-572-30-5100	\$3,185	\$4,500	\$4,500	0%	
OPERATING SUPPLIES	001-572-30-5200	\$77,302	\$81,500	\$88,500	8.6%	
FUEL EXPENSE	001-572-30-5250	\$22,071	\$25,000	\$25,000	0%	
LANDSCAPING	001-572-30-5280	\$27,066	\$15,000	\$62,000	313.3%	
SUBSCRIPTIONS/DUES	001-572-30-5400	\$427	\$3,210	\$3,210	0%	
TRAINING	001-572-30-5500	\$5,990	\$7,200	\$8,500	18.1%	
Total Operating Expenses:		\$703,403	\$902,980	\$1,075,260	19.1%	
Capital Outlay						
CAP. IMPROVEMENT-BUILDINGS	001-572-60-6200	\$38,696	\$14,500	\$0	-100%	
CAPITAL IMPROVEMENT-OTHER	001-572-60-6300	\$0	\$13,000	\$0	-100%	
MLK PARK PROJECT	001-572-60-6351	\$94,687	\$0	\$0	0%	
CAP. IMPROVEMENT-MACHINERY	001-572-60-6400	\$153,370	\$107,750	\$132,100	22.6%	
Total Capital Outlay:		\$286,753	\$135,250	\$132,100	-2.3%	
Total Expense Objects:		\$1,841,585	\$2,465,950	\$2,749,013	11.5%	

Organizational Chart



Performance Measurement #1

Goal	Measurement	FY23 Actual	FY24 Target	FY25 Target
Coordinate with Public Works Director to complete permitting and construction of Millennium Park Phase 1 and Phase 2 Improvements <i>(Strategic Plan Reference – Community Engagement)</i> .	% Construction Complete	0%	50%	100%

Performance Measurement #2

Goal	Measurement	FY23 Actual	FY24 Target
Increase the reach and following of the City's Parks and Recreation social media platforms <i>(Strategic Plan References – Community Engagement)</i> .	# of Followers	2,800	4,000

Goal #1

Design, permit, and construct the dock improvements at Lake Deaton Park *(Strategic Plan References – Community Engagement)*.



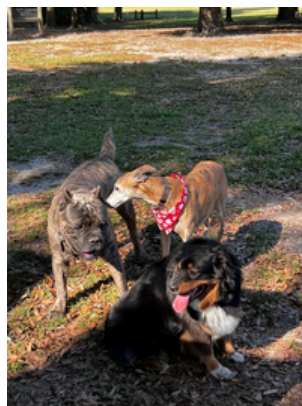
Goal #2

Expand the toddler and special needs programming for recreation events (*Strategic Plan References – Community Engagement*).



Goal #3

Design and construct improvements to Bark Park.
(*Strategic Plan References – Community Engagement*).



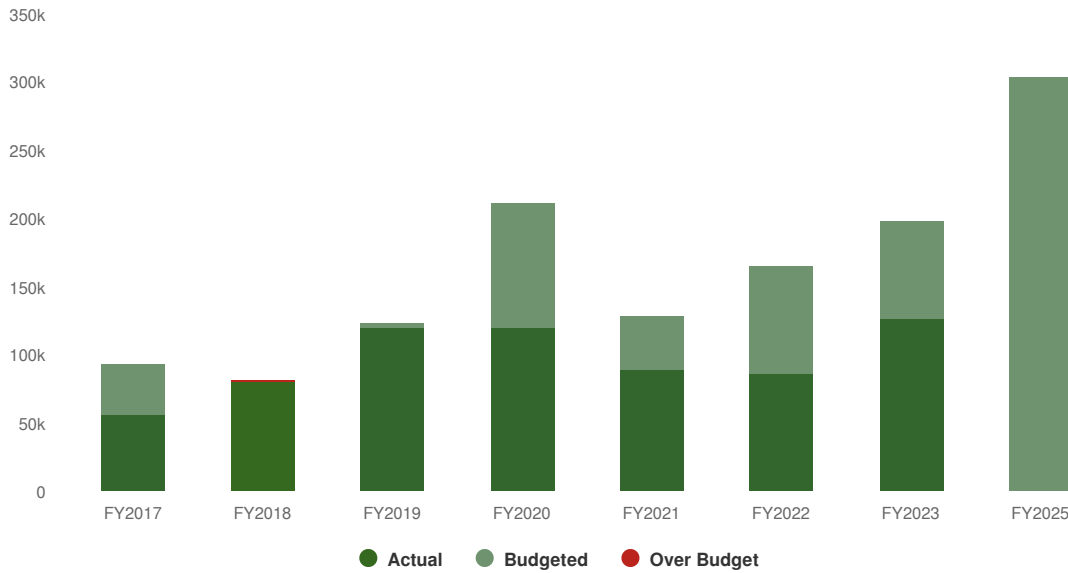
Community Center

The Community Center is an extension of the Parks & Recreation Department. It is comprised of 3 community centers; Martin Luther King Jr., Oxford Community Center, and Wildwood Community Center. All the Community Centers are rented to the public on a first come, first served basis. The Community Centers offer an assortment of rooms to accommodate a variety of meetings, and serve as a location for weddings, parties, dances, plays, and banquets. Amenities at some of the centers include kitchens or service areas, as well as A/V hookups. All centers have tables and chairs available for a variety of seating configurations. The Community Centers are host to a variety of programs and classes, like Tai-Chi, Dance, Painting, Zumba, Yoga, and Chair Yoga, to name a few.

Expenditures Summary

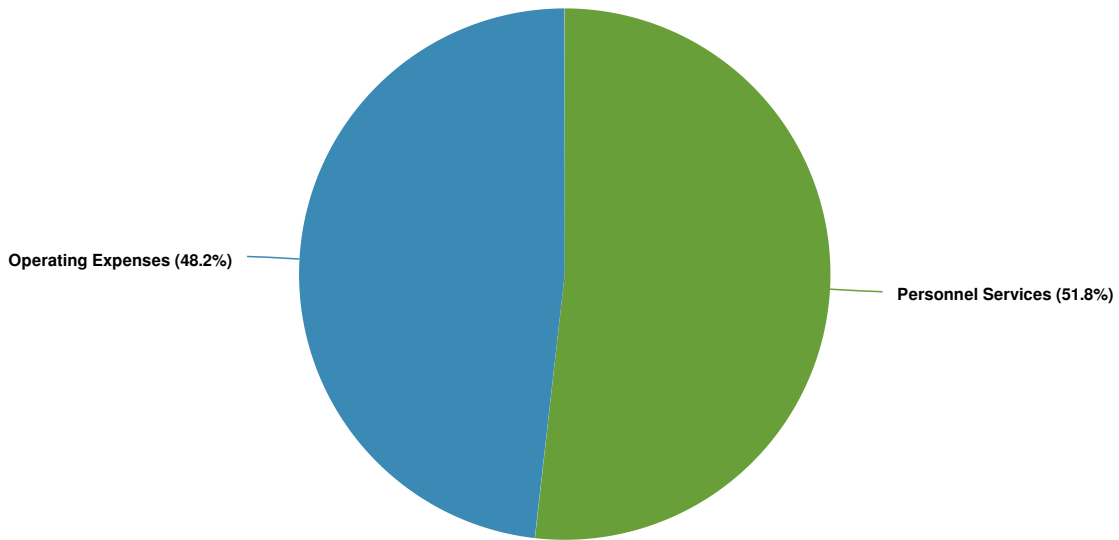
\$304,243 **\$304,243**
 (100.00% vs. prior year)

Community Center Proposed and Historical Budget vs. Actual

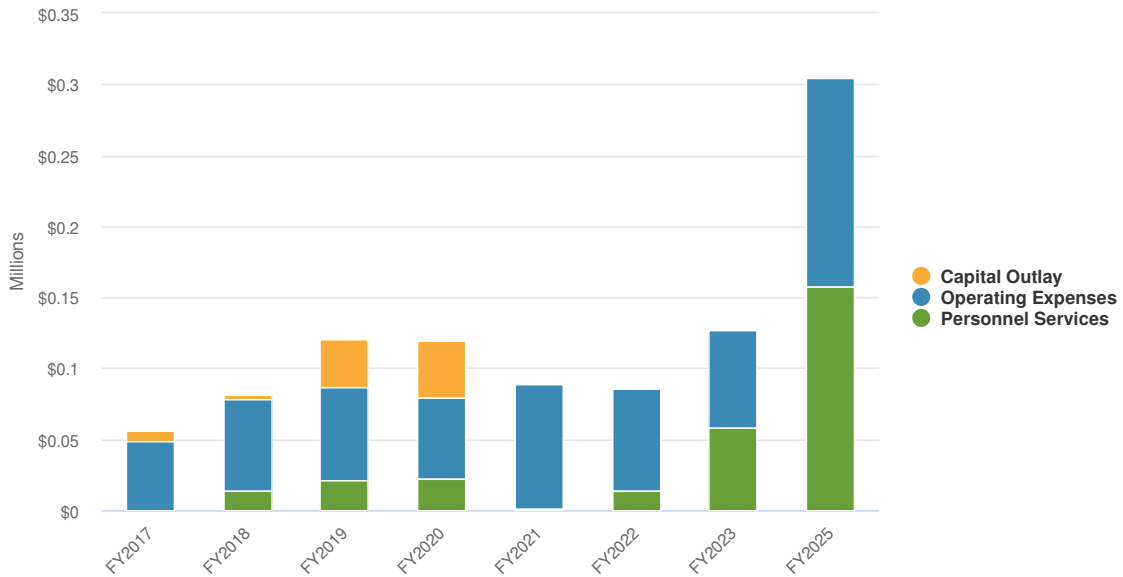


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



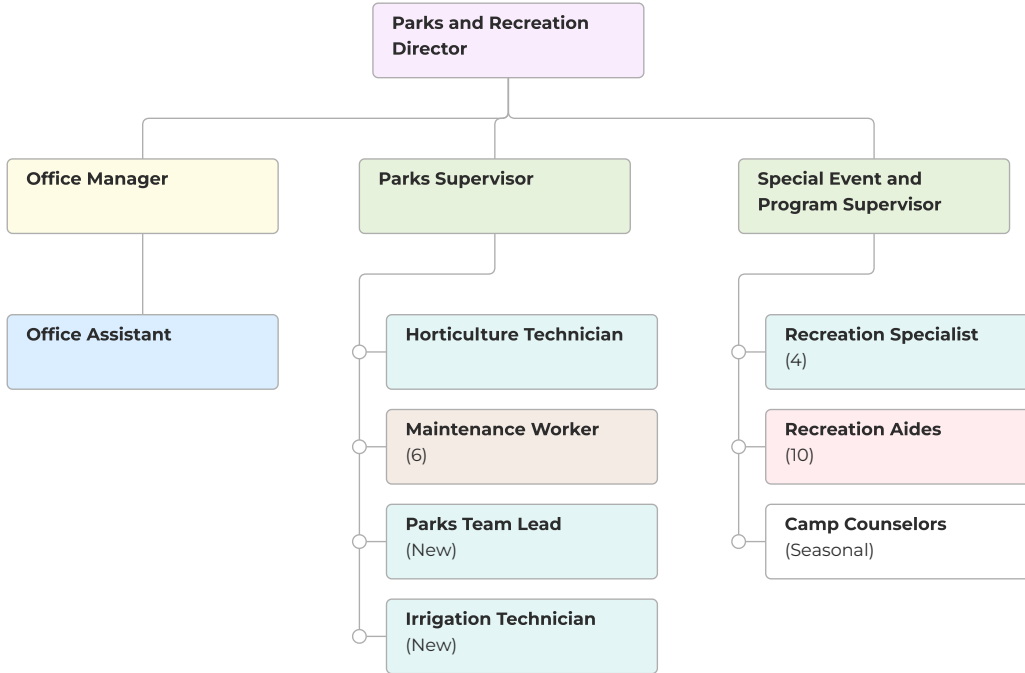
Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Salaries and Wages						
SALARIES	001-575-10-1200	\$48,504	\$140,290	\$129,843	-7.4%	
Total Salaries and Wages:		\$48,504	\$140,290	\$129,843	-7.4%	
Other Employment Benefits						
FICA EXPENSE	001-575-10-2100	\$3,711	\$10,740	\$10,070	-6.2%	
RETIREMENT	001-575-10-2200	\$6,024	\$19,040	\$17,700	-7%	
LIFE & HEALTH INSURANCE	001-575-10-2300	\$5	\$200	\$0	-100%	
Total Other Employment Benefits:		\$9,740	\$29,980	\$27,770	-7.4%	
Total Personnel Services:		\$58,243	\$170,270	\$157,613	-7.4%	
Operating Expenses						
PROFESSIONAL SERVICES	001-575-30-3100	\$500	\$3,000	\$3,000	0%	
OTHER CONTRACTUAL SERVICES	001-575-30-3400	\$3,995	\$8,440	\$15,000	77.7%	
CLOTHING AND UNIFORMS	001-575-30-3450	\$0	\$1,200	\$1,200	0%	
TELEPHONE EXPENSE	001-575-30-4100	\$2,980	\$6,680	\$6,680	0%	
POSTAGE/TRANSPORTATION FEES	001-575-30-4200	\$134	\$250	\$150	-40%	
UTILITIES EXPENSE	001-575-30-4300	\$52,039	\$40,000	\$45,000	12.5%	
RENTAL & LEASING	001-575-30-4400	\$981	\$1,600	\$4,500	181.3%	
REPAIR & MAINTENANCE	001-575-30-4600	\$2,826	\$30,000	\$50,000	66.7%	
OFFICE SUPPLIES	001-575-30-5100	\$898	\$1,000	\$1,000	0%	
OPERATING SUPPLIES	001-575-30-5200	\$3,715	\$10,000	\$20,000	100%	
SUBSCRIPTIONS/DUES	001-575-30-5400	\$75	\$0	\$100	N/A	
Total Operating Expenses:		\$68,143	\$102,170	\$146,630	43.5%	
Capital Outlay						
CAP. IMPROVEMENT-BUILDINGS	001-575-60-6200	\$0	\$250,000	\$0	-100%	
Total Capital Outlay:		\$0	\$250,000	\$0	-100%	
Total Expense Objects:		\$126,387	\$522,440	\$304,243	-41.8%	

Organizational Chart



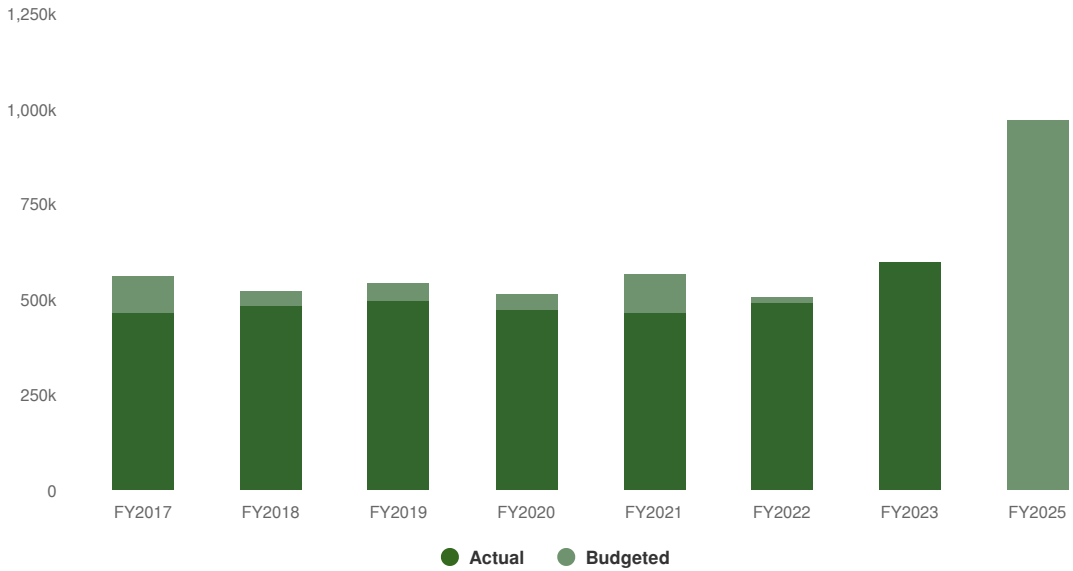
Physical Environment

The Physical Environment Department is responsible for all operations related to meter reading, billing, and collection for the City’s utility services. As the primary point of contact for the City of Wildwood, the Department provides prompt, courteous, and efficient support to customers with concerns regarding water, wastewater, and/or refuse services, ensuring all matters are resolved to the customers’ satisfaction in a timely manner. Physical Environment coordinates with other City departments for establishing utility service(s) for new construction/development, while ensuring compliance with all organizational policies and City ordinances.

Expenditures Summary

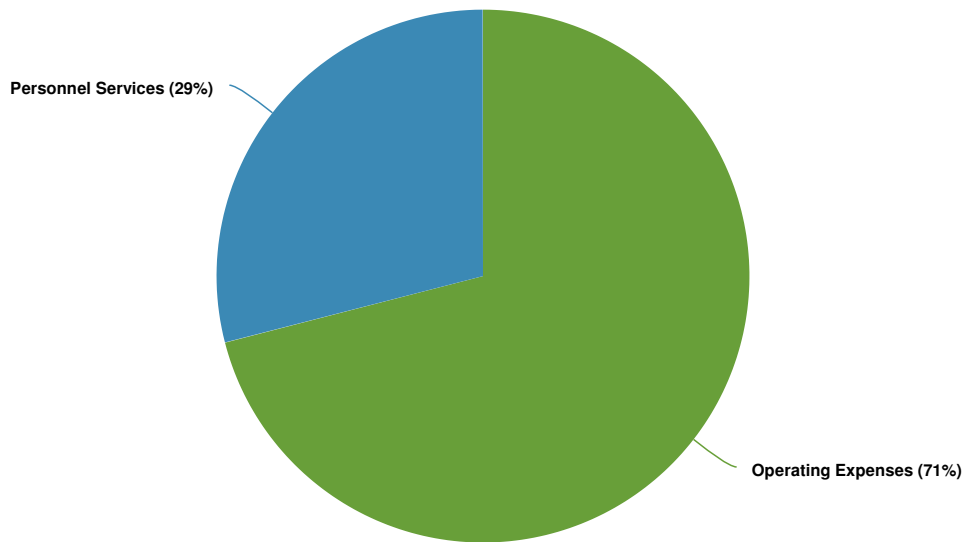
\$970,277 **\$970,277**
(100.00% vs. prior year)

Physical Environment Proposed and Historical Budget vs. Actual

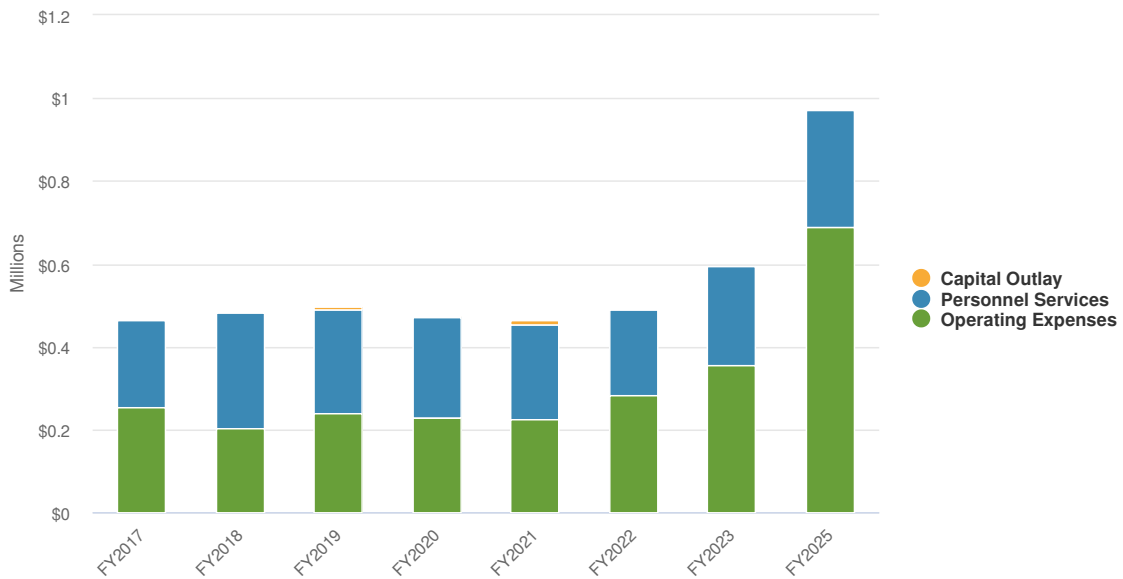


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

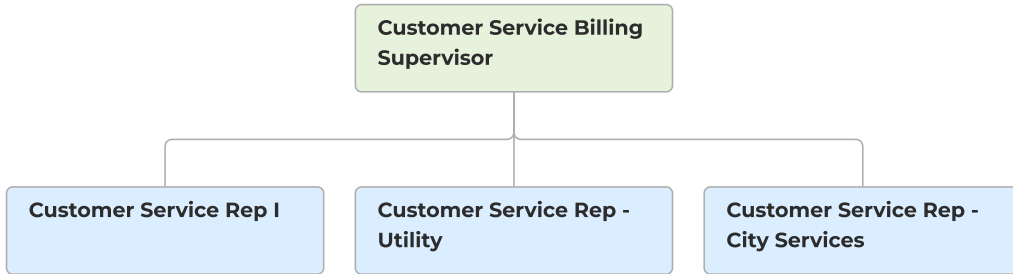


Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Salaries and Wages						
SALARIES	401-530-10-1200	\$146,570	\$191,040	\$194,926	2%	
OVERTIME	401-530-10-1300	\$0	\$1,000	\$0	-100%	
SICK LEAVE	401-530-10-1500	\$6,946	\$0	\$0	0%	
VACATION PAY	401-530-10-1600	\$8,073	\$0	\$0	0%	
HOLIDAY PAY	401-530-10-1800	\$6,078	\$0	\$0	0%	
Total Salaries and Wages:		\$167,667	\$192,040	\$194,926	1.5%	
Other Employment Benefits						
FICA EXPENSE	401-530-10-2100	\$12,807	\$14,700	\$15,111	2.8%	
RETIREMENT	401-530-10-2200	\$20,845	\$25,880	\$26,570	2.7%	
BENEFIT ADMIN FEES	401-530-10-2210	\$129	\$0	\$0	0%	
LIFE & HEALTH INSURANCE	401-530-10-2300	\$36,885	\$37,440	\$43,200	15.4%	
UNEMPLOYMENT COMPENSATION	401-530-10-2500	\$0	\$1,500	\$0	-100%	
WORKERS COMPENSATION INSURANCE	401-530-10-2600	\$1,091	\$1,000	\$1,600	60%	
Total Other Employment Benefits:		\$71,756	\$80,520	\$86,481	7.4%	
Total Personnel Services:		\$239,423	\$272,560	\$281,407	3.2%	
Operating Expenses						
PROFESSIONAL SERVICES	401-530-30-3100	\$2,750	\$3,000	\$3,000	0%	
ACCOUNTING & AUDITING FEES	401-530-30-3200	\$19,250	\$24,000	\$35,000	45.8%	
OTHER CONTRACTUAL SERVICES	401-530-30-3400	\$28,943	\$34,950	\$35,750	2.3%	
TRAVEL & PER DIEM	401-530-30-4000	\$0	\$500	\$500	0%	
TELEPHONE EXPENSE	401-530-30-4100	\$4,702	\$5,000	\$5,400	8%	
IT LICENSING / EQUIPMENT	401-530-30-4110	\$26,621	\$37,730	\$45,520	20.6%	
POSTAGE/TRANSPORTATION FEES	401-530-30-4200	\$25,964	\$32,800	\$32,800	0%	
UTILITIES EXPENSE	401-530-30-4300	\$17,422	\$20,000	\$20,000	0%	
RENTAL & LEASING	401-530-30-4400	\$2,950	\$3,650	\$3,750	2.7%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
GENERAL INSURANCE	401-530-30-4500	\$186,070	\$400,000	\$450,000	12.5%	
REPAIR & MAINTENANCE	401-530-30-4600	\$10,473	\$23,700	\$31,950	34.8%	
MISC. EXPENSE & OTHER CURRENT	401-530-30-4900	\$25,143	\$14,500	\$16,200	11.7%	
OFFICE SUPPLIES	401-530-30-5100	\$970	\$1,000	\$1,000	0%	
OPERATING SUPPLIES	401-530-30-5200	\$4,580	\$5,500	\$5,500	0%	
SUBSCRIPTIONS/DUES	401-530-30-5400	\$38	\$500	\$500	0%	
TRAINING	401-530-30-5500	\$702	\$1,000	\$2,000	100%	
Total Operating Expenses:		\$356,578	\$607,830	\$688,870	13.3%	
Total Expense Objects:		\$596,001	\$880,390	\$970,277	10.2%	

Organizational Chart



Goal #1

Enhance customer communication by creating a department calendar on the City website for important dates and information related to utilities (*Strategic Plan Reference – Community Engagement*).

Goal #2

Develop and promote a “green” billing initiative to promote enrollment in EZ Pay automatic draft and email bill delivery (*Strategic Plan References – Community Engagement*).

Goal #3

Initiate a customer satisfaction survey campaign to gather feedback and insights from customers (*Strategic Plan Reference – Community Engagement*).

Goal #4

Develop and launch a comprehensive water conservation information program aimed at promoting sustainable water usage practices within the community, including informational brochure, additional webpage content, and public meeting (*Strategic Plan References – Community Engagement; Infrastructure*).

Goal #5

Implement a cross-training initiative among department staff to foster collaboration and reinforcement of service delivery (*Strategic Plan Reference – Employee Recruitment and Retainment*).

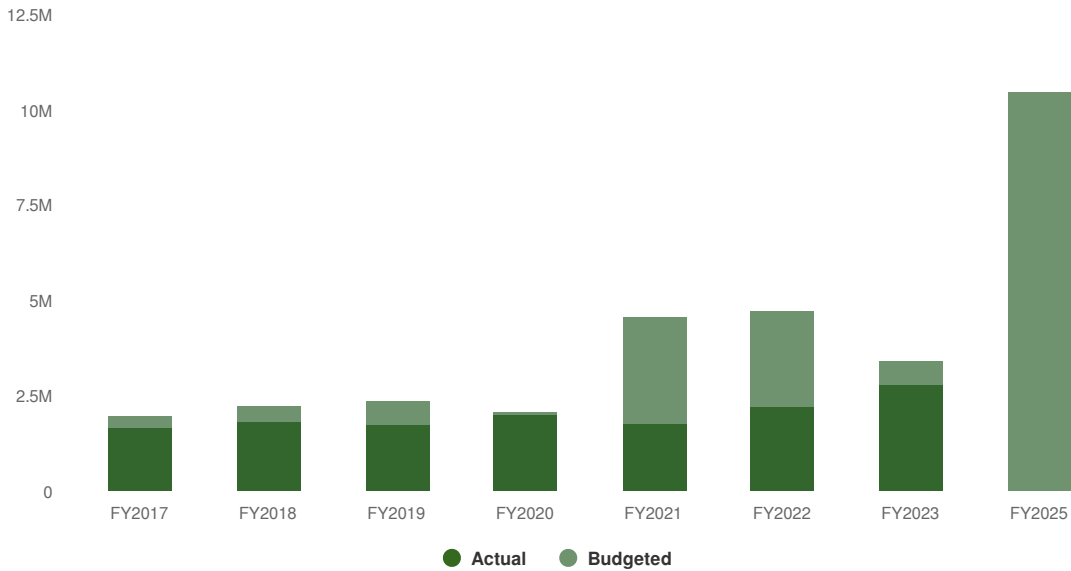
Water Division

The Utility Department Water Division maintains the City’s water operations in accordance with federal, state, and local regulations. Responsibilities include collecting samples for testing, locating, maintaining, repairing and installing infrastructure; inspecting, installing, and changing water meters; and inspecting and maintaining valves and fire hydrants.

Expenditures Summary

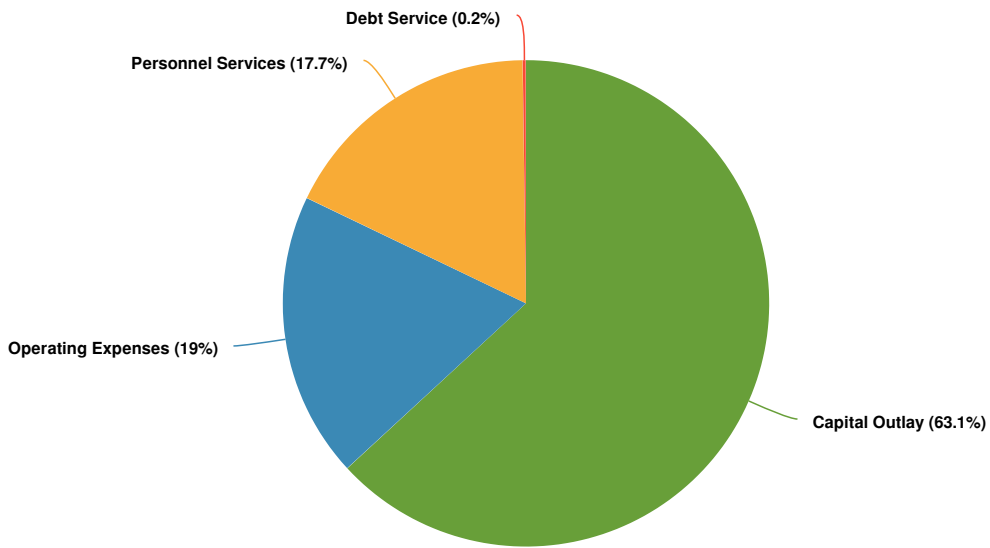
\$10,445,973 **\$10,445,973**
(100.00% vs. prior year)

Water Division Proposed and Historical Budget vs. Actual

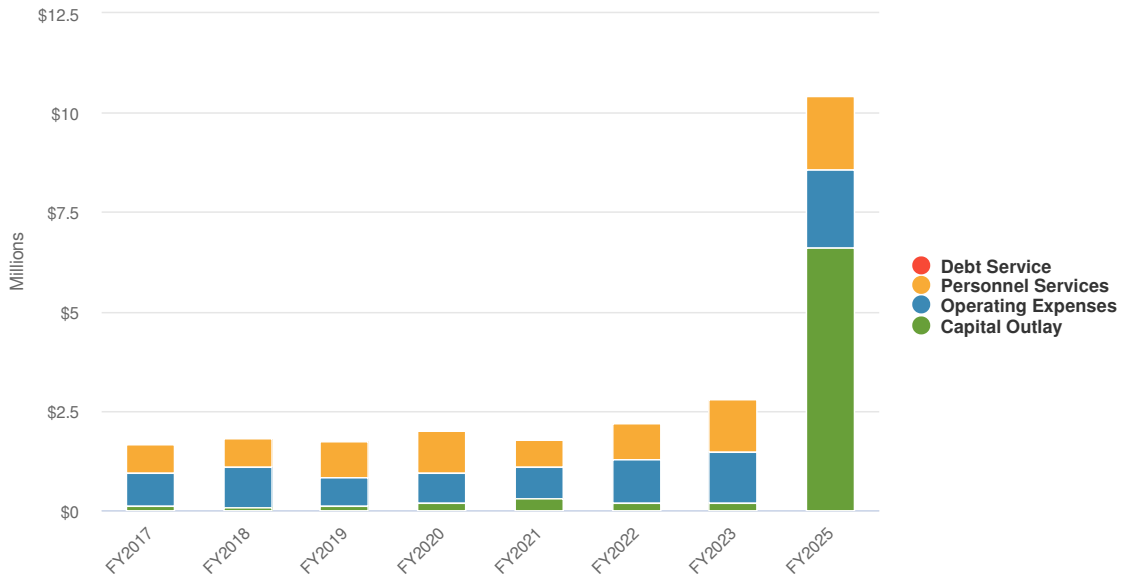


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						
Salaries and Wages						
SALARIES	401-533-10-1200	\$682,908	\$967,250	\$1,255,075	29.8%	
<i>BURCH005 - Wages - Utility Administration Supervisor</i>	401-533-10-1200	\$0	\$0	\$33,340	N/A	
<i>WHITE015 - Wages - Utilities Locator</i>	401-533-10-1200	\$0	\$0	\$39,186	N/A	
<i>MOOSE005 - Wages - Maintenance Crew Leader</i>	401-533-10-1200	\$0	\$0	\$64,278	N/A	
<i>DARNE005 - Wages - Tech Assistant I</i>	401-533-10-1200	\$0	\$0	\$36,409	N/A	
<i>LAIRD005 - Wages - Tech Assistant II</i>	401-533-10-1200	\$0	\$0	\$39,373	N/A	
<i>JACOB015 - Wages - Distribution Technician III</i>	401-533-10-1200	\$0	\$0	\$43,944	N/A	
<i>GREEN015 - Wages - Tech Assistant II</i>	401-533-10-1200	\$0	\$0	\$36,409	N/A	
<i>PEREZ010 - Wages - Tech Assistant II</i>	401-533-10-1200	\$0	\$0	\$35,349	N/A	
<i>VIGUE005 - Wages - Utility Inspector</i>	401-533-10-1200	\$0	\$0	\$47,267	N/A	
<i>PERKI010 - Wages - Work Order Technician</i>	401-533-10-1200	\$0	\$0	\$57,220	N/A	
<i>VASZQ005 - Wages - Water Operator C</i>	401-533-10-1200	\$0	\$0	\$53,897	N/A	
<i>JAMES005 - Wages - Water Operator C</i>	401-533-10-1200	\$0	\$0	\$50,841	N/A	
<i>MARRE010 - Wages - Distribution Crew Leader</i>	401-533-10-1200	\$0	\$0	\$53,047	N/A	
<i>ODELL005 - Wages - Utility Capital Projects Coordinator</i>	401-533-10-1200	\$0	\$0	\$48,383	N/A	
<i>MARTI020 - Wages - Assistant Director Utilities</i>	401-533-10-1200	\$0	\$0	\$59,612	N/A	
<i>CORNE005 - Wages - Distribution/Collections Manager</i>	401-533-10-1200	\$0	\$0	\$42,908	N/A	
<i>BOUCH005 - Wages - Water/Wastewater Operations Manager</i>	401-533-10-1200	\$0	\$0	\$50,887	N/A	
<i>DUKE0005 - Wages - Cross Connection Control Coordinator</i>	401-533-10-1200	\$0	\$0	\$45,318	N/A	
<i>LAROC005 - Wages - Utility Inspector</i>	401-533-10-1200	\$0	\$0	\$42,966	N/A	
<i>MILIC005 - Wages - Chief Water Operator</i>	401-533-10-1200	\$0	\$0	\$74,760	N/A	
<i>MONRO005 - Wages - Tech Assistant I</i>	401-533-10-1200	\$0	\$0	\$35,349	N/A	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
<i>PARKE005 - Wages - Water Operator Trainee</i>	401-533-10-1200	\$0	\$0	\$42,957	N/A	
<i>WILSO025 - Wages - Tech Assistant I</i>	401-533-10-1200	\$0	\$0	\$35,349	N/A	
<i>Vacancy - Wages - Development Engineer</i>	401-533-10-1200	\$0	\$0	\$103,299	N/A	
<i>New position - Wages - Maintenance Crew Leader</i>	401-533-10-1200	\$0	\$0	\$47,378	N/A	
<i>New position - Wages - Tech Assistant II</i>	401-533-10-1200	\$0	\$0	\$35,349	N/A	
ON CALL	401-533-10-1250	\$7,950	\$7,800	\$14,000	79.5%	
<i>Water Ops On Call</i>	401-533-10-1250	\$0	\$0	\$7,000	N/A	
<i>Distribution On Call</i>	401-533-10-1250	\$0	\$0	\$7,000	N/A	
SHIFT DIFFERENTIAL	401-533-10-1260	\$0	\$0	\$5,200	N/A	
<i>Weekend Pay Differential</i>	401-533-10-1260	\$0	\$0	\$5,200	N/A	
OVERTIME	401-533-10-1300	\$11,878	\$15,000	\$15,000	0%	
SICK LEAVE	401-533-10-1500	\$23,142	\$0	\$0	0%	
VACATION PAY	401-533-10-1600	\$39,942	\$0	\$0	0%	
HOLIDAY PAY	401-533-10-1800	\$24,209	\$0	\$0	0%	
HOLIDAY PREMIUM	401-533-10-1820	\$2,584	\$5,000	\$5,000	0%	
Total Salaries and Wages:		\$792,613	\$995,050	\$1,294,275	30.1%	
Other Employment Benefits						
FICA EXPENSE	401-533-10-2100	\$57,882	\$76,130	\$94,382	24%	
<i>BURCH005 - Social Security - Utility Administration Supervisor</i>	401-533-10-2100	\$0	\$0	\$2,168	N/A	
<i>BURCH005 - Medicare - Utility Administration Supervisor</i>	401-533-10-2100	\$0	\$0	\$417	N/A	
<i>WHITE015 - Social Security - Utilities Locator</i>	401-533-10-2100	\$0	\$0	\$2,548	N/A	
<i>WHITE015 - Medicare - Utilities Locator</i>	401-533-10-2100	\$0	\$0	\$490	N/A	
<i>MOOSE005 - Social Security - Maintenance Crew Leader</i>	401-533-10-2100	\$0	\$0	\$4,179	N/A	
<i>MOOSE005 - Medicare - Maintenance Crew Leader</i>	401-533-10-2100	\$0	\$0	\$804	N/A	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
<i>DARNE005 - Social Security - Tech Assistant I</i>	401-533-10-2100	\$0	\$0	\$2,367	N/A	
<i>DARNE005 - Medicare - Tech Assistant I</i>	401-533-10-2100	\$0	\$0	\$456	N/A	
<i>LAIRD005 - Social Security - Tech Assistant II</i>	401-533-10-2100	\$0	\$0	\$2,560	N/A	
<i>LAIRD005 - Medicare - Tech Assistant II</i>	401-533-10-2100	\$0	\$0	\$493	N/A	
<i>JACOB015 - Social Security - Distribution Technician III</i>	401-533-10-2100	\$0	\$0	\$2,857	N/A	
<i>JACOB015 - Medicare - Distribution Technician III</i>	401-533-10-2100	\$0	\$0	\$550	N/A	
<i>GREEN015 - Social Security - Tech Assistant II</i>	401-533-10-2100	\$0	\$0	\$2,367	N/A	
<i>GREEN015 - Medicare - Tech Assistant II</i>	401-533-10-2100	\$0	\$0	\$456	N/A	
<i>PEREZ010 - Social Security - Tech Assistant II</i>	401-533-10-2100	\$0	\$0	\$2,298	N/A	
<i>PEREZ010 - Medicare - Tech Assistant II</i>	401-533-10-2100	\$0	\$0	\$442	N/A	
<i>VIGUE005 - Social Security - Utility Inspector</i>	401-533-10-2100	\$0	\$0	\$3,073	N/A	
<i>VIGUE005 - Medicare - Utility Inspector</i>	401-533-10-2100	\$0	\$0	\$591	N/A	
<i>PERKI010 - Social Security - Work Order Technician</i>	401-533-10-2100	\$0	\$0	\$3,720	N/A	
<i>PERKI010 - Medicare - Work Order Technician</i>	401-533-10-2100	\$0	\$0	\$716	N/A	
<i>VASZQ005 - Social Security - Water Operator C</i>	401-533-10-2100	\$0	\$0	\$3,504	N/A	
<i>VASZQ005 - Medicare - Water Operator C</i>	401-533-10-2100	\$0	\$0	\$674	N/A	
<i>JAMES005 - Social Security - Water Operator C</i>	401-533-10-2100	\$0	\$0	\$3,305	N/A	
<i>JAMES005 - Medicare - Water Operator C</i>	401-533-10-2100	\$0	\$0	\$636	N/A	
<i>MARRE010 - Social Security - Distribution Crew Leader</i>	401-533-10-2100	\$0	\$0	\$3,448	N/A	
<i>MARRE010 - Medicare - Distribution Crew Leader</i>	401-533-10-2100	\$0	\$0	\$664	N/A	
<i>ODELL005 - Social Security - Utility Capital Projects Coordinator</i>	401-533-10-2100	\$0	\$0	\$3,145	N/A	
<i>ODELL005 - Medicare - Utility Capital Projects Coordinator</i>	401-533-10-2100	\$0	\$0	\$605	N/A	
<i>MARTI020 - Social Security - Assistant Director Utilities</i>	401-533-10-2100	\$0	\$0	\$3,875	N/A	
<i>MARTI020 - Medicare - Assistant Director Utilities</i>	401-533-10-2100	\$0	\$0	\$746	N/A	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
<i>CORNE005 - Medicare - Distribution/Collections Manager</i>	401-533-10-2100	\$0	\$0	\$537	N/A	
<i>CORNE005 - Social Security - Distribution/Collections Manager</i>	401-533-10-2100	\$0	\$0	\$2,790	N/A	
<i>BOUCH005 - Social Security - Water/Wastewater Operations Manager</i>	401-533-10-2100	\$0	\$0	\$3,308	N/A	
<i>BOUCH005 - Medicare - Water/Wastewater Operations Manager</i>	401-533-10-2100	\$0	\$0	\$637	N/A	
<i>DUKE0005 - Medicare - Cross Connection Control Coordinator</i>	401-533-10-2100	\$0	\$0	\$567	N/A	
<i>DUKE0005 - Social Security - Cross Connection Control Coordinator</i>	401-533-10-2100	\$0	\$0	\$2,946	N/A	
<i>LAROC005 - Social Security - Utility Inspector</i>	401-533-10-2100	\$0	\$0	\$2,793	N/A	
<i>LAROC005 - Medicare - Utility Inspector</i>	401-533-10-2100	\$0	\$0	\$538	N/A	
<i>MILIC005 - Medicare - Chief Water Operator</i>	401-533-10-2100	\$0	\$0	\$935	N/A	
<i>MILIC005 - Social Security - Chief Water Operator</i>	401-533-10-2100	\$0	\$0	\$4,860	N/A	
<i>MONRO005 - Social Security - Tech Assistant I</i>	401-533-10-2100	\$0	\$0	\$2,298	N/A	
<i>MONRO005 - Medicare - Tech Assistant I</i>	401-533-10-2100	\$0	\$0	\$442	N/A	
<i>PARKE005 - Social Security - Water Operator Trainee</i>	401-533-10-2100	\$0	\$0	\$2,793	N/A	
<i>PARKE005 - Medicare - Water Operator Trainee</i>	401-533-10-2100	\$0	\$0	\$537	N/A	
<i>WILSO025 - Social Security - Tech Assistant I</i>	401-533-10-2100	\$0	\$0	\$2,298	N/A	
<i>WILSO025 - Medicare - Tech Assistant I</i>	401-533-10-2100	\$0	\$0	\$442	N/A	
<i>Vacancy - Social Security - Development Engineer</i>	401-533-10-2100	\$0	\$0	\$6,715	N/A	
<i>Vacancy - Medicare - Development Engineer</i>	401-533-10-2100	\$0	\$0	\$1,292	N/A	
<i>New position - Social Security - Maintenance Crew Leader</i>	401-533-10-2100	\$0	\$0	\$1,685	N/A	
<i>New position - Medicare - Maintenance Crew Leader</i>	401-533-10-2100	\$0	\$0	\$302	N/A	
<i>New position - Social Security - Tech Assistant II</i>	401-533-10-2100	\$0	\$0	\$1,287	N/A	
<i>New position - Medicare - Tech Assistant II</i>	401-533-10-2100	\$0	\$0	\$226	N/A	
RETIREMENT	401-533-10-2200	\$317,112	\$135,030	\$186,626	38.2%	
<i>BURCH005 - FRS - Utility Administration Supervisor</i>	401-533-10-2200	\$0	\$0	\$4,545	N/A	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
WHITE015 - FRS - Utilities Locator	401-533-10-2200	\$0	\$0	\$5,342	N/A	
MOOSE005 - FRS - Maintenance Crew Leader	401-533-10-2200	\$0	\$0	\$8,761	N/A	
DARNE005 - FRS - Tech Assistant I	401-533-10-2200	\$0	\$0	\$4,963	N/A	
LAIRD005 - FRS - Tech Assistant II	401-533-10-2200	\$0	\$0	\$5,367	N/A	
JACOB015 - FRS - Distribution Technician III	401-533-10-2200	\$0	\$0	\$5,990	N/A	
GREEN015 - FRS - Tech Assistant II	401-533-10-2200	\$0	\$0	\$4,963	N/A	
PEREZ010 - FRS - Tech Assistant II	401-533-10-2200	\$0	\$0	\$4,818	N/A	
VIGUE005 - FRS - Utility Inspector	401-533-10-2200	\$0	\$0	\$6,443	N/A	
PERKI010 - FRS - Work Order Technician	401-533-10-2200	\$0	\$0	\$7,800	N/A	
VASZQ005 - FRS - Water Operator C	401-533-10-2200	\$0	\$0	\$7,347	N/A	
JAMES005 - FRS - Water Operator C	401-533-10-2200	\$0	\$0	\$6,930	N/A	
MARRE010 - FRS - Distribution Crew Leader	401-533-10-2200	\$0	\$0	\$7,231	N/A	
ODELL005 - FRS - Utility Capital Projects Coordinator	401-533-10-2200	\$0	\$0	\$6,595	N/A	
MARTI020 - FRS - Assistant Director Utilities	401-533-10-2200	\$0	\$0	\$8,126	N/A	
CORNE005 - FRS - Distribution/Collections Manager	401-533-10-2200	\$0	\$0	\$5,849	N/A	
BOUCH005 - FRS - Water/Wastewater Operations Manager	401-533-10-2200	\$0	\$0	\$6,936	N/A	
DUKE0005 - FRS - Cross Connection Control Coordinator	401-533-10-2200	\$0	\$0	\$6,177	N/A	
LAROC005 - FRS - Utility Inspector	401-533-10-2200	\$0	\$0	\$5,857	N/A	
MILIC005 - FRS - Chief Water Operator	401-533-10-2200	\$0	\$0	\$10,190	N/A	
MONRO005 - FRS - Tech Assistant I	401-533-10-2200	\$0	\$0	\$4,818	N/A	
PARKE005 - FRS - Water Operator Trainee	401-533-10-2200	\$0	\$0	\$5,855	N/A	
WILSO025 - FRS - Tech Assistant I	401-533-10-2200	\$0	\$0	\$4,818	N/A	
Vacancy - FRS - Development Engineer	401-533-10-2200	\$0	\$0	\$14,080	N/A	
New position - FRS - Maintenance Crew Leader	401-533-10-2200	\$0	\$0	\$15,210	N/A	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
<i>New position - FRS - Tech Assistant II</i>	401-533-10-2200	\$0	\$0	\$11,615	N/A	
BENEFIT ADMIN FEES	401-533-10-2210	\$86	\$0	\$0	0%	
LIFE & HEALTH INSURANCE	401-533-10-2300	\$114,181	\$168,480	\$244,070	44.9%	
<i>BURCH005 - Life/Health Insurance - Utility Administration Supervisor</i>	401-533-10-2300	\$0	\$0	\$5,400	N/A	
<i>WHITE015 - Life/Health Insurance - Utilities Locator</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>MOOSE005 - Life/Health Insurance - Maintenance Crew Leader</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>DARNE005 - Life/Health Insurance - Tech Assistant I</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>LAIRD005 - Life/Health Insurance - Tech Assistant II</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>JACOB015 - Life/Health Insurance - Distribution Technician III</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>GREEN015 - Life/Health Insurance - Tech Assistant II</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>PEREZ010 - Life/Health Insurance - Tech Assistant II</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>VIGUE005 - Life/Health Insurance - Utility Inspector</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>PERK1010 - Life/Health Insurance - Work Order Technician</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>VASZQ005 - Life/Health Insurance - Water Operator C</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>JAMES005 - Life/Health Insurance - Water Operator C</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>MARRE010 - Life/Health Insurance - Distribution Crew Leader</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>ODELL005 - Life/Health Insurance - Utility Capital Projects Coordinator</i>	401-533-10-2300	\$0	\$0	\$5,400	N/A	
<i>MARTI020 - Life/Health Insurance - Assistant Director Utilities</i>	401-533-10-2300	\$0	\$0	\$5,400	N/A	
<i>CORNE005 - Life/Health Insurance - Distribution/Collections Manager</i>	401-533-10-2300	\$0	\$0	\$5,400	N/A	
<i>BOUCH005 - Life/Health Insurance - Water/Wastewater Operations Manager</i>	401-533-10-2300	\$0	\$0	\$5,400	N/A	
<i>DUKE0005 - Life/Health Insurance - Cross Connection Control Coordinator</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>LAROC005 - Life/Health Insurance - Utility Inspector</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>MILIC005 - Life/Health Insurance - Chief Water Operator</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>MONRO005 - Life/Health Insurance - Tech Assistant I</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	

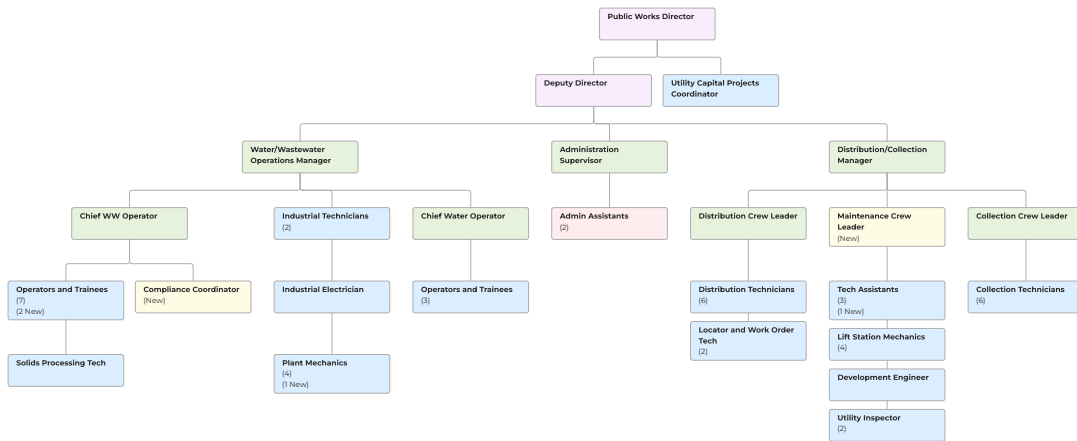
Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
<i>PARKE005 - Life/Health Insurance - Water Operator Trainee</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>WILSO025 - Life/Health Insurance - Tech Assistant I</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>Vacancy - Life/Health Insurance - Development Engineer</i>	401-533-10-2300	\$0	\$0	\$10,800	N/A	
<i>New position - Life/Health Insurance - Maintenance Crew Leader</i>	401-533-10-2300	\$0	\$0	\$5,935	N/A	
<i>New position - Life/Health Insurance - Tech Assistant II</i>	401-533-10-2300	\$0	\$0	\$5,935	N/A	
UNEMPLOYMENT COMPENSATION	401-533-10-2500	\$0	\$2,500	\$0	-100%	
WORKERS COMPENSATION INSURANCE	401-533-10-2600	\$16,360	\$16,000	\$25,500	59.4%	
Total Other Employment Benefits:		\$505,621	\$398,140	\$550,578	38.3%	
Total Personnel Services:		\$1,298,234	\$1,393,190	\$1,844,853	32.4%	
Operating Expenses						
PROFESSIONAL SERVICES	401-533-30-3100	\$64,276	\$124,100	\$186,000	210%	
<i>Misc Hourly Engineering</i>	401-533-30-3100	\$0	\$0	\$136,000	N/A	
<i>North Old Wire and Magnolia Design</i>	401-533-30-3100	\$0	\$0	\$50,000	N/A	
OTHER CONTRACTUAL SERVICES	401-533-30-3400	\$69,380	\$349,000	\$259,700	-25.6%	
<i>Water Tank Maintenance</i>	401-533-30-3400	\$0	\$0	\$80,000	N/A	
<i>Generator Maintenance</i>	401-533-30-3400	\$0	\$0	\$18,000	N/A	
<i>VT SCADA Maintenance</i>	401-533-30-3400	\$0	\$0	\$50,000	N/A	
<i>811 Locating Services</i>	401-533-30-3400	\$0	\$0	\$7,200	N/A	
<i>Diamond Maps</i>	401-533-30-3400	\$0	\$0	\$1,000	N/A	
<i>Custodial Services</i>	401-533-30-3400	\$0	\$0	\$6,000	N/A	
<i>Pressure Washing Services</i>	401-533-30-3400	\$0	\$0	\$5,000	N/A	
<i>Mowing & Landscaping Services</i>	401-533-30-3400	\$0	\$0	\$30,000	N/A	
<i>HVAC Maintenance Services</i>	401-533-30-3400	\$0	\$0	\$12,500	N/A	
<i>Chemical Maintenance</i>	401-533-30-3400	\$0	\$0	\$25,000	N/A	
<i>Misc Contractual Services</i>	401-533-30-3400	\$0	\$0	\$25,000	N/A	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
CLOTHING AND UNIFORMS	401-533-30-3450	\$5,724	\$9,000	\$11,000	22.2%	
TRAVEL & PER DIEM	401-533-30-4000	\$7,055	\$8,000	\$8,000	0%	
TELEPHONE EXPENSE	401-533-30-4100	\$32,435	\$38,600	\$30,000	-22.3%	
<i>Phones and services</i>	<i>401-533-30-4100</i>	<i>\$0</i>	<i>\$0</i>	<i>\$30,000</i>	<i>N/A</i>	
IT LICENSING / EQUIPMENT	401-533-30-4110	\$37,241	\$83,500	\$57,110	-31.6%	
POSTAGE/TRANSPORTATION FEES	401-533-30-4200	\$1,221	\$3,500	\$3,500	0%	
UTILITIES EXPENSE	401-533-30-4300	\$202,063	\$185,000	\$150,000	-18.9%	
RENTAL & LEASING	401-533-30-4400	\$14,413	\$9,000	\$9,000	0%	
<i>Misc Lease and Rental</i>	<i>401-533-30-4400</i>	<i>\$0</i>	<i>\$0</i>	<i>\$9,000</i>	<i>N/A</i>	
REPAIR & MAINTENANCE	401-533-30-4600	\$83,881	\$130,000	\$160,000	23.1%	
MISC. EXPENSE & OTHER CURRENT	401-533-30-4900	-\$8,197	\$5,000	\$6,000	20%	
BOOT ALLOWANCE	401-533-30-4960	\$1,062	\$3,000	\$3,850	28.3%	
BAD DEBT EXPENSE	401-533-30-5010	\$60	\$0	\$0	0%	
OFFICE SUPPLIES	401-533-30-5100	\$6,305	\$6,500	\$6,500	0%	
OPERATING SUPPLIES	401-533-30-5200	\$407,423	\$325,000	\$231,000	84.8%	
WATER METERS	401-533-30-5220	\$0	\$311,445	\$405,000	54%	
FUEL EXPENSE	401-533-30-5250	\$43,488	\$45,000	\$45,000	0%	
CHEMICALS	401-533-30-5260	\$285,008	\$250,000	\$350,000	40%	
LABORATORY SAMPLES	401-533-30-5270	\$38,371	\$45,000	\$45,000	0%	
SUBSCRIPTIONS/DUES	401-533-30-5400	\$6,400	\$9,000	\$9,000	0%	
<i>License Renewals</i>	<i>401-533-30-5400</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,500</i>	<i>N/A</i>	
<i>FRWA, FWPCOA renewals</i>	<i>401-533-30-5400</i>	<i>\$0</i>	<i>\$0</i>	<i>\$7,500</i>	<i>N/A</i>	
TRAINING	401-533-30-5500	\$5,192	\$7,600	\$7,600	0%	
Total Operating Expenses:		\$1,302,801	\$1,947,245	\$1,983,260	21.3%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Capital Outlay						
CAPITAL IMPROVEMENT-OTHER	401-533-60-6300	\$34,253	\$87,750	\$839,500	856.7%	
<i>Two Water Treatment Plant PLC Touch Screen Spares - Equipment</i>	401-533-60-6300	\$0	\$0	\$17,500	N/A	
<i>Chlorine Analyzer Replacement for Huey St, Continental, and 501 Water Treatment Plants - Equipment</i>	401-533-60-6300	\$0	\$0	\$15,000	N/A	
<i>Chlorine Analyzer Replacement for Ashley, and Continental 2 Water Treatment Plants - Equipment</i>	401-533-60-6300	\$0	\$0	\$13,000	N/A	
<i>Spare VFD for Biorem Unit at Oxford WTP - Equipment</i>	401-533-60-6300	\$0	\$0	\$10,500	N/A	
<i>Chlorine Tank Replacement for the 501 and Fairways Water Treatment Plants. - Construction/Maintenance</i>	401-533-60-6300	\$0	\$0	\$71,000	N/A	
<i>Water Treatment Plant Chemical Pump Replacements - Equipment/Vehicle/Furnishings</i>	401-533-60-6300	\$0	\$0	\$15,000	N/A	
<i>Huey Street Water Treatment Plant PLC Upgrade - Construction/Maintenance</i>	401-533-60-6300	\$0	\$0	\$17,500	N/A	
<i>Continental Water Treatment Plant Well No. 1 Repair - Design</i>	401-533-60-6300	\$0	\$0	\$34,000	N/A	
<i>Continental Water Treatment Plant Well No. 1 Repair - Construction/Maintenance</i>	401-533-60-6300	\$0	\$0	\$196,000	N/A	
<i>Replacement of CR 501 WTP Generator - Equipment</i>	401-533-60-6300	\$0	\$0	\$450,000	N/A	
METER CHANGE OUT PROGRAM	401-533-60-6301	\$81,600	\$137,500	\$220,000	60%	
<i>Citywide Replacement Meters - Equipment</i>	401-533-60-6301	\$0	\$0	\$220,000	N/A	
LOOP/UPGRADE WATER MAINS	401-533-60-6350	\$55,255	\$550,000	\$900,000	63.6%	
<i>South Old Wire Water Main Replacement - Construction/Maintenance</i>	401-533-60-6350	\$0	\$0	\$650,000	N/A	
<i>Replace and Upgrade Miscellaneous Water Mains - Construction/Maintenance</i>	401-533-60-6350	\$0	\$0	\$250,000	N/A	
CAP. IMPROVEMENT-MACHINERY	401-533-60-6400	\$7,125	\$419,566	\$136,750	-45.9%	
<i>Two New 2024 Ford F-250 Service Trucks - Vehicle Cost</i>	401-533-60-6400	\$0	\$0	\$136,750	N/A	
RELOCATION PROJECTS	401-533-60-6911		\$0	\$4,500,000	N/A	
<i>Highway 301 Water Main Relocation - Construction/Maintenance</i>	401-533-60-6911	\$0	\$0	\$4,500,000	N/A	
Total Capital Outlay:		\$178,233	\$1,194,816	\$6,596,250	541.5%	
Debt Service						
LEASE PURCHASE PRINCIPAL PMT	401-533-60-6681	\$0	\$18,450	\$19,970	8.2%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
John Deer Backhoe Lease Payment	401-533-60-6681	\$0	\$0	\$19,970	N/A	
LEASE PURCHASE INTEREST PMT	401-533-60-6691	\$2,472	\$3,160	\$1,640	-48.1%	
Total Debt Service:		\$2,472	\$21,610	\$21,610	0%	
Total Expense Objects:		\$2,781,740	\$4,556,861	\$10,445,973	156.2%	

Organizational Chart



Goal #1

Finalize the CR 501 Water Treatment Plant iron filtration and water treatment plant upgrades *(Strategic Plan Reference – Infrastructure)*.



Performance Measurement #1

Goal	Measurement	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Target
Provide clean, safe drinking water to the City's customers by achieving 100% regulatory compliance with SWFWMD and FDEP throughout the year through efficient operations of the water treatment plant facilities and proper reporting (<i>Strategic Plan Reference – Infrastructure</i>).	Regulatory Compliance	75%	75%	100%	100%

Goal #2

Provide professional development opportunities for staff including training, mentoring, and certification advancement (*Strategic Plan References – Infrastructure; Employee Recruitment and Retainment*).

Performance Measurement #2

Goal	Measurement	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Target
Responsibly manage the City's groundwater resources by reducing annual water loss of less than 10% within the water system to comply with SWFWMD's requirements (<i>Strategic Plan Reference – Infrastructure</i>).	% of Water Loss Within the System	8.77%	12.52%	16.25%	10%

Performance Measurement #3

Goal	Measurement	FY22 Actual	FY23 Actual	FY24 Target
Continue meter change-out program by replacing and testing the next phase of meters to improve accuracy (<i>Strategic Plan Reference – Infrastructure</i>).	# of Water Meters Installed	428	428	420

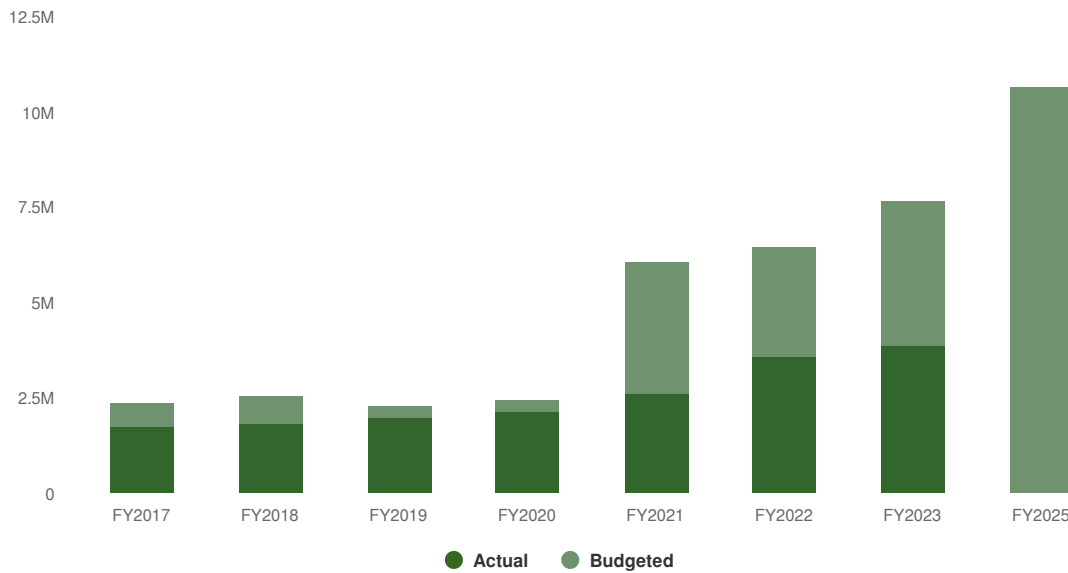
Wastewater Division

The Utility Department Wastewater Division maintains the City's wastewater in accordance with federal, state, and local regulations. Responsibilities include testing, locating, maintaining, repairing, and installing infrastructure; and cleaning sanitary wastewater lines and maintaining efficient operations of the wastewater treatment facilities.

Expenditures Summary

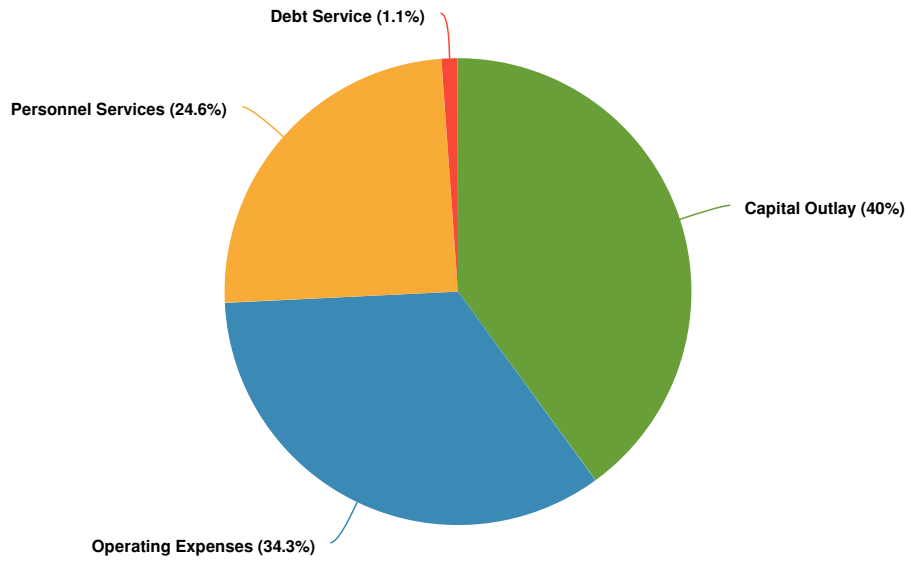
\$10,663,646 **\$10,663,646**
(100.00% vs. prior year)

Wastewater Division Proposed and Historical Budget vs. Actual

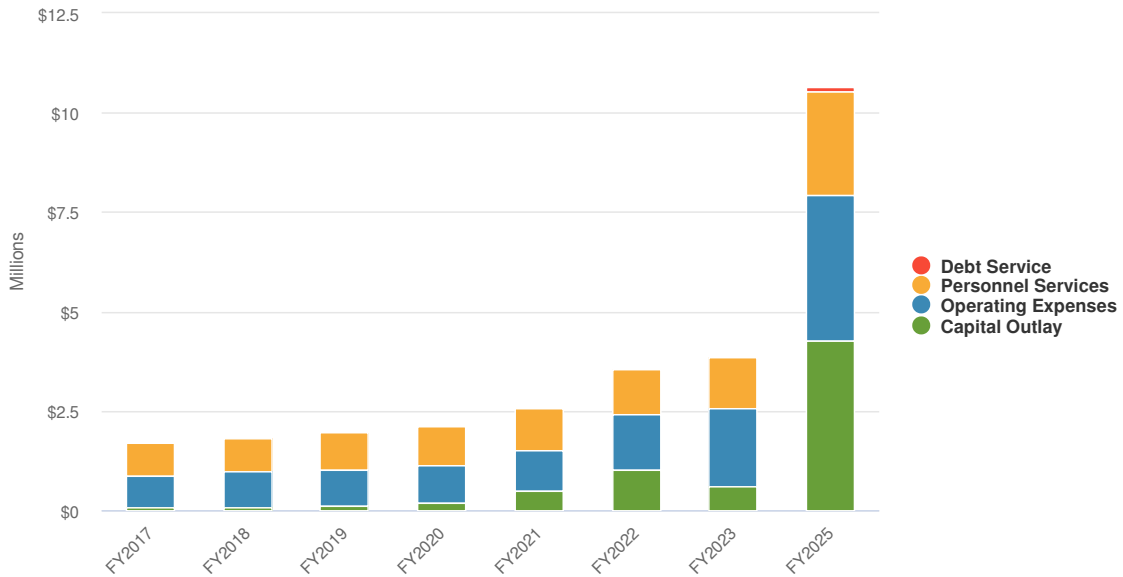


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



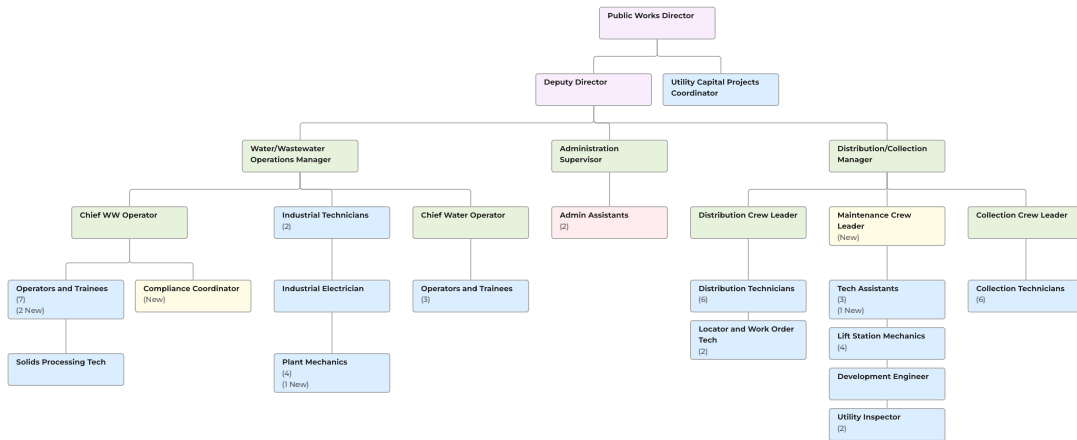
Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Personnel Services						

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
Salaries and Wages						
SALARIES	401-535-10-1200	\$796,669	\$1,454,140	\$1,784,364	22.7%	
ON CALL	401-535-10-1250	\$11,700	\$19,500	\$19,500	0%	
SHIFT DIFFERENTIAL	401-535-10-1260	\$0	\$0	\$5,200	N/A	
OVERTIME	401-535-10-1300	\$17,643	\$19,500	\$19,500	0%	
SICK LEAVE	401-535-10-1500	\$21,643	\$0	\$0	0%	
VACATION PAY	401-535-10-1600	\$50,847	\$0	\$0	0%	
HOLIDAY PAY	401-535-10-1800	\$26,620	\$0	\$0	0%	
HOLIDAY PREMIUM	401-535-10-1820	\$10,363	\$12,000	\$12,000	0%	
Total Salaries and Wages:		\$935,484	\$1,505,140	\$1,840,564	22.3%	
Other Employment Benefits						
FICA EXPENSE	401-535-10-2100	\$71,893	\$115,150	\$130,601	13.4%	
RETIREMENT	401-535-10-2200	\$118,001	\$204,250	\$282,391	38.3%	
BENEFIT ADMIN FEES	401-535-10-2210	\$104	\$0	\$0	0%	
LIFE & HEALTH INSURANCE	401-535-10-2300	\$136,447	\$290,160	\$320,740	10.5%	
UNEMPLOYMENT COMPENSATION	401-535-10-2500	\$0	\$2,500	\$0	-100%	
WORKERS COMPENSATION INSURANCE	401-535-10-2600	\$32,721	\$32,000	\$50,800	58.8%	
Total Other Employment Benefits:		\$359,165	\$644,060	\$784,532	21.8%	
Total Personnel Services:		\$1,294,649	\$2,149,200	\$2,625,096	22.1%	
Operating Expenses						
PROFESSIONAL SERVICES	401-535-30-3100	\$191,663	\$137,686	\$190,000	153.3%	
OTHER CONTRACTUAL SERVICES	401-535-30-3400	\$118,857	\$408,000	\$992,000	143.1%	
CLOTHING AND UNIFORMS	401-535-30-3450	\$5,939	\$10,000	\$14,000	40%	
TRAVEL & PER DIEM	401-535-30-4000	\$2,789	\$4,500	\$8,000	77.8%	
TELEPHONE EXPENSE	401-535-30-4100	\$19,656	\$20,000	\$23,000	15%	
IT LICENSING / EQUIPMENT	401-535-30-4110	\$32,187	\$87,170	\$55,250	-36.6%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
POSTAGE/TRANSPORTATION FEES	401-535-30-4200	\$803	\$2,000	\$3,000	50%	
UTILITIES EXPENSE	401-535-30-4300	\$439,112	\$400,000	\$450,000	12.5%	
RENTAL & LEASING	401-535-30-4400	\$1,503	\$3,000	\$75,000	2,400%	
REPAIR & MAINTENANCE	401-535-30-4600	\$468,998	\$470,000	\$700,000	48.9%	
MISC. EXPENSE & OTHER CURRENT	401-535-30-4900	\$353	\$3,000	\$15,000	400%	
LANDFILL DISPOSAL FEES	401-535-30-4940	\$161,403	\$180,000	\$180,000	0%	
BOOT ALLOWANCE	401-535-30-4960	\$1,249	\$5,000	\$5,100	2%	
OFFICE SUPPLIES	401-535-30-5100	\$5,205	\$5,500	\$5,500	0%	
OPERATING SUPPLIES	401-535-30-5200	\$187,089	\$300,000	\$330,000	10%	
FUEL EXPENSE	401-535-30-5250	\$59,972	\$65,000	\$65,000	0%	
CHEMICALS	401-535-30-5260	\$200,187	\$200,000	\$228,000	14%	
LABORATORY SAMPLES	401-535-30-5270	\$43,141	\$65,000	\$300,000	361.5%	
SUBSCRIPTIONS/DUES	401-535-30-5400	\$1,172	\$4,000	\$5,000	25%	
TRAINING	401-535-30-5500	\$2,403	\$7,600	\$10,000	31.6%	
Total Operating Expenses:		\$1,943,683	\$2,377,456	\$3,653,850	57.8%	
Capital Outlay						
CAP. IMPROVEMENT-BUILDINGS	401-535-60-6200	\$7,651	\$0	\$100,000	N/A	
LIFT STATION UPGRADES	401-535-60-6250	\$175,657	\$720,556	\$778,000	55.6%	
CAPITAL IMPROVEMENT-OTHER	401-535-60-6300	\$137,920	\$86,594	\$157,000	292.5%	
MILLENNIUM PARK PROJECT	401-535-60-6310	\$0	\$117,990	\$1,800,000	N/A	
CR 209 LS UPGRADES	401-535-60-6330	\$0	\$725,000	\$0	-100%	
GRAVITY SYSTEM RENEWAL & REPLACEMENT	401-535-60-6340	\$0	\$346,500	\$0	-100%	
CAP. IMPROVEMENT-MACHINERY	401-535-60-6400	\$63,508	\$1,163,500	\$182,700	-75.8%	
SEWER SYSTEM RENEWAL AND REPLACEMENT	401-535-60-6610	\$227,923	\$550,000	\$645,000	17.3%	
SR 44 FM / CCC DECOMMISSIONING	401-535-60-6770	\$0	\$3,773,495	\$600,000	-53.8%	

Name	Account ID	FY2023 Actual	FY2024 Adopted Budget	FY2025 Budgeted	FY2024 Proposed Budget vs. FY2025 Budgeted (% Change)	Notes
WILDWOOD ESTATES LS	401-535-70-7303	\$0	\$82,736	\$0	0%	
Total Capital Outlay:		\$612,658	\$7,566,371	\$4,262,700	1.1%	
Debt Service						
LEASE PURCHASE PRINCIPAL PMT	401-535-60-6681	\$0	\$79,985	\$122,000	52.5%	
LEASE PURCHASE INTEREST PMT	401-535-60-6691	\$5,526	\$4,620	\$0	-100%	
Total Debt Service:		\$5,526	\$84,605	\$122,000	44.2%	
Total Expense Objects:		\$3,856,516	\$12,177,632	\$10,663,646	21.7%	

Organizational Chart



Performance Measurement #1

Goal	Measurement	FY22 Actual	FY23 Actual	FY24 Target
Repair and replace at least 90 sewer manholes impacted by H ₂ S gas deterioration (Strategic Plan Reference – Infrastructure).	Manholes Repaired	75	123	90

Performance Measurement #2

Goal	Measurement	FY22 Actual	FY23 Actual	FY24 Target	FY25 Target	FY26 Target
Oversee the design and construction of the Wastewater Treatment Facility expansion to 5.5 million gallons per day of treatment capacity <i>(Strategic Plan Reference – Infrastructure).</i>	Design Progress	0%	25%	100%		
Oversee the design and construction of the Wastewater Treatment Facility expansion to 5.5 million gallons per day of treatment capacity <i>(Strategic Plan Reference – Infrastructure).</i>	Construction Progress	0%	5%	25%	75%	100%

Goal #1

Maintain 100% regulatory compliance with FDEP throughout the year at both wastewater treatment facilities by fine-tuning plant operations, utilizing new and upgraded process control equipment, improving operator training and job knowledge, and improving work performance standards *(Strategic Plan Reference – Infrastructure).*

Goal #2

Provide professional development opportunities for staff including training, mentoring, and certification advancement *(Strategic Plan References – Infrastructure; Employee Recruitment and Retainment).*

Goal #3

Complete the installation of the odor removal unit at the Oxford Oaks lift station to reduce the amount of hydrogen sulfide gases to < 5.0ppm for 365 days of the year. *(Strategic Plan Reference – Infrastructure).*

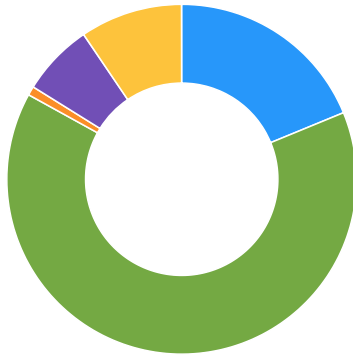
CAPITAL IMPROVEMENTS

Capital Improvements: One-year Plan

Total Capital Requested
\$99,330,950

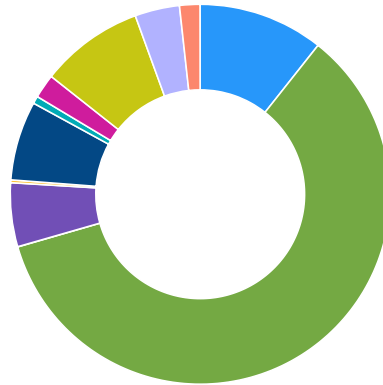
44 Capital Improvement Projects

Total Funding Requested by Department



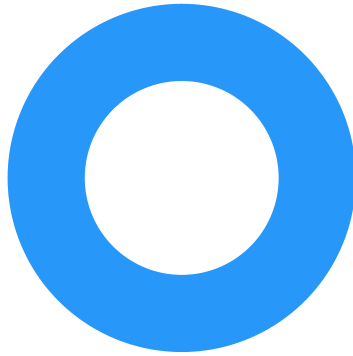
Capital Improvement (19%)	\$18,675,000.00
Capital Projects (64%)	\$63,800,000.00
Public Safety (1%)	\$821,300.00
Wastewater Division (7%)	\$6,619,150.00
Water Division (9%)	\$9,415,500.00
TOTAL	\$99,330,950.00

Total Funding Requested by Source



CIP Fund (11%)	\$18,175,000.00
Debt Issuance (SRF/Bonds/Loan) (60%)	\$102,000,000.00
General Fund (0%)	\$21,300.00
Grant/Appropriation (5%)	\$9,250,000.00
Impact Fee Fund (0%)	\$400,000.00
Other (7%)	\$11,500,000.00
Utility Revenue Fund (1%)	\$1,104,000.00
Wastewater Operating Budget (2%)	\$3,484,150.00
Wastewater SDC Fund (9%)	\$15,000,000.00
Water Operating Budget (4%)	\$6,490,500.00
Water SDC Fund (2%)	\$2,956,000.00
TOTAL	\$170,380,950.00

Capital Costs Breakdown



● Capital Costs (100%)	\$99,330,950.00
TOTAL	\$99,330,950.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Public Safety Requests

Itemized Requests for 2025

In-Car Video Bundles and Camera System	\$21,300
---	-----------------

This request is for six (6) in-car video and camera systems to be installed in newly requested police vehicles. This equipment will be provided by the current vendor, Metrix Solutions, and added to the existing contract. Total costs - \$85,028 Four...

The Villages Police Department Substation	\$800,000
--	------------------

Construction of a new Police substation in the southern city limits within the area of The Villages in order to provide improved coverage of critical police services.

Total: \$821,300

Capital Projects Requests

Itemized Requests for 2025

Wastewater Treatment Plant	\$63,800,000
-----------------------------------	---------------------

Expand wastewater plant to 6 MGD.

Total: \$63,800,000

Wastewater Division Requests

Itemized Requests for 2025

2 Lift Station Generator Purchases and Install

\$160,000

Due to the rise in FDEP fines when it comes to sewer overflows, FDEP is cracking down to prevent all sewer overflows. By placing a generator at each station we will help prevent spills due to loss of power during storm events.

Inspect, repair or replace 3,000' of sanitary sewer main

\$175,000

This is a part of the department's annual maintenance program to prevent sanitary sewer overflows or spills. We will inspect, repair or replace 3000' of sanitary sewer main annually. The going rate for pipe liner installation is \$50.00 per...

Inspect, Repair, and Coat a total of 60 Manholes.

\$320,000

As part of the department's preventative maintenance program, we will inspect, repair, and coat a total of 90 manholes in the sanitary sewer system.

Lift Station Panel Upgrades for Stations 45-5 and 46-6 in Continental Country Club

\$100,000

Due to age and H2S gasses, the 2 panels have reached the end of their service life and are in need of replacement. This will reduce the number of call-outs due to failure, and reduce the chances of sanitary sewer spills due to panel malfunctions.

Lift Station Wet Well Coatings for Stations #19, 25, 28, and 47

\$40,000

Due to age and H2S gasses and as part of our annual preventative maintenance program to reduce FDEP violations and sanitary sewer spills, four lift stations were identified to be coated in this budget year.

Millenium Park Reclaim Water Main Extension

\$2,000,000

Identified in the master plan. The project consists of extending existing 10-inch reclaim water main to the City's Millennium Park.

Misc. Lift Station Upgrades

\$100,000

During the year there are unexpected needed replacements and upgrades, such as Riser Pipes, and pump upgrades due to increased development in the area.

Misc. sewer system renewal and replacements

\$150,000

Misc. Repairs and replacements are needed to maintain service for customers. Throughout the year there are emergency failures and replacements needed to avoid loss of service.

R-12 Pump Station Upgrade

\$2,439,150

This project is the construction of a Reclaim pump station at the RIB site. This will provide additional pumping capacity for our expanding reclaim system.

Rehab and coating of 4 lift station wet wells

\$60,000

Due to age and H2S gasses and as part of our annual preventative maintenance program to reduce FDEP violations and sanitary sewer spills, four lift stations were identified to be coated. Lift Stations # 25, 28, 19, and 47.

Replacement and Upgrade of 14 Lift Station Programable Logic Controllers

\$200,000

14 of the City's lift stations currently have a sci-text 1062 controller that controls the station. We have learned that these controllers do not stand up to the heat during Florida summers. We have regular failures during the hot months of the...

Sludge Drying Bed Construction

\$157,000

This request is to have a drying bed constructed at the wastewater treatment facility. The drying bed is used to dump our waste into after it is collected from our gravity sewer system during our routine maintenance throughout the year. The drying...

Spare Lift Station Pumps, two 35HP, two 3HP, and one 5HP **\$118,000**

The city has multiple stations with 3HP and 5HP pumps. We only have a limited amount of spares on the shelf. This request is for an additional 5HP and two additional 3HP pumps. The two 35HP pumps are for the Dublin lift station. This station has...

SR 44 FM / CCC Decommissioning **\$600,000**

This is a continued project from the 23/24 budget year

Total: \$6,619,150

Water Division Requests

Itemized Requests for 2025

501 Iron Filtration Plant Upgrade	\$2,800,000
--	--------------------

Due to water quality concerns, this project is to install an iron filtration system at the 501 water treatment facility. This is a continued project from the 23/24 budget year.

Chlorine Analyzer Replacement for Ashley, and Continental 2 Water Treatment Plants	\$13,000
---	-----------------

The chlorine analyzers at the Ashley and Continental 2 water treatment plants are outdated and need to be replaced with the next version of the Depolox 3. The current analyzers are no longer supported by the manufacturer for spare parts.

Chlorine Analyzer Replacement for Huey St, Continental, and 501 Water Treatment Plants	\$15,000
---	-----------------

We need to change the chlorine analyzers at these three plants due to the raw water iron levels causing false readings and fouling of the current analyzer membranes.

Chlorine Tank Replacement for the 501 and Fairways Water Treatment Plants.	\$71,000
---	-----------------

Due to age, the chlorine tanks at the 501, Fairways WTP are in need of replacement. This request also includes the third and final replacement at the Oxford WTP. The current tanks are delaminating on the interior, causing issues with the...

Citywide Replacement Meters	\$220,000
------------------------------------	------------------

The current 10" meters serving the federal prison have reached the end of their life cycle. The prison is our largest consumer of potable water. We are upgrading the meters to ultra sonic flow thru meters.

Continental Water Treatment Plant Well No. 1 Repair	\$230,000
--	------------------

The casing for Well number 1 at Continental Water Treatment plant has a crack and allows sand into the well. We are requesting to abandon the well and use the interconnect with the Wildwood system to feed that portion of the park. We also will...

Highway 301 Water Main Relocation	\$4,500,000
--	--------------------

Due to reconstruction activities on Highway 301, the City must relocate its water main outside of the future roadway path.

Huey Street Water Treatment Plant PLC Upgrade	\$17,500
--	-----------------

Huey ST WTP needs to have the Sic-Tech 1062 controller replaced with a new PLC touch screen controller. This will standardize all water plants to be the same equipment. This is the last treatment plant to be converted to the new PLC controller.

Oxford Water Treatment Plant Phosphate Injection	\$156,000
---	------------------

Design and construction of a phosphate injection system for the Oxford Water Treatment Plant. This will improve the water quality in town once the 209 water main project is complete.

Replace and Upgrade Miscellaneous Water Mains	\$250,000
--	------------------

Due to increased water quality concerns, we will be replacing miscellaneous 4" and smaller metal water mains throughout older portions of the City.

Replacement of CR 501 WTP Generator	\$450,000
--	------------------

The current generator at the 501 water treatment facility has reached the end of its life cycle and is undersized due to recent plant upgrades such as well # 3 addition. This request is to replace the generator at the recommendation of the City's...

South Old Wire Water Main Replacement	\$650,000
--	------------------

Due to age and the number of water quality complaints in the area, the 6" metal water main on South Old Wire Ave needs to be replaced. While doing this, we will be upgrading the line size to 8" to add fire protection to the area. Design for this...

Spare VFD for Biorem Unit at Oxford WTP **\$10,500**

The Bio Rems at the Oxford WTP are a very important part of the water treatment process and require we have spare parts on hand.

Two Water Treatment Plant PLC Touch Screen Spares **\$17,500**

During the stormy season, the treatment facilities are known to be hit by lightning and power surges. Without a spare controller on the shelf, we will be forced to wait for a new one to be built and shipped before the plant can be run in auto...

Water Treatment Plant Chemical Pump Replacements **\$15,000**

Replace all outdated Prominent chemical pumps with the department's new standardized TKM pumps.

Total: \$9,415,500

Capital Improvement Requests

Itemized Requests for 2025

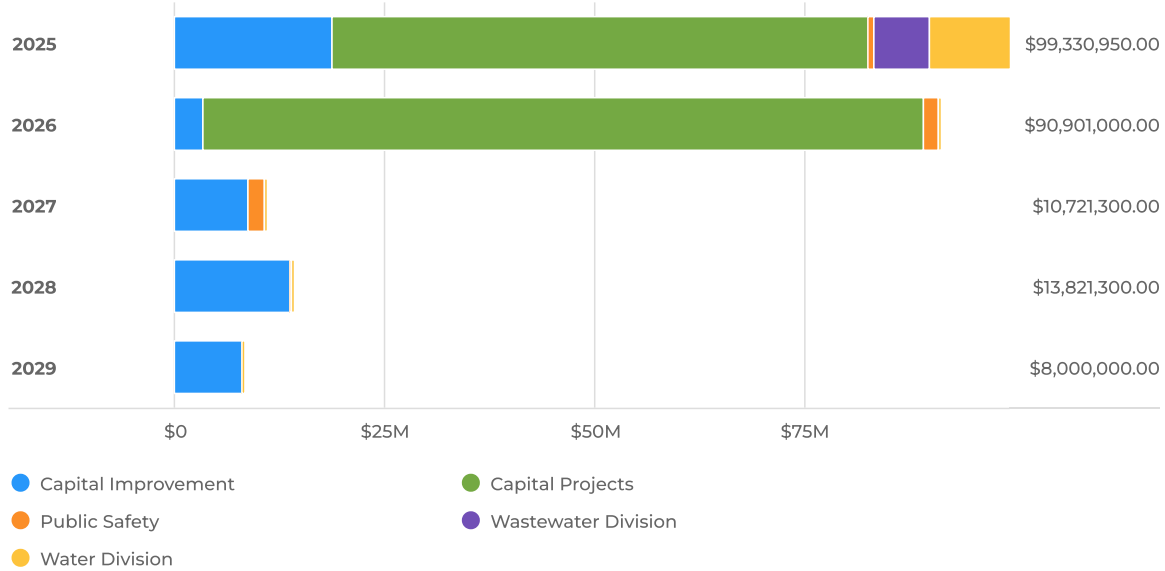
City Hall Courtyard Rehab	\$50,000
New landscaping and hardscaping of the courtyard at City Hall.	
Clay Drain Road Improvements - Phase I Signature Drive	\$400,000
This project will improve Signature Drive (part of the Clay Drain Rd project) from SR44 to CR156 (Clay Drain Rd). The project will improve traffic flow in an area that has experienced significant commercial development.	
Community Center HVAC Improvements	\$800,000
This project will replace the existing aging HVAC system at the Community Center.	
Community Center Renovations	\$100,000
Renovate the 2nd floor of the Community Center to provide improved space for staff.	
CR 44A/Lynum Corridor Expansion and Crossing	\$75,000
This project will provide safe crossing of 301 at 44A/Huey St and also create a transportation corridor that connects the City's parks.	
Downtown Master Plan Property Acquisitions	\$250,000
This expenditure allocation supports the Downtown Master Plan visions and goals. Properties will be strategically purchased as they become available to assist with the implementation of the Downtown Master Plan.	
Jackson Street Improvements	\$2,000,000
Improvements to Jackson Street.	
Millennium Park Improvements	\$13,000,000
This project implements a number of improvements in Millennium Park, including but not limited to: utility infrastructure, trails, roadways, parking, baseball fields, soccer fields, pavilion, restrooms.	
Oak Grove Village Drainage Improvements	\$900,000
Design and construction of a new pump station facility to serve the Oak Grove area, including a permanent emergency generator and fuel source and reconstruction of the existing catch basin to enhance the effectiveness of the pump in moving water...	
Oxford Park Improvements	\$500,000
This project will rehab existing facilities at Oxford Park, including playground equipment and pickleball courts.	
Public Works Department Annex	\$100,000
Construction of a Public Works Department Annex in the southern city limits (Villages).	
Watershed Master Plan Implementation Projects	\$500,000
This is an ongoing appropriation for stormwater projects. Specific projects will be determined as property acquisition is accomplished.	
Total: \$18,675,000	

Capital Improvements: Multi-year Plan

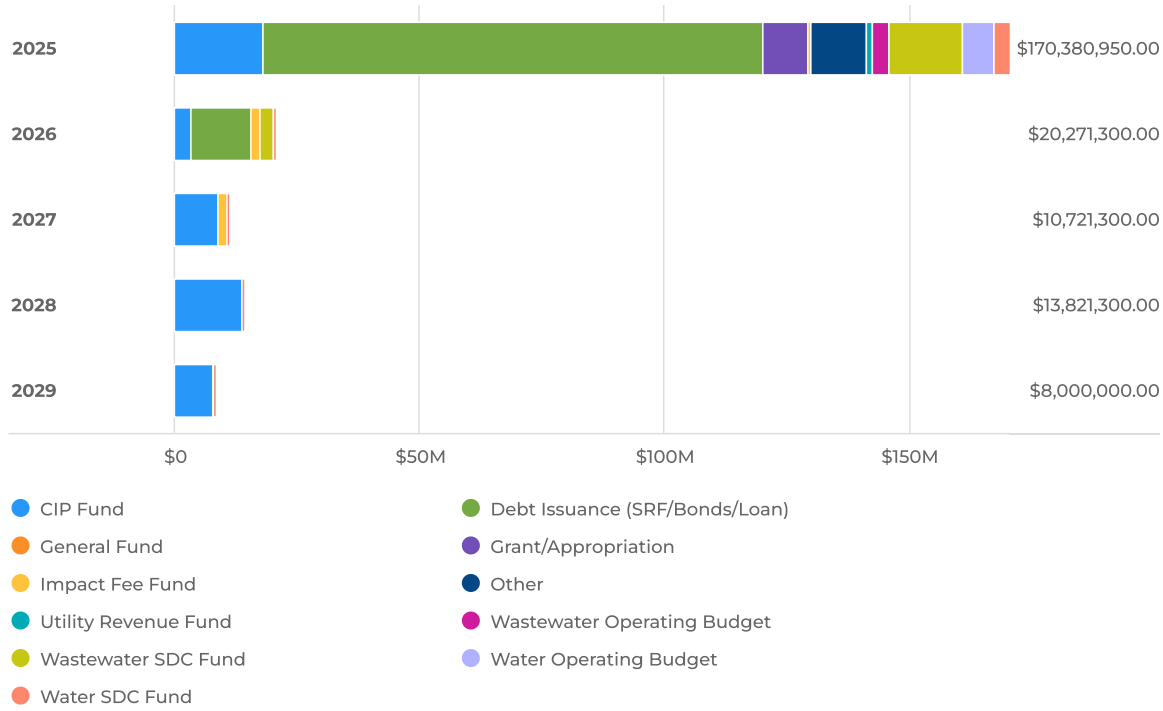
Total Capital Requested **\$222,774,550**

49 Capital Improvement Projects

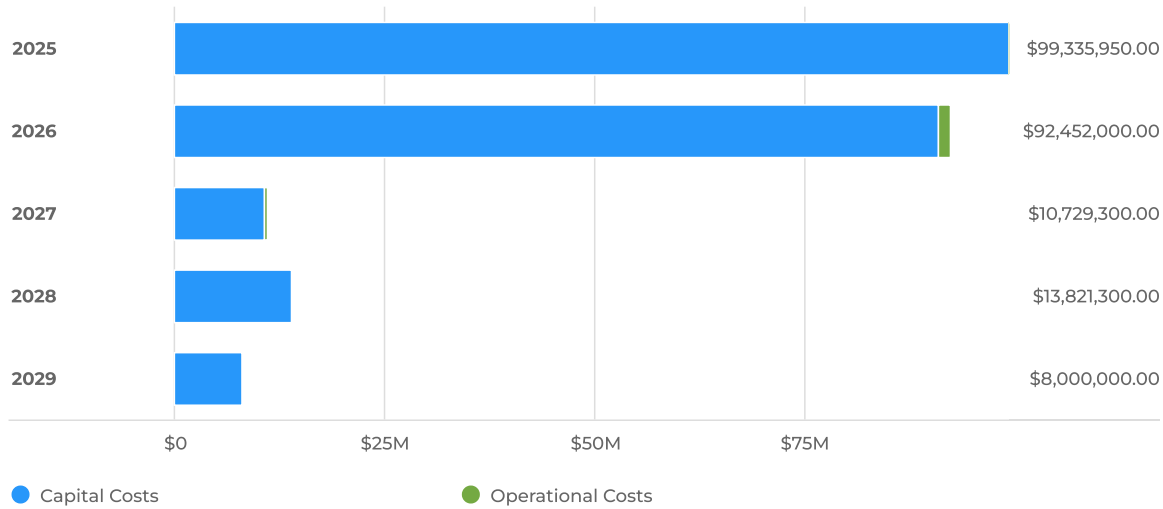
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Cost Savings & Revenues

There's no data for building chart

Public Safety Requests

Itemized Requests for 2025-2030

In-Car Video Bundles and Camera System **\$85,200**

This request is for six (6) in-car video and camera systems to be installed in newly requested police vehicles. This equipment will be provided by the current vendor, Metrix Solutions, and added to the existing contract. Total costs - \$85,028 Four...

The Villages Police Department Substation **\$4,600,000**

Construction of a new Police substation in the southern city limits within the area of The Villages in order to provide improved coverage of critical police services.

Total: \$4,685,200

Capital Projects Requests

Itemized Requests for 2025-2030

Wastewater Treatment Plant **\$149,429,700**

Expand wastewater plant to 6 MGD.

Total: \$149,429,700

Wastewater Division Requests

Itemized Requests for 2025-2030

2 Lift Station Generator Purchases and Install	\$160,000
---	------------------

Due to the rise in FDEP fines when it comes to sewer overflows, FDEP is cracking down to prevent all sewer overflows. By placing a generator at each station we will help prevent spills due to loss of power during storm events.

Inspect, repair or replace 3,000' of sanitary sewer main	\$175,000
---	------------------

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Inspect, Repair, and Coat a total of 60 Manholes.	\$320,000
--	------------------

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Lift Station Panel Upgrades for Stations 45-5 and 46-6 in Continental Country Club	\$100,000
---	------------------

Due to age and H2S gasses, the 2 panels have reached the end of their service life and are in need of replacement. This will reduce the number of call-outs due to failure, and reduce the chances of sanitary sewer spills due to panel malfunctions.

Lift Station Wet Well Coatings for Stations #19, 25, 28, and 47	\$40,000
--	-----------------

Due to age and H2S gasses and as part of our annual preventative maintenance program to reduce FDEP violations and sanitary sewer spills, four lift stations were identified to be coated in this budget year.

Millenium Park Reclaim Water Main Extension	\$2,000,000
--	--------------------

Identified in the master plan. The project consists of extending existing 10-inch reclaim water main to the City's Millennium Park.

Misc. Lift Station Upgrades	\$100,000
------------------------------------	------------------

During the year there are unexpected needed replacements and upgrades, such as Riser Pipes, and pump upgrades due to increased development in the area.

Misc. sewer system renewal and replacements	\$150,000
--	------------------

Misc. Repairs and replacements are needed to maintain service for customers. Throughout the year there are emergency failures and replacements needed to avoid loss of service.

R-12 Pump Station Upgrade	\$2,439,150
----------------------------------	--------------------

This project is the construction of a Reclaim pump station at the RIB site. This will provide additional pumping capacity for our expanding reclaim system.

Rehab and coating of 4 lift station wet wells	\$60,000
--	-----------------

Due to age and H2S gasses and as part of our annual preventative maintenance program to reduce FDEP violations and sanitary sewer spills, four lift stations were identified to be coated. Lift Stations # 25, 28, 19, and 47.

Replacement and Upgrade of 14 Lift Station Programable Logic Controllers	\$200,000
---	------------------

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Sludge Drying Bed Construction	\$157,000
---------------------------------------	------------------

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SR 44 FM / CCC Decommissioning **\$600,000**

This is a continued project from the 23/24 budget year

Total: \$6,619,150

Water Division Requests

Itemized Requests for 2025-2030

501 Iron Filtration Plant Upgrade

\$2,800,000

Due to water quality concerns, this project is to install an iron filtration system at the 501 water treatment facility. This is a continued project from the 23/24 budget year.

Chlorine Analyzer Replacement for Ashley, and Continental 2 Water Treatment Plants

\$13,000

The chlorine analyzers at the Ashley and Continental 2 water treatment plants are outdated and need to be replaced with the next version of the Depolox 3. The current analyzers are no longer supported by the manufacturer for spare parts.

Chlorine Analyzer Replacement for Huey St, Continental, and 501 Water Treatment Plants

\$15,000

We need to change the chlorine analyzers at these three plants due to the raw water iron levels causing false readings and fouling of the current analyzer membranes.

Chlorine Tank Replacement for the 501 and Fairways Water Treatment Plants.

\$71,000

Due to age, the chlorine tanks at the 501, Fairways WTP are in need of replacement. This request also includes the third and final replacement at the Oxford WTP. The current tanks are delaminating on the interior, causing issues with the...

Citywide Replacement Meters

\$220,000

The current 10" meters serving the federal prison have reached the end of their life cycle. The prison is our largest consumer of potable water. We are upgrading the meters to ultra sonic flow thru meters.

Continental Water Treatment Plant Well No. 1 Repair

\$230,000

The casing for Well number 1 at Continental Water Treatment plant has a crack and allows sand into the well. We are requesting to abandon the well and use the interconnect with the Wildwood system to feed that portion of the park. We also will...

Highway 301 Water Main Relocation

\$4,500,000

Due to reconstruction activities on Highway 301, the City must relocate its water main outside of the future roadway path.

Huey Street Water Treatment Plant PLC Upgrade

\$17,500

Huey ST WTP needs to have the Sic-Tech 1062 controller replaced with a new PLC touch screen controller. This will standardize all water plants to be the same equipment. This is the last treatment plant to be converted to the new PLC controller.

Oxford Water Treatment Plant Phosphate Injection

\$156,000

Design and construction of a phosphate injection system for the Oxford Water Treatment Plant. This will improve the water quality in town once the 209 water main project is complete.

Replace and Upgrade Miscellaneous Water Mains

\$250,000

Due to increased water quality concerns, we will be replacing miscellaneous 4" and smaller metal water mains throughout older portions of the City.

Replacement of CR 501 WTP Generator

\$450,000

The current generator at the 501 water treatment facility has reached the end of its life cycle and is undersized due to recent plant upgrades such as well # 3 addition. This request is to replace the generator at the recommendation of the City's...

South Old Wire Water Main Replacement

\$650,000

Due to age and the number of water quality complaints in the area, the 6" metal water main on South Old Wire Ave needs to be replaced. While doing this, we will be upgrading the line size to 8" to add fire protection to the area. Design for this...

Spare VFD for Biorem Unit at Oxford WTP **\$10,500**

The Bio Rems at the Oxford WTP are a very important part of the water treatment process and require we have spare parts on hand.

Two Water Treatment Plant PLC Touch Screen Spares **\$17,500**

During the stormy season, the treatment facilities are known to be hit by lightning and power surges. Without a spare controller on the shelf, we will be forced to wait for a new one to be built and shipped before the plant can be run in auto...

Water Treatment Plant Chemical Pump Replacements **\$15,000**

Replace all outdated Prominent chemical pumps with the department's new standardized TKM pumps.

Total: \$9,415,500

Capital Improvement Requests

Itemized Requests for 2025-2030

City Hall Courtyard Rehab	\$300,000
New landscaping and hardscaping of the courtyard at City Hall.	
Clay Drain Road Improvements - Phase I Signature Drive	\$400,000
This project will improve Signature Drive (part of the Clay Drain Rd project) from SR44 to CR156 (Clay Drain Rd). The project will improve traffic flow in an area that has experienced significant commercial development.	
Community Center HVAC Improvements	\$800,000
This project will replace the existing aging HVAC system at the Community Center.	
Community Center Renovations	\$100,000
Renovate the 2nd floor of the Community Center to provide improved space for staff.	
CR 44A/Lynum Corridor Expansion and Crossing	\$475,000
This project will provide safe crossing of 301 at 44A/Huey St and also create a transportation corridor that connects the City's parks.	
CSX Service Road Improvements	\$200,000
Resurface the CSX Service Road to provide better traffic pattern in the downtown.	
Downtown Master Plan Property Acquisitions	\$750,000
This expenditure allocation supports the Downtown Master Plan visions and goals. Properties will be strategically purchased as they become available to assist with the implementation of the Downtown Master Plan.	
Gamble Street Improvements	\$100,000
Make improvements to Gamble Street.	
Jackson Street Improvements	\$2,000,000
Improvements to Jackson Street.	
Millennium Park Improvements	\$13,000,000
This project implements a number of improvements in Millennium Park, including but not limited to: utility infrastructure, trails, roadways, parking, baseball fields, soccer fields, pavilion, restrooms.	
MLK Park Recreation Center	\$14,800,000
Construction of a recreation center at MLK Park that will provide basketball/volleyball courts, teen and seniors room, banquet space, etc.	
Oak Grove Village Drainage Improvements	\$900,000
Design and construction of a new pump station facility to serve the Oak Grove area, including a permanent emergency generator and fuel source and reconstruction of the existing catch basin to enhance the effectiveness of the pump in moving water...	
Oxford Park Improvements	\$500,000
This project will rehab existing facilities at Oxford Park, including playground equipment and pickleball courts.	
Public Works Department Annex	\$1,200,000
Construction of a Public Works Department Annex in the southern city limits (Villages).	

US 301 Complete Streets Landscaping Improvements	\$2,000,000
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Construction activities outlined in the Complete Streets plan to calm the US 301 corridor.

US 301 Linear Park	\$100,000
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Installation of pedestrian amenities along US 301.

Watershed Master Plan Implementation Projects	\$15,000,000
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This is an ongoing appropriation for stormwater projects. Specific projects will be determined as property acquisition is accomplished.

Total: \$52,625,000

DEBT

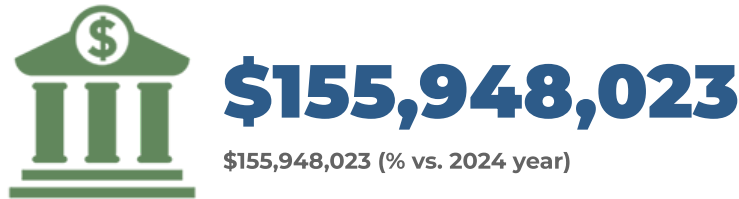
Government-wide Debt Overview

The City tries to utilize a “pay as you go” approach for funding capital projects and equipment purchases; however there are times when due to the amount of the expenditure the city must incur debt to finance a project or piece of equipment.

There are many options available to the City for borrowing funds to complete capital projects. One form of debt is General Obligation Bonds/Notes (GO Debt). GO Debt is debt that is backed by the full faith and credit of the City. Ad Valorem taxes can be levied to pay the debt service on GO Debt. The Florida Constitution requires that GO Debt be approved by vote of the electorate prior to issuance. The City of Wildwood currently has no General Obligation Debt.

A second form of debt available to the City is Revenue Bonds/Notes. Revenue Debt is debt that is secured solely through specific non-ad valorem revenues. In the case of Revenue Debt issued for utility infrastructure, the debt is secured with the revenues generated by the Utility System.

The State of Florida does not impose debt limitations on municipalities. In addition, the City’s charter does not impose any limitations on debt and the City Commission has not adopted a debt management policy. When considering the issuance of debt, the City evaluates current and projected revenue sources to determine the financial viability of making payment on future debt service requirements. In the FY25 budget, all Debt Service coverage and requirements on all outstanding bonds have been met or exceeded in accordance with the bond resolutions.



The City of Wildwood has the following Revenue Debt outstanding in the General Fund:

City Hall Refunding – The Regions Bank loan retired the then outstanding USDA loans. The original loans were issued for the construction of City Hall. The loan has a fifteen-year term and is secured by the half-cent sales tax.

Police Headquarters – BB&T Bank loan was issued to provide funds for the construction of the new Wildwood Police Station Headquarters. The loan has a fifteen-year term and is secured with half-cent sales tax and communication service taxes.

Capital Improvement Revenue Loan, Series 2020 – In 2020, the City refunded its 2018 Citizens First Bank Loan, securing a lower interest rate while also refunding \$1.2M in early repayment. The loan provided additional funding needed for the construction of the Wildwood Police Station Headquarters as well as other general fund projects. These projects included repair/replacement of the City Hall roof, renovation of the City Hall Annex, renovations at the Warfield Complex, and the Martin Luther King, Jr. park improvements. The loan has a fifteen-year term and is secured by public service tax revenues.

In the Utility Revenue Fund, the following revenue debt is outstanding:

SRF #3 – The SRF loan was issued to provide funds for the expansion of the wastewater treatment plant. The loan has a twenty-year term and is secured by utility revenues.

Utility Revenue Bond, Series 2016 – The BB&T loan provided funding for the purchase of utility infrastructure at the Continental Country Club. The loan has a fifteen-year term and is secured by utility revenues.

State Revolving Fund (SRF) Loan WW600200 – The SRF loan was issued to provide funds for the design of the CR 209 Force main. The loan has a twenty-year term and is secured by utility revenues.

State Revolving Fund (SRF) Loan WW600201– The SRF loan provided funds for the construction of the CR 209 Force main project. The loan has a twenty-year term and is secured by utility revenues.

State Revolving Fund (SRF) Loan DW600231– The SRF loan was issued to provide funds for the construction of the Oxford Water Treatment Plant. The loan has a twenty-year term and is secured by utility revenues.

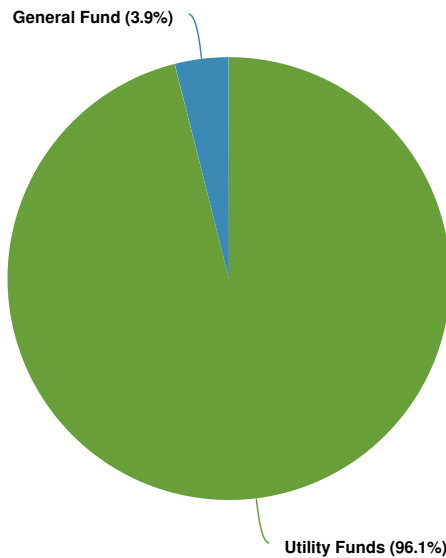
The City also utilizes Capital Equipment Leases to fund the purchase of equipment. This allows the City to purchase needed equipment and spread the cost out over several years.

The following Capital Equipment Leases are outstanding in FY 25:

Backhoe Capital Equipment Lease - John Deere Financial Lease was issued in FY 21 to furnish funds for the purchase of a backhoe for the Utility Department. The lease is a five-year term and is secured by the utility revenue fund.

Vac Truck Equipment Lease - Vision Financial Group will be issuing a lease in FY 25 to furnish funds for the purchase of a second Vac Truck for the Utility Department. The lease is a five-year term and is secured by the utility revenue fund.

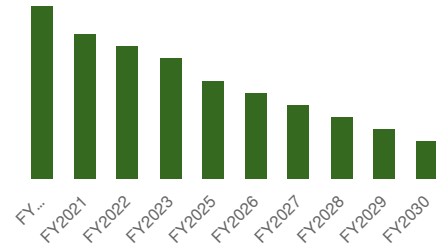
Debt by Fund



Financial Summary	FY2025	FY2030
All Funds	Actual	Actual
General Fund	\$6,140,358	\$2,434,458
Utility Funds	\$149,807,665	\$143,503,624
Total All Funds:	\$155,948,023	\$145,938,082

General Fund

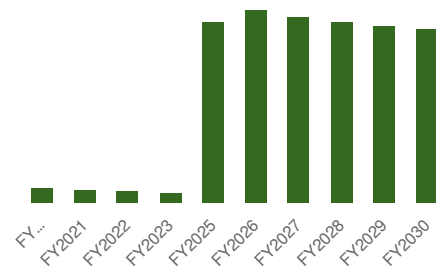
In FY25, the city is not issuing any new debt and is budgeting to reduce the total general fund debt by \$878,955.



Financial Summary	FY2025	FY2030
General Fund	Actual	Actual
General Fund	\$6,140,358	\$2,434,458
Total General Fund:	\$6,140,358	\$2,434,458

Utility Funds

In FY25, the City will be issuing new debt for the new Wastewater Treatment Facility that is being constructed. A combination of Bonds and State Revenue Fund (SRF) Loans will be obtained to support the construction costs of the new facility. \$12 million dollars of SRF loans will be acquired each year, for a maximum of three years, adding \$36 million dollars to the Utility Fund's debt by FY27.



In addition to loans, a new capital equipment lease will also be issued in FY25. This lease will be for a second Vac Truck for the Utility Department.

Financial Summary	FY2025	FY2030
Utility Funds	Actual	Actual
Utility Revenue Fund	\$121,480,032	\$114,000,000
Utility Capital Projects Fund	\$24,000,000	\$26,704,057
Water System Development Charge Fund	\$3,365,457	\$2,210,709
Wastewater System Development Charge Fund	\$962,176	\$588,858
Total Utility Funds:	\$149,807,665	\$143,503,624

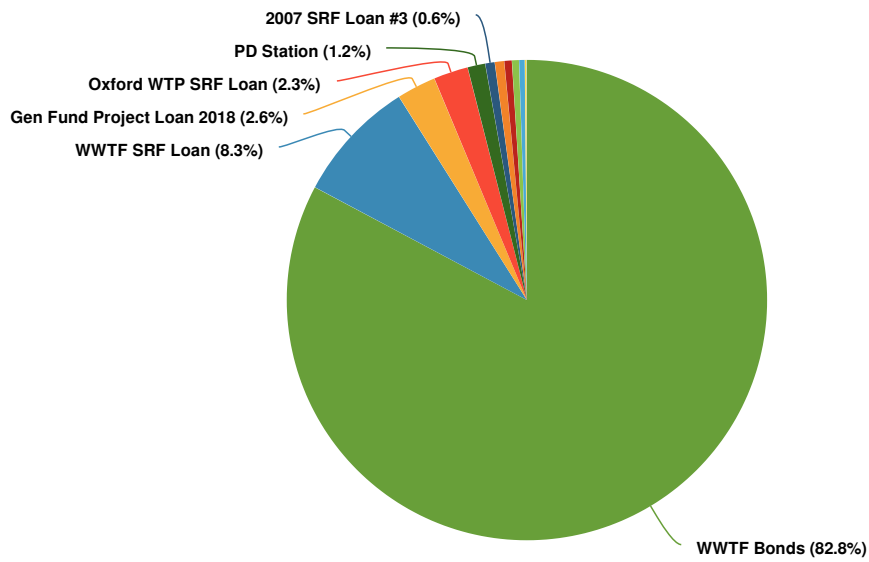
Debt Snapshot



\$155,948,023

\$155,948,023 (% vs. 2024 year)

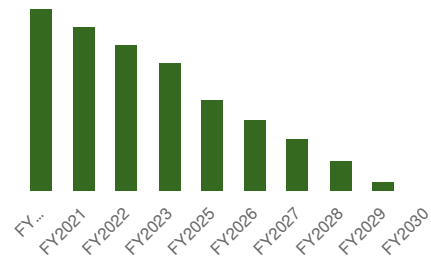
Debt by Type



Financial Summary	FY2025	FY2030
Debt	Actual	Actual
City Hall	\$569,339	\$0
PD Station	\$1,733,052	\$426,243
Gen Fund Project Loan 2018	\$3,837,967	\$2,008,215
Police Vehicles	\$0	\$0
Equipment Leases	\$134,854	\$0
2007 SRF Loan #3	\$920,858	\$0
Refunding & Project Loan	\$0	\$0
Continental Country Club BB&T	\$744,319	\$0
Lease Purchase-Sumter Co. Schools	\$680,000	\$0
Oxford WTP SRF Loan	\$3,365,457	\$2,210,709
CR 209 Forcemain SRF Planning & Design	\$52,475	\$28,622
CR 209 Construction SRF Loan	\$909,701	\$560,236
WWTF Bonds	\$120,000,000	\$115,000,000
WWTF SRF Loan	\$12,000,000	\$29,028,043
Total Debt:	\$144,948,023	\$149,262,068

City Hall

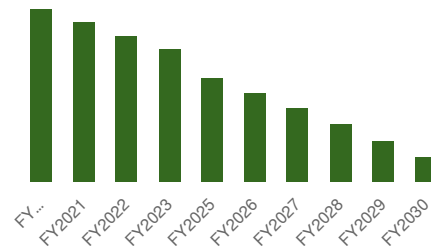
The Regions Bank loan retired the then outstanding USDA loans. The original loans were issued for the construction of City Hall. The loan has a fifteen-year term and is secured by the half-cent sales tax.



Financial Summary	FY2025	FY2030
City Hall	Actual	Actual
City Hall	\$569,339	\$0
Total City Hall:	\$569,339	\$0

PD Station

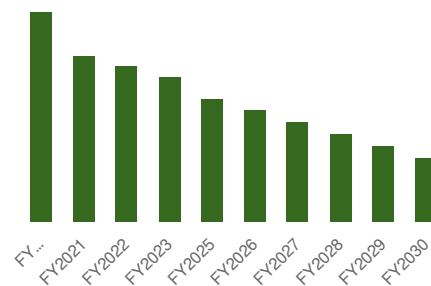
BB&T Bank loan was issued to provide funds for the construction of the new Wildwood Police Station Headquarters. The loan has a fifteen-year term and is secured with half-cent sales tax and communication service taxes.



Financial Summary	FY2025	FY2030
PD Station	Actual	Actual
PD Station	\$1,733,052	\$426,243
Total PD Station:	\$1,733,052	\$426,243

Gen Fund Project Loan 2018

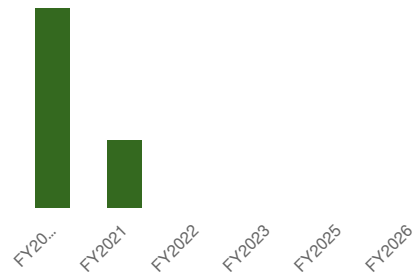
In 2020, the City refunded its 2018 Citizens First Bank Loan, securing a lower interest rate while also refunding \$1.2M in early repayment. The loan provided additional funding needed for the construction of the Wildwood Police Station Headquarters as well as other general fund projects. These projects included repair/replacement of the City Hall roof, renovation of the City Hall Annex, renovations at the Warfield Complex, and the Martin Luther King, Jr. park improvements. The loan has a fourteen-year term and is secured by public service tax revenues.



Financial Summary	FY2025	FY2030
Gen Fund Project Loan 2018	Actual	Actual
Gen Fund Project Loan 2018	\$3,837,967	\$2,008,215
Total Gen Fund Project Loan 2018:	\$3,837,967	\$2,008,215

Police Vehicles

A Ford Motor Credit Lease agreement was issued in 2018 to provide funds to purchase 5 new police cars. The lease was a four-year term and was secured with general fund revenues.



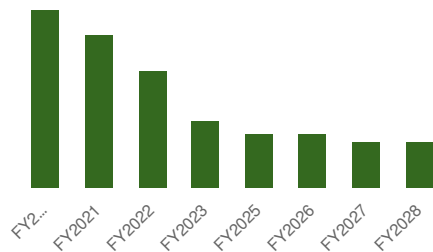
Financial Summary	FY2025	FY2026
Police Vehicles	Actual	Actual
Police Vehicles	\$0	\$0
Total Police Vehicles:	\$0	\$0

Equipment Leases

Both the general fund and the utility fund utilize equipment leases. In FY25, the general fund will not be issuing a new lease for capital equipment.

John Deere Financial Lease was issued in FY21 to furnish funds for the purchase of a backhoe for the Utility Department. The lease is a five-year term and is secured by the utility revenue fund.

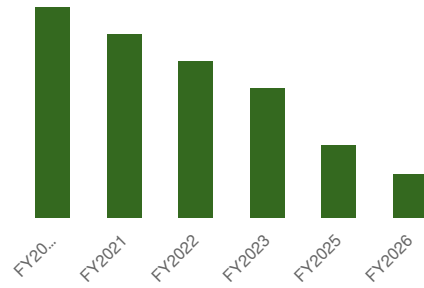
Vision Financial Group is a new lease to be issued in FY25 which will furnish funds for a second Vac Truck for the Utility Department. The lease is a five-year term and is secured by the utility revenue fund.



Financial Summary	FY2025	FY2028
Equipment Leases	Actual	Actual
Equipment Leases	\$134,854	\$114,091
Total Equipment Leases:	\$134,854	\$114,091

2007 SRF Loan #3

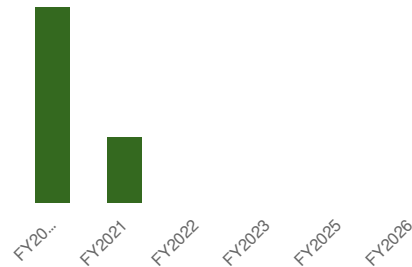
The SRF loan was issued to provide funds for the expansion of the wastewater treatment plant. The loan has a twenty-year term and is secured by utility revenues.



Financial Summary	FY2025	FY2026
2007 SRF Loan #3	Actual	Actual
2007 SRF Loan #3	\$920,858	\$558,221
Total 2007 SRF Loan #3:	\$920,858	\$558,221

Refunding & Project Loan

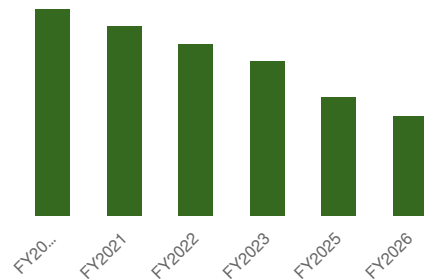
In FY22 the City retired the 2014 Refunding & Project loan held by U.S. Bank. This loan retired the then outstanding SRF Water and Sewer Loans and also provided additional funding for various utility projects.



Financial Summary	FY2025	FY2026
Refunding & Project Loan	Actual	Actual
Refunding & Project Loan	\$0	\$0
Total Refunding & Project Loan:	\$0	\$0

Continental Country Club BB&T

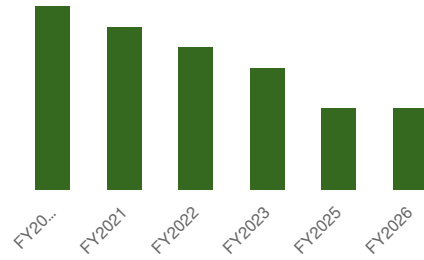
The BB&T loan provided funding for the purchase of utility infrastructure at the Continental Country Club. The loan has a fifteen-year term and is secured by utility revenues.



Financial Summary	FY2025	FY2026
Continental Country Club BB&T	Actual	Actual
Continental Country Club BB&T	\$744,319	\$628,019
Total Continental Country Club BB&T:	\$744,319	\$628,019

Lease Purchase-Sumter Co. Schools

In FY20, the City entered into a building lease agreement with the Sumter County School Board. This building, also known as the new Municipal Service Complex, has a ten-year term and is secured by utility revenues.



Financial Summary	FY2025	FY2026
Lease Purchase-Sumter Co. Schools	Actual	Actual
Lease Purchase-Sumter Co. Schools	\$680,000	\$680,000
Total Lease Purchase-Sumter Co. Schools:	\$680,000	\$680,000

Oxford WTP SRF Loan

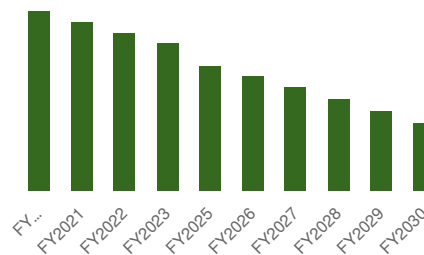
The SRF loan was issued to provide funds for the construction of the Oxford Water Treatment Plant. The loan has a twenty-year term and is secured by utility revenues.



Financial Summary	FY2025	FY2030
Oxford WTP SRF Loan	Actual	Actual
Oxford WTP SRF Loan	\$3,365,457	\$2,210,709
Total Oxford WTP SRF Loan:	\$3,365,457	\$2,210,709

CR 209 Forcemain SRF Planning & Design

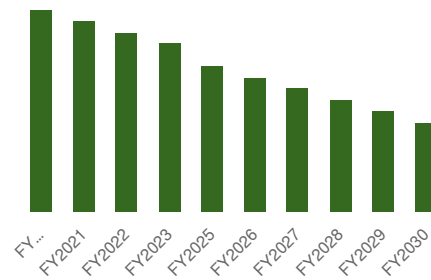
The SRF loan was issued to provide funds for the design of the CR 209 Force main. The loan has a twenty-year term and is secured by utility revenues.



Financial Summary	FY2025	FY2030
CR 209 Forcemain SRF Planning & Design	Actual	Actual
CR 209 Forcemain SRF Planning & Design	\$52,475	\$28,622
Total CR 209 Forcemain SRF Planning & Design:	\$52,475	\$28,622

CR 209 Construction SRF Loan

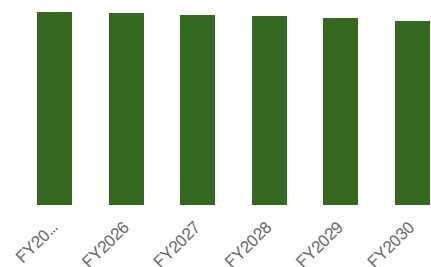
The SRF loan provided funds for the construction of the CR 209 Force main project. The loan has a twenty-year term and is secured by utility revenues.



Financial Summary	FY2025	FY2030
CR 209 Construction SRF Loan	Actual	Actual
CR 209 Construction SRF Loan	\$909,701	\$560,236
Total CR 209 Construction SRF Loan:	\$909,701	\$560,236

WWTF Bonds

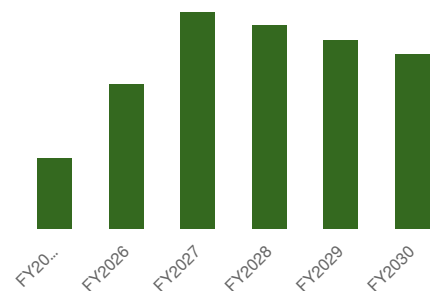
Bonds will be issued in FY25 to support the project costs of the new Wastewater Treatment Facility (WWTF). Roughly \$1 million will be issued in the first year of the project. With inflation and market uncertainties, at the time of the FY24 budget draft, was too early to determine if more bonds will have to be issued in future years or not.



Financial Summary	FY2025	FY2026	FY2027
WWTF Bonds	Actual	Actual	Actual
WWTF Bonds	\$120,000,000	\$119,000,000	\$118,000,000
Total WWTF Bonds:	\$120,000,000	\$119,000,000	\$118,000,000

WWTF SRF Loan

State Revolving Fund (SRF) Loan will also be issued in FY25 in support of the new Wastewater Treatment Facility (WWTF). A maximum of \$12 million is allowed to be borrowed each year from the state. So, the City will look to borrow \$12 million of SRF loans for the next three years to help fund the new facility.



Financial Summary	FY2025	FY2026	FY2027
WWTF SRF Loan	Actual	Actual	Actual
WWTF SRF Loan	\$12,000,000	\$24,000,000	\$36,000,000
Total WWTF SRF Loan:	\$12,000,000	\$24,000,000	\$36,000,000

Overall Principal and Interest Payments

The annual debt service requirements to maturity for the debt outstanding as of September 30, 2024, are as follows:

Fiscal Year	Governmental Funds		Enterprise Funds	
	Principal	Interest	Principal	Interest
2025	\$705,829.88	\$142,794.11	\$8,663,920.07	\$419,270.67
2026-2027	\$1,459,343.13	\$237,904.90	\$17,346,217.35	\$798,565.70
2028-2030	\$2,246,557.13	\$232,101.15	\$26,684,701.34	\$1,159,801.91
	\$4,411,730.14	\$612,800.16	\$52,694,838.76	\$2,377,638.28

APPENDIX

CAPITAL IMPROVEMENT REQUESTS

This requests information is generated from , Proposed Version.

City Hall Courtyard Rehab

Overview

Request Owner	Cassandra Smith
Est. Start Date	01/06/2025
Est. Completion Date	05/21/2025
Department	Capital Improvement
Type	Capital Improvement

Description

New landscaping and hardscaping of the courtyard at City Hall.

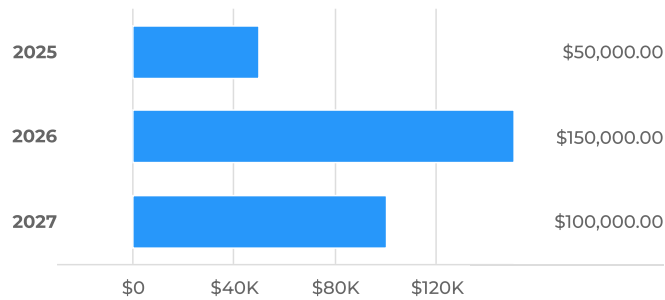
Details

Type of Project	Refurbishment
Strategic Focus Area	Downtown Redevelopment, Infrastructure

Capital Cost

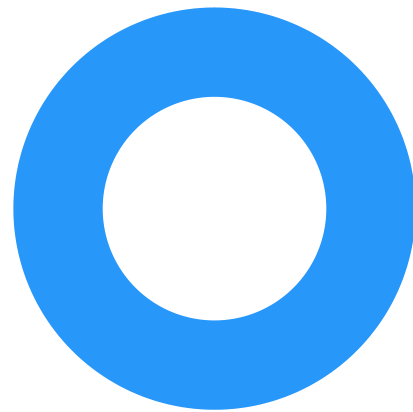
FY2025 Budget	Total Budget (all years)	Project Total
\$50,000	\$300K	\$300K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$300,000.00
TOTAL \$300,000.00

Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Construction/Maintenance	\$50,000	\$150,000	\$100,000	\$300,000
Total	\$50,000	\$150,000	\$100,000	\$300,000

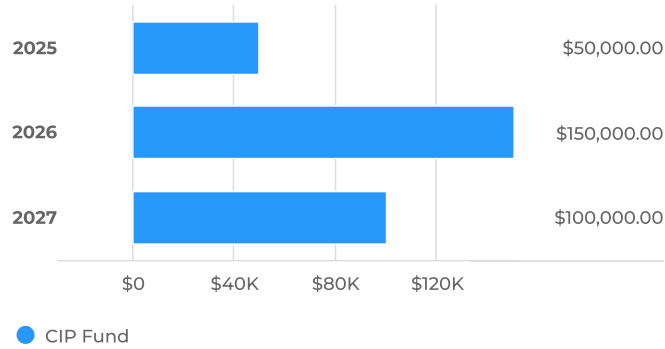
Funding Sources

FY2025 Budget
\$50,000

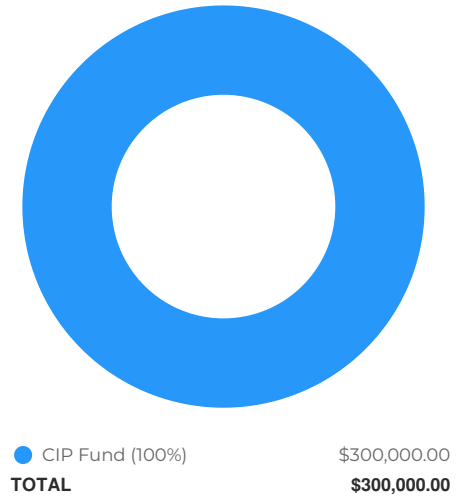
Total Budget (all years)
\$300K

Project Total
\$300K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
CIP Fund	\$50,000	\$150,000	\$100,000	\$300,000
Total	\$50,000	\$150,000	\$100,000	\$300,000

This requests information is generated from , Proposed Version.

Clay Drain Road Improvements - Phase I Signature Drive

Overview

Request Owner	Cassandra Smith
Est. Start Date	09/24/2024
Est. Completion Date	02/24/2025
Department	Capital Improvement
Type	Capital Improvement

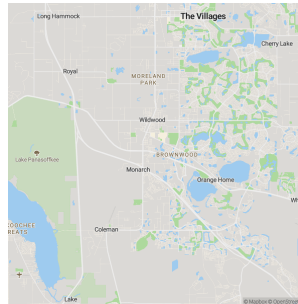
Description

This project will improve Signature Drive (part of the Clay Drain Rd project) from SR44 to CR156 (Clay Drain Rd). The project will improve traffic flow in an area that has experienced significant commercial development.

Details

Type of Project	Widen and Resurface Current Road
Strategic Focus Area	Transportation

Location



Benefit to Community

This project will provide a safer and more efficient traffic pattern for an area that has experienced commercial development and no significant improvements to the roadway infrastructure.

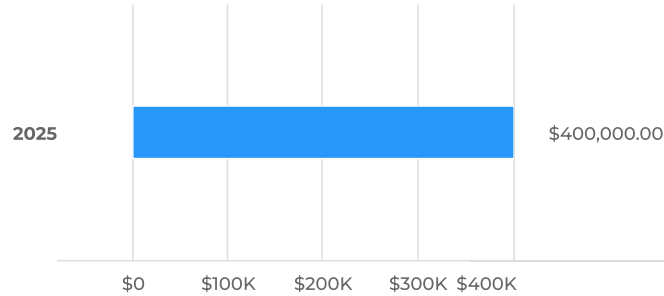
Capital Cost

FY2025 Budget
\$400,000

Total Budget (all years)
\$400K

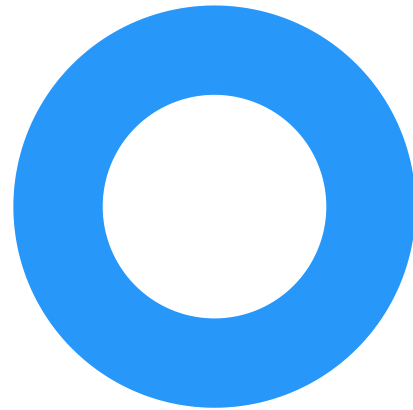
Project Total
\$400K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$400,000.00
TOTAL \$400,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$400,000	\$400,000
Total	\$400,000	\$400,000

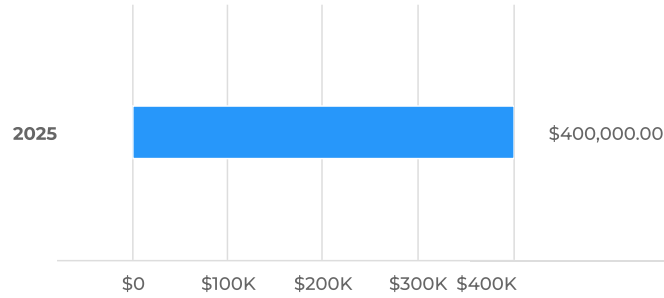
Funding Sources

FY2025 Budget
\$400,000

Total Budget (all years)
\$400K

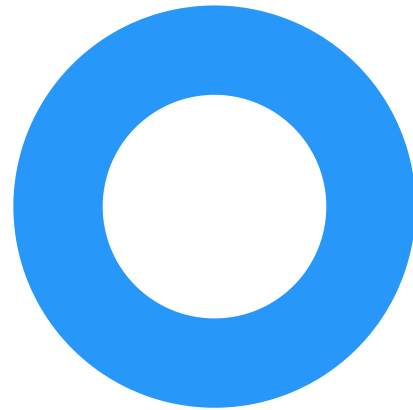
Project Total
\$400K

Funding Sources by Year (Proposed)



● CIP Fund

Funding Sources for Budgeted Years (Proposed)



● CIP Fund (100%)

\$400,000.00

TOTAL

\$400,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
CIP Fund	\$400,000	\$400,000
Total	\$400,000	\$400,000

This requests information is generated from , Proposed Version.

Community Center HVAC Improvements

Overview

Request Owner	Cassandra Smith
Est. Start Date	10/16/2024
Est. Completion Date	11/15/2024
Department	Capital Improvement
Type	Capital Improvement

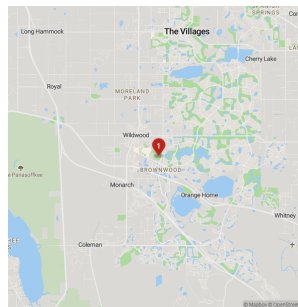
Description

This project will replace the existing aging HVAC system at the Community Center.

Details

Type of Project	Replacement
Strategic Focus Area	Infrastructure

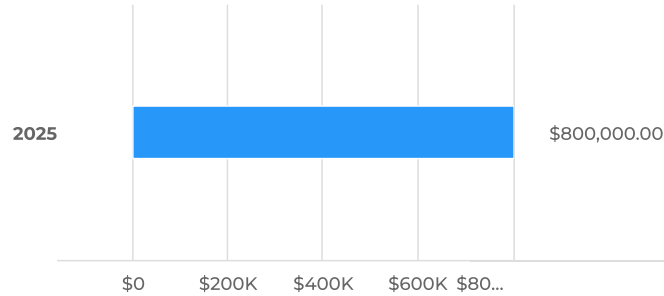
Location



Capital Cost

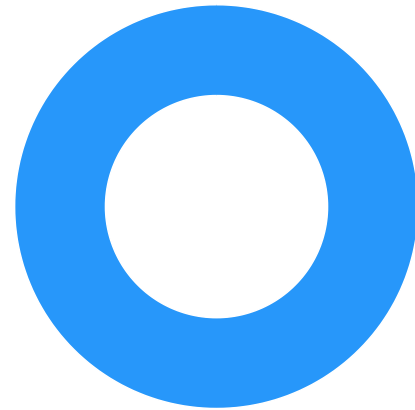
Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
\$50,000	\$800,000	\$800K	\$850K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$800,000.00
TOTAL \$800,000.00

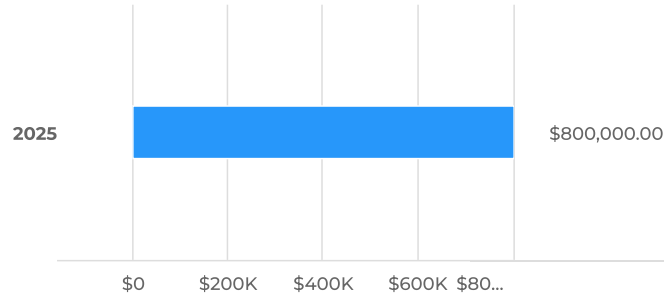
Capital Cost Breakdown

Capital Cost	Historical	FY2025	Total
Engineering	\$50,000		\$50,000
Construction/Maintenance		\$800,000	\$800,000
Total	\$50,000	\$800,000	\$850,000

Funding Sources

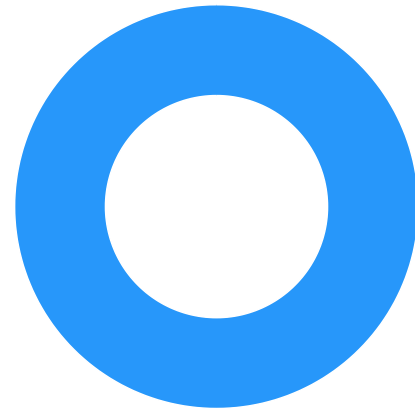
Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
\$50,000	\$800,000	\$800K	\$850K

Funding Sources by Year (Proposed)



● CIP Fund

Funding Sources for Budgeted Years (Proposed)



● CIP Fund (100%)

\$800,000.00

TOTAL

\$800,000.00

Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
CIP Fund	\$50,000	\$800,000	\$850,000
Total	\$50,000	\$800,000	\$850,000

This requests information is generated from , Proposed Version.

Community Center Renovations

Overview

Request Owner	Jeremy Hockenbury, Public Works Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Capital Improvement
Type	Capital Improvement

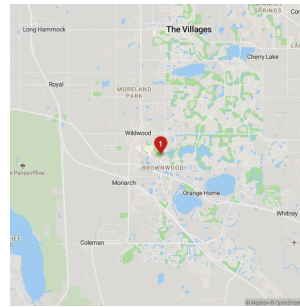
Description

Renovate the 2nd floor of the Community Center to provide improved space for staff.

Details

Type of Project	Refurbishment
Strategic Focus Area	Employee Recruitment and Retainment

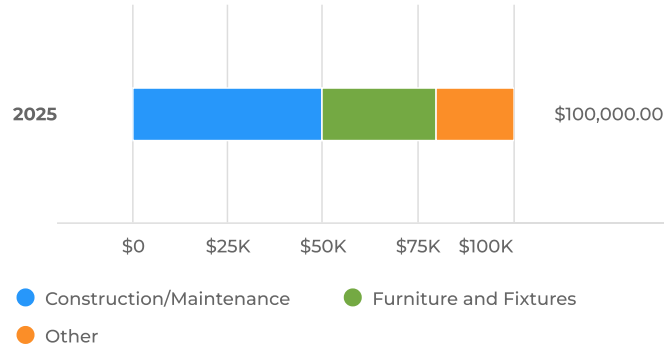
Location



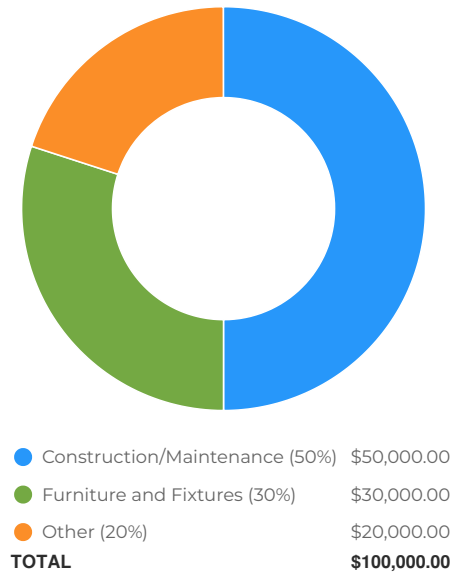
Capital Cost

FY2025 Budget **\$100,000** Total Budget (all years) **\$100K** Project Total **\$100K**

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction/Maintenance	\$50,000	\$50,000
Furniture and Fixtures	\$30,000	\$30,000
Other	\$20,000	\$20,000
Total	\$100,000	\$100,000

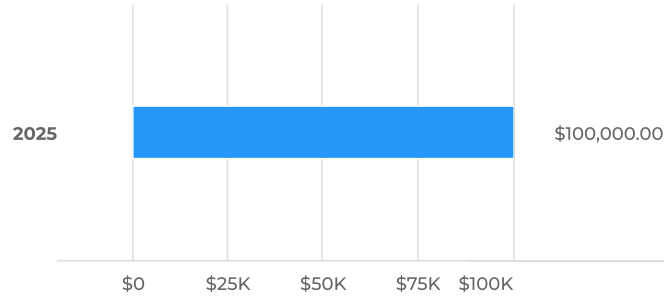
Funding Sources

FY2025 Budget
\$100,000

Total Budget (all years)
\$100K

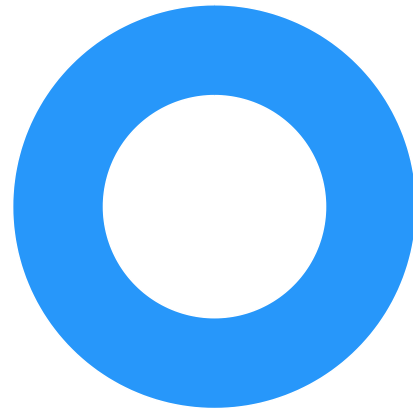
Project Total
\$100K

Funding Sources by Year (Proposed)



● CIP Fund

Funding Sources for Budgeted Years (Proposed)



● CIP Fund (100%)

\$100,000.00

TOTAL

\$100,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
CIP Fund	\$100,000	\$100,000
Total	\$100,000	\$100,000

This requests information is generated from , Proposed Version.

CR 44A/Lynum Corridor Expansion and Crossing

Overview

Request Owner	Cassandra Smith
Est. Start Date	07/30/2025
Est. Completion Date	07/21/2027
Department	Capital Improvement
Type	Capital Improvement

Description

This project will provide safe crossing of 301 at 44A/Huey St and also create a transportation corridor that connects the City's parks.

Details

Type of Project	New Road
Strategic Focus Area	Transportation

Benefit to Community

Will provide safe crossing of Hwy 301 and direct connectivity between the City's recreational facilities.

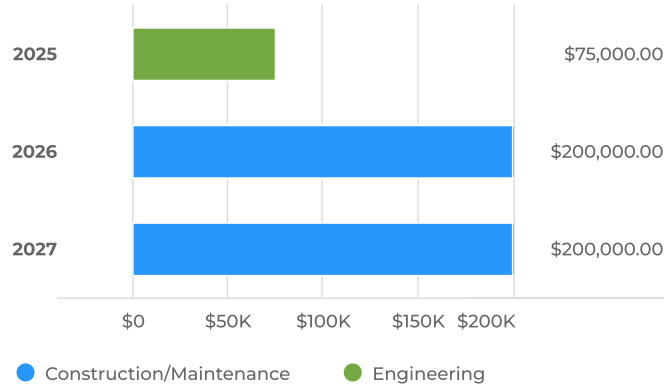
Capital Cost

FY2025 Budget
\$75,000

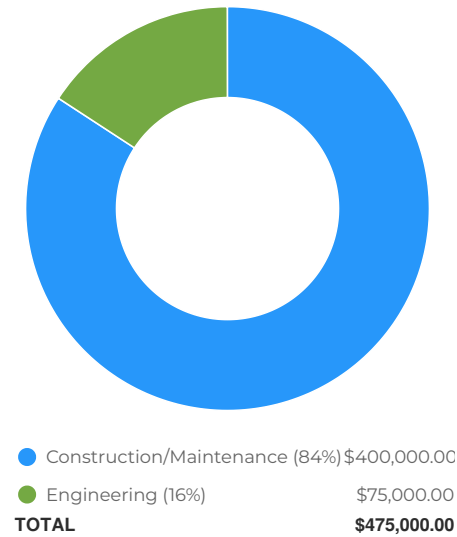
Total Budget (all years)
\$475K

Project Total
\$475K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown				
Capital Cost	FY2025	FY2026	FY2027	Total
Engineering	\$75,000			\$75,000
Construction/Maintenance		\$200,000	\$200,000	\$400,000
Total	\$75,000	\$200,000	\$200,000	\$475,000

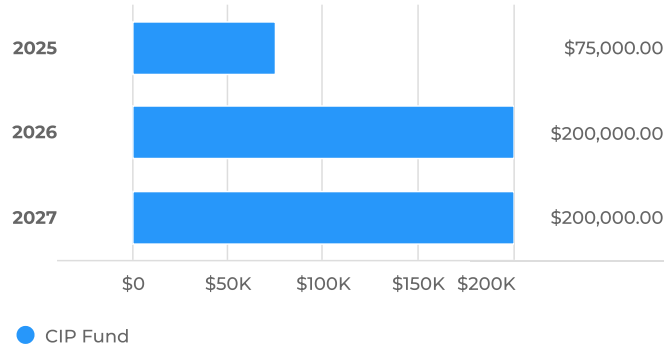
Funding Sources

FY2025 Budget
\$75,000

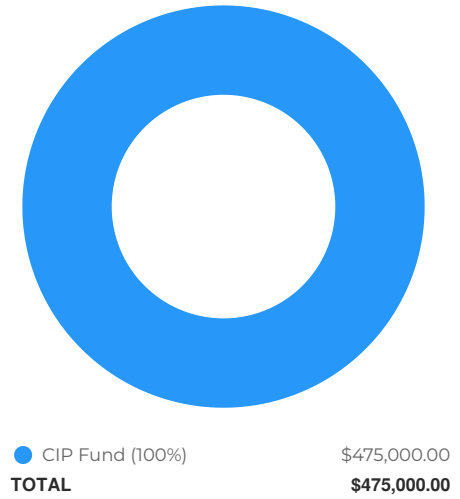
Total Budget (all years)
\$475K

Project Total
\$475K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
CIP Fund	\$75,000	\$200,000	\$200,000	\$475,000
Total	\$75,000	\$200,000	\$200,000	\$475,000

This requests information is generated from , Proposed Version.

CSX Service Road Improvements

Overview

Request Owner	Cassandra Smith
Est. Start Date	04/20/2026
Est. Completion Date	09/01/2026
Department	Capital Improvement
Type	Capital Improvement

Description

Resurface the CSX Service Road to provide better traffic pattern in the downtown.

Details

Type of Project	Resurface Current Road
Strategic Focus Area	Infrastructure

Benefit to Community

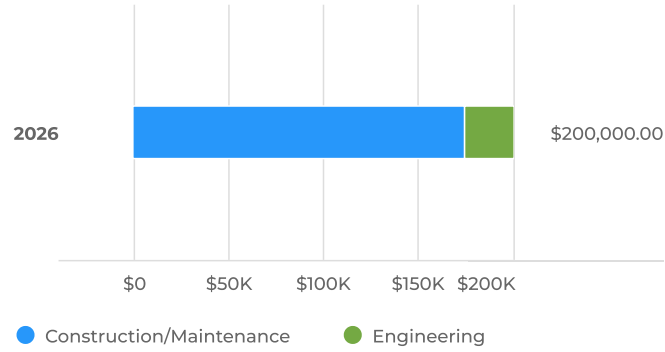
Makes the downtown more accessible to patrons.

Capital Cost

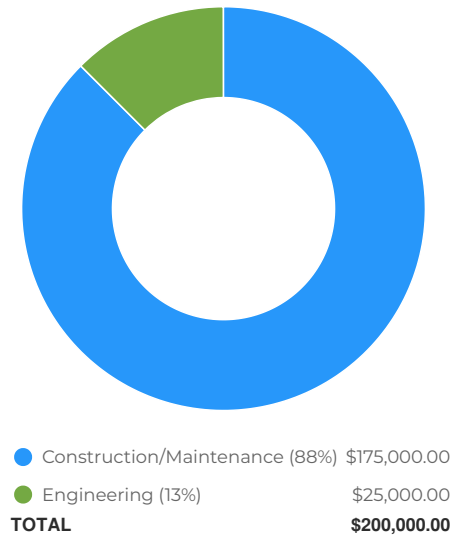
Total Budget (all years)
\$200K

Project Total
\$200K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



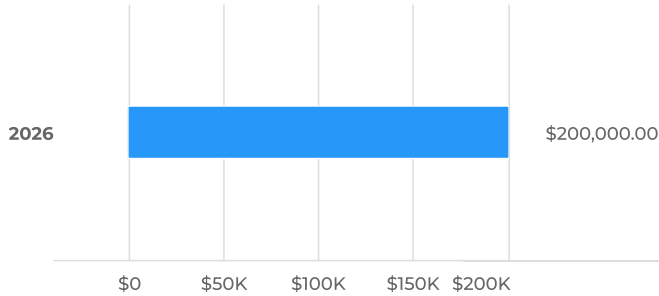
Capital Cost Breakdown		
Capital Cost	FY2026	Total
Engineering	\$25,000	\$25,000
Construction/Maintenance	\$175,000	\$175,000
Total	\$200,000	\$200,000

Funding Sources

Total Budget (all years)
\$200K

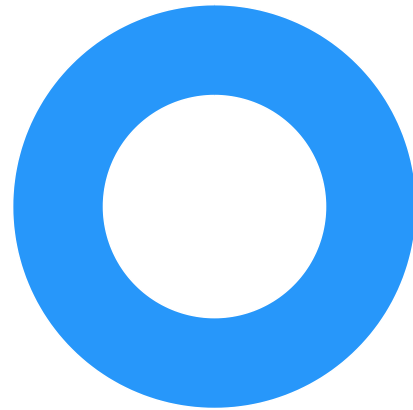
Project Total
\$200K

Funding Sources by Year (Proposed)



● CIP Fund

Funding Sources for Budgeted Years (Proposed)



● CIP Fund (100%)

\$200,000.00

TOTAL

\$200,000.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
CIP Fund	\$200,000	\$200,000
Total	\$200,000	\$200,000

This requests information is generated from , Proposed Version.

Downtown Master Plan Property Acquisitions

Overview

Request Owner	Cassandra Smith
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Capital Improvement
Type	Capital Improvement

Description

This expenditure allocation supports the Downtown Master Plan visions and goals. Properties will be strategically purchased as they become available to assist with the implementation of the Downtown Master Plan.

Details

Type of Project	Other improvement
Strategic Focus Area	Downtown Redevelopment

Benefit to Community

Property acquisitions will provide enhanced opportunities for citizens to recreate in the downtown area and will hopefully be a catalyst for business investment in the downtown area.

Capital Cost

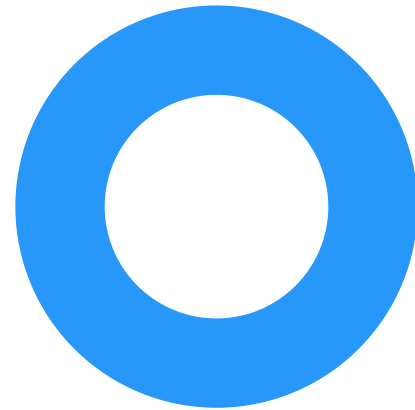
Total Historical **\$850,000**
 FY2025 Budget **\$250,000**
 Total Budget (all years) **\$750K**
 Project Total **\$1.6M**

Capital Cost by Year (Proposed)



● Land/Right-of-way

Capital Cost for Budgeted Years (Proposed)



● Land/Right-of-way (100%) \$750,000.00
TOTAL \$750,000.00

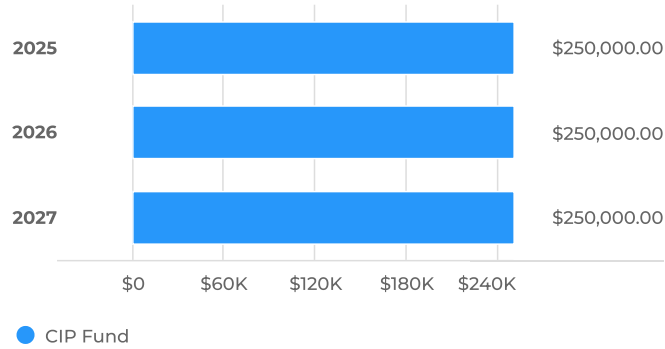
Capital Cost Breakdown

Capital Cost	Historical	FY2025	FY2026	FY2027	Total
Land/Right-of-way	\$850,000	\$250,000	\$250,000	\$250,000	\$1,600,000
Total	\$850,000	\$250,000	\$250,000	\$250,000	\$1,600,000

Funding Sources

Total Historical **\$850,000**
 FY2025 Budget **\$250,000**
 Total Budget (all years) **\$750K**
 Project Total **\$1.6M**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown					
Funding Sources	Historical	FY2025	FY2026	FY2027	Total
CIP Fund	\$850,000	\$250,000	\$250,000	\$250,000	\$1,600,000
Total	\$850,000	\$250,000	\$250,000	\$250,000	\$1,600,000

This requests information is generated from , Proposed Version.

Gamble Street Improvements

Overview

Request Owner	Cassandra Smith
Est. Start Date	02/22/2027
Est. Completion Date	05/27/2027
Department	Capital Improvement
Type	Capital Improvement

Description

Make improvements to Gamble Street.

Details

Type of Project	Resurface Current Road
Strategic Focus Area	Transportation

Benefit to Community

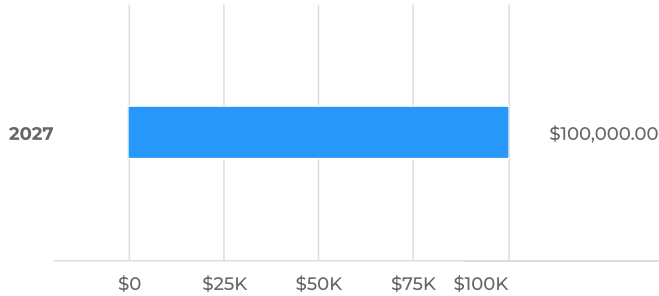
Will provide better transportation options.

Capital Cost

Total Budget (all years)
\$100K

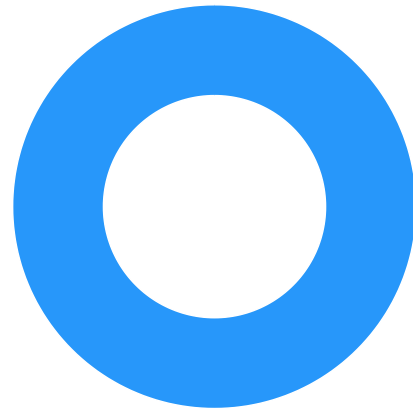
Project Total
\$100K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$100,000.00
TOTAL \$100,000.00

Capital Cost Breakdown

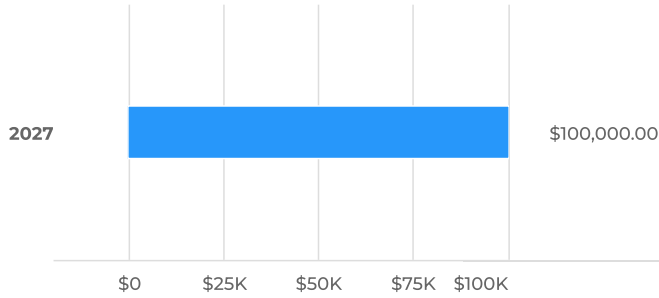
Capital Cost	FY2027	Total
Construction/Maintenance	\$100,000	\$100,000
Total	\$100,000	\$100,000

Funding Sources

Total Budget (all years)
\$100K

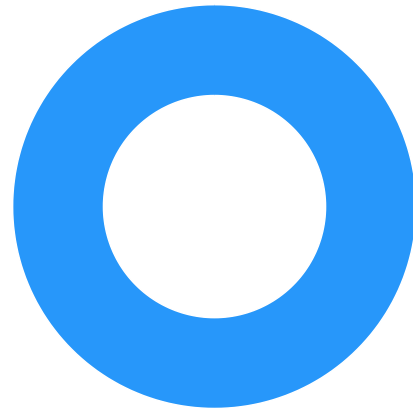
Project Total
\$100K

Funding Sources by Year (Proposed)



● CIP Fund

Funding Sources for Budgeted Years (Proposed)



● CIP Fund (100%)

\$100,000.00

TOTAL

\$100,000.00

Funding Sources Breakdown

Funding Sources	FY2027	Total
CIP Fund	\$100,000	\$100,000
Total	\$100,000	\$100,000

This requests information is generated from , Proposed Version.

Jackson Street Improvements

Overview

Request Owner	Cassandra Smith
Est. Start Date	10/01/2024
Est. Completion Date	03/25/2025
Department	Capital Improvement
Type	Capital Improvement

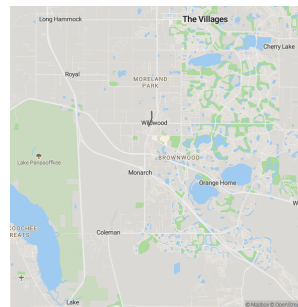
Description

Improvements to Jackson Street.

Details

Type of Project	Resurface Current Road
Strategic Focus Area	Transportation

Location



Benefit to Community

Will provide safer traffic flow on Jackson Street and renew critical utility infrastructure.

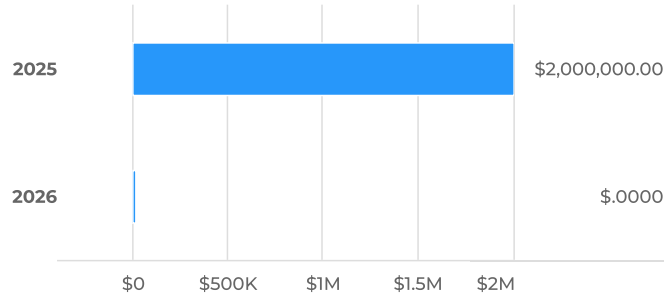
Capital Cost

FY2025 Budget
\$2,000,000

Total Budget (all years)
\$2M

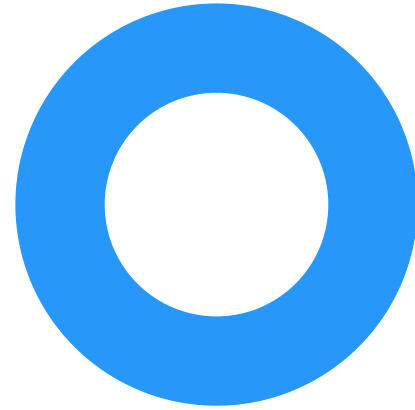
Project Total
\$2M

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$2,000,000.
TOTAL \$2,000,000.00

Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Construction/Maintenance	\$2,000,000	\$0	\$2,000,000
Total	\$2,000,000	\$0	\$2,000,000

Funding Sources

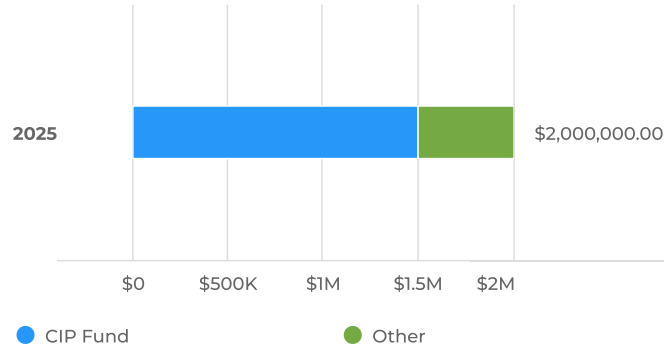
Total Historical
\$27,000

FY2025 Budget
\$2,000,000

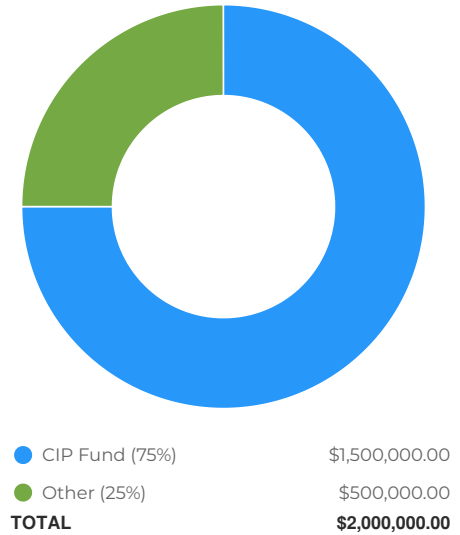
Total Budget (all years)
\$2M

Project Total
\$2.027M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown			
Funding Sources	Historical	FY2025	Total
CIP Fund	\$27,000	\$1,500,000	\$1,527,000
Other		\$500,000	\$500,000
Total	\$27,000	\$2,000,000	\$2,027,000

This requests information is generated from , Proposed Version.

Millennium Park Improvements

Overview

Request Owner	Cassandra Smith
Est. Start Date	10/15/2024
Est. Completion Date	03/03/2025
Department	Capital Improvement
Type	Capital Improvement

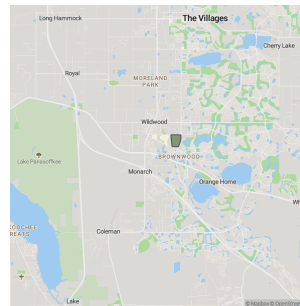
Description

This project implements a number of improvements in Millennium Park, including but not limited to: utility infrastructure, trails, roadways, parking, baseball fields, soccer fields, pavilion, restrooms.

Details

Type of Project	New Construction
Strategic Focus Area	Community Engagement

Location



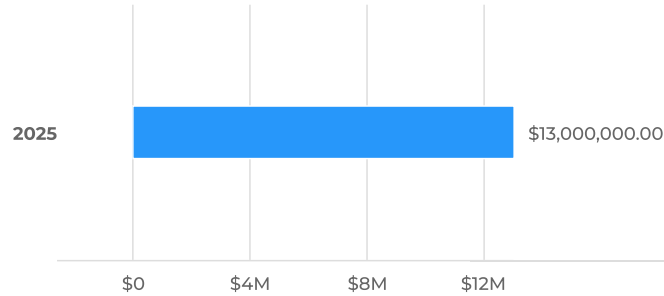
Benefit to Community

Project will provide increased recreational opportunities for the residents of Wildwood.

Capital Cost

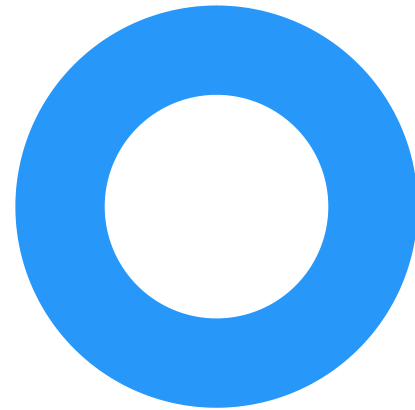
Total Historical **\$1,000,000**
 FY2025 Budget **\$13,000,000**
 Total Budget (all years) **\$13M**
 Project Total **\$14M**

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$13,000,000
TOTAL **\$13,000,000.00**

Capital Cost Breakdown

Capital Cost	Historical	FY2025	Total
Engineering	\$1,000,000		\$1,000,000
Construction/Maintenance		\$13,000,000	\$13,000,000
Total	\$1,000,000	\$13,000,000	\$14,000,000

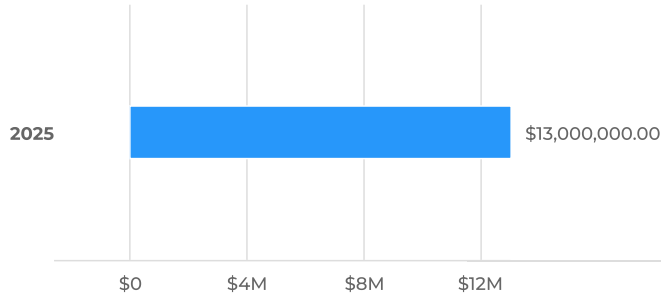
Funding Sources

FY2025 Budget
\$13,000,000

Total Budget (all years)
\$13M

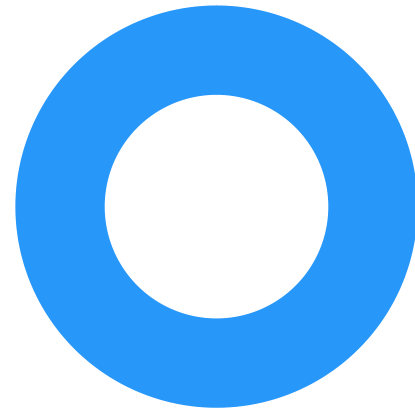
Project Total
\$13M

Funding Sources by Year (Proposed)



● CIP Fund

Funding Sources for Budgeted Years (Proposed)



● CIP Fund (100%)

\$13,000,000.00

TOTAL

\$13,000,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
CIP Fund	\$13,000,000	\$13,000,000
Total	\$13,000,000	\$13,000,000

This requests information is generated from , Proposed Version.

MLK Park Recreation Center

Overview

Request Owner	Cassandra Smith
Est. Start Date	06/15/2027
Est. Completion Date	09/15/2028
Department	Capital Improvement
Type	Capital Improvement

Description

Construction of a recreation center at MLK Park that will provide basketball/volleyball courts, teen and seniors room, banquet space, etc.

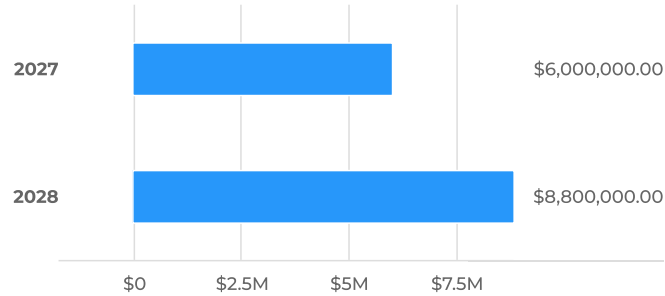
Details

Type of Project	New Construction
Strategic Focus Area	Community Engagement

Capital Cost

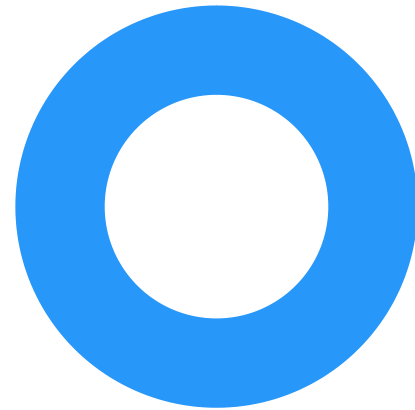
Total Historical **\$381,200** Total Budget (all years) **\$14.8M** Project Total **\$15.181M**

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$14,800,000
TOTAL \$14,800,000.00

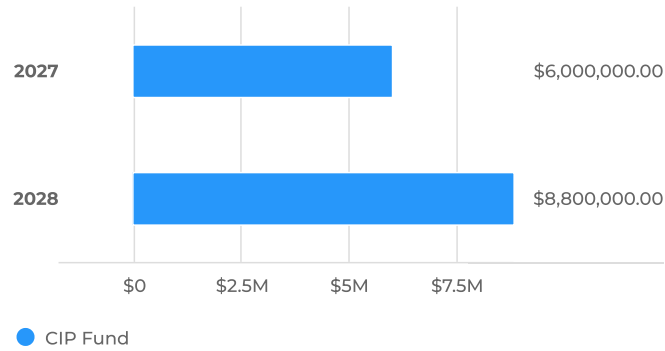
Capital Cost Breakdown

Capital Cost	Historical	FY2027	FY2028	Total
Design	\$381,200			\$381,200
Construction/Maintenance		\$6,000,000	\$8,800,000	\$14,800,000
Total	\$381,200	\$6,000,000	\$8,800,000	\$15,181,200

Funding Sources

Total Historical **\$381,200** Total Budget (all years) **\$14.8M** Project Total **\$15.181M**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

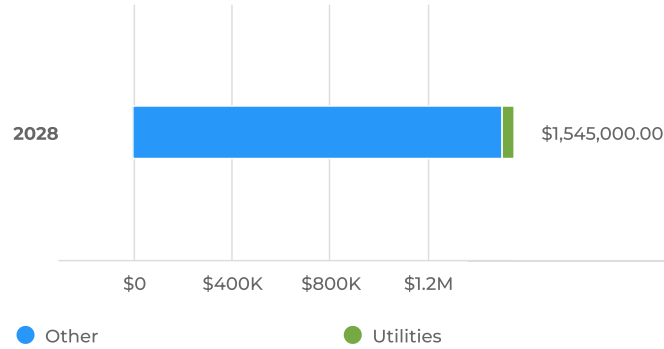
Funding Sources	Historical	FY2027	FY2028	Total
CIP Fund	\$381,200	\$6,000,000	\$8,800,000	\$15,181,200
Total	\$381,200	\$6,000,000	\$8,800,000	\$15,181,200

Operational Costs

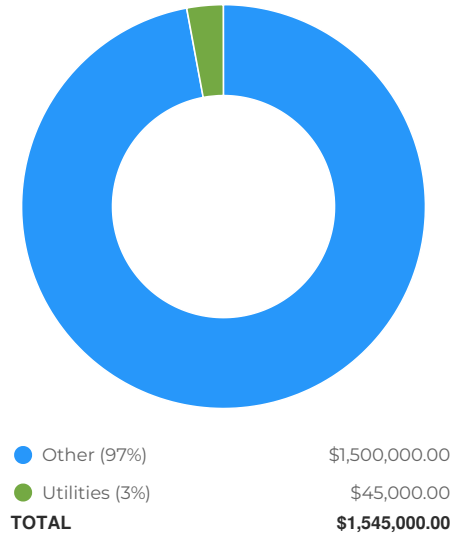
Total Budget (all years)
\$1.545M

Project Total
\$1.545M

Operational Costs by Year (Proposed)



Operational Costs for Budgeted Years (Proposed)



Operational Costs Breakdown		
Operational Costs	FY2028	Total
Other	\$1,500,000	\$1,500,000
Utilities	\$45,000	\$45,000
Total	\$1,545,000	\$1,545,000

This requests information is generated from , Proposed Version.

Oak Grove Village Drainage Improvements

Overview

Request Owner	Cassandra Smith
Est. Start Date	06/02/2025
Est. Completion Date	09/30/2025
Department	Capital Improvement
Type	Capital Improvement

Description

Design and construction of a new pump station facility to serve the Oak Grove area, including a permanent emergency generator and fuel source and reconstruction of the existing catch basin to enhance the effectiveness of the pump in moving water out of the area. Property has been purchased for this project and the City has submitted two grant applications seeking funding for the project.

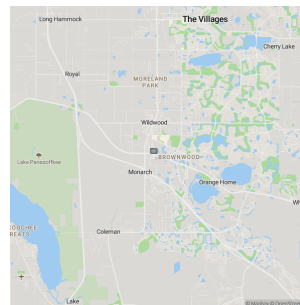
Images



Details

Type of Project	Refurbishment
Strategic Focus Area	Infrastructure

Location



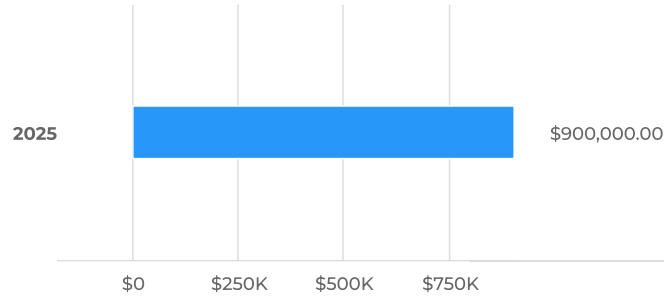
Benefit to Community

The project will provide flood protection for 65 properties housing approximately 240 people. The effective conveyance of stormwater will protect the residential structures, yards, and access from driveways and roadways. By mitigating the threat of flooding, the City will be able to better protect property and ensure access for residents and emergency responders.

Capital Cost

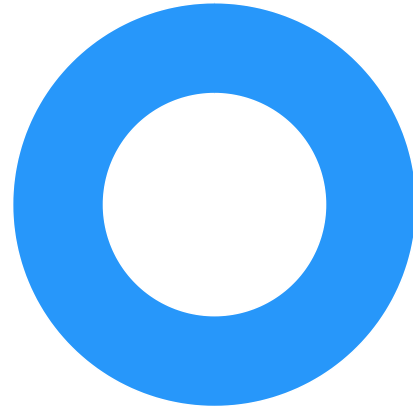
Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
\$36,000	\$900,000	\$900K	\$936K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$900,000.00
TOTAL \$900,000.00

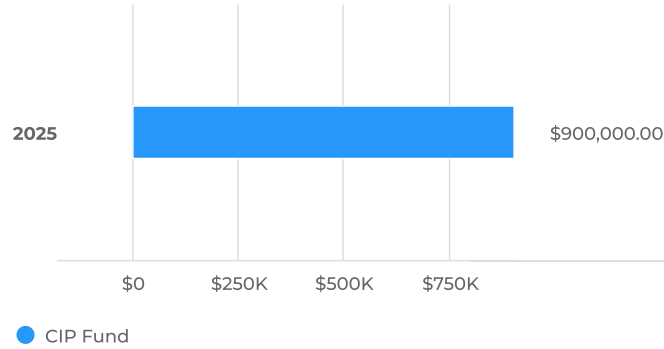
Capital Cost Breakdown

Capital Cost	Historical	FY2025	Total
Engineering	\$36,000		\$36,000
Construction/Maintenance		\$900,000	\$900,000
Total	\$36,000	\$900,000	\$936,000

Funding Sources

FY2025 Budget **\$900,000** Total Budget (all years) **\$900K** Project Total **\$900K**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
CIP Fund	\$900,000	\$900,000
Total	\$900,000	\$900,000

This requests information is generated from , Proposed Version.

Oxford Park Improvements

Overview

Request Owner	Cassandra Smith
Est. Start Date	04/01/2025
Est. Completion Date	06/30/2025
Department	Capital Improvement
Type	Capital Improvement

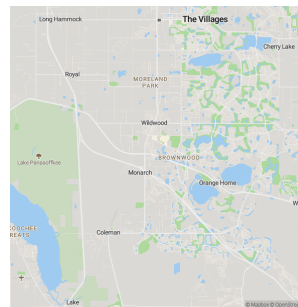
Description

This project will rehab existing facilities at Oxford Park, including playground equipment and pickleball courts.

Details

Type of Project	Refurbishment
Strategic Focus Area	Community Engagement

Location



Benefit to Community

This project will provide improved recreational opportunities for populations in the north section of the city limits.

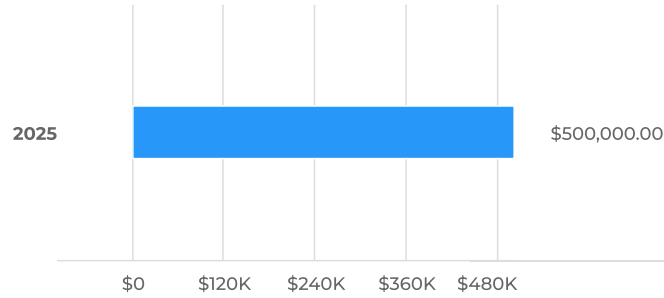
Capital Cost

FY2025 Budget
\$500,000

Total Budget (all years)
\$500K

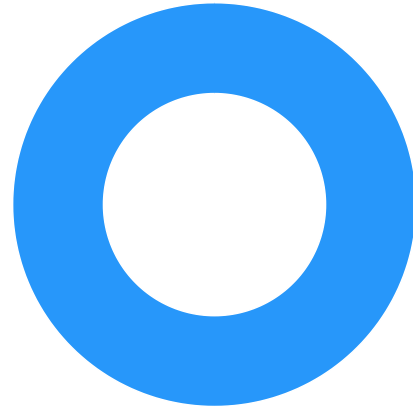
Project Total
\$500K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$500,000.00
TOTAL \$500,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$500,000	\$500,000
Total	\$500,000	\$500,000

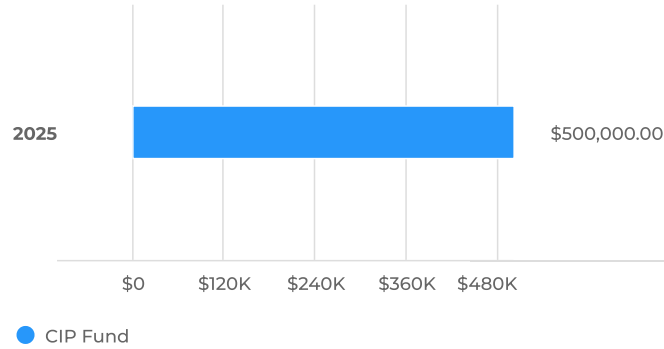
Funding Sources

FY2025 Budget
\$500,000

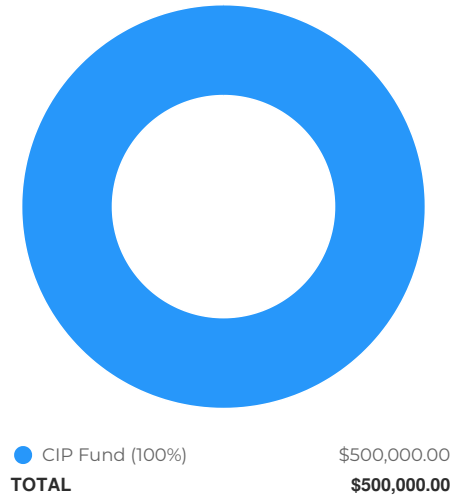
Total Budget (all years)
\$500K

Project Total
\$500K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
CIP Fund	\$500,000	\$500,000
Total	\$500,000	\$500,000

This requests information is generated from , Proposed Version.

Public Works Department Annex

Overview

Request Owner	Cassandra Smith
Est. Start Date	11/01/2024
Est. Completion Date	08/03/2026
Department	Capital Improvement
Type	Capital Improvement

Description

Construction of a Public Works Department Annex in the southern city limits (Villages).

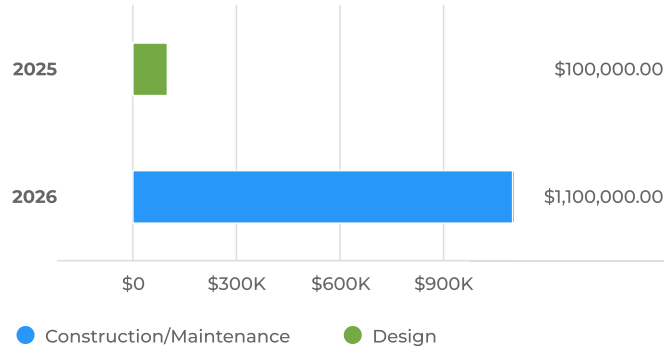
Details

Type of Project	New Construction
Strategic Focus Area	Transportation, Infrastructure

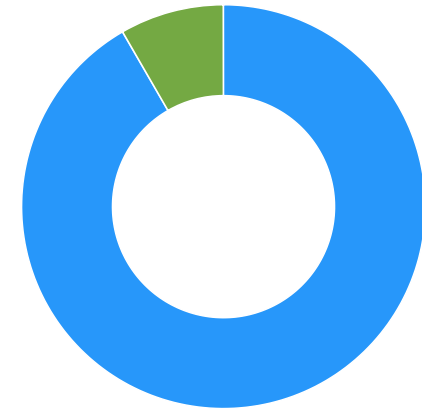
Capital Cost

FY2025 Budget **\$100,000** Total Budget (all years) **\$1.2M** Project Total **\$1.2M**

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



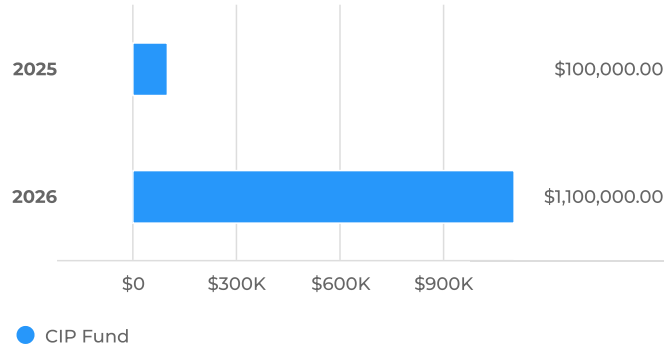
● Construction/Maintenance (92%) \$1,100,000.00
 ● Design (8%) \$100,000.00
TOTAL \$1,200,000.00

Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Design	\$100,000		\$100,000
Construction/Maintenance		\$1,100,000	\$1,100,000
Total	\$100,000	\$1,100,000	\$1,200,000

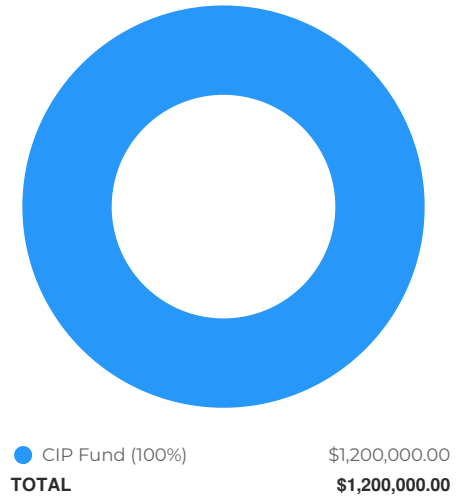
Funding Sources

FY2025 Budget **\$100,000** Total Budget (all years) **\$1.2M** Project Total **\$1.2M**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



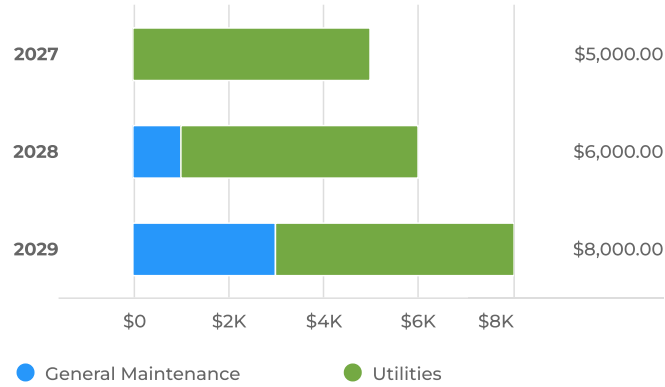
Funding Sources Breakdown			
Funding Sources	FY2025	FY2026	Total
CIP Fund	\$100,000	\$1,100,000	\$1,200,000
Total	\$100,000	\$1,100,000	\$1,200,000

Operational Costs

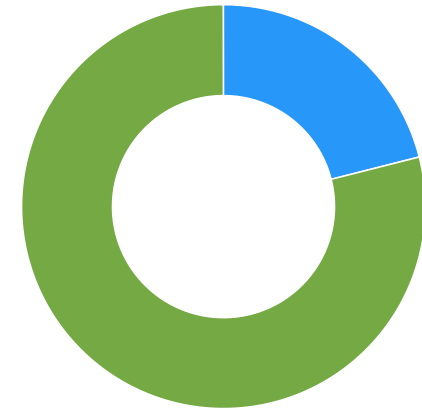
Total Budget (all years)
\$19K

Project Total
\$19K

Operational Costs by Year (Proposed)



Operational Costs for Budgeted Years (Proposed)



● General Maintenance (21%)	\$4,000.00
● Utilities (79%)	\$15,000.00
TOTAL	\$19,000.00

Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	Total
General Maintenance		\$1,000	\$3,000	\$4,000
Utilities	\$5,000	\$5,000	\$5,000	\$15,000
Total	\$5,000	\$6,000	\$8,000	\$19,000

This requests information is generated from , Proposed Version.

US 301 Complete Streets Landscaping Improvements

Overview

Request Owner	Cassandra Smith
Est. Start Date	05/18/2026
Est. Completion Date	09/30/2027
Department	Capital Improvement
Type	Capital Improvement

Description

Construction activities outlined in the Complete Streets plan to calm the US 301 corridor.

Details

Type of Project	Other
Strategic Focus Area	Transportation

Benefit to Community

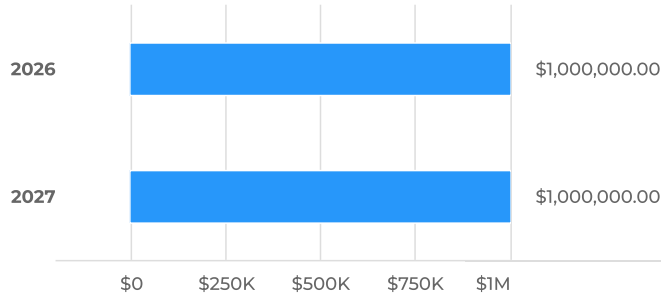
Will provide residents with a safer way to visit businesses in the downtown district.

Capital Cost

Total Budget (all years)
\$2M

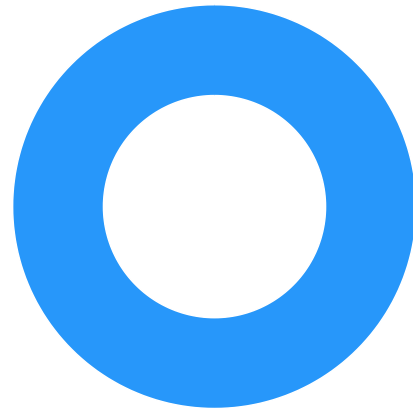
Project Total
\$2M

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$2,000,000.
TOTAL \$2,000,000.00

Capital Cost Breakdown

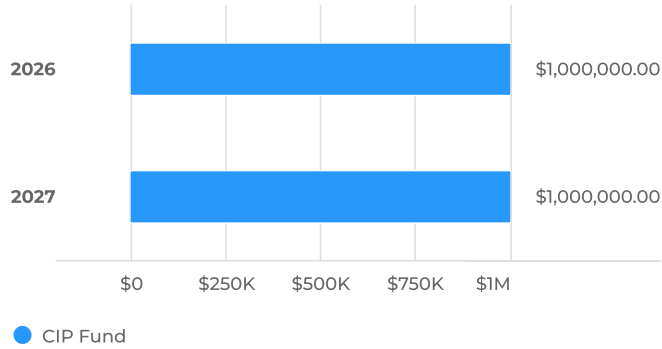
Capital Cost	FY2026	FY2027	Total
Construction/Maintenance	\$1,000,000	\$1,000,000	\$2,000,000
Total	\$1,000,000	\$1,000,000	\$2,000,000

Funding Sources

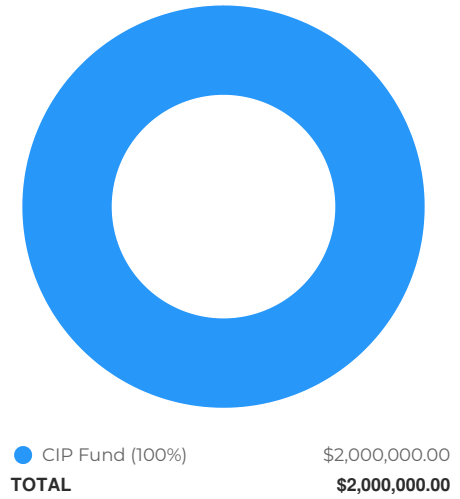
Total Budget (all years)
\$2M

Project Total
\$2M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown			
Funding Sources	FY2026	FY2027	Total
CIP Fund	\$1,000,000	\$1,000,000	\$2,000,000
Total	\$1,000,000	\$1,000,000	\$2,000,000

This requests information is generated from , Proposed Version.

US 301 Linear Park

Overview

Request Owner	Cassandra Smith
Est. Start Date	06/15/2026
Est. Completion Date	11/13/2026
Department	Capital Improvement
Type	Capital Improvement

Description

Installation of pedestrian amenities along US 301.

Details

Type of Project	New Construction
Strategic Focus Area	Downtown Redevelopment

Benefit to Community

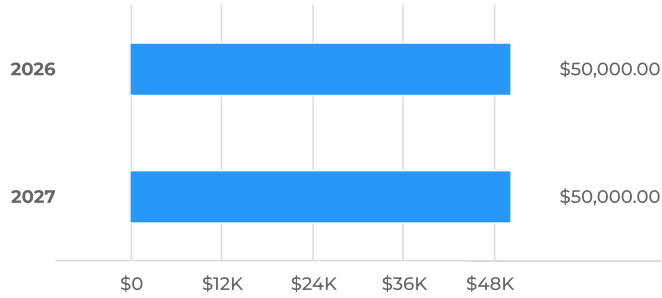
This will provide a safe corridor for pedestrian traffic along HWY 301 to/from the Downtown.

Capital Cost

Total Budget (all years)
\$100K

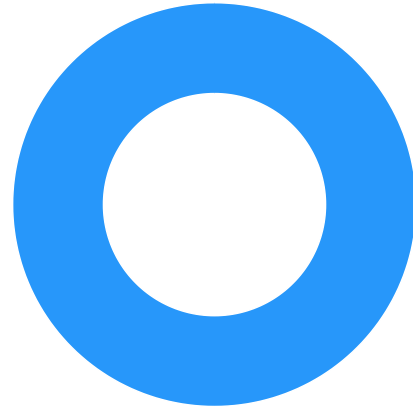
Project Total
\$100K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$100,000.00
TOTAL \$100,000.00

Capital Cost Breakdown

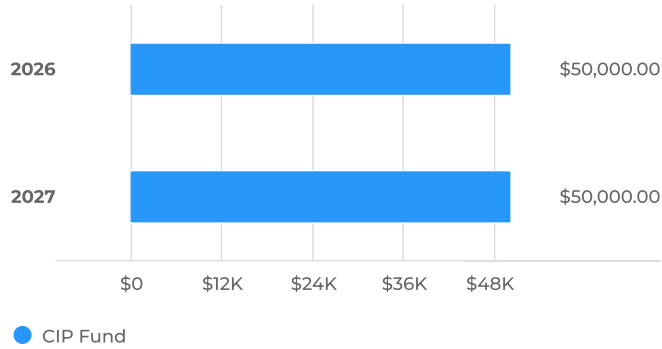
Capital Cost	FY2026	FY2027	Total
Construction/Maintenance	\$50,000	\$50,000	\$100,000
Total	\$50,000	\$50,000	\$100,000

Funding Sources

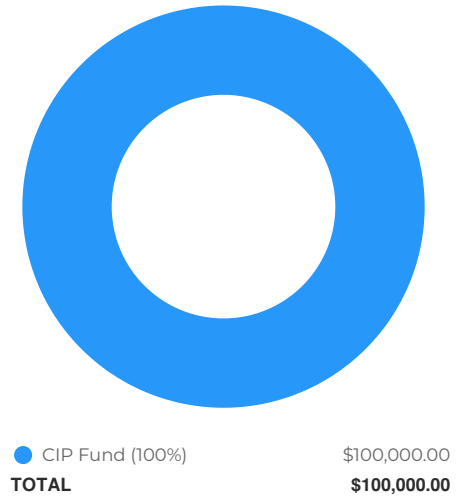
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown			
Funding Sources	FY2026	FY2027	Total
CIP Fund	\$50,000	\$50,000	\$100,000
Total	\$50,000	\$50,000	\$100,000

This requests information is generated from , Proposed Version.

Watershed Master Plan Implementation Projects

Overview

Request Owner	Cassandra Smith
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Capital Improvement
Type	Capital Improvement

Description

This is an ongoing appropriation for stormwater projects. Specific projects will be determined as property acquisition is accomplished.

Details

Type of Project	New Construction
Strategic Focus Area	Infrastructure

Benefit to Community

These projects will offer better stormwater drainage in neighborhoods that are experiencing flooding during rain events.

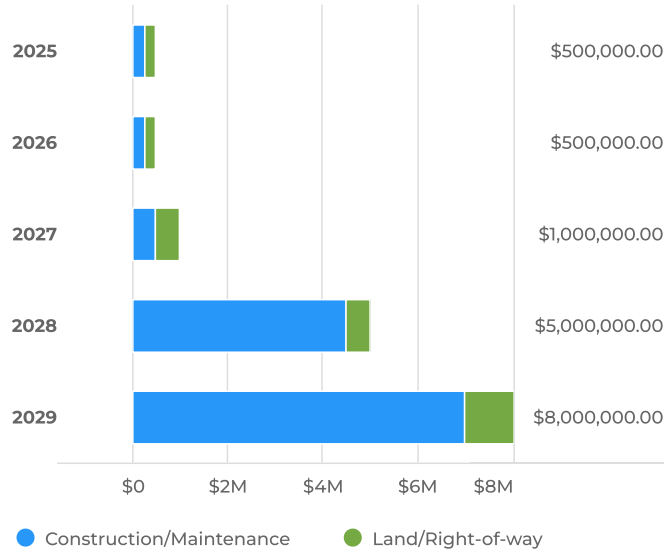
Capital Cost

FY2025 Budget
\$500,000

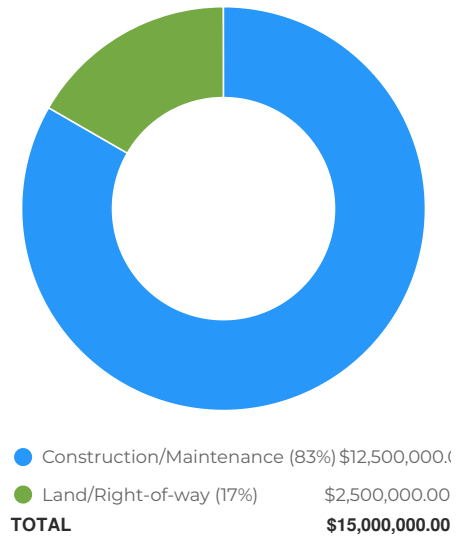
Total Budget (all years)
\$15M

Project Total
\$15M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown						
Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Land/Right-of-way	\$250,000	\$250,000	\$500,000	\$500,000	\$1,000,000	\$2,500,000
Construction/Maintenance	\$250,000	\$250,000	\$500,000	\$4,500,000	\$7,000,000	\$12,500,000
Total	\$500,000	\$500,000	\$1,000,000	\$5,000,000	\$8,000,000	\$15,000,000

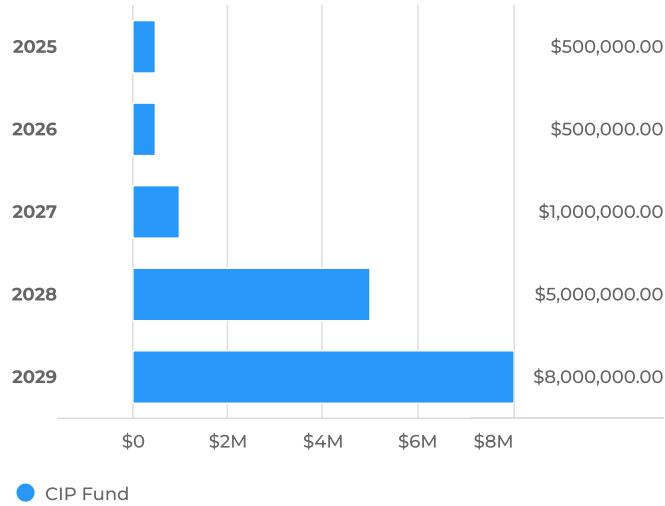
Funding Sources

FY2025 Budget
\$500,000

Total Budget (all years)
\$15M

Project Total
\$15M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
CIP Fund	\$500,000	\$500,000	\$1,000,000	\$5,000,000	\$8,000,000	\$15,000,000
Total	\$500,000	\$500,000	\$1,000,000	\$5,000,000	\$8,000,000	\$15,000,000

CAPITAL PROJECTS REQUESTS

This requests information is generated from , Proposed Version.

Wastewater Treatment Plant

Overview

Request Owner	Cassandra Smith
Est. Start Date	08/01/2024
Est. Completion Date	12/30/2025
Department	Capital Projects
Type	Capital Improvement

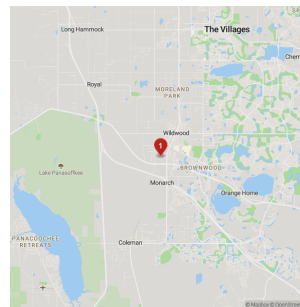
Description

Expand wastewater plant to 6 MGD.

Details

Type of Project	New Construction
Strategic Focus Area	Infrastructure

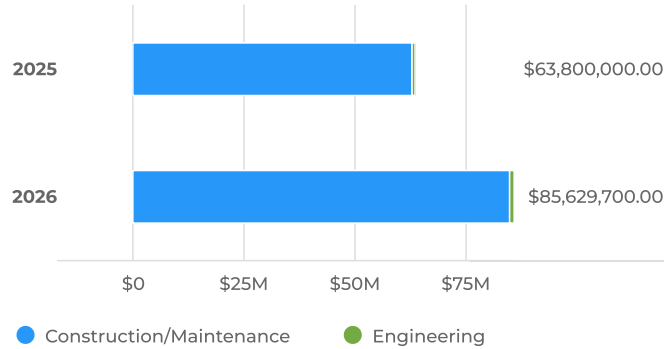
Location



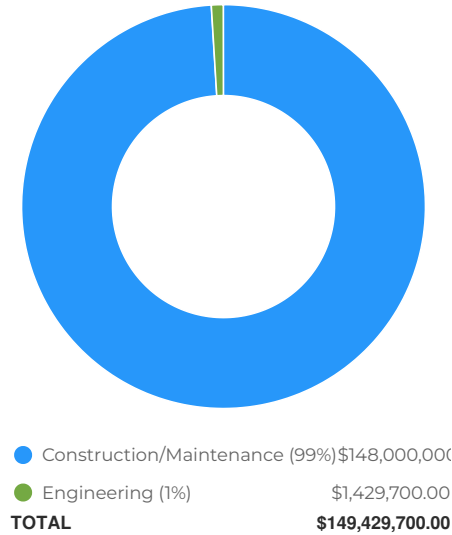
Capital Cost

Total Historical **\$3,845,254** FY2025 Budget **\$63,800,000** Total Budget (all years) **\$149.43M** Project Total **\$153.275M**

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown				
Capital Cost	Historical	FY2025	FY2026	Total
Design	\$258,475			\$258,475
Engineering	\$829,620	\$800,000	\$629,700	\$2,259,320
Construction/Maintenance	\$2,757,159	\$63,000,000	\$85,000,000	\$150,757,159
Total	\$3,845,254	\$63,800,000	\$85,629,700	\$153,274,954

Funding Sources

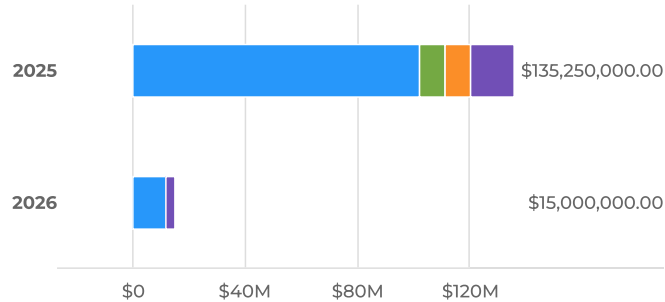
Total Historical
\$7,688,095

FY2025 Budget
\$135,250,000

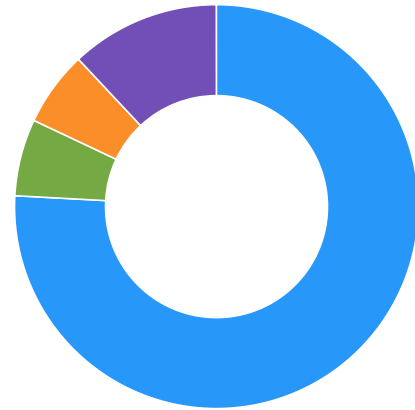
Total Budget (all years)
\$150.25M

Project Total
\$157.938M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



- Debt Issuance (SRF/Bonds/Lo...
- Grant/Appropriation
- Other
- Wastewater SDC Fund

- Debt Issuance (SRF/Bonds/Loan) (76%) \$114,000,000.00
- Grant/Appropriation (6%) \$9,250,000.00
- Other (6%) \$9,000,000.00
- Wastewater SDC Fund (12%) \$18,000,000.00
- TOTAL \$150,250,000.00**

Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	Total
Wastewater SDC Fund	\$1,088,095	\$15,000,000	\$3,000,000	\$19,088,095
Debt Issuance (SRF/Bonds/Loan)		\$102,000,000	\$12,000,000	\$114,000,000
Grant/Appropriation	\$3,600,000	\$9,250,000		\$12,850,000
Other	\$3,000,000	\$9,000,000		\$12,000,000
Total	\$7,688,095	\$135,250,000	\$15,000,000	\$157,938,095

PUBLIC SAFETY REQUESTS

This requests information is generated from , Proposed Version.

In-Car Video Bundles and Camera System

Overview

Request Owner	Randall Parmer, Chief of Police
Department	Public Safety
Type	Capital Equipment

Description

This request is for six (6) in-car video and camera systems to be installed in newly requested police vehicles.

This equipment will be provided by the current vendor, Metrix Solutions, and added to the existing contract.

Total costs - \$85,028

Four year payment schedule - \$21,257 per year

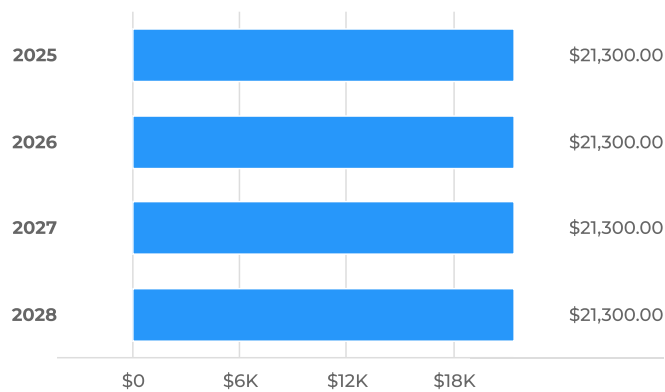
Details

New Purchase or Replacement	New
-----------------------------	-----

Capital Cost

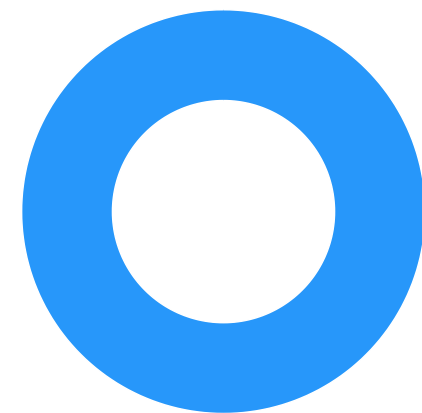
FY2025 Budget	Total Budget (all years)	Project Total
\$21,300	\$85.2K	\$85.2K

Capital Cost by Year (Proposed)



● Equipment

Capital Cost for Budgeted Years (Proposed)



● Equipment (100%) \$85,200.00
TOTAL \$85,200.00

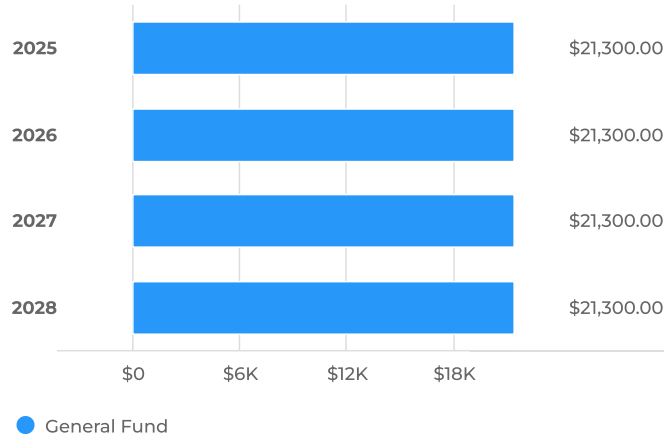
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	Total
Equipment	\$21,300	\$21,300	\$21,300	\$21,300	\$85,200
Total	\$21,300	\$21,300	\$21,300	\$21,300	\$85,200

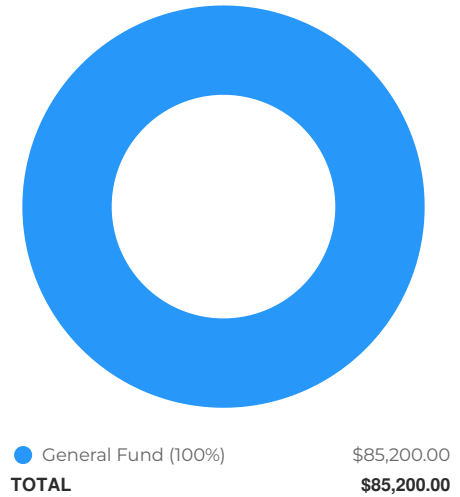
Funding Sources

FY2025 Budget Total Budget (all years) Project Total
\$21,300 **\$85.2K** **\$85.2K**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$21,300	\$21,300	\$21,300	\$21,300	\$85,200
Total	\$21,300	\$21,300	\$21,300	\$21,300	\$85,200

This request information is generated from , Proposed Version.

The Villages Police Department Substation

Overview

Request Owner	Cassandra Smith
Est. Start Date	01/13/2025
Est. Completion Date	08/30/2027
Department	Public Safety
Type	Capital Improvement

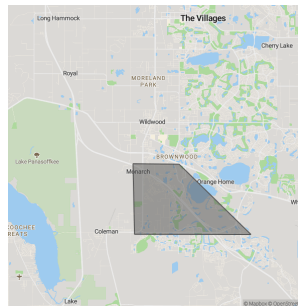
Description

Construction of a new Police substation in the southern city limits within the area of The Villages in order to provide improved coverage of critical police services.

Details

Type of Project	New Construction
Strategic Focus Area	Community Engagement

Location



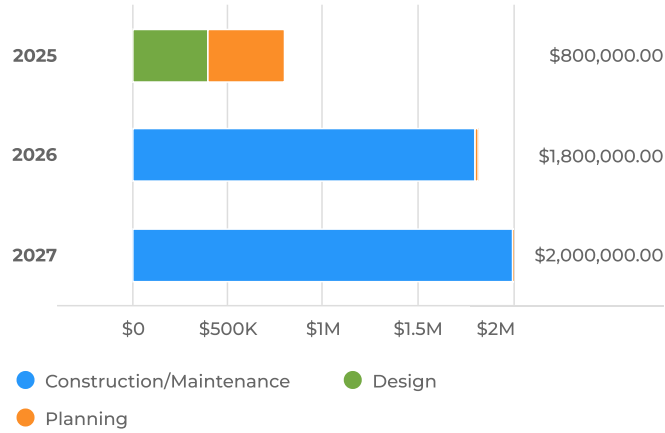
Capital Cost

FY2025 Budget
\$800,000

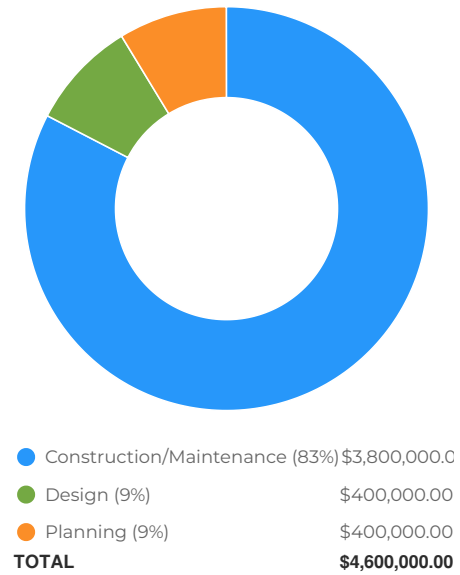
Total Budget (all years)
\$4.6M

Project Total
\$4.6M

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



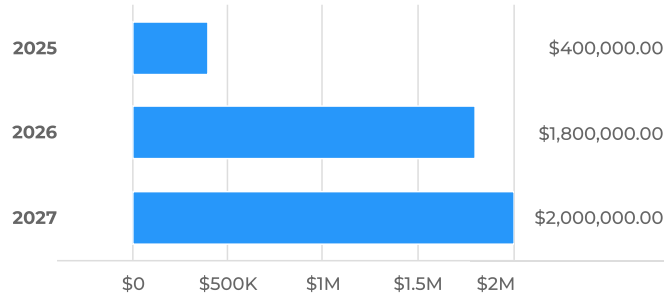
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Planning	\$400,000			\$400,000
Design	\$400,000			\$400,000
Construction/Maintenance		\$1,800,000	\$2,000,000	\$3,800,000
Total	\$800,000	\$1,800,000	\$2,000,000	\$4,600,000

Funding Sources

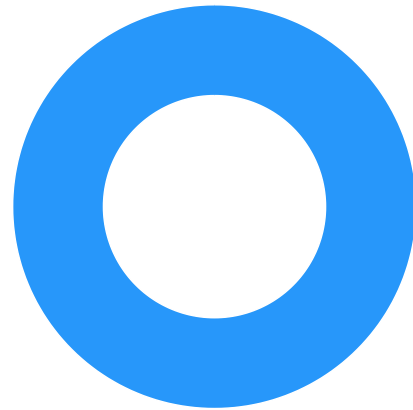
FY2025 Budget **\$400,000** Total Budget (all years) **\$4.2M** Project Total **\$4.2M**

Funding Sources by Year (Proposed)



● Impact Fee Fund

Funding Sources for Budgeted Years (Proposed)



● Impact Fee Fund (100%) \$4,200,000.00
TOTAL **\$4,200,000.00**

Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Impact Fee Fund	\$400,000	\$1,800,000	\$2,000,000	\$4,200,000
Total	\$400,000	\$1,800,000	\$2,000,000	\$4,200,000

WASTEWATER DIVISION REQUESTS

This requests information is generated from , Proposed Version.

2 Lift Station Generator Purchases and Install

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

Due to the rise in FDEP fines when it comes to sewer overflows, FDEP is cracking down to prevent all sewer overflows. By placing a generator at each station we will help prevent spills due to loss of power during storm events.

Images



Generator Pic

Details

New Purchase or Replacement	New
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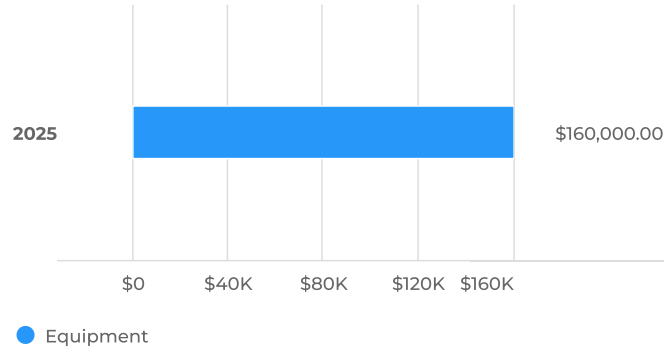
Supplemental Attachments

 [Generator Price\(/resource/cleargov-prod/projects/documents/1f0318e23625e9365ba3.pdf\)](/resource/cleargov-prod/projects/documents/1f0318e23625e9365ba3.pdf)

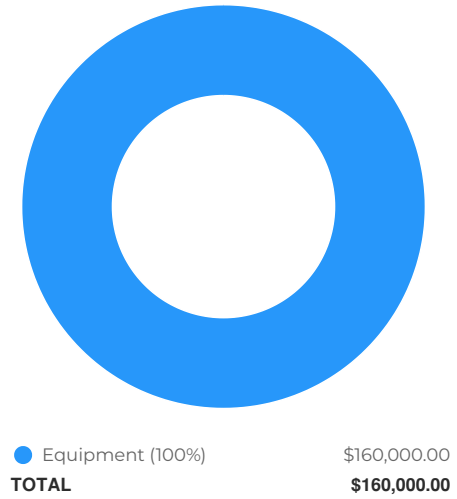
Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$160,000	\$160K	\$160K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)

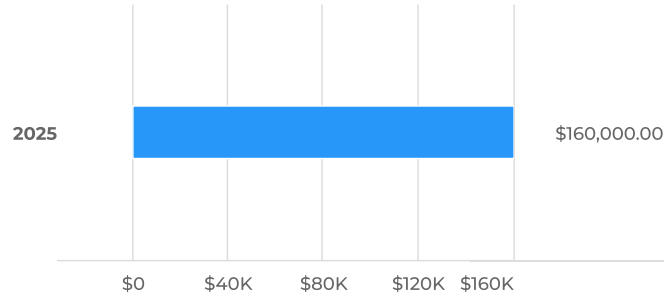


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$160,000	\$160,000
Total	\$160,000	\$160,000

Funding Sources

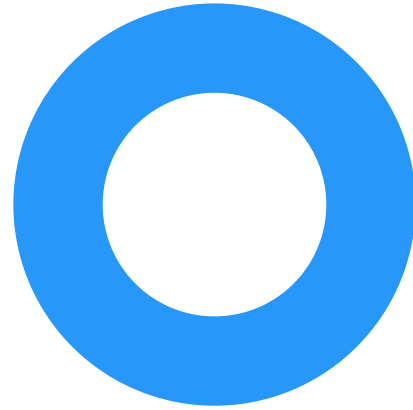
FY2025 Budget **\$160,000** Total Budget (all years) **\$160K** Project Total **\$160K**

Funding Sources by Year (Proposed)



● Utility Revenue Fund

Funding Sources for Budgeted Years (Proposed)



● Utility Revenue Fund (100%) \$160,000.00
TOTAL \$160,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Utility Revenue Fund	\$160,000	\$160,000
Total	\$160,000	\$160,000

This requests information is generated from , Proposed Version.

Inspect, repair or replace 3,000' of sanitary sewer main

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Wastewater Division
Type	Capital Improvement

Description

This is a part of the department's annual maintenance program to prevent sanitary sewer overflows or spills. We will inspect, repair or replace 3000' of sanitary sewer main annually. The going rate for pipe liner installation is \$50.00 per foot.

Images

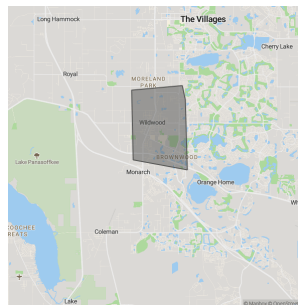


Gravity Main Pic

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



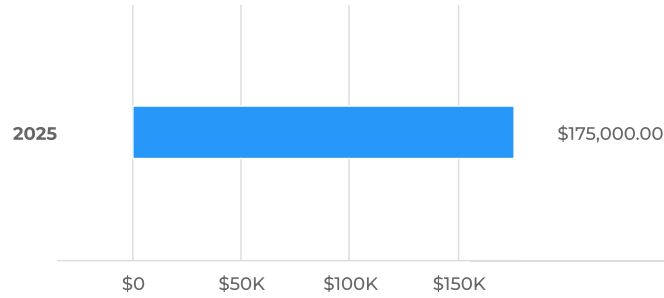
Capital Cost

FY2025 Budget
\$175,000

Total Budget (all years)
\$175K

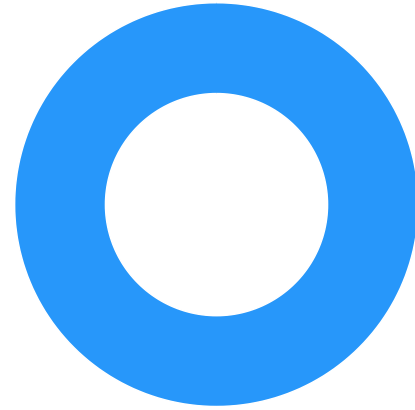
Project Total
\$175K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$175,000.00
TOTAL \$175,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$175,000	\$175,000
Total	\$175,000	\$175,000

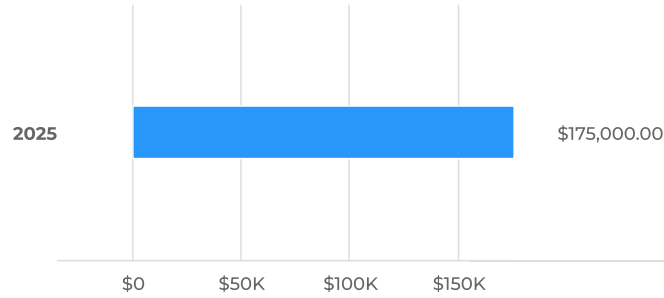
Funding Sources

FY2025 Budget
\$175,000

Total Budget (all years)
\$175K

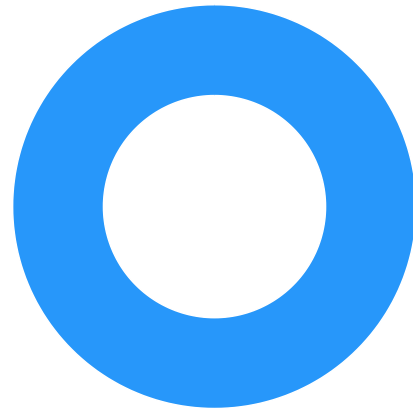
Project Total
\$175K

Funding Sources by Year (Proposed)



● Wastewater Operating Budget

Funding Sources for Budgeted Years (Proposed)



● Wastewater Operating Budget (100%) \$175,000
TOTAL \$175,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Wastewater Operating Budget	\$175,000	\$175,000
Total	\$175,000	\$175,000

This requests information is generated from , Proposed Version.

Inspect, Repair, and Coat a total of 60 Manholes.

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Wastewater Division
Type	Capital Improvement

Description

As part of the department's preventative maintenance program, we will inspect, repair, and coat a total of 90 manholes in the sanitary sewer system.

Images

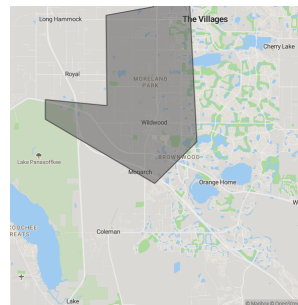


Manhole Rehab Pic

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



Supplemental Attachments

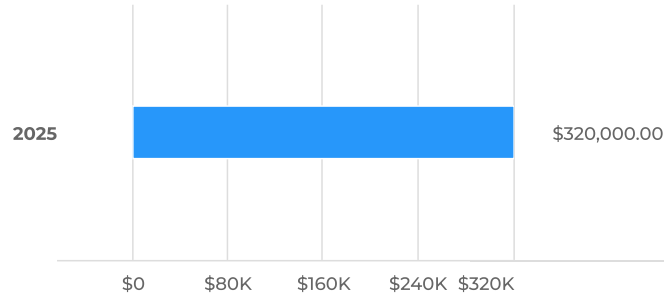
 [Manhole Rehab Quote for 36\(/resource/cleargov-prod/projects/documents/2c568d3517566bd5ed76.pdf\)](#)

 [Ring Cover Quote for 40\(/resource/cleargov-prod/projects/documents/4ee694b18d9a6a30701c.pdf\)](#)

Capital Cost

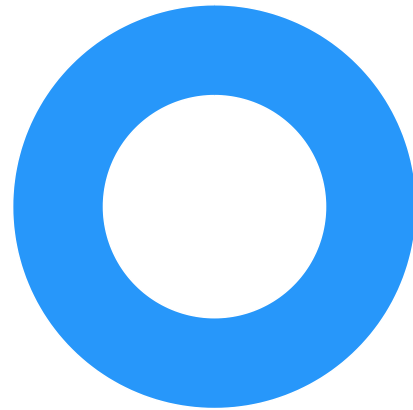
FY2025 Budget **\$320,000** Total Budget (all years) **\$320K** Project Total **\$320K**

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$320,000.00
TOTAL \$320,000.00

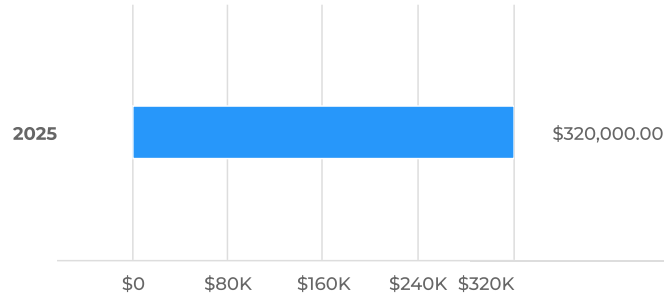
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$320,000	\$320,000
Total	\$320,000	\$320,000

Funding Sources

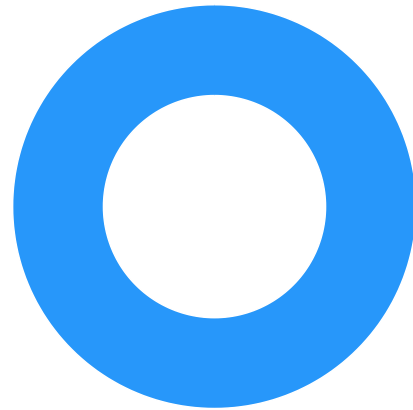
FY2025 Budget **\$320,000** Total Budget (all years) **\$320K** Project Total **\$320K**

Funding Sources by Year (Proposed)



● Wastewater Operating Budget

Funding Sources for Budgeted Years (Proposed)



● Wastewater Operating Budget (100%) \$320,000
TOTAL \$320,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Wastewater Operating Budget	\$320,000	\$320,000
Total	\$320,000	\$320,000

This requests information is generated from , Proposed Version.

Lift Station Panel Upgrades for Stations 45-5 and 46-6 in Continental Country Club

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Wastewater Division
Type	Capital Improvement

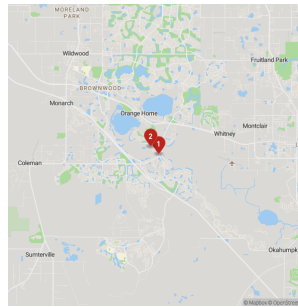
Description

Due to age and H2S gasses, the 2 panels have reached the end of their service life and are in need of replacement. This will reduce the number of call-outs due to failure, and reduce the chances of sanitary sewer spills due to panel malfunctions.

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

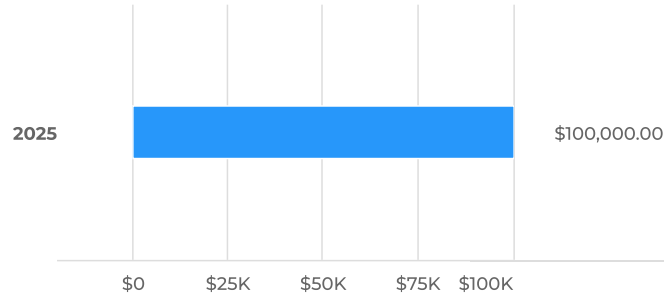
Location



Capital Cost

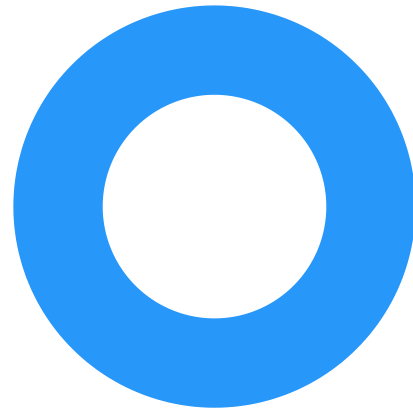
FY2025 Budget **\$100,000** Total Budget (all years) **\$100K** Project Total **\$100K**

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$100,000.00
TOTAL \$100,000.00

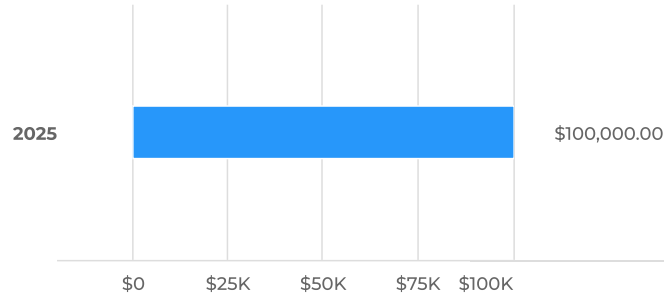
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$100,000	\$100,000
Total	\$100,000	\$100,000

Funding Sources

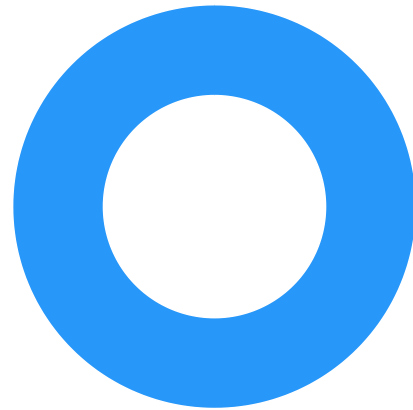
FY2025 Budget **\$100,000** Total Budget (all years) **\$100K** Project Total **\$100K**

Funding Sources by Year (Proposed)



● Wastewater Operating Budget

Funding Sources for Budgeted Years (Proposed)



● Wastewater Operating Budget (100%) \$100,000
TOTAL \$100,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Wastewater Operating Budget	\$100,000	\$100,000
Total	\$100,000	\$100,000

This requests information is generated from , Proposed Version.

Lift Station Wet Well Coatings for Stations #19, 25, 28, and 47

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Wastewater Division
Type	Capital Improvement

Description

Due to age and H2S gasses and as part of our annual preventative maintenance program to reduce FDEP violations and sanitary sewer spills, four lift stations were identified to be coated in this budget year.

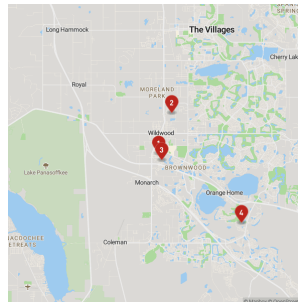
Images



Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



Supplemental Attachments

 [Quote for One Station\(/resource/cleargov-prod/projects/documents/495508a2de56d2d12bbe.jpg\)](/resource/cleargov-prod/projects/documents/495508a2de56d2d12bbe.jpg)

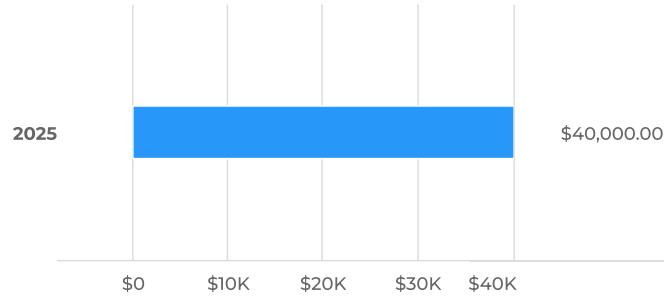
Capital Cost

FY2025 Budget
\$40,000

Total Budget (all years)
\$40K

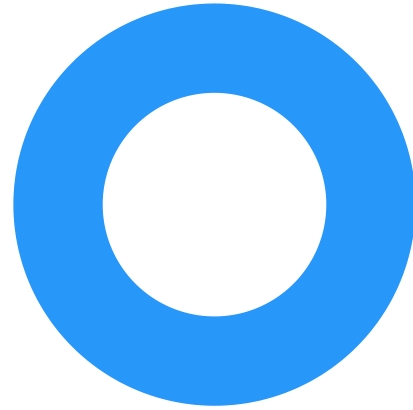
Project Total
\$40K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$40,000.00
TOTAL \$40,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$40,000	\$40,000
Total	\$40,000	\$40,000

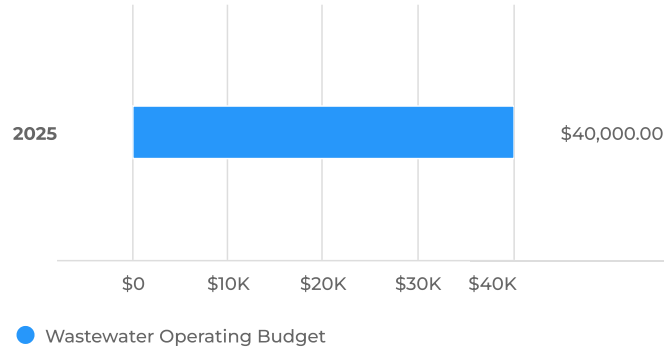
Funding Sources

FY2025 Budget
\$40,000

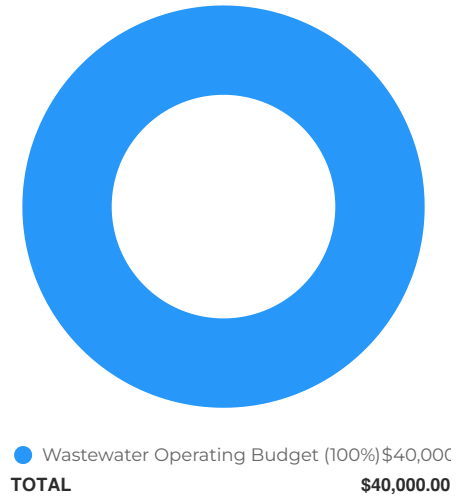
Total Budget (all years)
\$40K

Project Total
\$40K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Wastewater Operating Budget	\$40,000	\$40,000
Total	\$40,000	\$40,000

This request information is generated from , Proposed Version.

Millenium Park Reclaim Water Main Extension

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Wastewater Division
Type	Capital Improvement

Description

Identified in the master plan. The project consists of extending existing 10-inch reclaim water main to the City's Millennium Park.

Images

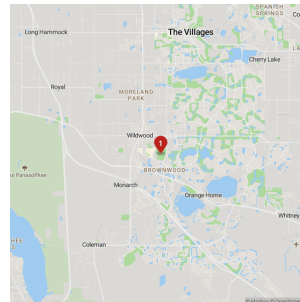


Reclaim Pipe Pic

Details

Type of Project	New Construction
Strategic Focus Area	Infrastructure

Location



Supplemental Attachments

 [Generic Quote for 1250' of Reclaim installation\(/resource/cleargov-prod/projects/documents/bb75c6cd143f71f7f760.pdf\)](#)

Benefit to Community

Provide Reuse water to the Millennium park area as well as all areas from the pump station to the park.

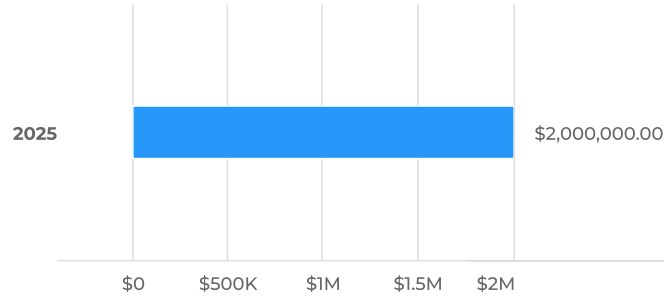
Capital Cost

FY2025 Budget
\$2,000,000

Total Budget (all years)
\$2M

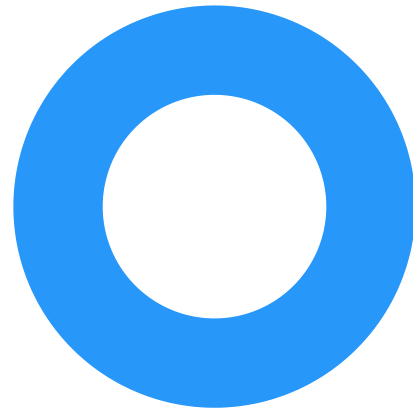
Project Total
\$2M

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$2,000,000.
TOTAL \$2,000,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$2,000,000	\$2,000,000
Total	\$2,000,000	\$2,000,000

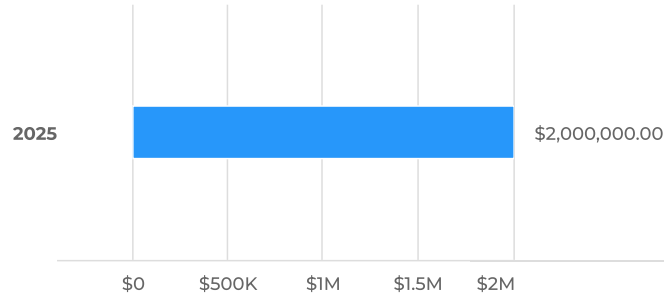
Funding Sources

FY2025 Budget
\$2,000,000

Total Budget (all years)
\$2M

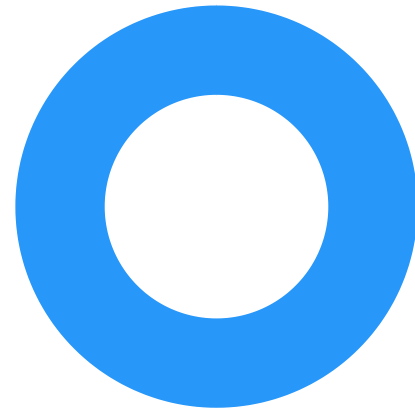
Project Total
\$2M

Funding Sources by Year (Proposed)



● Other

Funding Sources for Budgeted Years (Proposed)



● Other (100%)

\$2,000,000.00

TOTAL

\$2,000,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Other	\$2,000,000	\$2,000,000
Total	\$2,000,000	\$2,000,000

This requests information is generated from , Proposed Version.

Misc. Lift Station Upgrades

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

During the year there are unexpected needed replacements and upgrades, such as Riser Pipes, and pump upgrades due to increased development in the area.

Images



Riser Pipe Pic

Details

New Purchase or Replacement	Replacement
-----------------------------	-------------

Supplemental Attachments

 [Example cost\(/resource/cleargov-prod/projects/documents/97917d011cb9fd3c022e.pdf\)](/resource/cleargov-prod/projects/documents/97917d011cb9fd3c022e.pdf)

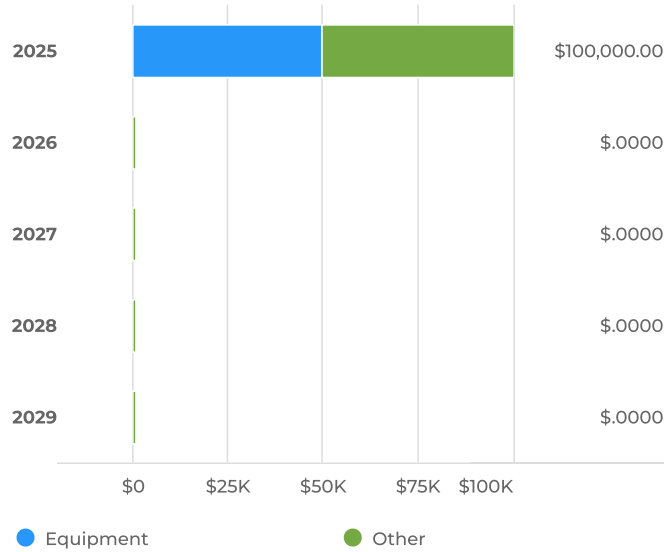
Capital Cost

FY2025 Budget
\$100,000

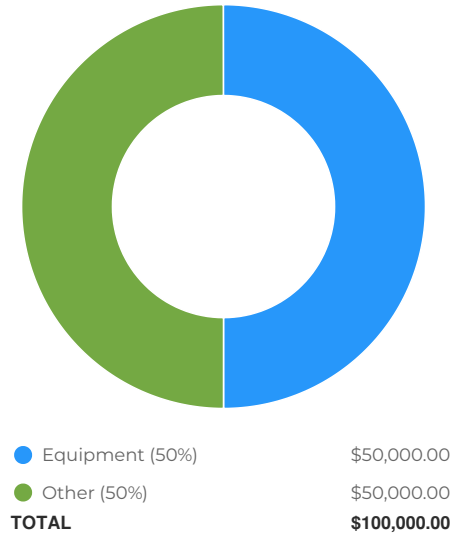
Total Budget (all years)
\$100K

Project Total
\$100K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Equipment	\$50,000					\$50,000
Other	\$50,000					\$50,000
Total	\$100,000					\$100,000

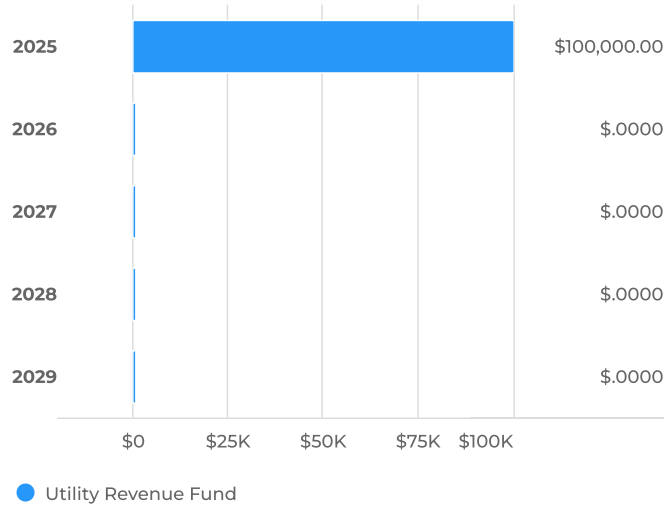
Funding Sources

FY2025 Budget
\$100,000

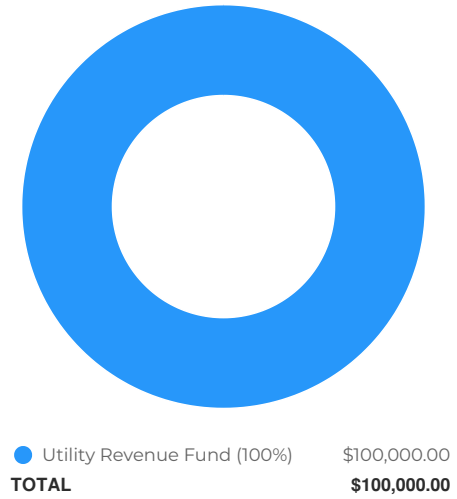
Total Budget (all years)
\$100K

Project Total
\$100K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Utility Revenue Fund	\$100,000					\$100,000
Total	\$100,000					\$100,000

This requests information is generated from , Proposed Version.

Misc. sewer system renewal and replacements

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Wastewater Division
Type	Capital Improvement

Description

Misc. Repairs and replacements are needed to maintain service for customers. Throughout the year there are emergency failures and replacements needed to avoid loss of service.

Images

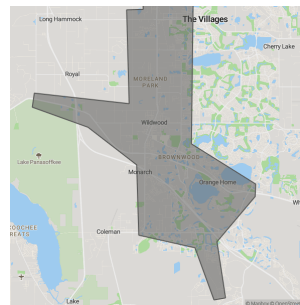


Pic of 16" Main Break

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



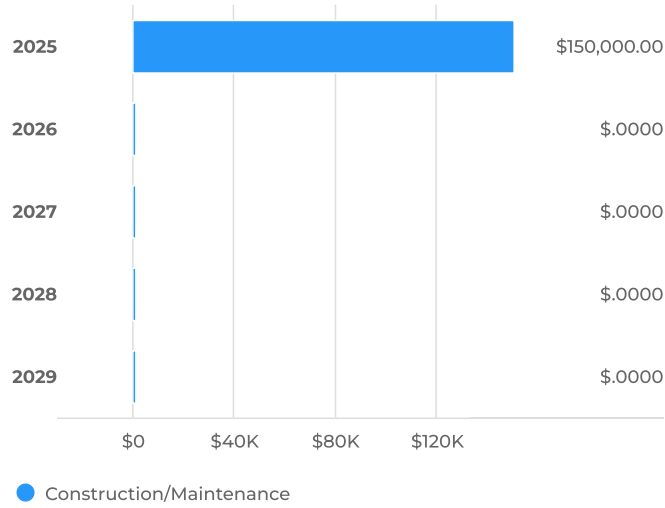
Capital Cost

FY2025 Budget
\$150,000

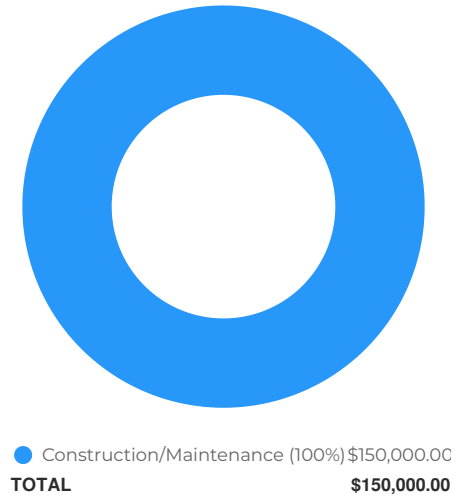
Total Budget (all years)
\$150K

Project Total
\$150K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)

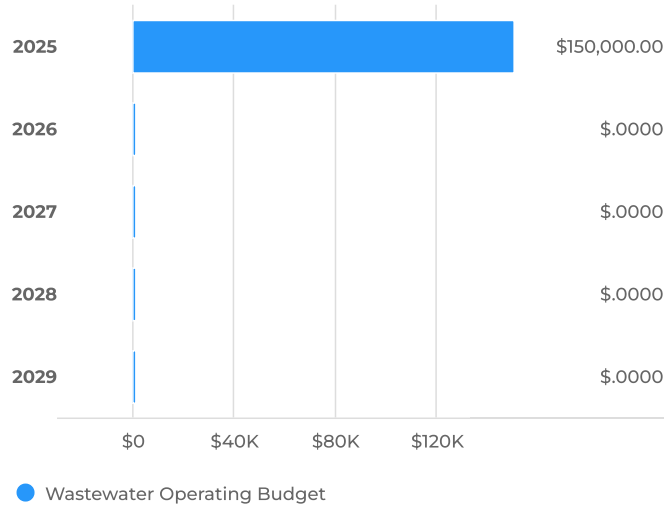


Capital Cost Breakdown						
Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Construction/Maintenance	\$150,000					\$150,000
Total	\$150,000					\$150,000

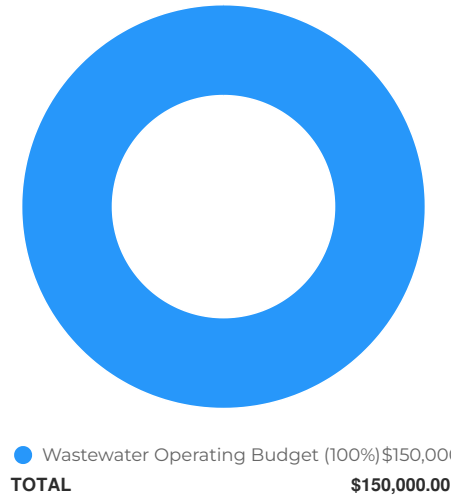
Funding Sources

FY2025 Budget **\$150,000** Total Budget (all years) **\$150K** Project Total **\$150K**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown						
Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Wastewater Operating Budget	\$150,000					\$150,000
Total	\$150,000					\$150,000

This requests information is generated from , Proposed Version.

R-12 Pump Station Upgrade

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Wastewater Division
Type	Capital Improvement

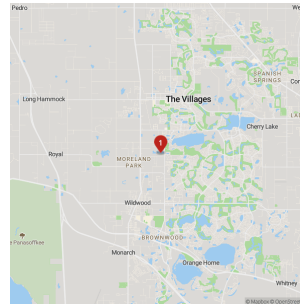
Description

This project is the construction of a Reclaim pump station at the RIB site. This will provide additional pumping capacity for our expanding reclaim system.

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

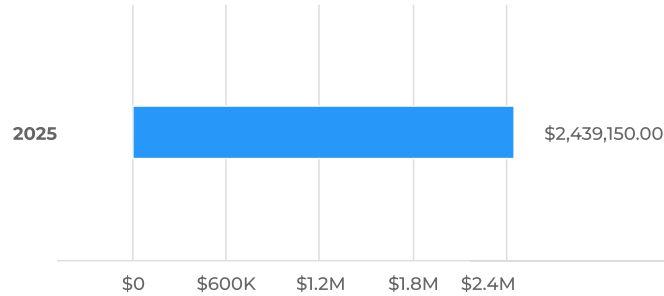
Location



Capital Cost

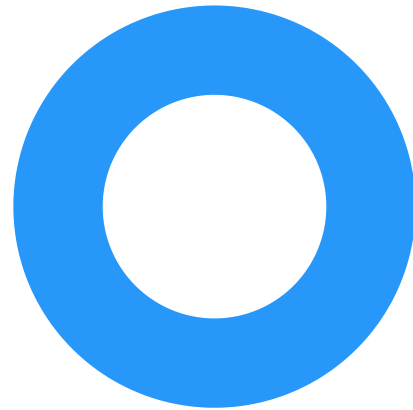
FY2025 Budget	Total Budget (all years)	Project Total
\$2,439,150	\$2.439M	\$2.439M

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$2,439,150.00
TOTAL **\$2,439,150.00**

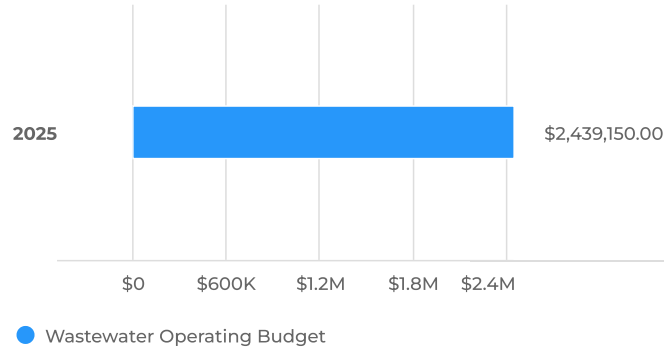
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$2,439,150	\$2,439,150
Total	\$2,439,150	\$2,439,150

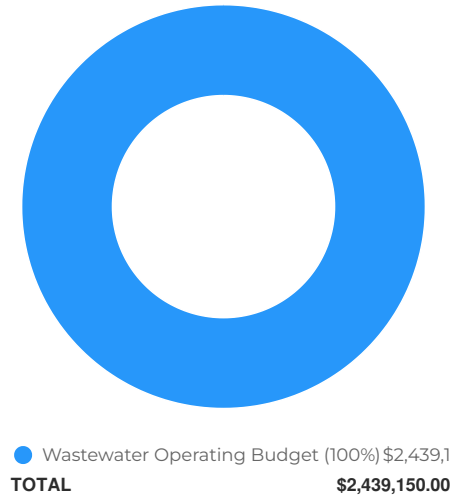
Funding Sources

FY2025 Budget **\$2,439,150** Total Budget (all years) **\$2.439M** Project Total **\$2.439M**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Wastewater Operating Budget	\$2,439,150	\$2,439,150
Total	\$2,439,150	\$2,439,150

This requests information is generated from , Proposed Version.

Rehab and coating of 4 lift station wet wells

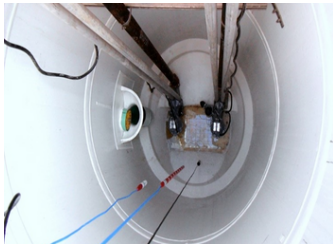
Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Wastewater Division
Type	Capital Improvement

Description

Due to age and H2S gasses and as part of our annual preventative maintenance program to reduce FDEP violations and sanitary sewer spills, four lift stations were identified to be coated. Lift Stations # 25, 28, 19, and 47.

Images

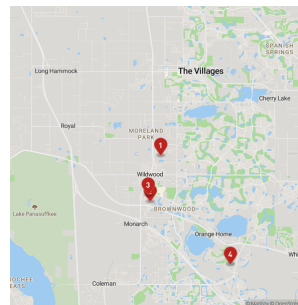


Wet well coating pic

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



Supplemental Attachments

 [LS 25 quote\(/resource/cleargov-prod/projects/documents/207758b352c6d0a2253a.pdf\)](/resource/cleargov-prod/projects/documents/207758b352c6d0a2253a.pdf)

 [LS 28 Quote\(/resource/cleargov-prod/projects/documents/0a7bf0b7973e8ca217c0.pdf\)](/resource/cleargov-prod/projects/documents/0a7bf0b7973e8ca217c0.pdf)

 [LS 19 Quote\(/resource/cleargov-prod/projects/documents/fba3774f81ba63557217.pdf\)](/resource/cleargov-prod/projects/documents/fba3774f81ba63557217.pdf)

 [LS 47 Quote\(/resource/cleargov-prod/projects/documents/ffa43f4cdb96acf89380.pdf\)](/resource/cleargov-prod/projects/documents/ffa43f4cdb96acf89380.pdf)

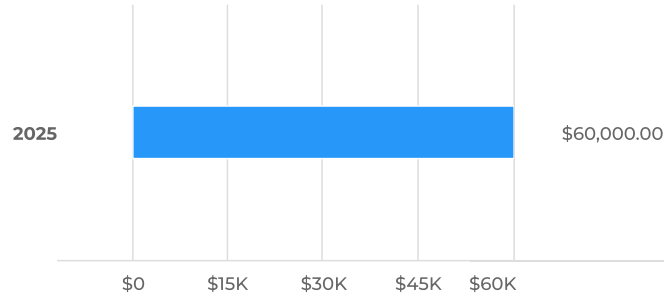
Capital Cost

FY2025 Budget
\$60,000

Total Budget (all years)
\$60K

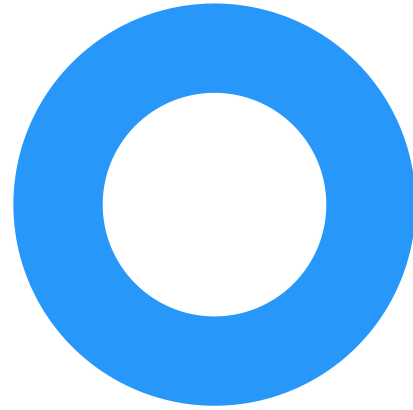
Project Total
\$60K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$60,000.00
TOTAL \$60,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$60,000	\$60,000
Total	\$60,000	\$60,000

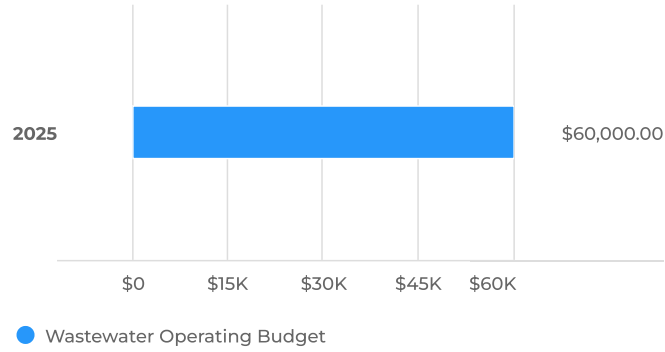
Funding Sources

FY2025 Budget
\$60,000

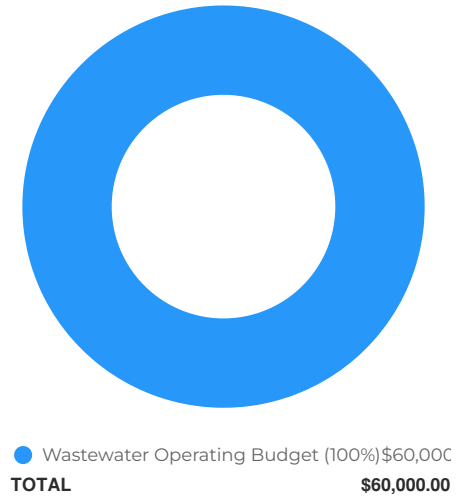
Total Budget (all years)
\$60K

Project Total
\$60K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Wastewater Operating Budget	\$60,000	\$60,000
Total	\$60,000	\$60,000

This requests information is generated from , Proposed Version.

Replacement and Upgrade of 14 Lift Station Programmable Logic Controllers

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Wastewater Division
Type	Capital Improvement

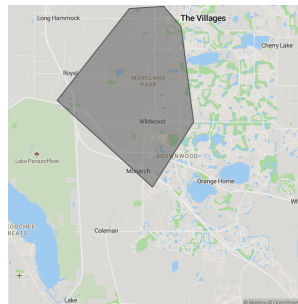
Description

14 of the City's lift stations currently have a sci-text 1062 controller that controls the station. We have learned that these controllers do not stand up to the heat during Florida summers. We have regular failures during the hot months of the year. This request is to replace the 14 controllers with our new specified Allen Bradley Micrologic controller. This will help prevent potential sanitary sewer spills due to malfunctioning controllers.

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

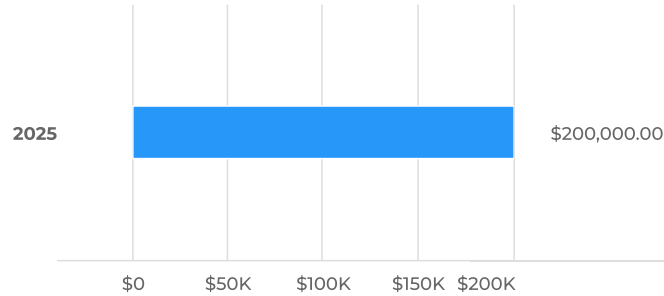
Location



Capital Cost

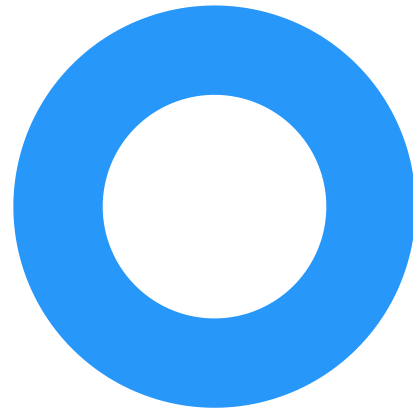
FY2025 Budget	Total Budget (all years)	Project Total
\$200,000	\$200K	\$200K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$200,000.00
TOTAL \$200,000.00

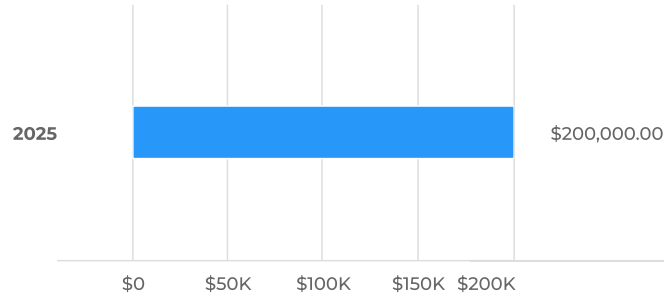
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$200,000	\$200,000
Total	\$200,000	\$200,000

Funding Sources

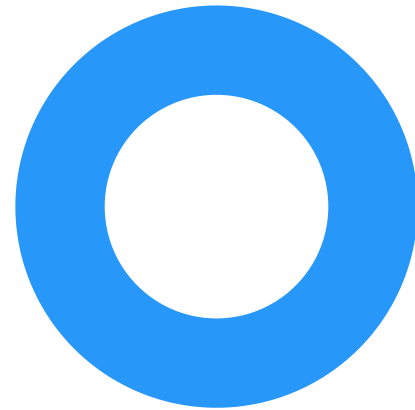
FY2025 Budget **\$200,000** Total Budget (all years) **\$200K** Project Total **\$200K**

Funding Sources by Year (Proposed)



● Wastewater Operating Budget

Funding Sources for Budgeted Years (Proposed)



● Wastewater Operating Budget (100%) \$200,000.00
TOTAL \$200,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Wastewater Operating Budget	\$200,000	\$200,000
Total	\$200,000	\$200,000

This request information is generated from , Proposed Version.

Sludge Drying Bed Construction

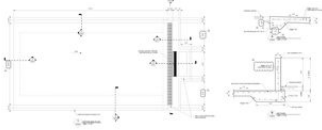
Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/01/2025
Department	Wastewater Division
Type	Capital Improvement

Description

This request is to have a drying bed constructed at the wastewater treatment facility. The drying bed is used to dump our waste into after it is collected from our gravity sewer system during our routine maintenance throughout the year. The drying bed helps separate the solids from liquid so the solids can be collected and disposed of while the liquid flows to the plant for treatment. The current drying bed is insufficient in size and has reached the end of its life cycle and is in need of replacement.

Images



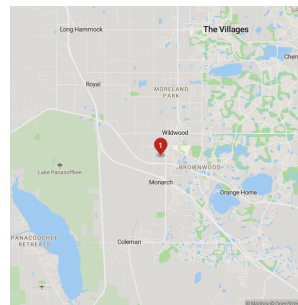
Jason Martin

Drying Bed Overview

Details

Type of Project	New Construction
Strategic Focus Area	Infrastructure

Location



Supplemental Attachments

 [Jason Martin\(/resource/cleargov-prod/projects/documents/bce79580ae6eaed0e4d0.pdf\)](https://resource/cleargov-prod/projects/documents/bce79580ae6eaed0e4d0.pdf)

Drying Bed Costs

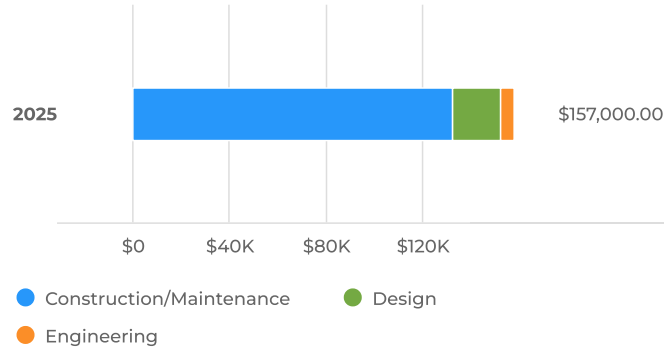
Capital Cost

FY2025 Budget
\$157,000

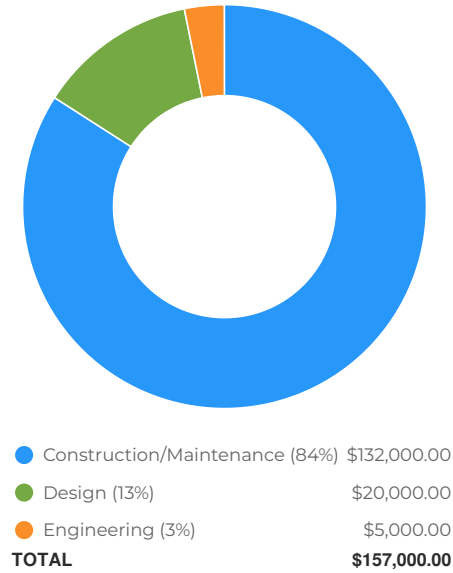
Total Budget (all years)
\$157K

Project Total
\$157K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Design	\$20,000	\$20,000
Engineering	\$5,000	\$5,000
Construction/Maintenance	\$132,000	\$132,000
Total	\$157,000	\$157,000

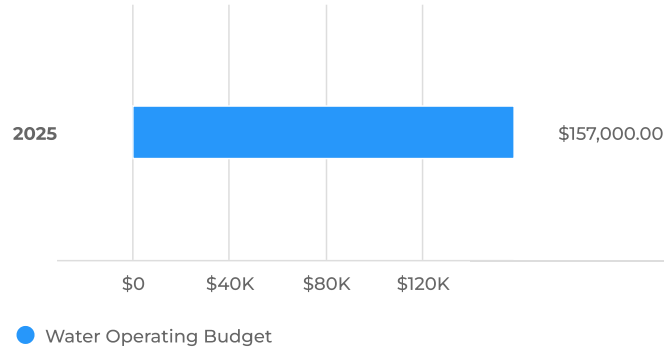
Funding Sources

FY2025 Budget
\$157,000

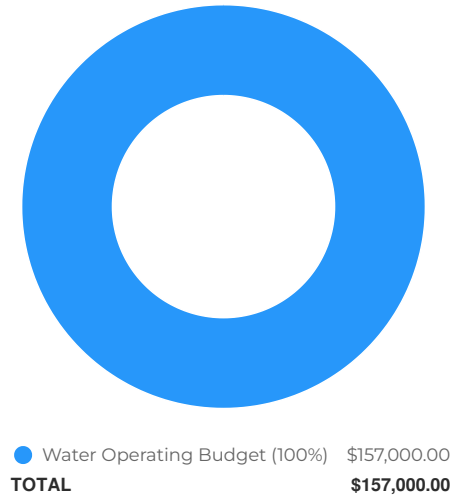
Total Budget (all years)
\$157K

Project Total
\$157K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Operating Budget	\$157,000	\$157,000
Total	\$157,000	\$157,000

This requests information is generated from , Proposed Version.

Spare Lift Station Pumps, two 35HP, two 3HP, and one 5HP

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

The city has multiple stations with 3HP and 5HP pumps. We only have a limited amount of spares on the shelf. This request is for an additional 5HP and two additional 3HP pumps. The two 35HP pumps are for the Dublin lift station. This station has been upgraded in the 23/24 budget year. the last piece of work needed is the addition of the 35HP pumps

Images



LS Pump Pic

Details

New Purchase or Replacement	New
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Supplemental Attachments

 [LS Pump Qt1\(/resource/cleargov-prod/projects/documents/7e5375dc08f8bd3092b0.pdf\)](/resource/cleargov-prod/projects/documents/7e5375dc08f8bd3092b0.pdf)

 [LS Pump Qt2\(/resource/cleargov-prod/projects/documents/f06ae945ff2f9096f1cf.pdf\)](/resource/cleargov-prod/projects/documents/f06ae945ff2f9096f1cf.pdf)

 [LS Pump Qt3\(/resource/cleargov-prod/projects/documents/8a83361844ed50e520c6.pdf\)](/resource/cleargov-prod/projects/documents/8a83361844ed50e520c6.pdf)

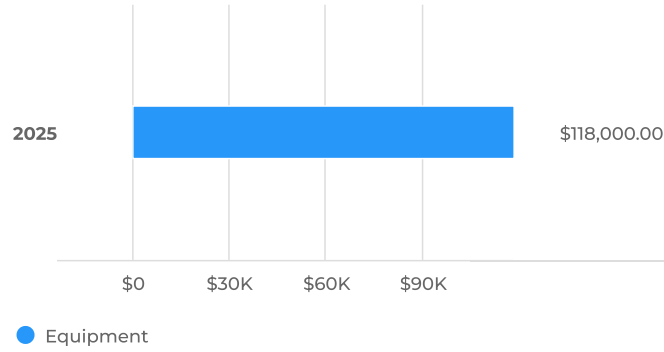
Capital Cost

FY2025 Budget
\$118,000

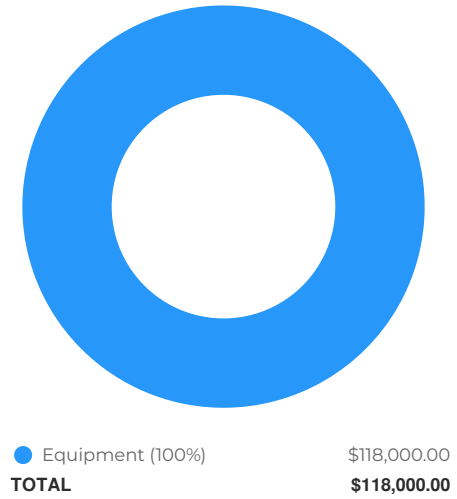
Total Budget (all years)
\$118K

Project Total
\$118K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)

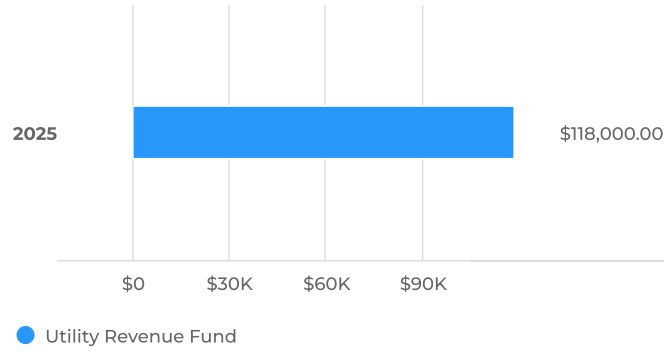


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment	\$118,000	\$118,000
Total	\$118,000	\$118,000

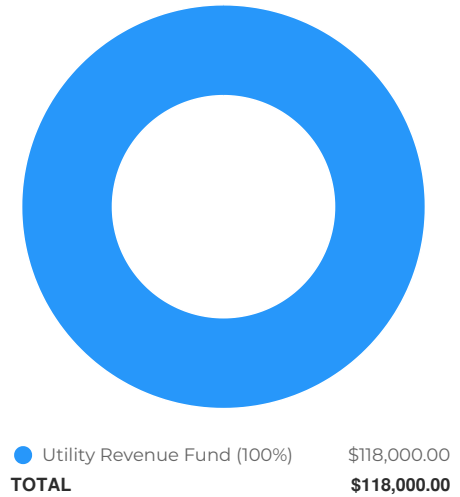
Funding Sources

FY2025 Budget **\$118,000** Total Budget (all years) **\$118K** Project Total **\$118K**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Utility Revenue Fund	\$118,000	\$118,000
Total	\$118,000	\$118,000

This requests information is generated from , Proposed Version.

SR 44 FM / CCC Decommissioning

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Wastewater Division
Type	Capital Improvement

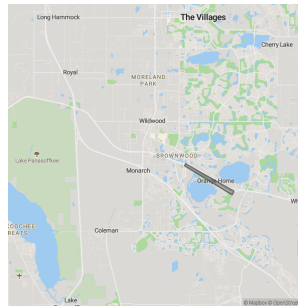
Description

This is a continued project from the 23/24 budget year

Details

Type of Project	New Construction
Strategic Focus Area	Infrastructure

Location



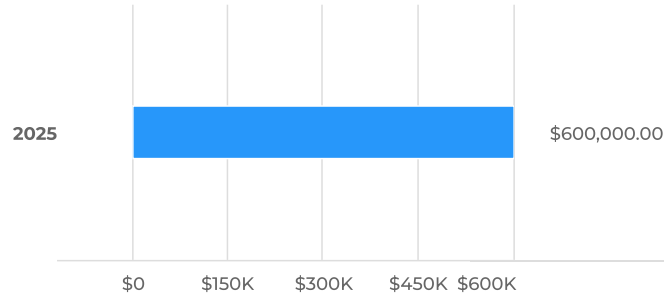
Supplemental Attachments

 [Last Pay App for project\(/resource/cleargov-prod/projects/documents/907dc8987e52171d1a02.pdf\)](/resource/cleargov-prod/projects/documents/907dc8987e52171d1a02.pdf)

Capital Cost

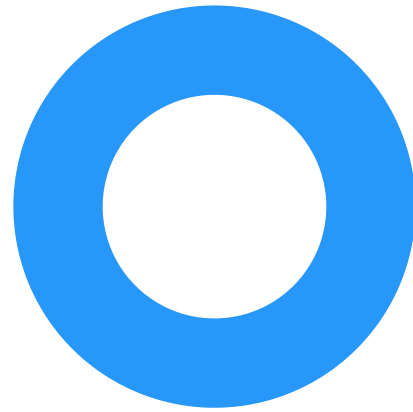
FY2025 Budget **\$600,000** Total Budget (all years) **\$600K** Project Total **\$600K**

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$600,000.00
TOTAL \$600,000.00

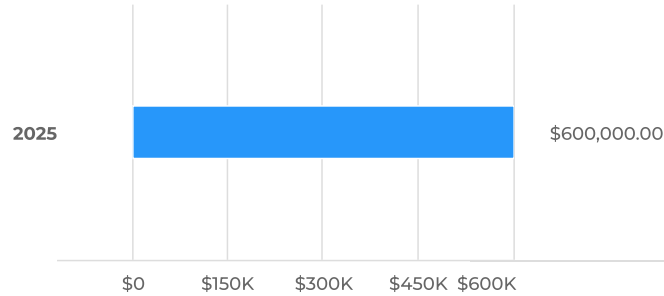
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$600,000	\$600,000
Total	\$600,000	\$600,000

Funding Sources

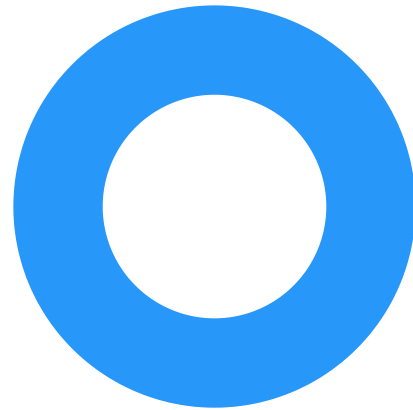
FY2025 Budget **\$600,000** Total Budget (all years) **\$600K** Project Total **\$600K**

Funding Sources by Year (Proposed)



● Water Operating Budget

Funding Sources for Budgeted Years (Proposed)



● Water Operating Budget (100%) \$600,000.00
TOTAL \$600,000.00

Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Operating Budget	\$600,000	\$600,000
Total	\$600,000	\$600,000

WATER DIVISION REQUESTS

This requests information is generated from , Proposed Version.

501 Iron Filtration Plant Upgrade

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Water Division
Type	Capital Improvement

Description

Due to water quality concerns, this project is to install an iron filtration system at the 501 water treatment facility. This is a continued project from the 23/24 budget year.

Images

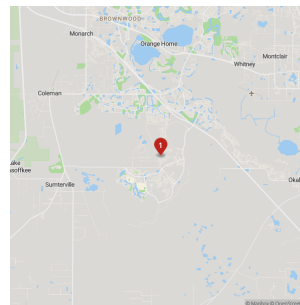


Iron filter Pic

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



Supplemental Attachments

 [501 Iron OPC\(resource/cleargov-prod/projects/documents/886c728525351787f6ae.pdf\)](https://resource/cleargov-prod/projects/documents/886c728525351787f6ae.pdf)

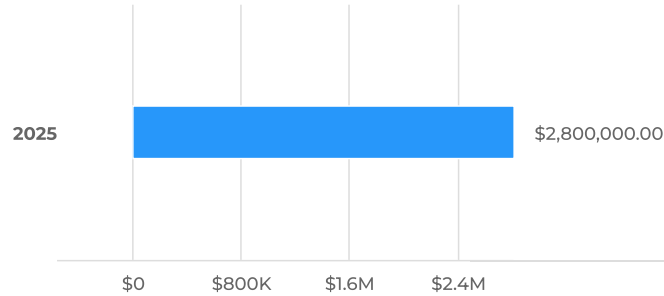
Capital Cost

FY2025 Budget
\$2,800,000

Total Budget (all years)
\$2.8M

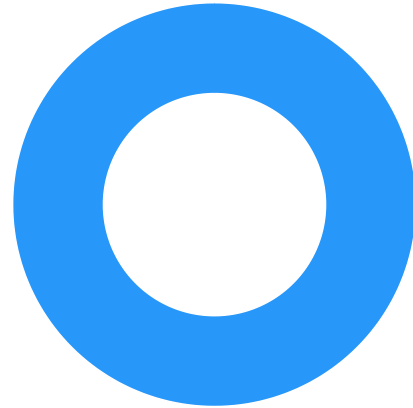
Project Total
\$2.8M

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$2,800,000.
TOTAL \$2,800,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$2,800,000	\$2,800,000
Total	\$2,800,000	\$2,800,000

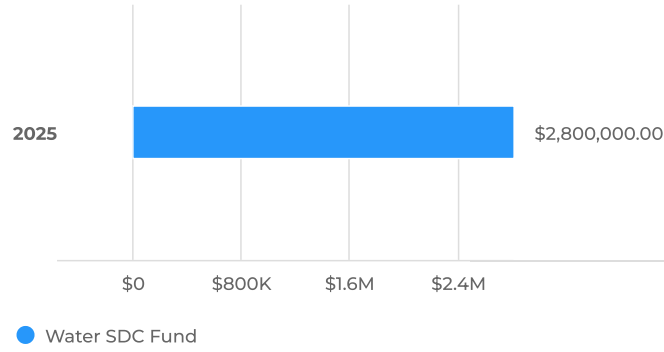
Funding Sources

FY2025 Budget
\$2,800,000

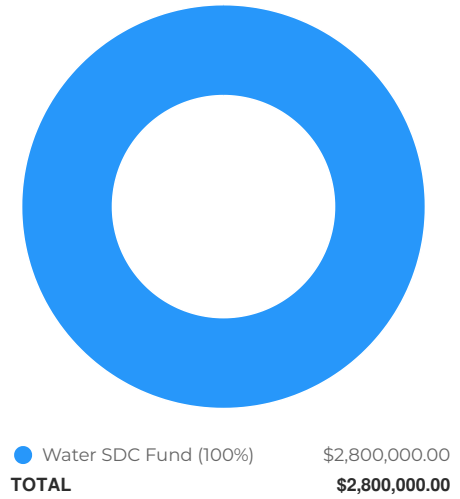
Total Budget (all years)
\$2.8M

Project Total
\$2.8M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water SDC Fund	\$2,800,000	\$2,800,000
Total	\$2,800,000	\$2,800,000

This requests information is generated from , Proposed Version.

Chlorine Analyzer Replacement for Ashley, and Continental 2 Water Treatment Plants

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Equipment

Description

The chlorine analyzers at the Ashley and Continental 2 water treatment plants are outdated and need to be replaced with the next version of the Depolox 3. The current analyzers are no longer supported by the manufacturer for spare parts.

Images



Analyzer Pic

Details

New Purchase or Replacement	Replacement
-----------------------------	-------------

Supplemental Attachments

 [Analyzer Quote\(/resource/cleargov-prod/projects/documents/1d8bbb483c00993cbdfd.pdf\)](/resource/cleargov-prod/projects/documents/1d8bbb483c00993cbdfd.pdf)

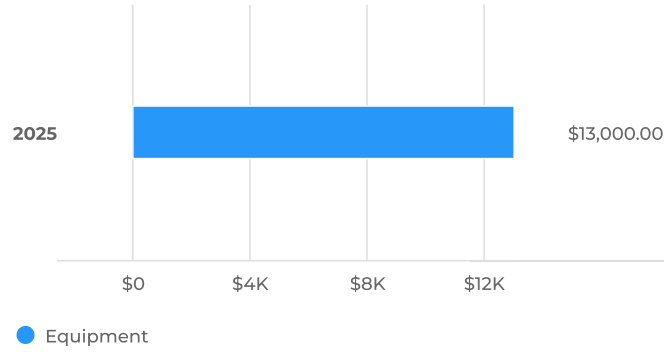
Capital Cost

FY2025 Budget
\$13,000

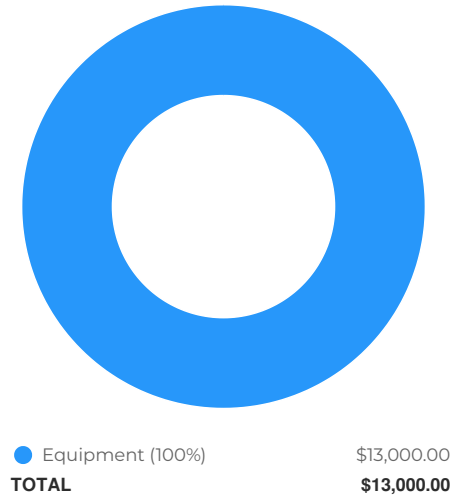
Total Budget (all years)
\$13K

Project Total
\$13K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$13,000	\$13,000
Total	\$13,000	\$13,000

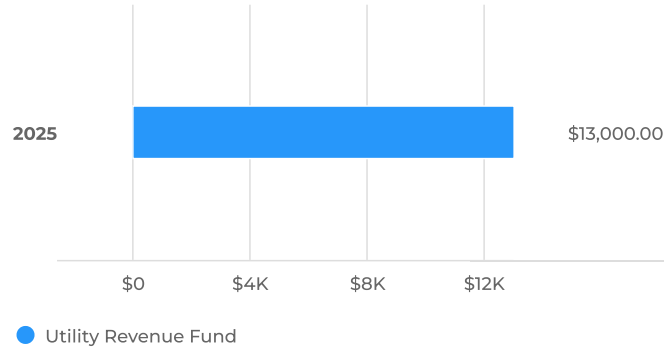
Funding Sources

FY2025 Budget
\$13,000

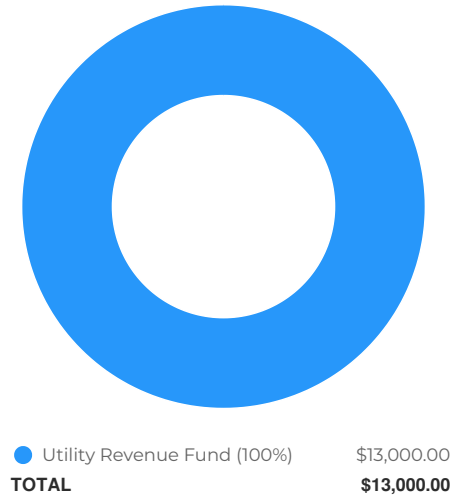
Total Budget (all years)
\$13K

Project Total
\$13K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Utility Revenue Fund	\$13,000	\$13,000
Total	\$13,000	\$13,000

This request information is generated from , Proposed Version.

Chlorine Analyzer Replacement for Huey St, Continental, and 501 Water Treatment Plants

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Equipment

Description

We need to change the chlorine analyzers at these three plants due to the raw water iron levels causing false readings and fouling of the current analyzer membranes.

Images



Micro 2000 Pic

Details

New Purchase or Replacement	Replacement
-----------------------------	-------------

Supplemental Attachments

 [Micro 2000 Quote\(/resource/cleargov-prod/projects/documents/1a30e525564688ccb309.pdf\)](/resource/cleargov-prod/projects/documents/1a30e525564688ccb309.pdf)

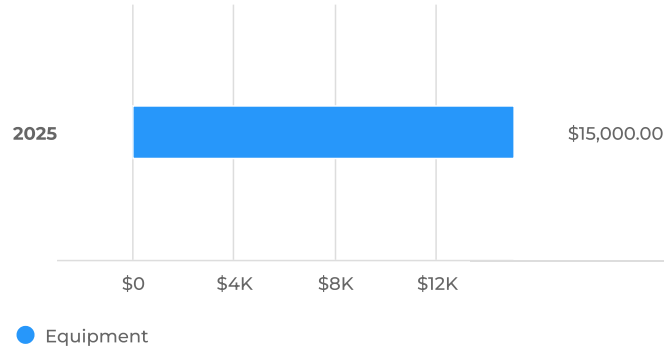
Capital Cost

FY2025 Budget
\$15,000

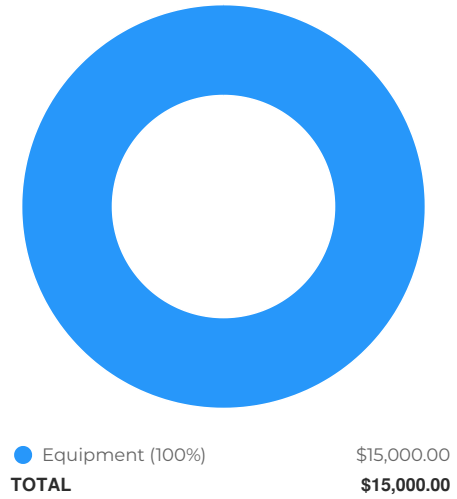
Total Budget (all years)
\$15K

Project Total
\$15K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$15,000	\$15,000
Total	\$15,000	\$15,000

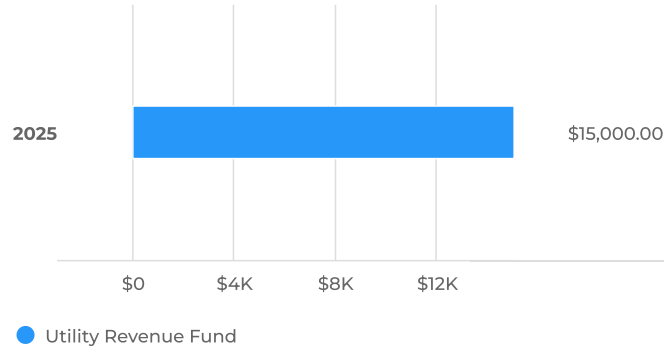
Funding Sources

FY2025 Budget
\$15,000

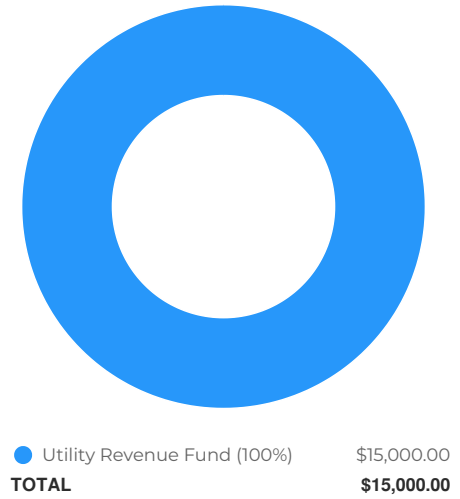
Total Budget (all years)
\$15K

Project Total
\$15K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	Total
Utility Revenue Fund	\$15,000	\$15,000
Total	\$15,000	\$15,000

This request information is generated from , Proposed Version.

Chlorine Tank Replacement for the 501 and Fairways Water Treatment Plants.

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Water Division
Type	Capital Improvement

Description

Due to age, the chlorine tanks at the 501, Fairways WTP are in need of replacement. This request also includes the third and final replacement at the Oxford WTP. The current tanks are delaminating on the interior, causing issues with the chlorination system.

Images

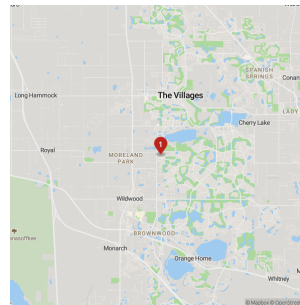


CL2 Tank Pic

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



Supplemental Attachments

 [CL2 Tank Fairways Quote\(/resource/cleargov-prod/projects/documents/ce13f7530705673af707.pdf\)](/resource/cleargov-prod/projects/documents/ce13f7530705673af707.pdf)

 [CL Tank 501 Quote\(/resource/cleargov-prod/projects/documents/7513783f04cc3454a1ba.pdf\)](/resource/cleargov-prod/projects/documents/7513783f04cc3454a1ba.pdf)

 [Houston Tanks Life Expectancy Info\(/resource/cleargov-prod/projects/documents/04331fe21d238e1144fe.pdf\)](/resource/cleargov-prod/projects/documents/04331fe21d238e1144fe.pdf)

 [Oxford Quote\(/resource/cleargov-prod/projects/documents/7b758a8ceb418d28b1df.pdf\)](/resource/cleargov-prod/projects/documents/7b758a8ceb418d28b1df.pdf)

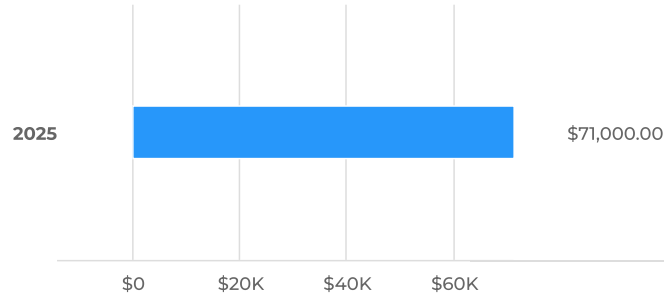
Capital Cost

FY2025 Budget
\$71,000

Total Budget (all years)
\$71K

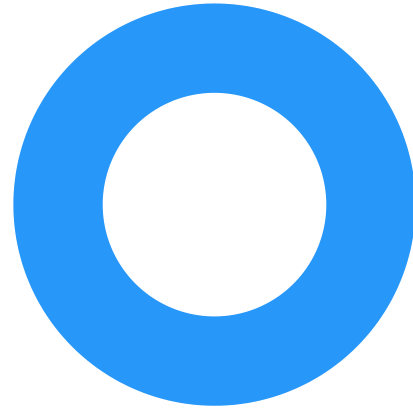
Project Total
\$71K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$71,000.00
TOTAL \$71,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$71,000	\$71,000
Total	\$71,000	\$71,000

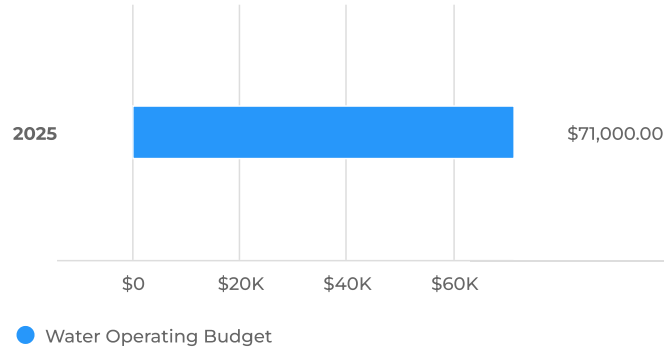
Funding Sources

FY2025 Budget
\$71,000

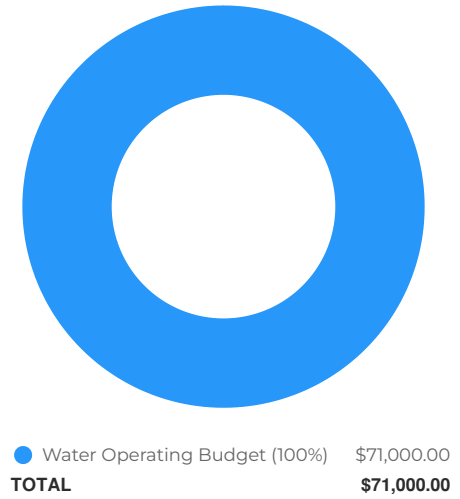
Total Budget (all years)
\$71K

Project Total
\$71K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Operating Budget	\$71,000	\$71,000
Total	\$71,000	\$71,000

This requests information is generated from , Proposed Version.

Citywide Replacement Meters

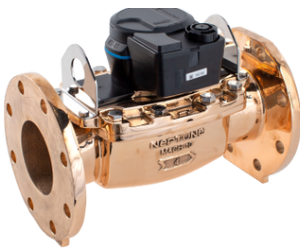
Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Equipment

Description

The current 10" meters serving the federal prison have reached the end of their life cycle. The prison is our largest consumer of potable water. We are upgrading the meters to ultra sonic flow thru meters.

Images



Meter Pic

Details

New Purchase or Replacement	Replacement
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Supplemental Attachments

 [Prison Meter Quote\(/resource/cleargov-prod/projects/documents/87fc11f9766a542c6229.pdf\)](/resource/cleargov-prod/projects/documents/87fc11f9766a542c6229.pdf)

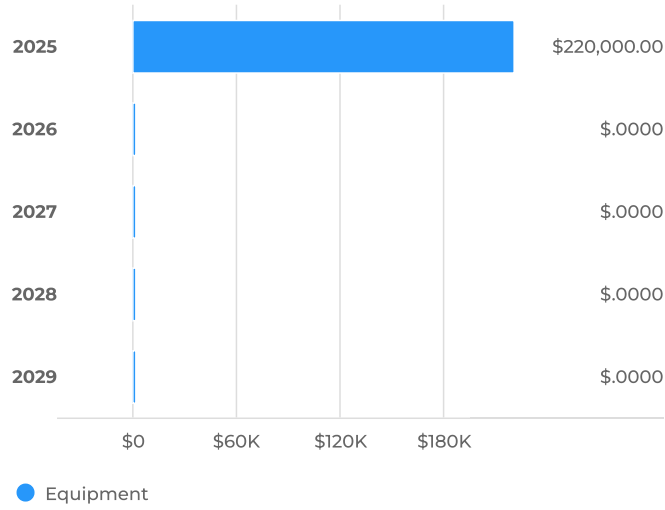
Capital Cost

FY2025 Budget
\$220,000

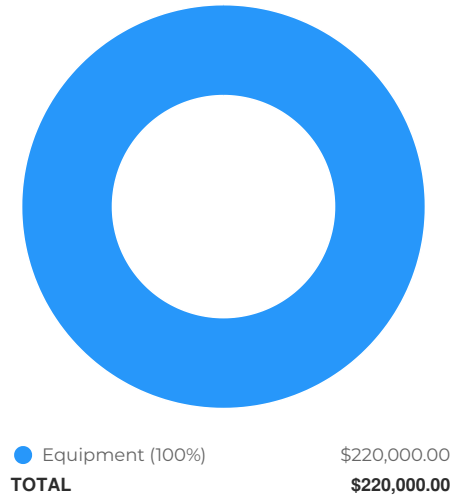
Total Budget (all years)
\$220K

Project Total
\$220K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



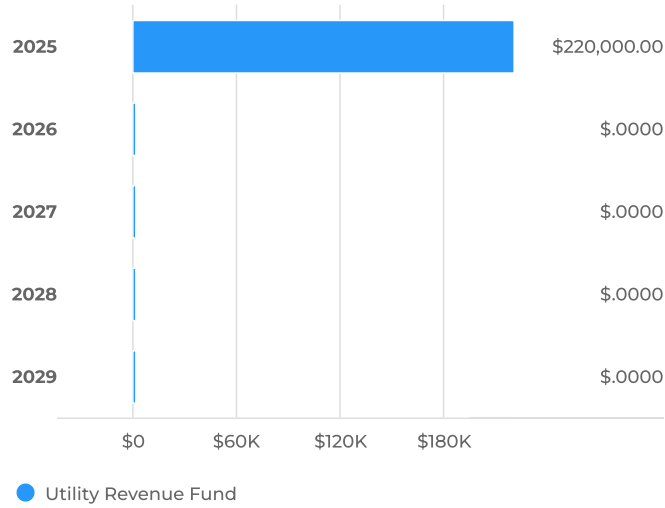
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Equipment	\$220,000					\$220,000
Total	\$220,000					\$220,000

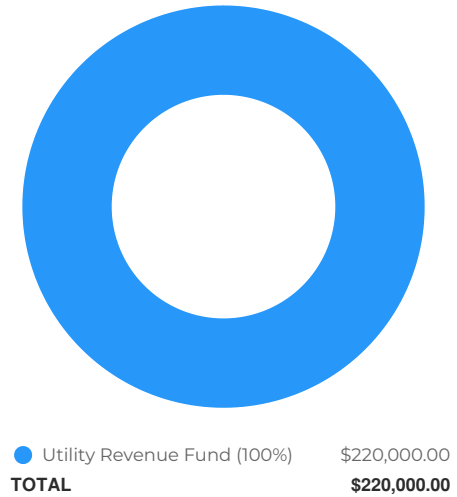
Funding Sources

FY2025 Budget **\$220,000** Total Budget (all years) **\$220K** Project Total **\$220K**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Utility Revenue Fund	\$220,000					\$220,000
Total	\$220,000					\$220,000

This requests information is generated from , Proposed Version.

Continental Water Treatment Plant Well No. 1 Repair

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Water Division
Type	Capital Improvement

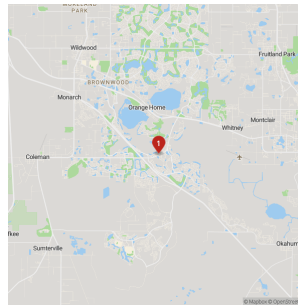
Description

The casing for Well number 1 at Continental Water Treatment plant has a crack and allows sand into the well. We are requesting to abandon the well and use the interconnect with the Wildwood system to feed that portion of the park. We also will have an option to replace the well once that price is provided.

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



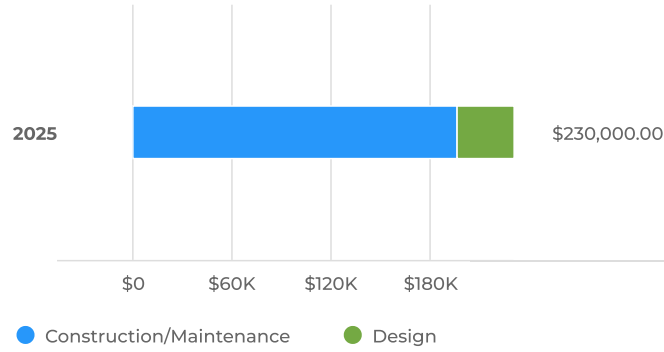
Supplemental Attachments

 [CCC Well Quote\(/resource/cleargov-prod/projects/documents/823a0904ba0de40648b0.pdf\)](/resource/cleargov-prod/projects/documents/823a0904ba0de40648b0.pdf)

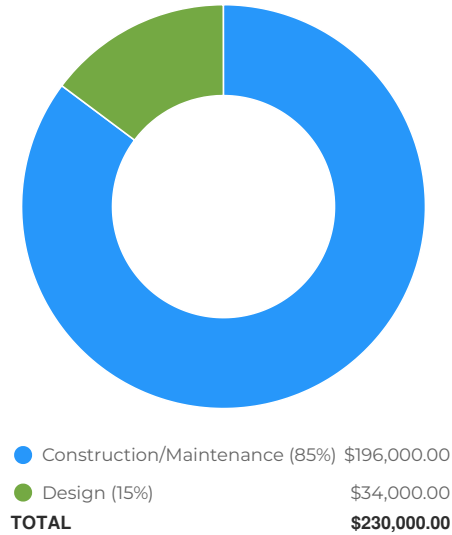
Capital Cost

FY2025 Budget **\$230,000** Total Budget (all years) **\$230K** Project Total **\$230K**

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)

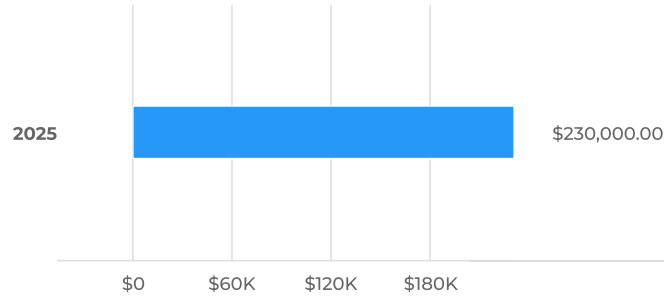


Capital Cost Breakdown		
Capital Cost	FY2025	Total
Design	\$34,000	\$34,000
Construction/Maintenance	\$196,000	\$196,000
Total	\$230,000	\$230,000

Funding Sources

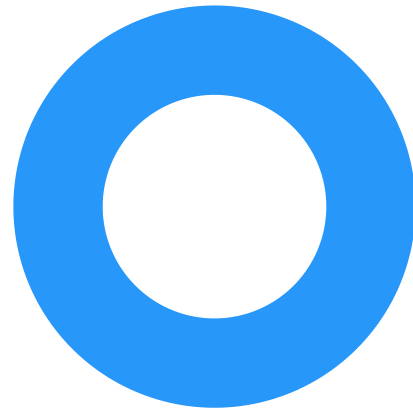
FY2025 Budget **\$230,000** Total Budget (all years) **\$230K** Project Total **\$230K**

Funding Sources by Year (Proposed)



● Water Operating Budget

Funding Sources for Budgeted Years (Proposed)



● Water Operating Budget (100%) \$230,000.00
TOTAL \$230,000.00

Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Operating Budget	\$230,000	\$230,000
Total	\$230,000	\$230,000

This request information is generated from , Proposed Version.

Highway 301 Water Main Relocation

Overview

Request Owner	Cassandra Smith
Est. Start Date	11/01/2024
Est. Completion Date	05/01/2025
Department	Water Division
Type	Capital Improvement

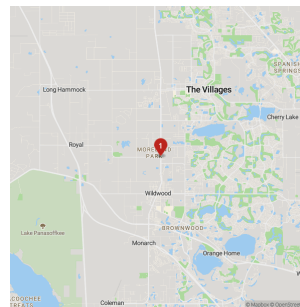
Description

Due to reconstruction activities on Highway 301, the City must relocate its water main outside of the future roadway path.

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



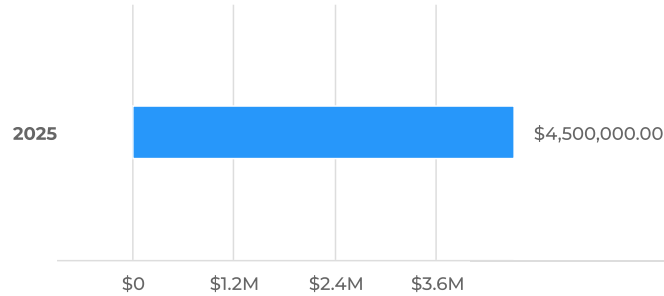
Capital Cost

FY2025 Budget
\$4,500,000

Total Budget (all years)
\$4.5M

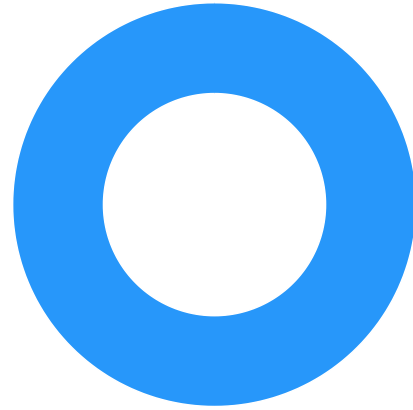
Project Total
\$4.5M

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$4,500,000.
TOTAL \$4,500,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$4,500,000	\$4,500,000
Total	\$4,500,000	\$4,500,000

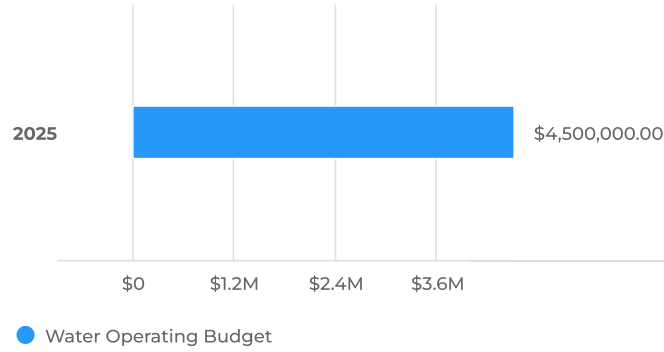
Funding Sources

FY2025 Budget
\$4,500,000

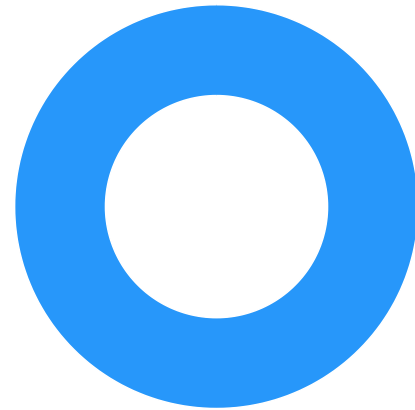
Total Budget (all years)
\$4.5M

Project Total
\$4.5M

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



● Water Operating Budget (100%) \$4,500,000.00
TOTAL \$4,500,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Water Operating Budget	\$4,500,000	\$4,500,000
Total	\$4,500,000	\$4,500,000

This requests information is generated from , Proposed Version.

Huey Street Water Treatment Plant PLC Upgrade

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Water Division
Type	Capital Improvement

Description

Huey ST WTP needs to have the Sic-Tech 1062 controller replaced with a new PLC touch screen controller. This will standardize all water plants to be the same equipment. This is the last treatment plant to be converted to the new PLC controller.

Images

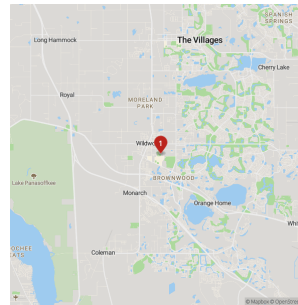


PLC Pic

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



Supplemental Attachments

 [Huey PLC Quote\(/resource/cleargov-prod/projects/documents/7ffff952db723dd4f289.pdf\)](/resource/cleargov-prod/projects/documents/7ffff952db723dd4f289.pdf)

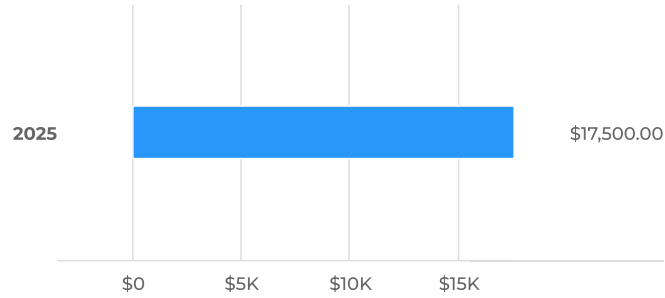
Capital Cost

FY2025 Budget
\$17,500

Total Budget (all years)
\$17.5K

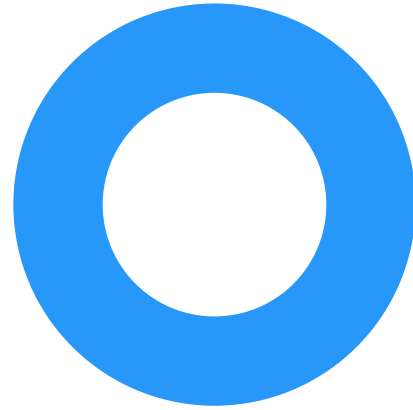
Project Total
\$17.5K

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$17,500.00
TOTAL \$17,500.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$17,500	\$17,500
Total	\$17,500	\$17,500

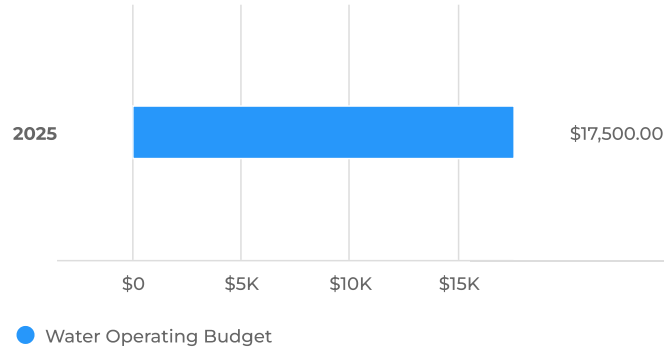
Funding Sources

FY2025 Budget
\$17,500

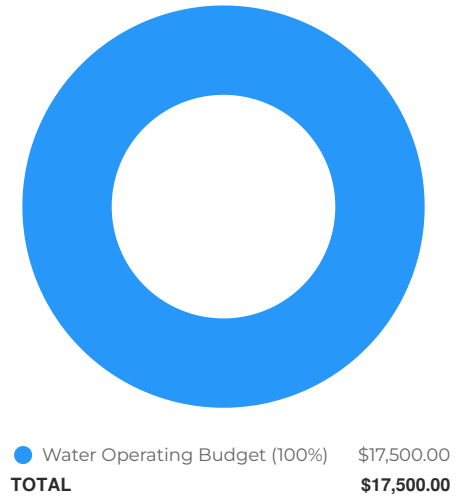
Total Budget (all years)
\$17.5K

Project Total
\$17.5K

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Operating Budget	\$17,500	\$17,500
Total	\$17,500	\$17,500

This request information is generated from , Proposed Version.

Oxford Water Treatment Plant Phosphate Injection

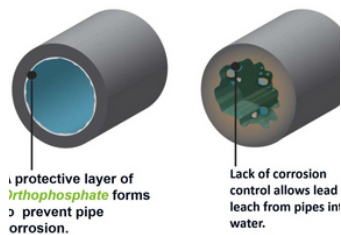
Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	10/01/2025
Department	Water Division
Type	Capital Improvement

Description

Design and construction of a phosphate injection system for the Oxford Water Treatment Plant. This will improve the water quality in town once the 209 water main project is complete.

Images

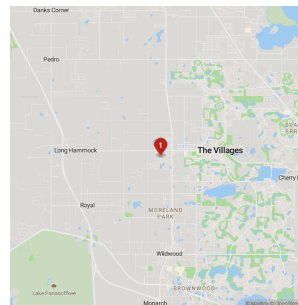


Picture

Details

Type of Project	New Construction
Strategic Focus Area	Infrastructure

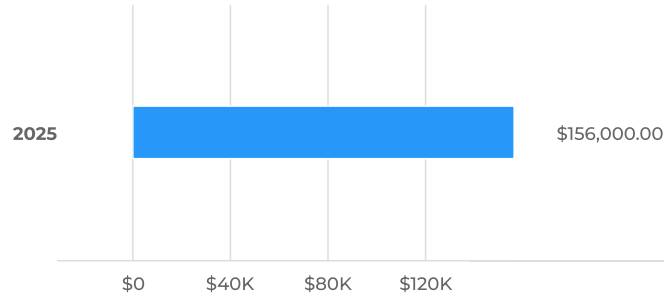
Location



Capital Cost

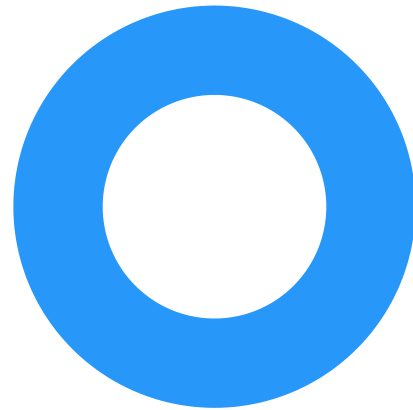
FY2025 Budget **\$156,000** Total Budget (all years) **\$156K** Project Total **\$156K**

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$156,000.00
TOTAL \$156,000.00

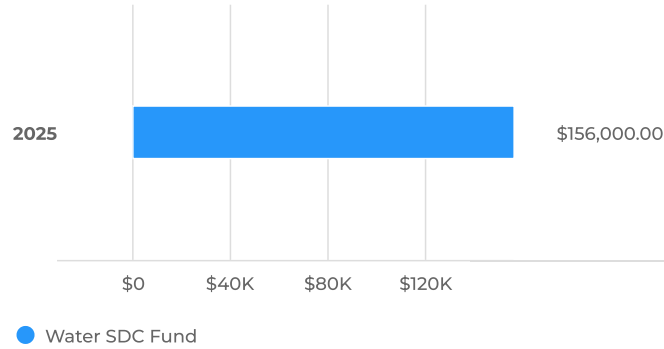
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$156,000	\$156,000
Total	\$156,000	\$156,000

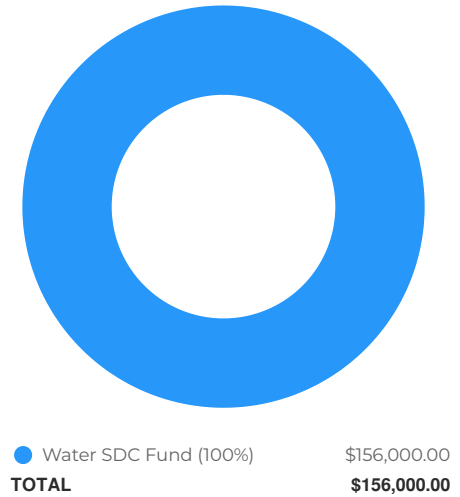
Funding Sources

FY2025 Budget **\$156,000** Total Budget (all years) **\$156K** Project Total **\$156K**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water SDC Fund	\$156,000	\$156,000
Total	\$156,000	\$156,000

This requests information is generated from , Proposed Version.

Replace and Upgrade Miscellaneous Water Mains

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Water Division
Type	Capital Improvement

Description

Due to increased water quality concerns, we will be replacing miscellaneous 4" and smaller metal water mains throughout older portions of the City.

Images

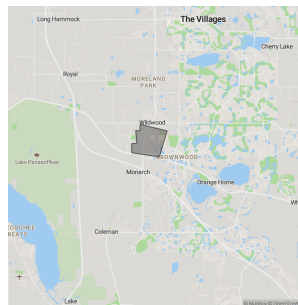


Picture

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

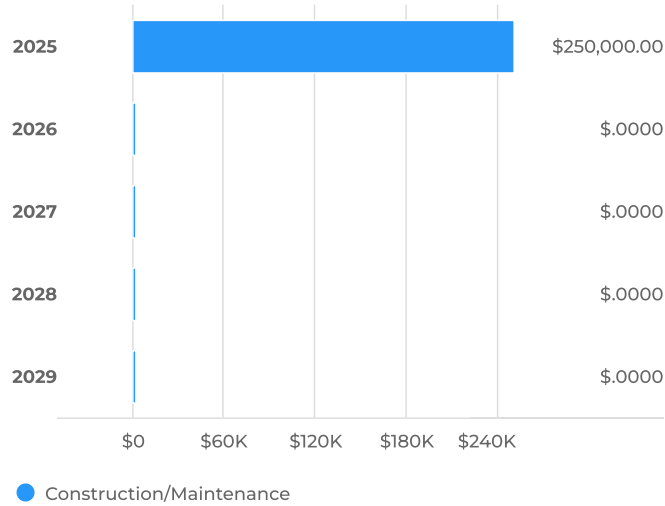
Location



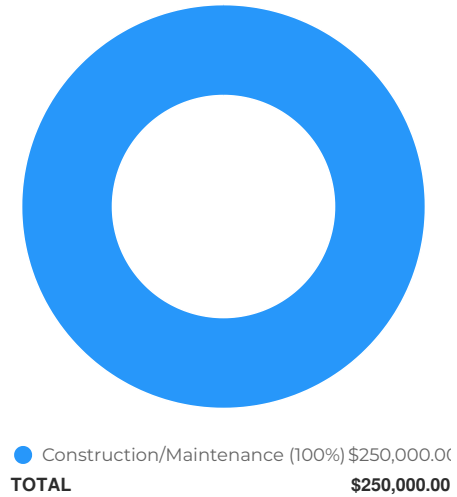
Capital Cost

FY2025 Budget **\$250,000** Total Budget (all years) **\$250K** Project Total **\$250K**

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



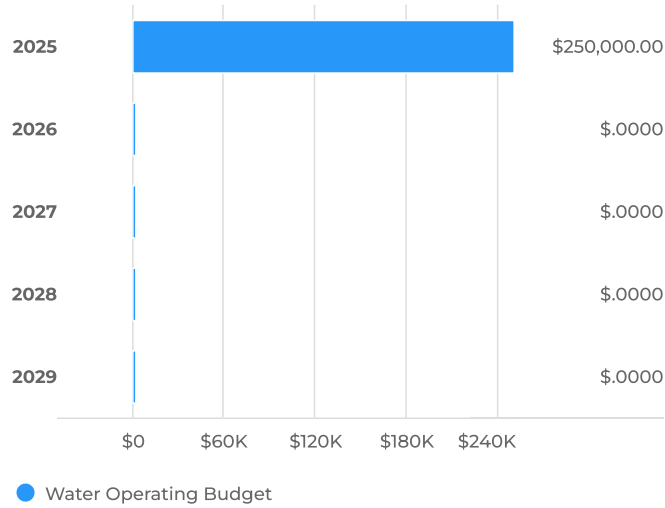
Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Construction/Maintenance	\$250,000					\$250,000
Total	\$250,000					\$250,000

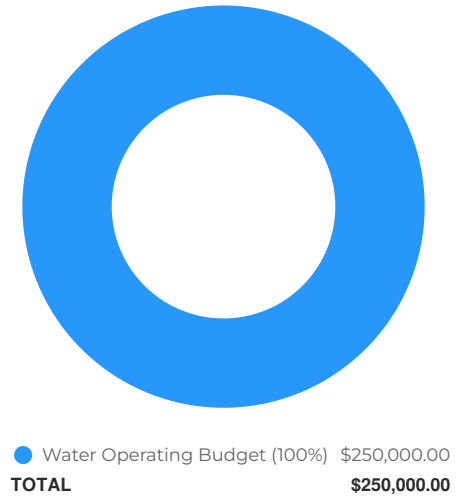
Funding Sources

FY2025 Budget **\$250,000** Total Budget (all years) **\$250K** Project Total **\$250K**

Funding Sources by Year (Proposed)



Funding Sources for Budgeted Years (Proposed)



Funding Sources Breakdown						
Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Water Operating Budget	\$250,000					\$250,000
Total	\$250,000					\$250,000

This requests information is generated from , Proposed Version.

Replacement of CR 501 WTP Generator

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Equipment

Description

The current generator at the 501 water treatment facility has reached the end of its life cycle and is undersized due to recent plant upgrades such as well # 3 addition. This request is to replace the generator at the recommendation of the City's fleet manager.

Images



Generator Pic

Details

New Purchase or Replacement	Replacement
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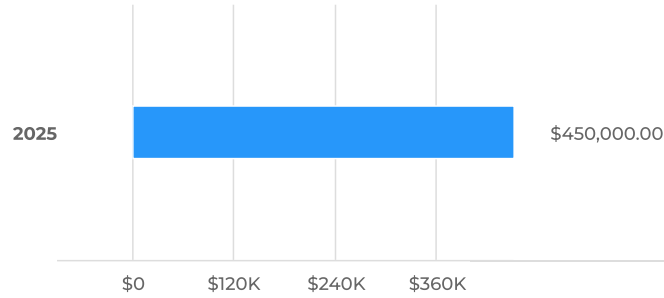
Supplemental Attachments

 [Recommendation Letter\(/resource/cleargov-prod/projects/documents/3c8e167f62519d3e11f6.pdf\)](/resource/cleargov-prod/projects/documents/3c8e167f62519d3e11f6.pdf)

Capital Cost

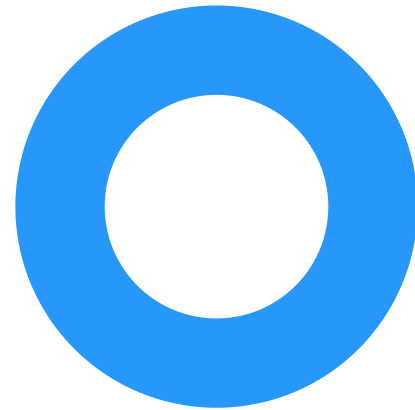
FY2025 Budget	Total Budget (all years)	Project Total
\$450,000	\$450K	\$450K

Capital Cost by Year (Proposed)



● Equipment

Capital Cost for Budgeted Years (Proposed)



● Equipment (100%) \$450,000.00
TOTAL \$450,000.00

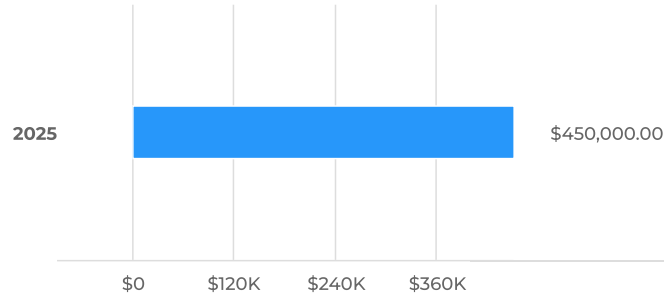
Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$450,000	\$450,000
Total	\$450,000	\$450,000

Funding Sources

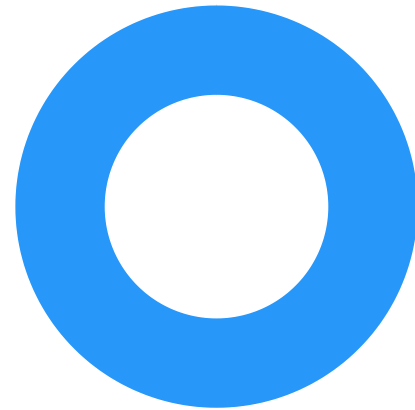
FY2025 Budget **\$450,000** Total Budget (all years) **\$450K** Project Total **\$450K**

Funding Sources by Year (Proposed)



● Utility Revenue Fund

Funding Sources for Budgeted Years (Proposed)



● Utility Revenue Fund (100%) \$450,000.00
TOTAL \$450,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Utility Revenue Fund	\$450,000	\$450,000
Total	\$450,000	\$450,000

This requests information is generated from , Proposed Version.

South Old Wire Water Main Replacement

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Water Division
Type	Capital Improvement

Description

Due to age and the number of water quality complaints in the area, the 6" metal water main on South Old Wire Ave needs to be replaced. While doing this, we will be upgrading the line size to 8" to add fire protection to the area. Design for this project will be done in the 23/24 budget year.

Images

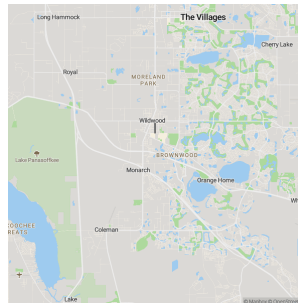


Picture

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



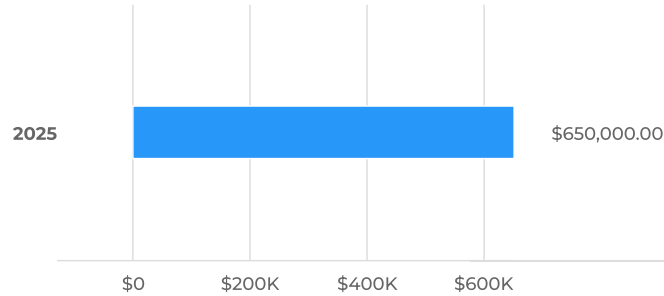
Supplemental Attachments

 [S Old Wire OPC\(/resource/cleargov-prod/projects/documents/68f08ef4094af2db9b17.pdf\)](#)

Capital Cost

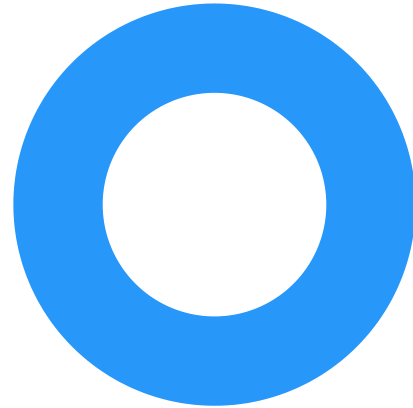
FY2025 Budget **\$650,000** Total Budget (all years) **\$650K** Project Total **\$650K**

Capital Cost by Year (Proposed)



● Construction/Maintenance

Capital Cost for Budgeted Years (Proposed)



● Construction/Maintenance (100%) \$650,000.00
TOTAL \$650,000.00

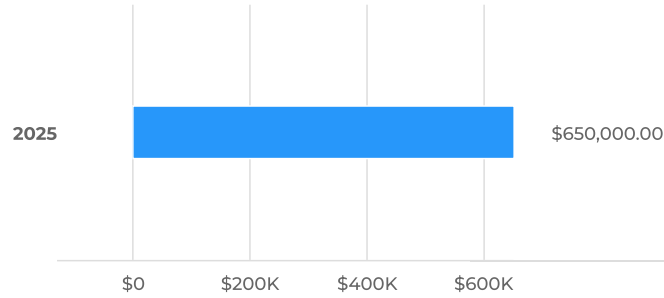
Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction/Maintenance	\$650,000	\$650,000
Total	\$650,000	\$650,000

Funding Sources

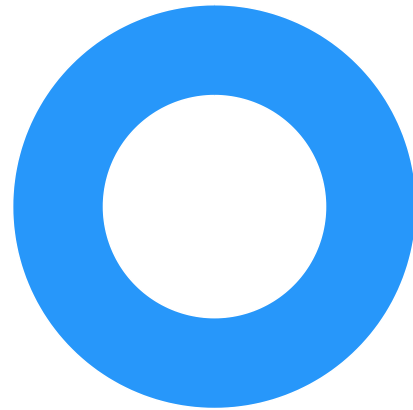
FY2025 Budget **\$650,000** Total Budget (all years) **\$650K** Project Total **\$650K**

Funding Sources by Year (Proposed)



● Water Operating Budget

Funding Sources for Budgeted Years (Proposed)



● Water Operating Budget (100%) \$650,000.00
TOTAL \$650,000.00

Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Operating Budget	\$650,000	\$650,000
Total	\$650,000	\$650,000

This request information is generated from , Proposed Version.

Spare VFD for Biorem Unit at Oxford WTP

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Equipment

Description

The Bio Rems at the Oxford WTP are a very important part of the water treatment process and require we have spare parts on hand.

Images



VFD Pic

Details

New Purchase or Replacement	New
-----------------------------	-----

Supplemental Attachments

 [VFD quote\(/resource/cleargov-prod/projects/documents/8e4e9c0d12519e6112c7.pdf\)](/resource/cleargov-prod/projects/documents/8e4e9c0d12519e6112c7.pdf)

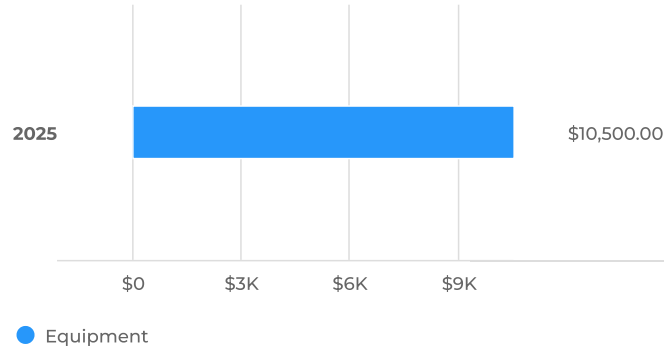
Capital Cost

FY2025 Budget
\$10,500

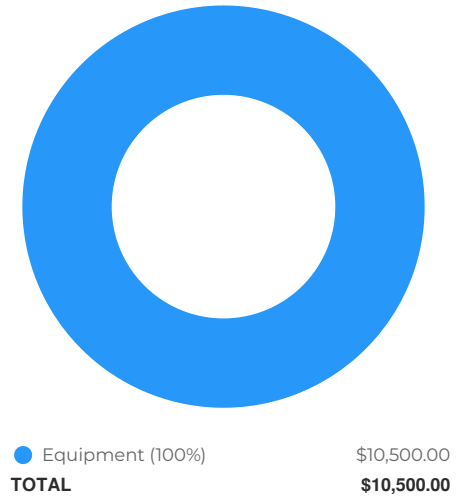
Total Budget (all years)
\$10.5K

Project Total
\$10.5K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



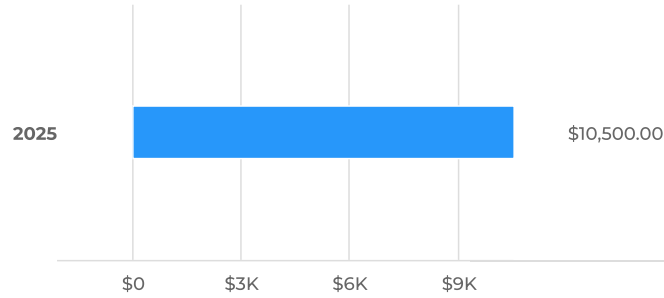
Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$10,500	\$10,500
Total	\$10,500	\$10,500

Funding Sources

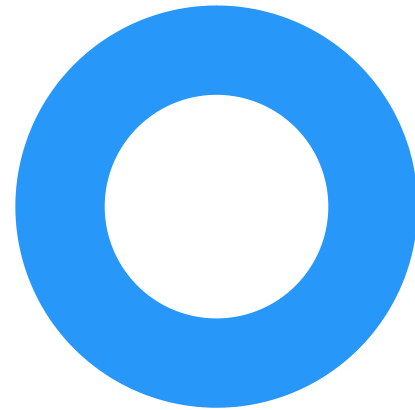
FY2025 Budget Total Budget (all years) Project Total
\$10,500 **\$10.5K** **\$10.5K**

Funding Sources by Year (Proposed)



● Utility Revenue Fund

Funding Sources for Budgeted Years (Proposed)



● Utility Revenue Fund (100%) \$10,500.00
TOTAL **\$10,500.00**

Funding Sources Breakdown

Funding Sources	FY2025	Total
Utility Revenue Fund	\$10,500	\$10,500
Total	\$10,500	\$10,500

This request information is generated from , Proposed Version.

Two Water Treatment Plant PLC Touch Screen Spares

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Equipment

Description

During the stormy season, the treatment facilities are known to be hit by lightning and power surges. Without a spare controller on the shelf, we will be forced to wait for a new one to be built and shipped before the plant can be run in auto again. In the 22/23 budget, we purchased two of six back-ups. This is to purchase back-ups for Ashley, and Fairways WTP's

Images



Touch Screen Pic

Details

New Purchase or Replacement	New
-----------------------------	-----

Supplemental Attachments

 [Touch Screen Quote\(/resource/cleargov-prod/projects/documents/f4176527ffb47591ed6b.pdf\)](/resource/cleargov-prod/projects/documents/f4176527ffb47591ed6b.pdf)

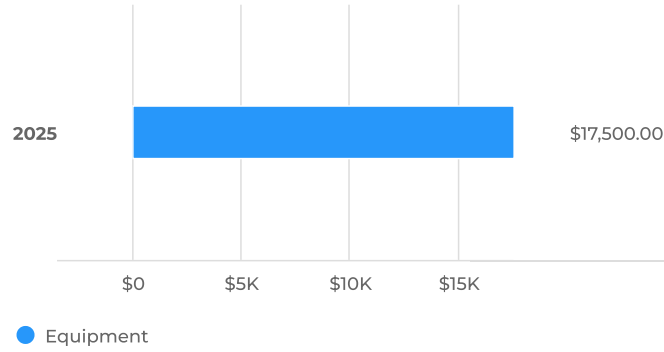
Capital Cost

FY2025 Budget
\$17,500

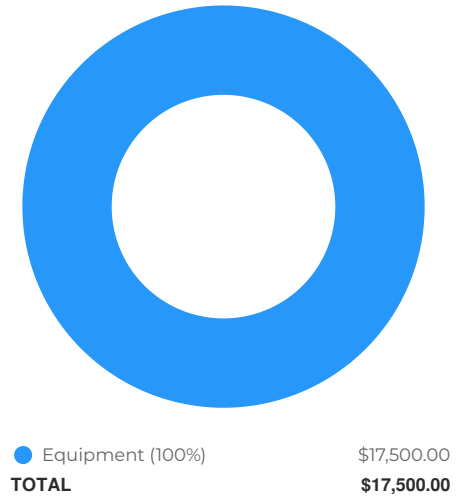
Total Budget (all years)
\$17.5K

Project Total
\$17.5K

Capital Cost by Year (Proposed)



Capital Cost for Budgeted Years (Proposed)



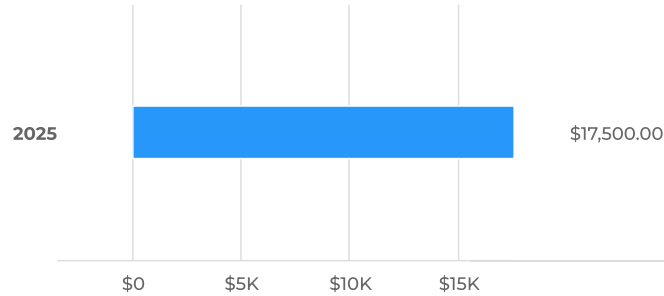
Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$17,500	\$17,500
Total	\$17,500	\$17,500

Funding Sources

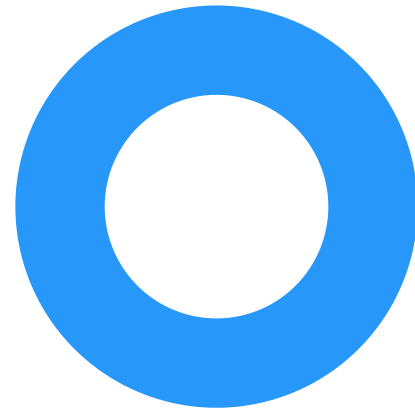
FY2025 Budget	Total Budget (all years)	Project Total
\$17,500	\$17.5K	\$17.5K

Funding Sources by Year (Proposed)



● Utility Revenue Fund

Funding Sources for Budgeted Years (Proposed)



● Utility Revenue Fund (100%) \$17,500.00
TOTAL \$17,500.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Utility Revenue Fund	\$17,500	\$17,500
Total	\$17,500	\$17,500

This requests information is generated from , Proposed Version.

Water Treatment Plant Chemical Pump Replacements

Overview

Request Owner	Jason Martin, Assistant Utility Director
Est. Start Date	10/01/2024
Est. Completion Date	09/30/2025
Department	Water Division
Type	Capital Improvement

Description

Replace all outdated Prominent chemical pumps with the department's new standardized TKM pumps.

Images

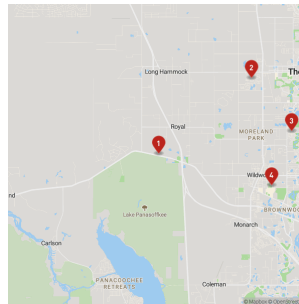


Chemical Pump Pic

Details

Type of Project	Improvement
Strategic Focus Area	Infrastructure

Location



Supplemental Attachments

 [Chemical Pump Quote\(/resource/cleargov-prod/projects/documents/3af74225c0510eeb0a44.pdf\)](/resource/cleargov-prod/projects/documents/3af74225c0510eeb0a44.pdf)

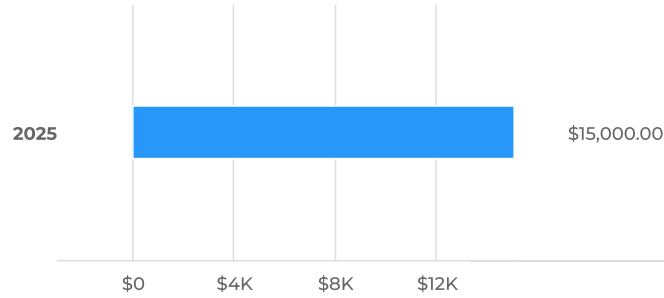
Capital Cost

FY2025 Budget
\$15,000

Total Budget (all years)
\$15K

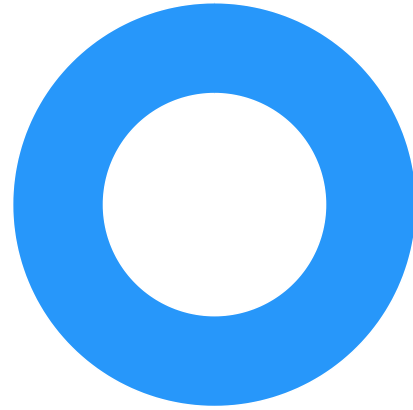
Project Total
\$15K

Capital Cost by Year (Proposed)



● Equipment/Vehicle/Furnishin...

Capital Cost for Budgeted Years (Proposed)



● Equipment/Vehicle/Furnishings (100%) \$15,000
TOTAL \$15,000.00

Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment/Vehicle/Furnishings	\$15,000	\$15,000
Total	\$15,000	\$15,000

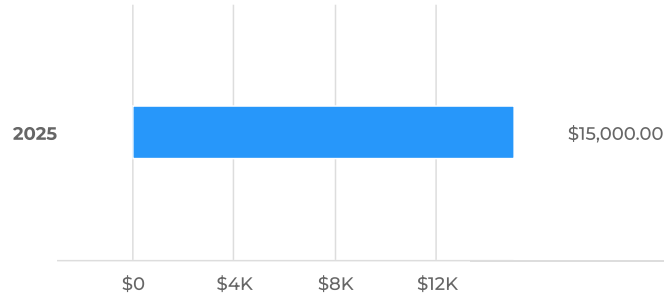
Funding Sources

FY2025 Budget
\$15,000

Total Budget (all years)
\$15K

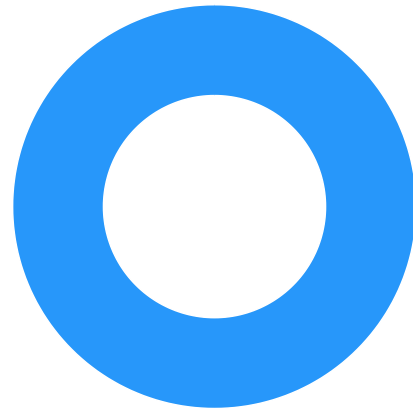
Project Total
\$15K

Funding Sources by Year (Proposed)



● Water Operating Budget

Funding Sources for Budgeted Years (Proposed)



● Water Operating Budget (100%) \$15,000.00
TOTAL \$15,000.00

Funding Sources Breakdown

Funding Sources	FY2025	Total
Water Operating Budget	\$15,000	\$15,000
Total	\$15,000	\$15,000

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balanced Budget:

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.