



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 18, 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.

1. Call to Order

2. Item(s) for Discussion

A. *FY26 THIRD BUDGET PRESENTATION*

3. Adjournment

August 18, 2025 9:00 AM

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: **FY26 Third 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 latest draft of the budget for Commission review. Included with the line item budget is additional support documentation, including department goals, organizational charts, and fund summary information.

At the workshop, Assistant CFO Lynzey McClellan will present the budget through the lens of ClearGov, the City's software program that displays the budget as well as discuss any changes to the budget since the last workshop.

BUDGET SUMMARY
CITY OF WILDWOOD - FISCAL YEAR 2025-26

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF WILDWOOD ARE 1.4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund 2.8287

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
ESTIMATED REVENUES				
Taxes:				
Ad Valorem Taxes Millage per \$1,000 = 2.8287	\$ 21,895,000			\$ 21,895,000
Local Option, Fuel, & Other Taxes	\$ 18,277,200			\$ 18,277,200
Intergovernmental Revenue	\$ 3,675,300	\$ 505,000	6,684,524.00	\$ 10,864,824
Other Intergovernmental Revenue	\$ 21,000			\$ 21,000
Charges for Services	\$ 876,500		\$ 24,441,405	\$ 25,317,905
Fines & Forfeitures	\$ 107,500	\$ 100		\$ 107,600
Miscellaneous Revenue	\$ 345,350	\$ 1,390,100	\$ 75,700	\$ 1,811,150
Loan Proceeds and Other Financing Sources	\$ -	\$ -	\$ 120,000,000	\$ 120,000,000
TOTAL SOURCES	\$ 45,197,850	\$ 1,895,200	\$ 151,201,629	\$ 198,294,679
Transfers In	\$ 422,800	\$ 10,826,004	\$ 4,500,000	\$ 15,748,804
Fund Balances/Reserves/Net Assets	\$ 7,500,000	\$ 19,798,895	\$ 38,921,690	\$ 66,220,585
TOTAL REVENUES, TRANSFERS, & BALANCES	\$ 53,120,650	\$ 32,520,099	\$ 194,623,319	\$ 280,264,068
EXPENDITURES				
General Government Services	\$ 4,100,000	\$ 325,000		\$ 4,425,000
Public Safety	\$ 10,431,100	\$ 3,000,000		\$ 13,431,100
Physical Environment		\$ 800	\$ 116,816,230	\$ 116,817,030
Transportation	\$ 9,454,255	\$ 6,238,600		\$ 15,692,855
Economic Development	\$ 2,469,730	\$ 1,280,100		\$ 3,749,830
Culture & Recreation	\$ 4,147,220	\$ 1,538,500		\$ 5,685,720
Debt Service	\$ 848,650		\$ 1,016,160	\$ 1,864,810
Total Expenditures	\$ 31,450,955	\$ 12,383,000	\$ 117,832,390	\$ 161,666,345
Transfers Out	\$ 15,326,004	\$ 412,800	\$ 10,000	\$ 15,748,804
Fund Balances/Reserves/Net Assets	\$ 6,343,691	\$ 19,724,299	\$ 76,780,929	\$ 102,848,919
TOTAL APPROPRIATED EXPENDITURES				
TRANSFERS, RESERVES & BALANCES	\$ 53,120,650	\$ 32,520,099	\$ 194,623,319	\$ 280,264,068

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

GENERAL FUND 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	21,895,000.00
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 UTILITY 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	7,500,000.00
CANCEL PRIOR YEAR EXPENSE	001-393-0000	12,887.80	-	-
TOTAL		35,940,277.53	47,367,960.00	53,120,650.00

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	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	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	596,100.00
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	8,605,855.00

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	-	200,700.00
TOTAL		507,032.92	605,993.00	848,400.00

PARKS & RECREATION:	001-572-00-0000	Amounts - FY24	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	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		Amounts - FY24	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	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		Amounts - FY24	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	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		Amounts - FY24	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	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		Amounts - FY24	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	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		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		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		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

		Amounts - FY24	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	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	9,000,000.00
CANCEL PRIOR YEAR EXPENSE	401-393-0000	107.02	-	-
TOTAL REVENUES		16,111,120.83	26,069,230.40	28,342,195.00

		Amounts - FY24	Amounts - FY25	Amounts - FY26 In
PHYSICAL ENVIRONMENT/ADMIN:	401-530-00-0000	Actual	Budgeted	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	-	-	4,500,000.00
TOTAL WATER EXPENDITURES		3,197,122.29	10,445,973.00	10,701,800.00

WASTEWATER DEPARTMENT:	401-535-00-0000	Amounts - FY24 Actual	Amounts - FY25 Budgeted	Amounts - FY26 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	370,500.00
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	9,477,380.00

		Amounts - FY24	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	Progress
CONTIN- WATER SEWER-REFUSE	401-580-00-0000			
CONTIN- WATER SEWER-REFUSE	401-580-90-9912	-	3,304,794.00	6,391,325.00

		Amounts - FY24	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	Progress
DEBT SERVICE	401-582-00-0000			
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				
Column 1	Column 2	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	24,000,000.00
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	155,199,524.00
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	62,361,024.00
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	155,199,524.00

INDUSTRIAL PARK FUND				
Column 1	Column 2	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				
		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				
		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				
		Amounts - FY24	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	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				
		Amounts - FY24	Amounts - FY25	Amounts - FY26 In
		Actual	Budgeted	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		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		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

Executive Department

FY 25-26 Goals

Directors: Jason McHugh and Cassandra Smith

Department Goals to Achieve:

- 1) Work with Department Heads to advance the goals and initiatives contained within the 2023 – 2027 Strategic Plan (*Strategic Plan References – Goal 1; Goal 2; Goal 3; Goal 4; Goal 5; Goal 6*).
- 2) Carry out the projects identified within the Capital Improvement Fund to position the City's infrastructure to meet the growing needs of our community (*Strategic Plan References – Goal 2; Goal 4; Goal 5*).
- 3) Increase public awareness and promote the successes of the City by disseminating a Citizens Newsletter to City residents and businesses (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of times the newsletter is disseminated: FY 23: 10; FY 24: 12; FY 25: 12; FY 26: 12 (Target).
 - b. Performance Measurement – Increase online subscriptions to the Citizens Newsletter by 15%: FY 23: 295; FY 24: 449; FY 25: 652; FY 26: 750 (Target).
- 4) Continue to hold community engagement events in the Executive and Legislative Departments featuring the City Manager or designee to increase citizen engagement (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of Executive and Legislative Department community engagement events held annually: FY 23: 0; FY 24: 11; FY 25: 12; FY 26: 12 (Target).
- 5) Disseminate timely news releases about significant City programming and milestones (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of press releases issued: FY 23: 18; FY 24: 23; FY 25: 13; FY 26: 20 (Target).
- 6) Successfully facilitate the financing of the Wastewater Treatment Plant project, including grants, SRF Funding, Revenue Bonds, and other applicable funding sources (*Strategic Plan Reference – Goal 5*).
- 7) Maintain effective communication with the City Commission on pertinent matters (*Strategic Plan Reference – Goal 1*).
- 8) Modernize the City's records management by implementing best management practices (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – FY 26: Formulate retention schedule creation and catalogue historic records.
 - b. Performance Measurement – FY 27: Obtain a consultant to digitize historic records.

- 9) Engage stakeholders to solicit public input to plan and design the redevelopment of city-owned property formerly known as the Martin Theatre (*Strategic Plan References – Goal 1; Goal 5*).
 - a. Performance Measurement – Enter into a contract with a consultant by November 1, 2025, to perform public engagement and conceptual design activities.
 - b. Performance Measurement – Complete all public engagement activities and present a conceptual design for City Commission consideration by July 1, 2026.
- 10) Develop the City's new five-year Strategic Plan for FY 2028 – 2032 (*Strategic Plan References – Goal 1; Goal 6*).
 - a. Performance Measurement – Create and establish a plan formulation schedule with associated milestones by January 1, 2026.
 - b. Performance Measurement – Present FY 2028 – 2032 Strategic Plan to the City Commission for consideration in September 2027.
- 11) Update and codify Chapter 19 of the City's Code of Ordinances to modernize the City's utility system regulations (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Recalculate the City's surcharge for Total Suspended Solids (TSS) and Chemical Oxygen Demand (COD) by July 1, 2026.
 - b. Performance Measurement – Present ordinance implementing the changes to the City Commission for consideration by September 30, 2026.

Development Services Department

FY 25-26 Goals

Director: Melanie Strickland

Department Goals to Achieve:

- 1) Maintain an inventory of available affordable housing options within the City (*Strategic Plan Reference – Goal 3*).
 - a. Performance Measurement – Issuance of quarterly reports to the City Commission and the public.
- 2) Create a process through which non-profit housing organizations can obtain surplus properties to build affordable housing units (*Strategic Plan Reference – Goal 3*).
 - a. Performance Measurement – Submit proposed policy and supporting applications to the City Manager for review by January 1, 2026.
- 3) Partner with the Sumter County Affordable Housing Committee and explore grant funding opportunities for affordable housing (*Strategic Plan Reference – Goal 3*).
 - a. Performance Measurement – Represent the City as a voting member on the Affordable Housing Advisory Committee (AHAC) and attend quarterly meetings.
 - b. Performance Measurement – Continue to work with the contracted grants administrator to identify affordable housing grant opportunities.
- 4) Update the Design District Standards for clarity and to include standards to support the Downtown Master Plan and establish Downtown Development Standards to facilitate orderly growth within the City's Downtown area (*Strategic Plan Reference – Goal 4*).
 - a. Performance Measurement – Develop standards and present to the City Commission for consideration by April 1, 2026.
- 5) Update the Land Development Regulations to include more flexibility for accessory dwelling units in accordance with state statutes (*Strategic Plan Reference – Goal 3*).
 - a. Performance Measurement – Craft ordinance and present to the City Commission for consideration by April 1, 2026.
- 6) Coordinate with FDOT on Complete Streets Design in accordance with the Downtown Master Plan (*Strategic Plan Reference – Goal 4*).
 - a. Performance Measurement – Attend all applicable FDOT meetings and act as City liaison through FDOT's design process.
 - b. Performance Measurement – Coordinate with the Lake-Sumter Metropolitan Planning Organization (LSMPO) and FDOT to advance the project to the next phase in the plan.
- 7) Create progression plans for the advancement of divisions within the Development Services Department (*Strategic Plan Reference – Goal 6*).

- a. Performance Measurement – Coordinate with Human Resources to create technical (GIS/IT), development technician, and office manager position progression plans for advancement and submit recommendations to the City Manager by July 1, 2026.
- 8) Research and provide supporting data to recommend reductions in levels of service for water and wastewater residential unit equivalency (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Coordinate with Utility Billing to analyze, prepare data, and provide recommendations to the City Commission by January 1, 2026.
 - b. Performance Measurement – Update the 2050 Comprehensive Plan, Land Development Regulations, and Fee Schedule to reflect the results of the analysis by September 30, 2026.
- 9) Track the City’s water and wastewater capacity levels and update flow projection data quarterly to ensure adequate services are available to meet forecasted demands from new developments.
 - a. Performance Measurement – Issue Quarterly Reports to the City Commission showing the City’s available water and wastewater capacity levels.

Human Resources Department

FY 25-26 Goals

Director: Melissa Tuck

Department Goals to Achieve:

- 1) Maintain the City's Compensation Plan and identify any areas for improvement (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Recommend any changes to the plan to the City Manager by June 1, 2026.
- 2) Evaluate the current employee benefits package to ensure the City's benefits remain competitive in the marketplace (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Present recommendations to the City Manager by July 1, 2026.
- 3) Continue to update the Personnel Policies and Procedures Manual to ensure compliance with the City's Strategic Plan Goals, public policy, and state and federal law (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Identify potential policies and procedures updates and provide recommendations to the City Manager by April 1, 2026.
- 4) Hold two (2) employee appreciation events (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of employee events held: FY 23: 2; FY 24: 2; FY 25: 2; FY 26: 2 (Target); FY 27: 2 (Target).
- 5) Hold four (4) leadership and professional development trainings (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of trainings held: FY 23: 6; FY 24: 5; FY 25: 3; FY 26: 4 (Target); FY 27: 4 (Target).
- 6) Audit and update the City's Performance Management process and system to verify accuracy, effectiveness, and equity (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Submit any recommended changes to the City Manager by April 1, 2026.
- 7) Coordinate with the Finance Department to investigate and analyze the potential for a Human Resources and Payroll software upgrade (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Create an interdepartmental committee to provide recommendations to the City Manager by April 1, 2026.
- 8) Create an internal "Breakfast with the City Manager" initiative so that new employees are introduced to the City Manager (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of "Breakfast with the City Manager" events held with new employees: FY 25: 0; FY 26: 4 (Target); FY 27: 4 (Target).

Finance Department

FY 25-26 Goals

Director: Lynzey McClellan

Department Goals to Achieve:

- 1) Produce a budget that attains the GFOA Distinguished Budget Award to inform residents and businesses of the City's activities (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Notify residents of the achievement of the Distinguished Budget Award by June 30, 2026.
- 2) Create a separate fund for renewal and replacement expenditures and determine an adequate funding level for annual maintenance activities (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Establish fund by July 1, 2026.
- 3) Ensure that the Capital Improvement Fund has sufficient resources each fiscal year to support the projects included in the Capital Improvement Element of the City's Comprehensive Plan (*Strategic Plan References – Goal 2; Goal 4; Goal 5*).
 - a. Performance Measurement – Ensure the ending balance in the CIP Fund is projected to be greater than \$1,000.
- 4) Ensure all phases of the Water Reclamation Facility (WRF) improvements have sufficient funding (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Fully fund project expenses related to the WRF.
- 5) Complete the external audit process with an unmodified audit opinion.
 - a. Performance Measurement – Provide the audit report to the City Commission by July 1, 2026.
- 6) Create 5-year pro formas for all revenues and expenditures to forecast the City's financial future (*Strategic Plan References – Goal 1; Goal 5*).
 - a. Performance Measurement – Create 5-year pro formas during the preparation of the FY 27 budget.
- 7) Organize a training for departments that covers procurement-related topics (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Hold training by July 1, 2026.
- 8) Implement new P-Cards/program city-wide (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Issue credit cards to department heads by July 1, 2026.
- 9) Roll out a new attendance keeping/tracking system.
 - a. Performance Measurement – Phase all departments into the new program by July 1, 2026.
- 10) Apply for the Popular Annual Financial Reporting Award Program.

- a. Performance Measurement – Notify residents of the achievement of the Popular Annual Financial Reporting Award by July 1, 2026.

Utility Billing Department

FY 25-26 Goals

Manager: Ryan Smith

Department Goals to Achieve:

- 1) Implement enhanced call center management systems, including intelligent call routing, interactive voice response, call-recording and transcription, and AI-driven analytics, to reduce average response times and improve first-contact resolution rates for utility inquiries (*Strategic Plan References – Goal 1; Goal 5*).
 - a. Performance Measurement – Investigate available call management systems to better capture call details and analytics and provide recommendations to the Assistant City Manager by April 1, 2026.
 - b. Performance Measurement – Implement the call management system in FY 27.
 - c. Performance Measurement – Investigate the possibility of post-call or post-payment survey systems to better understand customer satisfaction levels and provide a recommendation to the Assistant City Manager by July 1, 2026.
- 2) Upgrade the existing online and phone payment systems to an advanced integrated electronic bill presentment and payment (EBPP) platform with enhanced capabilities, including improved user interfaces, expanded payment methods, real-time transaction confirmations, flexible scheduling options, and superior functionality, to optimize service delivery, minimize customer service inquiries, and increase overall satisfaction (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Submit an implementation schedule to the Assistant City Manager by January 1, 2026.
 - b. Performance Measurement – Implement new system by April 1, 2026.
- 3) Encourage greater adoption of digital and automated payment methods by increasing customer awareness and accessibility (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Increase the total number of utility customers enrolled in the City's automated payment system, EZ Pay: FY 23: 27.23%; FY 24: 27.71%; FY 25: 27.94%; FY 26: 29% (Target).
- 4) Strengthen interdepartmental coordination with the Development Services Department by developing joint protocols for new development projects, annexations, and related utility integrations to ensure timely build-outs, efficient service connections, and alignment with City growth objectives (*Strategic Plan References – Goal 1; Goal 5*).
 - a. Performance Measurement – Coordinate with the Development Services Director and update the Department's Standard Operating Procedures for new development projects by April 1, 2026.
- 5) Work in partnership with the Development Services and Executive Departments to promote and strengthen initiatives related to solid waste management and community cleanup efforts in accordance with the Downtown Master Plan (*Strategic Plan References – Goal 1; Goal 5*).

- a. Performance Measurement – Number of dumpsters removed from CSX property in the downtown area: FY 24: 0; FY 25: 0; FY 26: 4 (Target).
- b. Performance Measurement – Number of communal trash compactors installed to serve businesses in the downtown area: FY 24: 0; FY 25: 0; FY 26: 1 (Target).

Public Works Department

FY 25-26 Goals

Director: Jeremy Hockenbury

Department Goals to Achieve:

- 1) Complete pavement preservation and resurfacing program planning and projects (*Strategic Plan Reference – Goal 2*).
 - a. Performance Measurement – Establish required funding levels and programs to achieve an average network pavement condition index (PCI) of 82.
 - i. FY 26 – Implement new automated Roadway Management Technology system to complete an updated network pavement assessment to establish an updated network PCI by April 1, 2026.
 - ii. FY 26 – Complete new modeling by May 1, 2026, to establish required funding levels in the five-year Pavement Management Plan to maintain an average network PCI of 82 or higher.
 - b. Performance Measurement – Expend programmed funding consistent with the Pavement Management Plan: FY 23: \$800,000; FY 24: \$1 million; FY 25: \$1 million; FY 26: \$2 million (Target); FY 27: \$2 million (Target); FY 28: \$2 million (Target); FY 29: \$2 million (Target); FY 30: \$2 million (Target).
- 2) Complete at least one (1) stormwater facility improvement project (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Projects completed (design or constructed): FY 23: 2; FY 24: 1; FY 25: 1; FY 26: 2 (Target); FY 27: 2 (Target); FY 28: 2 (Target).
 - i. FY 26 – Complete design for Peters Street/Orange Street stormwater improvements by September 30, 2026.
 - ii. FY 26 – Complete design for Barwick Street improvements by December 1, 2025.
 - iii. FY 27 – Complete the construction of the Barwick Street improvements by September 30, 2027.
- 3) Complete City Facility interior and exterior improvements (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – FY 26: Complete sign shop relocation by April 1, 2026.
 - b. Performance Measurement – FY 26: Complete Wildwood Community Center kitchen and restroom rehab (1st floor) by September 30, 2026.
- 4) Complete MSC Facility expansion improvements (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – FY 26: Complete conceptual plan for expansion design concept by January 1, 2026.

- b. Performance Measurement – FY 26: Complete the design, procurement, and construction of the parking lot expansion by September 30, 2026.
- 5) Complete annual documentation and submittal for the NPDES MS4 permit (years 1-5) (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Successfully completed documentation and submittal of permit requirements: FY 22: Year 1; FY 23: Year 2; FY 24: Year 3; FY 25: Year 4; FY 26: Year 5.
 - b. Performance Measurement – Begin coordination with FDEP to renew the five-year NPDES permit by September 30, 2026.
- 6) Complete Engineering Design, permitting, and right-of-way acquisition for Clay Drain Road and construction of Signature Drive roadway improvements (*Strategic Plan Reference – Goal 2*).
 - a. Performance Measurement – Pre-construction activities percentage complete: FY 22: 30%; FY 23: 60%; FY 24: 75%; FY 25: 90%; FY 26: 100% (Target).
 - b. Performance Measurement – Signature Drive construction activities percentage complete: FY 25: 50%; FY 26: 100% (Target).
- 7) Complete the design, permitting, and construction of the Barwick Street roadway, stormwater, and water line improvements (*Strategic Plan Reference – Goal 2*).
 - a. Performance Measurement – Project percentage complete: FY 23: 25%; FY 24: 50%; FY 25: 60%; FY 26: 75% (Target); FY 27: 100% (Target).
- 8) Implementation of technology systems to improve operational efficiencies.
 - a. Performance Measurement – FY 26: Complete coordination and implementation of a Computerized Maintenance Management System (Cityworks) by April 1, 2026.
 - b. Performance Measurement – FY 26: Complete coordination and implementation of a Capital Project Management System (Unity Construct) by September 30, 2026.
- 9) Complete an assessment of the underground CCTV system to improve operational efficiency.
 - a. Performance Measurement – FY 26: Coordinate a departmental evaluation of available CCTV systems to identify options that enhance service delivery and operational performance by April 1, 2026.
 - b. Performance Measurement – FY 27: Procure a new departmental CCTV system to standardize equipment and improve system-wide compatibility by April 1, 2027.

Water and Wastewater Departments

FY 25-26 Goals

Deputy Director: Jason Martin

Department Goals to Achieve:

Water Department

- 1) Provide clean, safe drinking water to the City's customers by achieving 100% regulatory compliance with SWFWMD and FDEP throughout the year through efficient operations of the water treatment plant facilities and proper reporting (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Regulatory Compliance: FY 24: 99%; FY 25: 100%; FY 26: 100%; FY 27: 100%; FY 28: 100% (Target).
- 2) Responsibly manage the City's groundwater resources by reducing annual water loss of less than 10% within the water system to comply with SWFWMD's requirements (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Percentage of water loss within the system: FY 24: 7.91%; FY 25: 6.49%; FY 26: <10% (Target); FY 27: <10% (Target); FY 28: <10% (Target); FY 29: <10% (Target).
- 3) Continue meter change-out program by installing data collectors for the next phase of AMI-compatible meters to improve accuracy and provide customers and staff with real-time water usage data (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Upgrade the water meter system and procure three data collectors by April 1, 2026.
 - b. Performance Measurement – Number of water meters installed: FY 23: 428; FY 24: 420; FY 25: 97; FY 26: 0 (Target); FY 27: 300 (Target); FY 28: 400 (Target).
- 4) Finalize construction of the CR 209 Water Main Extension Project (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Construction progress: FY 24: 40%; FY 25: 50%; FY 26: 75% (Target); FY 27: 100% (Target).
- 5) Finalize the CR 501 Water Treatment Plant iron filtration and water treatment plant upgrades (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Construction progress: FY 24: 25%; FY 25: 75%; FY 26 100% (Target).
- 6) Provide professional development opportunities for staff, including training, mentoring, and certification advancement (*Strategic Plan References – Goal 5, Goal 6*).
 - a. Performance Measurement – Percentage of employees who advanced in their applicable certification levels: FY 23: 29.4%; FY 24: 25%; FY 25: 26%; FY 26: 25% (Target); FY 27: 25% (Target).
- 7) Identify and replace at least 1,000 LF of galvanized water lines (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Linear feet of water line replaced: FY 25: 1,110; FY 26: >1,000 (Target); FY 27: >1,000 (Target); FY 28: >1,000 (Target).

- 8) Modify the City's Water Use Permit (WUP) to meet forecasted water demands.
 - a. Performance Measurement – Permit process with SWFWMD: FY 25: 5%; FY 26: 75% (Target); FY 27: 100% (Target).

Wastewater Division

- 1) Maintain 100% regulatory compliance with FDEP throughout the year at both wastewater treatment facilities by fine-tuning plant operations, utilizing new and upgraded process control equipment, improving operator training and job knowledge, and improving work performance standards (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Regulatory compliance: FY 24: 99%; FY 25: 100%; FY 26: 100% (Target); FY 27: 100% (Target); FY 28: 100% (Target).
- 2) Repair and replace at least 45 sewer manholes impacted by H₂S gas deterioration (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Manholes repaired: FY 24: 60; FY 25: 46; FY 26: 45 (Target); FY 27: 45 (Target); FY 28: 45 (Target).
- 3) Oversee the design and construction of the Wastewater Treatment Facility expansion to 6.5 million gallons per day of treatment capacity (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Phase 1, 2, and 3 design progress: FY 23: 25%; FY 24: 60%; FY 25: 90%; FY 26: 100% (Target).
 - b. Performance Measurement – Phase 1 construction progress: FY 24: 0%; FY 25: 25%; FY 26: 100% (Target).
 - c. Performance Measurement – Phase 2 construction progress: FY 25: 0%; FY 26: 50% (Target); FY 27: 100% (Target).
 - d. Performance Measurement – Phase 3 construction progress: FY 25: 0%; FY 26: 25%; FY 27: 75% (Target); FY 28: 100% (Target).
- 4) Responsibly manage and protect the groundwater supply by meeting FDEP permit conditions for advanced waste treatment of effluent discharged by the City's Wastewater Treatment Facility by limiting nutrient levels to less than 3.0 parts per million for nitrogen and less than 5.0 parts per million for phosphorus for 365 days of the year (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Percentage of effluent disposal with a daily average nitrogen parts per million below 3.0: FY 24: 85%; FY 25: 50%; FY 26: 100% (Target); FY 27: 100% (Target); FY 28: 100% (Target).
 - b. Performance Measurement – Percentage of effluent disposal with a daily average phosphorus parts per million below 5.0: FY 24: 100%; FY 25: 92%; FY 26: 100% (Target); FY 27: 100% (Target); FY 28: 100% (Target).
- 5) Complete the implementation of a chemical odor control system to reduce the amount of hydrogen sulfide gases to less than 5.0ppm for 365 days of the year at the 209 LS and WWTF (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Percentage of daily average hydrogen sulfide parts per million less than 5.0 emitted from the lift station: FY 24: 90%; FY 25: 100%; FY 26: 100% (Target); FY 27: 100% (Target); FY 28: 100% (Target).
- 7) Provide professional development opportunities for staff, including training, mentoring, and certification advancement (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Percentage of employees who advanced in their applicable certification levels: FY 24: 25%; FY 25: 31%; FY 26: 25% (Target); FY 27: 25% (Target); FY 28: 25% (Target).

Fleet Services Department

FY 25-26 Goals

Manager: Steve Watson

Department Goals to Achieve:

- 1) Continue implementing the Vehicle Replacement Program and begin phasing out vehicles that have been on the replacement list for an extended period (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Provide Vehicle Replacement Report to the City Manager by April 1, 2026.
- 2) Continue maintaining the GPS tracking system and work with each department to provide reports that support the promotion of safer driving practices (*Strategic Plan References – Goal 5; Goal 6*).
- 3) Ensure the City's fleet is maintained with the highest quality of workmanship while adhering to fiscal responsibility (*Strategic Plan References – Goal 5; Goal 6*).
- 4) Implement a new fleet management software program to provide more detailed reports pertaining to spending, replacement, and overall health of the City's fleet (*Strategic Plan References – Goal 5*).
 - a. Performance Measurement – Procure new system, Fleetio, by January 1, 2026.
- 5) Install a new fuel monitoring system to provide more accurate reports on the City's fuel supply in accordance with the recommendation from the City's FY 24 audit (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Procure new system, Gasboy, by January 1, 2026.
- 6) Coordinate with the Public Works Director and oversee the expansion of the Fleet Services building (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Complete construction by September 30, 2026.

Parks and Recreation Department

FY 25-26 Goals

Director: Courtney Kellem

Department Goals to Achieve:

- 1) Investigate the feasibility of a new partnership with Tobacco Free Florida in an effort to make the City's parks and green spaces tobacco/vape-free (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Propose a tobacco-free concept to the City Commission at a public workshop by January 1, 2026.
 - b. Performance Measurement – Coordinate with Tobacco Free Florida Sumter County to establish signage and educational material, if approved by the City Commission, in all parks by June 1, 2026.
- 2) Create a schedule and action plan to guide the completion of tasks necessary to begin the Commission for Accreditation of Park and Recreation Agencies (CAPRA) application process (*Strategic Plan References – Goal 1; Goal 6*).
 - a. Performance Measurement – Develop a schedule for City Manager approval by January 1, 2026.
 - b. Performance Measurement – Begin CAPRA application process by April 1, 2026.
 - c. Performance Measurement – Conduct weekly CAPRA meetings with the leadership team to track application progress and make schedule adjustments as needed.
- 3) Introduce at least two (2) new recreation programs for youth and adults that are both cost-efficient and sustainable over the long term (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Successfully plan and implement two (2) new programs by July 1, 2026.
 - b. Performance Measurement – Track attendance and grow each program by 25% each quarter.
- 4) Apply for at least two (2) grants to support capital projects, youth and adult recreation programming, or environmental initiatives (*Strategic Plan References – Goal 1; Goal 5*).
 - a. Performance Measurement – Coordinate with the Assistant City Manager and the City's grant writer to identify potential grants by December 1, 2025.
 - b. Performance Measurement – Coordinate with the Assistant City Manager and the City's grant writer and apply for at least two (2) grants by April 1, 2025.
- 5) Improve park and facility accessibility and safety (*Strategic Plan References – Goal 1; Goal 2; Goal 5*).
 - a. Performance Measurement – Conduct an ADA compliance evaluation at all City parks and facilities by January 1, 2025.
 - b. Performance Measurement – Update indoor/outdoor facility signage to meet ADA visual and tactile requirements by March 1, 2026.
 - c. Performance Measurement – Obtain a consultant for the design and permitting of a new interconnected sidewalk at Millennium Park Ballfields by April 1, 2026.
- 6) Complete the Oxford Park improvements (*Strategic Plan References – Goal 1; Goal 5*).

- a. Performance Measurement – Coordinate with the City’s engineering consulting firm and complete all design and permitting activities by January 1, 2026.
 - b. Performance Measurement – Complete basketball court resurfacing and pavilion refurbishment by January 1, 2026.
 - c. Performance Measurement – Initiate bidding process and select a contractor to install bathrooms, pickleball courts, fencing, and other identified improvements by April 1, 2026.
 - d. Performance Measurement – Construction Progress: FY 24: 0%; FY 25: 5%; FY 26: 25% (Target); FY 27: 100% (Target).
- 7) Develop a Bicycle/Pedestrian Pathway Master Plan to improve bicycle and pedestrian access throughout the City (*Strategic Plan References – Goal 1; Goal 5*).
 - a. Performance Measurement – Coordinate with the City’s consulting engineering firm and present a Bicycle/Pedestrian Master Plan to the City Commission by September 30, 2026.
- 8) Enhance staff knowledge, skills, and abilities (KSAs) through training sessions and industry-specific courses (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Each employee is to complete at least two (2) virtual or face-to-face educational courses by September 30, 2026.

IT Department

FY 25-26 Goals

Director: Paul Ketz

Department Goals to Achieve:

- 1) Support IT users within the City organization by responding quickly to requests for technical support (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Average response time (in minutes) on IT Support Tickets: FY 24: 13.64; FY 25: 11.11; FY 26: <11 (Target).
- 2) Support the City Clerk's records retention and modernization efforts, specifically electronic records management (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Implement records retention improvements and electronic records policy modifications to align with best practices by September 30, 2026.
- 3) Support the Parks and Recreation Department's initiative to move to a new software platform (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Work with the Parks and Recreation Director to identify and select potential replacement options for CivicRec by September 30, 2026.
- 4) Support the Public Works Department's initiatives to move to new software platforms, eBuilder and Cityworks (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Work with the Public Works Director to implement initial phases by September 30, 2026.
- 5) Support the Utilities Department's initiative to move to a new IP-based platform for SCADA data collection (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Work with the Deputy Director of Utilities to implement initial phases by September 30, 2026.
- 6) Support new city-wide GIS initiatives (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Work with GIS Manager and Analysts to identify, select, and implement GIS initiatives by September 30, 2026.
- 7) Adopt new city-wide guidance for using Artificial Intelligence (AI) (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Collect information on AI usage policies in other jurisdictions and report to the City Manager by January 1, 2026.
 - b. Performance Measurement – Based on those findings, recommend a City of Wildwood AI acceptable use policy by April 1, 2026.
- 8) Implement a new city-wide Cybersecurity Standards Employee Training (*Strategic Plan Reference – Goal 6*).

- a. Performance Measurement – Create new training programs based on The Local Government Cybersecurity Resource Packet v2.0 by April 1, 2026. Categories include new hires, everyday security readiness for general staff, and priority protection groups (finance, executive team).
 - b. Performance Measurement – Evaluate compliance with the new program by December 31, 2025.
- 9) Coordinate IT equipment inventory and replacement via the annual budget process (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Provide an annual IT Inventory report with recommended equipment purchases to the City Manager by April 1, 2025.
- 10) Implement the new Information Technology Incident Response Plan (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Perform at least one tabletop exercise of the program with all primary members by September 30, 2026.

Police Department

FY 25-26 Goals

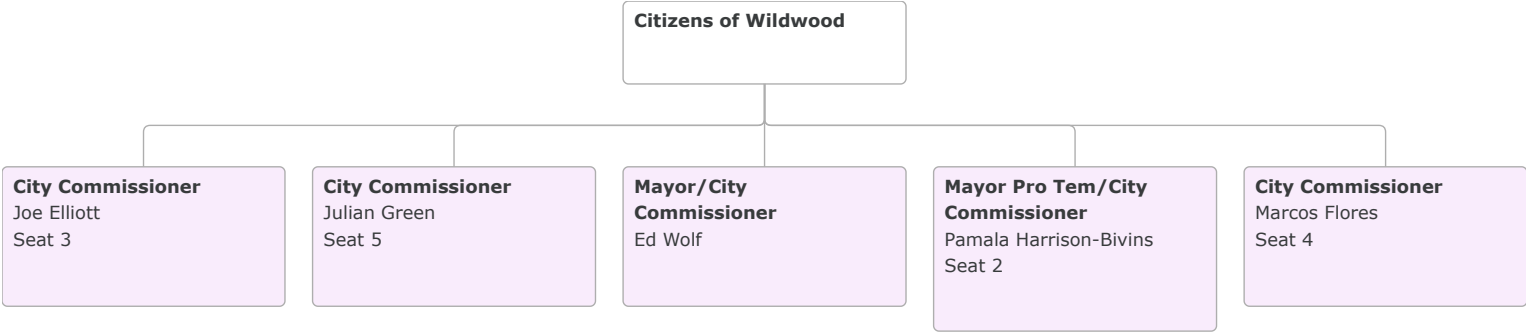
Chief of Police: Randall Parmer

Department Goals to Achieve:

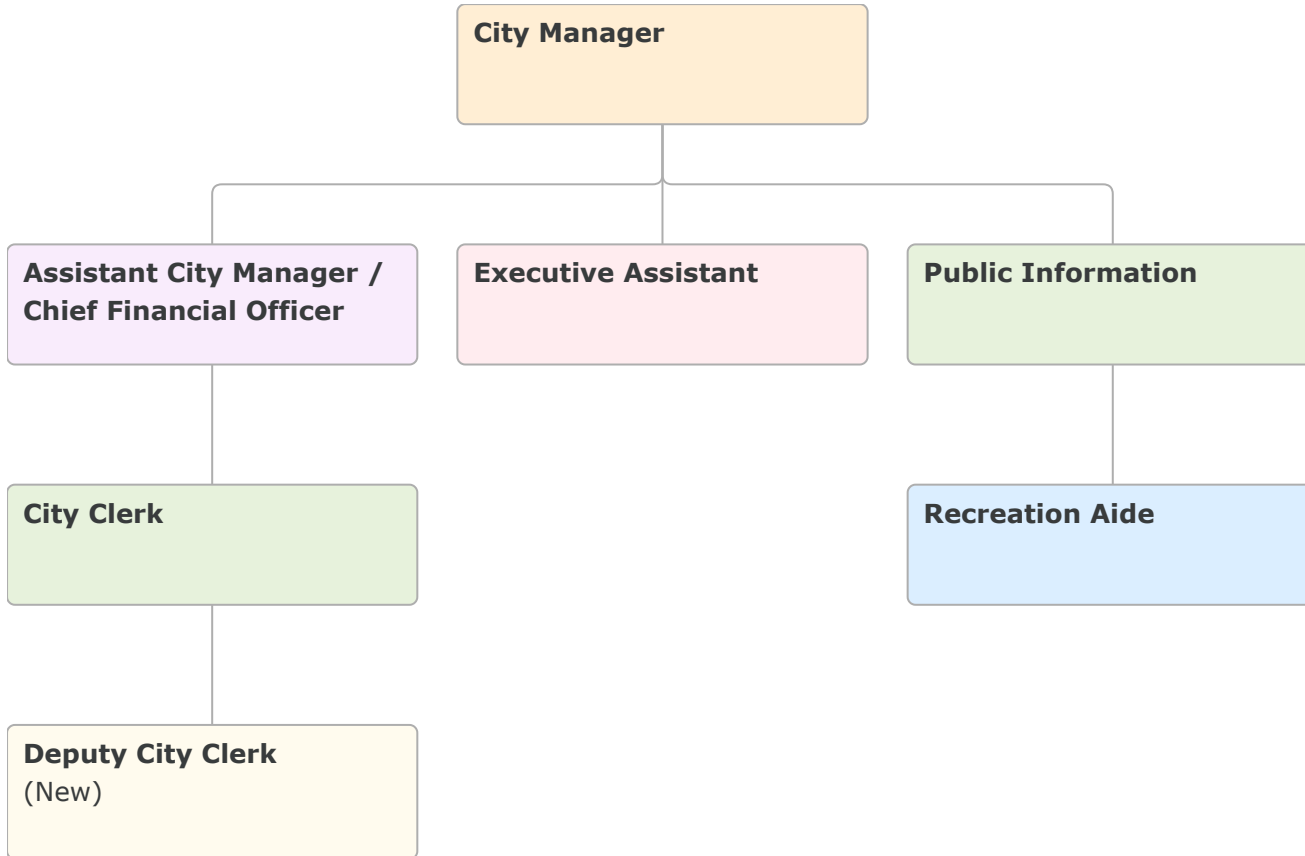
- 1) Conduct community policing initiatives by collaborating with the community to strengthen safety measures and increase crime prevention efforts (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of community-related events held: FY 26: 25 (Target); FY 27: 25 (Target).
- 2) Continue to conduct quarterly officer recognition awards as well as an “Officer of the Year” award (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of awards given: FY 23: 5 Awards; FY 24: 5 Awards; FY 25: 5 Awards; FY 26: 5 Awards (Target).
- 3) Continue to provide training related to Firearm Proficiency and De-escalation Techniques (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of training sessions held: FY 26: 40 sessions (Target); FY 27: 40 sessions (Target).
- 4) Maintain a vacancy rate of less than 10% for sworn and non-sworn personnel (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Staff vacancy rate for sworn positions: FY 23: 18%; FY 24: 16%; FY 25: 14%; FY 26: 10% (Target); FY 27: <10% (Target).
 - b. Performance Measurement – Staff vacancy rate for civilian positions: FY 23: <10%; FY 24: 10%; FY 25: 0%; FY 26: <10% (Target); FY 27: <10% (Target).
- 5) Conduct two (2) dedicated traffic deployments monthly at high-frequency violation locations (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of deployments conducted: FY 24: 24; FY 25: 24; FY 26: 24 (Target); FY 27: 24 (Target).
- 6) Monitor the current zone configuration to ensure responsive and adequate police services are provided within the community (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Evaluate call volume data and provide any zone configuration recommendations to the City Manager by July 1, 2026.
- 7) Continue maintaining the School Crossing Guard Program and provide recommendations to the City Manager for future improvements (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Provide recommendations to the City Manager by April 1, 2026.
- 8) Assist in the planning, development, and oversight of the construction of the Wildwood Police Substation (*Strategic Plan Reference – Goal 1*).

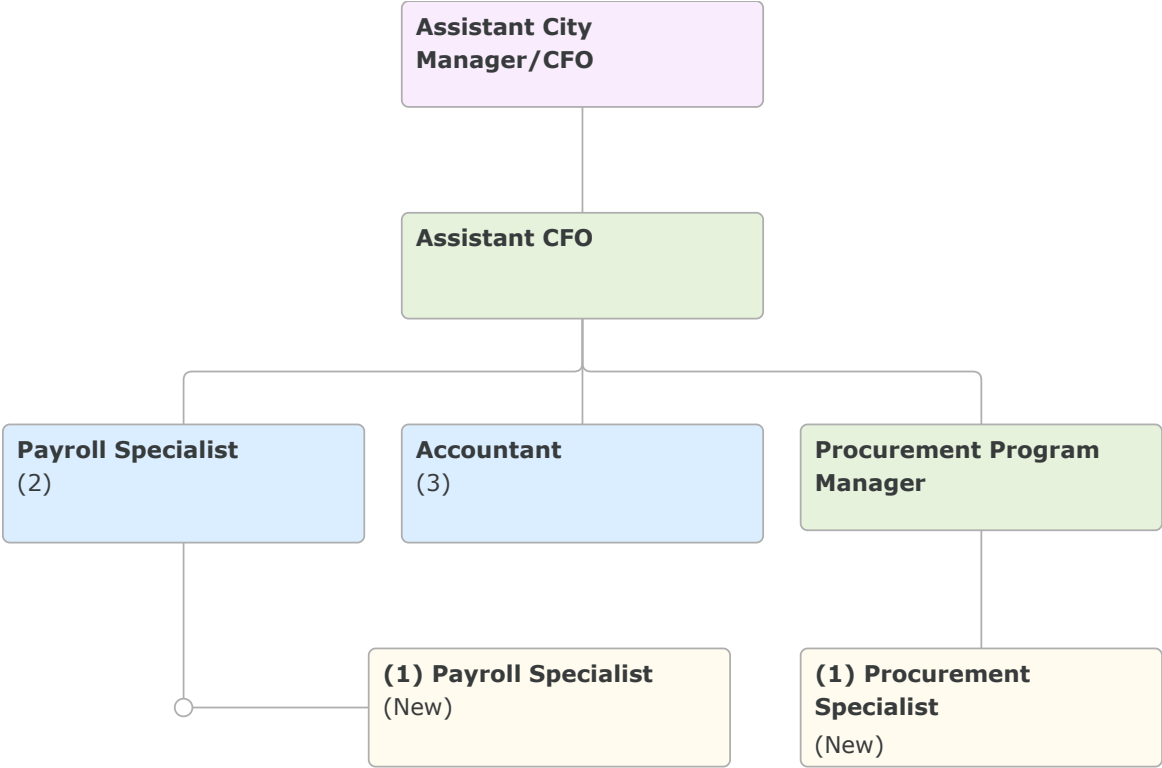
- a. Performance Measurement – Coordinate with the Executive Department and enter into contract with a professional architect to begin design services by January 1, 2026.
- b. Performance Measurement – Design progress: FY 24: 0%; FY 25: 5%; FY 26: 100% (Target).
- c. Performance Measurement – Enter into contract with Construction Manager by October 1, 2026.

Legislative Department

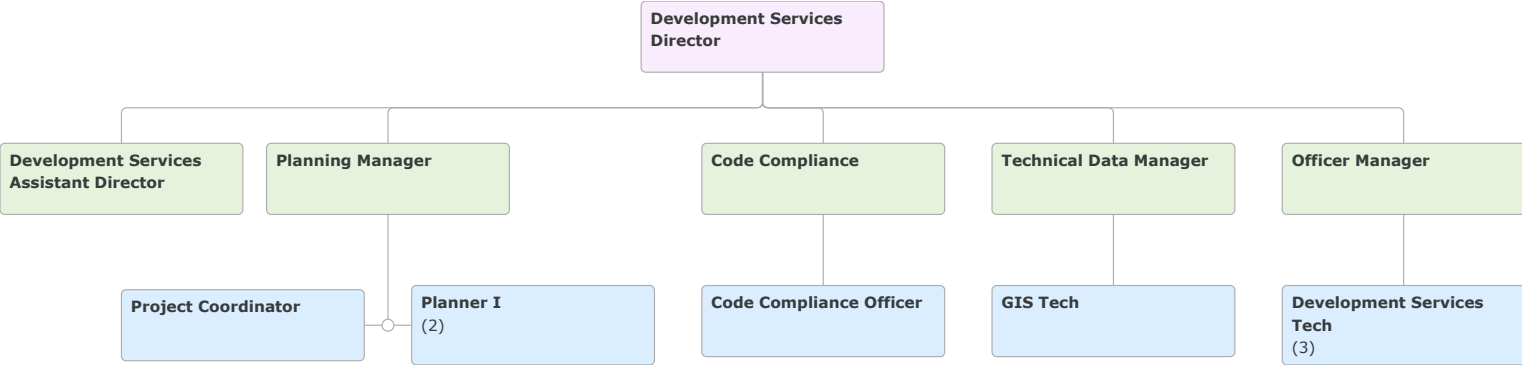


Executive Department

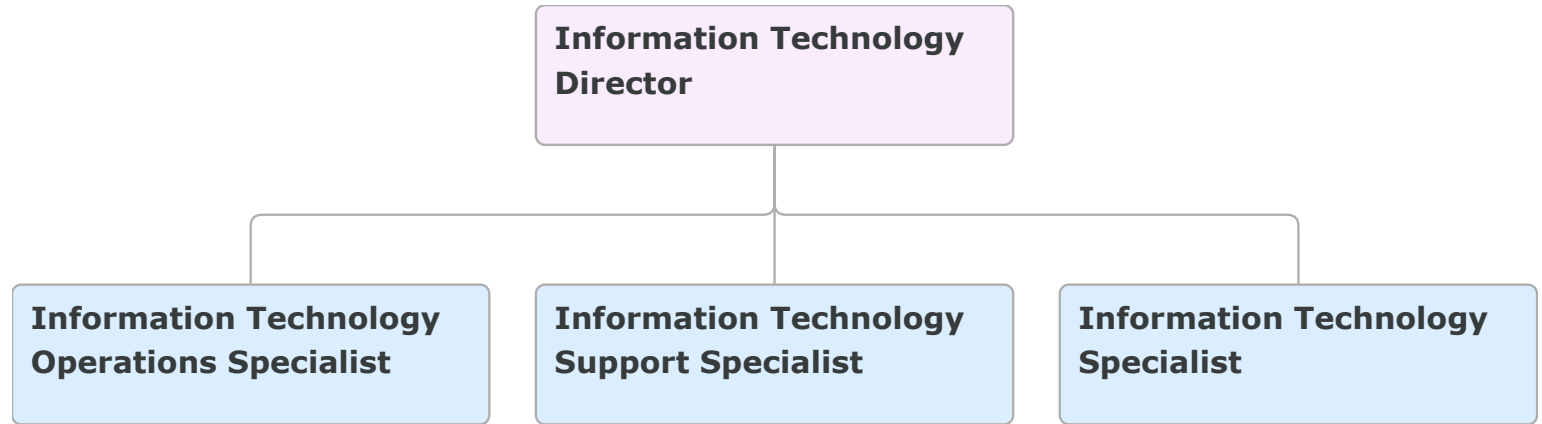




Development Services Department

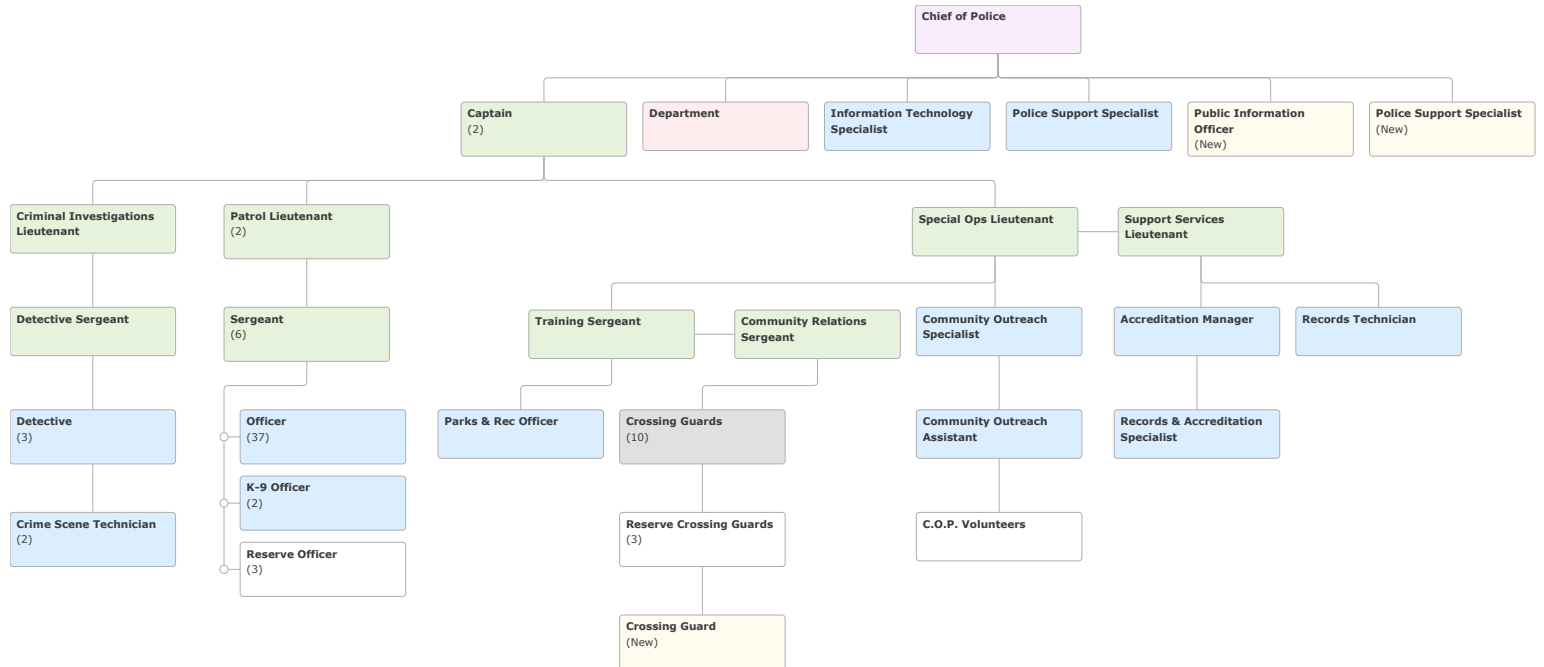


Information Technology Department

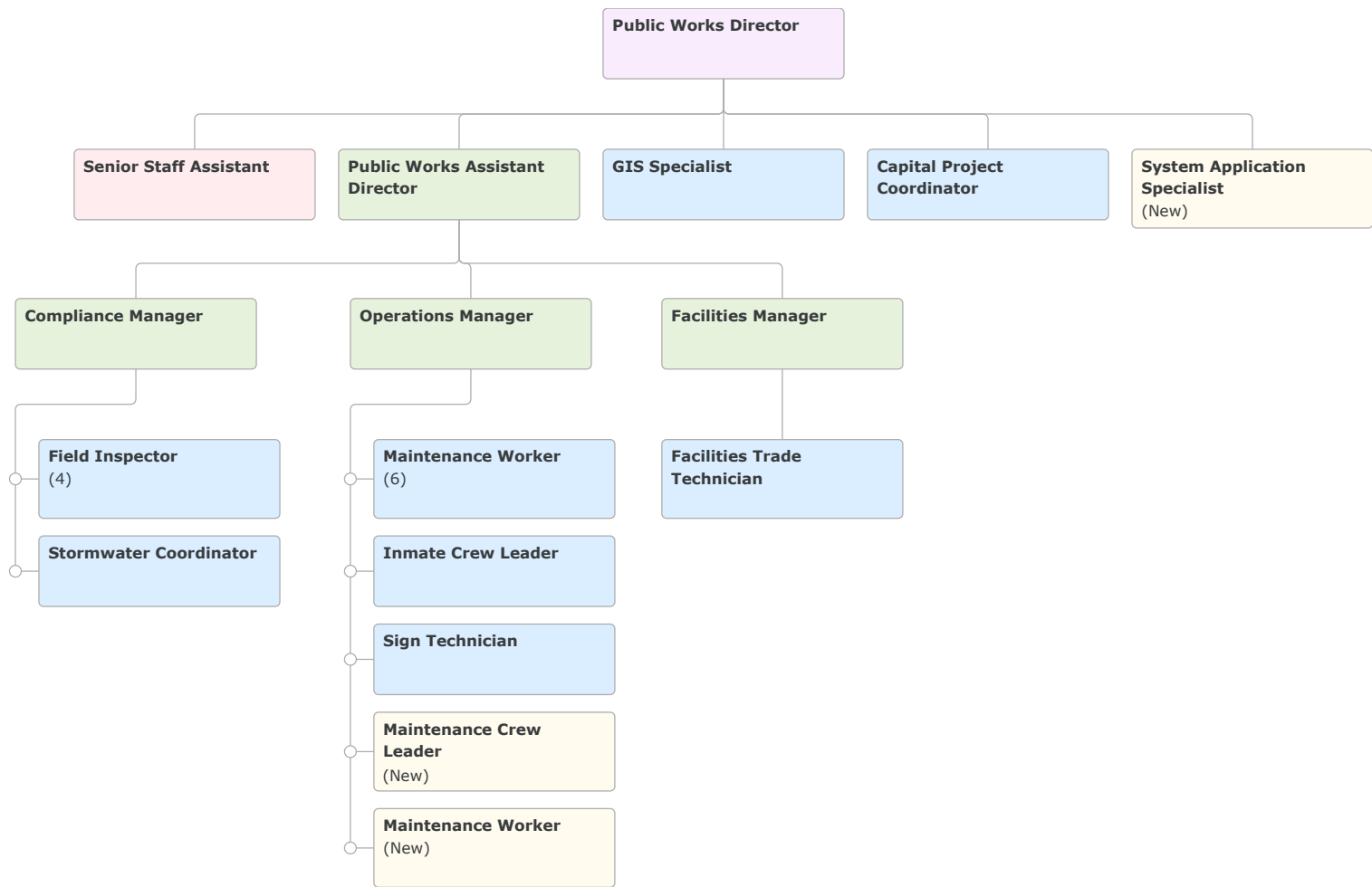




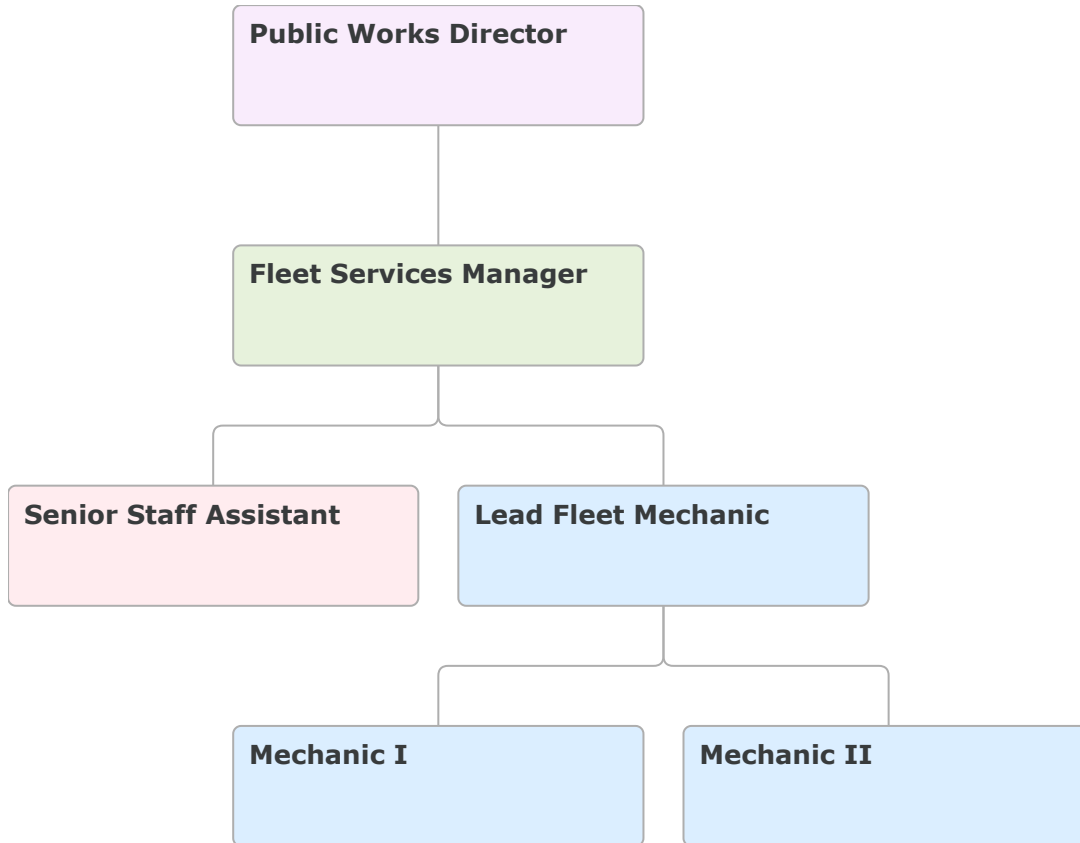
Police Department



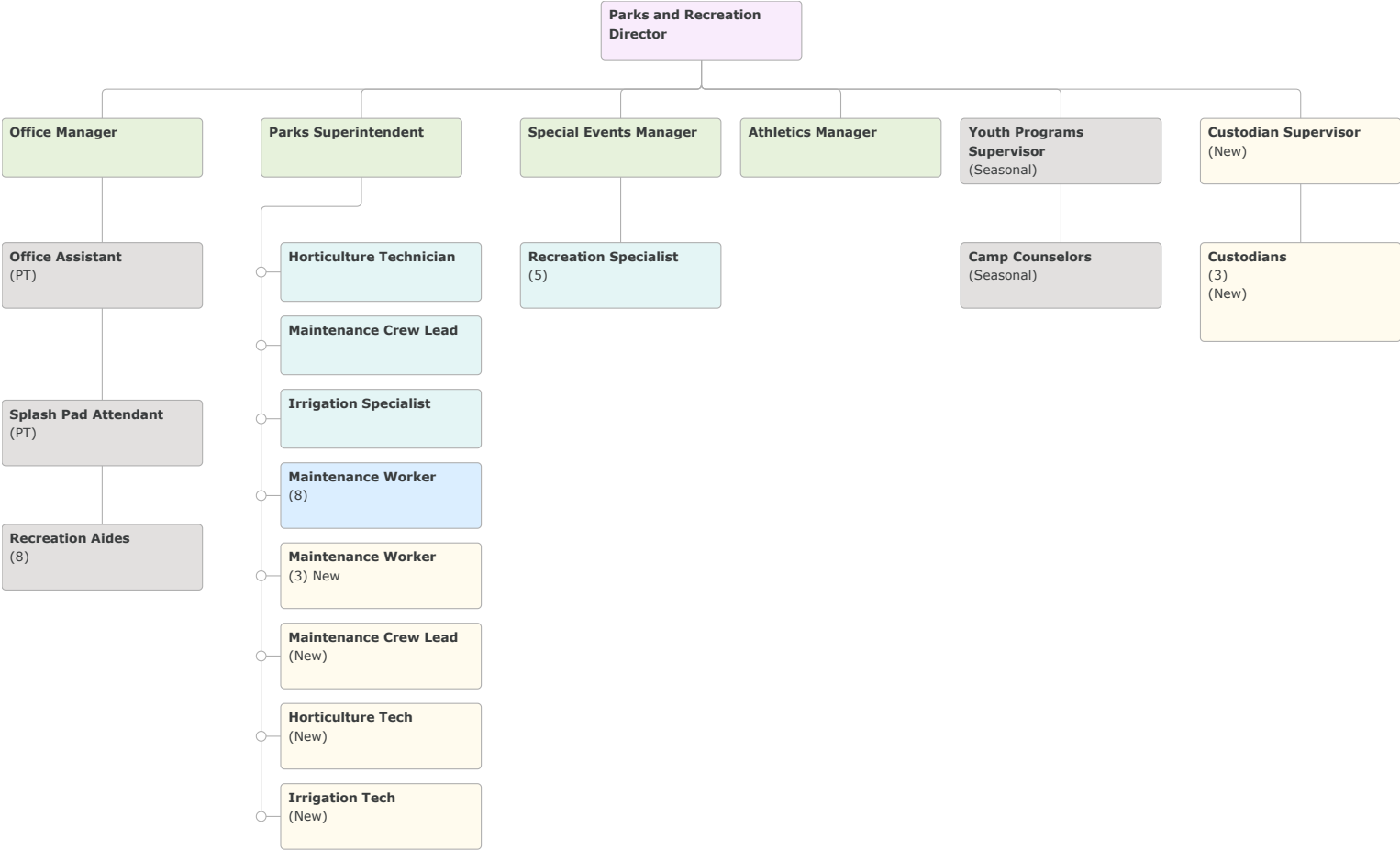
Public Works Department



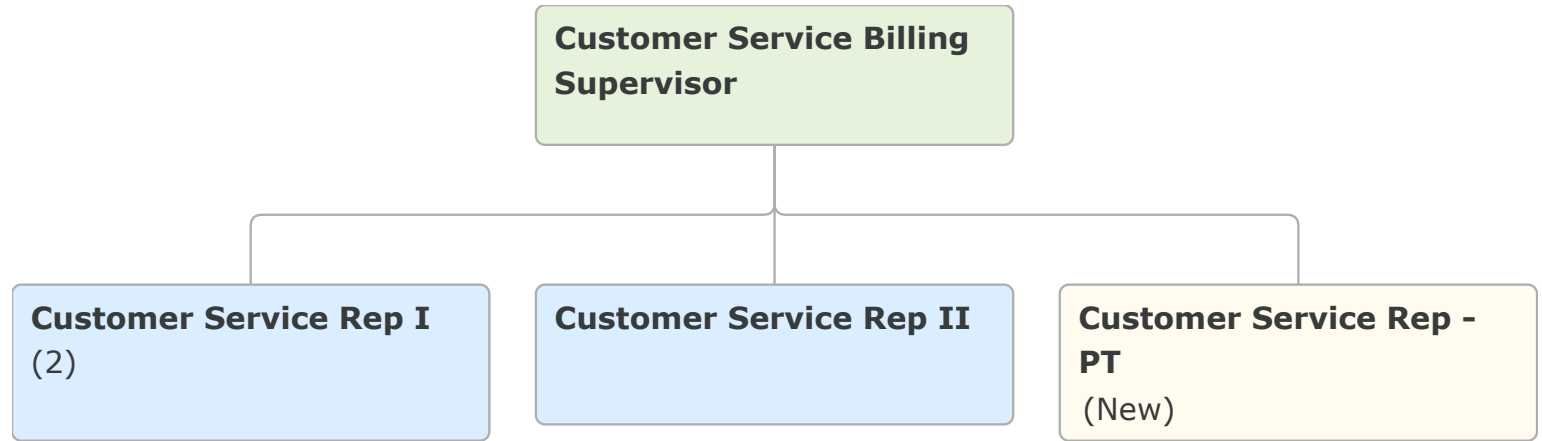
Fleet Services Department



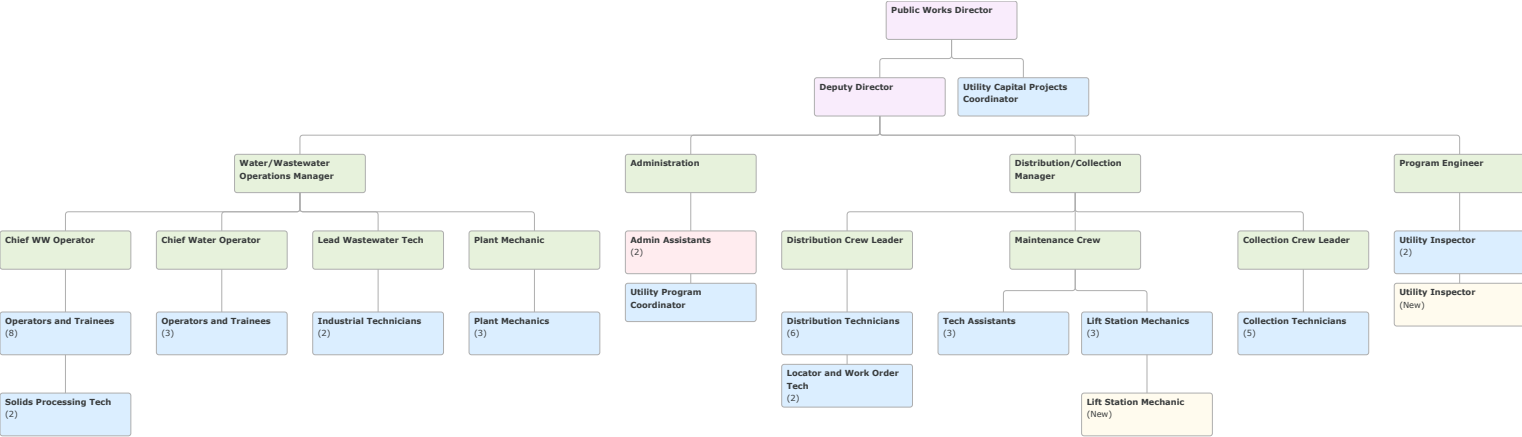
Parks and Recreation Department



Physical Environment Department



Utility Department



Fund	Est. Beginning Balance (Operating Revenues) 10/01/2025	Plus: Estimated Revenues	Less: Budgeted Expenditures	Ending Balance (Operating Revenues) 09/30/2026
General Fund	7,500,000.00	45,620,650.00	46,776,959.00	6,343,691.00
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	0	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	15,718,600.00	8,938,400.00
Utility Revenue Fund	9,000,000.00	19,342,195.00	21,950,870.00	6,391,325.00
Capital Project Construction Fund	24,000,000.00	131,199,524.00	92,838,500.00	62,361,024.00
Wildwood Industrial Park	43,900.00	100.00	1,000.00	43,000.00
Water Connection Fees	79,400.00	0	200.00	79,200.00
Wastewater Connection Fees	154,050.00	0	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	52,150.00
	66,220,585.00	214,043,483.00	184,560,149.00	95,703,919.00
Total Proposed Budget		280,264,068.00		280,264,068.00