WILDWOOD
FLORIDA

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 4, 2025 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.

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1. **Call to Order**

2. **Item(s) for Discussion**

   A. *FY26 BUDGET PRESENTATION*

3. **Adjournment**

August 4, 2025 9:00 AM

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: **FY26 Budget Presentation**

REQUESTED ACTION: For Information Only.

CONTRACT: Vendor/Entity:

Effective Date: Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

Attached is the presentation and supporting documentation for the Second Budget Workshop.

Annual Budget

Fiscal Year 2025-26

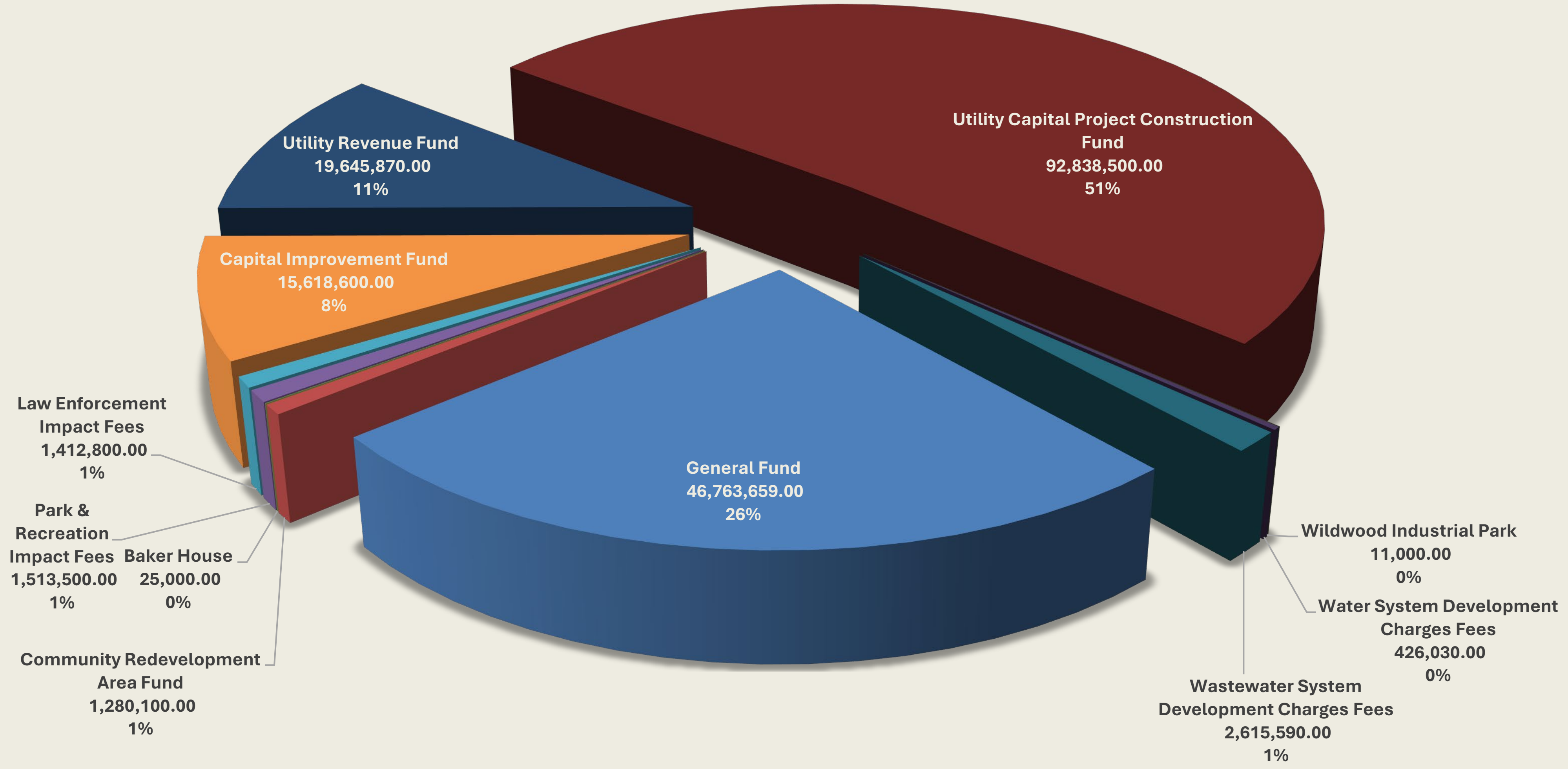
Summary of Changes from 1st Budget Workshop

Revenues	Updated State Revenue Estimates
	Updated SDC Fee Revenue (Stantec)
Projects	Moved N Old Wire Rd Project to CRA
	Moved Design of Prison FM to FY26
	Added CCC WTP Decommissioning to FY26 Water Dept
Transfer	Added $4.5M Transfer from General Fund to WWTP Project

FUND SUMMARY

Fund	Est. Beginning Balance (Operating Revenues) 10/01/2025	Plus: Estimated Revenues	Less: Budgeted Expenditures	Ending Balance (Operating Revenues) 09/30/2026
General Fund	6,770,000.00	45,575,650.00	46,763,659.00	5,581,991.00
Greenwood Cemetery Fund	67,900.00	2,800.00	800.00	69,900.00
Community Redevelopment Area Fund	1,550,000.00	836,004.00	1,280,100.00	1,105,904.00
Baker House	38,900.00	20,100.00	25,000.00	34,000.00
Wildwood Historical Association	45.00	0.00	0.00	45.00
Park & Recreation Impact Fees	1,310,000.00	255,000.00	1,513,500.00	51,500.00
Law Enforcement Impact Fees	2,630,000.00	1,100,200.00	1,412,800.00	2,317,400.00
Capital Improvement Fund	14,150,000.00	10,507,000.00	15,618,600.00	9,038,400.00
Utility Revenue Fund	3,730,000.00	19,342,195.00	19,645,870.00	3,426,325.00
Capital Project Construction Fund	22,350,000.00	131,199,524.00	92,838,500.00	60,711,024.00
Wildwood Industrial Park	43,900.00	100.00	11,000.00	33,000.00
Water Connection Fees	79,400.00	0.00	200.00	79,200.00
Wastewater Connection Fees	154,050.00	0.00	200.00	153,850.00
Water System Development Charges Fees	1,604,340.00	1,888,040.00	426,030.00	3,066,350.00
Wastewater System Development Charges Fees	4,040,000.00	3,271,770.00	2,615,590.00	4,696,180.00
Law Enforcement Trust Fund	52,050.00	100.00	0.00	52,150.00
	58,570,585.00	213,998,483.00	182,151,849.00	90,417,219.00
Total Proposed Budget		**272,569,068.00**		**272,569,068.00**

TOTAL BUDGET
-ALL FUNDS-



GENERAL FUND ALLOCATIONS

Public Safety

- $10,431,100

Transportation

- $9,440,995

Culture & Recreation

- $4,147,220

General Government Services

- $6,569,730

Debt Service

- $848,650

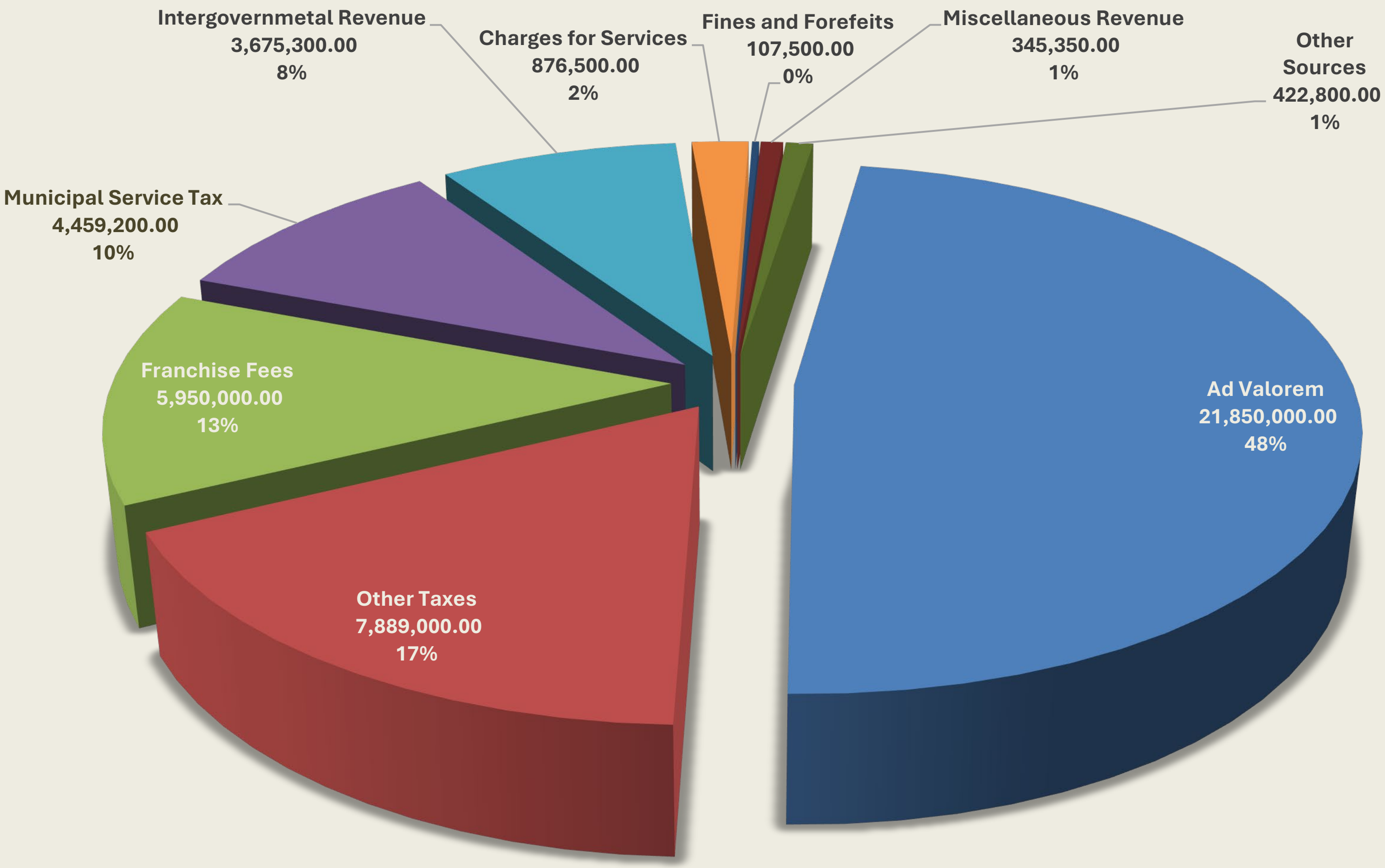
Transfers to Capital Project Funds

- $15,326,000

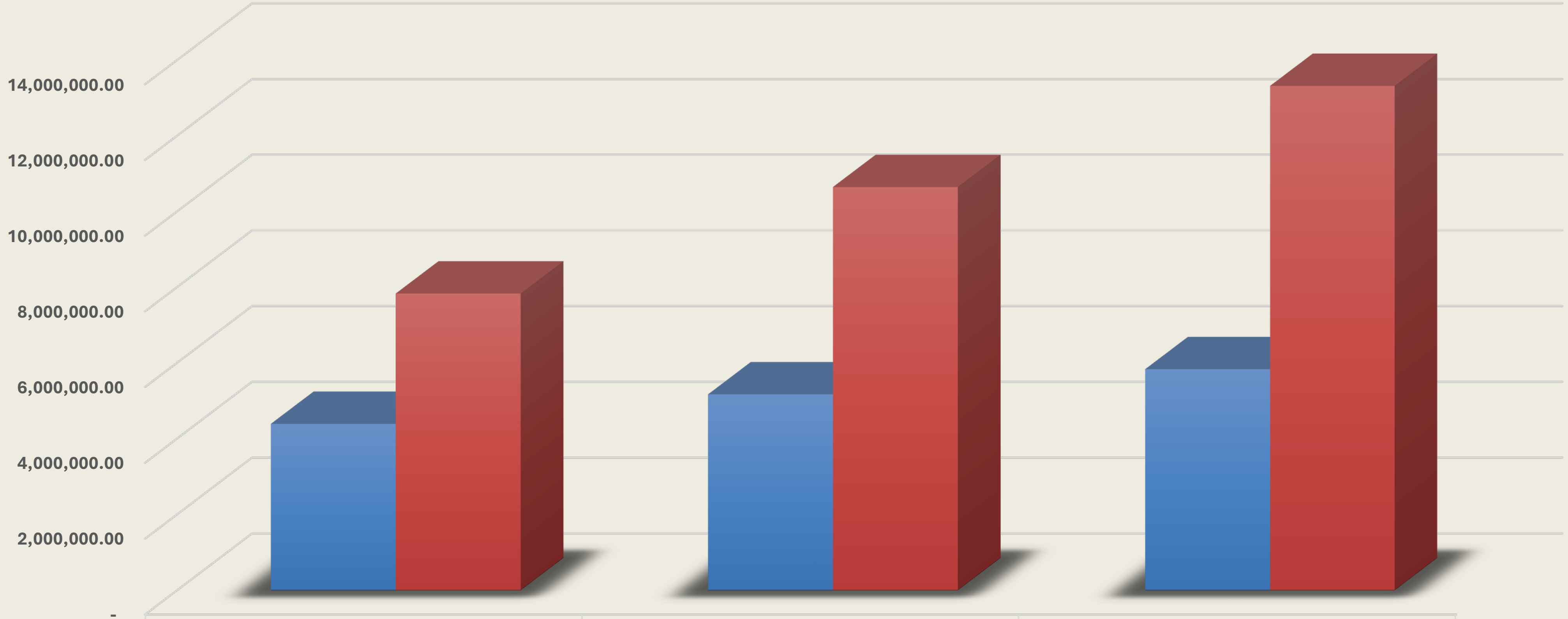
How the City Allocates its General Fund Expenditures of $46,763,659

FY26 General Fund Revenues

-By Sources-

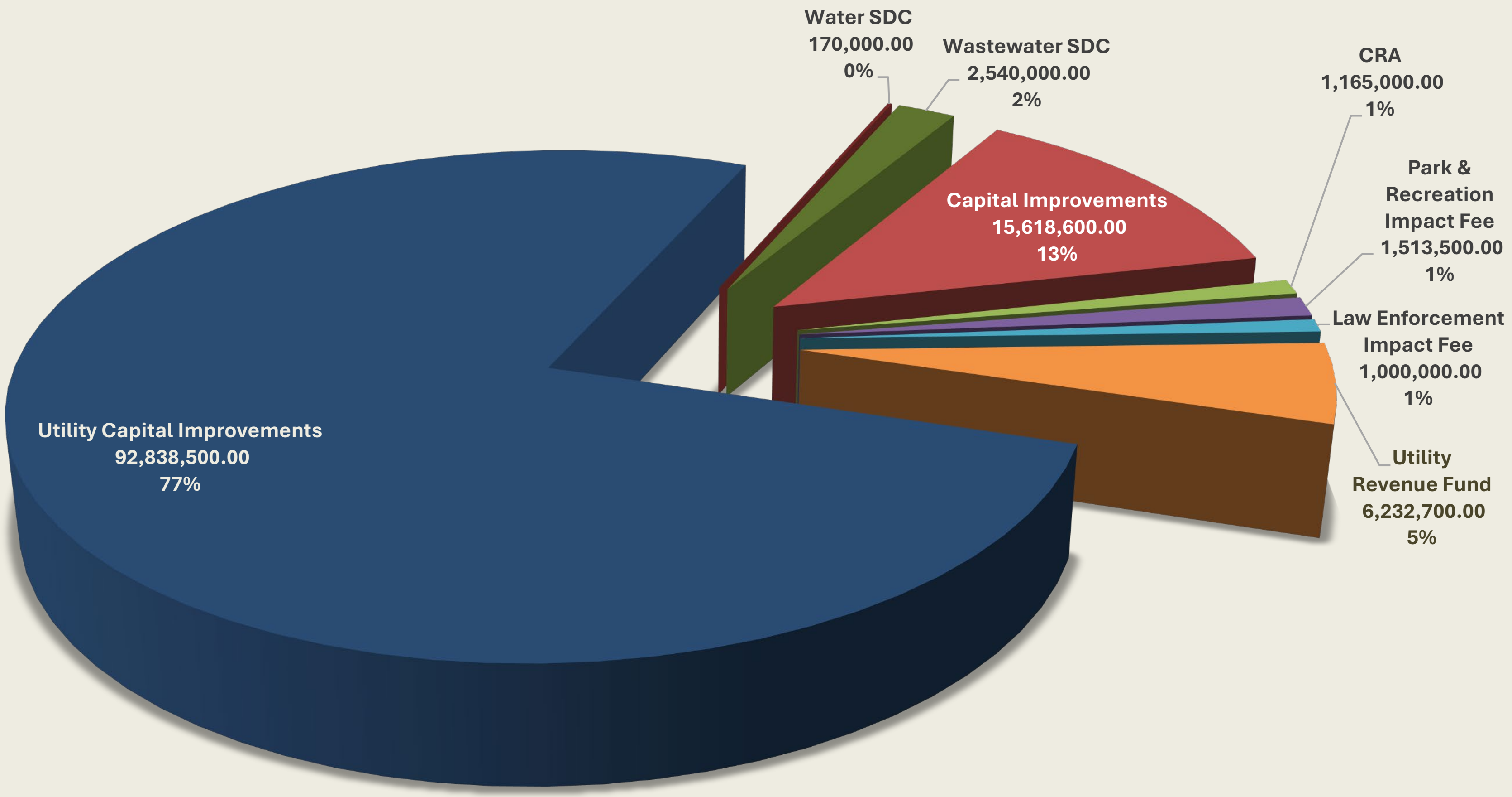


FY26 Utility Fund Revenues
-Comparison By Year-



	FY24 Actuals	FY25 Budgeted	FY26 Proposed
Water Income	4,383,472.23	5,162,723.00	5,828,230.00
Sewer Income	7,827,031.90	10,641,212.00	13,314,315.00

FY26 Capital Projects
-By Fund-



Capital Project Highlight
- Police Substation-

Current Activities	Architectural Firm KP Studios Hired for Pre-Design Services in March 2025
	Currently Determining Location for Facility
Next Step	$3M Budgeted in FY26 CIE Purchase Property Contract for Design Services

Capital Project Highlight
- City Hall/Martin Theatre Design-

Current Activities	Architectural Firm GatorSktch Awarded the Project in June 2025
	Initial Meeting Has Been Held to Discuss Process
Next Step	$300K Budgeted in FY26 CIE For Design Services Will Evaluate Entire City Hall Area Property

Capital Project Highlight
- Barwick Street-

Current Activities

Kimley Horn Engineering Has Been Contracted to Design the Street Reconstruction Along with Associated Utility and Storm Water Improvements

Next Step

$3M Budgeted in FY26 CIE for Construction

$1.2M Anticipated in FY27 for Construction Completion

Capital Project Highlight
- Millennium Park Improvements-

Current Activities	Kingdom Construction Was Awarded the Contract in January 2025 - $10,645,645
	5 Pay Apps Processed to Date - $2,908,352
	Additional Expenses for ODP Purchases
Next Step	$6.25M Budgeted in FY26 CIE for Construction Completion $1.2M Anticipated in FY27 for Construction Completion

No Property Tax?
Major Impacts

Personnel Impact

$2.33M

- Elimination of Proposed 17 New Positions
- Elimination of 14 Vacant Police Officer Positions

Parks & Recreation

$370K

- Special Events
- Athletic Leagues
- Youth Camps

Public Works

$2.5M

- Pavement Preservation Activities
- Right of Way Maintenance

No Property Tax?
Major Impacts, Cont'd.

CIP Projects

$10.5M

- Downtown Master Plan Projects
- Watershed Master Plans
- Barwick Street Improvements
- Park Improvements
- City Hall Expansion Project

Capital Equipment

$1.062M

- Fuel Truck
- Police: 4 Vehicle Replacements
- Fleet: 1 - F150
- Public Works: 2 - F250s, Trailer Replacement, Grapple Rake, Inspection Camera
- P&R : JD Gator, 2 ZTR Mowers, Pole Barn

Utility CIP

$4.5M

- Transfer to WWTP Project

No Property Tax? Major Impacts, Cont'd.

FY26 - FY30 CAPITAL PROJECT FUNDING PLAN							
FUND/DEPARTMENT	**PROJECT DESCRIPTION**	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**5-Yr Total**
Capital Improvement Project Fund							
Beginning Balance		**$ 12,593,919**	**$ 8,082,419**	**$ 3,462,419**	**$ (10,708,331)**	**$ (4,902,269)**	
Revenue							
Taxes (Transfer from General Fund)		$ 10,500,000	$ 11,025,000	$ 11,576,250	$ 12,155,063	$ 12,762,816	**$ 58,019,128**
Interest Revenue		$ 7,000	$ 5,000	$ 3,000	$ 1,000	$ 1,000	**$ 17,000**
Grant Revenue		$ 400,000					**$ 400,000**
Total Funding Sources		**$ 10,907,000**	**$ 11,030,000**	**$ 11,579,250**	**$ 12,156,063**	**$ 12,763,816**	**$ 56,082,363**
Project Expenditures							
Administrative	Downtown Master Plan Projects Including:						
Administrative	City Hall Courtyard Rehab/Martin Theatre	$ 300,000	$ 100,000	$ 5,000,000			**$ 5,400,000**
Administrative	US 301 Linear Park & Screening		$ 50,000	$ 1,000,000			**$ 1,050,000**
Administrative	Property Acquisitions	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	**$ 1,250,000**
Administrative	CR 44A/Lynum Corridor Expansion/Crossing	$ 75,000	$ 200,000	$ 200,000			**$ 475,000**
Administrative	US 301 Complete Streets Landscaping		$ 2,500,000	$ 2,500,000			**$ 5,000,000**
Administrative	Main Street Water Main Upgrade		$ 300,000	$ 2,000,000			**$ 2,300,000**
Administrative	Gamble Street Improvements				$ 100,000	$ 100,000	**$ 200,000**
Police Department	PD Substation	$ 2,000,000					**$ 2,000,000**
Public Works	Watershed Master Plan Projects	$ 250,000	$ 1,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	**$ 7,250,000**
Public Works	Peters/Orange Street Stormwater Project	$ 235,000	$ 2,200,000				**$ 2,435,000**
Public Works	Clay Drain Road		$ 350,000	$ 4,000,000	$ 4,000,000		**$ 8,350,000**
Public Works	Barwick Street Rehabilitation	$ 3,000,000	$ 1,200,000				**$ 4,200,000**
Public Works	CSX Service Road Improvements	$ 50,000					**$ 50,000**
Public Works	Public Works Annex	$ 1,500,000	$ 1,500,000				**$ 3,000,000**
Public Works	Municipal Services Complex Expansion Planning	$ 800,000					**$ 800,000**
Public Works	Equipment Storage Building	$ 103,500					**$ 103,500**
Parks and Recreation	Millennium Park Improvements Construction	$ 6,250,000					**$ 6,250,000**
Parks and Recreation	Oxford Park Improvements	$ 500,000					**$ 500,000**
Parks and Recreation	Community Center Renovations	$ 105,000					**$ 105,000**
Parks and Recreation	Recreation Center at MLK Park Construction		$ 6,000,000	$ 8,800,000			**$ 14,800,000**
Wastewater	Transfer to Utility Fund						**$ -**
Total Project Expenses:		**$ 15,418,500**	**$ 15,650,000**	**$ 25,750,000**	**$ 6,350,000**	**$ 2,350,000**	**$ 65,518,500**
End Balance - Capital Improvement Fund		**$ 8,082,419**	**$ 3,462,419**	**$ (10,708,331)**	**$ (4,902,269)**	**$ 5,511,547**	

WASTEWATER TREATMENT PLANT PROJECT UPDATE

Phase I

- GMP Established ($34.547M)
  Approved Feb. 10, 2025
- 4 Pay Apps Processed
- $4.865M Paid to Date
- Being Funded from Grant and Internal Funds

Phase II

- CPH Working on 90% Drawings
- Expected Completion of 90% by End of July
- GMP Expected November 2025
- Seeking Grant and SRF Funding
- Will Bond for Shortfall in Grant and SRF Funding

Phase III

- CPH Working on 60% Drawings
- GMP Expected April 2026
- Will Seek Grant and SRF Funding

WWTP CASH FLOW

	25-Feb	25-Mar	25-Apr	25-May	25-Jun	25-Jul	25-Aug	25-Sep	25-Oct	25-Nov	25-Dec
Beginning Cash Balance:	8,350,036	10,796,091	10,776,449	8,848,156	7,870,244	27,879,469	26,861,019	29,341,469	27,320,669	27,809,269	23,411,469
Plus: Misc Revenues	-	7,124	10,138	9,198	7,991	6,550	5,450	4,200	3,600	2,200	1,800
Plus: Transfers-In General Fund	-	-	-	-	6,000,000	-	-	-	-	-	4,500,000
Plus: Transfers-In Capital Project Fund	-	-	-	-	5,000,000	-	-	-	-	-	-
Plus: Transfers-In Wastewater SDC Fund	-	-	-	-	10,000,000	-	-	-	-	-	-
Plus: Grant Revenues	2,565,475	-	-	-	-	-	3,500,000	-	3,185,000	-	-
Less: Cash Outflows - WWTP Construction	(119,420)	(26,766)	(1,938,431)	(987,110)	(973,766)	(1,000,000)	(1,000,000)	(2,000,000)	(2,500,000)	(3,500,000)	(4,500,000)
Less: Cash Outflows - R-12 Pump Station					(25,000)	(25,000)	(25,000)	(25,000)	(200,000)	(900,000)	(900,000)
Less: Cash Outflows - Expansion of RIB Site											(250,000)
Less: Cash Outflows - Effluent & PS Storage											(25,000)
Ending Cash Balance	10,796,091	10,776,449	8,848,156	7,870,244	27,879,469	26,861,019	29,341,469	27,320,669	27,809,269	23,411,469	22,238,269

	26-Jan	26-Feb	26-Mar	26-Apr	26-May	26-Jun	26-Jul	26-Aug	26-Sep	26-Oct	26-Nov	26-Dec
Beginning Cash Balance:	22,238,269	15,313,269	6,288,269	(3,402,197)	(12,427,197)	(21,452,197)	(28,977,197)	(31,904,231)	(37,504,231)	(40,119,231)	(46,619,231)	(53,619,231)
Plus: Misc Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Plus: Transfers-In General Fund	-	-	-	-		-	-	-	-	-	-	-
Plus: Transfers-In Capital Project Fund	-	-	-	-		-	-	-	-	-	-	-
Plus: Transfers-In Wastewater SDC Fund	-	-	-	-		-	-	-	-	-	-	-
Plus: Grant Revenues	-	-	-	-	-	-	3,500,000	-	3,185,000	-	-	-
Less: Cash Outflows - WWTP Construction	(5,500,000)	(7,000,000)	(8,500,000)	(8,000,000)	(8,000,000)	(7,500,000)	(6,402,034)	(5,500,000)	(5,500,000)	(6,000,000)	(6,000,000)	(6,000,000)
Less: Cash Outflows - R-12 Pump Station	(1,000,000)	(1,000,000)	(165,466)									
Less: Cash Outflows - Expansion of RIB Site	(400,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)							
Less: Cash Outflows - Effluent & PS Storage	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(100,000)	(300,000)	(500,000)	(1,000,000)	(15,000,000)
Ending Cash Balance	15,313,269	6,288,269	(3,402,197)	(12,427,197)	(21,452,197)	(28,977,197)	(31,904,231)	(37,504,231)	(40,119,231)	(46,619,231)	(53,619,231)	(74,619,231)

FY26 - FY30 CAPITAL PROJECT FUNDING PLAN

FUND/DEPARTMENT	PROJECT DESCRIPTION	FY26	FY27	FY28	FY29	FY30	5-Yr Total
Capital Improvement Project Fund							
Beginning Balance		**$ 12,593,919**	**$ 8,082,419**	**$ 3,462,419**	**$ (10,708,331)**	**$ (4,902,269)**	
Revenue							
Taxes (Transfer from General Fund)		$ 10,500,000	$ 11,025,000	$ 11,576,250	$ 12,155,063	$ 12,762,816	**$ 58,019,128**
Interest Revenue		$ 7,000	$ 5,000	$ 3,000	$ 1,000	$ 1,000	**$ 17,000**
Grant Revenue		$ 400,000					**$ 400,000**
Total Funding Sources		**$ 10,907,000**	**$ 11,030,000**	**$ 11,579,250**	**$ 12,156,063**	**$ 12,763,816**	**$ 56,082,363**
Project Expenditures							
Administrative	Downtown Master Plan Projects Including:						
Administrative	City Hall Courtyard Rehab/Martin Theatre	$ 300,000	$ 100,000	$ 5,000,000			**$ 5,400,000**
Administrative	US 301 Linear Park & Screening		$ 50,000	$ 1,000,000			**$ 1,050,000**
Administrative	Property Acquisitions	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	**$ 1,250,000**
Administrative	CR 44A/Lynum Corridor Expansion/Crossing	$ 75,000	$ 200,000	$ 200,000			**$ 475,000**
Administrative	US 301 Complete Streets Landscaping		$ 2,500,000	$ 2,500,000			**$ 5,000,000**
Administrative	Main Street Water Main Upgrade		$ 300,000	$ 2,000,000			**$ 2,300,000**
Administrative	Gamble Street Improvements				$ 100,000	$ 100,000	**$ 200,000**
Police Department	PD Substation	$ 2,000,000					**$ 2,000,000**
Public Works	Watershed Master Plan Projects	$ 250,000	$ 1,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	**$ 7,250,000**
Public Works	Peters/Orange Street Stormwater Project	$ 235,000	$ 2,200,000				**$ 2,435,000**
Public Works	Clay Drain Road		$ 350,000	$ 4,000,000	$ 4,000,000		**$ 8,350,000**
Public Works	Barwick Street Rehabilitation	$ 3,000,000	$ 1,200,000				**$ 4,200,000**
Public Works	CSX Service Road Improvements	$ 50,000					**$ 50,000**
Public Works	Public Works Annex	$ 1,500,000	$ 1,500,000				**$ 3,000,000**
Public Works	Municipal Services Complex Expansion Planning	$ 800,000					**$ 800,000**
Public Works	Equipment Storage Building	$ 103,500					**$ 103,500**
Parks and Recreation	Millennium Park Improvements Construction	$ 6,250,000					**$ 6,250,000**
Parks and Recreation	Oxford Park Improvements	$ 500,000					**$ 500,000**
Parks and Recreation	Community Center Renovations	$ 105,000					**$ 105,000**
Parks and Recreation	Recreation Center at MLK Park Construction		$ 6,000,000	$ 8,800,000			**$ 14,800,000**
Wastewater	Transfer to Utility Fund						**$ -**
Total Project Expenses:		**$ 15,418,500**	**$ 15,650,000**	**$ 25,750,000**	**$ 6,350,000**	**$ 2,350,000**	**$ 65,518,500**
End Balance - Capital Improvement Fund		**$ 8,082,419**	**$ 3,462,419**	**$ (10,708,331)**	**$ (4,902,269)**	**5,511,547**	

FY26 - FY30 CAPITAL PROJECT FUNDING PLAN							
FUND/DEPARTMENT	PROJECT DESCRIPTION	FY26	FY27	FY28	FY29	FY30	5-Yr Total
Community & Redevelopment Agency Fund							
Beginning Balance		$ 1,036,200	$ 136,200	$ 136,200	$ 136,200	$ 136,200	
Revenue							
Incremental Taxes - City							$ -
Incremental Taxes - County							
Total Funding Sources		**$ 1,036,200**	**$ 136,200**	**$ 136,200**	**$ 136,200**	**$ 136,200**	**$ 1,581,000**
Project Expenditures							
CRA	N. Old Wire Water Main Upgrade	$ 900,000					**$ 900,000**
CRA							**$ -**
CRA							**$ -**
CRA							**$ -**
Total Project Expenditures		**$ 900,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 900,000**
End Balance - Park & Recreation Impact Fee Fund:		**$ 136,200**	**$ 136,200**	**$ 136,200**	**$ 136,200**	**$ 136,200**	

FY26 - FY30 CAPITAL PROJECT FUNDING PLAN

FUND/DEPARTMENT	PROJECT DESCRIPTION	FY26	FY27	FY28	FY29	FY30	5-Yr Total
Park & Recreation Impact Fee Fund							
Beginning Balance		$ 1,336,200	$ 111,200	$ 61,200	$ 311,200	$ 361,200	
Revenue							
Impact Fees		$ 275,000	$ 250,000	$ 250,000	$ 250,000		**$ 1,025,000**
Total Funding Sources		**$ 1,611,200**	**$ 361,200**	**$ 311,200**	**$ 561,200**	**$ 361,200**	**$ 3,206,000**
Project Expenditures							
Parks and Recreation	Millennium Park Improvements	$ 1,500,000					**$ 1,500,000**
Parks and Recreation	MLK Recreation Center		$ 300,000				**$ 300,000**
Parks and Recreation	Lynum Street Park				$ 200,000	$ 300,000	**$ 500,000**
Total Project Expenditures		**$ 1,500,000**	**$ 300,000**	**$ -**	**$ 200,000**	**$ 300,000**	**$ 2,300,000**
End Balance - Park & Recreation Impact Fee Fund:		**$ 111,200**	**$ 61,200**	**$ 311,200**	**$ 361,200**	**$ 61,200**	
Law Enforcement Impact Fee Fund							
Beginning Balance		$ 1,913,050	$ 1,800,250	$ 1,152,450	$ 1,439,650	$ 1,701,850	
Revenue							
Impact Fees		$ 1,300,000	$ 1,350,000	$ 1,350,000	$ 1,350,000	$ 1,350,000	**$ 6,700,000**
Total Funding Sources		**$ 3,213,050**	**$ 3,150,250**	**$ 2,502,450**	**$ 2,789,650**	**$ 3,051,850**	**$ 14,707,250**
Project Expenditures							
Police	The Villages Substation	$ 1,000,000	$ 1,000,000				**$ 2,000,000**
Police	Capital Equipment		$ 200,000	$ 250,000	$ 250,000	$ 250,000	**$ 950,000**
Police	Equipment for New Officers		$ 385,000	$ 400,000	$ 425,000	$ 425,000	**$ 1,635,000**
Police	Debt Service Transfer - PD Building	$ 412,800	$ 412,800	$ 412,800	$ 412,800	$ 412,800	**$ 2,064,000**
Total Project Expenditures		**$ 1,412,800**	**$ 1,997,800**	**$ 1,062,800**	**$ 1,087,800**	**$ 1,087,800**	**$ 6,649,000**
End Balance - Law Enforcement Impact Fee Fund:		**$ 1,800,250**	**$ 1,152,450**	**$ 1,439,650**	**$ 1,701,850**	**$ 1,964,050**	

FY26 - FY30 CAPITAL PROJECT FUNDING PLAN							
FUND/DEPARTMENT	**PROJECT DESCRIPTION**	**FY26**	**FY27**	**FY28**	**FY29**	**FY30**	**5-Yr Total**
Utility Revenue Fund							
Beginning Balance (for Capital Projects)		$ -	$ -	$ -	$ -	$ -	
Revenue							
Utility Revenues		$ 5,013,000	$ 5,534,950	$ 8,720,193	$ 9,278,221	$ 9,919,955	**$ 38,466,318**
Total Funding Sources		**$ 5,013,000**	**$ 5,534,950**	**$ 8,720,193**	**$ 9,278,221**	**$ 9,919,955**	**$ 38,466,318**
Project Expenditures							
Water	Water Line Upgrades	$ 1,150,000	$ 1,322,500	$ 1,520,875	$ 1,749,006	$ 2,011,357	**$ 7,753,738**
Water	Annual Meter Change Out Program	$ 253,000	$ 290,950	$ 334,593	$ 384,781	$ 442,499	**$ 1,705,822**
Water	Hwy 301 Water Main Relocation	$ 2,200,000	$ 2,300,000				**$ 4,500,000**
Wastewater	Sewer System Renewal & Replacement	$ 660,000	$ 759,000	$ 872,850	$ 1,003,778	$ 1,154,344	**$ 4,449,972**
Wastewater	Lift Station Upgrades	$ 750,000	$ 862,500	$ 991,875	$ 1,140,656	$ 1,311,755	**$ 5,056,786**
Debt Payment				$ 5,000,000	$ 5,000,000	$ 5,000,000	**$ 15,000,000**
Total Project Expenditures:		**$ 5,013,000**	**$ 5,534,950**	**$ 8,720,193**	**$ 9,278,221**	**$ 9,919,955**	**$ 38,466,318**
End Balance Utility Revenue Fund (for Capital Projects):		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Utility Capital Improvement (Grant) Fund							
Beginning Balance		**$ 19,169,311**	**$ 57,530,369**	**$ 4,243,369**	**$ 366,369**	**$ 366,369**	
Revenue							
Revenue Bonds		$ 120,000,000					**$ 120,000,000**
Grant Funds		$ 6,684,524					**$ 6,684,524**
SRF Revolving Loan Fund Proceeds							**$ -**
Interest Revenue		$ 15,000	$ 12,000	$ 10,000			**$ 37,000**
Transfer-in from General		$ 4,500,000					**$ 4,500,000**
Transfer-in from CIP Fund							**$ -**
Transfer-In WW SDC Fund							**$ -**
Total Funding Sources		**$ 131,199,524**	**$ 12,000**	**$ 10,000**	**$ -**	**$ -**	**$ 131,221,524**
Project Expenditures							
Wastewater	WWTF Upgrades	$ 83,263,000	$ 46,394,000	$ 3,887,000			**$ 151,758,686**
Wastewater (Reuse)	RCW Imp. No. 2 - R-12 Pump Station	$ 4,165,466					**$ 4,165,466**
Wastewater (Reuse)	RCW Imp. No. 3 - Expansion of RIB Site	$ 4,650,000					**$ 4,650,000**
Wastewater (Reuse)	RCW Imp. No. 4 - Effluent PS & Storage Improvements at WWTP	$ 760,000	$ 6,905,000				**$ 7,665,000**
Total Project Expenditures:		**$ 92,838,466**	**$ 53,299,000**	**$ 3,887,000**	**$ -**	**$ -**	**$ 168,239,152**
End Balance - Capital Improvement (Grant) Fund:		**$ 57,530,369**	**$ 4,243,369**	**$ 366,369**	**$ 366,369**	**$ 366,369**	

FY26 - FY30 CAPITAL PROJECT FUNDING PLAN

FUND/DEPARTMENT	PROJECT DESCRIPTION	FY26	FY27	FY28	FY29	FY30	5-Yr Total
Water SDC Fund							
Beginning Balance		**$ 3,595,850**	**$ 5,057,740**	**$ 4,290,690**	**$ 2,017,640**	**$ 830,590**	
Revenue							
SDC Revenue		$ 1,887,940	$ 2,730,000	$ 1,945,000	$ 817,000	$ 659,500	**$ 8,039,440**
New Debt Issuance			$ 4,000,000				**$ 4,000,000**
Total Funding Sources		**$ 1,887,940**	**$ 6,730,000**	**$ 1,945,000**	**$ 817,000**	**$ 659,500**	**$ 12,039,440**
Project Expenditures							
Water	PWS Imp. No. 1 - CR 121 WM Interconnect	$ 170,000	$ 1,410,000				**$ 1,580,000**
Water	PWS Imp. No. 2 - CR 209 Phase 3 WM Ext.		$ 5,481,000				**$ 5,481,000**
Water	PWS Imp. No. 3 - Oxford Oaks Interconnect			$ 319,000			**$ 319,000**
Water	PWS Imp. No. 4 - Oxford WTP Phase 2 Expansion		$ 350,000	$ 3,643,000			**$ 3,993,000**
Water	PWS Imp. No. 5 - CR 501 WTP Expansion				$ 1,748,000	$ 1,748,000	**$ 3,496,000**
Water	Debt Service	$ 256,050	$ 256,050	$ 256,050	$ 256,050	$ 256,050	**$ 1,280,250**
Total Project Expenditures:		**$ 426,050**	**$ 7,497,050**	**$ 4,218,050**	**$ 2,004,050**	**$ 2,004,050**	**$ 16,149,250**
End Balance - Water SDC Fund:		**$ 5,057,740**	**$ 4,290,690**	**$ 2,017,640**	**$ 830,590**	**$ (513,960)**	
Wastewater SDC Fund							
Beginning Balance		**$ 4,040,000**	**$ 4,695,670**	**$ 3,186,070**	**$ 2,036,470**	**$ (110,630)**	
Revenue							
SDC Revenue		$ 3,271,270	$ 5,296,000	$ 4,238,000	$ 1,928,500	$ 1,548,500	**$ 16,282,270**
Total Funding Sources		**$ 3,271,270**	**$ 5,296,000**	**$ 4,238,000**	**$ 1,928,500**	**$ 1,548,500**	**$ 16,282,270**
Project Expenditures							
Wastewater-Trnsfr to Cap Proj Fund	Wastewater Treatment Facility Upgrades						**$ -**
Wastewater	RCW Imp No. 1 Millennium Park Reuse Line Project	1,510,000					**$ 1,510,000**
Wastewater	WW Imp. No. 2 - Charlotte LS Pump Replacement	290,000					**$ 290,000**
Wastewater	WW Imp. No. 3 - Reduce Beaumont Design Capacity	90,000					**$ 90,000**
Wastewater	WW Imp. No. 4 - Trailwinds and 209 FM Repump Station	$ 400,000	2,730,000				**$ 3,130,000**
Wastewater	WW Imp. No. 6C - Triumph South Phase I Flow Reroute to Dublin LS					408,000	**$ 408,000**
Wastewater	WW Imp. No. 8 - Upsize and reroute Prison FM thru Monarch Ranch	250,000		1,312,000			**$ 1,562,000**
Wastewater	RCW Imp No. 5 - Design/Construct VWCA 8/10 Connection Point					552,000	**$ 552,000**
Wastewater	RCW Imp No. 6 - Design/Construct VWCA 3/6 Connection Point					552,000	**$ 552,000**
Wastewater	Existing Debt Service	$ 75,600	$ 75,600	$ 75,600	$ 75,600	$ 75,600	**$ 378,000**
Wastewater	New Debt Service		$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	**$ 16,000,000**
Total Project Expenditures:		**$ 2,615,600**	**$ 6,805,600**	**$ 5,387,600**	**$ 4,075,600**	**$ 5,587,600**	**$ 24,472,000**
End Balance - Wastewater SDC Fund:		**$ 4,695,670**	**$ 3,186,070**	**$ 2,036,470**	**$ (110,630)**	**$ (4,149,730)**	

Capital Improvement Project
FY 26 Prioritization Scoring Totals

Project or Improvement	Rank	Score
Millennium Park Phase 1	1	75
Peters/Orange Street Stormwater Project	2	62
US 301 Complete Streets Project	3	59
Police Substation	3	59
CR 44A Corridor Improvement	5	58.5
Clay Drain Road Phase 2	6	56.5
Barwick Street Rehabilitation	7	56
Oxford Park Playground	8	51.5
City Hall Courtyard - Martin Theatre	9	51
Public Works Substation	10	46
Dr. MLK Jr. Recreation Center	11	43.5
Millennium Park Phase 2	11	43.5
Wildwood Community Center Bathroom Renovations	11	43.5
Municipal Services Complex Expansion	14	41

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Millennium Park Phase 1

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	100	30%	30
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	25	20%	5
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	100	15%	15
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	75

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Peters/Orange Street Stormwater Project

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	100	30%	30
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	50	25%	12.5
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	100	15%	15
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	62

City of Wildwood

FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: US 301 Complete Streets Project

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	50	20%	10
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	0	15%	0
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	59

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Police Substation

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	50	25%	12.5
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	75	20%	15
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	50	15%	7.5
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	59

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: CR 44A Corridor Improvement

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	50	15%	7.5
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**58.5**

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Clay Drain Road Phase 2

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	40	30%	12
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	100	15%	15
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**56.5**

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Barwick Street Rehabilitation

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	50	25%	12.5
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	100	15%	15
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	56

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Oxford Park Playground

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	50	25%	12.5
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	25	20%	5
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	50	15%	7.5
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	51.5

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: City Hall Courtyard - Martin Theatre

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	0	15%	0
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**51**

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Public Works Substation

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	50	25%	12.5
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	50	15%	7.5
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	46

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Dr. MLK Jr. Recreation Center

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	20	30%	6
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	25	20%	5
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	50	15%	7.5
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**43.5**

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Millennium Park Phase 2

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	20	30%	6
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	25	20%	5
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	50	15%	7.5
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**43.5**

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Wildwood Community Center Bathroom Renovations

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	0	25%	0
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	100	15%	15
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**43.5**

City of Wildwood
FY 26 - Capital Project and Major Initiatives Prioritization Matrix

Project: Municipal Services Complex Expansion

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	50	25%	12.5
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	0	15%	0
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**41**

GENERAL FUND REVENUES

Description	Account ID	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
AD VALOREM TAXES	001-311-1000	16,494,816.18	18,515,900.00	21,850,000.00
LOCAL OPTION GAS TAX	001-312-4100	1,146,258.46	1,237,500.00	1,508,000.00
DISCRETIONARY/LOCAL GOVT. INFRA	001-312-6000	4,393,938.14	4,870,300.00	5,230,000.00
FRANCHISE TAX-/PROGRESS ENERGY SVCS	001-313-1000	1,033,765.38	1,155,000.00	969,000.00
FRANCHISE TAX- SECO	001-313-1010	1,569,065.65	1,760,000.00	2,100,000.00
LEESBURG ELECTRIC FRANCHISE FEE	001-313-4080	64,086.61	99,000.00	84,000.00
FRANCHISE TAX- TECO/PEOPLES GAS	001-313-4160	316,154.54	396,000.00	350,000.00
FENNEY WATER CONS AUTHORITY-UTILITY TAX	001-313-4170	-	66,000.00	-
GIBSON PLACE WATER CONSERV AUTH FRAN FEE	001-313-4175	36,243.88	-	150,000.00
LEESBURG GAS FRANCHISE FEE	001-313-4180	82,407.67	82,500.00	160,000.00
MIDDLETON WATER CONSERV AUTH FRAN FEES	001-313-4185	26,015.18	15,000.00	57,000.00
SOUTH SUMTER UTILITY COMPANY FRANCHISE	001-313-4190	618,297.40	965,000.00	1,073,000.00
MIDDLETON UTILITY CO FRANCHISE FEES	001-313-4195	25,697.66	15,000.00	67,000.00
GIBSON PLACE UTILITY CO FRAN FEES	001-313-4196	11,311.94	500.00	130,000.00
FRANCHISE TAX- WASTE MGMNT-REFUSE SVCS	001-313-5000	240,819.28	242,000.00	300,000.00
TRI-COUNTY SANITATION FRANCHISE FEE	001-313-5001	242,815.30	385,000.00	510,000.00
UTILITY TAX-PROGRESS ENERGY SVCS.	001-314-1000	877,029.52	896,500.00	820,000.00
UTILITY TAX-SUMTER ELECTRIC	001-314-1010	1,448,274.04	1,265,000.00	1,870,000.00
UTILITY TAX-WATER SALES	001-314-3000	146,548.06	126,500.00	163,000.00
THE VILLAGES-5% WATER UTILITY TAX	001-314-3002	229,890.68	275,000.00	215,000.00
CENTRAL SUMTER UTILIITY CO. LLC	001-314-3003	144,850.29	220,000.00	161,000.00
UTILITY TAX-SUBURBAN PROPANE	001-314-4000	15,321.81	18,700.00	16,000.00
FERRELLGAS LP	001-314-4030	1,770.05	1,500.00	4,200.00
CIRCLE K STORES	001-314-4040	335.99	200.00	200.00
LEESBURG ELECTRIC UTILITY TAX	001-314-4080	56,228.53	60,500.00	73,000.00
LEESBURG GAS UTILITY TAX	001-314-4081	132,922.08	99,000.00	247,000.00
INTERCONN RESOURCES LLC	001-314-4100	11,936.00	15,000.00	10,000.00
THOMPSON GAS SOUTHEAST	001-314-4110	-	-	100.00
PAR GAS	001-314-4140	-	-	100.00
CVS	001-314-4150	398.98	300.00	300.00
AMERIGAS PROPANE	001-314-4151	4,408.93	8,000.00	4,000.00
LOWE'S PROPANE TAX	001-314-4152	1,789.94	2,500.00	1,800.00
BLOSSMAN COMPANIES PROPANE TAX	001-314-4153	343.84	300.00	500.00
TECO-PEOPLES GAS	001-314-4160	406,313.53	396,000.00	530,000.00
GAS SOUTH UTILITY TAX	001-314-4162	778.50	440.00	1,000.00
SOUTH SUMTER UTILITY CO UTILITY TAX	001-314-4190	180,650.74	187,000.00	300,000.00
PUBLIX UTILITY TAX	001-314-4191	875.89	1,000.00	1,000.00
MIDDLETON UTILITY CO UTILITY TAX	001-314-4195	9,051.20	5,000.00	15,000.00
GIBSON PLACE UTILITY CO UTIL TAX	001-314-4196	3,640.08	200.00	26,000.00
STATE COMMUNICATIONS TAX	001-314-9010	836,621.32	908,000.00	1,130,000.00
FEMA GRANT	001-331-5000	33,192.46	-	-
STATE REVENUE SHARING	001-335-1200	952,865.15	1,080,800.00	1,162,000.00
MOBILE HOME LICENSES	001-335-1400	15,925.56	16,500.00	16,500.00
STATE BEVERAGE LICENSES	001-335-1600	9,661.20	7,500.00	9,800.00
1/2 CENT SALES TAX	001-335-1800	2,198,674.74	2,255,570.00	2,487,000.00
GIBSON PLACE UTIL CO PILOT FEES	001-339-1005	2,009.17	-	14,000.00
MIDDLETON UTILITY CO PILOT FEES	001-339-1010	3,622.04	3,000.00	7,000.00
COMMUNITY DEVELOPMENT SERVICES	001-341-2006	687,911.59	759,000.00	750,000.00
TREE MITIGATION PERMITS	001-341-2010	76,470.00	500.00	-
SPECIAL EVENT PERMIT FEE	001-347-4000	-	-	500.00
BUILDING RENTAL-WILDWOOD COMMUNITY CENTE	001-347-5300	143,962.95	70,000.00	100,000.00
COMMUNITY CENTER-RESERVATION FEES	001-347-5302	2,458.90	-	-
BUILDING RENTAL-OXFORD COMMUNITY CENTER	001-347-5305	12,251.24	10,000.00	15,000.00
BUILDING RENTAL-MLK JR COMMUNITY CENTER	001-347-5306	2,421.43	1,500.00	1,500.00

OUTDOOR BUILDING RENTALS	001-347-5307	280.31	100.00	500.00
OPEN SPACE RENTALS	001-347-5308	1,005.14	800.00	9,000.00
FINES	001-350-1000	85,329.42	30,000.00	90,000.00
CODE ENFORCEMENT	001-351-1002	33,515.90	1,500.00	10,000.00
POLICE-2ND DOLLAR FUND	001-351-3000	7,947.28	2,500.00	7,500.00
INTEREST EARNINGS	001-361-0000	222,934.18	100,000.00	200,000.00
OTHER MISCELLANEOUS REVENUE	001-369-0000	4,030.71	5,000.00	10,000.00
STATE HIGHWAY LIGHTING AGREEMENT	001-369-0010	18,297.94	18,850.00	18,850.00
FDOT HIGHWAY MAINTENANCE AGREEMENT	001-369-0012	19,032.94	18,900.00	19,000.00
AUCTION PROCEEDS	001-369-0050	3,620.00	10,000.00	10,000.00
SPONSORSHIPS	001-369-0052	6,000.00	-	-
DONATIONS	001-369-0058	11,664.25	-	-
BASEBALL FIELD RENTAL	001-369-0076	6,568.51	300.00	3,500.00
FIELD PREPARATION FEES	001-369-0078	1,620.00	500.00	500.00
PROGRAM REGISTRATION FEES	001-369-0792	39,301.28	30,000.00	35,000.00
CONCESSION / VENDOR FEES	001-369-0794	620.00	-	-
SPECIAL EVENT REGISTRATION FEES	001-369-0796	30,156.37	15,000.00	20,000.00
POLICE DEPT MISCELLANEOUS REVENUE	001-369-2100	7,755.95	3,500.00	6,000.00
MISCELLANEOUS POLICE DONATIONS	001-369-3700	5,200.00	-	-
MISC. GRANTS/VESTS	001-369-3748	7,600.00	2,500.00	2,500.00
FUEL TAX REFUND	001-369-4000	17,519.89	10,000.00	20,000.00
OTHR FINANCING SOURCE-INSURANCE PROCEEDS	001-380-1000	21,489.96	-	-
TRANSFER FROM INDUSTRIAL PARK	001-382-1010	10,000.00	10,000.00	10,000.00
TRANSFER FROM LAW ENFORCEMENT IMP FEES	001-382-1013	412,800.00	412,800.00	412,800.00
NON-OPERATIONAL CASH FORWARD-GEN FUND	001-389-5000	-	8,200,000.00	6,770,000.00
CANCEL PRIOR YEAR EXPENSE	001-393-0000	12,887.80	-	-
TOTAL		**35,940,277.53**	**47,367,960.00**	**52,345,650.00**

LEGISLATIVE- CITY COMMISSION:	001-511-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-511-10-1200	51,185.79	53,441.00	54,900.00
FICA EXPENSE	001-511-10-2100	3,915.87	4,148.00	4,200.00
RETIREMENT	001-511-10-2200	30,035.76	31,360.00	29,800.00
LIFE & HEALTH INSURANCE	001-511-10-2300	285.00	-	350.00
WORKERS COMPENSATION INSURANCE	001-511-10-2600	378.13	-	500.00
PROFESSIONAL SERVICES	001-511-30-3100	2,365.00	6,000.00	3,000.00
TRAVEL & PER DIEM	001-511-30-4000	6,705.45	7,000.00	9,100.00
TELEPHONE EXPENSE	001-511-30-4100	1,089.58	2,000.00	2,000.00
IT LICENSING / EQUIPMENT	001-511-30-4110	5,474.39	8,220.00	7,600.00
POSTAGE/TRANSPORTATION FEES	001-511-30-4200	95.00	-	-
UTILITIES EXPENSE	001-511-30-4300	1,030.21	1,800.00	2,000.00
REPAIR & MAINTENANCE	001-511-30-4600	-	500.00	500.00
MISC. EXPENSE & OTHER CURRENT	001-511-30-4900	-	2,500.00	2,500.00
OFFICE SUPPLIES	001-511-30-5100	-	150.00	200.00
OPERATING SUPPLIES	001-511-30-5200	64.00	400.00	400.00
SUBSCRIPTIONS/DUES	001-511-30-5400	4,851.87	6,600.00	9,600.00
TRAINING	001-511-30-5500	2,050.00	2,800.00	3,525.00
CAP. IMPROVEMENT-BUILDINGS	001-511-60-6200	-	50,000.00	-
TOTAL		**109,526.05**	**176,919.00**	**130,175.00**

EXECUTIVE- CITY MANAGER:	001-512-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-512-10-1200	433,738.97	556,477.00	658,900.00
SICK LEAVE	001-512-10-1500	11,907.39	-	-
VACATION PAY	001-512-10-1600	28,844.41	-	-
HOLIDAY PAY	001-512-10-1800	18,655.68	-	-
FICA EXPENSE	001-512-10-2100	36,864.65	43,130.63	50,900.00
RETIREMENT	001-512-10-2200	135,161.07	148,340.73	163,700.00
BENEFIT ADMIN FEES	001-512-10-2210	-	-	100.00
LIFE & HEALTH INSURANCE	001-512-10-2300	41,230.33	54,000.00	64,800.00
WORKERS COMPENSATION INSURANCE	001-512-10-2600	756.27	1,000.00	1,120.00
PROFESSIONAL SERVICES	001-512-30-3100	366,713.91	255,000.00	320,000.00
CLOTHING AND UNIFORMS	001-512-30-3450	303.00	750.00	800.00
TRAVEL & PER DIEM	001-512-30-4000	9,629.30	13,300.00	12,100.00
TELEPHONE EXPENSE	001-512-30-4100	4,074.65	5,000.00	5,500.00
IT LICENSING / EQUIPMENT	001-512-30-4110	22,683.57	24,140.00	32,600.00
ADVERTISING/RECORDING EXPENSE	001-512-30-4150	1,978.63	4,000.00	4,000.00
POSTAGE/TRANSPORTATION FEES	001-512-30-4200	659.73	1,000.00	1,000.00
REPAIR & MAINTENANCE	001-512-30-4600	2,010.48	5,800.00	7,000.00
MISC. EXPENSE & OTHER CURRENT	001-512-30-4900	411.99	2,500.00	2,500.00
OFFICE SUPPLIES	001-512-30-5100	836.92	2,100.00	2,500.00
OPERATING SUPPLIES	001-512-30-5200	2,520.18	7,250.00	9,050.00
FUEL EXPENSE	001-512-30-5250	160.37	500.00	300.00
SUBSCRIPTIONS/DUES	001-512-30-5400	3,844.66	6,300.00	6,500.00
TRAINING	001-512-30-5500	5,620.72	13,700.00	13,700.00
TOTAL		**1,128,606.88**	**1,144,288.36**	**1,357,070.00**

CLERK/FINANCE DEPARTMENT:	001-513-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-513-10-1200	293,510.92	472,893.00	610,800.00
OVERTIME	001-513-10-1300	-	500.00	500.00
SICK LEAVE	001-513-10-1500	10,033.94	-	-
VACATION PAY	001-513-10-1600	17,960.48	-	-
HOLIDAY PAY	001-513-10-1800	11,184.17	-	-
FICA EXPENSE	001-513-10-2100	25,450.95	36,654.00	46,700.00
RETIREMENT	001-513-10-2200	50,380.56	70,000.88	84,600.00
BENEFIT ADMIN FEES	001-513-10-2210	54.00	-	-
LIFE & HEALTH INSURANCE	001-513-10-2300	49,981.51	75,600.00	97,200.00
UNEMPLOYMENT COMPENSATION	001-513-10-2500	377.40	-	-
WORKERS COMPENSATION INSURANCE	001-513-10-2600	1,512.62	2,000.00	2,240.00
PROFESSIONAL SERVICES	001-513-30-3100	1,955.00	13,380.00	11,000.00
ACCOUNTING/AUDITING FEE	001-513-30-3200	22,500.00	35,000.00	25,750.00
OTHER CONTRACTUAL SERVICES	001-513-30-3400	13,546.15	27,710.00	28,150.00
TRAVEL & PER DIEM	001-513-30-4000	17.00	3,880.00	3,880.00
TELEPHONE EXPENSE	001-513-30-4100	5,487.11	7,500.00	7,500.00
IT LICENSING / EQUIPMENT	001-513-30-4110	67,302.38	65,250.00	93,000.00
ADVERTISING/RECORDING EXPENSE	001-513-30-4150	2,610.68	1,600.00	1,600.00
POSTAGE/TRANSPORTATION FEES	001-513-30-4200	1,842.48	7,850.00	7,000.00
UTILITIES EXPENSE	001-513-30-4300	17,991.77	30,000.00	30,000.00
RENTAL & LEASING	001-513-30-4400	3,806.70	7,500.00	1,500.00
GENERAL INSURANCE	001-513-30-4500	319,609.90	450,000.00	517,500.00
REPAIR & MAINTENANCE	001-513-30-4600	28,341.17	30,000.00	20,000.00
MISC. EXPENSE & OTHER CURRENT	001-513-30-4900	4,719.16	6,000.00	6,000.00
ELECTION EXPENSES	001-513-30-4910	-	500.00	500.00
OFFICE SUPPLIES	001-513-30-5100	3,701.71	6,850.00	5,000.00
OPERATING SUPPLIES	001-513-30-5200	6,468.48	8,200.00	13,750.00
SUBSCRIPTIONS/DUES	001-513-30-5400	187.50	2,100.00	2,700.00
TRAINING	001-513-30-5500	2,291.00	10,050.00	11,500.00
DEBT SERVICE/CITY HALL-PRINCIPAL	001-513-70-7100	115,380.09	118,240.00	121,170.00
DEBT SERVICE/CITY HALL-INTEREST	001-513-70-7200	19,047.44	16,200.00	13,270.00
DEBT SERVICE/POLICE STATION-PRINCIPAL	001-513-70-7500	235,452.36	241,640.00	247,990.00
DEBT SERVICE/POLICE STATION-INTEREST	001-513-70-7550	56,158.33	49,980.00	43,630.00
DEBT SERV/2018 GEN FUND PROJ LOAN-PRINCP	001-513-70-7600	339,576.44	345,960.00	352,460.00
DEBT SERV/2018 GEN FUND PROJ LOAN-INTRST	001-513-70-7650	83,009.40	76,630.00	70,130.00
TOTAL		**1,811,448.80**	**2,219,667.88**	**2,477,020.00**

DEVELOPMENT SERVICES:	001-516-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-516-10-1200	631,805.35	962,068.00	946,400.00
OVERTIME	001-516-10-1300	-	1,000.00	1,000.00
SICK LEAVE	001-516-10-1500	19,673.72	-	-
VACATION PAY	001-516-10-1600	32,501.62	-	-
HOLIDAY PAY	001-516-10-1800	23,839.25	-	-
FICA EXPENSE	001-516-10-2100	54,147.63	72,604.00	73,200.00
RETIREMENT	001-516-10-2200	112,905.60	156,201.00	147,600.00
BENEFIT ADMIN FEES	001-516-10-2210	117.00	-	100.00
LIFE & HEALTH INSURANCE	001-516-10-2300	96,094.34	145,800.00	145,800.00
WORKERS COMPENSATION INSURANCE	001-516-10-2600	2,268.89	3,000.00	3,360.00
PROFESSIONAL SERVICES	001-516-30-3100	961,993.72	845,000.00	880,000.00
CLOTHING AND UNIFORMS	001-516-30-3450	-	2,500.00	2,500.00
TRAVEL & PER DIEM	001-516-30-4000	4,996.02	13,000.00	14,000.00
TELEPHONE EXPENSE	001-516-30-4100	8,818.12	9,000.00	10,000.00
IT LICENSING / EQUIPMENT	001-516-30-4110	81,279.35	69,020.00	107,250.00
ADVERTISING/RECORDING EXPENSE	001-516-30-4150	23,838.34	35,200.00	38,720.00
POSTAGE/TRANSPORTATION FEES	001-516-30-4200	1,242.36	2,000.00	2,500.00
REPAIR & MAINTENANCE	001-516-30-4600	2,274.07	5,000.00	5,500.00
MISC. EXPENSE & OTHER CURRENT	001-516-30-4900	16,494.28	5,000.00	5,000.00
CODE ENFORCEMENT	001-516-30-4950	18,694.67	40,000.00	45,000.00
OFFICE SUPPLIES	001-516-30-5100	1,900.02	7,000.00	7,000.00
OPERATING SUPPLIES	001-516-30-5200	5,367.65	7,000.00	7,000.00
FUEL EXPENSE	001-516-30-5250	471.62	1,800.00	1,800.00
SUBSCRIPTIONS/DUES	001-516-30-5400	2,936.94	4,000.00	6,000.00
TRAINING	001-516-30-5500	6,929.09	25,000.00	20,000.00
TOTAL		**2,110,589.65**	**2,411,193.00**	**2,469,730.00**

INFORMATION TECHNOLOGY DEPARTMENT	001-518-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-518-10-1200	212,735.02	274,463.00	288,700.00
SICK LEAVE	001-518-10-1500	6,178.18	-	-
VACATION PAY	001-518-10-1600	13,343.88	-	-
HOLIDAY PAY	001-518-10-1800	6,506.29	-	-
FICA EXPENSE	001-518-10-2100	17,894.14	21,274.00	22,500.00
RETIREMENT	001-518-10-2200	32,440.13	37,411.00	40,400.00
LIFE & HEALTH INSURANCE	001-518-10-2300	33,567.97	43,200.00	43,200.00
WORKERS COMPENSATION INSURANCE	001-518-10-2600	302.51	500.00	600.00
PROFESSIONAL SERVICES	001-518-30-3100	12,452.00	45,000.00	30,000.00
OTHER CONTRACTUAL SERVICES	001-518-30-3400	4,650.67	11,000.00	6,000.00
TRAVEL & PER DIEM	001-518-30-4000	2,295.56	7,500.00	5,000.00
TELEPHONE EXPENSE	001-518-30-4100	7,740.25	8,500.00	8,500.00
IT LICENSING / EQUIPMENT	001-518-30-4110	13,300.85	26,310.00	23,500.00
POSTAGE/TRANSPORTATION FEES	001-518-30-4200	25.53	250.00	100.00
UTILITIES EXPENSE	001-518-30-4300	1,596.64	2,300.00	-
REPAIR & MAINTENANCE	001-518-30-4600	1,057.34	2,500.00	2,000.00
MISC. EXPENSE & OTHER CURRENT	001-518-30-4900	583.00	500.00	500.00
OFFICE SUPPLIES	001-518-30-5100	746.44	1,200.00	1,000.00
OPERATING SUPPLIES	001-518-30-5200	5,070.20	7,500.00	6,000.00
FUEL EXPENSE	001-518-30-5250	-	-	500.00
SUBSCRIPTIONS/DUES	001-518-30-5400	522.33	2,500.00	2,000.00
TRAINING	001-518-30-5500	1,449.00	12,000.00	8,000.00
LICENSING	001-518-30-5550	13,457.69	50,000.00	30,000.00
CAP. IMPROVEMENTS-MACHINERY/EQUIP	001-518-60-6400	8,505.59	-	-
TOTAL		**396,421.21**	**553,908.00**	**518,500.00**

HUMAN RESOURCE DEPARTMENT:	001-519-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-519-10-1200	161,529.54	216,128.00	228,600.00
SICK LEAVE	001-519-10-1500	6,062.51	-	-
VACATION PAY	001-519-10-1600	7,752.71	-	-
HOLIDAY PAY	001-519-10-1800	6,595.46	-	-
FICA EXPENSE	001-519-10-2100	13,918.15	16,751.00	17,600.00
RETIREMENT	001-519-10-2200	24,720.40	29,460.00	32,100.00
BENEFIT ADMIN FEES	001-519-10-2210	54.00	-	100.00
LIFE & HEALTH INSURANCE	001-519-10-2300	20,947.66	32,400.00	32,400.00
WORKERS COMPENSATION INSURANCE	001-519-10-2600	166.34	350.00	360.00
PROFESSIONAL SERVICES	001-519-30-3100	13,401.25	15,000.00	15,000.00
OTHER CONTRACTUAL SERVICES	001-519-30-3400	5,601.33	6,650.00	6,650.00
TRAVEL & PER DIEM	001-519-30-4000	2,888.74	8,500.00	8,700.00
TELEPHONE EXPENSE	001-519-30-4100	5,300.79	5,000.00	5,500.00
IT LICENSING / EQUIPMENT	001-519-30-4110	45,221.68	60,400.00	45,800.00
ADVERTISING/RECRUITING	001-519-30-4150	9,023.88	8,500.00	9,500.00
POSTAGE/TRANSPORTATION FEES	001-519-30-4200	158.23	500.00	500.00
UTILITIES EXPENSE	001-519-30-4300	1,596.65	2,300.00	2,300.00
REPAIR & MAINTENANCE	001-519-30-4600	5,487.30	5,500.00	5,500.00
EMPLOYEE PROGRAMS	001-519-30-4800	12,661.68	18,740.00	31,440.00
MISC. EXPENSE & OTHER CURRENT	001-519-30-4900	752.29	1,000.00	1,000.00
OFFICE SUPPLIES	001-519-30-5100	1,828.70	1,500.00	1,500.00
OPERATING SUPPLIES	001-519-30-5200	2,759.59	4,950.00	3,880.00
FUEL EXPENSE	001-519-30-5250	262.89	600.00	100.00
SUBSCRIPTIONS/DUES	001-519-30-5400	1,679.68	2,060.00	2,220.00
TRAINING	001-519-30-5500	3,676.73	5,330.00	7,135.00
STAFF TRAINING PROGRAMS	001-519-30-5501	1,233.93	6,650.00	8,000.00
TOTAL		**355,282.11**	**448,269.00**	**465,885.00**

POLICE DEPARTMENT:	001-521-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-521-10-1200	3,006,269.68	4,992,735.00	5,319,000.00
SPECIAL PAY	001-521-10-1210	-	-	-
UNIFORM ALLOWANCE	001-521-10-1220	16,530.00	21,565.00	24,800.00
ON CALL	001-521-10-1250	11,550.00	13,000.00	13,000.00
SHIFT DIFFERENTIAL	001-521-10-1260	14,784.74	20,100.00	20,100.00
OVERTIME	001-521-10-1300	147,305.59	160,000.00	160,000.00
SICK LEAVE	001-521-10-1500	68,753.71	-	-
VACATION PAY	001-521-10-1600	134,587.42	-	-
INCENTIVE PAY	001-521-10-1700	26,280.00	56,000.00	55,000.00
HOLIDAY PAY	001-521-10-1800	111,346.00	-	-
HOLIDAY PREMIUM	001-521-10-1820	100,436.45	100,000.00	180,000.00
FICA EXPENSE	001-521-10-2100	278,422.76	378,514.00	410,400.00
RETIREMENT	001-521-10-2200	1,110,463.49	1,563,616.00	1,709,600.00
BENEFIT ADMIN FEES	001-521-10-2210	531.00	-	500.00
LIFE & HEALTH INSURANCE	001-521-10-2300	467,259.60	756,000.00	777,600.00
WORKERS COMPENSATION INSURANCE	001-521-10-2600	113,444.82	120,000.00	134,500.00
PROFESSIONAL SERVICES	001-521-30-3100	48,179.45	52,000.00	52,000.00
OTHER CONTRACTUAL SERVICES	001-521-30-3400	39,271.02	92,000.00	41,200.00
CLOTHING AND UNIFORMS	001-521-30-3450	18,236.27	25,000.00	27,000.00
INVESTIGATIONS	001-521-30-3500	9,528.29	17,000.00	17,000.00
TRAVEL & PER DIEM	001-521-30-4000	13,720.41	15,000.00	15,000.00
TELEPHONE EXPENSE	001-521-30-4100	68,555.66	107,000.00	107,000.00
IT LICENSING / EQUIPMENT	001-521-30-4110	258,989.36	253,830.00	470,000.00
POSTAGE/TRANSPORTATION FEES	001-521-30-4200	512.68	2,000.00	2,000.00
UTILITIES EXPENSE	001-521-30-4300	60,415.67	65,000.00	70,000.00
RENTAL & LEASING	001-521-30-4400	1,452.57	5,000.00	5,000.00
REPAIR & MAINTENANCE	001-521-30-4600	70,695.80	90,000.00	90,000.00
MISC. EXPENSE & OTHER CURRENT	001-521-30-4900	-	4,000.00	4,000.00
BOOT ALLOWANCE	001-521-30-4960	2,368.21	11,000.00	11,000.00
OFFICE SUPPLIES	001-521-30-5100	2,172.11	5,000.00	5,000.00
OPERATING SUPPLIES	001-521-30-5200	51,989.82	85,000.00	85,000.00
FUEL EXPENSE	001-521-30-5250	154,018.57	200,000.00	220,000.00
SUBSCRIPTIONS/DUES	001-521-30-5400	1,678.55	4,500.00	5,500.00
TRAINING	001-521-30-5500	14,045.20	40,000.00	50,000.00
CAP. IMPROVEMENT-MACHINERY	001-521-60-6400	530,245.09	466,400.00	349,900.00
TOTAL		**6,954,039.99**	**9,721,260.00**	**10,431,100.00**

PUBLIC WORKS/STREET DEPT.	001-541-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-541-10-1200	1,282,196.57	1,593,584.00	1,694,100.00
ON CALL	001-541-10-1250	6,400.00	6,500.00	6,500.00
OVERTIME	001-541-10-1300	22,268.31	12,000.00	15,000.00
SICK LEAVE	001-541-10-1500	52,339.30	-	-
VACATION PAY	001-541-10-1600	77,708.85	-	-
HOLIDAY PAY	001-541-10-1800	48,153.59	-	-
HOLIDAY PREMIUM	001-541-10-1820	2,243.29	-	30,000.00
FICA EXPENSE	001-541-10-2100	114,024.95	123,526.00	130,300.00
RETIREMENT	001-541-10-2200	236,602.74	247,428.00	265,900.00
BENEFIT ADMIN FEES	001-541-10-2210	40.50	-	100.00
LIFE & HEALTH INSURANCE	001-541-10-2300	218,840.33	280,800.00	280,800.00
WORKERS COMPENSATION INSURANCE	001-541-10-2600	37,814.94	40,000.00	45,000.00
PROFESSIONAL SERVICES	001-541-30-3100	201,498.54	300,000.00	471,300.00
OTHER CONTRACTUAL SERVICES	001-541-30-3400	947,306.39	368,100.00	589,100.00
RIGHT-OF-WAY MAINTENANCE	001-541-30-3440	397,332.85	450,800.00	485,400.00
CLOTHING AND UNIFORMS	001-541-30-3450	8,463.51	8,000.00	9,000.00
TRAVEL & PER DIEM	001-541-30-4000	549.26	2,500.00	5,500.00
TELEPHONE EXPENSE	001-541-30-4100	25,622.35	24,600.00	30,000.00
IT LICENSING / EQUIPMENT	001-541-30-4110	58,906.96	92,430.00	148,400.00
POSTAGE/TRANSPORTATION FEES	001-541-30-4200	67.09	150.00	150.00
UTILITIES EXPENSE	001-541-30-4300	30,672.03	26,200.00	40,000.00
VILLAGES STREET LIGHTING	001-541-30-4350	609,549.02	1,332,400.00	1,736,625.00
RENTAL & LEASING	001-541-30-4400	24,472.05	7,580.00	7,580.00
REPAIR & MAINTENANCE	001-541-30-4600	54,591.59	51,500.00	60,000.00
REPAIR & MAINTENANCE - BUILDINGS	001-541-30-4601	5,656.09	20,000.00	70,000.00
REPAIR & MAINTENANCE - VEHICLES/EQUIP	001-541-30-4602	-	-	15,000.00
PAVEMENT PRESERVATION/REHABILITATION	001-541-30-4603	435,942.74	1,000,000.00	2,000,000.00
MISC. EXPENSE & OTHER CURRENT	001-541-30-4900	-	3,000.00	3,000.00
LANDFILL DISPOSAL FEES	001-541-30-4940	4,791.05	6,000.00	6,000.00
BOOT ALLOWANCE	001-541-30-4960	3,181.87	4,030.00	4,100.00
OFFICE SUPPLIES	001-541-30-5100	2,044.76	3,000.00	6,000.00
OPERATING SUPPLIES	001-541-30-5200	72,811.12	70,000.00	75,000.00
FUEL EXPENSE	001-541-30-5250	29,354.78	35,000.00	40,000.00
SUBSCRIPTIONS/DUES	001-541-30-5400	6,866.51	11,350.00	6,000.00
TRAINING	001-541-30-5500	12,335.76	31,100.00	23,000.00
CITY HALL / ANNEX REHAB	001-541-60-6115	19,543.08	-	-
CAP. IMPROVEMENT-BUILDINGS	001-541-60-6200	51,526.72	-	-
CAPITAL IMPROVEMENT-OTHER	001-541-60-6300	74,069.96	-	5,500.00
CAP. IMPROVEMENT-MACHINERY	001-541-60-6400	228,974.86	73,500.00	294,500.00
PRINCIPAL-EQUIPMENT LEASE	001-541-60-6681	29,231.37	-	-
INTEREST-EQUIPMENT LEASE	001-541-60-6691	1,100.13	-	-
TOTAL		**5,435,095.81**	**6,225,078.00**	**8,598,855.00**

FLEET MAINTENANCE DEPT:	001-549-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-549-10-1200	238,915.58	297,335.00	309,900.00
OVERTIME	001-549-10-1300	357.18	1,500.00	1,500.00
SICK LEAVE	001-549-10-1500	8,446.78	-	-
VACATION PAY	001-549-10-1600	18,481.69	-	-
HOLIDAY PAY	001-549-10-1800	9,390.89	-	-
FICA EXPENSE	001-549-10-2100	21,082.21	23,048.00	24,100.00
RETIREMENT	001-549-10-2200	37,440.18	40,530.00	43,500.00
BENEFIT ADMIN FEES	001-549-10-2210	108.00	-	100.00
LIFE & HEALTH INSURANCE	001-549-10-2300	45,166.45	54,000.00	54,000.00
WORKERS COMPENSATION INSURANCE	001-549-10-2600	12,403.31	15,000.00	16,800.00
PROFESSIONAL SERVICES	001-549-30-3100	-	500.00	500.00
OTHER CONTRACTUAL SERVICES	001-549-30-3400	7,426.80	10,200.00	10,000.00
CLOTHING AND UNIFORMS	001-549-30-3450	2,665.16	3,500.00	3,500.00
TRAVEL & PER DIEM	001-549-30-4000	-	100.00	100.00
TELEPHONE EXPENSE	001-549-30-4100	1,948.97	3,500.00	3,000.00
IT LICENSING / EQUIPMENT	001-549-30-4110	23,006.69	52,580.00	72,000.00
POSTAGE/TRANSPORTATION FEES	001-549-30-4200	24.20	100.00	100.00
UTILITIES EXPENSE	001-549-30-4300	4,372.77	7,000.00	7,000.00
RENTAL & LEASING	001-549-30-4400	1,590.38	2,500.00	2,500.00
REPAIR & MAINTENANCE	001-549-30-4600	4,486.40	5,000.00	5,000.00
MISC. EXPENSE & OTHER CURRENT	001-549-30-4900	-	100.00	100.00
BOOT ALLOWANCE	001-549-30-4960	350.00	700.00	700.00
OFFICE SUPPLIES	001-549-30-5100	386.62	1,500.00	1,500.00
OPERATING SUPPLIES	001-549-30-5200	36,521.67	80,000.00	83,000.00
FUEL EXPENSE	001-549-30-5250	3,375.55	4,000.00	4,000.00
SUBSCRIPTIONS/DUES	001-549-30-5400	314.00	800.00	800.00
TRAINING	001-549-30-5500	575.00	2,500.00	4,000.00
CAP. IMPROVEMENTS-MACHINERY/EQUIP	001-549-60-6400	28,196.44	-	194,400.00
TOTAL		**507,032.92**	**605,993.00**	**842,100.00**

PARKS & RECREATION:	001-572-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-572-10-1200	662,626.42	1,056,402.00	1,628,800.00
ON CALL	001-572-10-1250	5,900.00	6,500.00	6,500.00
OVERTIME	001-572-10-1300	11,799.47	2,000.00	10,000.00
SICK LEAVE	001-572-10-1500	14,672.97	-	-
VACATION PAY	001-572-10-1600	33,372.18	-	-
HOLIDAY PAY	001-572-10-1800	23,382.46	-	-
HOLIDAY PREMIUM	001-572-10-1820	3,552.27	-	-
FICA EXPENSE	001-572-10-2100	58,247.79	76,642.00	125,000.00
RETIREMENT	001-572-10-2200	100,839.03	171,109.00	215,600.00
BENEFIT ADMIN FEES	001-572-10-2210	18.00	-	100.00
LIFE & HEALTH INSURANCE	001-572-10-2300	135,894.81	216,000.00	334,800.00
WORKERS COMPENSATION INSURANCE	001-572-10-2600	9,831.92	13,000.00	15,500.00
PROFESSIONAL SERVICES	001-572-30-3100	7,134.60	14,000.00	14,000.00
OTHER CONTRACTUAL SERVICES	001-572-30-3400	172,400.28	204,900.00	205,080.00
CLOTHING AND UNIFORMS	001-572-30-3450	7,495.37	10,150.00	15,000.00
TRAVEL & PER DIEM	001-572-30-4000	580.34	4,550.00	4,550.00
TELEPHONE EXPENSE	001-572-30-4100	30,076.33	28,500.00	30,000.00
IT LICENSING / EQUIPMENT	001-572-30-4110	43,658.29	44,000.00	71,000.00
ADVERTISING AND PROMOTIONS	001-572-30-4150	24,109.30	25,000.00	25,000.00
POSTAGE/TRANSPORTATION FEES	001-572-30-4200	11.25	150.00	150.00
UTILITIES EXPENSE	001-572-30-4300	39,366.62	40,000.00	50,000.00
RENTAL & LEASING	001-572-30-4400	8,242.82	6,900.00	7,500.00
REPAIR & MAINTENANCE	001-572-30-4600	68,872.93	100,750.00	125,000.00
REPAIR & MAINTENANCE - BUILDINGS	001-572-30-4601	26,032.18	38,000.00	38,000.00
BAKER HOUSE MAINTENANCE	001-572-30-4610	1,803.37	10,000.00	10,000.00
BAKER HOUSE OPERATIONS-OTHER MISC.	001-572-30-4620	2,379.63	5,300.00	5,300.00
BAKER HOUSE SPECIAL EVENTS	001-572-30-4630	7,886.54	12,000.00	20,000.00
MISC. EXPENSE & OTHER CURRENT	001-572-30-4900	(88.26)	5,000.00	5,000.00
SPECIAL EVENTS	001-572-30-4910	136,448.14	170,000.00	170,000.00
ATHLETIC LEAGUES & ACTIVITIES	001-572-30-4915	104,460.49	109,400.00	140,000.00
YOUTH CAMPS & PROGRAMS	001-572-30-4920	20,292.81	52,500.00	60,000.00
BOOT ALLOWANCE	001-572-30-4960	1,224.04	2,450.00	3,500.00
OFFICE SUPPLIES	001-572-30-5100	2,908.67	4,500.00	4,500.00
OPERATING SUPPLIES	001-572-30-5200	74,262.12	88,500.00	117,400.00
FUEL EXPENSE	001-572-30-5250	23,953.89	25,000.00	25,000.00
LANDSCAPING	001-572-30-5280	12,730.17	62,000.00	70,000.00
SUBSCRIPTIONS/DUES	001-572-30-5400	867.83	3,210.00	3,210.00
TRAINING	001-572-30-5500	7,536.23	8,500.00	12,000.00
CAP. IMPROVEMENT-BUILDINGS	001-572-60-6200	9,772.26	-	200,000.00
CAPITAL IMPROVEMENT-OTHER	001-572-60-6300	8,999.92	-	8,000.00
CAP. IMPROVEMENT-MACHINERY	001-572-60-6400	105,095.10	132,100.00	49,800.00
TOTAL		**2,008,650.58**	**2,749,013.00**	**3,825,290.00**

COMMUNITY CENTER:	001-575-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	001-575-10-1200	75,050.33	129,843.00	127,900.00
OVERTIME	001-575-10-1300	225.00	-	-
HOLIDAY PAY	001-575-10-1800	197.00	-	-
FICA EXPENSE	001-575-10-2100	5,774.00	10,070.00	10,000.00
RETIREMENT	001-575-10-2200	9,241.71	17,700.00	12,000.00
LIFE & HEALTH INSURANCE	001-575-10-2300	9.50	-	-
PROFESSIONAL SERVICES	001-575-30-3100	176.29	3,000.00	500.00
OTHER CONTRACTUAL SERVICES	001-575-30-3400	20,173.73	15,000.00	20,000.00
CLOTHING AND UNIFORMS	001-575-30-3450	845.36	1,200.00	1,200.00
TELEPHONE EXPENSE	001-575-30-4100	-	6,680.00	6,680.00
POSTAGE/TRANSPORTATION FEES	001-575-30-4200	3.30	150.00	150.00
UTILITIES EXPENSE	001-575-30-4300	56,441.03	45,000.00	60,000.00
RENTAL & LEASING	001-575-30-4400	2,210.33	4,500.00	2,500.00
REPAIR & MAINTENANCE	001-575-30-4600	49,583.59	50,000.00	50,000.00
OFFICE SUPPLIES	001-575-30-5100	504.23	1,000.00	1,000.00
OPERATING SUPPLIES	001-575-30-5200	18,789.56	20,000.00	30,000.00
SUBSCRIPTIONS/DUES	001-575-30-5400	100.00	100.00	-
TOTAL		**239,324.96**	**304,243.00**	**321,930.00**

TRANSFERS:	001-581-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
TRANSFER TO EXPANDED CRA	001-581-00-1040	215,690.00	231,880.00	326,004.00
TRANSFER TO UTILITY CAP PROJECTS FUND	001-581-00-4020	3,000,000.00	4,000,000.00	4,500,000.00
TRANSFER TO CAPITAL PROJECT FUND	001-581-90-3010	15,700,000.00	10,000,000.00	10,500,000.00
TOTAL		**18,915,690.00**	**14,231,880.00**	**15,326,004.00**

GREENWOOD CEMETERY FUND

REVENUES	Column1	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
INTEREST EARNED	101-361-1350	255.76	200.00	200.00
CEMETERY LOT SALES	101-364-1000	-	-	-
CONTRIBUTIONS/DUES	101-366-1350	1,450.00	2,000.00	2,000.00
GRAVE OPENING PERMITS	101-366-1360	900.00	600.00	600.00
NON-OPER/ CEMETERY RESERVES FORWARD	101-389-5000	-	64,000.00	67,900.00
TOTAL REVENUES		**2,605.76**	**66,800.00**	**70,700.00**

EXPENDITURES	101-000-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
REPAIR & MAINTENANCE	101-569-30-4600	-	500.00	500.00
MISC. EXPENSE & OTHER CURRENT	101-569-30-4900	-	200.00	200.00
OPERATING SUPPLIES	101-569-30-5200	-	100.00	100.00
CONTINGENCY	101-580-90-9999	-	66,000.00	69,900.00
TOTAL EXPENDITURES		**-**	**66,800.00**	**70,700.00**

COMMUNITY REDEVELOPMENT AREA FUND

REVENUES	Column1	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
INTEREST	104-361-0000	17,309.79	5,000.00	5,000.00
TAX INCREMENT FINANCING - SUM CTY	104-369-9000	395,695.00	405,500.00	505,000.00
TRANSFER FROM GENERAL	104-382-0010	215,690.00	231,880.00	326,004.00
CASH FORWARD - CRA DISTRICT	104-389-5006	-	1,964,000.00	1,550,000.00
TOTAL REVENUES		**628,694.79**	**2,606,380.00**	**2,386,004.00**

EXPENDITURES	104-550-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	104-550-10-1200	45,480.57	73,893.60	77,700.00
SICK LEAVE	104-550-10-1500	773.95	-	-
VACATION PAY	104-550-10-1600	4,837.72	-	-
HOLIDAY PAY	104-550-10-1800	1,831.18	-	-
FICA EXPENSE	104-550-10-2100	4,048.66	5,659.20	6,000.00
RETIREMENT	104-550-10-2200	18,269.18	25,509.60	25,800.00
LIFE & HEALTH INSURANCE	104-550-10-2300	3,784.56	3,888.00	5,400.00
TRAVEL & PER DIEM	104-550-30-4000	-	750.00	-
SUBSCRIPTIONS/DUES	104-550-30-5400	175.00	200.00	200.00
TRAINING	104-550-30-5500	-	1,500.00	-
FACADE IMPROVEMENT GRANT	104-550-60-6330	3,891.36	40,000.00	40,000.00
OLD WIRE RD WATER LINE REPLACEMENT	104-550-60-6360	-	-	900,000.00
OTHER MISC PROJECTS	104-550-60-6390	-	500,000.00	-
DEMOLITIONS	104-550-70-7303	-	25,000.00	25,000.00
MISC. OTHER PROJECTS	104-550-70-7307	8,679.00	-	200,000.00
CONTINGENCY - CRA DISTRICT	104-580-90-9904	-	1,929,980.00	1,105,904.00
TOTAL EXPENDITURES		**91,771.18**	**2,606,380.40**	**2,386,004.00**

BAKER HOUSE FUND:

REVENUES	Column1	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
INTEREST	105-361-0000	13.58	100.00	100.00
DONATIONS	105-369-0058	27,072.00	15,000.00	20,000.00
CASH FORWARD - BAKER HOUSE	105-389-5010	-	76,800.00	38,900.00
TOTAL REVENUES		**27,085.58**	**91,900.00**	**59,000.00**

EXPENDITURES	Column1	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
BAKER HOUSE OPERATIONS	105-576-30-4620	79.09	900.00	25,000.00
CONTINGENCY - BAKER HOUSE	105-580-90-9910	-	91,000.00	34,000.00
TOTAL EXPENDITURES		**79.09**	**91,900.00**	**59,000.00**

RECREATION IMPACT FEE FUND

REVENUES	Column1	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
RECREATION IMPACT FEES	107-341-3004	301,196.34	300,000.00	250,000.00
INTEREST	107-361-0000	10,584.59	2,000.00	5,000.00
CASH FORWARD - P & R IMPACT FEE	107-389-5004	-	972,500.00	1,310,000.00
TOTAL REVENUES		**311,780.93**	**1,274,500.00**	**1,565,000.00**

EXPENDITURES	107-572-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
MILLENNIUM PARK IMPROVEMENTS	107-572-60-6301	-	-	1,500,000.00
CAPITAL IMPROVEMENT-MACHINERY & EQUIP.	107-572-60-6400	-	-	13,500.00
CONTINGENCY - P&R IMPACT FEES	107-580-90-9903	-	1,274,500.00	51,500.00
TOTAL EXPENDITURES		**-**	**1,274,500.00**	**1,565,000.00**

LAW ENFORCEMENT IMPACT FEE FUNDS

REVENUES	Column1	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
LAW ENFORCEMENT IMPACT FEES	108-341-3001	1,064,545.58	1,240,000.00	1,100,000.00
INTEREST	108-361-0000	207.47	-	200.00
CASH FORWARD - POLICE IMPACT FEE	108-389-5002	-	1,925,300.00	2,630,000.00
TOTAL REVENUES		**1,064,753.05**	**3,165,300.00**	**3,730,200.00**

EXPENDITURES	108-000-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
MISC. EXPENSE & OTHER CURRENT	108-521-30-4900	406.87	-	-
CAP.IMPROVEMENT-BUILDINGS	108-521-60-6200	-	400,000.00	1,000,000.00
CAP. IMPROVEMENT- MACHINERY & EQUIPMENT	108-521-60-6400	621,471.89	-	-
TRANSFER TO GENERAL FUND - LOAN PAYMENT	108-521-70-9105	412,800.00	412,800.00	412,800.00
CONTINGENCY -LAW ENFORCEMENT IMPACT FEES	108-580-90-9902	-	2,352,500.00	2,317,400.00
TOTAL EXPENDITURES		**1,034,678.76**	**3,165,300.00**	**3,730,200.00**

CAPITAL IMPROVEMENT PROJECT FUND

REVENUES		Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
FEDERAL GRANT REVENUE	301-331-9000	-	675,000.00	-
STATE GRANT REVENUE	301-334-9000	-	650,000.00	-
INTEREST	301-361-0000	174,366.58	10,000.00	7,000.00
GAIN OR LOSS ON INVESTMENT	301-361-4000	190,677.32	-	-
TRANSFER FROM GENERAL FUND	301-382-0010	15,700,000.00	10,000,000.00	10,500,000.00
NON-OPERATIONAL CASH FORWARD-CAP.IMPR	301-389-5000	-	12,240,000.00	14,150,000.00
TOTAL REVENUES		**16,065,043.90**	**23,575,000.00**	**24,657,000.00**

EXPENDITURES	301-000-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
ANNEX NO. 2 REHAB	301-511-60-6201	41.78	-	-
DOWNTOWN MASTER PLAN PROJECTS	301-516-60-6301	855,347.76	325,000.00	325,000.00
TRAILWINDS FOUNTAIN	301-516-60-6304	559.82	-	-
THE VILLAGES POLICE DEPARTMENT SUBSTATION	301-521-60-6201	-	-	2,000,000.00
POLICE DEPARTMENT HQ MONUMENT SIGN	301-521-60-6301	21,713.00	-	-
DRAINAGE PROJECT LAND ACQUISITION	301-541-60-6101	229,393.67	500,000.00	250,000.00
MUNICIPAL SERVICES COMPLEX PROJECT	301-541-60-6202	128,115.87	-	903,600.00
PW BUILDING HVAC UPGRADES	301-541-60-6204	110,940.00	-	-
PUBLIC WORKS DEPARTMENT ANNEX	301-541-60-6206	-	100,000.00	1,500,000.00
PLEASANTDALE REHAB	301-541-60-6301	377,429.51	-	-
BARWICK REHAB	301-541-60-6302	29,468.20	-	3,000,000.00
OAK GROVE VILLAGE DRAINAGE IMPROVEMENTS	301-541-60-6303	36,220.00	900,000.00	-
PAVEMENT PRESERVATION PLAN	301-541-60-6305	76,605.04	-	-
CLAY DRAIN ROAD DESIGN	301-541-60-6306	70,377.00	400,000.00	-
JACKSON ST IMPROVEMENTS	301-541-60-6307	45,389.72	1,500,000.00	-
HUEY ST IMPROVEMENTS	301-541-60-6308	1,088,856.37	-	-
ST CLAIR STREET IMPROVEMENTS	301-541-60-6309	522,957.69	-	-
DOWNTOWN PARKING GARAGE	301-541-60-6310	6,841,596.54	-	-
MSC ENTRANCE GATE	301-541-60-6311	33,558.95	-	-
BROKEN OAK DRIVE	301-541-60-6312	437,327.61	-	-
CSX ROAD REHAB	301-541-60-6313	-	-	50,000.00
PETERS ST STORMWATER BMP IMPROVEMENTS	301-541-60-6315	-	-	435,000.00
RECREATION CENTER AT MLK PARK	301-572-60-6205	156,456.00	-	-
MILLENNIUM PARK IMPROVEMENTS	301-572-60-6302	227,417.90	13,000,000.00	6,250,000.00
LAKE DEATON PIER IMPROVEMENTS	301-572-60-6304	419,016.12	-	-
CITY HALL COURTYARD REHAB	301-572-60-6305	12,588.00	50,000.00	300,000.00
OXFORD PARK IMPROVEMENTS	301-572-60-6306	-	500,000.00	500,000.00
COMMUNITY CENTER HVAC UPGRADES	301-575-60-6201	66,745.05	800,000.00	-
COMMUNITY CENTER RENOVATIONS	301-575-60-6202	-	100,000.00	105,000.00
CONTINGENCY-CAP.IMPROVEMENT FUND	301-580-90-9901	-	400,000.00	9,038,400.00
TRANSFER TO UTILITY CAP PROJECTS FUND	301-581-00-4020	5,000,000.00	5,000,000.00	-
TOTAL		**16,788,121.60**	**23,575,000.00**	**24,657,000.00**

UTILITY REVENUE FUND

Column1	Column2	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
REVENUES				
WATER SALES-OPERATING INCOME	401-343-3100	4,094,206.34	4,859,723.00	5,522,210.00
WATER- METER INSTALLATIONS	401-343-3500	233,501.32	263,000.00	263,000.00
WATER- OTHER (ON/OFF FEES)	401-343-3510	35,325.00	30,000.00	33,020.00
WATER INCOME-OTHER	401-343-3520	20,439.57	10,000.00	10,000.00
RETURN CHECK BILLINGS	401-343-3521	15.00	-	-
SEWER OPERATING INCOME-BILLINGS	401-343-5100	6,906,353.18	9,614,212.40	12,285,940.00
SEWER OTHER MISC	401-343-5510	-	12,000.00	13,375.00
LAND LEASE-TURTLE MOUNT(TOWER)	401-343-5511	14,180.34	15,000.00	15,000.00
TSS/COD WASTEWATER FEES	401-343-5520	906,498.38	1,000,000.00	1,000,000.00
REUSE WATER OPERATIONS	401-343-6100	125,915.18	130,295.00	139,650.00
INTEREST EARNINGS	401-361-0000	93,479.16	25,000.00	60,000.00
INTEREST INCOME - LEASE	401-361-1000	6,529.92	-	-
OTHER MISCELLANEOUS REVENUE	401-369-0000	8,200.00	-	-
OTHR FINANCING SOURCE-INSURANCE PROCEEDS	401-380-1000	26,318.44	-	-
TRANSFER FROM 2013 DEBT REFI CONST FUND	401-381-1007	854,220.00	-	-
TRANSFER FROM WATER SDC FUND	401-381-1011	537,114.58	-	-
TRANSFER FROM SEWER SDC FUND	401-381-1014	2,248,717.40	-	-
Non-Operational-Cash Forward- W/S	401-389-5000	-	10,110,000.00	3,730,000.00
CANCEL PRIOR YEAR EXPENSE	401-393-0000	107.02	-	-
TOTAL REVENUES		**16,111,120.83**	**26,069,230.40**	**23,072,195.00**

PHYSICAL ENVIRONMENT/ADMIN:	401-530-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	401-530-10-1200	123,616.25	194,926.00	227,900.00
SICK LEAVE	401-530-10-1500	9,675.56	-	-
VACATION PAY	401-530-10-1600	11,520.36	-	-
HOLIDAY PAY	401-530-10-1800	6,282.02	-	-
FICA EXPENSE	401-530-10-2100	13,775.56	15,111.00	17,500.00
RETIREMENT	401-530-10-2200	24,522.79	26,570.00	31,800.00
BENEFIT ADMIN FEES	401-530-10-2210	27.00	-	100.00
LIFE & HEALTH INSURANCE	401-530-10-2300	37,217.56	43,200.00	54,000.00
WORKERS COMPENSATION INSURANCE	401-530-10-2600	1,512.62	1,600.00	2,100.00
PROFESSIONAL SERVICES	401-530-30-3100	1,205.00	3,000.00	1,000.00
ACCOUNTING & AUDITING FEES	401-530-30-3200	22,500.00	35,000.00	30,000.00
OTHER CONTRACTUAL SERVICES	401-530-30-3400	31,354.14	35,750.00	39,750.00
TRAVEL & PER DIEM	401-530-30-4000	-	500.00	500.00
TELEPHONE EXPENSE	401-530-30-4100	5,094.77	5,400.00	6,500.00
IT LICENSING / EQUIPMENT	401-530-30-4110	35,983.74	45,520.00	44,000.00
POSTAGE/TRANSPORTATION FEES	401-530-30-4200	31,457.27	32,800.00	32,800.00
UTILITIES EXPENSE	401-530-30-4300	17,689.80	20,000.00	20,000.00
RENTAL & LEASING	401-530-30-4400	3,806.53	3,750.00	1,500.00
GENERAL INSURANCE	401-530-30-4500	316,165.89	450,000.00	512,000.00
REPAIR & MAINTENANCE	401-530-30-4600	23,424.12	31,950.00	28,100.00
MISC. EXPENSE & OTHER CURRENT	401-530-30-4900	14,718.47	16,200.00	23,000.00
OFFICE SUPPLIES	401-530-30-5100	527.17	1,000.00	1,000.00
OPERATING SUPPLIES	401-530-30-5200	5,465.63	5,500.00	11,100.00
SUBSCRIPTIONS/DUES	401-530-30-5400	409.86	500.00	500.00
TRAINING	401-530-30-5500	760.00	2,000.00	2,000.00
TOTAL PHYSICAL ENVIRONMENT EXPENDITURES		**738,712.11**	**970,277.00**	**1,087,150.00**

WATER DEPARTMENT:	401-533-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	401-533-10-1200	773,366.29	1,255,075.00	1,135,900.00
ON CALL	401-533-10-1250	12,800.00	14,000.00	19,500.00
SHIFT DIFFERENTIAL	401-533-10-1260	-	5,200.00	-
OVERTIME	401-533-10-1300	15,771.12	15,000.00	17,000.00
SICK LEAVE	401-533-10-1500	26,918.54	-	-
VACATION PAY	401-533-10-1600	37,247.11	-	-
INCENTIVE PAY	401-533-10-1700	1,250.00	-	-
HOLIDAY PAY	401-533-10-1800	28,383.61	-	-
HOLIDAY PREMIUM	401-533-10-1820	1,876.87	5,000.00	10,000.00
FICA EXPENSE	401-533-10-2100	68,973.85	94,382.00	88,100.00
RETIREMENT	401-533-10-2200	262,851.08	186,626.00	158,800.00
BENEFIT ADMIN FEES	401-533-10-2210	94.50	-	100.00
LIFE & HEALTH INSURANCE	401-533-10-2300	148,013.42	244,070.00	210,600.00
WORKERS COMPENSATION INSURANCE	401-533-10-2600	24,201.51	25,500.00	33,000.00
PROFESSIONAL SERVICES	401-533-30-3100	132,674.52	186,000.00	255,000.00
OTHER CONTRACTUAL SERVICES	401-533-30-3400	215,610.16	259,700.00	331,000.00
CLOTHING AND UNIFORMS	401-533-30-3450	8,125.98	11,000.00	11,000.00
TRAVEL & PER DIEM	401-533-30-4000	4,225.57	8,000.00	8,000.00
TELEPHONE EXPENSE	401-533-30-4100	35,834.80	30,000.00	40,000.00
IT LICENSING / EQUIPMENT	401-533-30-4110	46,137.96	57,110.00	40,000.00
POSTAGE/TRANSPORTATION FEES	401-533-30-4200	975.18	3,500.00	3,500.00
UTILITIES EXPENSE	401-533-30-4300	180,007.68	150,000.00	230,000.00
RENTAL & LEASING	401-533-30-4400	3,226.26	9,000.00	9,000.00
REPAIR & MAINTENANCE	401-533-30-4600	146,646.39	160,000.00	220,000.00
MISC. EXPENSE & OTHER CURRENT	401-533-30-4900	4,030.00	6,000.00	6,000.00
BOOT ALLOWANCE	401-533-30-4960	2,671.27	3,850.00	4,000.00
OFFICE SUPPLIES	401-533-30-5100	3,794.37	6,500.00	6,500.00
OPERATING SUPPLIES	401-533-30-5200	162,974.79	231,000.00	200,000.00
WATER METERS	401-533-30-5220	(9,455.12)	405,000.00	360,000.00
FUEL EXPENSE	401-533-30-5250	45,671.38	45,000.00	50,000.00
CHEMICALS	401-533-30-5260	398,028.60	350,000.00	530,000.00
LABORATORY SAMPLES	401-533-30-5270	47,076.00	45,000.00	40,000.00
SUBSCRIPTIONS/DUES	401-533-30-5400	7,231.64	9,000.00	7,000.00
TRAINING	401-533-30-5500	8,512.18	7,600.00	12,500.00
CAPITAL IMPROVEMENT-OTHER	401-533-60-6300	11,573.85	839,500.00	450,000.00
METER CHANGE OUT PROGRAM	401-533-60-6301	115,407.65	220,000.00	253,000.00
LOOP/UPGRADE WATER MAINS	401-533-60-6350	222,690.90	900,000.00	1,150,000.00
CAP. IMPROVEMENT-MACHINERY	401-533-60-6400	-	136,750.00	290,700.00
LEASE PURCHASE PRINCIPAL PMT	401-533-60-6681	-	19,970.00	20,760.00
LEASE PURCHASE INTEREST PMT	401-533-60-6691	1,702.38	1,640.00	840.00
RELOCATION PROJECTS	401-533-60-6911	-	4,500,000.00	-
FDOT 301 WIDENING	401-533-70-7306	-	-	2,200,000.00
TOTAL WATER EXPENDITURES		**3,197,122.29**	**10,445,973.00**	**8,401,800.00**

WASTEWATER DEPARTMENT:	401-535-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SALARIES	401-535-10-1200	1,114,543.54	1,784,364.00	2,290,500.00
ON CALL	401-535-10-1250	18,700.00	19,500.00	19,500.00
SHIFT DIFFERENTIAL	401-535-10-1260	-	5,200.00	-
OVERTIME	401-535-10-1300	30,321.50	19,500.00	25,000.00
SICK LEAVE	401-535-10-1500	47,850.49	-	-
VACATION PAY	401-535-10-1600	60,148.99	-	-
INCENTIVE PAY	401-535-10-1700	1,900.00	-	-
HOLIDAY PAY	401-535-10-1800	37,977.19	-	-
HOLIDAY PREMIUM	401-535-10-1820	9,174.30	12,000.00	20,000.00
FICA EXPENSE	401-535-10-2100	101,798.45	130,601.00	177,200.00
RETIREMENT	401-535-10-2200	184,571.41	282,391.00	321,200.00
BENEFIT ADMIN FEES	401-535-10-2210	310.50	-	500.00
LIFE & HEALTH INSURANCE	401-535-10-2300	190,157.83	320,740.00	415,800.00
WORKERS COMPENSATION INSURANCE	401-535-10-2600	48,403.12	50,800.00	66,000.00
PROFESSIONAL SERVICES	401-535-30-3100	153,804.49	190,000.00	170,000.00
OTHER CONTRACTUAL SERVICES	401-535-30-3400	217,229.14	992,000.00	1,100,000.00
CLOTHING AND UNIFORMS	401-535-30-3450	9,168.63	14,000.00	11,000.00
TRAVEL & PER DIEM	401-535-30-4000	6,841.37	8,000.00	16,000.00
TELEPHONE EXPENSE	401-535-30-4100	24,270.19	23,000.00	30,000.00
IT LICENSING / EQUIPMENT	401-535-30-4110	40,258.57	55,250.00	55,000.00
POSTAGE/TRANSPORTATION FEES	401-535-30-4200	2,613.94	3,000.00	3,000.00
UTILITIES EXPENSE	401-535-30-4300	517,849.79	450,000.00	570,000.00
RENTAL & LEASING	401-535-30-4400	33,742.50	75,000.00	50,000.00
REPAIR & MAINTENANCE	401-535-30-4600	641,053.33	700,000.00	782,000.00
MISC. EXPENSE & OTHER CURRENT	401-535-30-4900	10,881.08	15,000.00	5,000.00
LANDFILL DISPOSAL FEES	401-535-30-4940	166,291.56	180,000.00	235,000.00
BOOT ALLOWANCE	401-535-30-4960	1,957.52	5,100.00	5,000.00
OFFICE SUPPLIES	401-535-30-5100	4,353.57	5,500.00	7,500.00
OPERATING SUPPLIES	401-535-30-5200	260,523.82	330,000.00	275,000.00
FUEL EXPENSE	401-535-30-5250	71,968.39	65,000.00	120,000.00
CHEMICALS	401-535-30-5260	257,346.12	228,000.00	350,000.00
LABORATORY SAMPLES	401-535-30-5270	160,464.00	300,000.00	320,000.00
SUBSCRIPTIONS/DUES	401-535-30-5400	2,675.94	5,000.00	6,500.00
TRAINING	401-535-30-5500	8,923.94	10,000.00	16,000.00
CAP. IMPROVEMENT-BUILDINGS	401-535-60-6200	-	100,000.00	-
LIFT STATION UPGRADES	401-535-60-6250	45,146.91	778,000.00	750,000.00
CAPITAL IMPROVEMENT-OTHER	401-535-60-6300	46,594.00	157,000.00	113,500.00
MILLENNIUM PARK PROJECT	401-535-60-6310	0.12	1,800,000.00	-
CAP. IMPROVEMENT-MACHINERY	401-535-60-6400	48,631.33	182,700.00	365,500.00
SEWER SYSTEM RENEWAL AND REPLACEMENT	401-535-60-6610	71,295.38	645,000.00	660,000.00
LEASE PURCHASE PRINCIPAL PMT	401-535-60-6681	-	122,000.00	88,830.00
LEASE PURCHASE INTEREST PMT	401-535-60-6691	4,616.50	-	31,850.00
SR 44 FM / CCC DECOMMISSIONING	401-535-60-6770	-	600,000.00	-
TOTAL WASTEWATER EXPENDITURES		**4,654,359.45**	**10,663,646.00**	**9,472,380.00**

CONTIN- WATER SEWER-REFUSE	401-580-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
CONTIN- WATER SEWER-REFUSE	**401-580-90-9912**	**-**	**3,304,794.00**	**3,426,325.00**

DEBT SERVICE	401-582-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
SUMTER SCHOOL BOARD LEASE PURCHASE	401-582-70-7100	170,000.00	170,000.00	170,000.00
DBT SRV.-SRF LOAN PRIN-2007	401-582-70-7103	-	355,210.00	362,640.00
DEBT SERV-2016 CONTINENTAL LOAN (BB&T)	401-582-70-7106	-	113,380.00	116,300.00
INT EXP.-SRF LOAN-3 (2007)	401-582-70-7204	31,068.64	24,710.00	17,280.00
DEBT SERV-INTERST-2016 CONTINENTAL (BBT)	401-582-70-7206	22,659.73	21,240.00	18,320.00
TOTAL DEBT SERVICE		**223,728.37**	**684,540.00**	**684,540.00**

UTILITY CONSTRUCTION FUND

Column1	Column2	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
REVENUES				
FED GRANT - AMERICAN RESCUE PLAN FUNDS	402-331-3100	-	9,250,000.00	-
FED GRANT - WATER QUALITY	402-331-3101	2,565,475.94	-	-
STATE GRANT	402-334-3500	-	-	6,684,524.00
INTEREST	402-361-0000	38,836.54	-	15,000.00
TRANSFER FROM GENERAL FUND	402-382-0010	3,000,000.00	4,000,000.00	4,500,000.00
TRANSFER FROM CAPITAL IMPROVEMENT FUND	402-382-3010	5,000,000.00	5,000,000.00	-
TRANSFER FROM WW SDC FUND	402-382-4090	1,000,000.00	15,000,000.00	-
CASH FORWARD	402-389-5000	-	8,500,000.00	22,350,000.00
LOAN PROCEEDS	402-389-9001	-	90,000,000.00	120,000,000.00
SRF LOAN PROCEEDS	402-389-9002	-	12,000,000.00	-
TOTAL REVENUES		**11,604,312.48**	**143,750,000.00**	**153,549,524.00**
EXPENDITURES				
RIB SITE EXPANSION	402-536-60-6912	-	-	4,650,000.00
MILLENNIUM PARK PROJECT	402-536-60-6913	-	-	4,165,500.00
MLK REUSE PUMP STATION	402-536-60-6914	-	-	760,000.00
WWTP PROJECT	402-536-70-7353	-	63,800,000.00	83,263,000.00
CONTINGENCY - CONSTRUCTION FUND	402-580-90-9913	-	79,950,000.00	60,711,024.00
TRANSFER TO W/S REVENUE FUND	402-581-90-9101	854,220.00	-	-
TOTAL UTILITY CONSTRUCTION FUND EXPENDITURES		**854,220.00**	**143,750,000.00**	**153,549,524.00**

INDUSTRIAL PARK FUND

Column1	Column2	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
REVENUES				
INTEREST EARNINGS	403-361-0000	265.69	240.00	100.00
NON-OPERATIONAL-CASH FORWARD	403-389-5000	-	53,600.00	43,900.00
TOTAL REVENUES		**265.69**	**53,840.00**	**44,000.00**
EXPENDITURES				
PROFESSIONAL SERVICES	403-552-30-3100	-	1,000.00	1,000.00
DEPRECIATION EXPENSE	403-552-30-4980	6,607.00	-	-
CONTINGENCY	403-580-90-9999	-	42,840.00	33,000.00
TRANSFER TO GENERAL FUND	403-581-00-0100	10,000.00	10,000.00	10,000.00
EXPENDITURES		**16,607.00**	**53,840.00**	**44,000.00**

WATER SYSTEM CONNECTION FEE FUND				
Column1	Column2	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
REVENUES				
INTEREST	404-361-0000	18.29	-	-
CASH FORWARD - WATER CONNECTIONS	404-389-5002	-	51,100.00	79,400.00
TOTAL REVENUES		**18.29**	**51,100.00**	**79,400.00**
EXPENDITURES				
MISC. EXPENSE & OTHER CURRENT	404-533-30-4900	360.76	-	200.00
CONTINGENCY - WATER CONNECTION FEES	404-580-90-9909	-	51,100.00	79,200.00
TRANSFER TO W/S FUND	404-581-90-9101	231,325.00	-	-
TOTAL EXPENDITURES		**231,685.76**	**51,100.00**	**79,400.00**

SEWER TAP CONNECTION FEES				
Column1	Column2	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
REVENUES				
INTEREST	406-361-0000	15.50	-	-
TRANSFER FROM WATER-SEWER REVENUE FUND	406-382-4010	-	-	-
CASH FORWARD - WASTEWATER CONNECTION FEE	406-389-5006	-	154,500.00	154,050.00
TOTAL REVENUES		**15.50**	**154,500.00**	**154,050.00**
EXPENDITURES				
MISC. EXPENSE & OTHER CURRENT	406-535-30-4900	360.19	-	200.00
CONTINGENCY - WASTEWATER CONNECTION FEES	406-580-90-5006	-	154,500.00	153,850.00
TOTAL EXPENDITURES		**360.19**	**154,500.00**	**154,050.00**

WATER SDC FEE FUND

Column1	Column2	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
REVENUES				
WATER SDC FEES	408-343-3560	1,990,895.22	3,437,000.00	1,887,940.00
INTEREST EARNED	408-361-0000	528.97	200.00	100.00
CASH FORWARD - WATER SDC	408-389-5012	-	5,350,000.00	1,604,340.00
TOTAL REVENUES		**1,991,424.19**	**8,787,200.00**	**3,492,380.00**
EXPENDITURES				
MISC. EXPENSE & OTHER CURRENT	408-533-30-4900	389.15	-	-
CR121 WATER MAIN INTERCONNECT	408-533-60-6321	-	-	170,000.00
CR 501 IRON FILTRATION PLANT UPGRADES	408-533-70-7351	(0.50)	2,800,000.00	-
CONTINGENCY - WATER SDC FUND	408-580-90-9914	-	5,731,170.00	3,066,350.00
TRANSFER TO W/S FUND	408-581-90-9101	537,114.58	-	-
SRF PRINCIPAL - OXFORD WTP	408-582-70-7107	-	224,930.00	226,910.00
SRF INTEREST - OXFORD WTP	408-582-70-7207	33,068.02	31,100.00	29,120.00
TOTAL EXPENDITURES		**570,571.25**	**8,787,200.00**	**3,492,380.00**

WASTEWATER SDC FEE FUND

Column1	Column2	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
REVENUES				
WASTEWATER SDC FEES	409-343-5560	5,726,336.40	7,150,000.00	3,271,270.00
INTEREST EARNED	409-361-0000	1,268.48	500.00	500.00
CASH FORWARD	409-389-5013	-	9,950,000.00	4,040,000.00
TOTAL REVENUES		**5,727,604.88**	**17,100,500.00**	**7,311,770.00**
EXPENDITURES				
DEVELOPER REIMBURSEMENTS	409-535-30-3401	176,523.84	-	-
MISC. EXPENSE & OTHER CURRENT	409-535-30-4900	397.07	500.00	-
MILLENIUM PARK REUSE LINE	409-535-60-6310	-	2,000,000.00	1,510,000.00
PRISON FM PROJECT	409-535-60-6316	-	-	250,000.00
CHARLOTTE LS UPGRADES	409-535-70-7347	-	-	290,000.00
CR209 AND TRAILWINDS FM REPUMP STATION	409-535-70-7348	-	-	400,000.00
BEAUMONT LS CAPACITY DECREASE	409-535-70-7356	-	-	90,000.00
CONTINGENCY - WASTEWATER SDC FUND	409-580-90-9915	-	24,370.00	4,696,180.00
TRANSFER TO UTILITY CAP PROJECTS FUND	409-581-00-4020	1,000,000.00	15,000,000.00	-
TRANSFER TO W/S REVENUE FUND	409-581-90-9101	2,130,896.40	-	-
DBT SERV-SRF CRC09 FORCEMAIN DESIGN PRIN	409-582-70-7101	-	4,540.00	4,620.00
DBT SRV-SRF CR209 FM CONSTRUCTION PRIN	409-582-70-7102	-	69,830.00	69,850.00
INTEREST EXPENSE-CR209 FM SRF CONSTRUCTN	409-582-70-7200	309.57	290.00	270.00
INT EXP.-SRF DESIGN LOAN-CR209 FORCEMAIN	409-582-70-7202	1,002.05	970.00	850.00
TOTAL EXPENDITURES		**3,309,128.93**	**17,100,500.00**	**7,311,770.00**

LAW ENFORCEMENT TRUST FUND

REVENUES	Column1	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
CONFISCATED PROPERTY	601-351-2000	-	-	-
INTEREST	601-361-0000	137.58	100.00	100.00
NON-OPERATIONAL- CASH FORWARD	601-389-5000	-	51,845.00	52,050.00
TOTAL REVENUES		**137.58**	**51,945.00**	**52,150.00**

EXPENDITURES	601-521-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 In Progress
MISC. EXPENSE & OTHER CURRENT	601-521-30-4900	-	-	-
CONTINGENCY	601-580-90-9999	-	51,945.00	52,150.00
TOTAL EXPENDITURES		**-**	**51,945.00**	**52,150.00**