



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

Regular Meeting

September 8, 2025 7:00 PM

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. Public Hearings - Timed - Legislative

A. SWEAR IN CITY STAFF AND PUBLIC SPEAKERS

B. *RESOLUTION NO. R2025-27 - A RESOLUTION OF THE CITY OF WILDWOOD, FLORIDA ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR CITY OF WILDWOOD, FLORIDA; PROVIDING FOR AN EFFECTIVE DATE.*

FY26 Tentative Millage Adoption

Staff recommends approval.

- C. **RESOLUTION NO. R2025-28** - A RESOLUTION OF THE CITY OF WILDWOOD, FLORIDA ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2026; PROVIDING FOR AN EFFECTIVE DATE.

FY26 Tentative Budget Adoption

Staff recommends approval.

- D. **ORDINANCE NO. O2025-33** - AN ORDINANCE OF THE CITY OF WILDWOOD, FLORIDA, PROPOSING A SMALL-SCALE FUTURE LAND USE MAP AMENDMENT TO THE ADOPTED COMPREHENSIVE PLAN AND FUTURE LAND USE MAP IN ACCORDANCE WITH THE COMMUNITY PLANNING ACT OF 2011, AS AMENDED; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

A25-1910 - SSCPA - SunKool Office

The applicant is seeking approval from the City Commission for a Small-Scale Comprehensive Plan Amendment to change the Future Land Use Map designation from Industrial (Sumter County) to Commercial (City) for the parcels listed above on 5.60 acres MOL.

The Planning and Zoning Board/Special Magistrate recommends approval of Ordinance O2025-33.

- E. **ORDINANCE NO. O2025-41** - AN ORDINANCE OF THE CITY OF WILDWOOD, FLORIDA; ADOPTING AND APPROVING THE FIFTH AMENDMENT TO CONTRACT FOR SOLID WASTE AND RECYCLING SERVICES; AMENDING SECTION 4.D. EXCLUSIVE RIGHTS; AMENDING EXHIBIT "A" (CITY OF WILDWOOD RATES EFFECTIVE 10/01/25 THROUGH 09/30/26); PROVIDING FINDINGS AND INTENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

Approval of Fifth Amendment to City of Wildwood - Waste Management Contract

Staff recommends approval.

3. Public Hearings - Timed - Quasi-Judicial

- A. **ORDINANCE NO. O2025-34** - AN ORDINANCE OF THE CITY OF WILDWOOD, FLORIDA; PROPOSING A ZONING MAP AMENDMENT TO THE OFFICIAL ZONING MAP IN ACCORDANCE WITH SECTIONS 3.2 AND 3.3 OF THE LAND DEVELOPMENT REGULATIONS; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

A25-1909 - Rezoning - SunKool Office

The applicant is seeking approval from the City Commission for a Zoning Map Amendment to change the zoning district from CL and RR1C (County) to C-3 (City) for the parcel listed above on 5.60 acres MOL.

The Planning and Zoning Board/Special Magistrate recommends approval of Ordinance O2025-34.

4. Consent Agenda/Informational Items

(A consent agenda may be presented by the Mayor at the beginning of a meeting. Items may be removed from the consent agenda at the request of any one Commissioner. Items not removed may be adopted by general consent without debate. Removed items may be either taken up immediately after the consent agenda or placed later on the agenda at the discretion of the Commission.)

A. *EXPENDITURE REPORT*

B. *MINUTES FOR APPROVAL: AUGUST 18, 2025 COMMISSION WORKSHOP*

C. *MINUTES FOR APPROVAL: AUGUST 25, 2025 REGULAR COMMISSION MEETING*

5. Presentations and/or Proclamations

A. *PROCLAIM SEPTEMBER 17-23, 2025, AS CONSTITUTION WEEK*

6. Public Forum - 4 minute time limit

7. Ordinances First Reading Only (No Vote)

A. ***ORDINANCE NO. O2025-50 - AN ORDINANCE OF THE CITY OF WILDWOOD, FLORIDA, TO AMEND THE BOUNDARY LINE OF MIDDLETON DOWNTOWN COMMUNITY DEVELOPMENT DISTRICT (DISTRICT); AMENDING THE EXTERNAL BOUNDARIES OF THE DISTRICT; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR EFFECTIVE DATE.***

CDD 2509-001 Middleton Downtown CDD Amendment

Staff recommends approval

B. ***ORDINANCE NO. O2025-51 - AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF WILDWOOD, FLORIDA, UPDATING THE CITY'S LAW ENFORCEMENT AND PARKS AND RECREATION IMPACT FEES AND WATER AND SEWER SYSTEM DEVELOPMENT CHARGES PURSUANT TO THE "FLORIDA IMPACT FEE ACT" CHAPTER 163.31801 FLORIDA STATUTES; PROVIDING A STATEMENT OF PURPOSE AND INTENT; PROVIDING FINDINGS; PROVIDING FOR STATUTORY NOTICE REQUIREMENTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.***

Ordinance Adopting Law Enforcement, Parks, Water and Sewer Impact Fees

Staff recommends approval.

8. Resolutions for Approval

9. Financial & Contracts & Agreements

- A. *PAY APPLICATION NO. 1 FOR OAK GROVE VILLAGE DRAINAGE IMPROVEMENTS IN THE AMOUNT OF \$69,825.00*
- B. *KIMLEY HORN AMENDMENT #2 TO WORK AUTHORIZATION #15 FOR MLK PARK PERMIT MODIFICATION IN THE AMOUNT OF \$36,500.00*
- C. *KIMLEY HORN WA NO. 26 FOR MILLENNIUM PARK REUSE MAIN EXTENSION ALTERNATIVE ROUTE DESIGN FOR THE AMOUNT OF \$44,950.00*
- D. *PURCHASE OF REPLACEMENT GEAR DRIVE ASSEMBLY FOR 50' WALKER CLARIFIER FOR THE AMOUNT OF \$34,635.00*
- E. *PAY APPLICATION NO. 6 FOR PHASE ONE OF THE WATER RECLAMATION FACILITY PROJECT IN THE AMOUNT OF \$980,265.86*

10. General Items for Consideration/Discussion and Other Business

- A. *PRELIMINARY 2025 POPULATION ESTIMATE FOR THE CITY OF WILDWOOD (BEBR)*

11. Appointments

12. City Manager Reports

- A. *LOCAL CONSTRUCTION PROJECTS UPDATE*

13. Other Department Reports

14. Commission Members Reports

15. City Attorney Reports

16. Adjournment

Upcoming Events

September 19, 2025 - One-Day Fun Day at the Warfield Auditorium from 7:30am to 5:30pm

September 22, 2025 - City Commission Meeting at City Hall at 7pm

October 13, 2025 - City Commission Meeting at City Hall at 9am

September 8, 2025 7:00 PM

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: Swear in City Staff and Public Speakers

REQUESTED ACTION:

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: FY26 Tentative Millage Adoption

REQUESTED ACTION: Staff recommends approval.

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

As discussed during budget workshops, the millage rate for FY26 has been advertised at the current FY25 rate of 2.8287. The proposed millage rate supports the FY26 operating budget as well as the transfer to the Capital Improvement Fund and Utility Capital Project Fund from which the major approved capital projects are funded. This rate will be advertised as a tax increase due to being above the rolled-back rate of 2.7022. The proposed rate is 4.68% above the rolled-back rate.

RESOLUTION NO. R2025-27

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILDWOOD, FLORIDA, ADOPTING THE TENTATIVE LEVYING OF AD VALOREM TAXES FOR THE CITY OF WILDWOOD, FLORIDA FOR FISCAL YEAR 2025-2026; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Wildwood has reviewed the Fiscal Year 2025-2026 budget during public workshops; and,

WHEREAS, the millage rate to be levied provides sufficient ad valorem tax revenue which when combined with the other projected General Fund revenues will pay the appropriations in the fiscal year 2025-2026 budget; and,

WHEREAS, a public hearing was held on September 8, 2025, as required by Florida Statute 200.065; and,

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Wildwood has been certified by the Sumter County Property Appraiser to the City of Wildwood as \$8,147,422,709.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WILDWOOD, FLORIDA, THAT:

1. The Fiscal Year 2026 tentative operating millage rate is 2.8287 mills, which is greater than the rolled-back rate of 2.7022 mills by 4.68%.
2. The voted debt service millage is 0%.
3. This resolution shall take effect immediately upon its adoption.

DONE AND RESOLVED this 8th day of September 2025, by the City Commission of the City of Wildwood, Florida.

**CITY COMMISSION
CITY OF WILDWOOD, FLORIDA**

Ed Wolf, Mayor

ATTEST: _____
Jessica Barnes, City Clerk



CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year : 2025	County : Sumter
Principal Authority : City of Wildwood	Taxing Authority : City of Wildwood - Operating

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	7,700,552,557	(1)	
2.	Current year taxable value of personal property for operating purposes	\$	442,628,910	(2)	
3.	Current year taxable value of centrally assessed property for operating purposes	\$	4,241,242	(3)	
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	8,147,422,709	(4)	
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	905,110,830	(5)	
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	7,242,311,879	(6)	
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	6,895,760,495	(7)	
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	☒ YES	☐ NO	Number 2	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	☐ YES	☒ NO	Number 0	(9)
SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser: Electronically Certified by Property Appraiser		Date : 6/18/2025 2:51:35 PM		

SECTION II : COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.				
10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>		2.8287 per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$	19,506,038	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$	247,525	(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$	19,258,513	(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$	115,248,581	(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$	7,127,063,298	(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>		2.7022 per \$1000	(16)
17.	Current year proposed operating millage rate		2.8287 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	23,046,615	(18)

19.	TYPE of principal authority (check one)		☐ County	☐ Independent Special District	(19)
			☒ Municipality	☐ Water Management District	
20.	Applicable taxing authority (check one)		☒ Principal Authority	☐ Dependent Special District	(20)
			☐ MSTU	☐ Water Management District Basin	
21.	Is millage levied in more than one county? (check one)				(21)
	☐ Yes ☒ No				
DEPENDENT SPECIAL DISTRICTS AND MSTUs				STOP HERE - SIGN AND SUBMIT	
22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. <i>(The sum of Line 13 from all DR-420 forms)</i>			\$ 19,258,513	(22)
23.	Current year aggregate rolled-back rate <i>(Line 22 divided by Line 15, multiplied by 1,000)</i>			2.7022 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes <i>(Line 4 multiplied by Line 23, divided by 1,000)</i>			\$ 22,015,966	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. <i>(The sum of Line 18 from all DR-420 forms)</i>			\$ 23,046,615	(25)
26.	Current year proposed aggregate millage rate <i>(Line 25 divided by Line 4, multiplied by 1,000)</i>			2.8287 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate <i>(Line 26 divided by Line 23, minus 1, multiplied by 100)</i>			4.68 %	(27)
First public budget hearing		Date : 9/8/2025	Time : 7:00 PM EST	Place : 100 N Main St Wildwood 34785	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Electronically Certified by Principal Taxing Authority			7/29/2025 11:48:19 AM	
	Title :		Contact Name and Contact Title :		
	Jason McHugh - City Manager		Lynzey McClellan - Assistant CFO		
	Mailing Address : 100 North Main Street,		Physical Address : 100 North Main Street, Wildwood Florida 34785		
City, State, Zip : Wildwood Florida 34785		Phone Number : (352) 330-1330, ext. 131		Fax Number :	

Instructions on page 3

CERTIFICATION OF TAXABLE VALUE INSTRUCTIONS

“Principal Authority” is a county, municipality, or independent special district (including water management districts).

“Taxing Authority” is the entity levying the millage. This includes the principal authority, any special district dependent to the principal authority, any county municipal service taxing unit (MSTU), and water management district basins.

Each taxing authority must submit to their property appraiser a DR-420 and the following forms, as applicable:

- DR-420TIF, Tax Increment Adjustment Worksheet
- DR-420DEBT, Certification of Voted Debt Millage
- DR-420MM-P, Maximum Millage Levy Calculation - Preliminary Disclosure

Section I: Property Appraiser

Use this DR-420 form for all taxing authorities except school districts. Complete Section I, Lines 1 through 9, for each county, municipality, independent special district, dependent special district, MSTU, and multicounty taxing authority. Enter only taxable values that apply to the taxing authority indicated. Use a separate form for the principal authority and each dependent district, MSTU and water management district basin.

Line 8

Complete a DR-420TIF for each taxing authority making payments to a redevelopment trust fund under Section 163.387 (2)(a), Florida Statutes or by an ordinance, resolution or agreement to fund a project or to finance essential infrastructure.

Check “Yes” if the taxing authority makes payments to a redevelopment trust fund. Enter the number of DR-420TIF forms attached for the taxing authority on Line 8. Enter 0 if none.

Line 9

Complete a DR-420DEBT for each taxing authority levying either a voted debt service millage (s.12, Article VII, State Constitution) or a levy voted for two years or less (s. 9(b), Article VII, State Constitution).

Check “Yes” if the taxing authority levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach DR-420DEBT. Do not complete a separate DR-420 for these levies.

Send a copy to each taxing authority and keep a copy. When the taxing authority returns the DR-420 and the accompanying forms, immediately send the original to:

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315-3000

Section II: Taxing Authority

Complete Section II. Keep one copy, return the original and one copy to your property appraiser with the applicable DR-420TIF, DR-420DEBT, and DR-420MM-P within 35 days of certification. Send one copy to the tax collector. “Dependent special district” (ss. 200.001(8)(d) and 189.403(2), F.S.) means a special district that meets at least one of the following criteria:

- The membership of its governing body is identical to that of the governing body of a single county or a single municipality.
- All members of its governing body are appointed by the governing body of a single county or a single municipality.
- During their unexpired terms, members of the special district's governing body are subject to removal at will by the governing body of a single county or a single municipality.
- The district has a budget that requires approval through an affirmative vote or can be vetoed by the governing body of a single county or a single municipality.

“Independent special district” (ss. 200.001(8)(e) and 189.403 (3), F.S.) means a special district that is not a dependent special district as defined above. A district that includes more than one county is an independent special district unless the district lies wholly within the boundaries of a single municipality.

“Non-voted millage” is any millage not defined as a “voted millage” in s. 200.001(8)(f), F.S.

Lines 12 and 14

Adjust the calculation of the rolled-back rate for tax increment values and payment amounts. See the instructions for DR-420TIF. On Lines 12 and 14, carry forward values from the DR-420TIF forms.

Line 24

Include only those levies derived from millage rates.

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: **FY26 Tentative Budget Adoption**

REQUESTED ACTION: Staff recommends approval.

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department: Finance

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

The FY26 budget is being presented to the City Commission for official approval. As discussed at budget workshops, the budget was produced in accordance with State Statutes and in support of city-wide goals. The budget incorporates a millage rate of 2.8287 mills, which is 4.68% more than the rolled-back rate of 2.7022; however, it is equal to the current FY25 millage rate. As discussed at the third budget workshop, a minor change has been made to remove the COLA and merit increase for the City Manager, which was erroneously done when completing the Executive Department's personnel budget. Other than this correction, no other changes have been made to the budget since it was last presented at the third budget workshop.

RESOLUTION NO. R2025-28

A RESOLUTION OF THE CITY OF WILDWOOD, FLORIDA
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR
2025-2026 FOR THE CITY OF WILDWOOD, FLORIDA;
PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Wildwood, Sumter County, Florida on September 8, 2025, held a public hearing as required by Florida Statute 200.065; and,

WHEREAS, the City Commission of the City of Wildwood, Sumter County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2025-2026 in the amount of \$280,264,068.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WILDWOOD, FLORIDA, THAT:

1. The Fiscal Year 2025-2026 TENTATIVE Budget be adopted.
2. This resolution will take effect immediately upon its adoption.

DONE AND RESOLVED this 8th day of September 2025, by the City Commission of the City of Wildwood, Florida.

**CITY COMMISSION
CITY OF WILDWOOD, FLORIDA**

Ed Wolf, Mayor

ATTEST: _____
Jessica Barnes, City Clerk



City of Wildwood

Fiscal Year 2025-26 Budget



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GFOA Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Wildwood
Florida**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrell

Executive Director

Reader's Guide

This budget book contains a wealth of information about the City of Wildwood's financial condition. To help the various readers of this document who are interested in different areas, this reader's guide will help find the specific information that one is interested in. In general, the sections are set up in an order that leads the reader first from high-level information, gradually moving into more detailed information about the budget components.

Introduction: The Introduction section of the budget book provides a transmittal letter from the City Manager that provides a summary of the budget and issues impacting the City. The Introduction section also provides high-level information about the City's fund structure, budgeting process, financial policies, and organizational structure. It also includes historical information about Wildwood.

Executive Summary: The Executive Summary section of the budget book provides more detailed information about the budgeted revenues and expenditure, initially showing information city-wide, and then focusing in on the City's two major funds - the General Fund and the Utility Revenue Fund. The Executive Summary section also provides information that impacts the budgeting process, including the City's Strategic Plan, priorities and issues facing the City, outlines personnel changes, and provides information on financial planning.

Funds Summary Overview: The Funds Summary Overview section provides information on each fund that exists in the City's financial structure. This includes the budgeted revenues by source and expenditures by department. The information includes financial data for the FY26 budgeted year along with the FY25 budgeted numbers as well as the FY24 actual numbers. This section is useful to anyone who wants to delve more closely into a specific fund.

Funding Sources Overview: The Funding Sources Overview section provides the reader with in-depth information on the City's revenue sources. Historical actual revenues are provided for FY23 and FY24 for each funding source, as well as budgeted amounts for FY25 and FY26. This section would be useful for someone who wants to look at a particular revenue source.

Departments Summary: The Departments Summary section is the most detailed expenditure section in the budget book. This section provides line-item detail for each department that exists in the City's financial structure. This section is useful for the individual who wants to look at more specific information on a particular department.

Capital Improvement Plan: The Capital Improvement Plan section provides summarized information in various formats for the City's capital projects, including those budgeted in FY26, and others that are planned within the next five (5) years.

Capital Projects: The Capital Projects section provides a listing of each capital project currently projected for the next five (5) years and provides a detailed explanation of each project including expected cost, funding source, and year of construction.

Debt Services Overview: The Debt Services Overview section provides information on debt, including the City's policy on debt, and information on any restraints on the City due to state regulations. It also provides information on the City's current debt, formatted by type and by fund.

Appendix: The Appendix includes a glossary of terms used within the budget document to assist the reader of the budget book who may not be familiar with terms used in governmental budgeting and accounting.

Transmittal Letter



August 14, 2025

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

RE: Fiscal Year 2025-2026 Budget Message

Dear Mayor, Mayor Pro Tem, and Commissioners:

Attached for your review and consideration is the final proposed budget for FY 2025-2026 (FY 26). The budget was prepared in accordance with the laws of the state and the City Charter and is the culmination of a thorough and collaborative process. This correspondence and supporting documentation are intended to provide a summation of the FY 26 budget, the City's financial condition, and the substantive policy initiatives planned for the upcoming fiscal year. These documents are comprised of the financial, operational, and capital plans of the City and information in support of the same.

The Downtown Master Plan and the FY 2023-2027 Strategic Plan remain the foundations for the initiatives included in this budget. The FY 26 budget provides the financial resources that are necessary to contribute toward the six goals contained within the Strategic Plan:

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

Budget Objectives

The FY 26 budget provides the funding levels necessary to maintain high levels of service to our residents and business owners. Management's formulation of the operating and capital budgets is intended to achieve the following objectives:

- ✓ Maintain the ad valorem tax rate at its historically low rate of 2.8287
- ✓ Invest in critical infrastructure needed to support continued economic growth, most importantly, the water reclamation facility (wastewater treatment plant) expansion

The City of Wildwood, Florida
100 North Main Street, Wildwood, Florida 34785
352.330.1330 | Fax: 352.330.1338 | www.wildwood-fl.gov

- ✓ Decrease the financial strain on the Utility Revenue Fund
- ✓ Improve public facilities and services
- ✓ Efficiently and effectively manage the City's assets
- ✓ Implement strategic planning initiatives

Budget Theme – Wastewater Treatment Focus

Like many communities across Florida, Wildwood has been—and continues to be—fortunate to welcome a steady influx of new residents and businesses. While this growth brings significant benefits, including a strong tax base, low ad valorem tax rate, increased job opportunities, and more diverse housing options, it also comes with the challenges that rapid expansion inevitably brings.

Meeting the infrastructure needs of a growing population is a fundamental responsibility of any local government, and Wildwood is no exception. At the top of the City's priorities for the upcoming fiscal year is the continued expansion of the water reclamation facility. Estimated to cost \$150 million, this critical project will span the next three fiscal years and is essential to the continued economic prosperity of both the City of Wildwood and Sumter County. This massive investment in the City's wastewater treatment system will add 3 million gallons of new treatment capacity. The project also provides environmental and emergency management benefits by meeting Advanced Wastewater Treatment and Class 1 Reliability standards established by the Department of Environmental Protection, reducing nutrient loads in our watersheds and enhancing the City's resiliency during severe weather events.

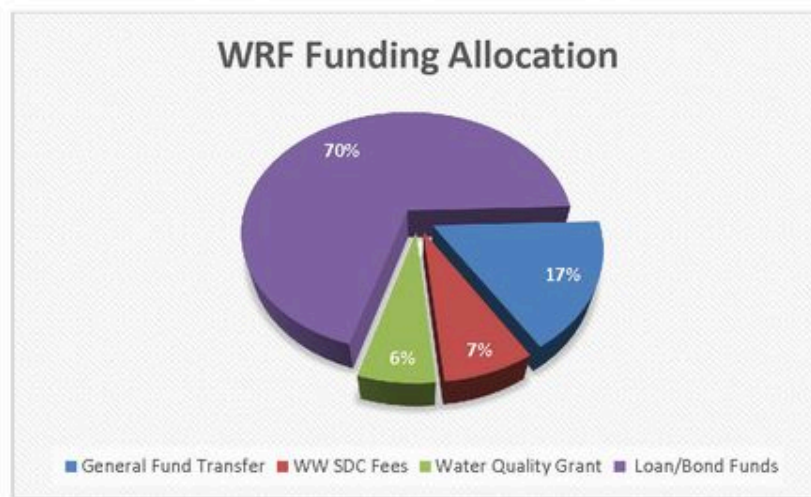
FY 2026 marks the third consecutive year the City has implemented a 20% increase in sewer rates, as part of a multi-year strategy to ensure sufficient revenue to support anticipated borrowing for the water reclamation facility expansion. To offset these impacts, the City has actively pursued and secured grant funding and remains committed to exploring all available options to reduce the financial burden on utility customers.

As part of this effort, the City has strategically redirected resources from the General Fund to support the project. By the end of this fiscal year, the General Fund will have contributed \$25 million, representing approximately 17% of the total projected cost. Without this significant appropriation, the financial impact on ratepayers would have been far greater.

Current Water Reclamation Facility Funding Allocations

Source	Amount
General Fund Contributions	\$25,000,000
Wastewater System Development Charges	\$11,000,000
Water Quality Grant	\$9,250,000
Loan/Bond Proceeds	\$104,500,000
Total	\$150,000,000

Notes: Includes allocations from previous fiscal years



Specifically for FY 2026, the budget includes a \$4.5 million transfer from the General Fund. This interfund transfer aligns with the City's ongoing strategy in recent years to ease the financial burden on the City's utility customers and the Utility Revenue Fund.

Property Tax Reform

Local governments are tasked with swiftly responding to the actions of the state legislature. The 2025 Legislative Session in Florida brought several impactful changes and challenges for local governments. While the state prioritized growth and housing affordability, many legislative decisions continued the trend of limiting local autonomy in key areas.

Once again, local governments faced increased state preemption, degrading the City's "Home Rule" power. New legislation restricted municipal regulation in areas such as land use, building permitting, affordable housing, and environmental standards. These moves reflect a continued shift of control to the state level, limiting the ability of local governments to respond to local needs.

Pressures on local governments have also come from the Governor's office. Governor DeSantis has pushed an initiative to reform property taxes and has created a Department of Government Efficiency (DOGE) team within the Executive Department to scrutinize local government spending. The Governor even floated the idea of eliminating property taxes on homestead properties altogether. In response, the Florida Senate and the Florida House of Representatives each proposed measures aimed at tackling homeownership affordability that have major implications for local governments. Either way, some level of property tax reform appears likely to be on the ballot in November 2026, and the voters will ultimately decide on the issue.

If property taxes were eliminated, the impact on the City of Wildwood would be severe and far-reaching. Property taxes fund approximately 48% of the total FY 26 General Fund budget revenues.

Ad Valorem Taxes as a Percentage of Total General Fund Revenue

	FY 24 (Actual)	FY 25 (Budgeted)	FY 26 (Proposed)
Ad Valorem	\$16,494,816	\$18,515,900	\$21,895,000
Total GF Revenues	\$35,940,325	\$39,167,960	\$45,620,650
Percentage	45.90%	47.00%	48.00%

The City would face immediate budget deficits, forcing deep service cuts, elimination of positions, and the need to pursue alternative funding sources if the elimination or significant reduction in property taxes were to occur. Using FY 26 as an example, a 48% reduction in General Fund revenue would likely have the following impact:

- Elimination of the Capital Improvement Project Fund
- Elimination of the \$4.5 million transfer to the WRF project
- Elimination of the Pavement Management Plan and right-of-way maintenance
- Elimination of the Vehicle and Capital Equipment Replacement program
- Elimination of 15 proposed new positions and 14 vacant Police Officer positions
- Reduction in athletic and special event programs in the Parks and Recreation department

Further cuts would be needed in departmental operating budgets, and the City Commission would have a challenging task of prioritizing services with limited resources. While this threat is daunting, Wildwood would be much better off than many other cities due to diversified revenues received from other sources, such as franchise fees and utility taxes. Nevertheless, this threat requires ongoing monitoring, contingency planning, and educating our constituents about the City's use of public funds.

Economic Growth

The crux of the state's issue with local government budgets lies with increasing revenues due to rising property values and new development expanding the tax base. However, the state takes a shortsighted view of the significant expenses local governments face in maintaining and improving aging infrastructure and addressing the impacts of growth. Local governments lack the legal means to have new development truly pay its fair share, forcing the use of tax dollars to fund infrastructure improvements such as roads, parks, stormwater, and utilities. The Wildwood City Commission has consistently and deliberately reinvested those dollars into the infrastructure needed to support our growing community while reducing or maintaining the ad valorem tax rate, a sign of good financial stewardship.

The Villages® development continues to be the main economic driver of our community and will be for the foreseeable future. The Villages® anticipates the construction of 270 new homes per month during the fiscal year as the developer is currently selling homes near the highly sought-

after neighborhoods near the Eastport town center. As recent sales history suggests, the City should anticipate nearly 3,250 new homes constructed within The Villages® portion of the City.

Middleton, a family-oriented development offered by The Villages®, is currently selling homes for purchase as well. Although separate from other neighborhoods within The Villages®, Middleton offers a similar lifestyle. The community support district will offer a variety of housing choices geared to meet the area's demand for additional housing. The neighborhoods are interconnected through a series of roads and multimodal trails, and recreational and commercial uses intended to support the Middleton residents will be readily available, like the traditional pattern of development elsewhere within The Villages®. The rate of growth within Middleton is not expected to keep pace with its age-restricted counterpart, with anticipated sales averaging nearly 30 new homes per month, or 350 per year.

Multiple new town centers within The Villages® opened during the previous year, and more businesses are opening daily within the Eastport and Middleton town centers. The Eastport Town Center is located to the north and west of the intersection of Bexley Trail and Central Boulevard, while the Middleton Town Center is located south of Central Boulevard near the intersection of Landstone Boulevard. Both town centers will offer similar services and amenities traditionally offered and will bring new investment and economic activity to the City.

The Villages® has partnered with Benderson Development and recently acquired the Monarch Ranch property located along I-75, SR 44, and the Florida Turnpike. The joint venture between two of the most successful land developers in the country will further expand the City's economic development efforts. Plans are still being formulated on the massive 3,000+ acre property, but this mega industrial site will be developed within the city limits. The initial phase of the development has already been annexed, and the remainder of the property will likely begin progressing through the City's entitlement approval processes during the fiscal year. This development will diversify the City's employment base and add high-paying jobs to our community for years to come.

Demand for Support Services Outside The Villages®

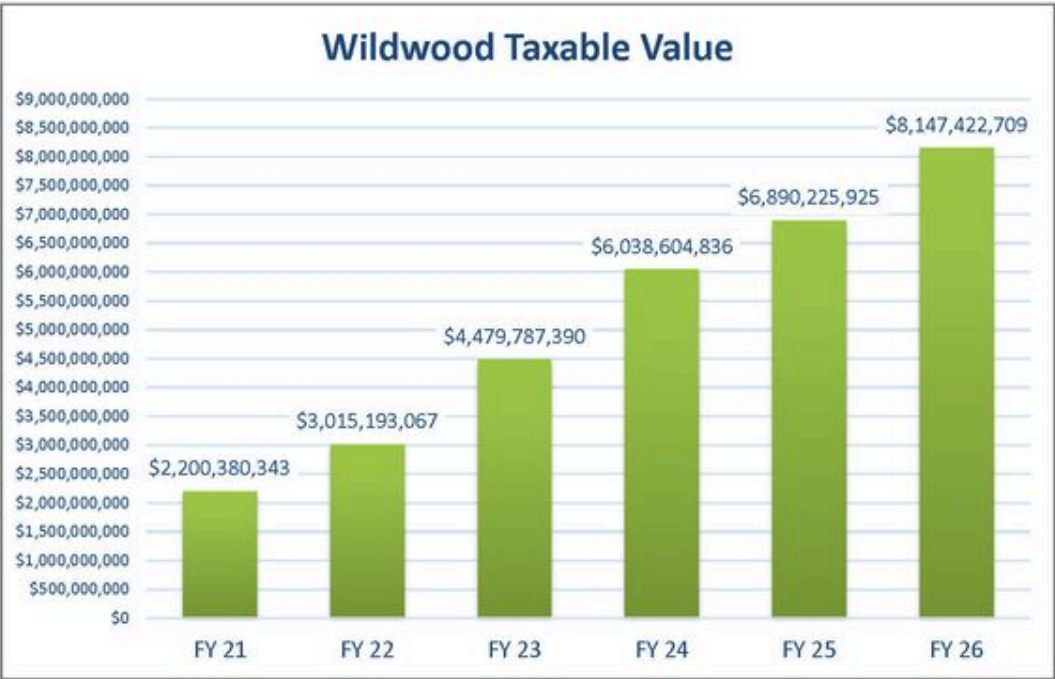
The externalities of The Villages® impact the City in numerous ways, principally the local economy. The City's Development Services Department continues to process a steady volume of development applications for properties located outside of The Villages®. Twisted Oaks commercial, Beaumont, Pearl Plaza, Turkey Run, and other commercial areas, such as the Powell Road, US 301, Cleveland Avenue, and SR 44 corridors, continue to add new businesses that offer shopping, dining, entertainment, and medical services.

New single-family homes are being built and purchased in Simple Life, Densan Park, Grand Oaks Manor, and Triumph. Twisted Oaks, the City's largest master-planned, mixed-use community outside of The Villages®, is currently offering new townhomes and single-family homes for

purchase. Some of the state’s most well-known home builders, Pulte, D.R. Horton, and Park Square Homes, are building new homes within Twisted Oaks, further diversifying the availability of homes for purchase.

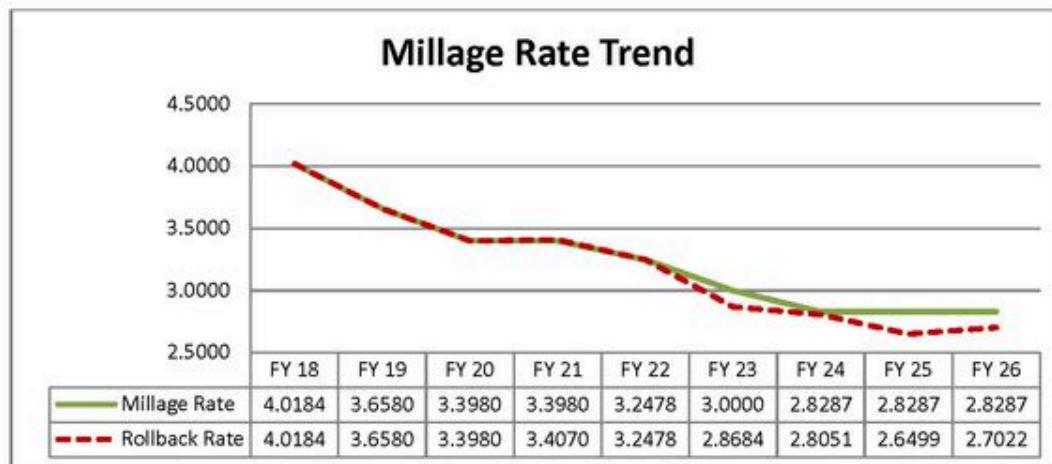
Ad Valorem and Millage Rate

Recent gains in taxable property values have been largely driven by the continued growth in newly developed properties within the City. According to the Sumter County Property Appraiser, the taxable value in the City has increased by nearly \$1.26 billion from last year, with net new construction of \$895 million. The taxable value of the properties within the City limits is currently estimated at \$8,147,422,709.

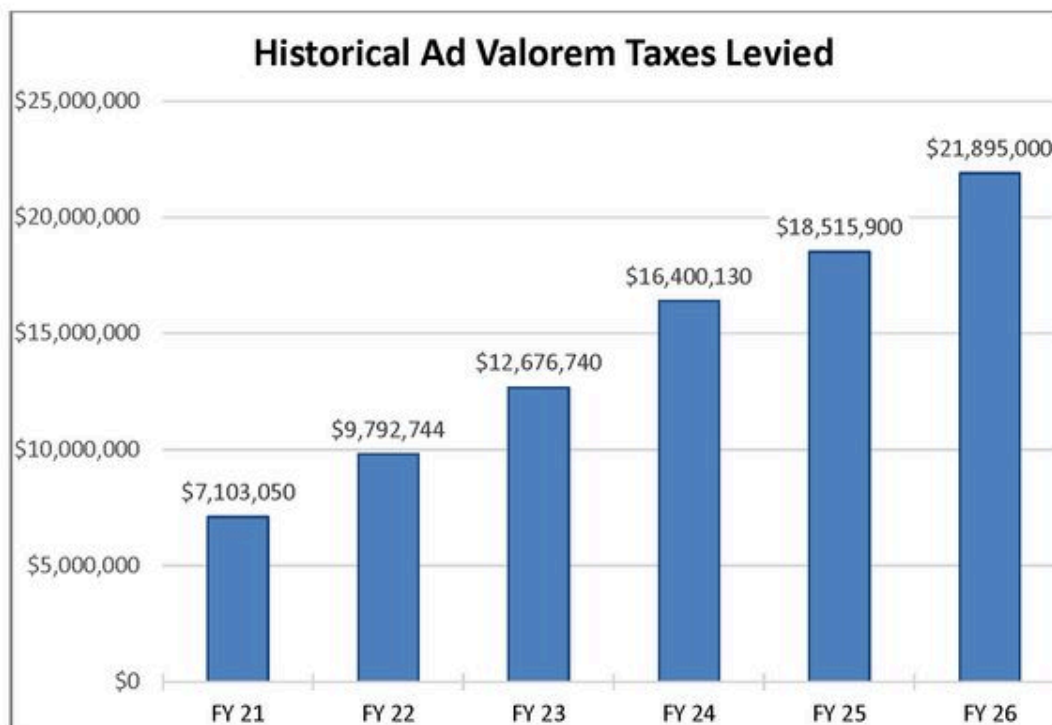


Source: Sumter County Property Appraiser

The primary source of revenue in the General Fund stems from ad valorem taxes levied on real property within the City. These taxes are calculated based on the millage rate, which dictates the tax per thousand dollars of taxable property value. For the upcoming fiscal year 2026 budget, the City Commission moved to retain the current millage rate of 2.8287, which remains the lowest ad valorem rate in the City’s history and the lowest in Sumter County. While the 2.8287 millage is the same as that currently in effect, Florida state law defines it as a tax increase because it is higher than the calculated rolled-back rate of 2.7022. The FY 26 rate is more than 22% less than compared to six years ago and is nearly 30% less than the rate in FY 18.



The corresponding total of ad valorem taxes collected by the City is forecasted at \$21,895,000, which is an increase of \$3,379,100 from the previous year. Barring major property tax reform, the amount of ad valorem taxes the City receives is expected to increase each year as a result of new construction activities.

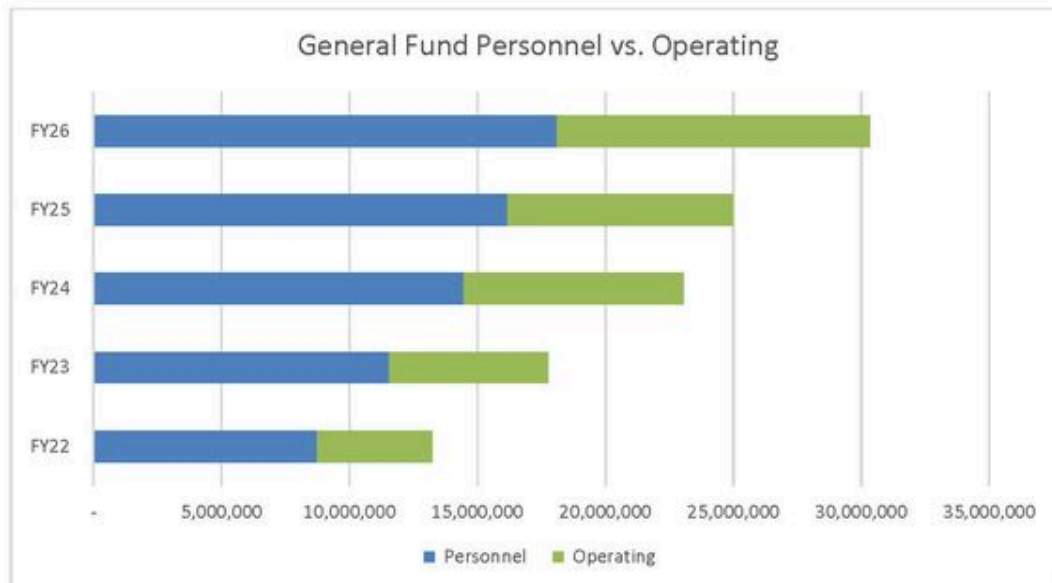


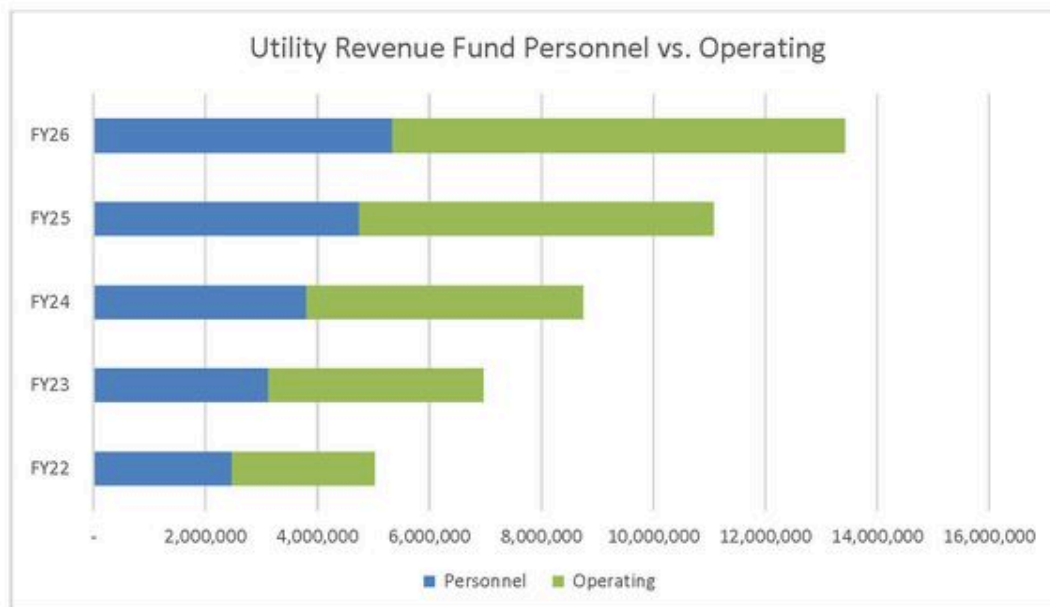
Notable Expenditures

The following sections highlight certain expenditures contained within the FY 26 budget. The City utilizes a modified zero-based budget. Line items and expenditures must be justifiable to be included within the budget. Special projects and enhancements within the department's budget must contribute toward an established goal identified in the Strategic Plan or set by the Executive Department. The budget is a tool that provides the departments with the resources needed to achieve their established goals, and the departments' achievement of the goals aids in the City's performance management activities.

Personnel Expenses

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





Personnel Expenses as a Percentage of Operating Costs

	FY 22	FY 23	FY 24	FY 25	FY 26
General Fund	66.13%	65.01%	62.81%	64.74%	59.66%
Utility Revenue Fund	49.38%	44.83%	43.61%	42.89%	39.83%

Personnel expenses represent 59.66% and 39.83% of the operating expenses within the General Fund and Utility Revenue Fund, respectively. This downward trend in percentage within the General Fund falls slightly below the targeted range of 60%-70% which may indicate the City is becoming thin on personnel or contracting out too many services. This will need to be monitored over the coming fiscal years. The decrease within the Utility Revenue fund is expected and due to the deliberate increase in contracted maintenance activities over the previous fiscal years.

Employee Salaries and Benefits

In FY 23, the City Commission adopted a Salary and Compensation Plan to ensure employee salaries are competitive with current labor market conditions. The Salary and Compensation Plan recommended that the City provide annual cost-of-living adjustment (COLA) to employees and the pay ranges within the Plan. The COLA is derived from the overall change in the Consumer Price Index for All Urban Customers (CPI-U) from April 2024 to April 2025 as published by the Bureau of Labor Statistics.

FY 26 is the third year of implementation of the Plan. Accordingly, all employees will receive either a COLA of 2.3% or will have their salary adjusted to account for internal promotions, whichever is greater. These changes will become effective on October 1, 2025, to coincide with the start of the new fiscal year. The Executive and Human Resources departments monitor employment trends and propose changes to salary ranges when warranted. A formal and comprehensive payment and compensation study will be necessary in FY 27 to ensure the City's compensation plan remains competitive.

Additionally, the City's Performance Management System, a goal-driven approach to managing an employee's performance, will continue to provide merit increases for those employees who meet established goals. Department heads are assessed on their overall performance and ability to meet department goals established during the budget process. A similar approach is applied to the department's individual team members.

The City offers comprehensive medical, dental, vision, and life insurance with the City. The City and its insurance broker successfully negotiated a rate hold on medical, vision, and life insurance rates. Dental insurance rates increased slightly, and the City is now budgeting \$900 per month toward employees' health care coverage.

New Positions

The FY 26 budget contains eighteen (18) new positions to keep up with the demands for public services. Within the General Fund, fifteen (15) new positions are budgeted for a total increase of 14.50 full-time equivalent (FTE) employees. Three (3) civilian employees in the Police Department, one of whom is a part-time crossing guard, are needed to provide support for various functions within the department. Two (2) new positions are allocated in the Finance Department to meet the needs of the department. Three (3) new positions are proposed in Public Works including two maintenance workers and a Systems Application Specialist. Six (6) new positions are budgeted within the Parks and Recreation Department to increase staffing to adequately plan for the completion of the Millennium Park improvements, which are slated for the spring of 2026. However, the Irrigation Specialist and Horticultural Technician positions will not be filled until the completion of the Millennium Park project. The custodial staff is no longer housed within the Public Works department and now reports to the Parks and Recreation Director.

Three (3) new positions are allocated within the Utility Revenue Fund for a total increase of 2.5 FTEs. A part-time Customer Service Representative is needed in the Physical Environment Department to assist with customer inquiries during peak times. One (1) Field Inspector and one (1) Maintenance Mechanic are also budgeted to account for increasing workloads within the water and wastewater division, respectively.

POSITION SUMMARY SCHEDULE				
Department/Division	FY 25	FY 26	Net	Description
GENERAL FUND				
Legislative	5.00	5.00	0.00	No change
Executive	5.50	6.50	1.00	(+1) Deputy City Clerk
Finance	7.00	9.00	2.00	(+1) Procurement Specialist, (+1) Payroll Specialist
Development Services	14.00	14.00	0.00	No change
Information Technology	4.00	4.00	0.00	No change
Human Resources	3.00	3.00	0.00	No change
Police	76.50	79.00	2.50	(+1) Public Information Officer; (+1) Crime Analyst; (+1) Crossing Guard
Public Works	27.00	26.00	-1.00	(-4) Custodial Staff; (+1) Systems Applications Specialist; (+1) Maintenance Crew Leader; (+1) Maintenance Worker
Fleet Services	5.00	5.00	0.00	No change
Parks & Recreation (Incl. PT & Seasonal)	22.20	32.20	10.00	(+4) Custodial Staff; (+1) Maintenance Crew Leader; (+3) Maintenance Worker; (+1) Irrigation Tech; (+1) Horticultural Tech
Community Center	1.00	1.00	0.00	No change
GENERAL FUND TOTAL	170.20	184.70	14.50	
UTILITY REVENUE FUND				
Physical Environment	4.00	4.50	0.50	(+1) Customer Service Rep (PT)
Water	21.00	22.00	1.00	(+1) Field Inspector
Wastewater	35.00	36.00	1.00	(+1) Lift Station Mechanic
UTILITY FUND TOTAL	60.00	62.50	2.50	
ALL FUNDS TOTAL	230.20	247.20	17.00	

Major Capital Projects

In addition to the aforementioned wastewater treatment plant project, the FY 26 budget appropriates funds to meet the infrastructure demands of our growing community. The budget allocates funding to complete ongoing capital projects, as indicated in the Capital Improvement Project Fund. Highlighted major projects within the Capital Improvement Fund include:

- ✓ Ongoing construction of the Millennium Park improvements
- ✓ Construction of new water lines, drainage improvements, and repaving of Barwick Street
- ✓ Design and construction funding for a Police substation near The Villages®
- ✓ Design and construction funding for Public Works annex near The Villages®

- ✓ Design funding for Peters/Orange Street stormwater project
- ✓ Design and construction funding for Oxford Park improvements

Utility Revenue Fund

In anticipation of the need to borrow funds for the water reclamation facility project, the City engaged a proven financial consultant, Stantec, to develop a Revenue Sufficiency Analysis (RSA) in FY 23 to ensure the City's utility rates can support the debt issuance. Stantec's financial model programmed known capital improvement projects, anticipated debt, and projected new customers to determine the adequacy of the current rates.

The RSA recommended that the City's water and reuse water rates be adjusted annually in line with the rise in the Consumer Price Index, maintaining consistency with previous years. The RSA also advised a 20% increase in sewer rates for four consecutive fiscal years to ensure sufficient revenues and debt service coverage to support the new debt issuance. Accordingly, the FY 26 budget has been prepared with these increased rates as outlined by the RSA and contains a 5% increase in water and reuse water rates and a 20% rate increase for sewer. Of note, Ordinance O2024-56, approved during a public hearing in September of 2024, implemented the rate increases and was crafted to not require future action from the City Commission unless the rates deviate from the updated RSA. The latest RSA continues to forecast the need for another 20% sewer rate increase in FY 27 while maintaining the CPI increases for water and reuse water. However, there are signals that the percentage increase may be reduced depending upon a number of factors, such as lower project costs and securing additional funding outside of the Utility Revenue Fund. Rest assured, the Executive Department is working tirelessly to mitigate the planned 20% rate increases for FY 27.

With the completion of the Utility Master Plan in FY 25, the City engaged Stantec to assess the City's System Development Charges (impact fees) for water and sewer, as well as the City's other two impact fees: law enforcement and recreation. The study recommended increases to each fee in accordance with state law. Ordinances will be presented to the City Commission prior to the start of the fiscal year to increase the rates accordingly.

Impact Fees Per Equivalent Residential Unit

	Current Fee	Increase	Year 1	Year 2	Year 3	Year 4
Law Enforcement	\$271.42	48%	\$304.15	\$336.88	\$369.62	\$402.35
Recreation	\$366.30	50%	\$412.09	\$457.88	\$503.66	\$549.45
Water	\$1,888	7%	\$1,950	\$2,011	\$2,011	\$2,011
Wastewater	\$3,298	50%	\$3,710	\$4,123	\$4,535	\$4,947
Total	\$5,824		\$6,437	\$6,929	\$7,419	\$7,910

In addition to the water reclamation facility project, there are ancillary projects that are necessary to support the City's ability to dispose of treated effluent (reuse water) from the water reclamation facility. The FY 26 budget allocates funding to complete the Millennium Park reuse line project, which will allow the park to be irrigated by reuse water rather than the current irrigation well located on site. The budget also includes expenditures associated with the expansion of the rapid infiltration basins (RIBs) site and upgrades to the reuse water pump station that supplies reuse water to North Sumter Utility Company (The Villages®) and, in the future, to Millennium Park.

Utility Maintenance Activities

The City has recently allocated funds to invest in and improve outdated infrastructure. The Utility Department is aggressively and swiftly replacing old, galvanized water mains that exist throughout the older parts of the system. The FY 26 budget allocates \$1.15 million to replace outdated water mains to improve water quality for our customers. An additional \$1.41 million has been appropriated to improve the sewer collection system, including lift station upgrades and sewer line work intended to reduce water infiltration and inflow (I & I), which reduces the City's treatment capacity.

Debt Service

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

General Fund

The General Fund currently has three (3) revenue debts. FY 26 will reduce the General Fund debt by \$848,623.41. Despite the extended list of projects identified in the Capital Improvement Project Fund, no new debt is planned in the General Fund for FY 26.

2026 General Fund Loan Payments / Debt Balances			
Funding Source	Original Loan Amount	Total Payment (P&I)	Amount Remaining
Citizen's First Bank - General Fund Project Loan	\$5,423,999.22	\$422,585.76	\$3,485,511.36
Regions - City Hall Refunding	\$1,684,963.52	\$134,427.55	\$448,176.58
BB&T - Police Department Project Loan	\$3,600,000.00	\$291,610.71	\$1,485,066.33

However, borrowing in FY 27 or FY 28 may be needed if the City wishes to move forward with the construction of the recreation center and the redevelopment of the Martin Theatre as shown in Capital Improvement Project Fund.

Utility Revenue Fund

Within the Utility Revenue Fund, the City has taken on debt in the past to fund major construction projects that were needed to expand the capacity of the system to reach new customers. The State Revolving Fund (SRF) Program available through the Florida Department of Environmental Protection has funded major projects for the City in the past. The City currently has four (4) outstanding SRF loans. The largest SRF loan was obtained in FY 19 to fund the Oxford Water Treatment Plant. The FY 26 budget allocates \$1,158,422.41 in utility revenue to fund debt payments.

The new debt for the water reclamation facility will include a Revenue Bond issuance and may include a state revolving fund (SRF) loan if the City is successful in obtaining the SRF loan. The Revenue Bond will fund the majority of the project, but it may take up to six (6) months to acquire. A combination of cash reserves and grants has funded the project to date, and the issuance of the Revenue Bond is currently forecasted for December 2025. The FY 26 budget identifies new debt in the amount of \$104,500,000, and subsequent budget amendments will update the figures as project costs, timing, and funding are fine-tuned.

2026 Utility Fund Loan Payments / Debt Balances			
Funding Source	Original Loan Amount	Total Payment (P&I)	Amount Remaining
State Revolving Fund Loan - 2009 SRF Loan	\$6,093,968.00	\$379,914.88	\$558,221.21
BB&T - Continental Country Club	\$1,668,000.00	\$134,615.04	\$628,019.41
State Revolving Loan - CR209 Design Loan	\$95,007.00	\$5,466.00	\$47,861.00
State Revolving Loan - CR209 Construction Loan	\$1,398,091.43	\$70,118.80	\$839,850.17
Backhoe Loader Lease	\$99,958.05	\$21,599.39	\$0
Sumter County School Board - Warfield Property Purchase	\$1,700,000.00	\$170,000.00	\$510,000.00
State Revolving Loan - Oxford WTP	\$4,501,013.00	\$256,029.60	\$3,138,545.44
Vac Truck Lease	\$523,643.00	\$120,678.70	\$300,266.73

End-of-Year Balances

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

The projected beginning balance within the General Fund is \$7.5 million. After counting for planned revenues, expenditures, and transfers, the General Fund balance is forecasted to be \$6.34 million at the end of the year. The projected operating reserves (20.9%) fall within the targeted range of operating reserves between 20%-25%.

The Capital Improvement Fund has a projected beginning balance of \$14.15 million. After all projected expenditures, the Capital Improvement Fund is anticipated to have an ending balance of \$8.93 million. Projects within the Capital Improvement Fund typically span multiple fiscal years, and costs are continuously being adjusted. This reserve balance is needed to fund major capital projects in FY 27 and FY 28. The mid-year budget report in April will re-evaluate project expenses and the projected fund balance at the end of FY 26.

The high cash reserves within the Utility Revenue Fund that have been accruing over the last few fiscal years in anticipation of the water reclamation facility project are expected to be reduced to \$6.39 million (47.7%), which is slightly below the optimal reserve balance of 50%. This reserve balance is consistent with the financial strategy outlined in the Revenue Sufficiency Analysis. Cash reserves in the Utility Revenue Fund are forecasted to increase in FY 29 shortly after the City has recovered from the expense of the water reclamation facility project.

Conclusion

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

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

Respectfully,

A handwritten signature in blue ink, appearing to read "J. McHugh", is written over the printed name.

Jason F. McHugh, CPM, AICP
City Manager

Fund Overview

The City of Wildwood utilizes two types of funds to record revenues and expenses. Funds are specialized accounting structures to categorize and track financial resources. Each fund type has specialized rules. The two types of funds used by Wildwood include Governmental Funds and Proprietary Funds.

Governmental funds encompass a group of funds used to account for the core services and operations of a government. Governmental Funds focus on the measurement of current financial resources.

Proprietary funds are used to account for business-like activities and are meant to be self-sustaining through user fees and charges, rather than relying on tax revenue. They are used for activities that are operated similar to a private business. For Wildwood, the major proprietary fund is the Utility Revenue Fund. The City also has an additional small proprietary fund known as the Industrial Park Fund.

The following diagrams show the financial reporting structure of Wildwood's various funds.

Governmental Fund Structure

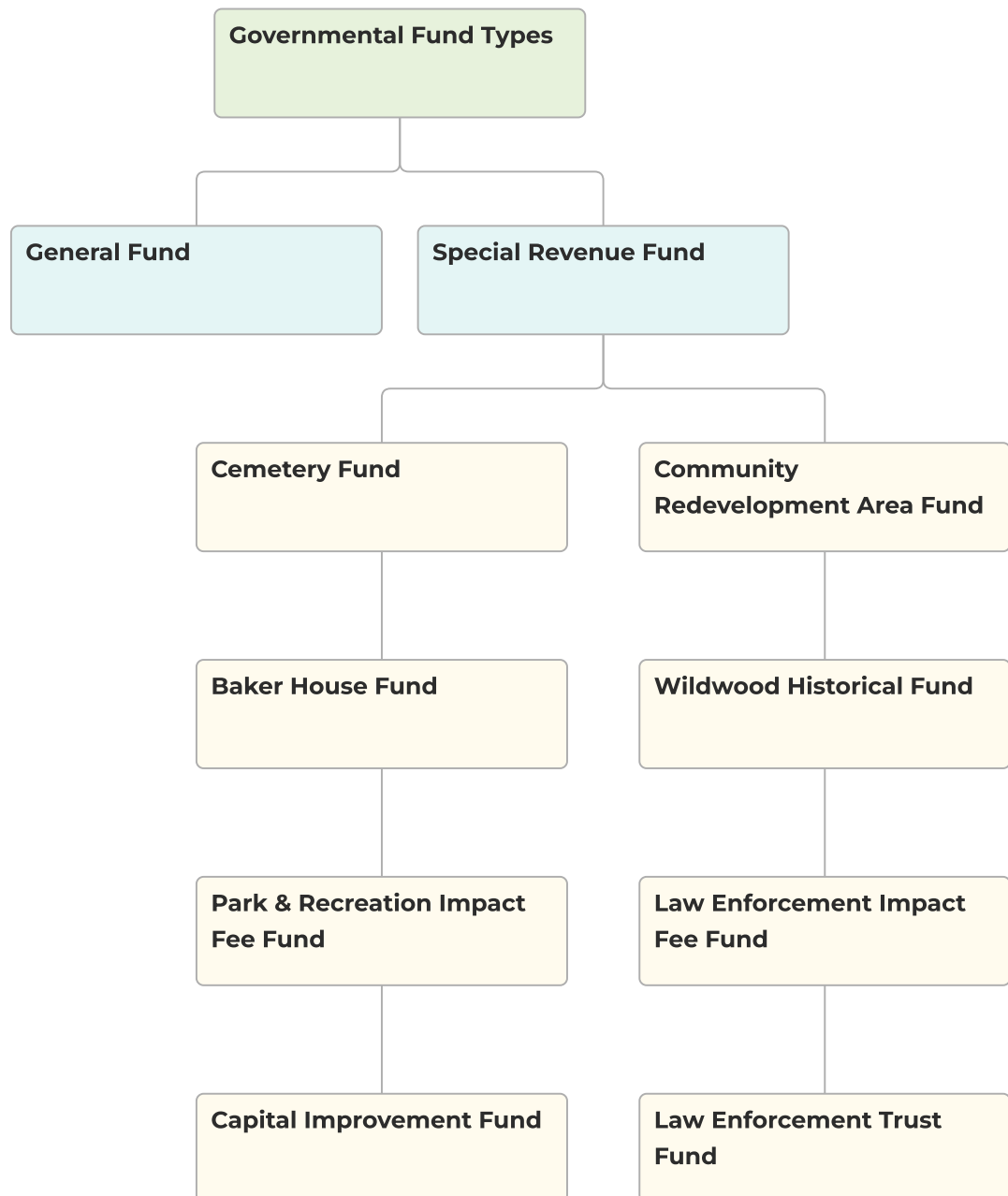
Governmental Funds

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

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

Other Governmental (Special Revenue) Funds – These funds track specific revenue sources that are legally designated for particular expenditures. Wildwood's Special Revenue Funds include the Greenwood Cemetery Fund, Community Redevelopment Area Fund, Historical Fund, Baker House Fund, Parks and Recreation Impact Fees, Law Enforcement Impact Fees, Capital Improvement Fund, and the Law Enforcement Trust Fund. Any revenues generated in these funds are specifically dedicated to activities authorized in those funds.

Governmental Fund Structure



Proprietary Fund Structure

Proprietary Funds

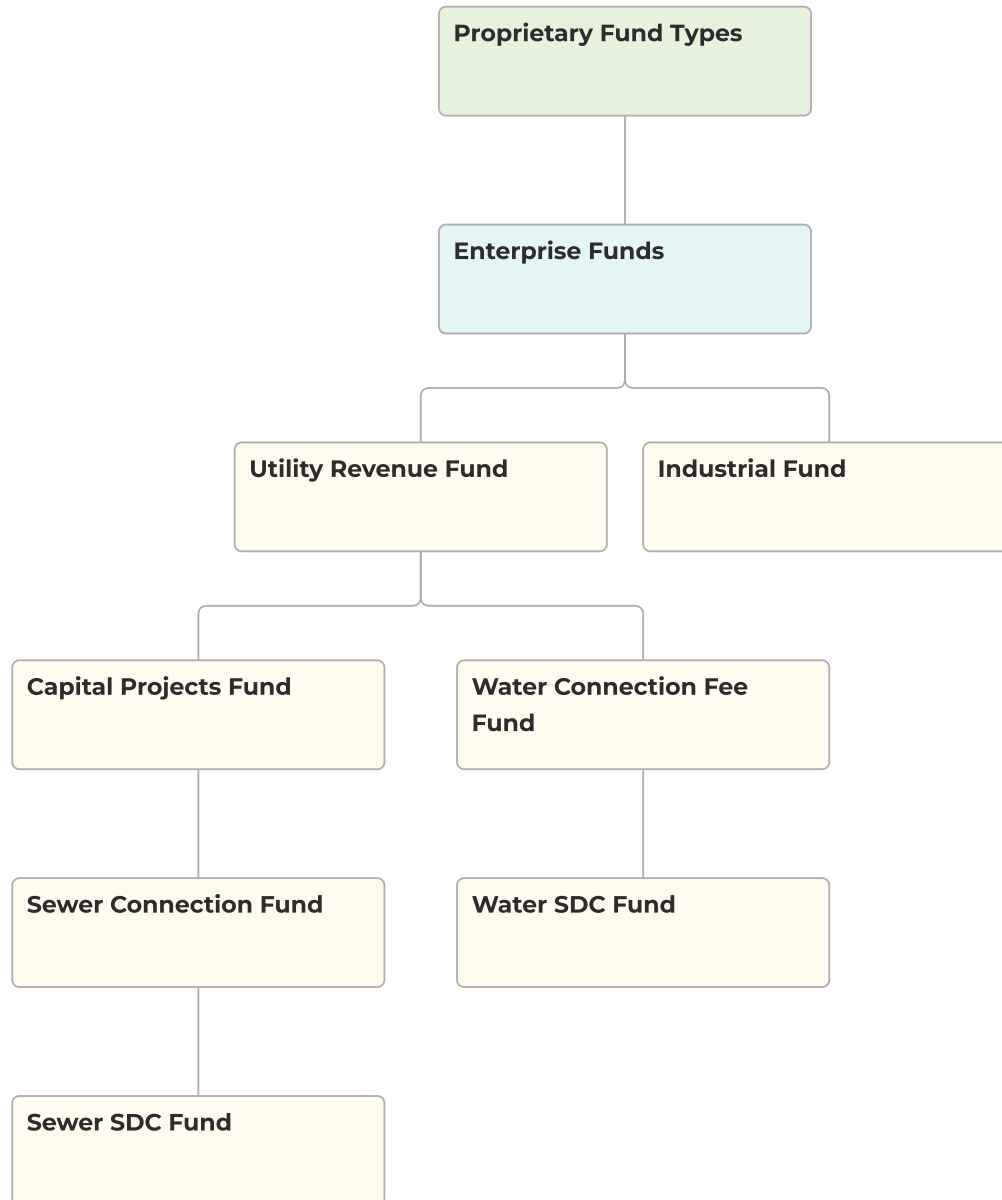
The City's proprietary funds are reported using the accrual basis of accounting. As already mentioned, Wildwood has two proprietary funds - the Utility Revenue Fund and the Industrial Park Fund. The Utility Revenue Fund is used to track the revenues and expenditures of the water and wastewater utilities. The revenues of this fund are derived primarily from user fees, which need to be sufficient to support the

normal operating expenses of the utilities as well as any debt service payments. The City has sub-funds in the Utility Revenue Fund that are tracked separately by the City as individual funds, however, for financial reporting and auditing purposes they are accounted for as one fund. These sub-funds include the Utility Capital Project Fund, the Water Connection Fee Fund, the Wastewater Connection Fee Fund, the Water SDC Fee Fund, and the Wastewater SDC Fund. The revenues of the connection and SDC fee funds must be dedicated to capital expenditures related to new growth within the City, which is why they are tracked individually.

The Wildwood Industrial Park Fund is a small fund that has assets but has little activity.

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

Proprietary Fund Structure



Fund Matrix

All Funds	General Fund	Greenwood Cemetery Fund	Community Redevelopment Fund	Baker House Fund	Park & Rec Impact Fee Fund	Law Enforcement Impact Fee Fund	Capital Improv. Fund	Utility Revenue Fund
Departments								
Legislative	X							
Executive	X							
Finance	X							
Development Services	X		X					
Information Technology	X							
Human Resources	X							
Police Department	X					X	X	
Public Works	X						X	
Fleet Services	X						X	
Parks & Recreation	X	X		X	X		X	
Community Center	X							
Physical Environment								X
Water								X
Wastewater								X

(continued from above)

Utility Revenue Capital Projects Fund	Industrial Park Fund	Water SDC Fund	Wastewater SDC Fund
X	X	X	
X	X		X

The Department/Fund Matrix displays the relationship between the City's functional units (department/division), major funds, and non-major funds in aggregate for FY26. As seen above, most departments are funded by the General Fund. However, there are some departments that are funded by other funds as well. Funds are allocated for each department in order to continue operations while

maintaining a high quality of service throughout the entire fiscal year. Allocated funds are based on a number of variables, including, but not limited to: programs, funding restrictions, staffing, operations, project, and other specific functions within each individual department. The funds highlighted in the above chart are the major funds for the City.

Basis of Budgeting

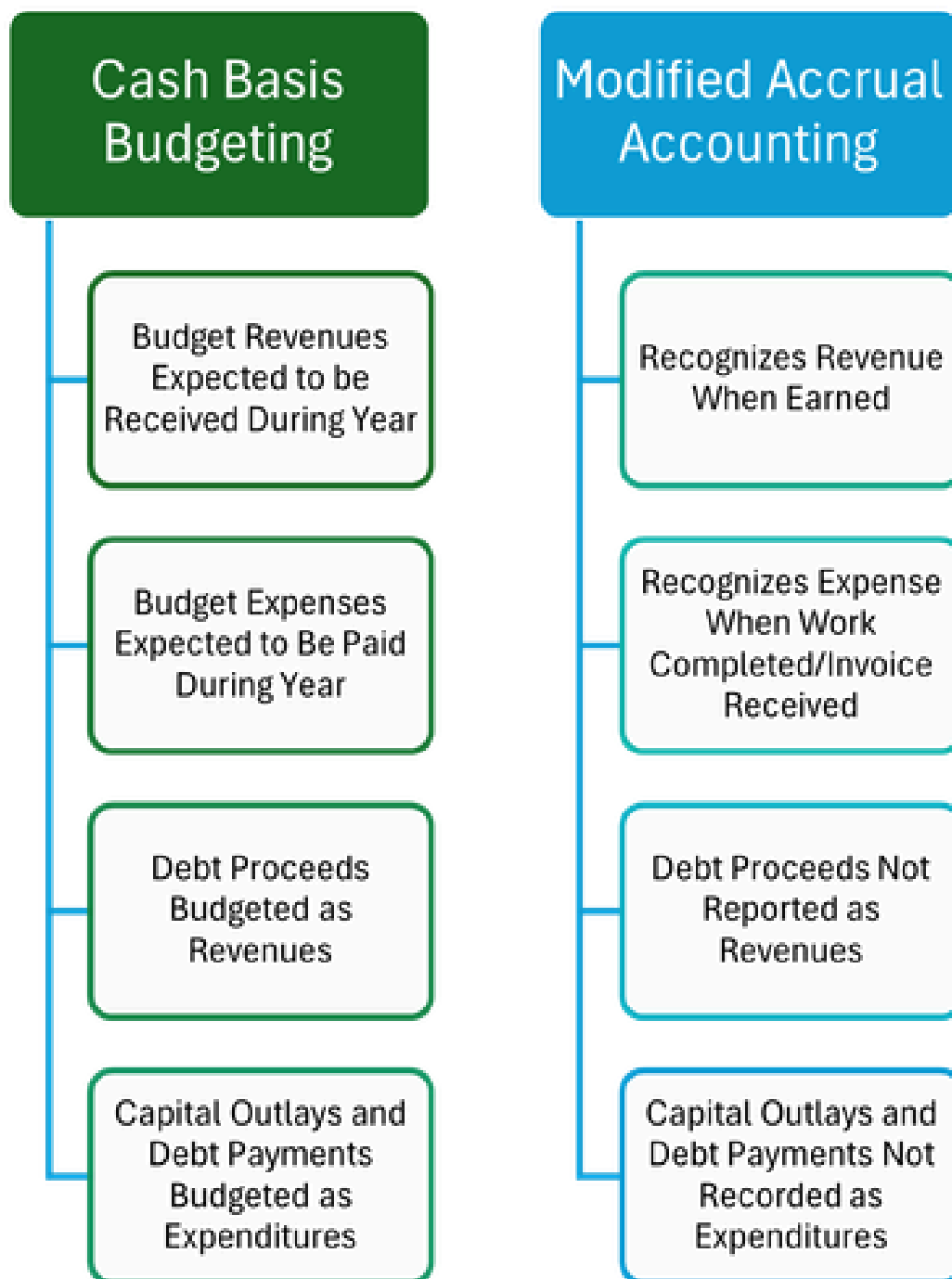
Basis of Budgeting vs. Basis of Accounting

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

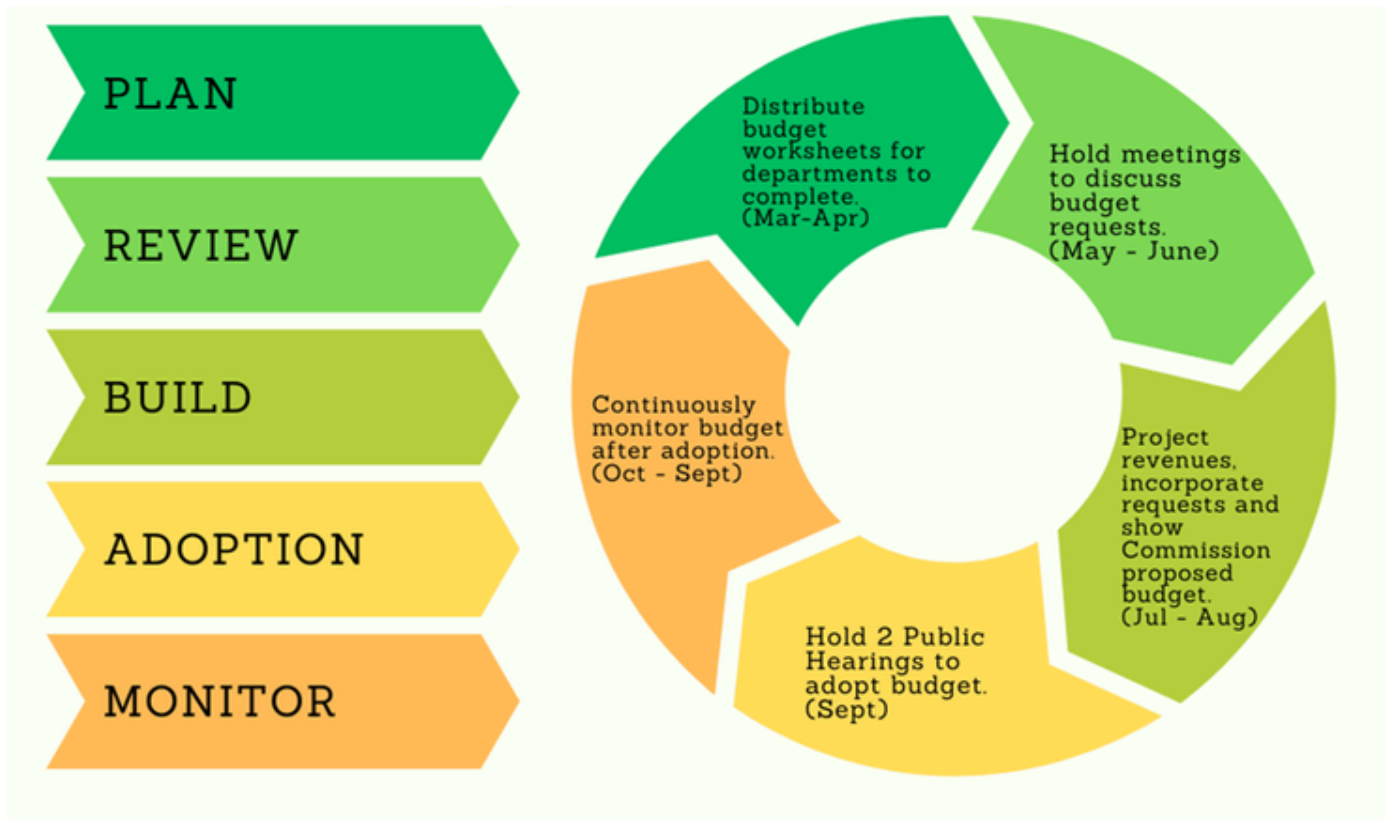
Reporting Entity

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

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



Budget Process



Budget Process Overview

General

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

Planning

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

Department Preparation

Budget worksheets are distributed to each Department Head in April. With these worksheets, departments begin to input their requests along with any capital improvement requests they have.

Capital equipment requests are due back to the City Manager by the end of April. Once received, the City Manager can begin coordinating with the Fleet Services Director to determine necessity. The rest of the budget worksheet is due back to the Finance Director by the middle of June.

Budget Review

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

City Commission Budget Review

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

Final Review and Budget Adoption

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

Budget Amendments

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

Budget Timeline

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Budget Calendar

- **March 14, 2025**
Preliminary discussions with each Department concerning Capital/Equipment requests
- **March 17, 2025**
Open budgeting modules in ClearGov
- **April 25, 2025**
Capital/Equipment and personnel requests due from all Departments
- **May 23, 2025**
Operating budget requests due from all Departments
- **June 1, 2025**
Estimated taxable values are submitted to the City
- **June 6, 2025**
Discussions with each Department concerning budget requests
- **July 1, 2025**
Certified taxable values (DR420) are submitted to the City
- **July 21, 2025**
1st Budget Workshop
- **July 28, 2025**
Tentative millage rate is set, and public hearing dates are determined
- **August 1, 2025**
Discussion with each Department concerning budget requests
- **August 4, 2025**
2nd Budget Workshop
- **August 4, 2025**
DR-420 is submitted to the Property Appraiser
- **August 18, 2025**
3rd Budget Workshop
- **August 24, 2025**
TRIM notice mailed to residents
- **September 8, 2025**
First reading and first public hearing on proposed budget
- **September 22, 2025**

Second reading/public hearing; Adoption of budget for FY2026

Financial Policies

Financial Planning/Reporting

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

Revenue Policy

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

Cash Policy

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

Investment Policy

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

Capital Assets Policy

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

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

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

General Fund Reserve Policy

The City of Wildwood will maintain an operating reserve range equal to 20% - 25% of the budgeted operating expenditures in the General Fund. These reserved dollars will be used to support unforeseen emergencies or operating insufficiencies. Management will exercise every mechanism available to avoid the use of the reserve. To the extent the reserve level falls below 20%, a plan will be executed to replenish the reserve at the targeted funding level. Should the reserve level exceed 25%, the excess funds could be transferred to support the City's capital improvement projects.

Enterprise Fund Reserve Policy

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

Debt Policy

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

Budgeting Policy

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

Demographics

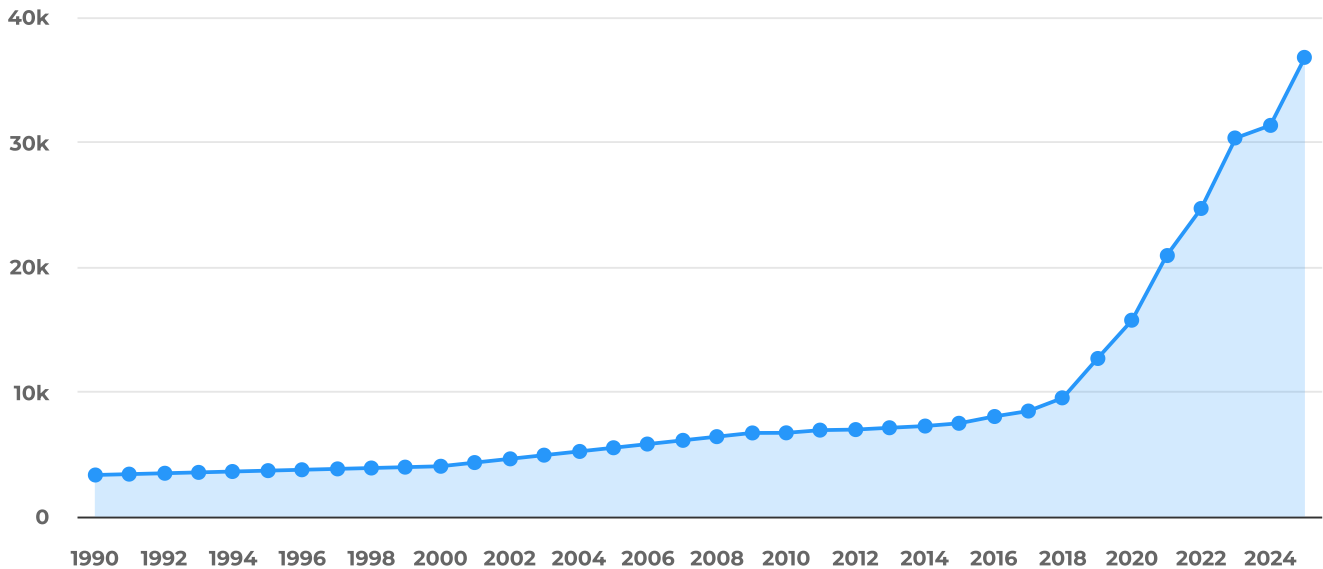
Population



TOTAL POPULATION

36,783**17.38%**
vs. 2024

GROWTH RANK

1 out of **414** Municipalities in Florida

* Data Source: Client entered data for year 2025



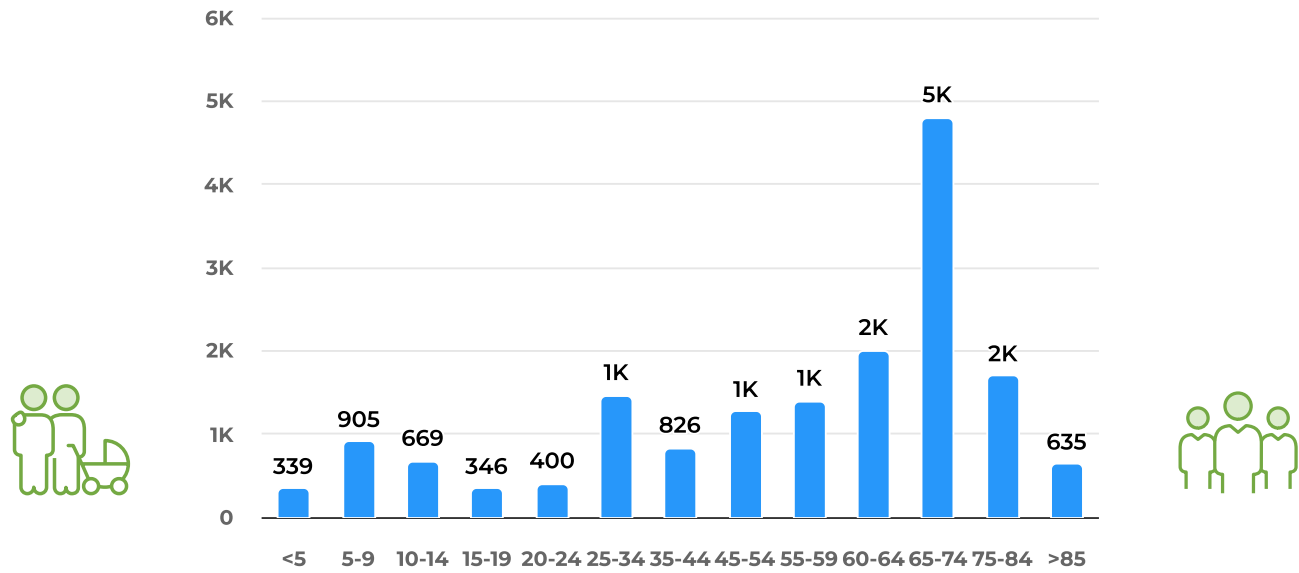
DAYTIME POPULATION

21,761

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

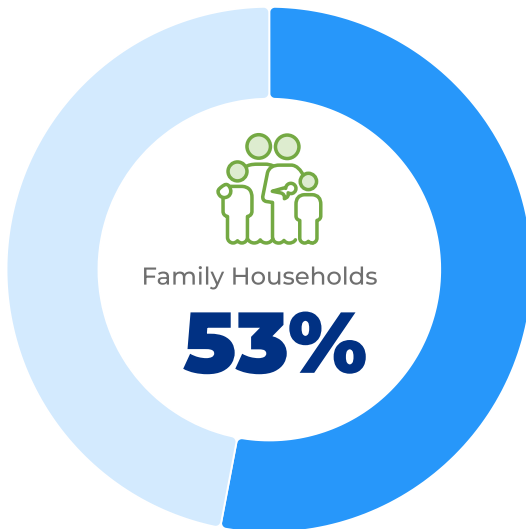
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

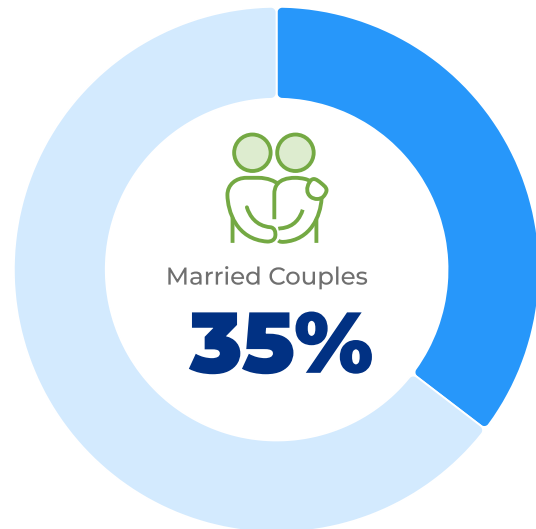
8,362

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



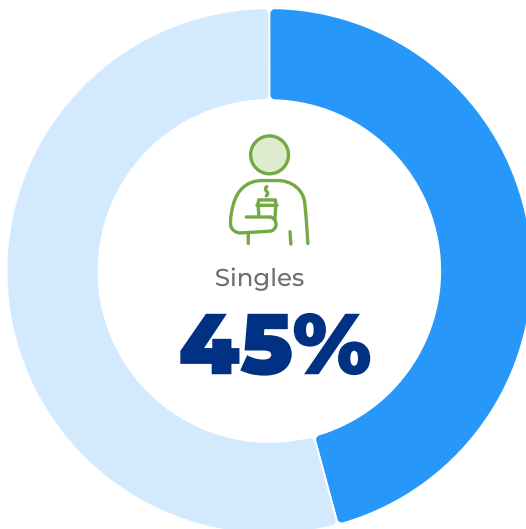
13%

higher than state average



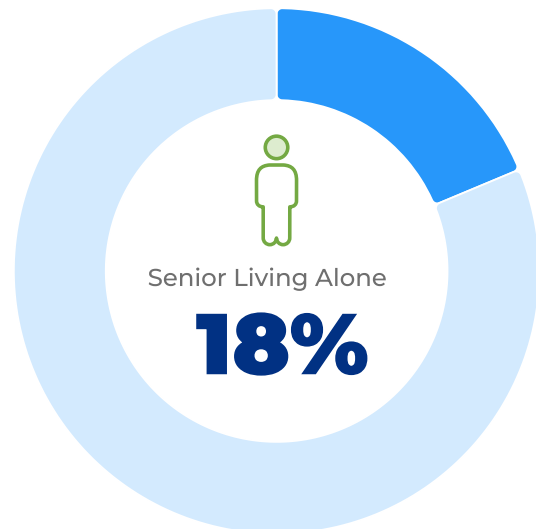
-24%

lower than state average



59%

higher than state average



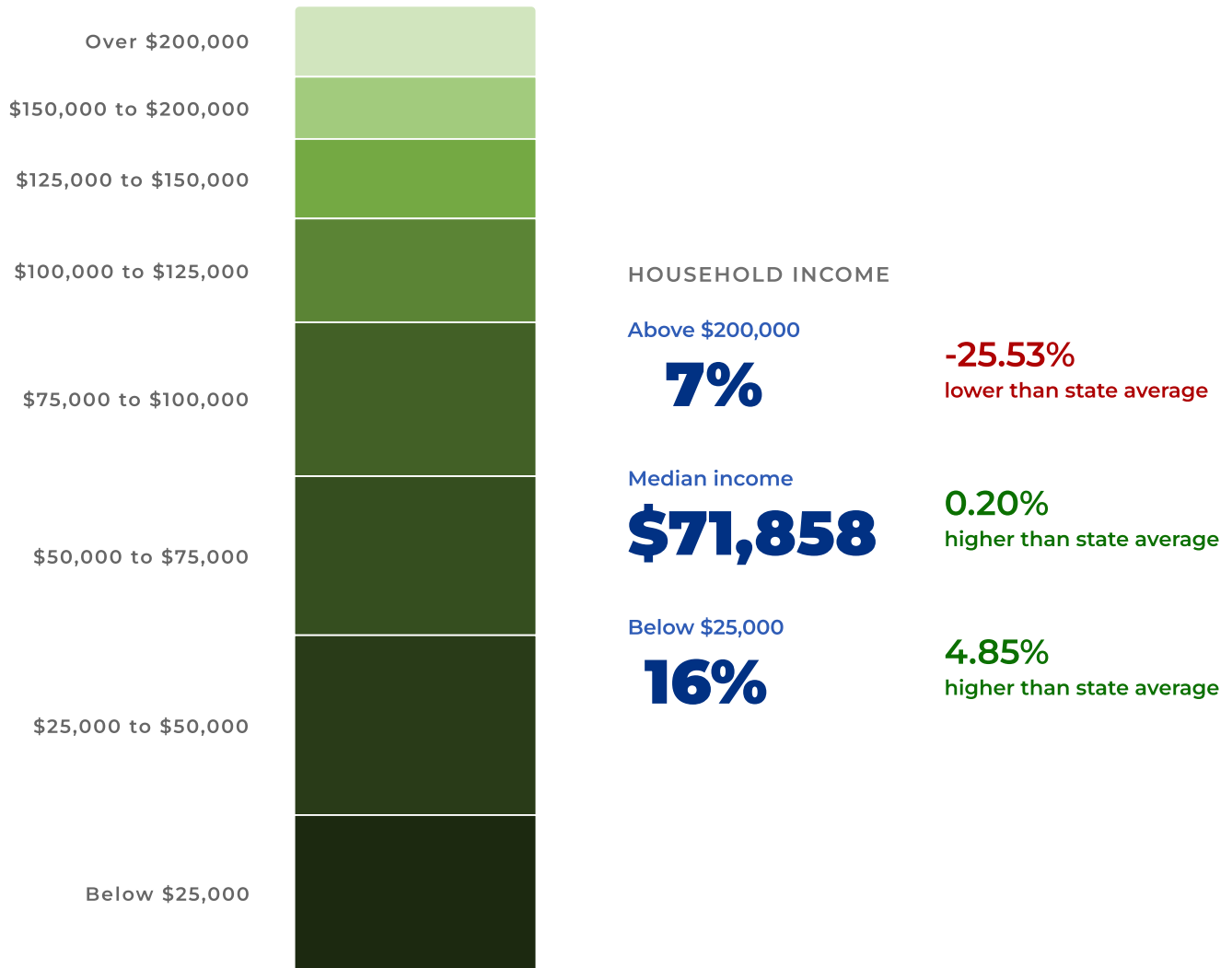
18%

higher than state average

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

Economic

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



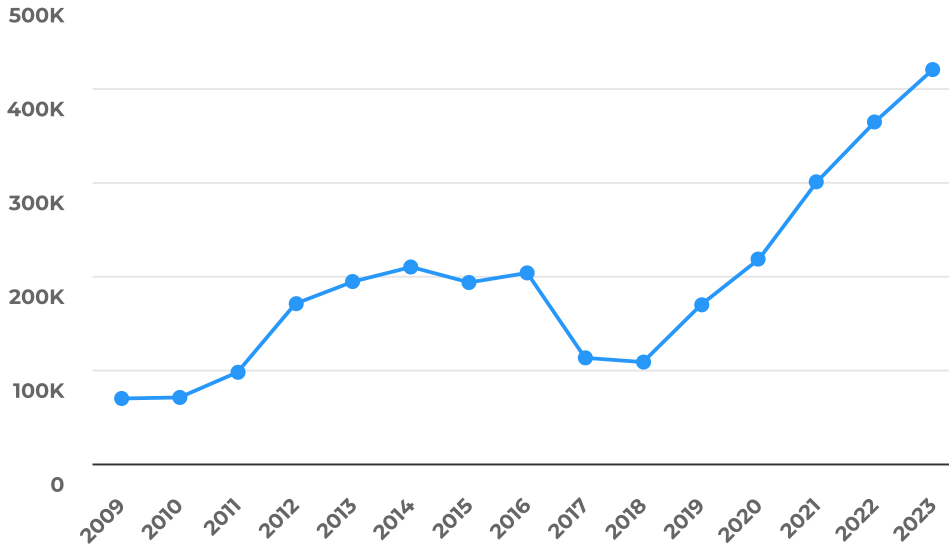
* Data Source: American Community Survey 5-year estimates

Housing



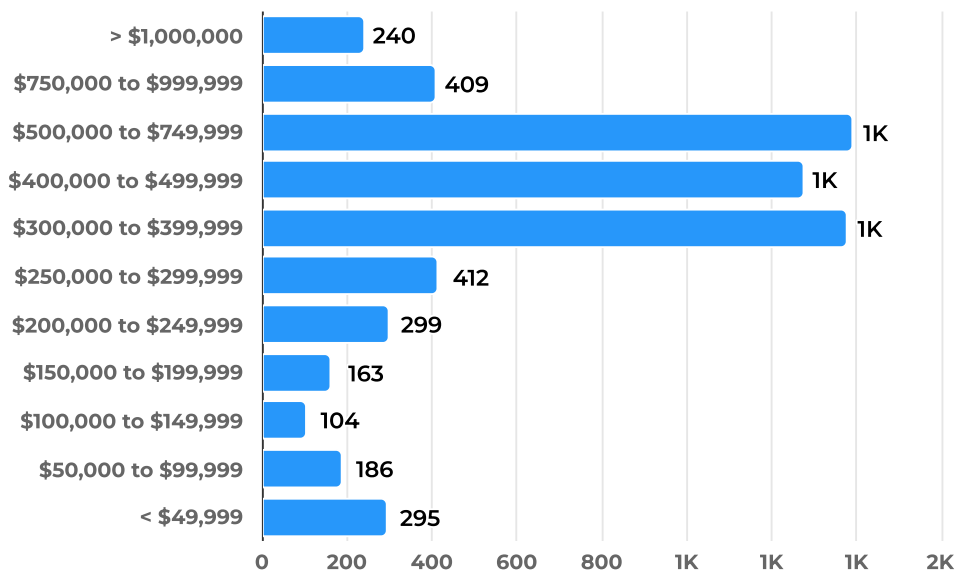
2023 MEDIAN HOME VALUE

\$419,700



* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Wildwood

State Avg.



* Data Source: 2023 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

Top 10 Employers

Employer	Employee	Rank	Percentage of Total City Employment
T&D Concrete Inc	440	1	22.4%
Crossroads Wildwood	355	2	18.1%
Nash Inc	209	3	10.7%
Global Contracting Group L	200	4	10.2%
Brownwood Care Center	200	5	10.2%
Primus Pipe & Tube	140	6	7.1%
Travelcenters of America	130	7	6.6%
Publix Super Market	100	8	5.1%
Lowe's Home Improvement	100	9	5.1%
Continental Golf Course	87	10	4.4%

Source:

Sumter County Economic Development

Top 10 City of Wildwood Taxpayers

2024			
Top 10 Taxpayers	Taxable Assessed Values	Rank	% of total City of Wildwood Assessed Values
Villages of Southwest Plazas LLC	\$ 89,121,250	1	1.29%
Wildwood Village Apartments LLC	\$ 46,689,000	2	0.68%
Wilds Apartments LLC	\$ 40,974,900	3	0.59%
VCP Wildwood LLC	\$ 37,252,440	4	0.54%
Wildwood Land Holdings LLC	\$ 33,620,000	5	0.49%
The Villages Operating Company	\$ 30,423,280	6	0.44%
Wildwood Development LLC	\$ 27,084,330	7	0.39%
AH Wildwood LLC	\$ 20,859,230	8	0.30%
The Villages Operating Company	\$ 16,849,100	9	0.24%
Primus Pipe and Tube Inc	\$ 15,651,340	10	0.23%
	\$ 358,524,870		5.19%
Total City of Wildwood Assessed Va	\$ 6,900,771,752		

Source:

Sumter County Property Appraiser

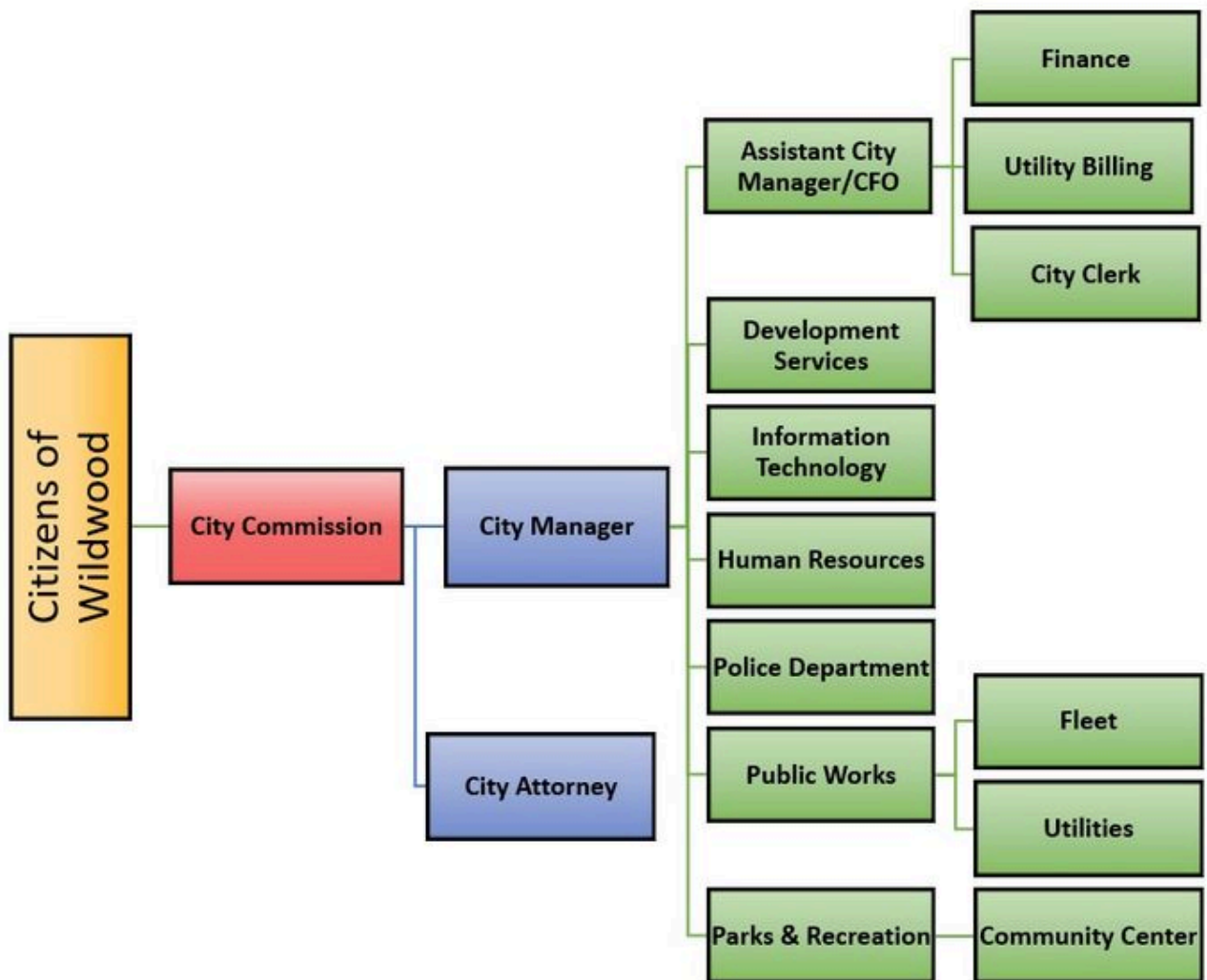
Assessed Value and Estimated Actual Value Taxable Property

Fiscal Year	Real Property	Personal Property	Less Net New Taxable Value	Adjusted Total Taxable Value (for roll back)	Final Taxable Value	Total Direct Tax Rate	Market/Just Value	Actual Taxable Value as a Percentage of Market/Just Value
2014-15	486,833,439	134,498,180	89,551,121	531,780,498	627,285,859	4.1044	768,538,873	69.2%
2015-16	545,311,433	176,563,848	43,326,820	678,548,461	728,499,231	4.1044	880,693,476	77.0%
2016-17	622,033,553	165,412,411	42,118,693	745,327,271	792,423,645	4.1044	963,549,198	77.4%
2017-18	902,175,087	169,870,378	201,734,290	870,311,175	1,082,001,724	4.0184	1,286,788,558	67.6%
2018-19	1,469,632,883	167,671,135	463,149,702	1,174,154,316	1,640,299,715	3.6580	2,021,743,984	58.1%
2019-20	2,087,349,672	109,625,411	551,999,376	1,644,975,707	2,210,032,681	3.3980	2,749,758,767	59.8%
2020-21	2,871,920,067	139,502,330	688,583,524	2,322,838,873	3,033,344,256	3.3980	3,745,917,164	62.0%
2021-22	4,290,692,593	185,096,081	1,044,120,641	3,431,668,033	4,484,771,701	3.2478	5,857,231,864	58.6%
2022-23	5,726,864,225	308,378,401	1,237,247,198	4,797,995,428	6,038,604,836	3.0000	7,937,363,307	60.4%
2023-24	6,477,041,019	409,163,357	438,003,808	6,448,200,568	6,900,771,752	2.8287	8,960,288,501	72.0%

Source:

Sumter County Property Appraiser

City of Wildwood Organizational Chart



History of the City

General

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

Location

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

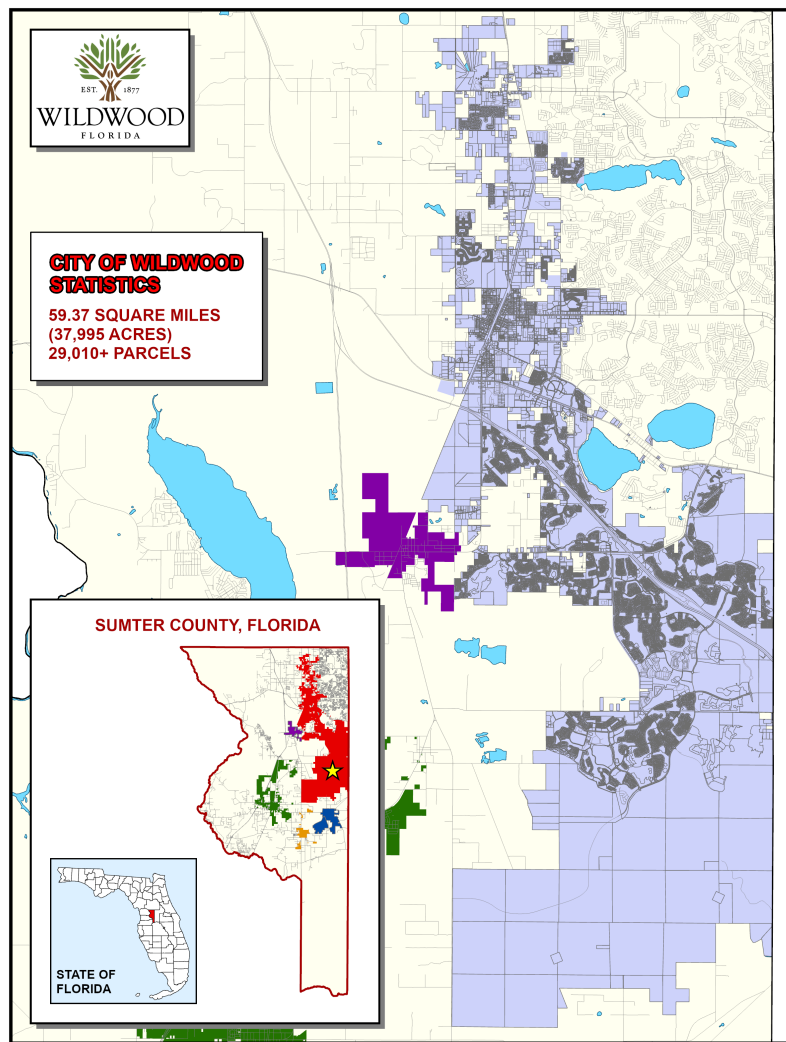
History

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

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

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

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





1st City Hall - The Wigwam 1908



Seaboard Air Line train stopped at railroad station - Wildwood, Florida," 1915 (circa)

History of Ad Valorem Taxes

Year	Millage	Description	Ad Valorem Taxes Levied
1987/88	6.623%		\$ 263,419.00
1988/89	6.378%		\$ 253,675.00
1989/90	5.799%		\$ 234,388.00
1990/91	5.658%		\$ 239,120.00
1991/92	5.658%		\$ 274,111.00
1992/93	5.658%		\$ 283,978.00
1993/94	5.658%		\$ 299,509.00
1994/95	5.658%		\$ 310,152.00
1995/96	5.658%		\$ 360,896.00
1996/97	5.558%		\$ 356,454.00
1997/98	5.558%		\$ 381,297.00
1998/99	5.558%		\$ 369,808.00
1999/00	4.790%		\$ 335,568.00
2000/01	4.790%		\$ 380,000.00
2001/02	4.790%		\$ 379,148.00
2002/03	4.790%		\$ 413,425.00
2003/04	4.790%		\$ 501,990.00
2004/05	4.790%		\$ 502,149.00
2005/06	4.790%		\$ 561,137.00
2006/07	4.790%		\$ 953,173.00
2007/08	3.910%		\$ 1,080,631.00
2008/09	4.120%	rolled-back	\$ 1,172,975.00
2009/10	4.175%	rolled-back	\$ 1,202,966.00
2010/11	4.2145%	adjusted rolled-back	\$ 1,211,202.00
2011/12	4.0714%	rolled-back	\$ 1,508,856.00
2012/13	4.1693%	adjusted rolled-back	\$ 1,524,459.00
2013/14	4.1044%	rolled-back	\$ 1,600,910.00
2014/15	4.1044%	2/3 majority vote	\$ 2,110,435.00
2015/16	4.1044%	2/3 majority vote	\$ 2,561,812.00
2016/17	4.1044%	2/3 majority vote	\$ 2,906,685.00
2017/18	4.0184%	rolled-back	\$ 3,175,632.00
2018/19	3.6580%	rolled-back	\$ 3,932,647.00
2019/20	3.3980%	rolled-back	\$ 5,573,752.00
2020/21	3.3980%	rolled-back	\$ 7,103,050.00
2021/22	3.2478%	rolled-back	\$ 9,303,110.00
2022/23	3.0000%	2/3 majority vote	\$ 12,767,390.00
2023/24	2.8287%	majority vote	\$ 16,400,130.00
2024/25	2.8287%	majority vote	\$ 18,515,900.00
2025/26	2.8287%	majority vote	\$ 21,895,000.00

Executive Summary

BUDGET PURPOSE

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

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

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

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 FUNDS	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	\$ 4,081,300	\$ 325,000		\$ 4,406,300	
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	\$ 31,432,255	\$ 12,383,000	\$ 117,832,390	\$ 161,647,645	
Transfers Out	\$ 15,326,004	\$ 412,800	\$ 10,000	\$ 15,748,804	
Fund Balances/Reserves/Net Assets	\$ 6,362,391	\$ 19,724,299	\$ 76,780,929	\$ 102,867,619	
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.

REVENUE CLASSIFICATIONS

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

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

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

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

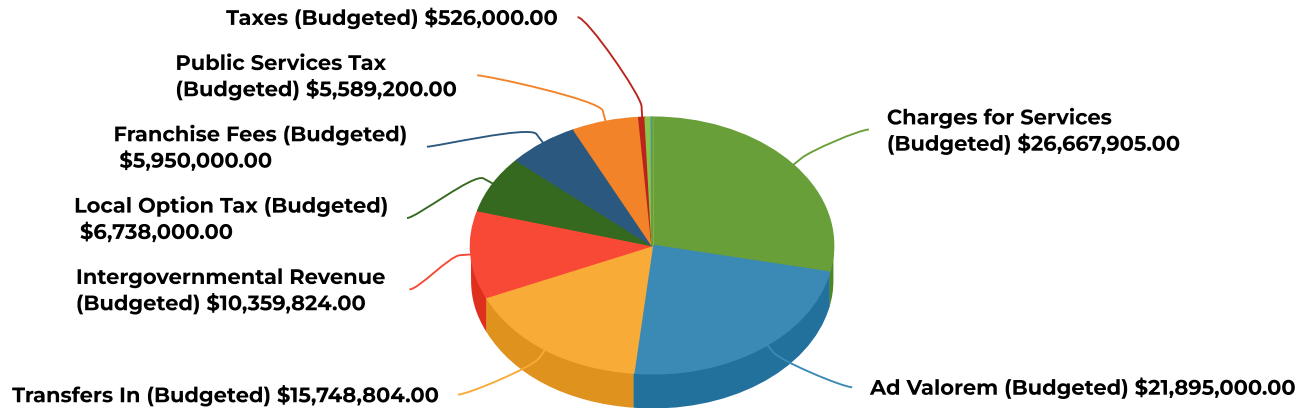
Miscellaneous Revenues – These revenues include a variety of sources including interest on investments, rents, refunds, contributions, and revenues which cannot be recognized in other classifications. The revenues in this category are examined based on economic conditions, and a variety of methods are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

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

Other Sources - These revenues include transfers-in, grants, debt issuance, and prior-year fund balance carry-forward sources.

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

Revenues by Sources - Organization Wide



At the beginning of the budgeting process each year, the finance staff take a comprehensive look at current revenue trends. With the pace of growth that Wildwood is experiencing, it can be difficult to project revenue streams accurately. While the level of ad valorem revenue is relatively stable for the fiscal year, other revenue sources such as franchise fees, public service taxes, and sales taxes can vary widely based upon the level of development throughout the year and upon the current economic climate. Estimated revenues are based upon current trends and expected economic development activity for the next twelve months. The Fiscal Year 2025-2026 General Fund's estimated revenue is \$53,120,650, which includes \$422,800 in transfers-in from other funds and \$7,500,000 in carry-forward fund balance. The Utility Revenue Fund's estimated revenue is \$28,342,195, which includes \$9,000,000 in carry-forward fund balance.

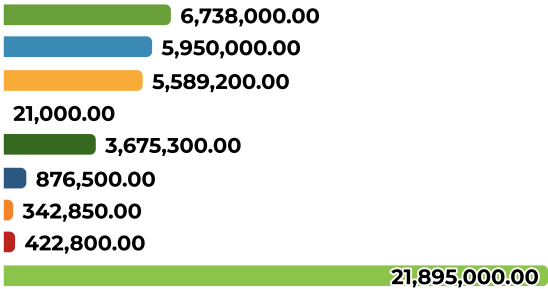
In the General Fund, the major sources of revenue include taxes (property tax, utility tax, franchise fees) and intergovernmental income. The largest of these sources is Ad Valorem (property tax). Revenue generated from Ad Valorem tax is based on the millage rate adopted by the City each year. In FY 26, the City adopted a millage rate of 2.8287, which is equal to the prior year's rate. In FY 26, the projected Ad Valorem revenue is \$21,895,000, which is an 18.25% increase over the FY 25 Ad Valorem revenue.

In addition to increased property tax revenue, revenue increases are expected in other funding streams as well. Among the other primary revenue sources, the Public Services Tax proceeds are projected to increase 24.57% while Franchise Fees are projected to increase by 14.84% over those budgeted for FY 25.

The primary source of revenue for the City's Utility Revenue Fund comes from charges for services. The City has conducted a revenue sufficiency analysis three years in a row in conjunction with budget preparation to determine the appropriate rates for water and sewer services to support a large wastewater treatment plant project that is ongoing. The most current analysis confirmed the results of prior analyses, which showed that the City would need to increase wastewater rates by 20% per year for four (4) years to be able to support the expansion project. The FY26 budget will implement the third year of the 20% increases in wastewater rates. Water and reuse rates will meet the needs of the utility as long as they are increased annually based on the CPI index for water and sewerage maintenance. The FY 26 budget incorporates a 5% increase in water and reuse rates, which was established in the revenue sufficiency analysis. The increase in user fees, in conjunction with the increase in users on the utility system related to growth, is projected to result in an increase in revenues for charges for services of 21.01% in FY 26, with total projected revenue in this area of \$19,282,195.

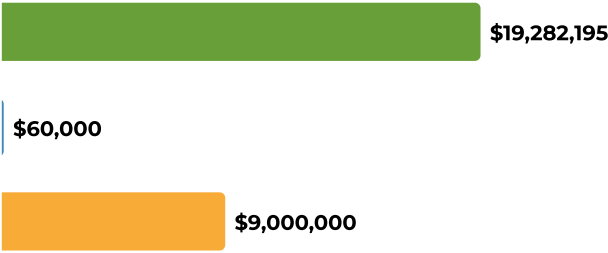
Revenues

FY26 General Fund Revenues



- Local Option Tax (Budgeted)
- Franchise Fees (Budgeted)
- Charges for Services (Budgeted)
- Miscellaneous Revenues (Budgeted)
- Other Sources (Budgeted)

FY26 Utility Fund Revenues



- Charges for Services (Budgeted)
- Miscellaneous Revenues (Budgeted)
- Other Sources (Budgeted)

(\$)

Expenditure Classifications

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

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

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

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

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

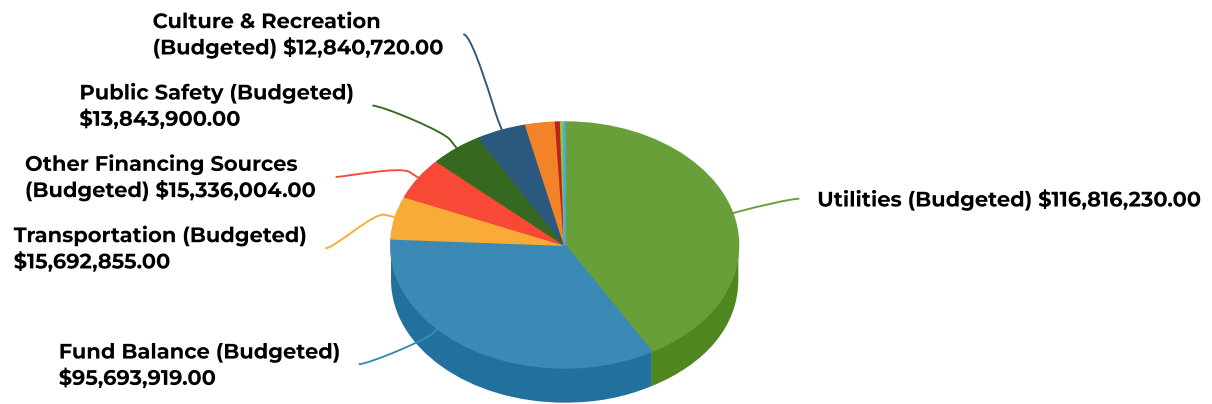
Culture and Recreation - includes the cost of providing and maintaining cultural and recreational facilities and activities for the benefit of citizens and visitors, which are provided by the Parks and Recreation and Community Center departments.

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

Other Financing Sources - include budgeted transfers between funds.

The following chart shows the budgeted expenditures for FY 26 by function. The two largest expense categories in the chart are Utilities and Fund Balance. Both of these are due to the ongoing wastewater treatment facility project. The Fund Balance Category includes funds that are not budgeted to be spent by year-end; in this case, there is a large amount of loan funds that are expected to be unspent by year-end. Corresponding to this, the expenditures for the project that are projected to be incurred in FY26 are driving the large portion of city-wide expenditures relating to utilities.

Expenditures by Function - City Wide



General Fund Expenditures

The General Fund includes expenditures related to Culture & Recreation, Transportation, Public Safety, and General Government Services. In FY 26, budgeted operating expenditures related to these functions increased by an average of 18%. While normal inflation accounts for some of the increases, each function has unique circumstances contributing to their respective increased budgets.

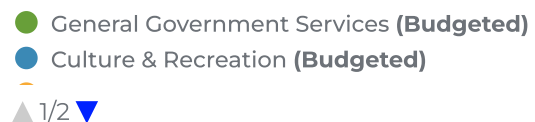
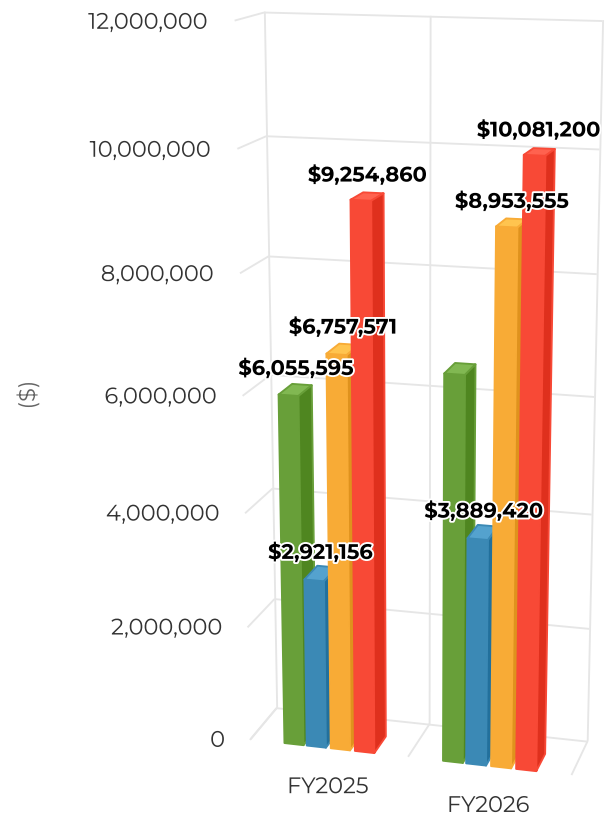
The Culture & Recreation function, with an overall increase of 33.2% in operating expenditures, has increases in the Park & Recreation Department due to the addition of maintenance positions in FY26 to care for increased park space.

Within the Transportation function, which has an overall increase of 32.5% in operating expenses, the Public Works Department has doubled its investment in the City's roads by doubling its budget for pavement preservation activities. It is also experiencing increases in its electric budget due to increasing infrastructure.

The Public Safety budget, which has an overall increase of 8.9% in operating expenses, reflects the addition of three new positions in the Police Department to support the department in its operations. The department is also implementing new software in FY26 which contributes to the increase in budget.

Operating expenses related to General Government services, which include funding areas such as Legislative, Executive, Finance, Development Services, Information Technology, and Human Resources, are budgeted to increase by 10.5%. The majority of this increase is due to the addition of two new positions in Finance and a new position in the Executive Department.

General Fund Operating Expenditures FY25 vs. FY26

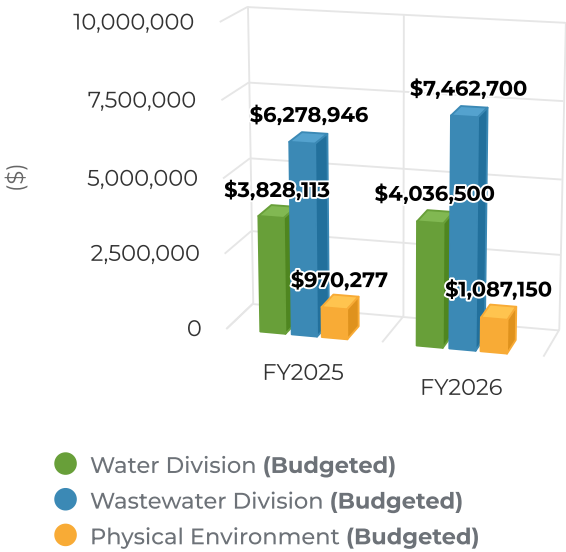


Utility Fund Budgeted Expenditures

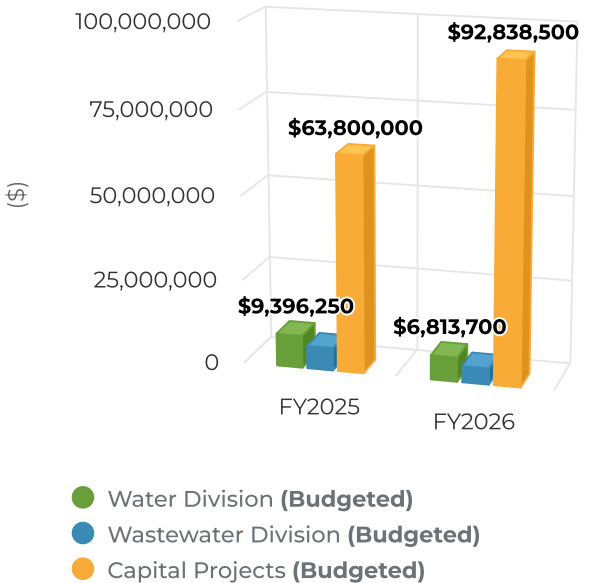
The City of Wildwood's Utility Fund includes expenditures related to water and wastewater services, as well as utility billing services, referred to as physical environment. The City also assesses impact fees related to growth, referred to as water and wastewater "system development charges" (SDC). These fees are used to pay for new infrastructure projects or debt service related to infrastructure projects. In the chart below on the left, the operating expenditures for FY 26 are compared to FY 25 budgeted expenditures. The expenses of the Physical Environment (Utility Billing) Department are budgeted to increase 12.05% over the prior year; the primary cause for the increase is related to increases in insurance costs. The Water Department's operating budget reflects an increase of 5.44% over the prior year. In addition to normal inflation, the Water Department is adding one new position. The department is also continuing to see increases in their chemical expenses. The operating expenses of the Wastewater Department are budgeted to increase 18.86%. The primary contributors to that increase are electric, chemical, and land disposal expenses.

The chart below on the right is a comparison of budgeted capital outlay expenses related to the Utility Fund. Various funding sources are used for these projects, including operating revenue, SDC fees, as well as grants and loan proceeds. Both FY25 and FY26 show that the majority of budgeted capital expenditures are related to a large wastewater capacity improvement project. The project is reflected in the FY25 budget, however, the project did not progress as initially planned, therefore related expenditures are also shown in FY26. Other capital expenditures are related to annual projects that have been identified to improve the condition of the overall water and wastewater utility systems.

Utility Fund Operating Expenditure Comparison



Utility Fund Capital Outlay Comparison



Fund Balance Summary

Fund	Est. Beginning Balance (Operating Revenues) 10/01/2025	Plus: Estimated Revenues	Less: Budgeted Expenditures	Ending Balance (Operating Revenues) 09/30/2026
General Fund	7,500,000.00	45,620,650.00	46,758,259.00	6,362,391.00
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	184,541,449.00	95,722,619.00
Total Proposed Budget		280,264,068.00		280,264,068.00

Explanation of Fund Balances

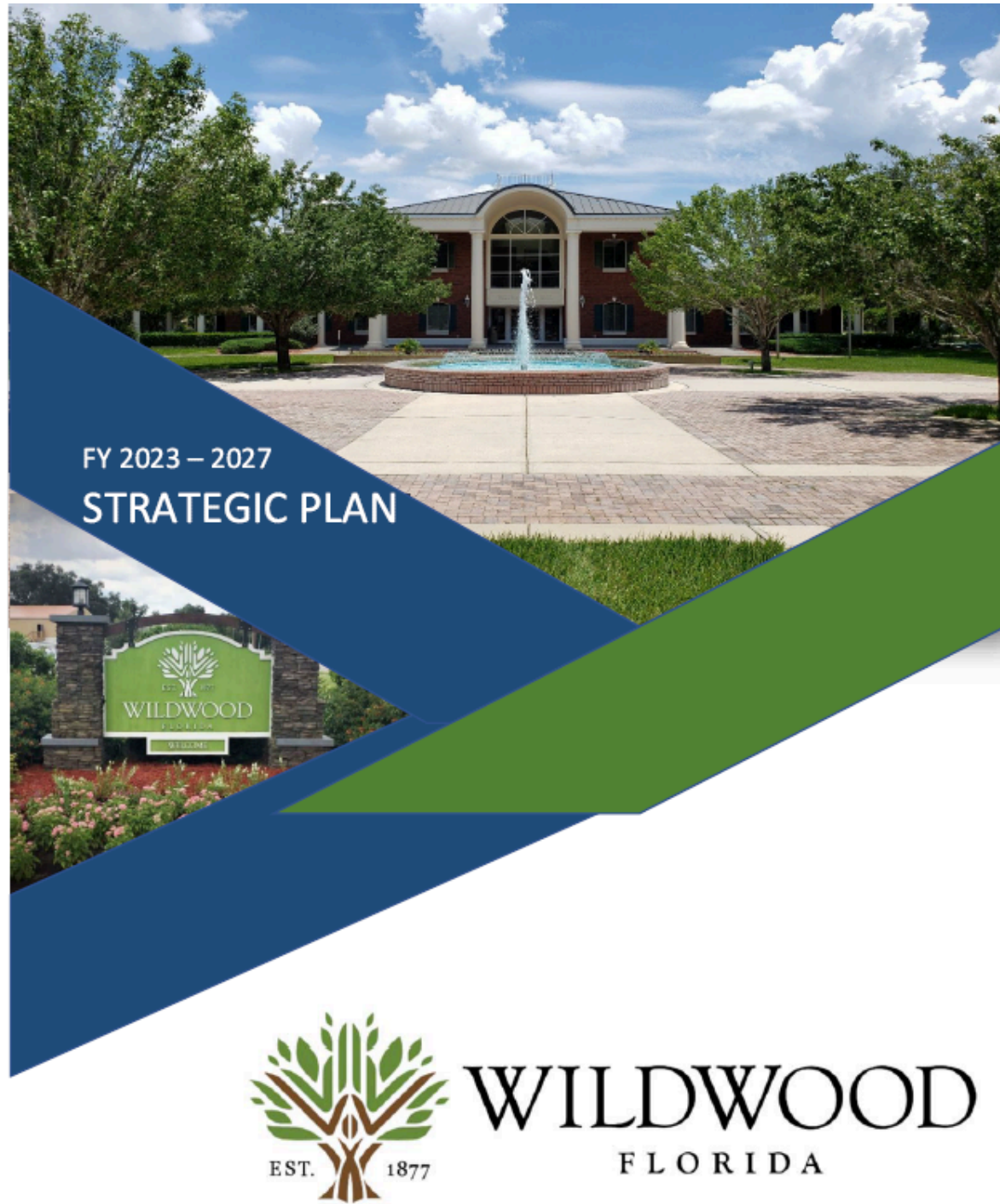
Fund balance is the excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures. A negative fund balance is often referred to as a deficit.

The Government Finance Officers Association, a body that represents municipal governments throughout the U.S. and beyond, recommends that a city retain a minimum of two months operating budget (16.67%) in reserve to mitigate current and future risks and to ensure stable tax rates. They further state that each entity should assess their financial vulnerabilities such as natural disasters and volatile revenue sources when determining an appropriate level of unrestricted fund balance. Given Wildwood's location in Florida, the City is susceptible to hurricanes on a yearly basis, therefore it has been determined that a slightly higher reserve balance is desirable. The City has determined that the desired reserve level for the General Fund is between 20% - 25% of the fund's operating budget. This fund balance reserve level is not uncommon in other Florida cities. The FY 26 budget was drafted keeping fund balance requirements in mind. The projected ending balance of the General Fund is anticipated to be \$6,362,391, which equates to 20.9% of the operating budget, falling within the desired reserve level. For the Utility Revenue Fund, the recent revenue sufficiency analysis has identified an ideal reserve level of 50% of the fund's operating budget. The fund balance has fallen short of that goal in recent years, but due to rate increases enacted in preparation for future borrowing, the projected ending balance of the Utility Revenue Fund is anticipated to be \$6,391,325 which equates to 47.7% of the operating budget, which is very close to the ideal reserve for the utility.

The General Fund's projected ending balance is shown to be 17.6% lower than the balance at the beginning of the year; this is because of transfers to the Utility Capital Improvement Fund to assist in the financing of the Wastewater Treatment Capacity Project. The transfer amount was calculated based upon the ideal reserve amount in the General Fund. Many of the City's Special Revenue funds are budgeted to have decreases in balance in excess of 10% at the end of FY26 including the Community Redevelopment Area Fund (-28.7%), the Park & Recreation Impact Fee Fund (-96.1%), the Law Enforcement Impact Fee Fund (-11.9%), and the Capital Improvement Project Fund (-36.1%). In these funds there are projects scheduled to begin which is utilizing the accumulated resources.

The City's proprietary funds have a different trend in FY26. While the Utility Revenue Fund is showing a decline in fund balance of 29% due to construction projects programmed within the budget, the other funds are showing increases in fund balance in excess of 10%. Included in those are the Utility Capital Project Fund (171.6%), the Water SDC Fund (91.12%), and the Wastewater SDC Fund (16.2%). For the Utility Capital Project Fund, the City plans to borrow funds for the Wastewater Treatment Plant Project in FY26, but the project will continue into future fiscal years. Therefore, the loan funds are creating the excessive increase in fund balance. In the Water and Wastewater SDC Funds, revenues received during the year exceed expenditures, but the revenues are reserved for capital projects in future years.

Strategic Plan



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

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A Letter from the City Manager,

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

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

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

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

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

Respectfully,

Jason McHugh
City Manager

The City of Wildwood, Florida
100 North Main Street, Wildwood, Florida 34785
352.330.1330 | Fax: 352.330.1338 | www.wildwood-fl.gov

Wildwood City Commissioners

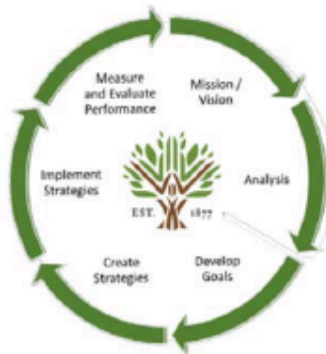


Introduction

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

Strategic Management Process

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



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

Step 1: Mission/Vision

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

Vision

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

Mission

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

Our Values

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

Step 2: Analysis

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

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

Step 3: Develop Goals

With the future vision established and having developed an understanding of the community's strengths,



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

Step 4: Create Strategies

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

Step 5: Strategy Implementation

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

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

Step 6: Measure and Evaluate Performance

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



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

What's Next

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

Wildwood Strategic Plan Goals

Community Engagement

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

Transportation

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

Affordable Housing

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

Downtown Redevelopment

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

Infrastructure

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

Employee Recruitment and Retainment

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

Community Engagement

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

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

Establish Communication Programs to Engage Citizens

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

Fund and/or Support Quality of Life Projects

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

Transportation

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

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

Develop Initiatives to Promote Safety and Alternative Transportation Opportunities

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

Undertake Roadway Improvements to Meet Traffic Demands and Preserve Infrastructure

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

Affordable Housing

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

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

Partner with Local Organizations to Promote Affordable Housing

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

Implement Strategies to Support Affordable Housing

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

Downtown Redevelopment

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

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

Conduct Planning Initiatives to Support the Downtown Master Plan

Update Community Redevelopment Plan	Adopt new plan by 2024
Create uniform Downtown Development Standards	Adopt new standards by 2025
Create plan to repurpose Fleet Services property	Complete planning study by 2026
Plan Gamble Street Improvements	Complete planning study by 2027
Initiate plan to implement truck bypass for Highway 301	Begin planning with FDOT and LSMPO by 2027

Engage in Activities that Support the Downtown Master Plan

Develop current city-owned property for commercial and parking uses	Enter into Public-Private Partnership by 2024 for project development
Downtown Master Plan Implementation	Complete one project per year starting 2024
Acquire properties to support the redevelopment of downtown	Acquire at least one property each year
Construct Highway 301 linear park	Complete construction by 2025
Implement Complete Streets on Highway 301	Construction to begin by 2027

Infrastructure

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

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

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

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

Infrastructure

Plan for Future Water, Wastewater, and Stormwater Needs

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

Perform Maintenance Activities to Preserve/Improve Facilities

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

Employee Recruitment/Retention

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

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

Evaluate Key Personnel Programs for Optimum Results

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

Provide Funding for and Conduct Employee Development Initiatives

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

Monitor Key Indicators of Employee Satisfaction

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

City Commission Review and Budget Integration

The City Commission is actively involved in establishing the goals outlined in the strategic plan. From those goals, action steps are established. The resources needed to accomplish the action steps are programmed into the yearly budget. The Commission reviews the programmed expenditures during the budgeting process through budget presentations from the city manager and finance department. If the Commission decides to divert from the established plan, they can decide this early on in the budgeting process.

Departmental Use

Once the budget has been established, departments know what resources have been given to them to complete their tasks related to the Strategic Plan. Progress toward those goals are monitored throughout the year to ensure progress is being made toward the goals.

Priorities and Issues

Following the focus of the FY25 budget year, FY26 priorities center around the City's wastewater system. The City's growth projections require an expansion of the wastewater treatment facility in order to meet demands. The plant has been in the design phase since FY23. Construction activities on the new facility began in FY25; However, the bulk of construction will be completed in FY26. The City will also be borrowing the funds to complete the project in FY26. The project has an estimated cost of \$150M, and is the largest project in the City's history. During the FY26 budgeting process, executive staff evaluated all budget requests very closely to ensure resources were used for only the most important needs in the City; understanding that excess funds can be used toward the wastewater treatment plant project, thereby minimizing the amount that would need to be borrowed, and therefore minimizing increases in utility rates.

The continuing explosive growth in the City continues to strain personnel resources. Every department in the City is feeling the impact of growth, struggling to continue with a strong service level while workloads continue to increase. The Development Services Department continues to process record numbers of development permits, the Public Works Department and Parks and Recreation Department continue to see increased work due to new facility acquisition, the Police Department's service territory continues to expand with annexation, and the Finance Department is processing an increasing number of vendor payments. The City continually analyzes the best way to address these challenges. At times, it can utilize technology to become more efficient; other times some services can be outsourced, and in other instances new personnel must be added to maintain service levels. The FY26 budget season evaluated all these situations and addressed the issues in the most cost-effective way.

Personnel Changes

The FY26 budget includes the addition of 17 new positions throughout the organization. These positions will provide improved services to residents and provide for enhanced maintenance activities for the City's expanding facilities.

GENERAL FUND

The General Fund will be adding 14.5 FTE positions. The Executive Department will add a deputy city clerk to assist the City Clerk with public records requests, managing the City's records, and agenda and minute-taking activities. The Finance Department will add a procurement specialist to assist with purchasing, contract administration, and bid activities; they will also add a payroll specialist position. The Police Department will add a public information officer to assist with accurate communication to residents and other interested parties; they will also add a crime analyst position to process crime scenes and add a crossing guard position for the Middleton community. The Public Works Department will add two maintenance positions due to expanding roadway and rights-of-way maintenance requirements; they will also add a systems application specialist to assist with managing construction activities. The Parks & Recreation Department will add four maintenance positions as well as a horticultural tech and an irrigation tech, all of which are needed to handle the increased maintenance activities at Millennium Park, which is in the process of major renovation.

UTILITY REVENUE FUND

The Utility Revenue Fund will add 2.5 positions in FY26. The Physical Environment (Utility Billing) Department will add a part-time customer service representative to provide the department with coverage during low staffing times. The Water Department will add 1 field inspector position to assist in the inspection of water line installations. Lastly, the Wastewater Department will add 1 lift station mechanic to assist the department in accomplishing regular maintenance activities at the City's lift stations.

The chart on the next page shows staffing levels for the FY24, FY25, and FY26. The rapid growth in the City is represented in the increased positions each year.

Summary of Personnel Changes by Fund/Department

POSITION SUMMARY SCHEDULE					Reason for Change
Department/Division	FY24	FY25	FY26	Net	
General Fund					
Legislative	5	5	5	0	No change
Executive	5.5	5.5	6.5	1	(+1) Deputy City Clerk
Finance	7	7	9	2	(+1) Procurement Specialist, (+1) Payroll Specialist
Development Services	12	14	14	0	No change
Information Technology	4	4	4	0	No change
Human Resources	3	3	3	0	No change
Police	70.5	76.5	79	2.5	(+1) PIO, (+1) Crime Analyst, (+1) Crossing Guard
Public Works	26	27	26	-1	(-4) Custodial Staff moved to Parks & Recreation Dept.
					(+1) Maint. Crew Leader
					(+1) Maint. Worker
					(+1) Systems application spec.
Fleet Services	5	5	5	0	No change
Parks & Recreation	18.2	22.2	32.2	10	(+4) Custodial staff moved from Public Works Dept.
Including PT & Seasonal					(+3) Maintenance Workers, (+1) Maint. Crew Leader
					(+1) Horticulture Tech, (+1) Irrigation Tech
Community Center (Incl. PT & Seas	1	1	1	0	No change
General Fund Total	157.2	170.2	184.7	14.5	
Utility Fund					
Physical Environment	4	4	4.5	0.5	(+1) Customer Service Rep (PT)
Water Division	18	21	22	1	(+1) Field Inspector
Wastewater Division	31	35	36	1	(+1) Lift Station Mechanic
Utility Fund Total	53	60	62.5	2.5	
All Funds Total	210.2	230.2	247.2	17	

General Fund Long-Range Planning

The City provides a wide array of services to its residents and visitors, as well as its ownership of infrastructure such as roads, buildings, parks, etc. Ensuring the long-term ability to support those services and maintenance of the infrastructure is critical to maintaining a stable community. The City has put together a long-term plan for those expenses supported by the General Fund. The plan includes three years of audited numbers from which the City can develop a Compound Annual Growth Rate, which is the average growth rate over those years. The plan also has the current budget year (listed as Estimated) as well as the budget year being adopted (listed as Adopted). Utilizing these numbers, as well as known factors affecting the City, a pro forma is created to forecast an additional five years of revenues and expenditures.

For the revenues, the ad valorem (property tax revenue) has a compound annual growth rate of 23%, which, while significant, corresponds to the City's rapid growth. The largest of the remaining revenue sources have compound annual growth rates ranging from 13% - 18%. Based on known developments within the last 12-18 months that will be coming onto the tax roll in FY27, staff feel confident about projecting a 22% increase in ad valorem revenue in FY27. However, due to discussions at the State level about reducing or eliminating property tax, the projections for ad valorem revenue increases beyond FY27 have been reduced to 5% out of an abundance of caution. The other revenue sources do not have any known concerns at this point, so while they are projected conservatively, they are not projected as conservatively as the ad valorem revenue.

The two major expenditure categories (personnel and operating) have similar Compound Annual Growth Rates as the major sources of revenue. In the projected future years, the annual increase has been projected to be low due to the unknown result of the ad valorem action at the State level. Fortunately, the projections do not show the need for a decrease in these expenditure categories, but staff will need to stay alert to any actions affecting revenue sources and quickly address the impacts and revise the forecast model when necessary.

The City strives to maintain reserves in the General Fund equal to 20% - 25% of the annual personnel and operating expenses. The pro forma shows that the City should be able to maintain its desired reserve balance throughout the projection period.

City of Wildwood General Fund Pro Forma

CITY OF WILDWOOD FY26 LONG RANGE PLAN						
FY 2026 Adopted Budget	AUDITED	AUDITED	AUDITED	ESTIMATED	ADOPTED	Compound Annual Growth Rate
(001) General Fund	FY2022	FY 2023	FY 2024	FY 2025	FY 2026	%
Beginning Balance	17,797,596	9,526,650	14,048,091	9,973,600	9,380,337	
Revenues & Sources: Millage Rate	3.2478	3.0000	2.8287	2.8287	2.8287	
Property Tax	9,513,015	12,981,780	16,494,816	18,643,935	21,895,000	23.17%
Other Taxes	4,027,698	5,192,920	6,382,450	7,013,578	6,759,000	13.82%
Public Service Tax	2,866,318	3,341,506	3,673,406	4,057,789	5,589,200	18.17%
Franchise Fees	3,468,025	4,626,876	4,266,680	5,231,503	5,950,000	14.45%
Intergovernmental	2,163,693	2,979,556	3,247,650	3,133,715	3,675,300	14.16%
Charges for Service	955,321	857,946	926,762	1,036,660	876,500	-2.13%
Fines & Forfeitures	31,978	51,182	126,793	85,509	107,500	35.41%
Investment Earnings	85,938	197,069	222,934	190,000	200,000	23.51%
Miscellaneous	111,301	135,085	154,434	246,737	145,350	6.90%
Other Sources	581,338	422,800	444,290	669,617	422,800	-7.65%
Total Revenue	23,804,628	30,786,723	35,940,218	40,309,046	45,620,653	
Fund Balance Added (-) / Used (+)						
Total Resources	23,804,628	30,786,723	35,940,218	40,309,046	45,620,653	
Expenditures						
Personnel	7,912,870	9,553,142	12,040,500	13,728,788	18,084,930	22.95%
Operating	3,580,383	4,531,227	7,071,634	7,814,090	11,390,275	33.55%
Other	1,146,580	1,076,676	1,094,646	1,080,530	1,174,654	0.61%
Transfer to Capital Project Fund	18,650,000	10,100,000	15,700,000	10,000,000	10,500,000	-13.38%
Transfer to Utility Capital Project Fund			3,000,000	7,500,000	4,500,000	22.47%
Capital	785,741	1,004,237	1,107,929	778,901	1,108,400	8.98%
Total Expenditures	32,075,574	26,265,282	40,014,709	40,902,309	46,758,259	
Change In Reserves	-8,270,946	4,521,441	-4,074,491	-593,263	-1,137,606	
SURPLUS <DEFICIT> BALANCE	9,526,650	14,048,091	9,973,600	9,380,337	8,242,731	
Committed for Next Year's Budget Deficit		4,075,000	600,000	1,200,000	0	
Committed Funds				51,050	51,050	
Unrestricted Fund Balance		9,973,091	9,373,600	8,129,287	8,191,681	
Min Op Reserve Bal - Designated at 20%	2,298,651	2,816,874	3,822,427	4,308,576	5,895,041	
Unrestricted Fund Balance as percent o		70.8%	49.0%	37.7%	27.8%	

(continued from above)

CITY OF WILDWOOD FY26 LONG RANGE PLAN									
	PROJECTED		PROJECTED		PROJECTED		PROJECTED		PROJECTED
	FY 2027		FY 2028		FY 2029		FY 2030		FY 2031
	8,242,731		8,704,327		8,782,542		9,067,710		9,552,982
	2.8287		2.8287		2.8287		2.8287		2.8287
22.0%	26,711,900	5.0%	28,047,495	5.0%	29,449,870	5.0%	30,922,363	5.0%	32,468,481
7.0%	7,232,130	7.0%	7,738,379	7.0%	8,280,066	7.0%	8,859,670	7.0%	9,479,847
9.0%	6,092,228	9.0%	6,640,529	9.0%	7,238,176	9.0%	7,889,612	9.0%	8,599,677
8.0%	6,426,000	8.0%	6,940,080	8.0%	7,495,286	8.0%	8,094,909	8.0%	8,742,502
9.0%	4,006,077	9.0%	4,366,624	9.0%	4,759,620	9.0%	5,187,986	9.0%	5,654,905
0.5%	880,883	0.5%	885,287	0.5%	889,713	0.5%	894,162	0.5%	898,633
5.0%	112,875	5.0%	118,519	5.0%	124,445	5.0%	130,667	5.0%	137,200
0.5%	201,000	0.5%	202,005	0.5%	203,015	0.5%	204,030	0.5%	205,050
5.0%	152,618	5.0%	160,248	5.0%	168,261	5.0%	176,674	5.0%	185,508
0.0%	422,800	0.0%	422,800	0.0%	422,800	0.0%	422,800	0.0%	422,800
	52,238,513		55,521,968		59,031,255		62,782,876		66,794,606
	52,238,513		55,521,968		59,031,255		62,782,876		66,794,606
15.0%	20,797,670	8.0%	22,461,483	5.0%	23,584,557	5.0%	24,763,785	5.0%	26,001,974
15.0%	13,098,816	10.5%	14,474,192	10.5%	15,993,982	10.5%	17,673,350	10.5%	19,529,052
0.5%	1,180,527	0.5%	1,186,430	0.5%	1,192,362	0.5%	1,198,324	0.5%	1,204,315
5.0%	11,025,000	5.0%	11,576,250	5.0%	12,155,063	5.0%	12,762,816	5.0%	13,400,956
0.0%	4,500,000	0.0%	4,500,000	0.0%	4,500,000	0.0%	4,500,000	0.0%	4,500,000
6.0%	1,174,904	6.0%	1,245,398	6.0%	1,320,122	6.0%	1,399,329	6.0%	1,483,289
	51,776,917		55,443,753		58,746,086		62,297,604		66,119,587
	461,596		78,215		285,169		485,272		675,018
	8,704,327		8,782,542		9,067,710		9,552,982		10,228,001
	51,050		51,050		51,050		51,050		51,050
	8,653,277		8,731,492		9,016,660		9,501,932		10,176,951
	6,779,297		7,387,135		7,915,708		8,487,427		9,106,205
	25.5%		23.6%		22.8%		22.4%		22.4%

Utility Revenue Fund Long-Range Planning

In FY25, the City contracted with Stantec Consulting Services to assist in our long-range financial planning for the Utility Revenue Fund. Stantec has assisted the City the last three years by performing a Revenue Sufficiency Analysis as the City has been in the process of planning for an expansion to the City's wastewater treatment plant. Over the course of several months, historical and budgeted financial information regarding the operation of the City's water, sewer, and reuse systems, historical customer counts, the City's Capital Improvement Plan, as well as the utility debt service obligations were given to Stantec. Providing this information allowed Stantec to create a comprehensive financial planning model which produced a 10-year projection of the adequacy of revenues provided by the current rates of the Utility to meet its current and projected financial requirements. With this model, the level of rate revenue increases necessary in each year of the projection period to satisfy the system's annual financial requirements was determined. Listed below is the 10-year Pro Forma that was created from the financial planning model.

Pro Forma											Schedule 9
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Operating Revenue											
1 Water, Sewer And Reuse Rate Revenue	\$ 14,097,689	\$ 14,097,689	\$ 17,947,803	\$ 23,555,239	\$ 26,794,121	\$ 28,882,102	\$ 30,831,098	\$ 33,107,079	\$ 35,515,809	\$ 38,064,266	\$ 40,759,775
2 Change in Revenue From Growth	-	1,532,845	2,490,337	2,085,068	910,533	763,185	1,002,632	1,042,737	1,084,447	1,127,825	1,172,669
3 Other Revenue Adjustments	-	-	-	-	-	-	-	-	-	-	-
4 Subtotal	\$ 14,097,689	\$ 15,630,534	\$ 20,438,140	\$ 25,640,307	\$ 27,704,654	\$ 29,645,286	\$ 31,833,730	\$ 34,149,816	\$ 36,600,256	\$ 39,192,091	\$ 41,932,443
5 Weighted Average Rate Increase	0.00%	14.83%	15.25%	4.50%	4.25%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
6 Additional Rate Revenue From Rate Increase	-	2,317,269	3,117,098	1,153,814	1,177,448	1,185,811	1,273,349	1,365,993	1,464,010	1,567,684	1,677,298
7 Price Elasticity Adjustment	-	-	-	-	-	-	-	-	-	-	-
8 Total Rate Revenue	\$ 14,097,689	\$ 17,947,803	\$ 23,555,239	\$ 26,794,121	\$ 28,882,102	\$ 30,831,098	\$ 33,107,079	\$ 35,515,809	\$ 38,064,266	\$ 40,759,775	\$ 43,609,741
9 Plus: Other Operating Revenue	1,330,000	1,334,393	1,340,538	1,344,946	1,346,794	1,348,282	1,350,126	1,351,969	1,353,812	1,355,656	1,357,498
10 Equals: Total Operating Revenue	\$ 15,427,689	\$ 19,282,196	\$ 24,895,777	\$ 28,139,067	\$ 30,228,895	\$ 32,179,380	\$ 34,457,205	\$ 36,867,778	\$ 39,418,079	\$ 42,115,430	\$ 44,967,239
Less: Operating Expenses											
11 Personnel Services	\$ (4,545,229)	\$ (4,853,542)	\$ (5,187,208)	\$ (5,542,744)	\$ (5,874,829)	\$ (6,226,699)	\$ (6,599,740)	\$ (6,995,123)	\$ (7,414,186)	\$ (7,858,350)	\$ (8,329,118)
12 Variable Operations & Maintenance Costs	(1,300,800)	(1,897,800)	(2,248,700)	(2,575,292)	(2,712,625)	(2,843,526)	(2,990,641)	(3,143,530)	(3,302,410)	(3,467,504)	(3,638,983)
13 Operations & Maintenance Costs	(5,037,627)	(5,411,100)	(5,952,946)	(6,404,603)	(6,700,290)	(6,986,097)	(7,300,968)	(7,626,940)	(7,964,415)	(8,313,855)	(8,675,434)
14 Equals: Net Operating Income	\$ 4,454,033	\$ 7,119,754	\$ 11,506,923	\$ 13,616,428	\$ 14,941,151	\$ 16,123,058	\$ 17,565,855	\$ 19,102,185	\$ 20,737,068	\$ 22,475,771	\$ 24,323,705
Plus: Non-Operating Income(Expense)											
15 Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Interest Income	187,474	429,585	383,564	159,199	158,041	190,353	221,613	225,513	245,276	282,075	337,150
17 Water Sdc (408)	1,123,511	1,887,941	2,729,985	1,944,908	817,145	659,482	1,005,500	1,005,500	1,005,500	1,004,559	1,004,559
18 Sewer Sdc (409)	2,490,927	3,271,273	5,295,895	4,238,009	1,928,488	1,548,520	2,473,750	2,473,750	2,473,750	2,473,750	2,473,750
19 Series 2026 Reimbursement	-	20,000,000	-	-	-	-	-	-	-	-	-
20 Equals: Net Income	\$ 8,255,945	\$ 32,708,553	\$ 19,916,368	\$ 19,958,545	\$ 17,844,824	\$ 18,521,412	\$ 21,266,718	\$ 22,806,948	\$ 24,461,594	\$ 26,237,096	\$ 28,139,164
Less: Revenues Excluded From Coverage Test											
21 System Development Charge (Sdc)	\$ (3,614,438)	\$ (5,159,214)	\$ (8,025,881)	\$ (6,182,918)	\$ (2,745,633)	\$ (2,208,002)	\$ (3,479,250)	\$ (3,479,250)	\$ (3,479,250)	\$ (3,479,250)	\$ (3,478,309)
22 Other Capital Funding Sources	-	-	-	-	-	-	-	-	-	-	-
23 Other Excluded Revenues	-	-	-	-	-	-	-	-	-	-	-
24 Series 2026 Reimbursement	-	(20,000,000)	-	-	-	-	-	-	-	-	-
25 Equals: Net Income Available For Debt Service	\$ 4,641,507	\$ 7,549,339	\$ 11,890,487	\$ 13,775,627	\$ 15,099,192	\$ 16,313,411	\$ 17,787,468	\$ 19,327,698	\$ 20,982,344	\$ 22,757,846	\$ 24,660,855
Senior Lien Debt Service Coverage Test											
26 Net Income Available for Senior-Lien Debt Service	\$ 4,641,507	\$ 7,549,339	\$ 11,890,487	\$ 13,775,627	\$ 15,099,192	\$ 16,313,411	\$ 17,787,468	\$ 19,327,698	\$ 20,982,344	\$ 22,757,846	\$ 24,660,855
27 Existing and New Senior-Lien Debt	134,615	134,615	134,615	7,838,390	7,838,390	7,838,390	10,561,083	10,559,275	10,559,525	10,557,275	10,557,275
28 Cumulative New Senior-Lien Debt Service (calculated)	-	-	-	-	-	-	-	-	-	-	-
29 Total Annual Senior-Lien Debt Service	Tar. \$ 134,615	\$ 134,615	\$ 134,615	\$ 7,838,390	\$ 7,838,390	\$ 7,838,390	\$ 10,561,083	\$ 10,559,275	\$ 10,559,525	\$ 10,557,275	\$ 10,557,275
30 Calculated Senior-Lien Debt Service Coverage	1.59	34.48	56.08	88.33	1.76	1.93	2.08	1.68	1.83	1.99	2.16
Subordinate Debt Service Coverage Test											
31 Net Income Available for Subordinate Debt Service	\$ 4,506,892	\$ 7,414,724	\$ 11,755,872	\$ 5,937,237	\$ 7,260,802	\$ 8,475,021	\$ 7,226,385	\$ 8,768,423	\$ 10,422,819	\$ 12,200,571	\$ 14,103,580
32 Existing Subordinate Debt	711,529	711,529	711,529	521,572	331,614	331,614	331,614	331,614	331,614	331,614	331,614
33 Cumulative New Subordinate Debt Service (calculated)	-	-	-	-	-	-	-	-	-	-	-
34 Total Annual Subordinate Debt Service	Req. \$ 711,529	\$ 711,529	\$ 711,529	\$ 521,572	\$ 331,614	\$ 331,614	\$ 331,614	\$ 331,614	\$ 331,614	\$ 331,614	\$ 331,614
35 Calculated Subordinate Debt Service Coverage	1.15	6.33	16.42	16.52	11.38	21.90	25.56	21.79	26.44	31.43	36.79
Total All-In Debt Service Coverage Test											
36 Net Income Available for Subordinate Debt Service	\$ 4,641,507	\$ 7,549,339	\$ 11,890,487	\$ 13,775,627	\$ 15,099,192	\$ 16,313,411	\$ 17,787,468	\$ 19,327,698	\$ 20,982,344	\$ 22,757,846	\$ 24,660,855
37 Total Senior-Lien Debt Service	134,615	134,615	134,615	7,838,390	7,838,390	7,838,390	10,561,083	10,559,275	10,559,525	10,557,275	10,557,275

Pro Forma		Schedule 9										
		FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
36 Total Subordinate Debt Service		711,529	711,529	711,529	521,572	331,614	331,614	331,614	331,614	331,614	331,614	331,614
39 Total Annual Debt Service		\$ 846,144	\$ 846,144	\$ 846,144	\$ 8,359,962	\$ 8,170,004	\$ 8,170,004	\$ 10,892,697	\$ 10,890,889	\$ 10,891,139	\$ 10,888,889	\$ 10,888,889
40 Calculated At-Risk Debt Service Coverage	Tar. 1.50	5.49	8.92	14.05	1.65	1.85	2.00	1.63	1.77	1.93	2.09	2.26
Cash Flow Test												
41 Net Income Available For Debt Service		\$ 4,641,507	\$ 7,549,339	\$ 11,890,487	\$ 13,775,627	\$ 15,099,192	\$ 16,313,411	\$ 17,787,468	\$ 19,327,696	\$ 20,982,344	\$ 22,757,846	\$ 24,660,855
Plus: Series 2026 Reimbursement		-	20,000,000	-	-	-	-	-	-	-	-	-
42 Less: Non-Operating Expenditures		-	-	-	-	-	-	-	-	-	-	-
43 Lease Payments		\$ (305,688)	\$ (305,688)	\$ (284,091)	\$ (244,281)	\$ (170,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Annual Debt Service Costs		(846,144)	(846,144)	(846,144)	(8,359,962)	(8,170,004)	(8,170,004)	(10,892,697)	(10,890,889)	(10,891,139)	(10,888,889)	(10,888,889)
45 SDC Revenues Used for Debt Service Payments		331,614	331,614	331,614	7,694,490	3,245,775	1,809,856	2,729,806	2,729,780	2,729,780	2,729,780	2,729,780
46 Minor Capital Outlay		(658,910)	(200,000)	(218,717)	(234,069)	(244,749)	(255,065)	(266,452)	(278,216)	(290,391)	(302,992)	(316,030)
47 Net Cash Flow		\$ 3,162,379	\$ 26,529,121	\$ 10,873,149	\$ 12,631,806	\$ 9,760,213	\$ 9,698,177	\$ 9,358,125	\$ 10,888,372	\$ 12,530,593	\$ 14,295,744	\$ 16,185,715
Unrestricted Reserve Fund Test												
48 Balance At Beginning Of Fiscal Year		\$ 10,469,192	\$ 3,554,969	\$ 26,192,581	\$ 15,819,910	\$ 15,752,817	\$ 15,588,221	\$ 22,215,261	\$ 21,840,162	\$ 22,995,311	\$ 25,792,681	\$ 30,355,201
49 Cash Flow Surplus/(Deficit)		3,162,379	26,529,121	10,873,149	12,631,806	9,760,213	9,698,177	9,358,125	10,888,372	12,530,593	14,295,744	16,185,715
50 Reserve Fund Balance Used For Cash Flow Deficit		-	-	-	-	-	-	-	-	-	-	-
51 Projects Designated To Be Paid With Cash		(10,076,602)	-	(1,200,324)	(3,180,000)	-	-	-	-	-	-	-
52 Projects Paid With Non-Specified Funds		-	(3,891,509)	(20,045,497)	(9,518,899)	(9,924,808)	(3,071,138)	(9,733,223)	(9,733,223)	(9,733,223)	(9,733,223)	(9,733,223)
53 Balance At End Of Fiscal Year		\$ 3,554,969	\$ 26,192,581	\$ 15,819,910	\$ 15,752,817	\$ 15,588,221	\$ 22,215,261	\$ 21,840,162	\$ 22,995,311	\$ 25,792,681	\$ 30,355,201	\$ 36,807,693
54 Minimum Working Capital Reserve Target		5,486,828	6,081,221	6,694,427	7,261,319	7,643,872	8,028,161	8,445,675	8,882,797	9,340,505	9,819,830	10,321,767
55 Excess/(Deficiency) Of Working Capital To Target		\$ (1,931,859)	\$ 20,111,360	\$ 9,125,483	\$ 8,491,497	\$ 7,944,349	\$ 14,187,099	\$ 13,394,488	\$ 14,112,515	\$ 16,452,175	\$ 20,535,371	\$ 26,485,925

The results of the financial planning model provided by Stantec showed that the City's approved plan of annual water, sewer, and reuse rate indexing adjustments in-line with the estimated annual change in the U.S. CPI Water and Sewerage Maintenance Series are not adequate to meet the Utility's projected cost requirements and the planned investment in the wastewater treatment facility, nor be able to service its projected annual debt service requirements. In Stantec's FY23 Revenue Sufficiency Analysis they recommended the City adopt an ordinance to provide for annual rate indexing adjustments, equal to the annual change in the U.S. CPI – Water and Sewerage Maintenance Series for the water and reuse system and sewer adjustments of 20.00% beginning in 2024 and continuing through FY 2027 before resuming the City's approved annual CPI indexing plan, which was subsequently adopted by the City Commission. There was hope that the analysis for FY26 might show that the City wouldn't need the 20% rate increase in the wastewater rates, but the financial planning model showed that the City needs to keep the approved plan of adjustments until 2027.

The City will continue to conduct a revenue sufficiency analysis annually during the critical years of construction and bonding for the wastewater treatment plant to ensure that the City continues to be able to maintain its utility systems while meeting its debt obligations. Doing so will allow for the incorporation of updated revenue and expense information (including capital improvements) as well as changes in economic conditions, growth, regulatory requirements, and other factors so that any necessary adjustments can be made to the financial management plan.

Project of Cash Inflows for Utility Revenue Fund

Projection of Cash Inflows

Schedule 3

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Rate Revenue Growth Assumptions											
Water											
1 % Change in Base Revenue	9.25%	10.06%	12.72%	8.04%	3.13%	2.45%	2.91%	2.83%	2.75%	2.68%	2.61%
2 % Change in Usage Revenue	9.25%	10.06%	12.72%	8.04%	3.13%	2.45%	2.91%	2.83%	2.75%	2.68%	2.61%
Sewer											
3 % Change in Base Revenue	10.84%	11.45%	14.55%	9.24%	3.53%	2.74%	3.41%	3.29%	3.19%	3.09%	3.00%
4 % Change in Usage Revenue	10.84%	11.45%	14.55%	9.24%	3.53%	2.74%	3.41%	3.29%	3.19%	3.09%	3.00%
Reuse											
5 % Change in Base Revenue	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6 % Change in Usage Revenue	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Assumed Rate Revenue Increases ¹											
7 Assumed Water Rate Increase	4.98%	5.00%	4.75%	4.50%	4.25%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
8 Assumed Sewer Rate Increase	20.00%	20.00%	20.00%	4.50%	4.25%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
9 Assumed Reuse Rate Increase	4.98%	5.00%	4.75%	4.50%	4.25%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Water Rate Revenue											
10 Base Rate Revenue	\$ 1,495,636	\$ 1,728,438	\$ 2,040,787	\$ 2,304,038	\$ 2,477,040	\$ 2,639,140	\$ 2,824,646	\$ 3,020,770	\$ 3,228,065	\$ 3,447,109	\$ 3,678,425
11 Usage Rate Revenue	3,282,795	3,793,776	4,479,356	5,057,171	5,436,896	5,792,691	6,199,861	6,630,337	7,085,331	7,566,116	8,073,835
12 Total Water Rate Revenue	\$ 4,778,431	\$ 5,522,214	\$ 6,520,143	\$ 7,361,209	\$ 7,913,937	\$ 8,431,831	\$ 9,024,508	\$ 9,651,107	\$ 10,313,396	\$ 11,013,225	\$ 11,752,260
Sewer Rate Revenue											
13 Base Rate Revenue	\$ 2,804,172	\$ 3,750,372	\$ 5,155,432	\$ 5,885,373	\$ 6,352,038	\$ 6,786,946	\$ 7,298,763	\$ 7,840,667	\$ 8,414,244	\$ 9,021,163	\$ 9,663,173
14 Usage Rate Revenue	6,382,087	8,535,567	11,733,380	13,394,672	14,456,765	15,446,584	16,611,442	17,844,774	19,150,194	20,531,497	21,992,663
15 Total Sewer Rate Revenue	\$ 9,186,259	\$ 12,285,939	\$ 16,888,812	\$ 19,280,046	\$ 20,808,803	\$ 22,233,530	\$ 23,910,205	\$ 25,685,441	\$ 27,564,439	\$ 29,552,660	\$ 31,655,836
Reuse Rate Revenue											
16 Base Rate Revenue	\$ 411	\$ 432	\$ 452	\$ 472	\$ 492	\$ 512	\$ 533	\$ 554	\$ 576	\$ 599	\$ 623
17 Usage Rate Revenue	132,589	139,218	145,831	152,393	158,870	165,225	171,834	178,707	185,856	193,290	201,021
18 Total Reuse Rate Revenue	\$ 133,000	\$ 139,650	\$ 146,283	\$ 152,866	\$ 159,363	\$ 166,737	\$ 172,367	\$ 179,261	\$ 186,432	\$ 193,889	\$ 201,645
Other Operating Revenue											
19 Water- Meter Installations	\$ 263,000	\$ 263,000	\$ 263,000	\$ 263,000	\$ 263,000	\$ 263,000	\$ 263,000	\$ 263,000	\$ 263,000	\$ 263,000	\$ 263,000
20 Water- Other (On/Off Fees)	30,000	33,019	37,218	40,209	41,466	42,480	43,718	44,955	46,192	47,429	48,666
21 Water Income-Other	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
22 Sewer Other Misc	12,000	13,374	15,321	16,737	17,327	17,802	18,408	19,014	19,620	20,226	20,833
23 Land Lease-Turtle Mount(Tower)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
24 Tss/Cod Wastewater Fees	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
25 Total Other Operating Revenue	\$ 1,330,000	\$ 1,334,393	\$ 1,340,538	\$ 1,344,946	\$ 1,346,794	\$ 1,348,282	\$ 1,350,126	\$ 1,351,969	\$ 1,353,812	\$ 1,355,656	\$ 1,357,498
Transfers In											
26 Series 2026 Reimbursement	\$ -	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Total Transfers In	\$ -	\$ 20,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income											
28 Unrestricted	\$ 187,474	\$ 429,585	\$ 383,564	\$ 159,199	\$ 158,041	\$ 190,353	\$ 221,613	\$ 225,513	\$ 245,276	\$ 282,075	\$ 337,150
29 Total Interest Income	\$ 187,474	\$ 429,585	\$ 383,564	\$ 159,199	\$ 158,041	\$ 190,353	\$ 221,613	\$ 225,513	\$ 245,276	\$ 282,075	\$ 337,150
30 Total Cash Inflows	\$ 15,615,163	\$ 39,711,781	\$ 25,279,341	\$ 28,298,266	\$ 30,386,936	\$ 32,369,733	\$ 34,678,818	\$ 37,093,291	\$ 39,663,354	\$ 42,397,505	\$ 45,304,389

¹ FY 25 reflects rate adjustments implemented as of October 1, 2024. FY 26 and beyond reflect assumed annual increases.

² Series 2026 Revenue Bonds includes \$20M of reimbursements for WWTF dollars spent in FY 25.

Project of Cash Outflows for Utility Revenue Fund

Projection of Cash Outflows											Schedule 4
Expense Line Item	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035
Total Expenses by Category											
Dp: Physical Environment / Admin											
1 SALARIES	\$ 194,326	\$ 207,651	\$ 220,110	\$ 233,317	\$ 247,316	\$ 262,155	\$ 277,884	\$ 294,557	\$ 312,230	\$ 330,964	\$ 350,822
2 FICA EXPENSE	15,111	16,371	17,353	18,394	19,498	20,668	21,908	23,222	24,616	26,093	27,658
3 RETIREMENT	26,570	28,222	29,915	31,710	33,613	35,630	37,767	40,033	42,435	44,982	47,680
4 LIFE & HEALTH INSURANCE	43,200	48,000	50,880	53,933	57,169	60,599	64,235	68,089	72,174	76,505	81,095
5 WORKERS COMPENSATION INSURANCE	1,600	2,500	2,650	2,809	2,978	3,156	3,346	3,546	3,759	3,985	4,224
6 PROFESSIONAL SERVICES	-	1,000	1,094	1,170	1,224	1,275	1,332	1,391	1,452	1,515	1,580
7 ACCOUNTING & AUDITING FEES	28,013	30,000	32,808	35,110	36,712	38,263	39,868	41,732	43,559	45,449	47,405
8 OTHER CONTRACTUAL SERVICES	35,750	39,750	43,470	46,521	48,644	50,698	52,957	55,295	57,715	60,220	62,811
9 TRAVEL & PER DIEM	-	500	547	585	612	638	666	696	726	757	790
10 TELEPHONE EXPENSE	5,400	6,500	7,108	7,607	7,954	8,290	8,660	9,042	9,438	9,847	10,271
11 IT LICENSING / EQUIPMENT	45,520	46,100	50,414	53,953	56,415	58,797	61,417	64,129	66,935	69,840	72,845
12 POSTAGE/TRANSPORTATION FEES	32,800	32,800	35,870	38,387	40,139	41,834	43,698	45,627	47,624	49,691	51,829
13 UTILITIES EXPENSE	20,000	20,000	22,508	24,540	25,851	27,101	28,506	29,966	31,484	33,061	34,699
14 RENTAL & LEASING	3,750	1,450	1,586	1,697	1,774	1,849	1,932	2,017	2,105	2,197	2,291
15 GENERAL INSURANCE	450,000	517,500	565,931	605,653	633,288	660,032	689,445	719,885	751,388	783,932	817,728
16 REPAIR & MAINTENANCE	31,950	28,100	30,730	32,887	34,387	35,839	37,437	39,089	40,800	42,570	44,402
17 MSC. EXPENSE & OTHER CURRENT	16,200	23,000	25,152	26,910	28,146	29,335	30,642	31,995	33,395	34,844	36,343
18 OFFICE SUPPLIES	1,000	1,000	1,094	1,170	1,224	1,275	1,332	1,391	1,452	1,515	1,580
19 OPERATING SUPPLIES	5,500	11,100	12,139	12,991	13,584	14,157	14,788	15,441	16,117	16,816	17,540
20 SUBSCRIPTIONS/QUES	-	500	547	585	612	638	666	696	726	757	790
21 TRAINING	2,000	2,000	2,197	2,341	2,447	2,551	2,665	2,782	2,904	3,030	3,160
Dp: Water Department											
22 SALARIES	1,255,075	1,277,000	1,353,620	1,434,837	1,520,327	1,612,183	1,708,914	1,811,449	1,920,136	2,035,944	2,157,465
23 ON CALL	14,000	14,000	14,840	15,730	16,674	17,675	18,735	19,859	21,051	22,314	23,653
24 SHIFT DIFFERENTIAL	5,200	-	-	-	-	-	-	-	-	-	-
25 OVERTIME	15,000	10,000	19,080	20,225	21,438	22,725	24,088	25,533	27,065	28,689	30,411
26 INCENTIVE PAY	1,400	-	-	-	-	-	-	-	-	-	-
27 HOLIDAY PREMIUM	5,000	15,000	15,900	16,854	17,865	18,937	20,073	21,278	22,554	23,908	25,342
28 FICA EXPENSE	94,382	99,403	105,367	111,689	118,391	125,494	133,024	141,005	149,465	158,433	167,939
29 RETIREMENT	186,626	174,800	185,288	196,405	208,190	220,681	233,922	247,957	262,835	278,605	295,321
30 LIFE & HEALTH INSURANCE	244,070	245,000	259,700	275,282	291,799	309,307	327,865	347,537	368,389	390,493	413,922
31 WORKERS COMPENSATION INSURANCE	25,500	32,000	33,520	35,955	38,113	40,399	42,823	45,393	48,116	51,003	54,063
32 PROFESSIONAL SERVICES	193,676	255,000	278,864	298,438	312,055	325,233	339,727	354,726	370,249	386,315	402,938
33 OTHER CONTRACTUAL SERVICES	304,516	331,000	361,977	387,304	405,060	422,166	440,979	460,448	480,590	501,452	523,030
34 CLOTHING AND UNIFORMS	11,000	11,000	12,029	12,874	13,461	14,030	14,655	15,302	15,972	16,665	17,382
35 TRAVEL & PER DIEM	8,000	8,000	8,749	9,363	9,790	10,203	10,658	11,129	11,616	12,120	12,641
36 TELEPHONE EXPENSE	30,000	33,000	36,088	38,621	40,384	42,089	43,965	45,906	47,915	49,994	52,145
37 IT LICENSING / EQUIPMENT	57,110	47,000	51,399	55,006	57,516	59,945	62,616	65,381	68,242	71,203	74,267
38 POSTAGE/TRANSPORTATION FEES	3,500	3,500	3,828	4,096	4,283	4,464	4,663	4,869	5,082	5,302	5,531
39 UTILITIES EXPENSE	150,000	230,000	258,837	282,206	297,288	311,661	327,818	344,611	362,063	380,198	399,036
40 RENTAL & LEASING	9,000	9,000	9,842	10,533	11,014	11,479	11,990	12,520	13,068	13,635	14,221
41 REPAIR & MAINTENANCE	90,000	220,000	240,589	257,476	269,224	280,593	293,097	306,038	319,430	333,291	347,633
42 MSC. EXPENSE & OTHER CURRENT	103	6,000	6,562	7,022	7,342	7,653	7,994	8,346	8,712	9,090	9,481
43 BOOT ALLOWANCE	3,850	4,000	4,374	4,681	4,895	5,102	5,329	5,564	5,808	6,060	6,321
44 OFFICE SUPPLIES	6,500	6,500	7,108	7,607	7,954	8,290	8,660	9,042	9,438	9,847	10,271
45 OPERATING SUPPLIES	231,000	200,000	218,717	234,069	244,749	255,085	266,452	278,216	290,391	302,992	316,030
46 WATER METERS	449,853	360,000	405,136	441,713	465,320	487,817	513,107	539,391	566,707	595,093	624,577
47 FUEL EXPENSE	45,000	45,000	50,642	55,214	58,165	60,977	64,138	67,424	70,838	74,387	78,072
48 CHEMICALS	400,000	530,000	596,450	650,300	685,054	718,175	755,408	794,104	834,319	876,109	919,517
49 LABORATORY SAMPLES	45,000	34,500	37,729	40,377	42,219	44,002	45,963	47,932	50,093	52,266	54,515
50 SUBSCRIPTIONS/QUES	9,000	6,500	7,108	7,607	7,954	8,290	8,660	9,042	9,438	9,847	10,271
51 TRAINING	7,600	12,500	13,670	14,629	15,297	15,943	16,653	17,389	18,149	18,937	19,752
52 CAP. IMPROVEMENT-MACHINERY	205,092	100,000	109,359	117,034	122,374	127,542	133,226	139,108	145,196	151,496	158,015

Op: Wastewater Department											
53 SALARIES	1,784,364	1,936,000	2,052,160	2,175,290	2,305,807	2,444,155	2,590,805	2,746,253	2,911,028	3,085,690	3,270,831
54 ON-CALL	19,500	19,500	20,670	21,910	23,225	24,618	26,095	27,661	29,321	31,080	32,945
55 SHIFT DIFFERENTIAL	5,200	-	-	-	-	-	-	-	-	-	-
56 OVERTIME	19,500	30,000	31,800	33,708	35,730	37,874	40,147	42,556	45,109	47,815	50,684
57 INCENTIVE PAY	2,900	-	-	-	-	-	-	-	-	-	-
58 HOLIDAY PREMIUM	12,000	30,000	31,800	33,708	35,730	37,874	40,147	42,556	45,109	47,815	50,684
59 FICA EXPENSE	130,601	150,545	159,578	169,152	179,302	190,060	201,463	213,551	226,364	239,946	254,343
60 RETIREMENT	282,391	265,000	280,900	297,754	315,619	334,556	354,630	375,908	398,462	422,370	447,712
61 LIFE & HEALTH INSURANCE	320,740	400,000	424,000	449,440	476,406	504,391	535,230	567,408	601,452	637,539	675,732
62 UNEMPLOYMENT COMPENSATION	783	-	-	-	-	-	-	-	-	-	-
63 WORKERS COMPENSATION INSURANCE	50,800	70,000	74,200	78,652	83,371	88,373	93,676	99,296	105,254	111,569	118,264
64 PROFESSIONAL SERVICES	190,000	170,000	185,910	198,958	208,037	216,822	226,484	236,484	246,833	257,543	268,626
65 OTHER CONTRACTUAL SERVICES	992,000	1,100,000	1,202,944	1,287,378	1,348,119	1,402,967	1,465,487	1,530,190	1,597,152	1,666,457	1,738,166
66 CLOTHING AND UNIFORMS	14,000	11,000	12,029	12,874	13,461	14,030	14,655	15,302	15,972	16,665	17,382
67 TRAVEL & PER DIEM	8,000	16,000	17,497	18,725	19,580	20,407	21,316	22,257	23,231	24,239	25,282
68 TELEPHONE EXPENSE	23,000	30,000	32,808	35,190	36,712	38,263	39,968	41,732	43,559	45,449	47,405
69 IT LICENSING / EQUIPMENT	55,250	65,100	71,192	76,189	79,666	83,030	86,730	90,559	94,522	98,624	102,868
70 POSTAGE/TRANSPORTATION FEES	3,000	3,000	3,281	3,511	3,671	3,826	3,997	4,173	4,356	4,545	4,740
71 UTILITIES EXPENSE	450,000	570,000	641,466	699,379	736,757	772,376	812,420	854,036	897,286	942,230	988,914
72 RENTAL & LEASING	75,000	50,000	54,679	58,517	61,187	63,771	66,163	68,554	72,598	75,748	79,008
73 REPAIR & MAINTENANCE	700,000	870,000	951,419	1,018,199	1,064,658	1,109,620	1,153,067	1,210,241	1,263,202	1,318,076	1,374,731
74 MISC. EXPENSE & OTHER CURRENT	15,000	5,000	5,468	5,852	6,119	6,377	6,661	6,955	7,260	7,575	7,901
75 LANDFILL DISPOSAL FEES	180,000	235,000	256,993	275,031	287,580	299,725	313,081	326,904	341,210	356,016	371,335
76 BOOT ALLOWANCE	5,100	5,000	5,468	5,852	6,119	6,377	6,661	6,955	7,260	7,575	7,901
77 OFFICE SUPPLIES	5,500	7,500	8,202	8,778	9,178	9,566	9,992	10,433	10,890	11,362	11,851
78 OPERATING SUPPLIES	330,000	275,000	300,736	321,844	336,530	350,742	366,372	382,547	399,288	416,614	434,541
79 FUEL EXPENSE	65,000	120,000	135,045	147,238	155,107	162,606	171,036	179,797	188,902	198,364	208,132
80 CHEMICALS	228,000	350,000	393,882	429,443	452,394	474,266	498,854	524,408	550,965	578,562	607,228
81 LABORATORY SAMPLES	300,000	320,000	343,947	374,510	391,598	408,136	426,324	445,146	464,626	484,787	505,648
82 SUBSCRIPTIONS/IDUES	5,000	6,500	7,108	7,607	7,954	8,290	8,660	9,042	9,438	9,847	10,271
83 TRAINING	10,000	16,000	17,497	18,725	19,580	20,407	21,316	22,257	23,231	24,239	25,282
84 CAP. IMPROVEMENT-MACHINERY	453,818	100,000	109,359	117,034	122,374	127,542	133,226	139,108	145,196	151,496	158,015
Incremental O&M Expenses From W/WTF Expansion											
85 Personnel	-	-	43,680	32,602	98,158	104,047	110,290	116,907	123,922	131,357	139,239
86 Utilities	-	-	90,000	196,251	206,739	216,735	227,971	239,649	251,785	264,397	277,497
87 Chemicals	-	-	24,000	52,334	55,131	57,796	60,732	63,906	67,143	70,506	73,999
88 Operating Exp	-	-	12,000	25,685	26,856	27,391	29,238	30,529	31,865	33,248	34,678
89 Repair & Maintenance	-	-	12,000	25,685	26,856	27,391	29,238	30,529	31,865	33,248	34,678
90 Total Expenses	\$ 11,871,789	\$ 12,617,892	\$ 13,880,582	\$ 15,048,431	\$ 15,841,695	\$ 16,639,128	\$ 17,505,157	\$ 18,411,974	\$ 19,361,622	\$ 20,356,249	\$ 21,397,939
Expenses by Type											
91 Personnel Services	4,784,451	5,108,992	5,460,219	5,834,467	6,184,031	6,554,420	6,947,095	7,363,287	7,804,406	8,271,947	8,767,493
92 Variable Operations & Maintenance	1,390,800	1,897,800	2,248,700	2,575,292	2,712,625	2,843,526	2,990,641	3,143,530	3,302,410	3,467,504	3,638,983
93 Fixed Operations & Maintenance	5,037,627	5,411,100	5,952,946	6,404,603	6,700,290	6,986,097	7,300,968	7,626,940	7,964,415	8,313,805	8,675,434
94 Minor Capital Outlay ¹	658,910	200,000	218,717	234,069	244,749	255,085	266,452	278,216	290,391	302,992	316,030
95 Total	\$ 11,871,789	\$ 12,617,892	\$ 13,880,582	\$ 15,048,431	\$ 15,841,695	\$ 16,639,128	\$ 17,505,157	\$ 18,411,974	\$ 19,361,622	\$ 20,356,249	\$ 21,397,939
96 Personnel Services	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%	95%
97 Variable Operations & Maintenance	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
98 Fixed Operations & Maintenance	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
99 Minor Capital Outlay ¹	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Total Expenses at Execution											
101 Personnel Services	\$ 4,545,229	\$ 4,853,542	\$ 5,187,208	\$ 5,542,744	\$ 5,874,829	\$ 6,226,699	\$ 6,599,740	\$ 6,995,123	\$ 7,414,196	\$ 7,858,350	\$ 8,329,118
102 Variable Operations & Maintenance	1,390,800	1,897,800	2,248,700	2,575,292	2,712,625	2,843,526	2,990,641	3,143,530	3,302,410	3,467,504	3,638,983
103 Fixed Operations & Maintenance	5,037,627	5,411,100	5,952,946	6,404,603	6,700,290	6,986,097	7,300,968	7,626,940	7,964,415	8,313,805	8,675,434
104 Minor Capital Outlay ¹	658,910	200,000	218,717	234,069	244,749	255,085	266,452	278,216	290,391	302,992	316,030
105 Total Expenses at Execution	\$ 11,632,566	\$ 12,362,442	\$ 13,607,571	\$ 14,756,708	\$ 15,532,493	\$ 16,311,407	\$ 17,157,802	\$ 18,043,809	\$ 18,971,402	\$ 19,942,652	\$ 20,959,565

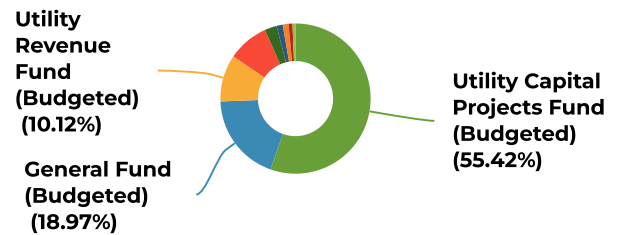
Lease Payments											
106 Backhoe Loader (Water Dept)	\$ 21,598	\$ 21,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107 Sumter County School Board	170,000	170,000	170,000	170,000	170,000	-	-	-	-	-	-
108 Vac Truck Lease 2024	114,090	114,090	114,091	74,281	-	-	-	-	-	-	-
109 Total Lease Payments	\$ 305,688	\$ 305,688	\$ 284,091	\$ 244,281	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service											
110 SRF Loan #3 - 2009 - Principal	\$ 355,210	\$ 362,637	\$ 370,219	\$ 188,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111 SRF Loan #3 - 2009 - Interest	24,705	17,278	9,696	1,955	-	-	-	-	-	-	-
112 BB&T Continental Country Club - Principal	19,785	16,828	13,792	10,679	7,488	4,210	851	-	-	-	-
113 BB&T Continental Country Club - Interest	114,830	117,789	120,823	123,936	127,129	130,466	66,457	-	-	-	-
114 CR209 Design Loan - Principal	4,538	4,614	4,691	4,769	4,849	4,930	5,012	5,095	5,180	5,266	5,354
115 CR209 Design Loan - Interest	928	852	775	697	617	536	454	371	286	200	112
116 SRF Loan - CR209 Construction Loan - 2016 - Principal	69,830	69,851	69,872	69,893	69,914	69,935	69,956	69,977	69,998	70,019	70,040
117 SRF Loan - CR209 Construction Loan - 2016 - Interest	289	263	247	226	205	184	163	142	121	100	79
118 SFR Loan - Oxford WTP - Principal	224,928	228,912	228,913	230,932	232,968	235,023	237,096	239,187	241,296	243,424	245,571
119 SFR Loan - Oxford WTP - Interest	31,102	29,118	27,117	25,098	23,061	21,007	18,934	16,843	14,733	12,605	10,458
120 2026 Series Revenue Bonds ²	-	-	-	7,703,775	7,703,775	7,703,775	10,493,775	10,559,275	10,559,525	10,557,275	10,557,275
121 Total Debt Service	\$ 846,144	\$ 846,144	\$ 846,144	\$ 8,359,962	\$ 8,170,004	\$ 8,170,004	\$ 10,892,697	\$ 10,899,889	\$ 10,891,139	\$ 10,888,889	\$ 10,888,889
122 Total Cash Outflows	\$ 12,784,398	\$ 13,514,275	\$ 14,737,806	\$ 23,360,950	\$ 23,872,498	\$ 24,481,412	\$ 28,650,499	\$ 28,934,699	\$ 29,862,541	\$ 30,831,541	\$ 31,848,454

¹ Annual Minor Capital Outlay reflects input from City staff from discussion on 6/25/25.

Funds Summary Overview

Major Funds

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



Fund Relationships

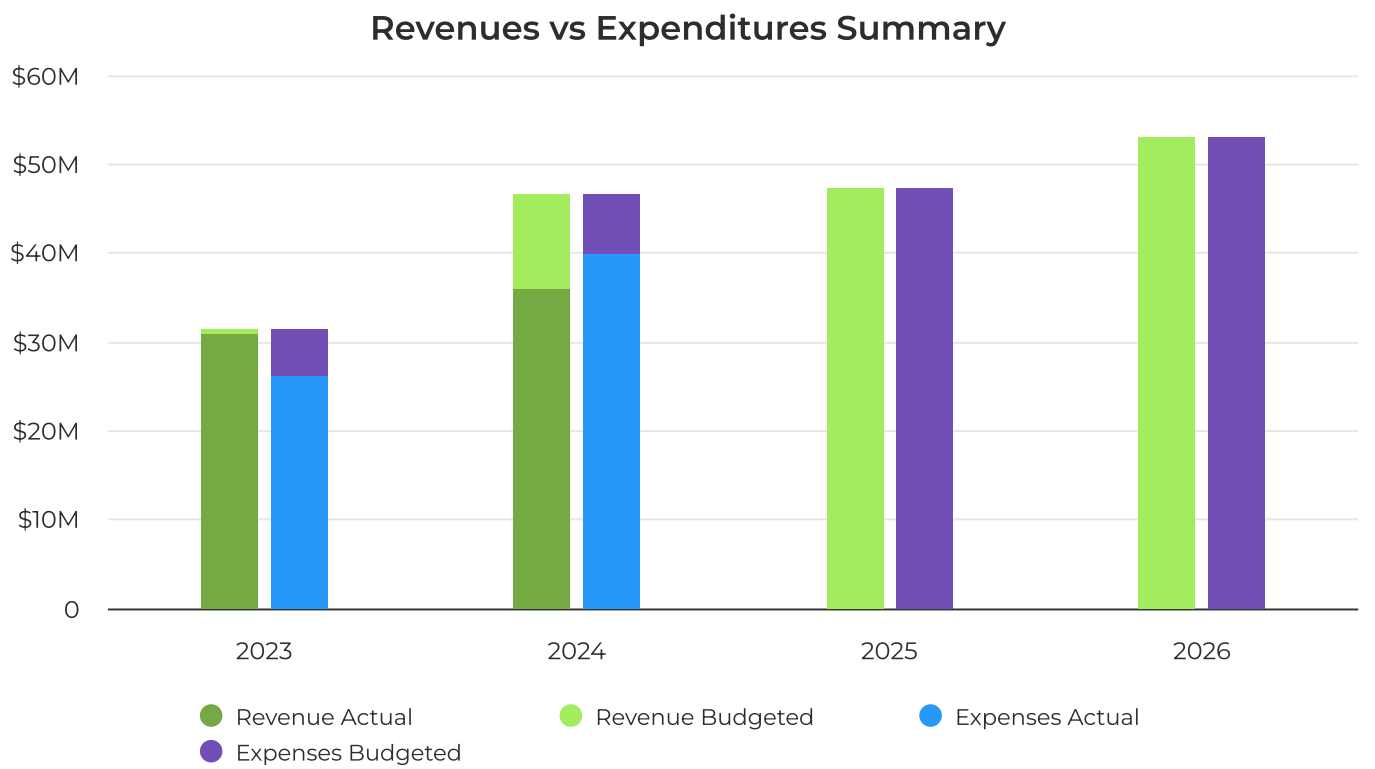
The Department/Fund Matrix displays the relationship between the City's functional units (department/division), major funds, and non-major funds in aggregate for FY26. As seen, most departments are funded by the General Fund. However, there are some departments that are funded by other funds as well. Funds are allocated for each department in order to continue operations while maintaining a high quality of service throughout the entire fiscal year. Allocated funds are based on a number of variables, including, but not limited to: programs, funding restrictions, staffing, operations, project, and other specific functions within each individual department. The funds highlighted in the chart are the major funds for the City.

All Funds	General Fund	Greenwood Cemetery Fund	Community Redevelop Fund	Baker House Fund	Park & Rec Impact Fee Fund	Law Enforce Impact Fee Fund	Capital Improv. Fund	Utility Revenue Fund	Utility Capital Project Fund	Water SDC Fund	Wastewater SDC Fund
Departments											
Legislative	X										
Executive	X										
Finance	X										
Development Services	X		X								
Information Technology	X										
Human Resources	X										
Police Department	X					X	X				
Public Works	X						X				
Fleet Services	X						X				
Parks & Recreation	X	X		X	X		X				
Community Center	X						X				
Physical Environment								X			
Water								X	X	X	
Wastewater								X	X		X

General Fund

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

Summary



In the 2026 budget for the General Fund, both budgeted expenses and budgeted revenues are set at \$53.1 million, reflecting an increase of 12.14% from the previous year's budgeted amounts of \$47.4 million. This marks a notable rise compared to the 1.25% increase observed from the prior period to 2025.

Comprehensive Fund Summary

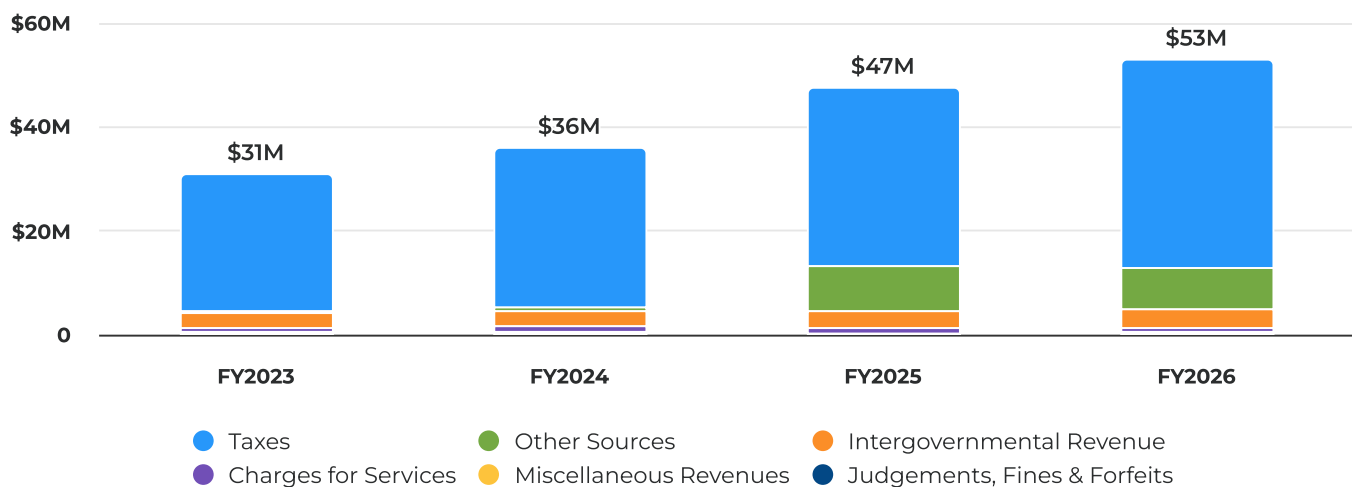
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$4,354,650.00	\$2,764,195.44	\$6,576,248.00
Revenues			
Taxes	\$30,817,351.77	\$34,294,340.00	\$40,193,200.00
Intergovernmental Revenue	\$3,210,319.11	\$3,360,370.00	\$3,675,300.00
Charges for Services	\$926,761.56	\$841,900.00	\$876,500.00

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Judgements, Fines & Forfeits	\$126,792.60	\$34,000.00	\$107,500.00
Miscellaneous Revenues	\$394,322.02	\$212,050.00	\$342,850.00
Other Sources	\$464,777.76	\$8,625,300.00	\$7,925,300.00
Total Revenues	\$35,940,324.82	\$47,367,960.00	\$53,120,650.00
Expenditures			
Personnel Services	\$12,040,499.92	\$16,178,202.00	\$18,084,930.00
Operating Expenses	\$7,071,634.46	\$9,412,787.79	\$11,390,275.00
Capital Outlay	\$1,107,929.05	\$778,900.70	\$1,108,400.00
Debt Service	\$878,955.56	\$848,650.00	\$848,650.00
Transfer Out	\$18,915,690.00	\$16,231,880.00	\$15,326,004.00
Fund Balance	-	\$3,917,539.51	\$6,362,391.00
Total Expenditures	\$40,014,708.99	\$47,367,960.00	\$53,120,650.00
Total Revenues Less Expenditures	-\$4,074,384.17	-	-
Ending Fund Balance	\$280,265.83	\$2,764,195.44	\$6,576,248.00

Revenues by Revenue Source

Historical Revenue by Revenue Source

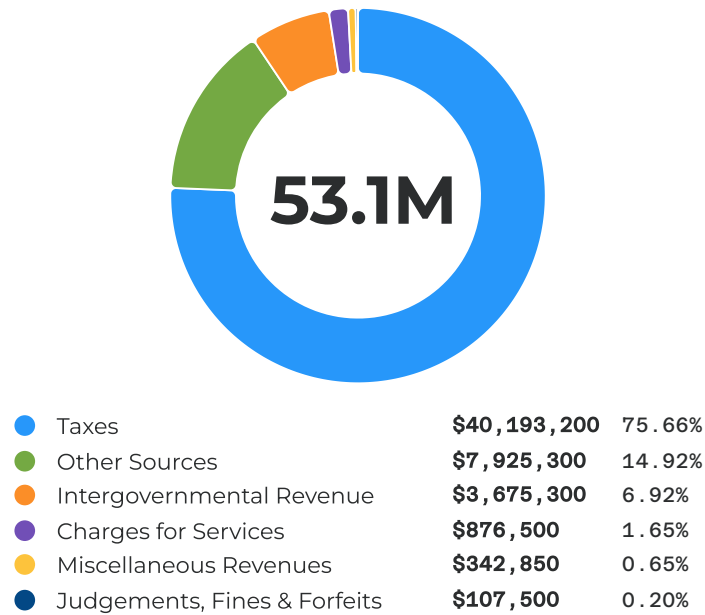


The General Fund's total revenue for FY2026 is \$53.1 million, reflecting a 12.14% increase from the previous year's \$47.4 million. Taxes remain the largest revenue source, increasing by \$5.9 million or 17.2% to \$40.2 million, now comprising 75.66% of the total revenue, up from 72.4% in FY2025.

Intergovernmental Revenue also grew by \$314,930 or 9.37%, reaching \$3.7 million and representing 6.92% of total revenue. Miscellaneous Revenues saw a significant increase of \$130,800 or 61.68%, totaling \$342,850 and accounting for 0.65% of the total. Judgements, Fines & Forfeits rose by \$73,500 or 216.18% to \$107,500, now 0.2% of the total revenue. Charges for Services increased by \$34,600 or 4.11% to \$876,500, making up 1.65% of the total.

Conversely, Other Sources decreased by \$700,000 or 8.12% to \$7.9 million, reducing its share to 14.92% of total revenue from 18.21% the previous year.

FY26 Revenues by Revenue Source

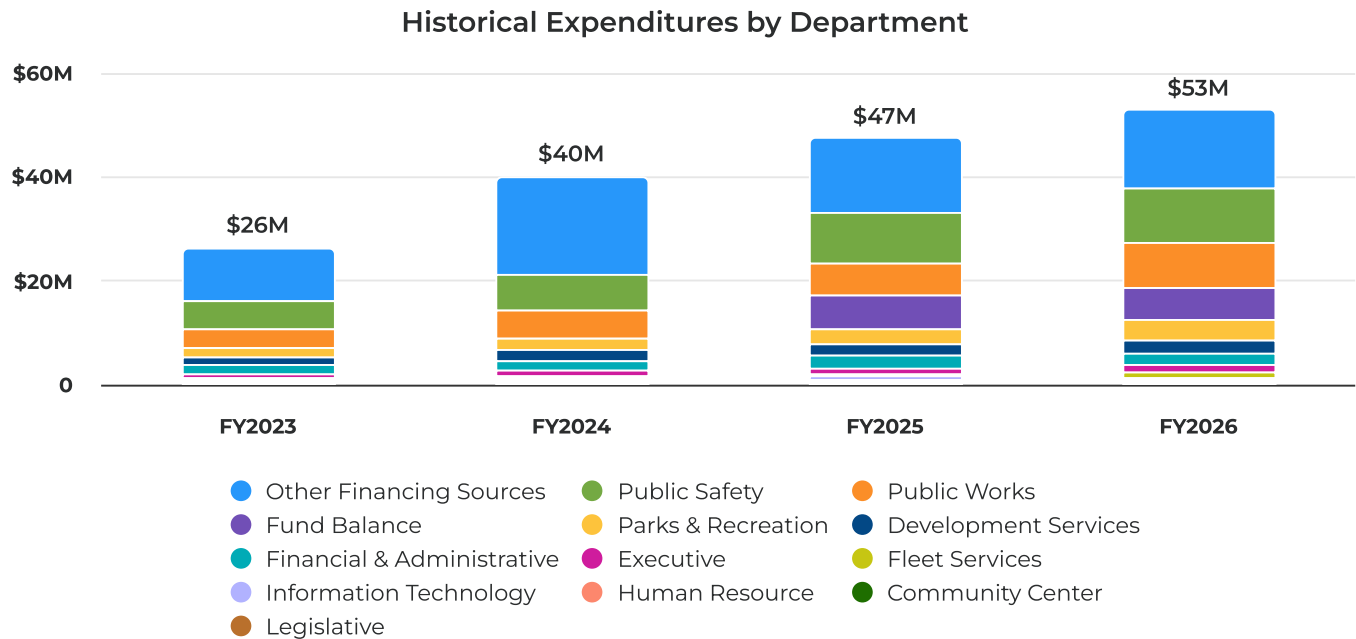


The General Fund's Fiscal Year Revenue by Revenue Source is primarily composed of Taxes, which account for \$40.2 million or 75.66% of the total revenue. Other Sources contribute \$7.9 million, representing 14.92%. Intergovernmental Revenue makes up \$3.7 million, equivalent to 6.92% of the revenue. Charges for Services provide \$876,500, which is 1.65%. Miscellaneous Revenues total \$342,850, or 0.65%, and Judgements, Fines & Forfeits add \$107,500, comprising 0.2% of the revenue.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Taxes	\$30,817,351.77	\$34,294,340.00	\$40,193,200.00
Intergovernmental Revenue	\$3,210,319.11	\$3,360,370.00	\$3,675,300.00
Charges for Services	\$926,761.56	\$841,900.00	\$876,500.00
Judgements, Fines & Forfeits	\$126,792.60	\$34,000.00	\$107,500.00
Miscellaneous Revenues	\$394,322.02	\$212,050.00	\$342,850.00
Other Sources	\$464,777.76	\$8,625,300.00	\$7,925,300.00
Total Revenues	\$35,940,324.82	\$47,367,960.00	\$53,120,650.00

Expenditures by Department



The General Fund's total expenditures for FY2026 increased by 12.14% to \$53.1 million compared to the previous year. The largest expenditure category remained Other Financing Sources, which rose by \$1.1 million or 7.69% to \$15.3 million, representing 28.85% of the total budget, a slight decrease in its share from 30.05% the prior year.

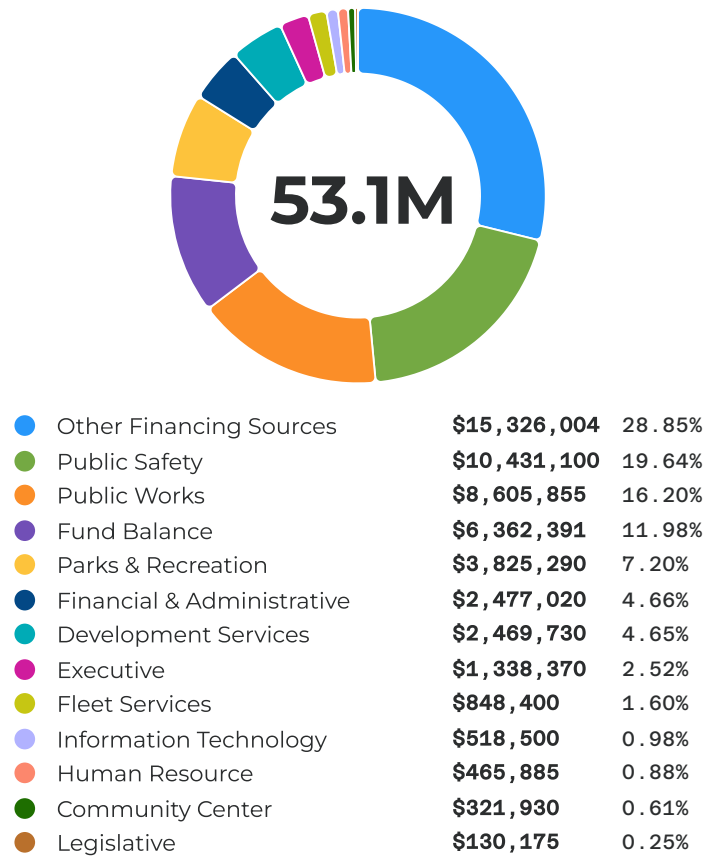
Public Safety continued as a major category, increasing by \$709,840 or 7.3% to \$10.4 million, though its proportion of the total budget decreased from 20.52% to 19.64%. Public Works saw the most significant growth, rising by \$2.4 million or 38.24% to \$8.6 million, increasing its share from 13.14% to 16.2% of the total budget.

Parks & Recreation expenditures increased by \$1.1 million or 39.15% to \$3.8 million, growing its budget share from 5.8% to 7.2%. Financial & Administrative expenses rose by \$257,352 or 11.59% to \$2.5 million, maintaining a similar share of 4.66%. Development Services had a modest increase of \$58,537 or 2.43% to \$2.5 million, slightly decreasing its share from 5.09% to 4.65%.

The Fund Balance decreased by \$213,857 or 3.25% to \$6.4 million, reducing its share from 13.88% to 11.98%. Fleet Services increased by \$242,407 or 40% to \$848,400, raising its share from 1.28% to 1.6%. The Executive department grew by \$194,082 or 16.96% to \$1.3 million, increasing its share from 2.42% to 2.52%.

Information Technology expenditures decreased by \$35,408 or 6.39% to \$518,500, reducing its share from 1.17% to 0.98%. Legislative expenses declined by \$46,744 or 26.42% to \$130,175. Human Resource and Community Center expenditures increased slightly by 3.93% and 5.81%, respectively.

FY26 Expenditures by Department



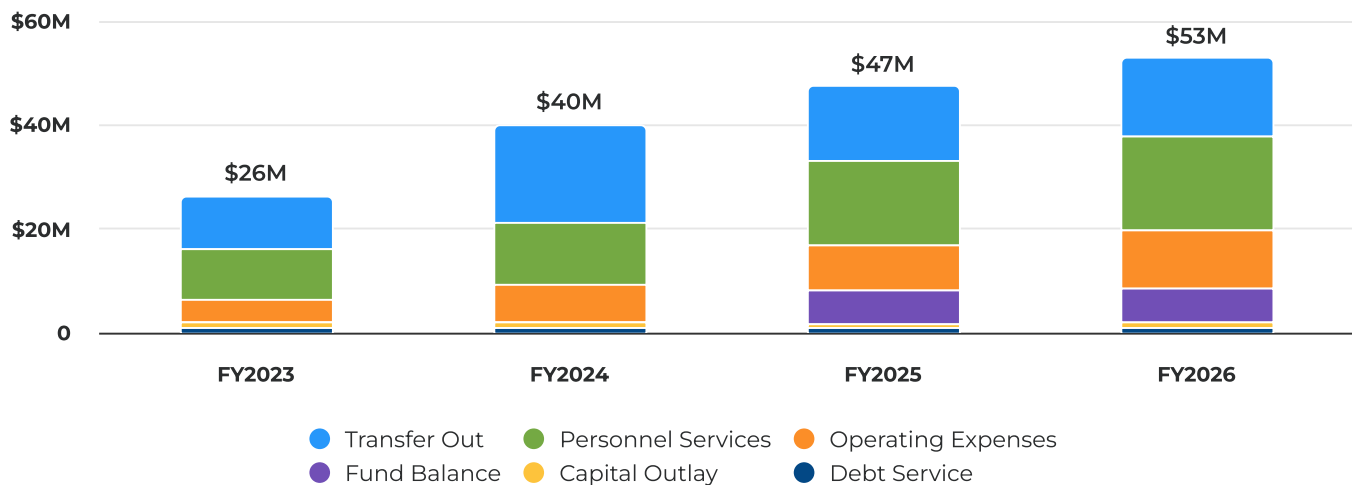
The Fiscal Year Expenditures by Department for the General Fund include Other Financing Sources at \$15.3 million, representing 28.85% of the total. Public Safety accounts for \$10.4 million or 19.64%, followed by Public Works with \$8.6 million, which is 16.2%. Fund Balance expenditures total \$6.4 million, making up 11.98% of the budget. Parks & Recreation receives \$3.8 million, equating to 7.2%, while Financial & Administrative and Development Services each have \$2.5 million, corresponding to 4.66% and 4.65%, respectively. The Executive department is allocated \$1.3 million or 2.52%. Fleet Services and Information Technology have \$848,400 and \$518,500, representing 1.6% and 0.98% of the expenditures, respectively.

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Legislative	\$109,526.05	\$176,919.00	\$130,175.00
Development Services	\$2,110,589.65	\$2,412,368.00	\$2,469,730.00
Executive	\$1,128,606.88	\$1,149,890.50	\$1,338,370.00
Financial & Administrative	\$1,811,448.80	\$2,219,668.00	\$2,477,020.00
Information Technology	\$396,421.21	\$553,908.00	\$518,500.00
Human Resource	\$355,282.11	\$448,269.00	\$465,885.00
Parks & Recreation	\$2,008,650.58	\$2,749,013.00	\$3,825,290.00
Community Center	\$282,324.99	\$361,143.70	\$321,930.00
Public Works	\$5,435,095.81	\$6,820,108.29	\$8,605,855.00
Fleet Services	\$507,032.92	\$605,993.00	\$848,400.00
Public Safety	\$6,954,039.99	\$9,721,260.00	\$10,431,100.00
Other Financing Sources	\$18,915,690.00	\$16,231,880.00	\$15,326,004.00
Fund Balance	-	\$3,917,539.51	\$6,362,391.00
Total Expenditures	\$40,014,708.99	\$47,367,960.00	\$53,120,650.00

Expenditures by Object Summary 1

Historical Expenditures by Object Summary 1

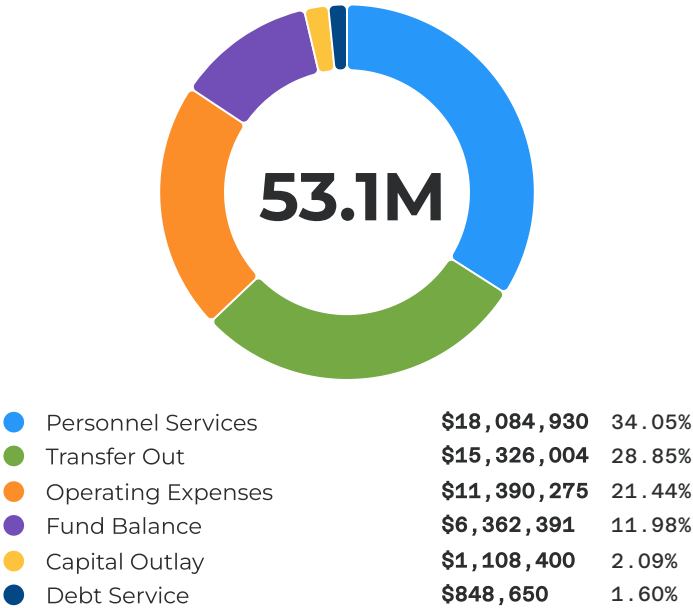


The General Fund's total expenditures for FY2026 increased by 12.14% to \$53.1 million compared to the previous year. Personnel Services remained the largest expenditure category, rising by \$1.9 million or 11.79% to \$18.1 million, representing 34.05% of the total budget, a slight decrease in percentage share from 34.15% the prior year. Transfer Out increased by \$1.1 million or 7.69% to \$15.3 million, accounting for 28.85% of the total, down from 30.05% previously. Operating Expenses saw the most significant growth, increasing by \$2.6 million or 29.27% to \$11.4 million, now making up 21.44% of the budget, up from 18.6% in the prior year.

Capital Outlay expenditures rose substantially by \$386,400 or 53.52% to \$1.1 million, increasing its share from 1.52% to 2.09% of the total budget. Debt Service remained unchanged at \$848,650, representing 1.6% of the total budget, a slight decrease in percentage from 1.79%. Fund Balance decreased by \$213,857 or 3.25% to \$6.4 million, reducing its proportion of the total budget from 13.88% to 11.98%.

Overall, the FY2026 budget reflects notable increases in Operating Expenses, Personnel Services, Transfer Out, and Capital Outlay, while Fund Balance experienced a modest decline. The distribution of expenditures shows a slight shift with Operating Expenses and Capital Outlay gaining a larger share, and Fund Balance and Debt Service slightly decreasing in their budget proportions.

FY26 Expenditures by Object Summary 1

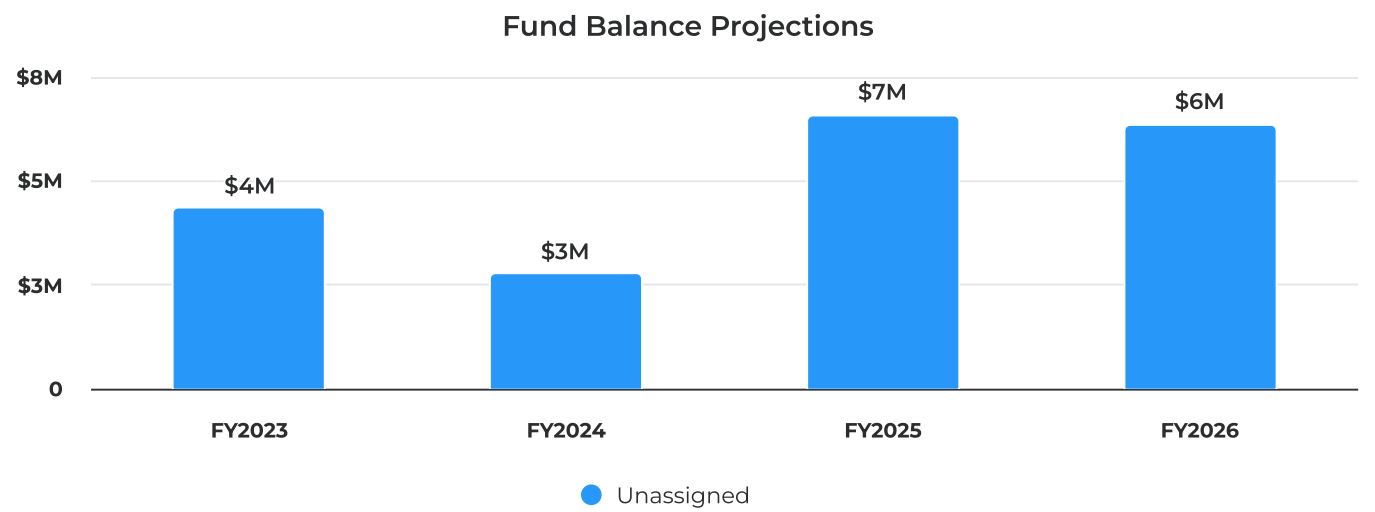


For the General Fund fiscal year expenditures by object summary, Personnel Services account for \$18.1 million, representing 34.05% of the total. Transfer Out follows with \$15.3 million, or 28.85%. Operating Expenses make up \$11.4 million, which is 21.44%. Fund Balance is \$6.4 million, comprising 11.98%. Capital Outlay totals \$1.1 million, or 2.09%, and Debt Service amounts to \$848,650, representing 1.6% of the expenditures.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services	\$12,040,499.92	\$16,178,202.00	\$18,084,930.00
Operating Expenses	\$7,071,634.46	\$9,412,787.79	\$11,390,275.00
Capital Outlay	\$1,107,929.05	\$778,900.70	\$1,108,400.00
Debt Service	\$878,955.56	\$848,650.00	\$848,650.00
Transfer Out	\$18,915,690.00	\$16,231,880.00	\$15,326,004.00
Fund Balance	-	\$3,917,539.51	\$6,362,391.00
Total Expenditures	\$40,014,708.99	\$47,367,960.00	\$53,120,650.00

Fund Balance



In the General Fund's Fund Balance Projections for FY2026, the Unassigned category is projected at \$6.4 million, representing a decrease of 3.25% from the previous year's \$6.6 million. This slight decline follows a significant increase of 137.91% in the Unassigned fund balance from the prior period to FY2025. The Unassigned category remains the largest component of the fund balance in FY2026, maintaining a substantial portion of the total fund balance despite the modest reduction.

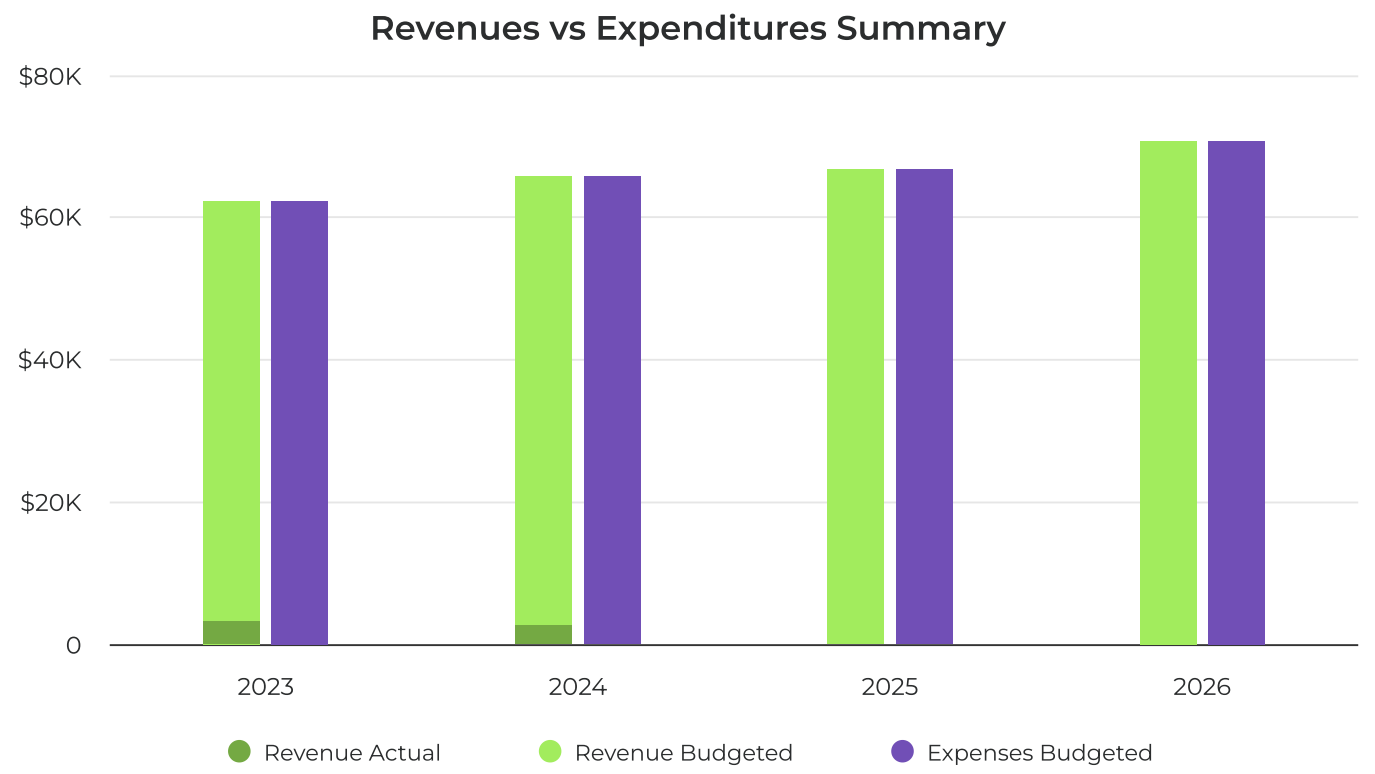
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$2,764,195.44	\$6,576,248.00	\$6,362,391.00
Total Fund Balance	\$2,764,195.44	\$6,576,248.00	\$6,362,391.00

Greenwood Cemetery Fund

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

Summary



In the 2026 budget for the Greenwood Cemetery Fund, both budgeted revenues and expenses are set at \$70,700, reflecting an increase of 5.84% from the previous year's budgeted amounts of \$66,800. This marks a notable rise compared to the 1.41% increase seen from the prior period to 2025. The equal growth in both revenues and expenses maintains a balanced budget for the fund in 2026.

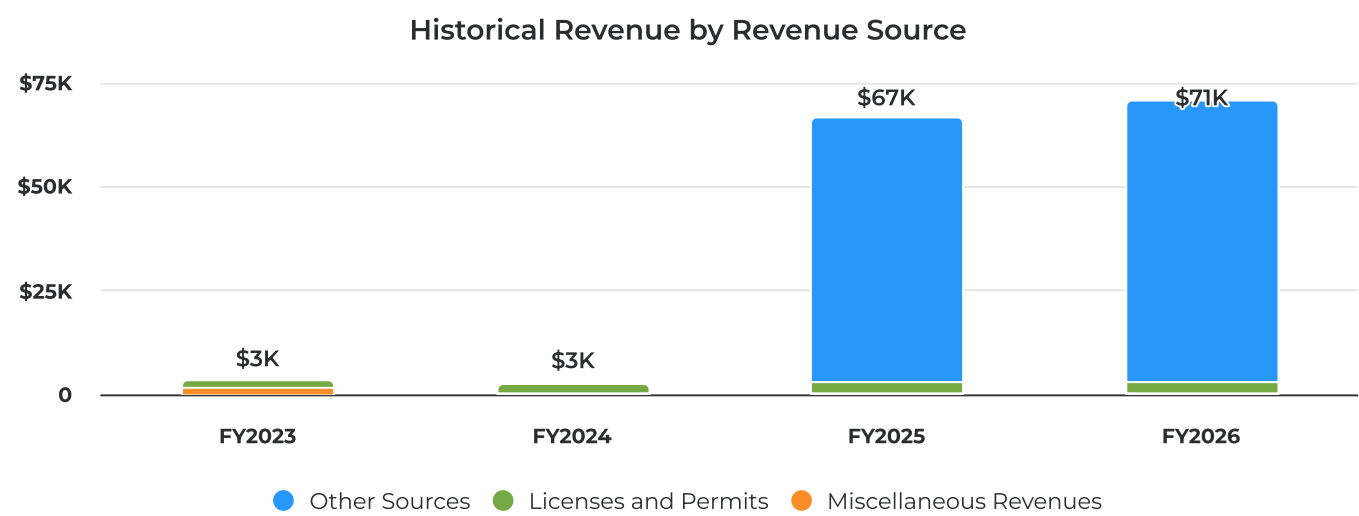
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$53,150.00	\$64,870.00	\$66,000.00
Revenues			
Miscellaneous Revenues	\$255.76	\$200.00	\$200.00
Licenses and Permits	\$2,350.00	\$2,600.00	\$2,600.00

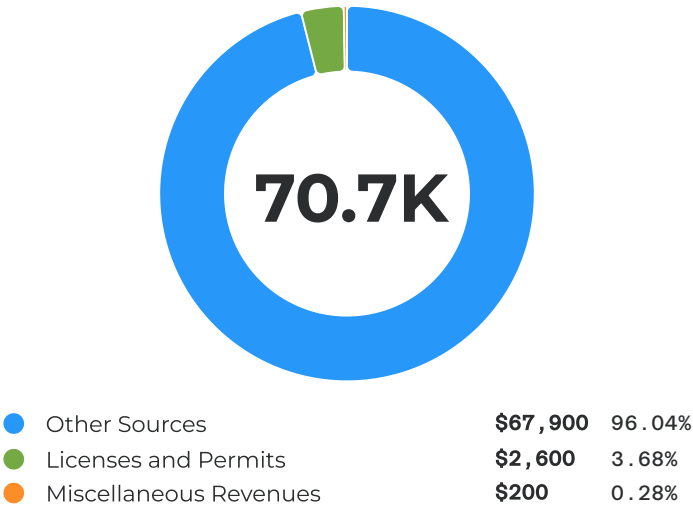
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Other Sources	-	\$64,000.00	\$67,900.00
Total Revenues	\$2,605.76	\$66,800.00	\$70,700.00
Expenditures			
Operating Expenses	-	\$800.00	\$800.00
Fund Balance	-	\$66,000.00	\$69,900.00
Total Expenditures	-	\$66,800.00	\$70,700.00
Total Revenues Less Expenditures	\$2,605.76	-	-
Ending Fund Balance	\$55,755.76	\$64,870.00	\$66,000.00

Revenues by Revenue Source



In FY2026, the Greenwood Cemetery Fund's total revenue increased by 5.84% to \$70,700 compared to the previous year. The largest revenue source, Other Sources, grew by 6.09%, rising from \$64,000 to \$67,900 and representing 96.04% of the total revenue. Licenses and Permits remained steady at \$2,600, accounting for 3.68% of the total, with no change from the prior year. Miscellaneous Revenues also held steady at \$200, making up 0.28% of the total revenue, with no change from the previous year. Overall, the increase in total revenue was primarily driven by the growth in Other Sources.

FY26 Revenues by Revenue Source

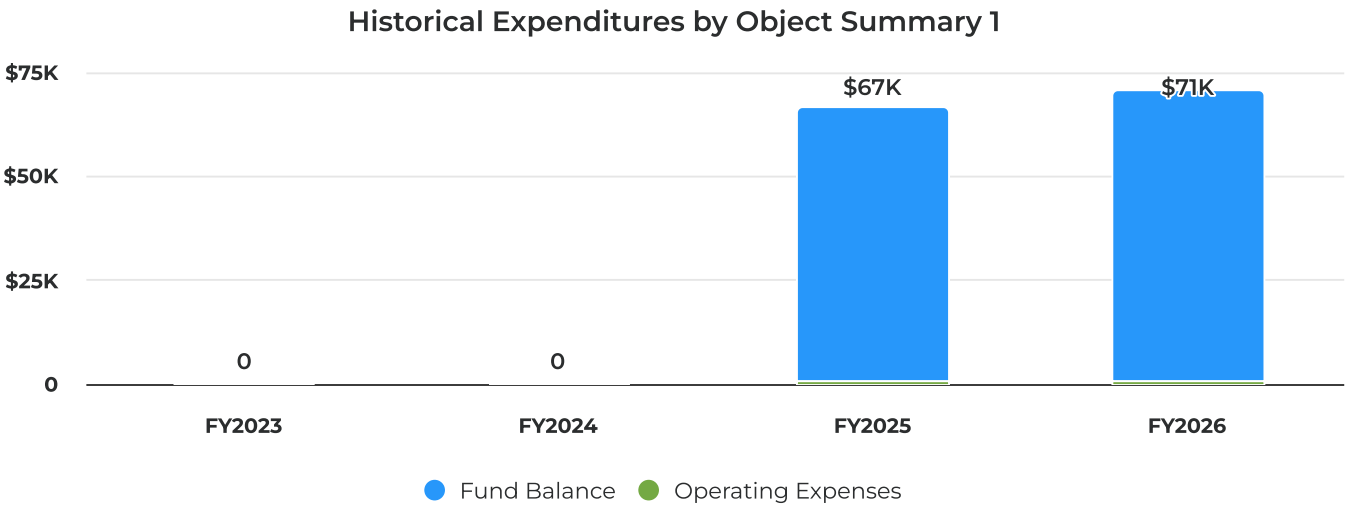


For the fiscal year, the Greenwood Cemetery Fund's revenue by source is primarily composed of Other Sources, which account for \$67,900 or 96.04% of the total revenue. Licenses and Permits contribute \$2,600, representing 3.68%, while Miscellaneous Revenues make up \$200, or 0.28% of the total revenue.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Miscellaneous Revenues	\$255.76	\$200.00	\$200.00
Licenses and Permits	\$2,350.00	\$2,600.00	\$2,600.00
Other Sources	-	\$64,000.00	\$67,900.00
Total Revenues	\$2,605.76	\$66,800.00	\$70,700.00

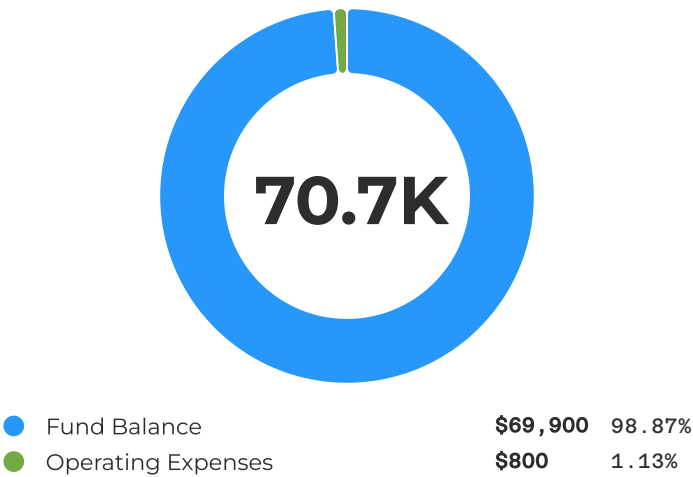
Expenditures by Object Summary 1



In FY2026, the Greenwood Cemetery Fund's total expenditures increased by 5.84% to \$70,700 compared to the previous year. The Fund Balance remained the largest category, accounting for 98.87% of the total at \$69,900, which represents a \$3,900 increase or 5.91% growth from FY2025. Operating Expenses stayed constant at \$800, making up 1.13% of the total

budget with no change from the prior year. Overall, the increase in total expenditures is primarily driven by the growth in the Fund Balance category.

FY26 Expenditures by Object Summary 1

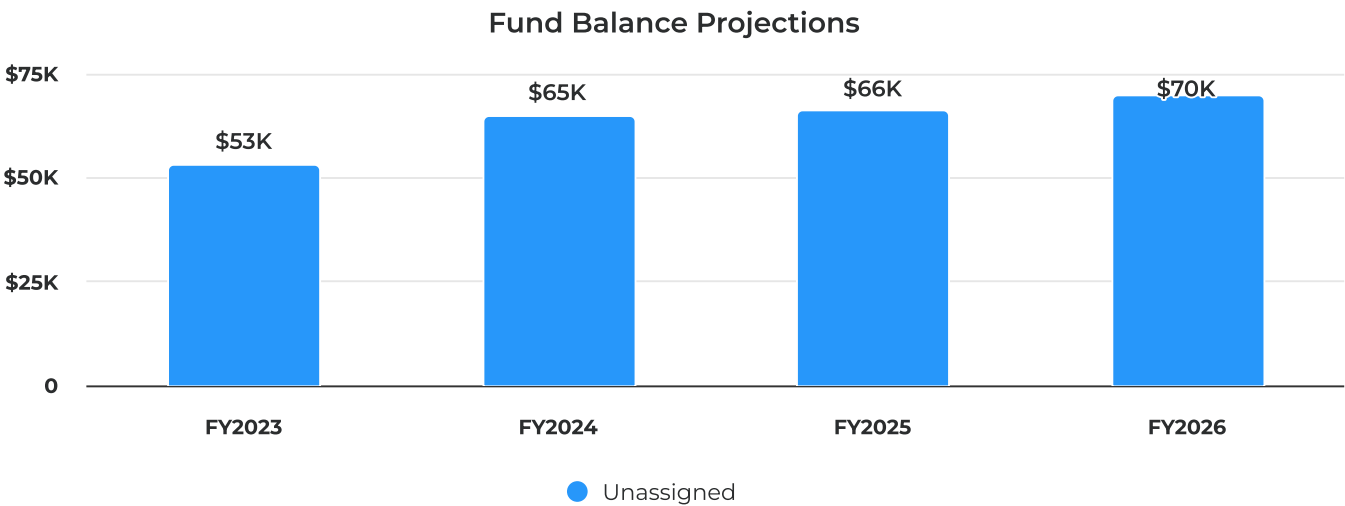


The Fiscal Year Expenditures by Object Summary 1 for the Greenwood Cemetery Fund shows a Fund Balance of \$69,900, which represents 98.87% of the total. Operating Expenses account for \$800, making up 1.13% of the total expenditures.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Operating Expenses	-	\$800 .00	\$800 .00
Fund Balance	-	\$66,000 .00	\$69,900 .00
Total Expenditures	-	\$66,800 .00	\$70,700 .00

Fund Balance



In the Greenwood Cemetery Fund's Fund Balance Projections for FY2026, the Unassigned category is projected at \$69,900, representing a 5.91% increase from the prior period. This is a notable rise compared to the previous year's 1.75% increase, when the Unassigned balance was \$66,000. The growth in the Unassigned fund balance indicates a stronger increase in available resources for FY2026 relative to FY2025.

Financial Summary

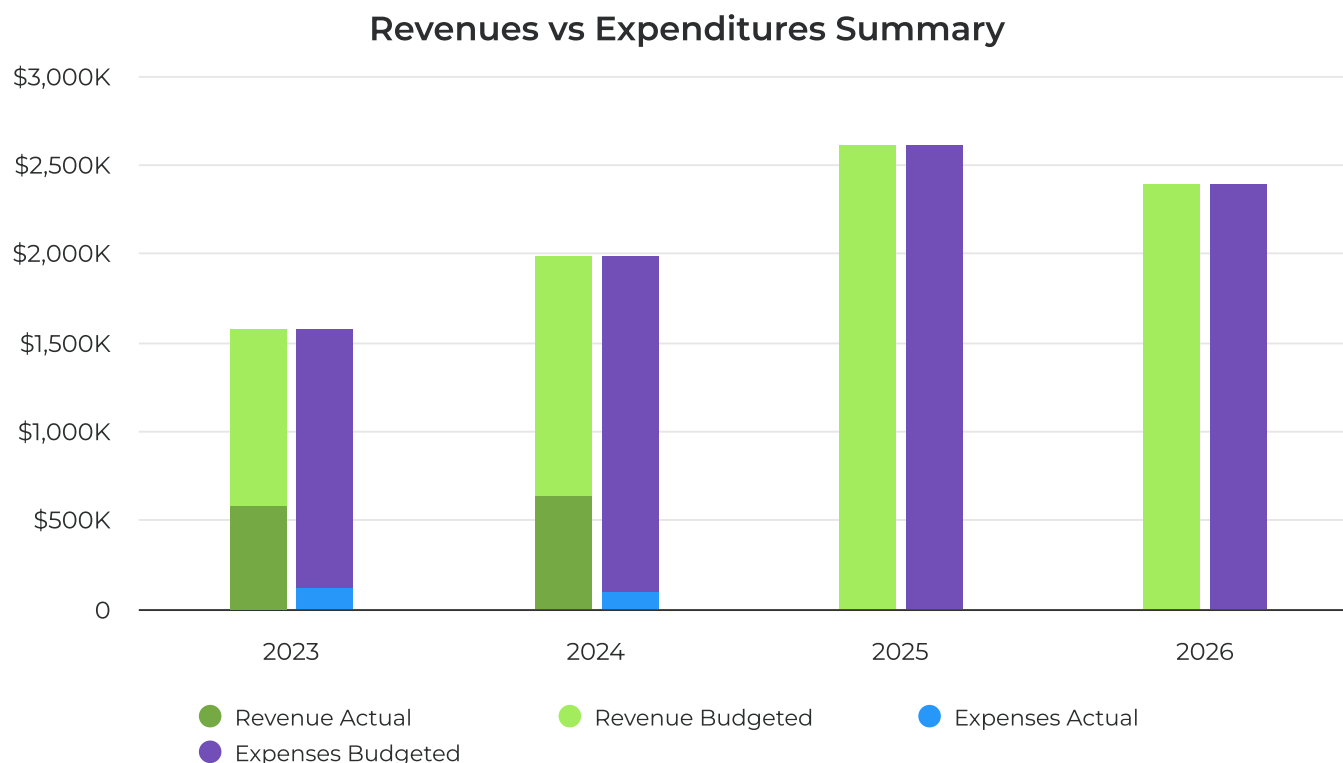
Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$64,867.00	\$66,000.00	\$69,900.00
Total Fund Balance	\$64,870.00	\$66,000.00	\$69,900.00

Community Redevelopment Area Fund

The Community Redevelopment Area (CRA) Fund encompasses two Districts within the corporate limits of Wildwood. The original CRA was approved in 1997 while the second one was approved in 2006.

Revenues generated by the CRA districts are restricted to those outlined in the Community Redevelopment Plan and must be located within the boundaries of the CRA. The Wildwood City Commission operates as the Community Redevelopment Agency and approves the budget and expenditures of the CRA.

Summary



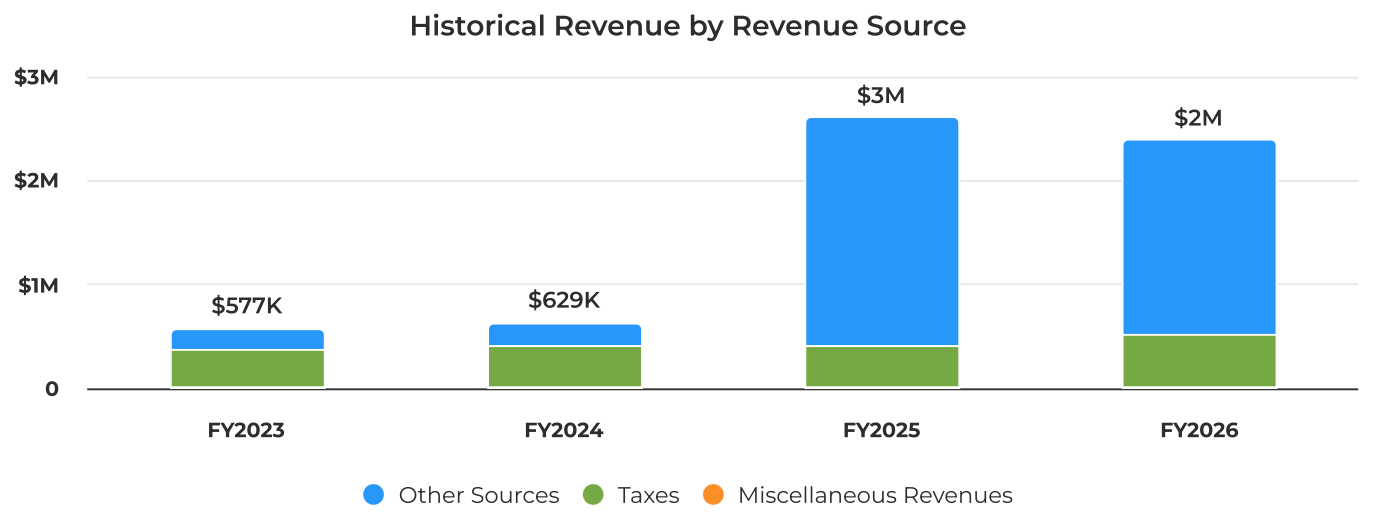
In the Community Redevelopment Area Fund for 2026, both budgeted revenues and expenses are set at \$2.4 million, reflecting a decrease of 8.46% compared to the previous year's budgeted amounts of \$2.6 million. This marks a reduction in both categories following the prior year's increase of 31.58%. There were no actual revenues or expenses recorded in the previous year, maintaining a consistent baseline for comparison. Overall, the 2026 budget shows a slight contraction in financial activity relative to the prior budget period.

Comprehensive Fund Summary

Comprehensive Fund Summary

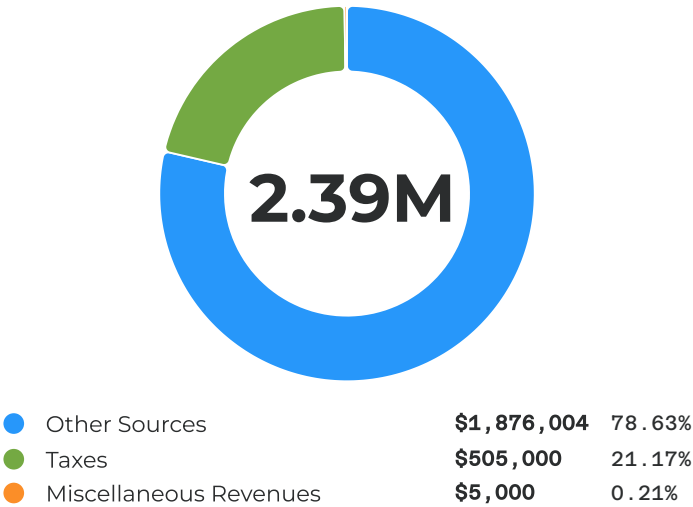
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$1,229,555.00	\$1,492,530.00	\$1,929,980.00
Revenues			
Taxes	\$395,695.00	\$405,500.00	\$505,000.00
Miscellaneous Revenues	\$17,309.79	\$5,000.00	\$5,000.00
Other Sources	\$215,690.00	\$2,195,880.00	\$1,876,004.00
Total Revenues	\$628,694.79	\$2,606,380.00	\$2,386,004.00
Expenditures			
Personnel Services	\$79,025.82	\$108,950.00	\$114,900.00
Operating Expenses	\$175.00	\$2,450.00	\$200.00
Capital Outlay	\$12,570.36	\$565,000.00	\$1,165,000.00
Fund Balance	-	\$1,929,980.00	\$1,105,904.00
Total Expenditures	\$91,771.18	\$2,606,380.00	\$2,386,004.00
Total Revenues Less Expenditures	\$536,923.61	-	-
Ending Fund Balance	\$1,766,478.61	\$1,492,530.00	\$1,929,980.00

Revenues by Revenue Source



In FY2026, the Community Redevelopment Area Fund's total revenue decreased by 8.46% to \$2.4 million compared to the previous year. The largest revenue source, Other Sources, declined by 14.57%, falling from \$2.2 million to \$1.9 million and representing 78.63% of the total revenue. Conversely, Taxes increased significantly by 24.54%, rising from \$405,500 to \$505,000 and accounting for 21.17% of total revenue. Miscellaneous Revenues remained steady at \$5,000, maintaining a small share of 0.21% of the total. Overall, the decrease in Other Sources was the primary factor in the total revenue decline, partially offset by the notable increase in Taxes.

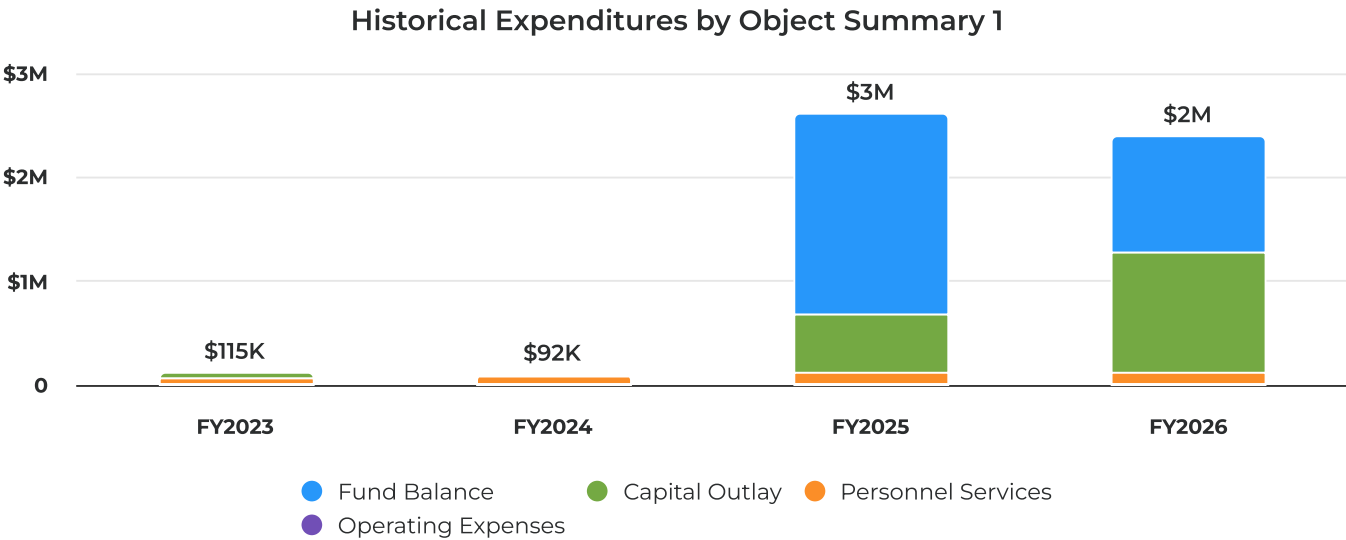
FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Taxes	\$395,695.00	\$405,500.00	\$505,000.00
Miscellaneous Revenues	\$17,309.79	\$5,000.00	\$5,000.00
Other Sources	\$215,690.00	\$2,195,880.00	\$1,876,004.00
Total Revenues	\$628,694.79	\$2,606,380.00	\$2,386,004.00

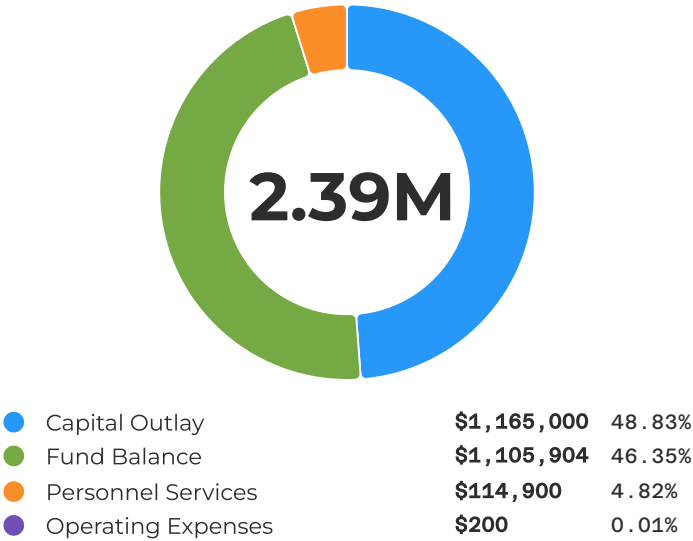
Expenditures by Object Summary 1



The Community Redevelopment Area Fund's total expenditures for FY2026 decreased by 8.46% to \$2.4 million compared to the previous year. Capital Outlay became the largest expenditure category, increasing significantly by \$600,000 or 106.19% to \$1.2 million, representing 48.83% of the total budget. In contrast, Fund Balance expenditures decreased by \$824,076 or 42.7% to \$1.1 million, now accounting for 46.35% of the total, down from being the largest category in the prior year.

Personnel Services saw a modest increase of \$5,950 or 5.46%, rising to \$114,900 and making up 4.82% of the total expenditures. Operating Expenses experienced a sharp decline of \$2,250 or 91.84%, falling to \$200 and constituting only 0.01% of the budget. These changes highlight a shift in spending priorities, with Capital Outlay growing substantially while Fund Balance and Operating Expenses decreased notably.

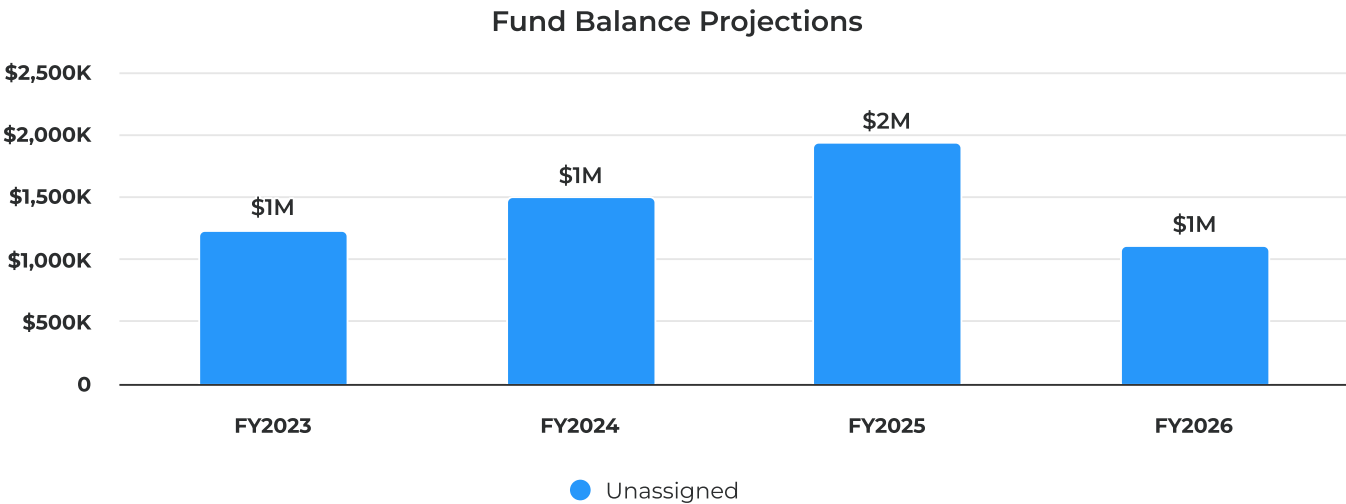
FY26 Expenditures by Object Summary 1



Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services	\$79,025.82	\$108,950.00	\$114,900.00
Operating Expenses	\$175.00	\$2,450.00	\$200.00
Capital Outlay	\$12,570.36	\$565,000.00	\$1,165,000.00
Fund Balance	-	\$1,929,980.00	\$1,105,904.00
Total Expenditures	\$91,771.18	\$2,606,380.00	\$2,386,004.00

Fund Balance



In the Community Redevelopment Area Fund for FY2026, the Unassigned fund balance is projected at \$1.1 million, representing a decrease of 42.7% from the previous year. This marks a significant reduction compared to FY2025, when the Unassigned fund balance was \$1.9 million, having increased by 29.31% from its prior period. The decrease in the Unassigned category is a notable change in the fund balance projections for FY2026.

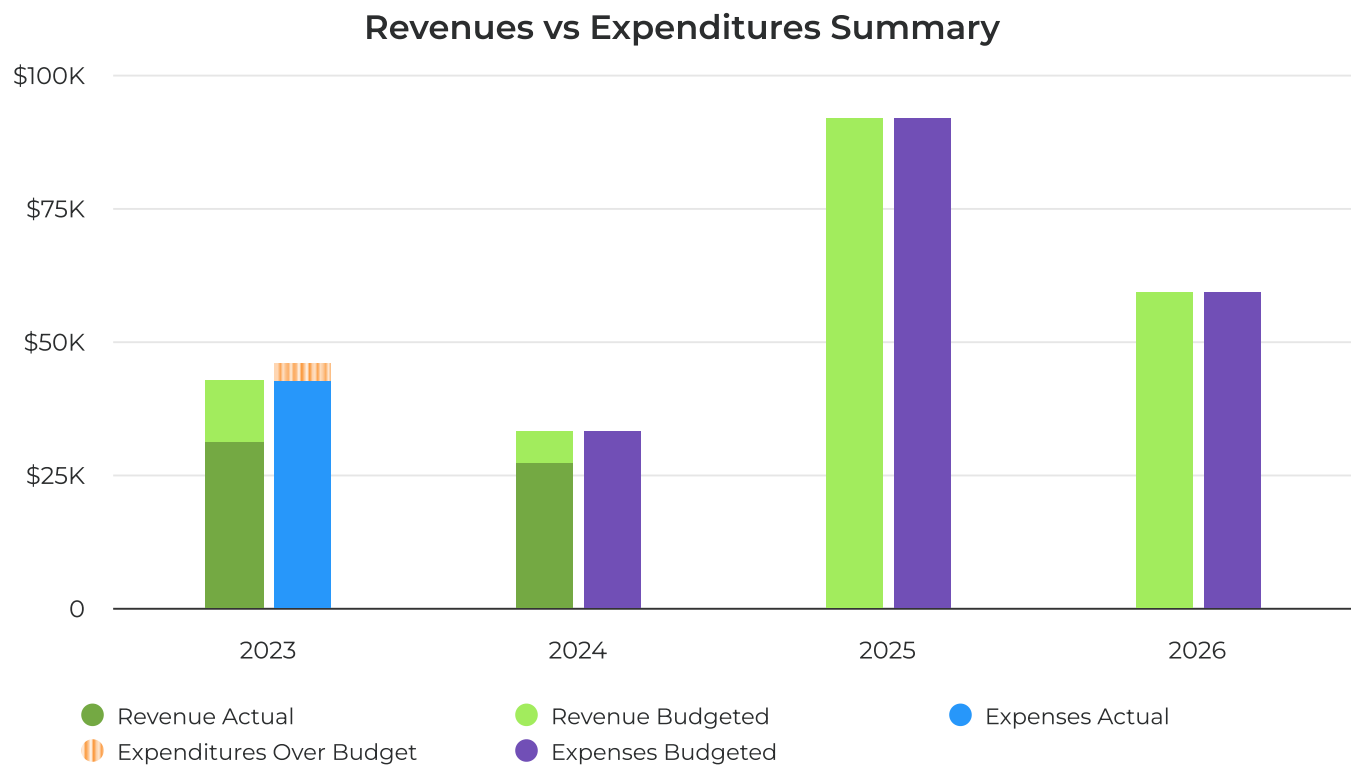
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$1,492,530.00	\$1,929,980.00	\$1,105,904.00
Total Fund Balance	\$1,492,530.00	\$1,929,980.00	\$1,105,904.00

Baker House Fund

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

Summary



In the Baker House Fund for 2026, both budgeted revenues and expenses are set at \$59,000, reflecting a decrease of 35.8% compared to the previous year's budgeted amounts of \$91,900. This marks a significant reduction in the fund's financial activity from the prior period.

In 2025, the budgeted revenues and expenses had each increased substantially by 177.64% from the earlier period, reaching \$91,900. However, in 2026, the budgeted figures have contracted notably, returning to a lower level of \$59,000 for both revenues and expenses.

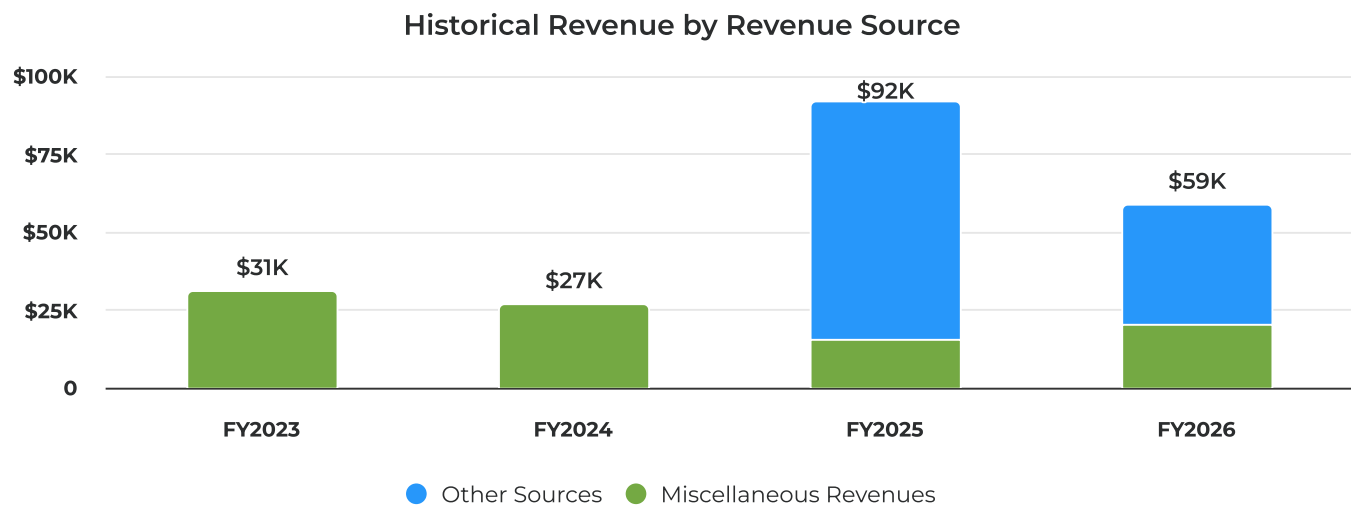
There were no actual revenues or expenses recorded in 2025, with both values at \$0. The 2026 budget reflects a planned increase in activity compared to the actuals of the previous year, but a decrease relative to the prior budgeted amounts.

Comprehensive Fund Summary

Comprehensive Fund Summary

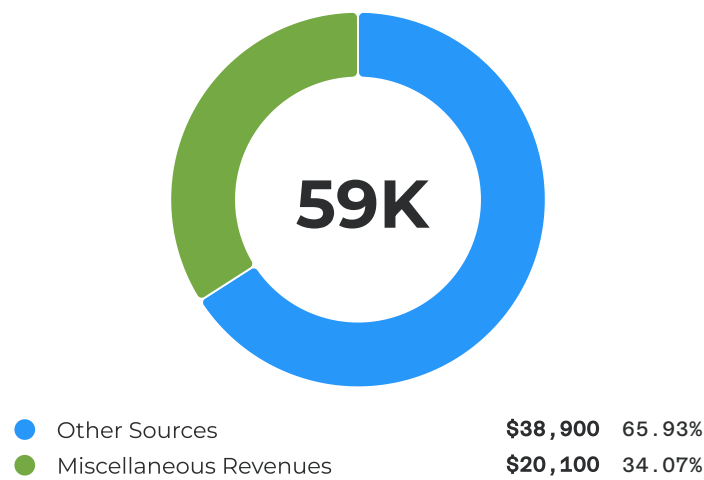
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$12,500.00	\$33,100.00	\$91,000.00
Revenues			
Miscellaneous Revenues	\$27,085.58	\$15,100.00	\$20,100.00
Other Sources	-	\$76,800.00	\$38,900.00
Total Revenues	\$27,085.58	\$91,900.00	\$59,000.00
Expenditures			
Operating Expenses	\$79.09	\$900.00	\$25,000.00
Fund Balance	-	\$91,000.00	\$34,000.00
Total Expenditures	\$79.09	\$91,900.00	\$59,000.00
Total Revenues Less Expenditures	\$27,006.49	-	-
Ending Fund Balance	\$39,506.49	\$33,100.00	\$91,000.00

Revenues by Revenue Source



In FY2026, the Baker House Fund's total revenue decreased by 35.8% to \$59,000 compared to the previous year. The largest revenue source, Other Sources, declined significantly by 49.35%, dropping from \$76,800 to \$38,900 and now representing 65.93% of the total revenue. Conversely, Miscellaneous Revenues increased by 33.11%, rising from \$15,100 to \$20,100, and accounted for 34.07% of the total revenue in FY2026. This shift marks a notable change in the composition of revenue sources, with Miscellaneous Revenues gaining a larger share despite the overall revenue decline.

FY26 Revenues by Revenue Source

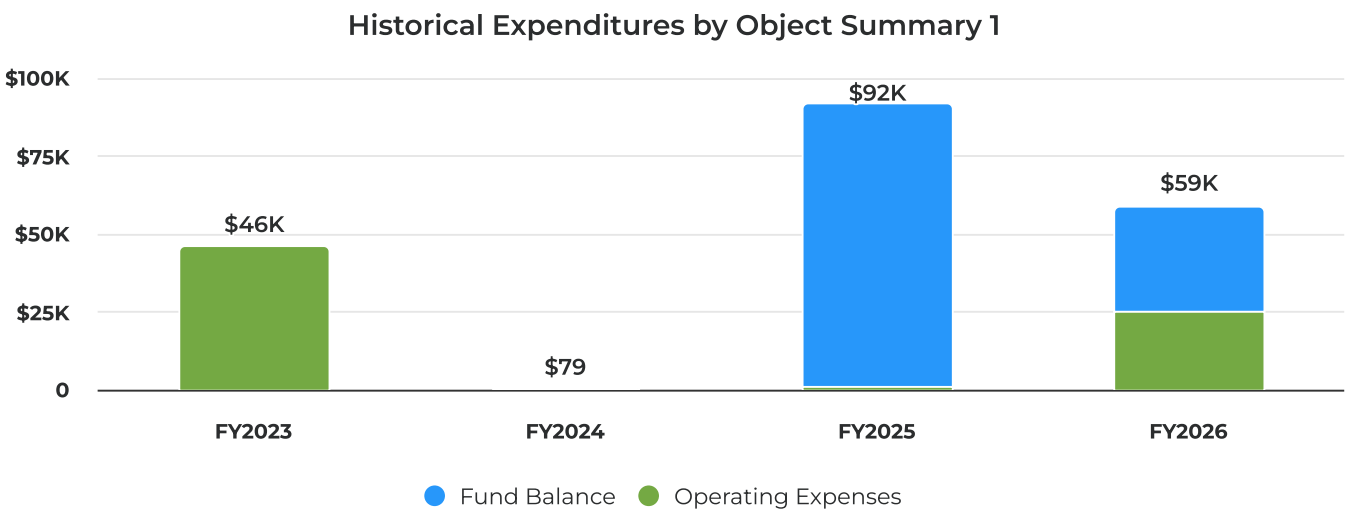


For the Baker House Fund's Fiscal Year Revenue by Revenue Source, Other Sources contributed \$38,900, accounting for 65.93% of the total revenue. Miscellaneous Revenues made up the remaining \$20,100, representing 34.07% of the total revenue.

Revenues by Revenue Source

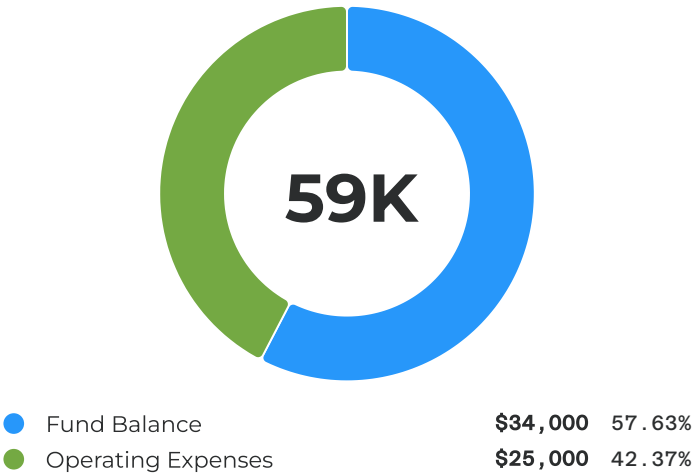
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Miscellaneous Revenues	\$27,085.58	\$15,100.00	\$20,100.00
Other Sources	-	\$76,800.00	\$38,900.00
Total Revenues	\$27,085.58	\$91,900.00	\$59,000.00

Expenditures by Object Summary 1



In FY2026, the Baker House Fund's total expenditures decreased by 35.8% to \$59,000 compared to the previous year. The largest category, Fund Balance, declined significantly by \$57,000, a 62.64% decrease, now representing 57.63% of the total budget. Conversely, Operating Expenses saw a substantial increase of \$24,100, rising by 2,677.78% to \$25,000, which accounts for 42.37% of the total expenditures. This shift marks a notable change from the prior year, where Fund Balance dominated at 99.02% and Operating Expenses were minimal at 0.98%.

FY26 Expenditures by Object Summary 1

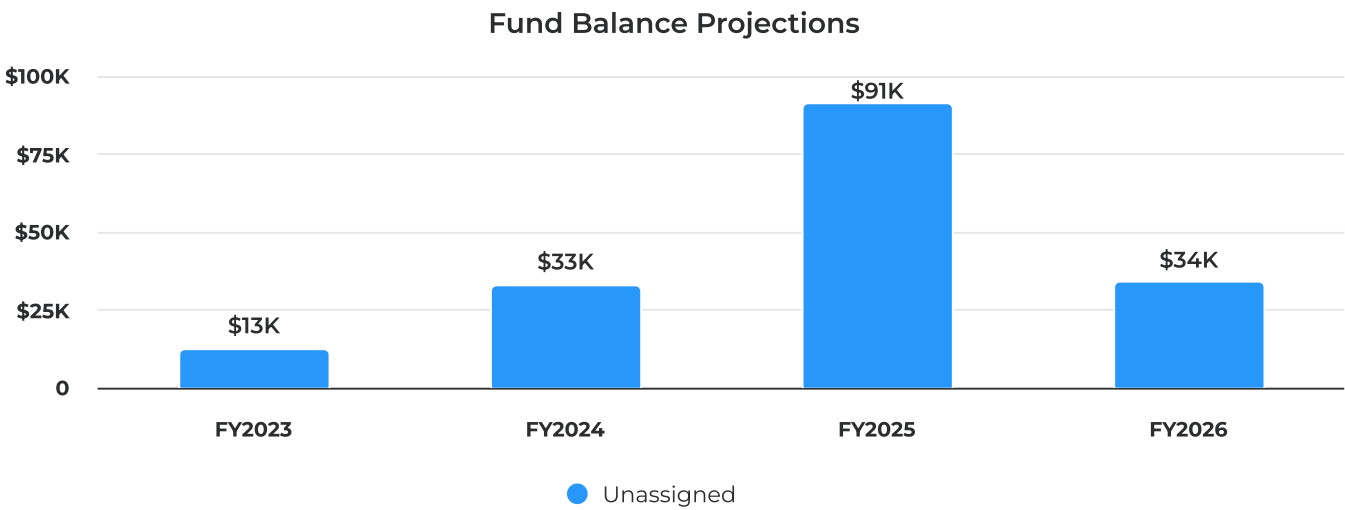


For the Baker House Fund, the Fiscal Year Expenditures by Object Summary 1 shows that the Fund Balance is \$34,000, which represents 57.63% of the total. Operating Expenses amount to \$25,000, accounting for 42.37% of the total expenditures.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Operating Expenses	\$79.09	\$900.00	\$25,000.00
Fund Balance	-	\$91,000.00	\$34,000.00
Total Expenditures	\$79.09	\$91,900.00	\$59,000.00

Fund Balance



In the Baker House Fund for FY2026, the Unassigned fund balance is projected at \$34,000, representing a decrease of 62.64% from the previous year's balance of \$91,000. This marks a significant reduction in the largest category of the fund balance compared to FY2025.

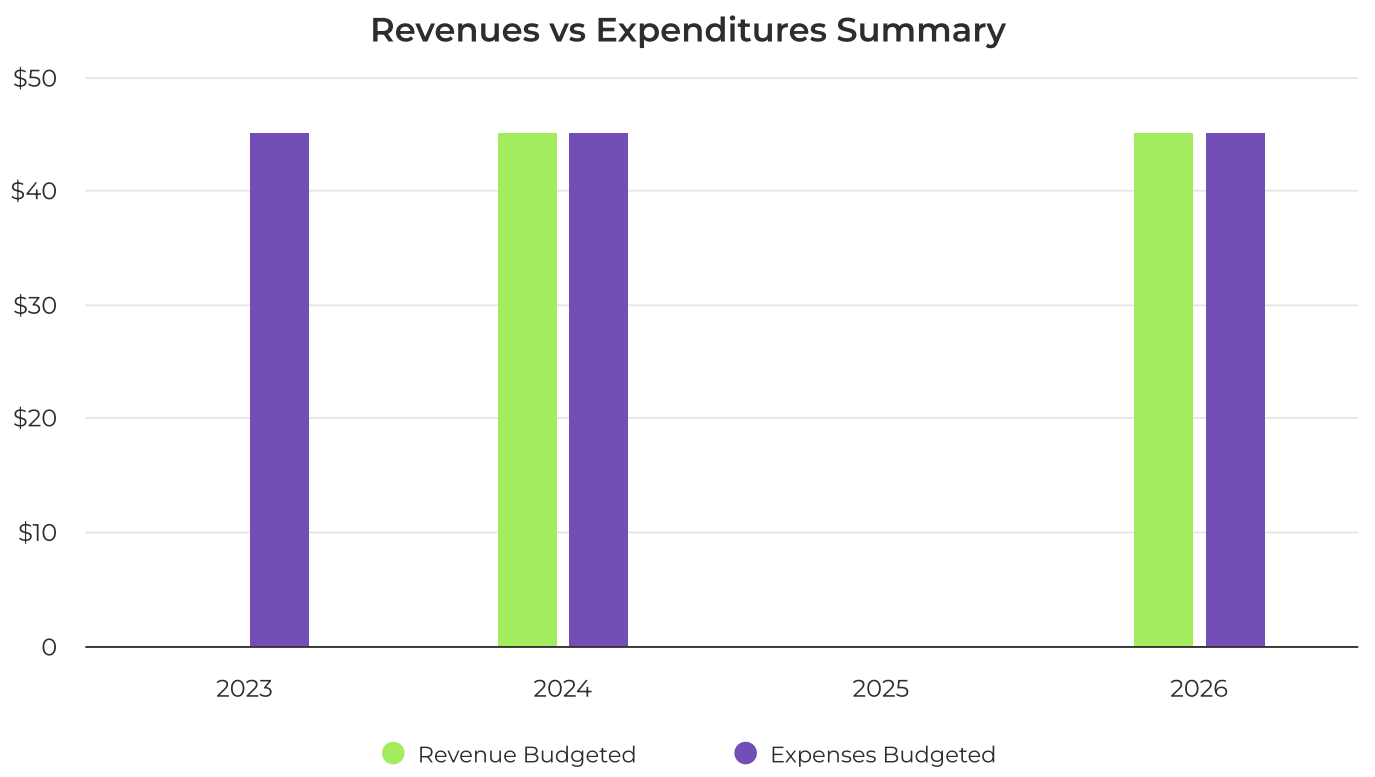
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$33,097.00	\$91,000.00	\$34,000.00
Total Fund Balance	\$33,100.00	\$91,000.00	\$34,000.00

Wildwood Historical Association Fund

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

Summary



In the 2026 budget for the Wildwood Historical Association Fund, both budgeted revenues and expenses are set at \$45, representing a new allocation compared to the previous year, which had \$0 budgeted and actual amounts for both revenues and expenses. This marks a 100% increase in budgeted revenues and expenses from 2025 to 2026.

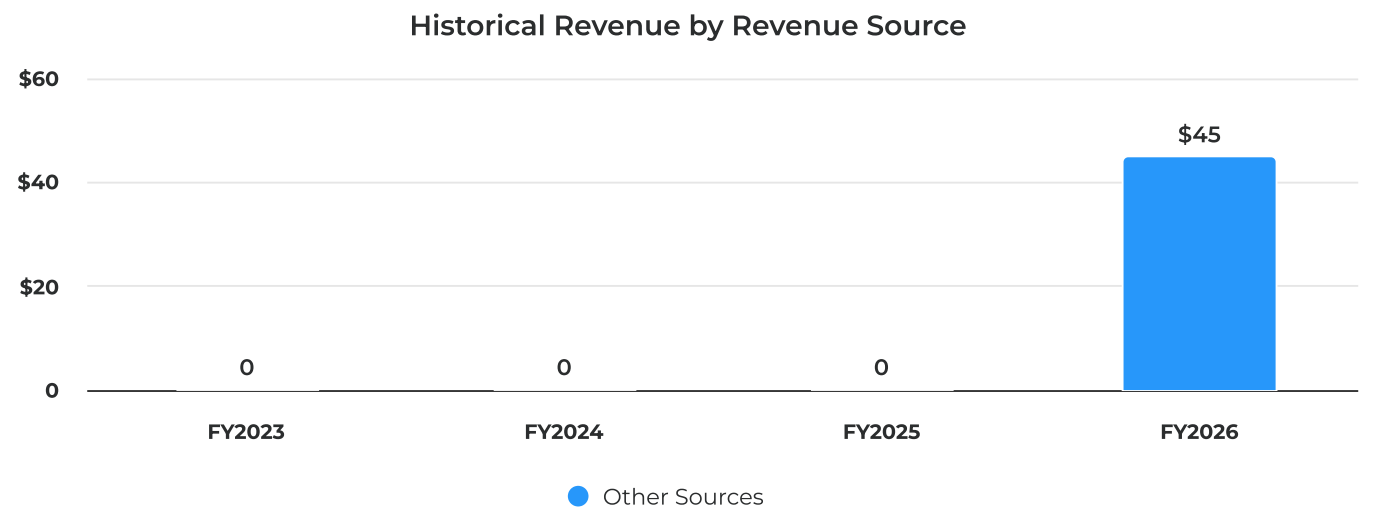
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$45.00	\$45.00	\$45.00
Revenues			
Other Sources	-	-	\$45.00
Total Revenues	-	-	\$45.00
Expenditures			

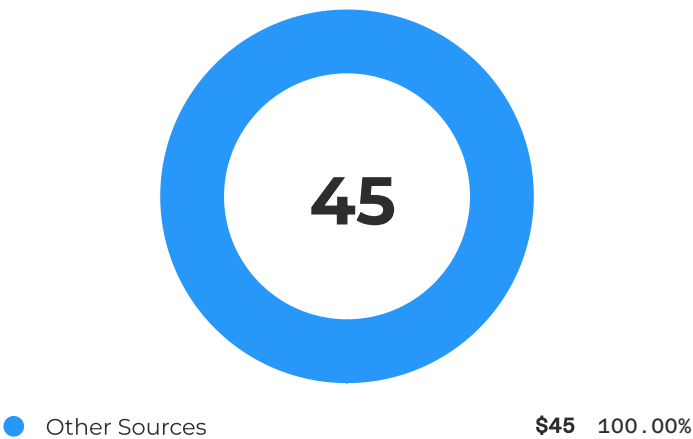
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Fund Balance	-	-	\$45.00
Total Expenditures	-	-	\$45.00
Total Revenues Less Expenditures	-	-	-
Ending Fund Balance	\$45.00	\$45.00	\$45.00

Revenues by Revenue Source



In FY2026, the Wildwood Historical Association Fund's total historical revenue by revenue source increased to \$45, representing 100% of the total revenue. This marks a significant change from FY2025, where the total revenue was \$0. The entire increase of \$45 came from the category "Other Sources," which rose from \$0 in FY2025 to \$45 in FY2026, accounting for the full 100% of the fund's revenue in the target year.

FY26 Revenues by Revenue Source

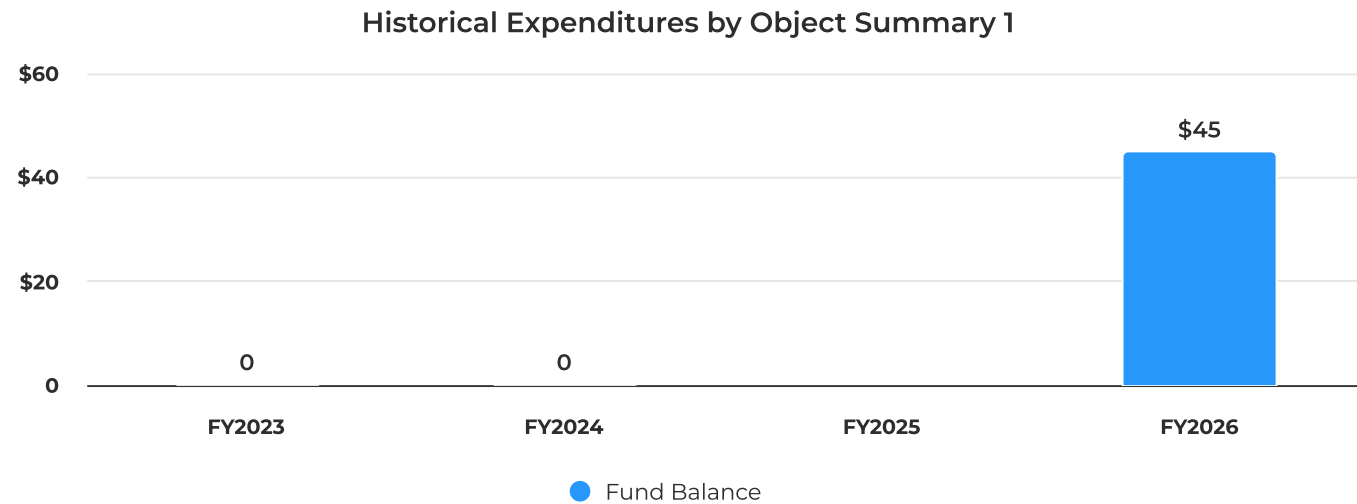


The Fiscal Year Revenue by Revenue Source for the Wildwood Historical Association Fund consists solely of Other Sources, which amount to \$45, representing 100% of the total revenue.

Revenues by Revenue Source

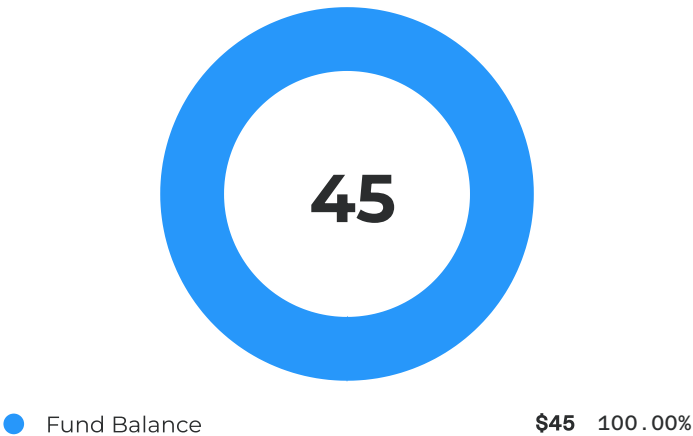
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Other Sources	-	-	\$45.00
Total Revenues	-	-	\$45.00

Expenditures by Object Summary 1



In FY2026, the Wildwood Historical Association Fund's total historical expenditures by object summary reached \$45, representing a 100% increase from the previous year's total of \$0. The entire budget for FY2026 is allocated to the Fund Balance category, which accounts for 100% of the total expenditures. This marks a significant change from FY2025, where the Fund Balance was \$0 and comprised 0% of the total. The increase in the Fund Balance category is the largest and only change, rising by \$45 from the prior year.

FY26 Expenditures by Object Summary 1

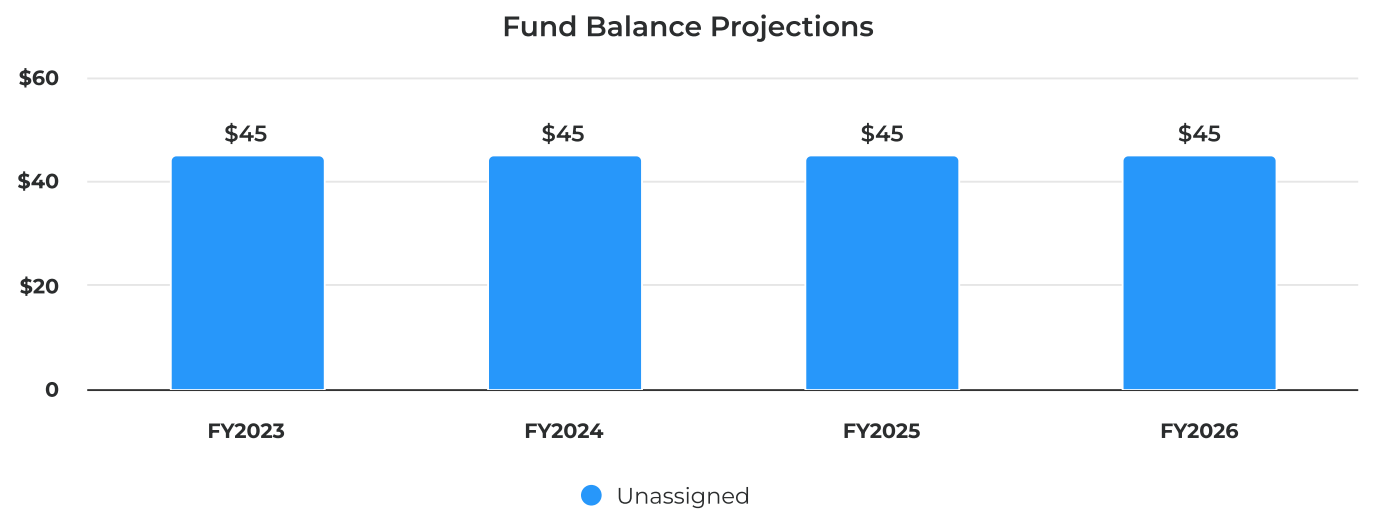


The Wildwood Historical Association Fund's Fiscal Year Expenditures by Object Summary 1 shows a Fund Balance of \$45, which represents 100% of the total expenditures for the fiscal year.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Fund Balance	-	-	\$45.00
Total Expenditures	-	-	\$45.00

Fund Balance



In the Wildwood Historical Association Fund's Fund Balance Projections for FY2026, the Unassigned category remains steady at \$45, showing no change from the previous year. This stability indicates that the largest category in the fund balance has maintained its value without increase or decrease compared to FY2025.

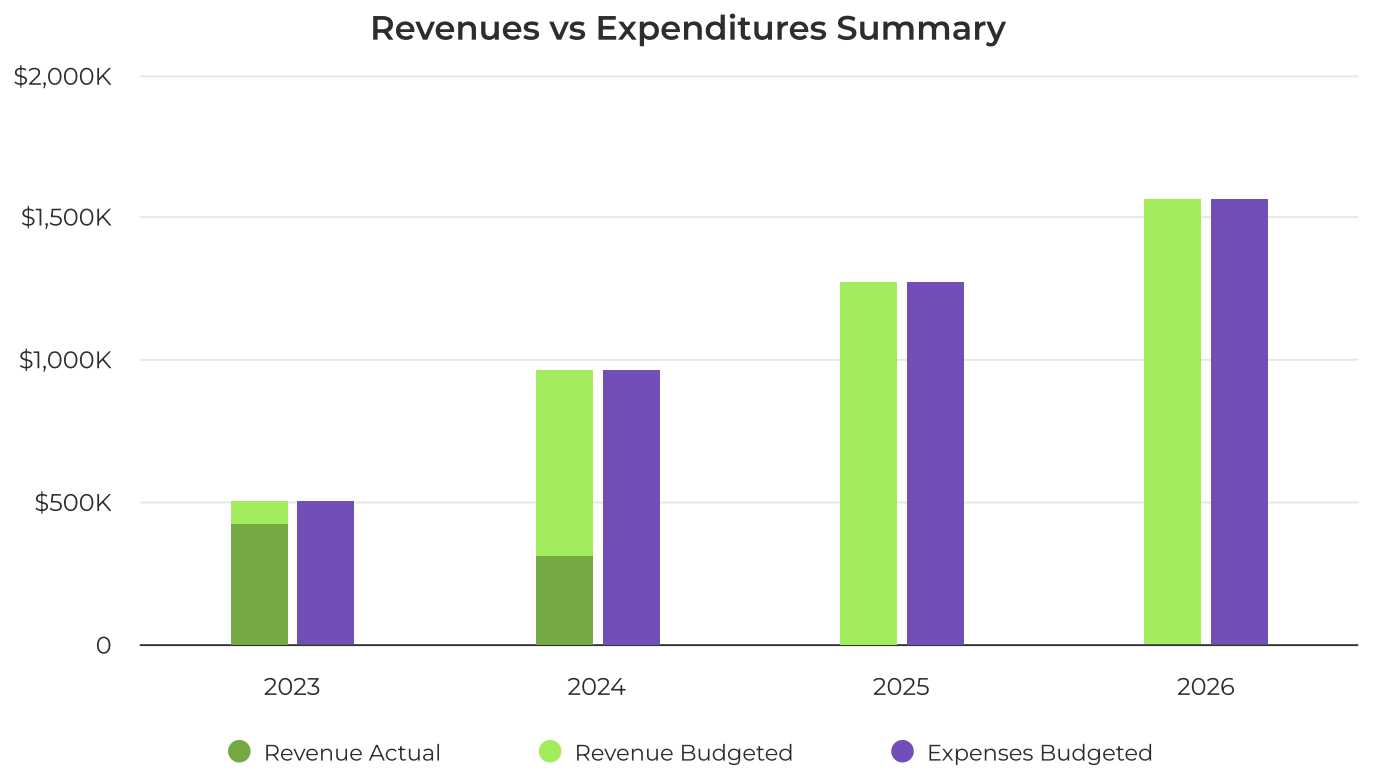
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$45.00	\$45.00	\$45.00
Total Fund Balance	\$45.00	\$45.00	\$45.00

Parks and Recreation Impact Fee Fund

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

Summary



In the Parks and Recreation Impact Fee Fund for 2026, both budgeted revenues and expenses are set at \$1.6 million, reflecting a 22.79% increase from the previous year's budgeted amounts of \$1.3 million. This continues the trend from 2025, where both revenues and expenses had increased by 32.46% from the prior period. The equal growth in budgeted revenues and expenses maintains a balanced financial plan for the fund in 2026.

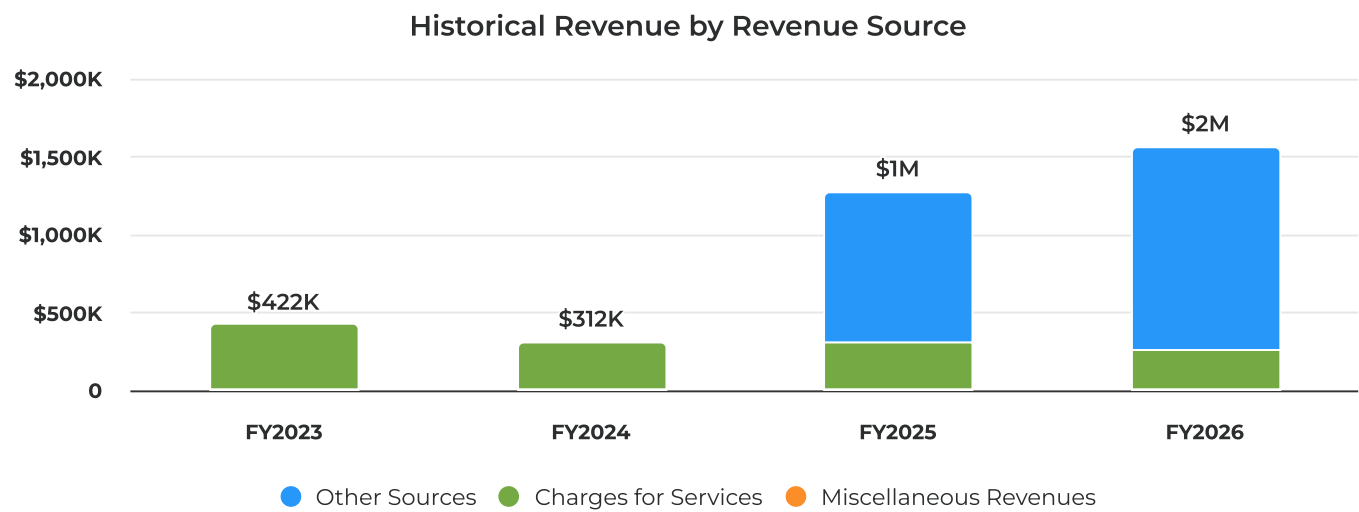
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$500,000.00	\$962,160.00	\$1,274,500.00
Revenues			
Charges for Services	\$301,196.34	\$300,000.00	\$250,000.00
Miscellaneous Revenues	\$10,584.59	\$2,000.00	\$5,000.00

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Other Sources	-	\$972,500.00	\$1,310,000.00
Total Revenues	\$311,780.93	\$1,274,500.00	\$1,565,000.00
Expenditures			
Capital Outlay	-	-	\$1,513,500.00
Fund Balance	-	\$1,274,500.00	\$51,500.00
Total Expenditures	-	\$1,274,500.00	\$1,565,000.00
Total Revenues Less Expenditures	\$311,780.93	-	-
Ending Fund Balance	\$811,780.93	\$962,160.00	\$1,274,500.00

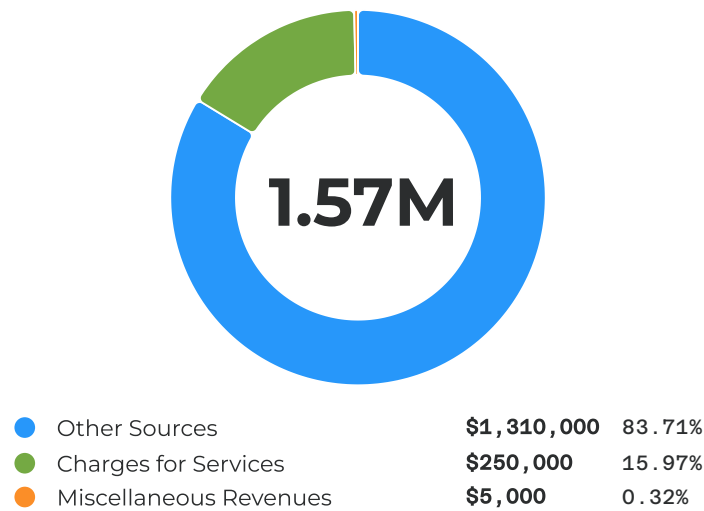
Revenues by Revenue Source



In FY2026, the Parks and Recreation Impact Fee Fund's total revenue increased by 22.79% to \$1.6 million compared to the previous year. The largest revenue source, Other Sources, grew by 34.7%, rising from \$972,500 to \$1.3 million, and now represents 83.71% of the total revenue, up from 76.3% in the prior year.

Charges for Services decreased by 16.67%, falling from \$300,000 to \$250,000, and its share of total revenue declined from 23.54% to 15.97%. Miscellaneous Revenues increased by 150%, rising from \$2,000 to \$5,000, though it remains a small portion of the total at 0.32% compared to 0.16% previously.

FY26 Revenues by Revenue Source

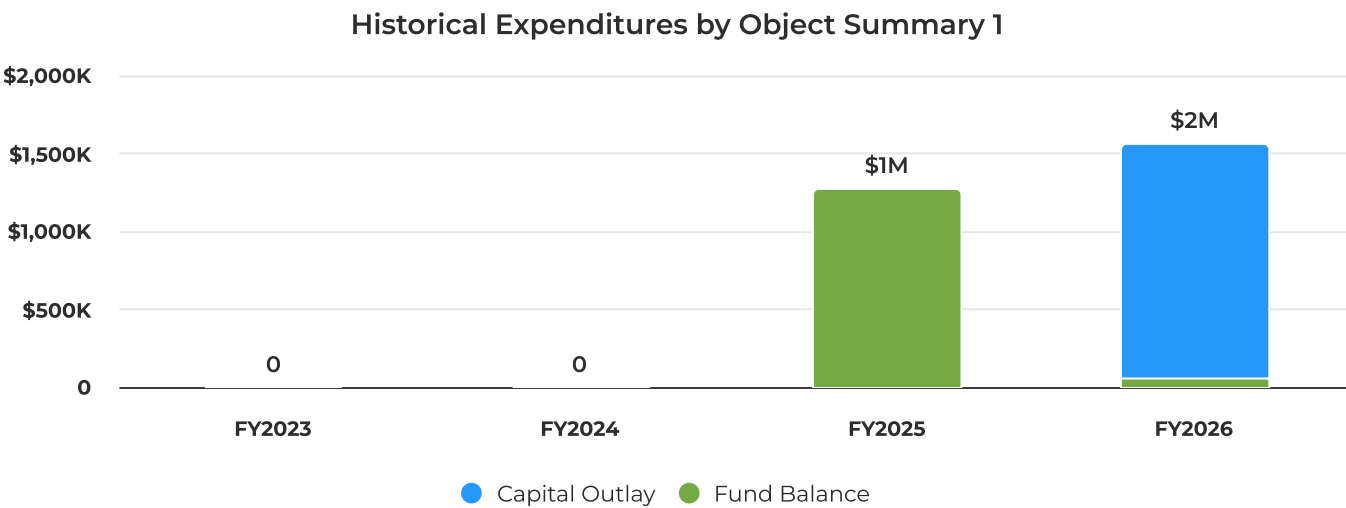


For the Parks and Recreation Impact Fee Fund, the fiscal year revenue by revenue source is primarily composed of Other Sources, which account for \$1.3 million or 83.71% of the total revenue. Charges for Services contribute \$250,000, representing 15.97% of the revenue. Miscellaneous Revenues make up \$5,000, which is 0.32% of the total revenue.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Charges for Services	\$301,196.34	\$300,000.00	\$250,000.00
Miscellaneous Revenues	\$10,584.59	\$2,000.00	\$5,000.00
Other Sources	-	\$972,500.00	\$1,310,000.00
Total Revenues	\$311,780.93	\$1,274,500.00	\$1,565,000.00

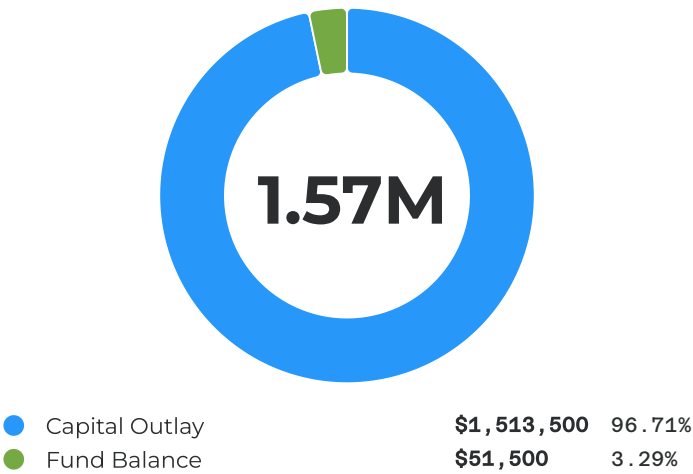
Expenditures by Object Summary 1



In FY2026, the total expenditures for the Parks and Recreation Impact Fee Fund increased by 22.79% to \$1.6 million compared to the previous year's total of \$1.3 million. The largest expenditure category shifted significantly from Fund Balance to Capital Outlay. Capital Outlay rose sharply to \$1.5 million, representing 96.71% of the total expenditures, marking the largest increase in the budget.

Conversely, Fund Balance decreased dramatically by \$1.2 million, or 95.96%, to \$51,500, now accounting for only 3.29% of total expenditures. This represents a major reduction from the prior year when Fund Balance was the sole expenditure category at 100% of the total. The shift highlights a substantial reallocation of funds toward Capital Outlay in FY2026.

FY26 Expenditures by Object Summary 1

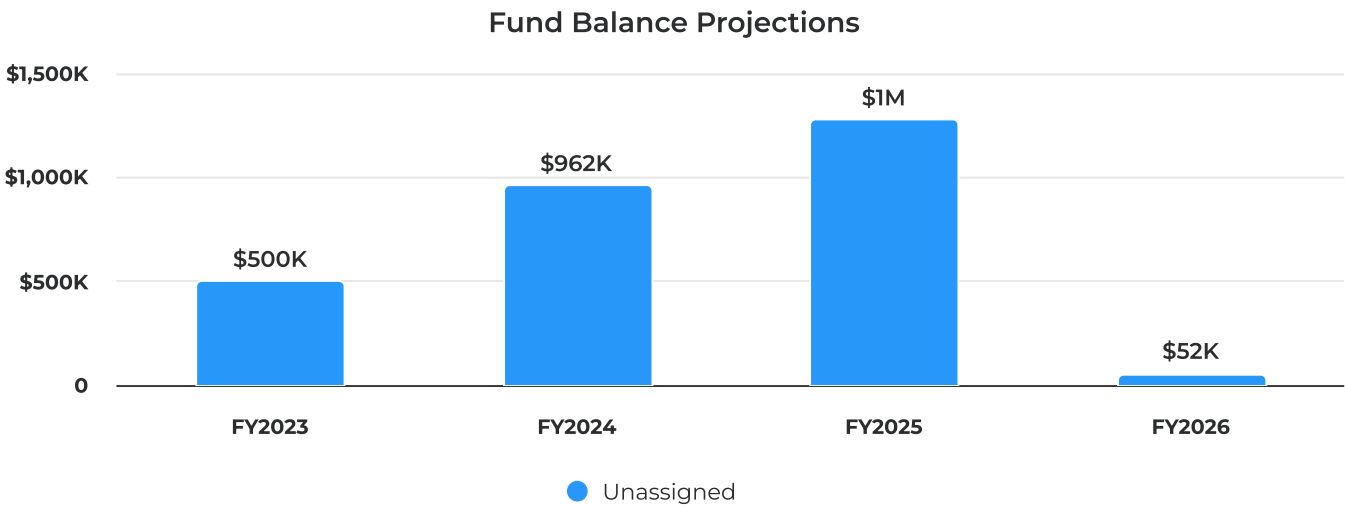


For the Parks and Recreation Impact Fee Fund in the fiscal year, Capital Outlay expenditures amounted to \$1.5 million, representing 96.71% of the total expenditures. The Fund Balance accounted for \$51,500, which is 3.29% of the total.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Capital Outlay	-	-	\$1,513,500.00
Fund Balance	-	\$1,274,500.00	\$51,500.00
Total Expenditures	-	\$1,274,500.00	\$1,565,000.00

Fund Balance



In the Parks and Recreation Impact Fee Fund for FY2026, the Unassigned fund balance is projected at \$51,500, representing a significant decrease of 95.96% from the previous year's \$1.3 million. This sharp decline marks a notable change in the largest category of the fund balance projections compared to FY2025.

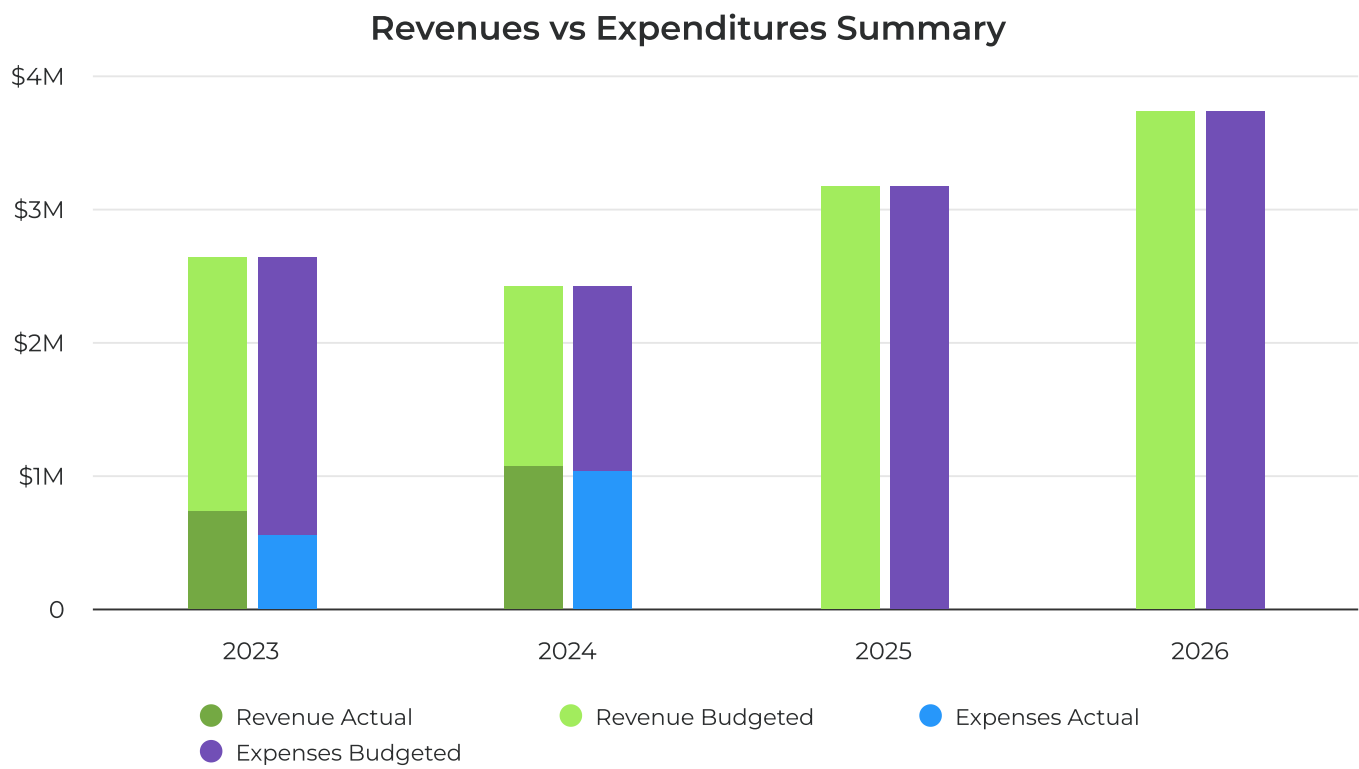
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$962,160.00	\$1,274,500.00	\$51,500.00
Total Fund Balance	\$962,160.00	\$1,274,500.00	\$51,500.00

Law Enforcement Impact Fee Fund

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

Summary



In the Law Enforcement Impact Fee Fund for 2026, both budgeted revenues and expenses are set at \$3.7 million, reflecting a 17.85% increase from the previous year's budgeted amount of \$3.2 million. This continues the trend from 2025, where budgeted revenues and expenses each rose by 30.77% compared to the prior period. There were no actual revenues or expenses recorded in 2025. The largest category in both revenues and expenses remains consistent, with proportional increases aligning closely between the two categories in 2026.

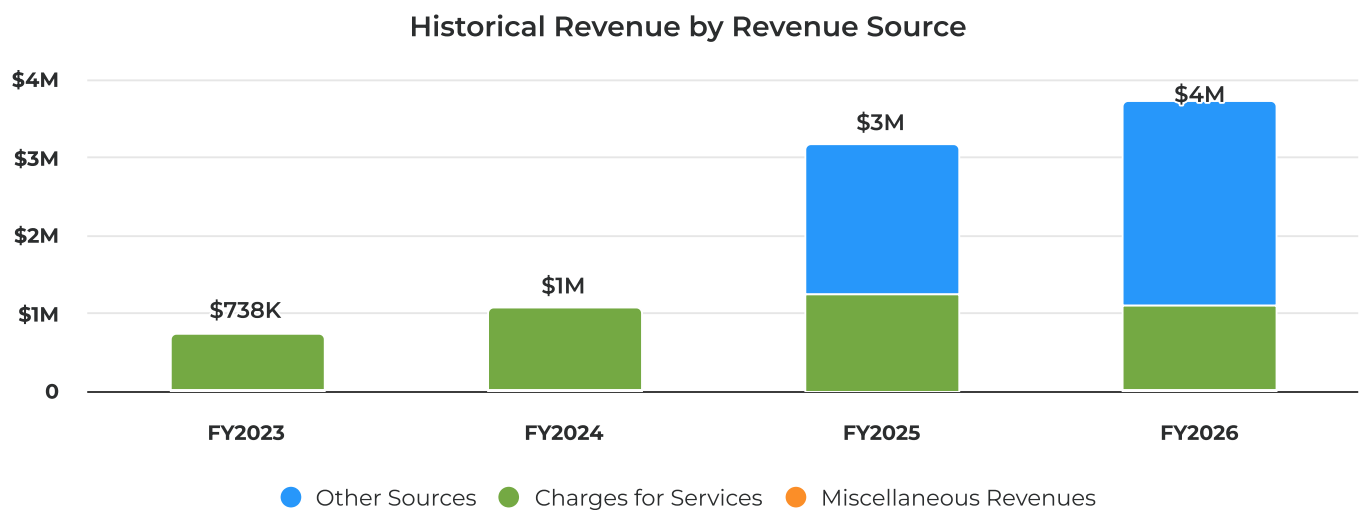
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$1,517,300.00	\$1,483,630.00	\$2,352,500.00
Revenues			
Charges for Services	\$1,064,545.58	\$1,240,000.00	\$1,100,000.00

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Miscellaneous Revenues	\$207.47	-	\$200.00
Other Sources	-	\$1,925,300.00	\$2,630,000.00
Total Revenues	\$1,064,753.05	\$3,165,300.00	\$3,730,200.00
Expenditures			
Operating Expenses	\$406.87	-	-
Capital Outlay	\$621,471.89	\$400,000.00	\$1,000,000.00
Intragovernmental Transfers	\$412,800.00	\$412,800.00	\$412,800.00
Fund Balance	-	\$2,352,500.00	\$2,317,400.00
Total Expenditures	\$1,034,678.76	\$3,165,300.00	\$3,730,200.00
Total Revenues Less Expenditures	\$30,074.29	-	-
Ending Fund Balance	\$1,547,374.29	\$1,483,630.00	\$2,352,500.00

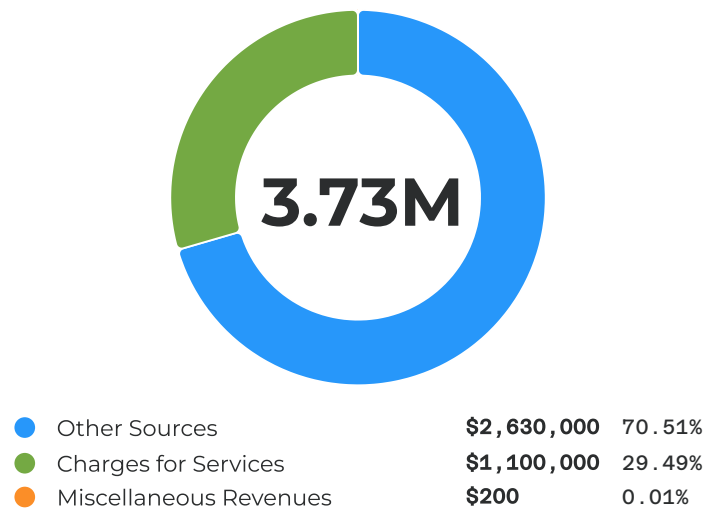
Revenues by Revenue Source



In FY2026, the Law Enforcement Impact Fee Fund's total revenue increased to \$3.7 million, marking a 17.85% rise from the previous year's \$3.2 million. The largest revenue source, Other Sources, grew significantly to \$2.6 million, representing 70.51% of the total and an increase of \$704,700 or 36.6% compared to the prior year.

Charges for Services, the second-largest category, decreased to \$1.1 million, accounting for 29.49% of total revenue. This reflects a decline of \$140,000 or 11.29% from the previous year. Miscellaneous Revenues, which had no recorded amount in the prior year, contributed \$200 in FY2026, making up 0.01% of the total revenue.

FY26 Revenues by Revenue Source

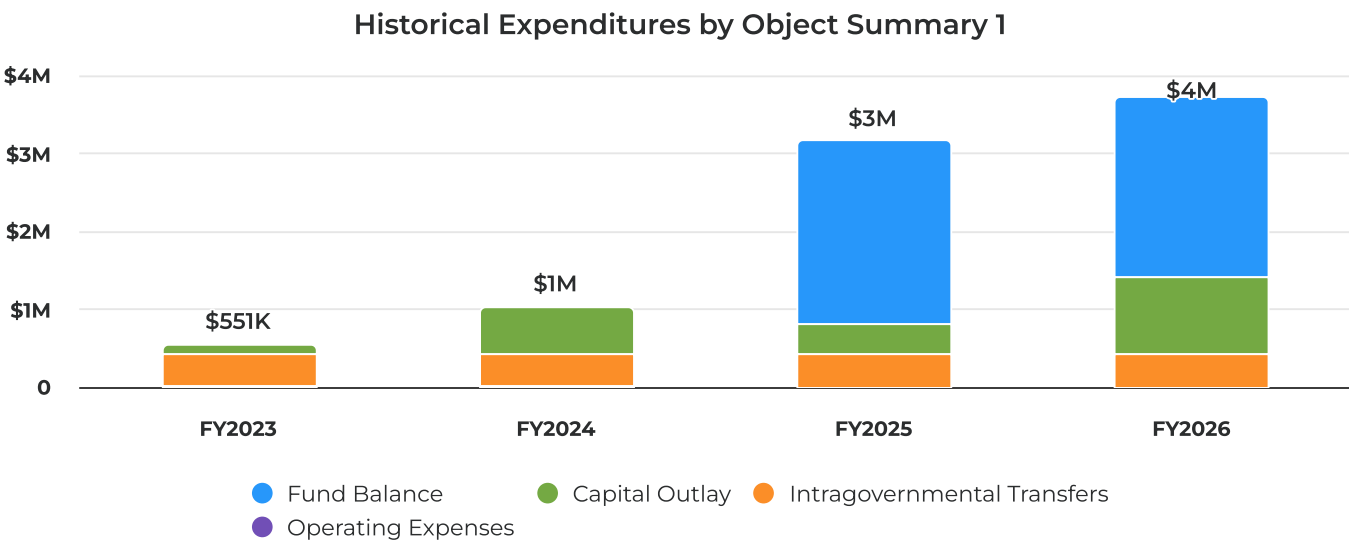


The Fiscal Year Revenue by Revenue Source for the Law Enforcement Impact Fee Fund includes Other Sources, which account for \$2.6 million or 70.51% of the total revenue. Charges for Services contribute \$1.1 million, representing 29.49%. Miscellaneous Revenues make up \$200, which is 0.01% of the total revenue.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Charges for Services	\$1,064,545.58	\$1,240,000.00	\$1,100,000.00
Miscellaneous Revenues	\$207.47	-	\$200.00
Other Sources	-	\$1,925,300.00	\$2,630,000.00
Total Revenues	\$1,064,753.05	\$3,165,300.00	\$3,730,200.00

Expenditures by Object Summary 1

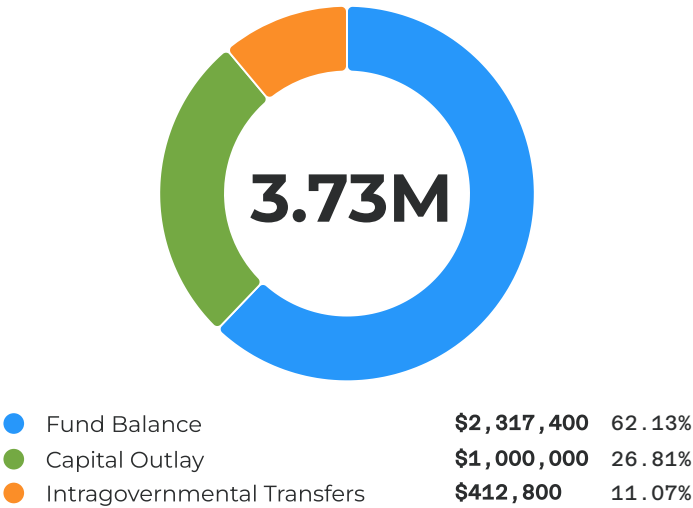


The Law Enforcement Impact Fee Fund's total expenditures increased by 17.85%, rising from \$3.2 million in FY2025 to \$3.7 million in FY2026. The largest expenditure category in FY2026 remained Fund Balance, accounting for 62.13% of the total at \$2.3 million, which represents a slight decrease of \$35,100 or 1.49% compared to the previous year.

Capital Outlay experienced the most significant change, increasing by \$600,000 or 150% to \$1 million, making up 26.81% of the total expenditures in FY2026. This is a notable rise from \$400,000 or 12.64% of the total in FY2025. Intragovernmental Transfers remained constant at \$412,800, representing 11.07% of the total expenditures, with no change from the prior year.

Operating Expenses were \$0 in FY2026, consistent with the previous year, following a decrease of \$407 or 100% from FY2025. Overall, the increase in total expenditures was primarily driven by the substantial rise in Capital Outlay, while Fund Balance saw a minor reduction in both amount and proportion of the total budget.

FY26 Expenditures by Object Summary 1

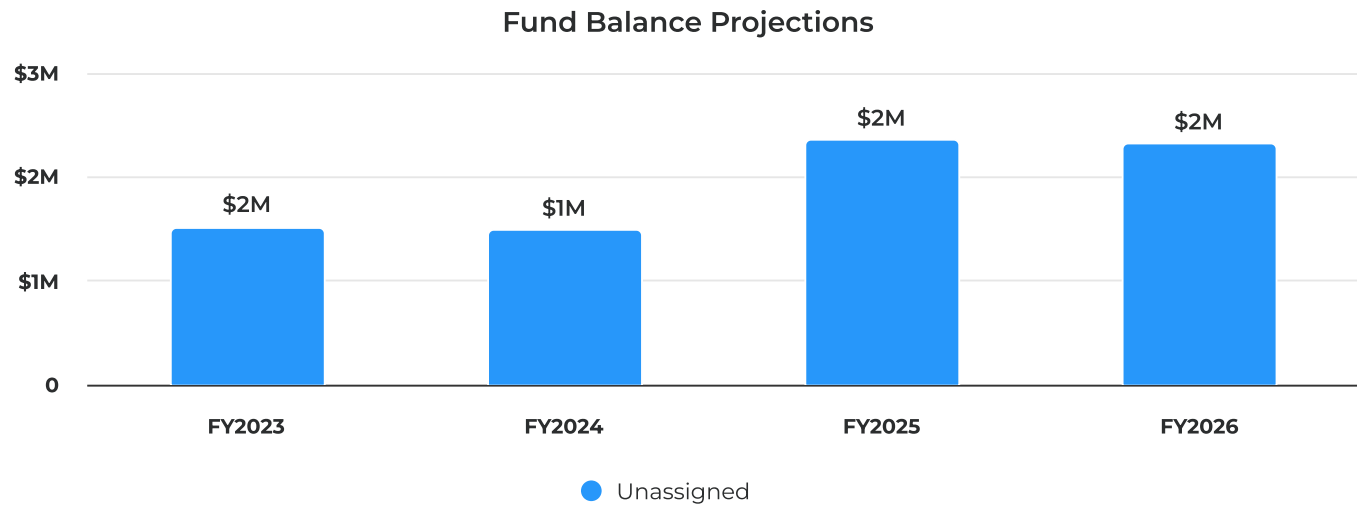


For the Law Enforcement Impact Fee Fund, the Fiscal Year Expenditures by Object Summary 1 shows that the Fund Balance is \$2.3 million, representing 62.13% of the total. Capital Outlay accounts for \$1 million, which is 26.81%. Intragovernmental Transfers make up \$412,800, or 11.07% of the expenditures.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Operating Expenses	\$406.87	-	-
Capital Outlay	\$621,471.89	\$400,000.00	\$1,000,000.00
Intragovernmental Transfers	\$412,800.00	\$412,800.00	\$412,800.00
Fund Balance	-	\$2,352,500.00	\$2,317,400.00
Total Expenditures	\$1,034,678.76	\$3,165,300.00	\$3,730,200.00

Fund Balance



In the Law Enforcement Impact Fee Fund for FY2026, the Unassigned fund balance is projected at \$2.3 million, representing a decrease of 1.49% from the previous year's \$2.4 million, which had increased by 58.56% from its prior period. This slight decline in the Unassigned category marks a change following the significant growth experienced in the previous year.

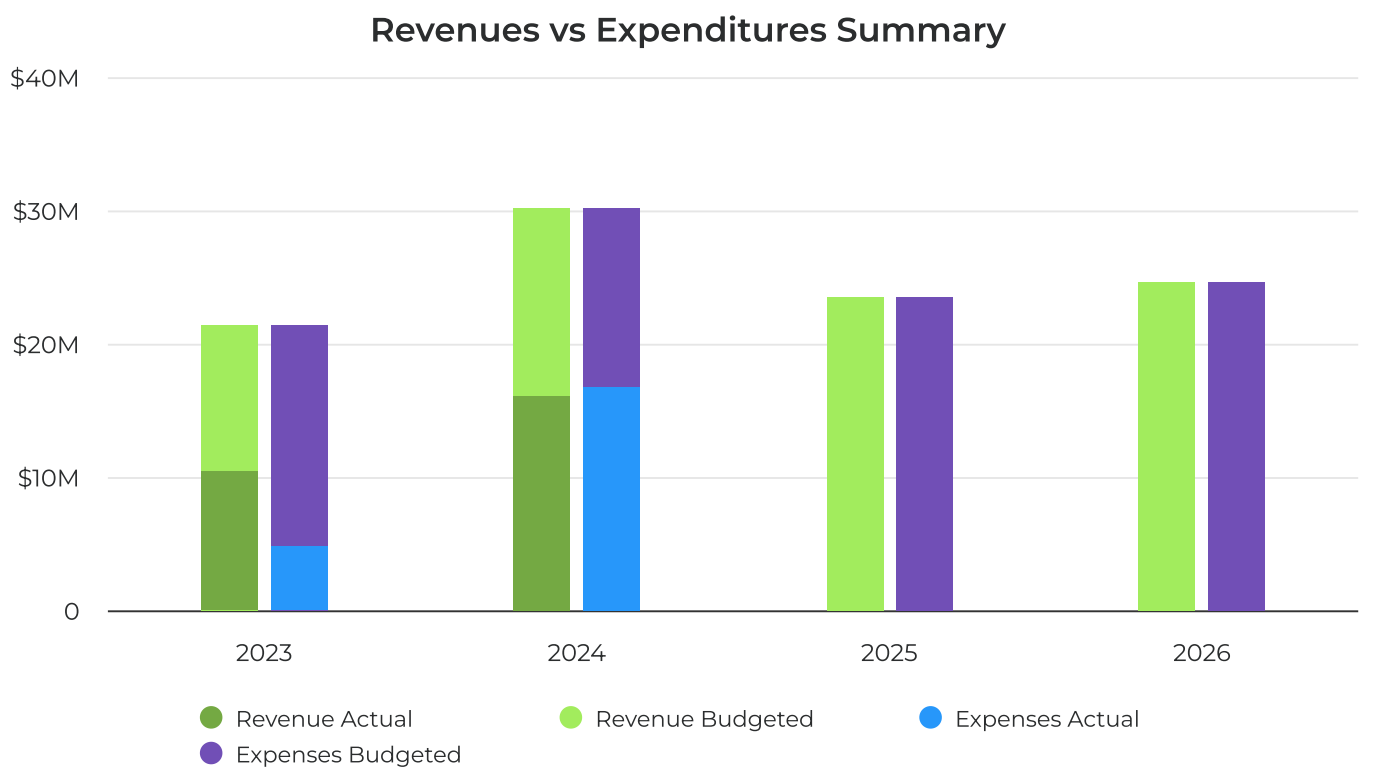
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$1 , 483 , 630 . 00	\$2 , 352 , 500 . 00	\$2 , 317 , 400 . 00
Total Fund Balance	\$1 , 483 , 630 . 00	\$2 , 352 , 500 . 00	\$2 , 317 , 400 . 00

Capital Improvement Fund

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

Summary



In the Capital Improvement Fund for 2026, the budgeted expenses are \$24.7 million, reflecting a 4.59% increase from the previous year's budgeted expenses of \$23.6 million. Similarly, the budgeted revenues for 2026 are also \$24.7 million, which is a 4.59% increase compared to the prior year's budgeted revenues of \$23.6 million.

Both budgeted revenues and expenses have increased by the same percentage, maintaining a balanced budget approach. This follows a previous year where both revenues and expenses had decreased by 21.65% from their prior period levels. There were no actual revenues or expenses recorded in the previous year for comparison.

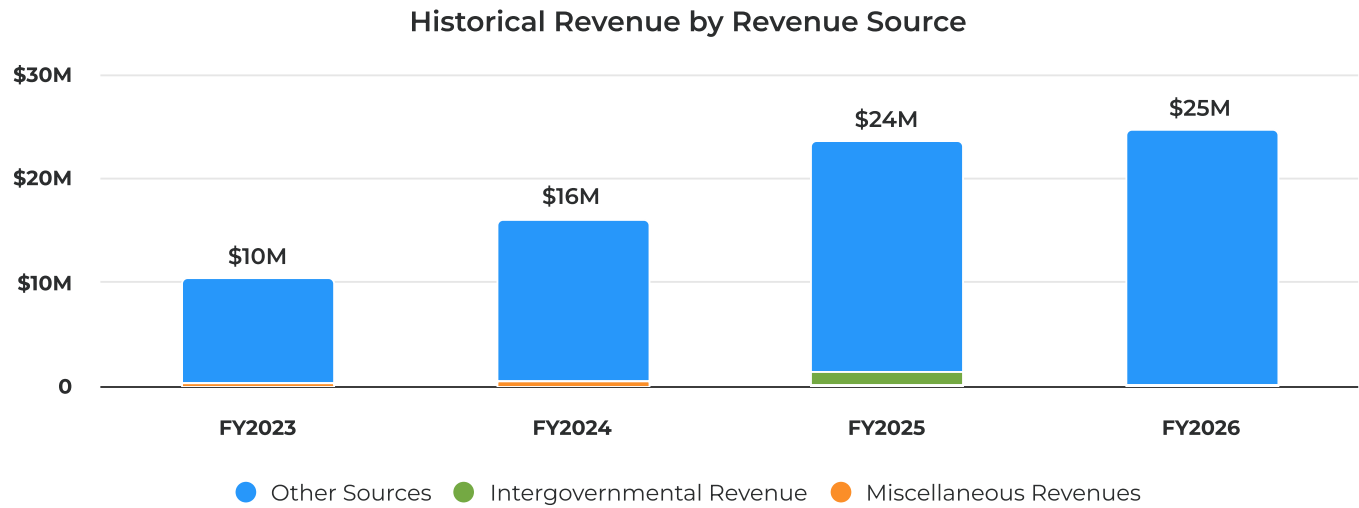
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$11,737,200.00	\$9,728,249.63	\$400,000.00
Revenues			

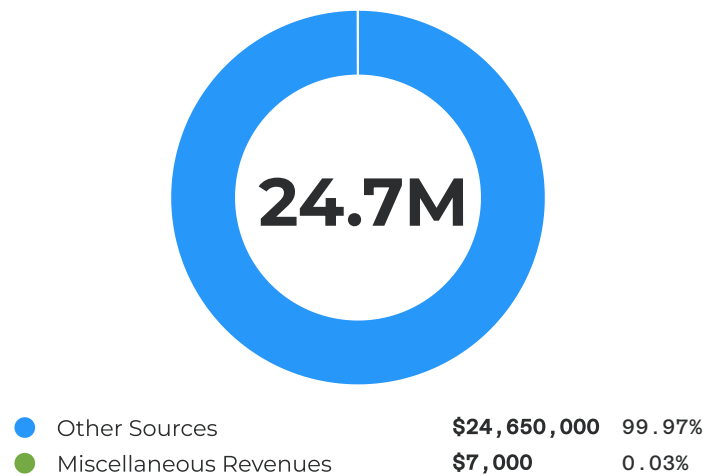
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Intergovernmental Revenue	-	\$1,325,000.00	-
Miscellaneous Revenues	\$365,043.90	\$10,000.00	\$7,000.00
Other Sources	\$15,700,000.00	\$24,598,500.00	\$24,650,000.00
Total Revenues	\$16,065,043.90	\$25,933,500.00	\$24,657,000.00
Expenditures			
Operating Expenses	\$5,000,000.00	\$5,000,000.00	-
Capital Outlay	\$11,788,121.60	\$20,884,597.74	\$15,718,600.00
Fund Balance	-	\$48,902.26	\$8,938,400.00
Total Expenditures	\$16,788,121.60	\$25,933,500.00	\$24,657,000.00
Total Revenues Less Expenditures	-\$723,077.70	-	-
Ending Fund Balance	\$11,014,122.30	\$9,728,249.63	\$400,000.00

Revenues by Revenue Source



In FY2026, the Capital Improvement Fund's total revenue increased by 4.59% to \$24.7 million compared to the previous year. The largest revenue source, Other Sources, grew by 10.84%, rising from \$22.2 million to \$24.7 million and now representing 99.97% of the total revenue. Intergovernmental Revenue, which accounted for \$1.3 million or 5.62% of the total in the prior year, decreased by 100% to \$0, eliminating its share of the revenue. Miscellaneous Revenues also declined by 30%, falling from \$10,000 to \$7,000 and making up 0.03% of the total revenue in FY2026.

FY26 Revenues by Revenue Source

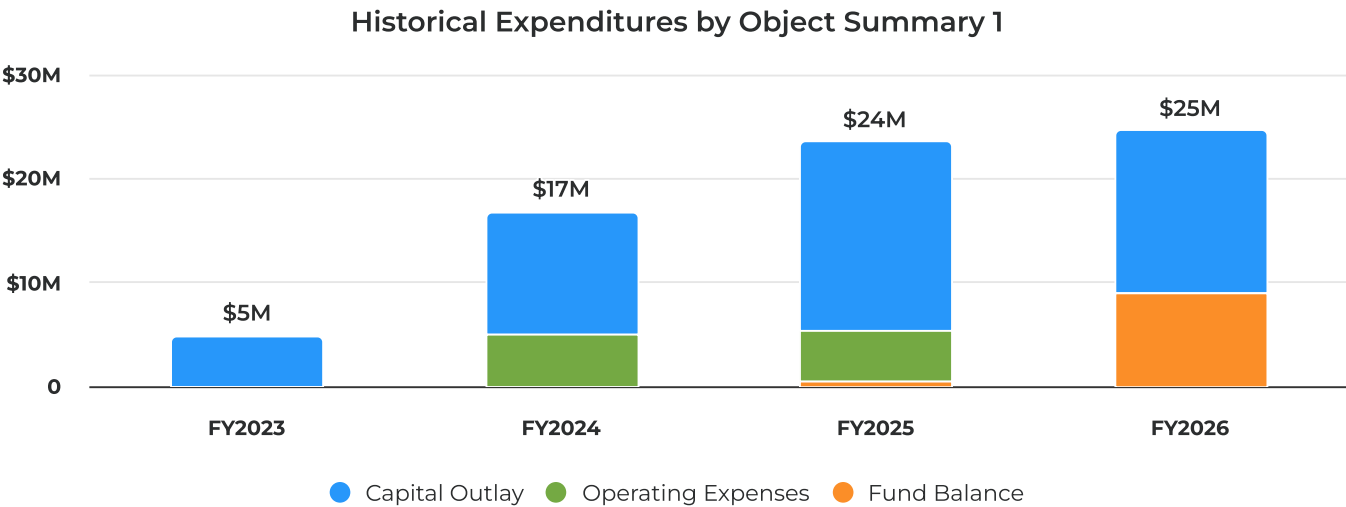


The Capital Improvement Fund's Fiscal Year Revenue by Revenue Source is primarily composed of Other Sources, which account for \$24.7 million or 99.97% of the total revenue. Miscellaneous Revenues contribute a much smaller portion, totaling \$7,000 or 0.03% of the revenue.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Intergovernmental Revenue	-	\$1,325,000.00	-
Miscellaneous Revenues	\$365,043.90	\$10,000.00	\$7,000.00
Other Sources	\$15,700,000.00	\$24,598,500.00	\$24,650,000.00
Total Revenues	\$16,065,043.90	\$25,933,500.00	\$24,657,000.00

Expenditures by Object Summary 1

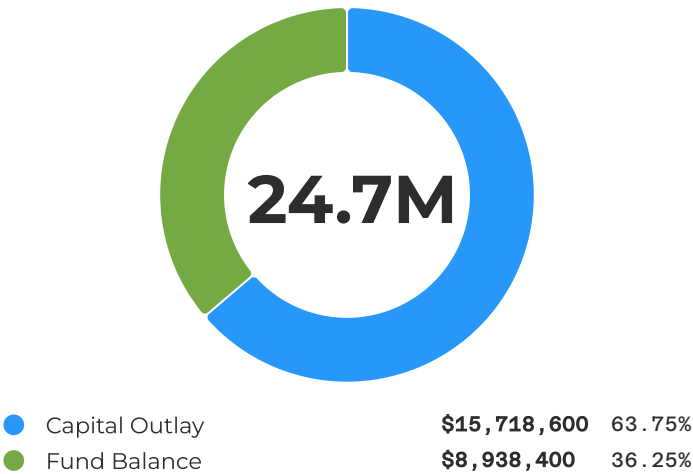


The Capital Improvement Fund's total expenditures for FY2026 are \$24.7 million, reflecting a 4.59% increase from the previous year's total of \$23.6 million. The largest expenditure category in FY2026 is Fund Balance, which accounts for 36.25% of the total at \$8.9 million. This represents a significant increase of \$8.5 million or 2,134.6% compared to the prior year.

Capital Outlay, which was the largest category in the previous year at \$18.2 million and 77.09% of total expenditures, decreased by \$2.5 million or 13.52% to \$15.7 million in FY2026. This reduction shifts Capital Outlay to 63.75% of the total expenditures in the current year.

Operating Expenses were \$5 million in the previous year, making up 21.21% of the total, but were eliminated entirely in FY2026, resulting in a 100% decrease to \$0 and no share of the total expenditures.

FY26 Expenditures by Object Summary 1



For the Capital Improvement Fund's Fiscal Year Expenditures by Object Summary 1, Capital Outlay accounts for \$15.7 million, representing 63.75% of the expenditures. The Fund Balance comprises \$8.9 million, which is 36.25% of the total.

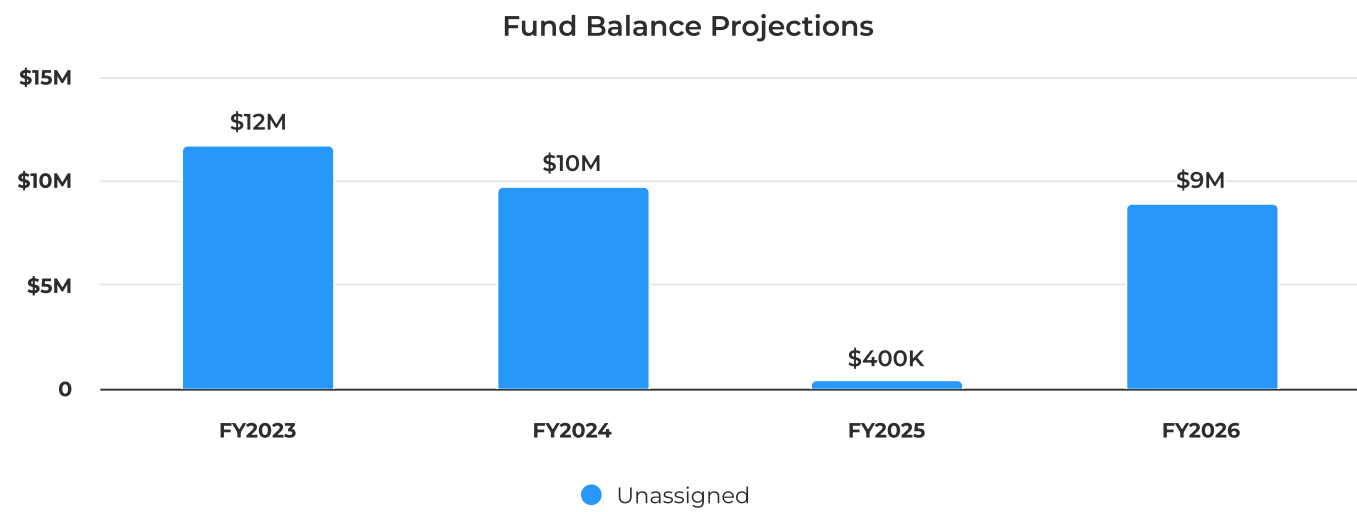
Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Operating Expenses				
TRANSFER TO UTILITY CAP PROJECTS FUND	301-581-00-4020	\$5,000,000.00	\$5,000,000.00	-
Total Operating Expenses		\$5,000,000.00	\$5,000,000.00	-
Capital Outlay				
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
Downtown Master Plan Property Acquisitions - Capital Costs - Land/Right-of-way	301-516-60-6301	-	-	\$250,000.00
CR 44A/Lynum Corridor Expansion and Crossing - Capital Costs - Construction/Maintenance	301-516-60-6301	-	-	\$75,000.00
TRAILWINDS FOUNTAIN	301-516-60-6304	\$559.82	-	-
THE VILLAGES POLICE DEPARTMENT SUBSTATION	301-521-60-6201	-	-	\$2,000,000.00
The Villages Police Department Substation - Capital Costs - Design	301-521-60-6201	-	-	\$2,000,000.00
POLICE DEPARTMENT HQ MONUMENT SIGN	301-521-60-6301	\$21,713.00	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
DRAINAGE PROJECT LAND ACQUISITION	301-541-60-6101	\$229,393.67	\$514,420.00	\$250,000.00
Watershed Master Plan Implementation Projects - Capital Costs - Land/Right-of-way	301-541-60-6101	-	-	\$125,000.00
Watershed Master Plan Implementation Projects - Capital Costs - Construction/Maintenance	301-541-60-6101	-	-	\$125,000.00
MUNICIPAL SERVICES COMPLEX PROJECT	301-541-60-6202	\$128,115.87	-	\$903,600.00
Equipment Storage Building - Capital Costs - Construction/Maintenance	301-541-60-6202	-	-	\$103,600.00
MSC Space Expansion - Capital Costs - Planning	301-541-60-6202	-	-	\$80,000.00
MSC Space Expansion - Capital Costs - Construction/Maintenance	301-541-60-6202	-	-	\$662,000.00
MSC Space Expansion - Capital Costs - Repairs/Improvements	301-541-60-6202	-	-	\$58,000.00
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
Public Works Department Annex - Capital Costs - Construction/Maintenance	301-541-60-6206	-	-	\$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
Barwick Street Rehabilitation - Capital Costs - Construction/Maintenance	301-541-60-6302	-	-	\$3,000,000.00
OAK GROVE VILLAGE DRAINAGE IMPROVEMENTS	301-541-60-6303	\$36,220.00	\$949,650.00	-
PAVEMENT PRESERVATION PLAN	301-541-60-6305	\$76,605.04	-	-
CLAY DRAIN ROAD DESIGN	301-541-60-6306	\$70,377.00	\$615,367.00	-
JACKSON ST IMPROVEMENTS	301-541-60-6307	\$45,389.72	\$1,545,500.00	-
HUEY ST IMPROVEMENTS	301-541-60-6308	\$1,088,856.37	\$1,577,505.55	-
ST CLAIR STREET IMPROVEMENTS	301-541-60-6309	\$522,957.69	-	-
DOWNTOWN PARKING GARAGE	301-541-60-6310	\$6,841,596.54	\$333,652.59	-
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
CSX Service Road Improvements - Capital Costs - Engineering	301-541-60-6313	-	-	\$25,000.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
CSX Service Road Improvements - Capital Costs - Construction/Maintenance	301-541-60-6313	-	-	\$25,000.00
PETERS ST STORMWATER BMP IMPROVEMENTS	301-541-60-6315	-	-	\$435,000.00
Peters St/Orange St Stormwater BMP Improvements - Capital Costs - Design	301-541-60-6315	-	-	\$235,000.00
Peters St/Orange St Stormwater BMP Improvements - Capital Costs - Land/Right-of-way	301-541-60-6315	-	-	\$200,000.00
RAILYARD TRASH COMPACTOR	301-541-60-6318	-	-	\$100,000.00
RECREATION CENTER AT MLK PARK	301-572-60-6205	\$156,456.00	\$224,705.60	-
MILLENNIUM PARK IMPROVEMENTS	301-572-60-6302	\$227,417.90	\$13,244,797.00	\$6,250,000.00
Millennium Park Improvements - Capital Costs - Construction/Maintenance	301-572-60-6302	-	-	\$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
City Hall Courtyard Rehab - Capital Costs - Construction/Maintenance	301-572-60-6305	-	-	\$300,000.00
OXFORD PARK IMPROVEMENTS	301-572-60-6306	-	\$500,000.00	\$500,000.00
Oxford Park Improvements - Capital Costs - Repairs/Improvements	301-572-60-6306	-	-	\$500,000.00
COMMUNITY CENTER HVAC UPGRADES	301-575-60-6201	\$66,745.05	\$804,000.00	-
COMMUNITY CENTER RENOVATIONS	301-575-60-6202	-	\$100,000.00	\$105,000.00
Wildwood Community Center - Bathroom and Kitchen Renovations - Capital Costs - Construction/Maintenance	301-575-60-6202	-	-	\$105,000.00
Total Capital Outlay		\$11,788,121.60	\$20,884,597.74	\$15,718,600.00
Fund Balance				
CONTINGENCY-CAP.IMPROVEMENT FUND	301-580-90-9901	-	\$48,902.26	\$8,938,400.00
Total Fund Balance		-	\$48,902.26	\$8,938,400.00
Total Expenditures		\$16,788,121.60	\$25,933,500.00	\$24,657,000.00

Fund Balance



In the Capital Improvement Fund's Fund Balance Projections for FY2026, the Unassigned category shows a significant increase to \$8.9 million, which represents a 2,134.6% rise from the previous year's \$400,000. This dramatic growth marks a major shift in the fund's unassigned balance compared to FY2025, where the balance had decreased by 95.89% from its prior period.

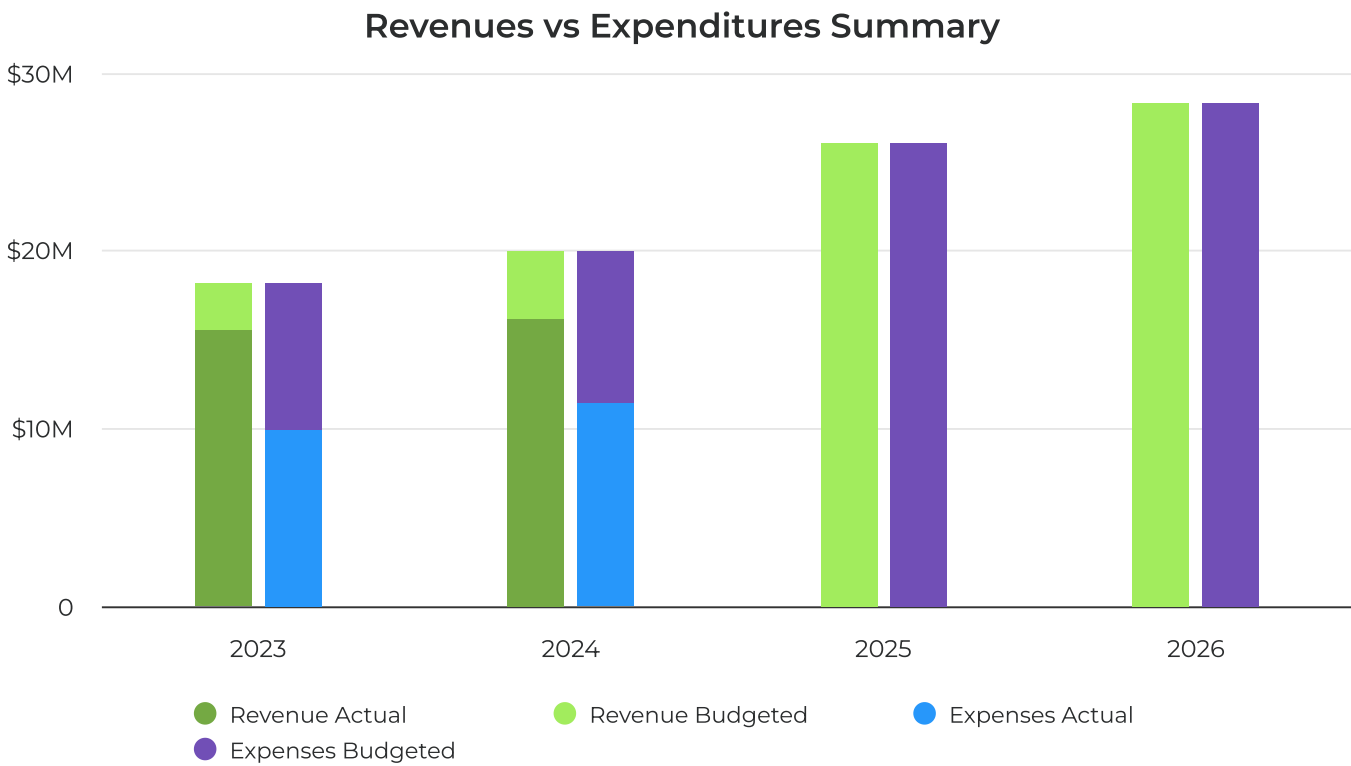
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$9,728,249.63	\$400,000.00	\$8,938,400.00
Total Fund Balance	\$9,728,249.63	\$400,000.00	\$8,938,400.00

Utility Revenue Fund

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

Summary



In the Utility Revenue Fund for 2026, the budgeted expenses are \$28.3 million, reflecting an 8.72% increase from the previous year's budgeted expenses of \$26.1 million. Similarly, the budgeted revenue is also \$28.3 million, which is an 8.72% increase compared to the prior year's budgeted revenue of \$26.1 million.

Both budgeted expenses and revenues have increased by the same percentage, maintaining a balanced budget projection for 2026. This follows a significant 30.25% increase in both budgeted expenses and revenues from the prior period to 2025. Actual revenues and expenses for 2025 were not reported.

Comprehensive Fund Summary

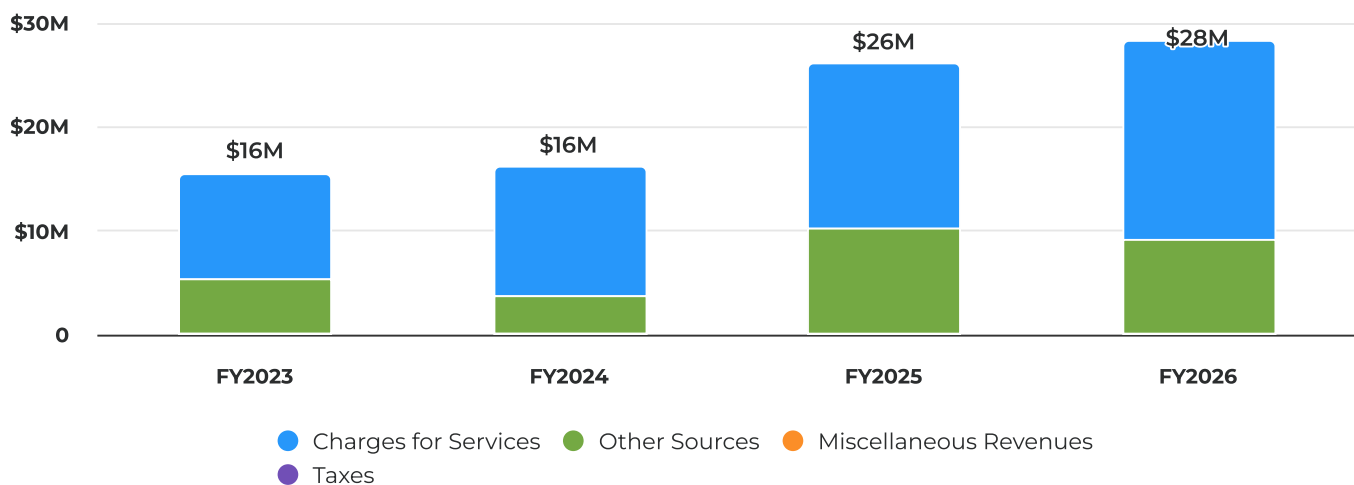
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$5,791,155.00	\$397,826.97	\$3,304,794.00
Revenues			

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Taxes	\$8,200.00	-	-
Charges for Services	\$12,336,434.31	\$15,934,230.00	\$19,282,195.00
Miscellaneous Revenues	\$100,009.08	\$25,000.00	\$60,000.00
Other Sources	\$3,666,477.44	\$10,110,000.00	\$9,000,000.00
Total Revenues	\$16,111,120.83	\$26,069,230.00	\$28,342,195.00
Expenditures			
Personnel Services	\$3,475,754.94	\$4,751,356.00	\$5,342,100.00
Operating Expenses	\$7,348,946.89	\$6,423,324.85	\$7,244,250.00
Capital Outlay	\$561,339.67	\$9,788,560.36	\$8,537,700.00
Debt Service	\$60,047.25	\$828,150.00	\$826,820.00
Fund Balance	-	\$4,277,838.79	\$6,391,325.00
Total Expenditures	\$11,446,088.75	\$26,069,230.00	\$28,342,195.00
Total Revenues Less Expenditures	\$4,665,032.08	-	-
Ending Fund Balance	\$10,456,187.08	\$397,826.97	\$3,304,794.00

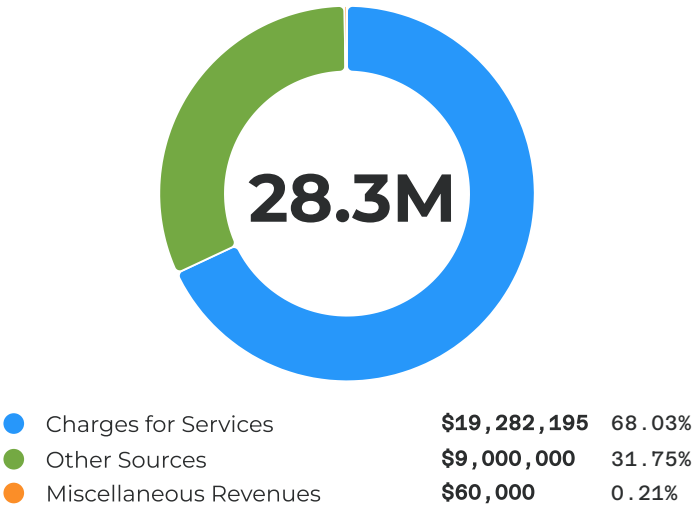
Revenues by Revenue Source

Historical Revenue by Revenue Source



The Utility Revenue Fund's total revenue for FY2026 is \$28.3 million, reflecting an 8.72% increase from the previous year's \$26.1 million. Charges for Services remain the largest revenue source, increasing by \$3.3 million or 21.01% to \$19.3 million, now representing 68.03% of the total revenue, up from 61.12% in the prior year. Other Sources decreased by \$1.1 million or 10.98% to \$9 million, accounting for 31.75% of total revenue, down from 38.78% previously. Miscellaneous Revenues rose by \$35,000 or 140% to \$60,000, making up 0.21% of the total, an increase from 0.1% last year. Taxes remained at \$0, consistent with the prior year.

FY26 Revenues by Revenue Source



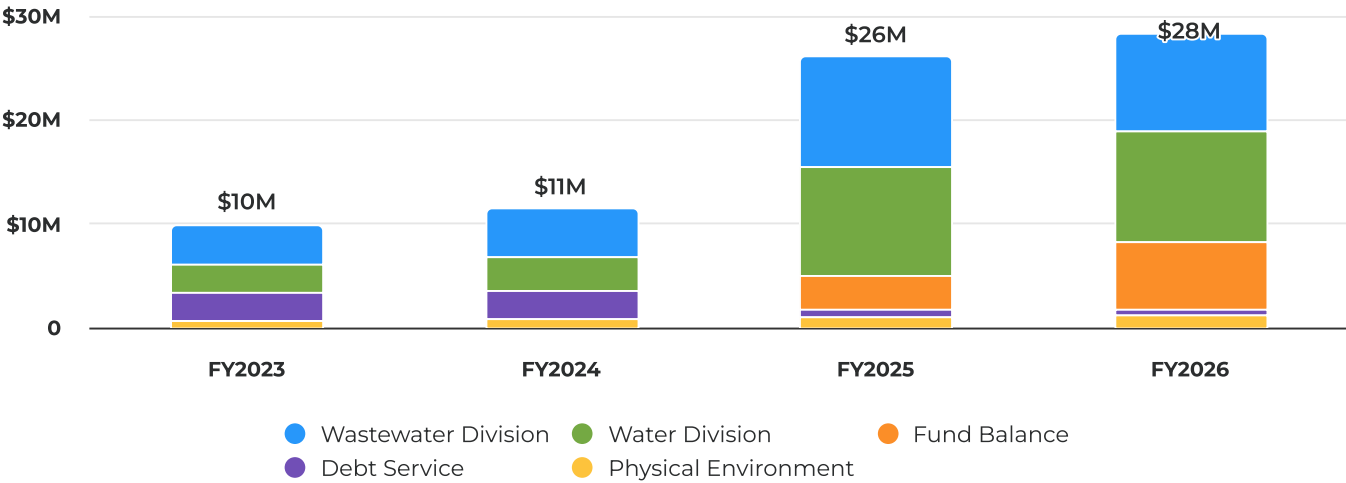
For the Utility Revenue Fund in the fiscal year, Charges for Services accounted for \$19.3 million, representing 68.03% of the total revenue. Other Sources contributed \$9 million, making up 31.75%. Miscellaneous Revenues were \$60,000, comprising 0.21% of the total revenue.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Taxes	\$8,200.00	-	-
Charges for Services	\$12,336,434.31	\$15,934,230.00	\$19,282,195.00
Miscellaneous Revenues	\$100,009.08	\$25,000.00	\$60,000.00
Other Sources	\$3,666,477.44	\$10,110,000.00	\$9,000,000.00
Total Revenues	\$16,111,120.83	\$26,069,230.00	\$28,342,195.00

Expenditures by Department

Historical Expenditures by Department

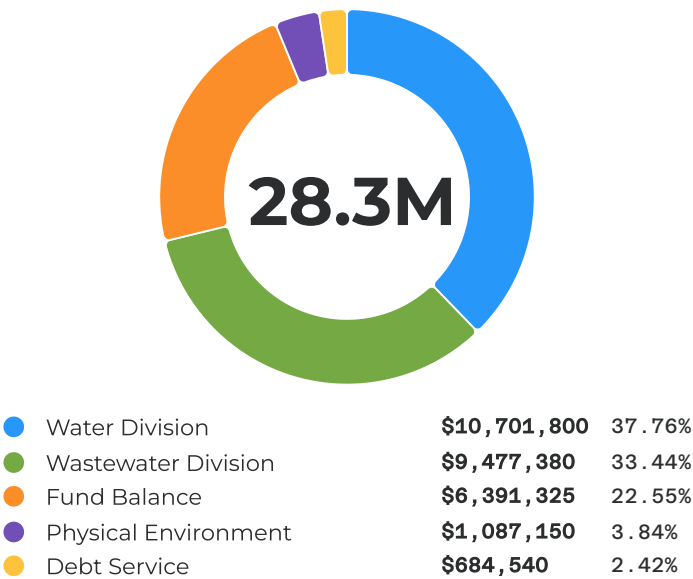


The Utility Revenue Fund's total expenditures increased by 8.72% to \$28.3 million in FY2026 compared to the previous year. The Water Division remained the largest expenditure category at \$10.7 million, representing 37.76% of the total, with a

modest increase of \$255,827 or 2.45%. In contrast, the Wastewater Division decreased by \$1.2 million or 11.12% to \$9.5 million, now accounting for 33.44% of total expenditures.

The Fund Balance saw a significant rise to \$6.4 million, up \$3.1 million or 93.4%, making up 22.55% of the total budget. Physical Environment expenditures also increased by \$116,873 or 12.05% to \$1.1 million, representing 3.84% of the total. Debt Service remained unchanged at \$684,540, comprising 2.42% of the total expenditures.

FY26 Expenditures by Department

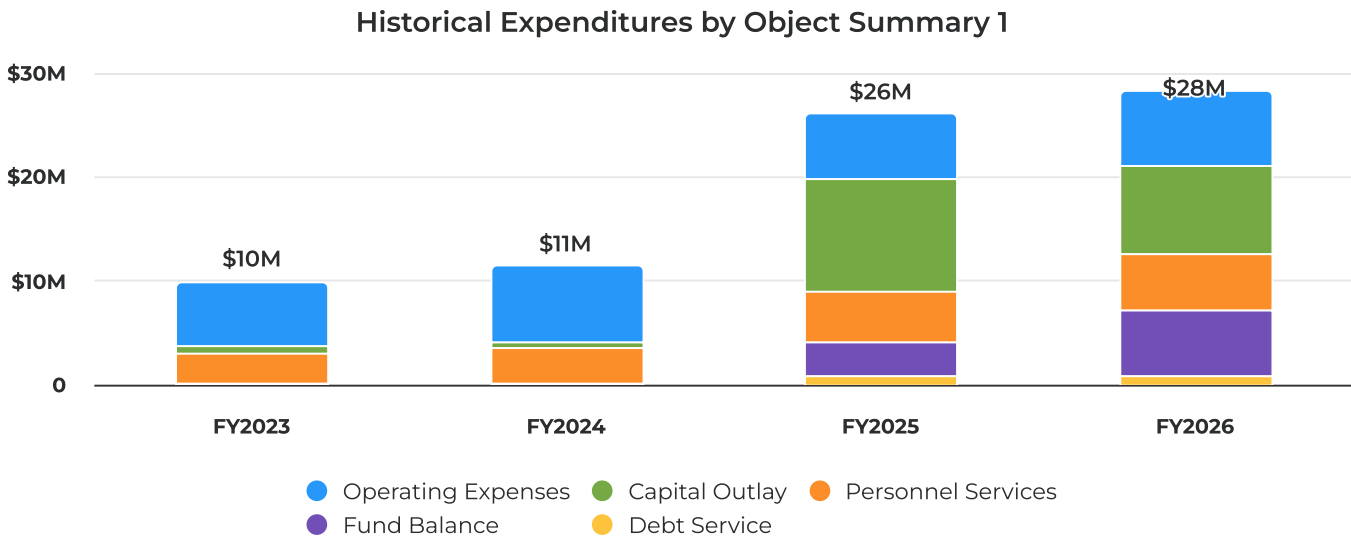


For the Utility Revenue Fund fiscal year expenditures by department, the Water Division accounts for \$10.7 million, representing 37.76% of the total. The Wastewater Division follows with \$9.5 million, or 33.44%. The Fund Balance comprises \$6.4 million, which is 22.55%. The Physical Environment category includes \$1.1 million, making up 3.84%, and Debt Service totals \$684,540, accounting for 2.42% of the expenditures.

Expenditures by Department

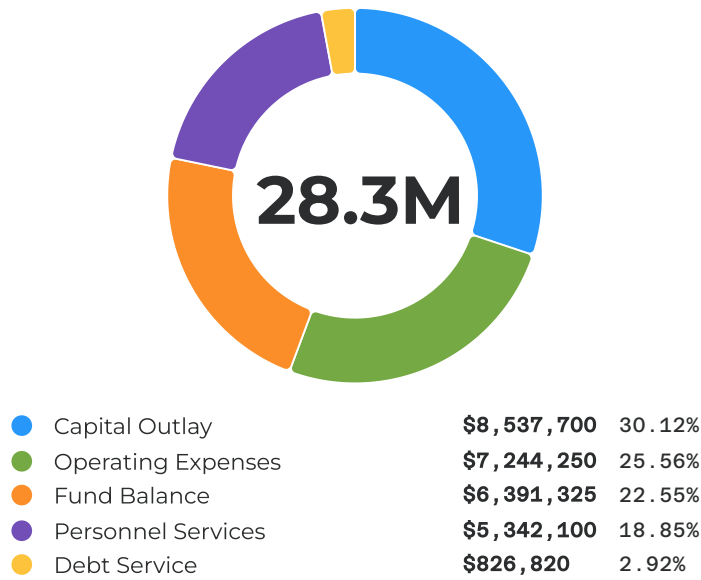
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Water Division	\$3,197,122.29	\$10,883,734.45	\$10,701,800.00
Wastewater Division	\$4,654,358.98	\$9,252,839.76	\$9,477,380.00
Physical Environment	\$738,712.11	\$970,277.00	\$1,087,150.00
Fund Balance	-	\$4,277,838.79	\$6,391,325.00
Debt Service	\$2,855,895.37	\$684,540.00	\$684,540.00
Total Expenditures	\$11,446,088.75	\$26,069,230.00	\$28,342,195.00

Expenditures by Object Summary 1



The Utility Revenue Fund's total expenditures for FY2026 increased by 8.72% to \$28.3 million compared to the previous year. Capital Outlay, while remaining the largest category, decreased by 21.38% to \$8.5 million, representing 30.12% of the total budget. Operating Expenses rose by 14.52% to \$7.2 million, now accounting for 25.56% of total expenditures. Fund Balance saw a significant increase of 93.4%, reaching \$6.4 million and making up 22.55% of the budget. Personnel Services also increased by 12.43% to \$5.3 million, representing 18.85% of the total. Debt Service slightly decreased by 0.16% to \$826,820, comprising 2.92% of the budget. These changes highlight a shift with reduced Capital Outlay spending and notable growth in Fund Balance, Operating Expenses, and Personnel Services.

FY26 Expenditures by Object Summary 1

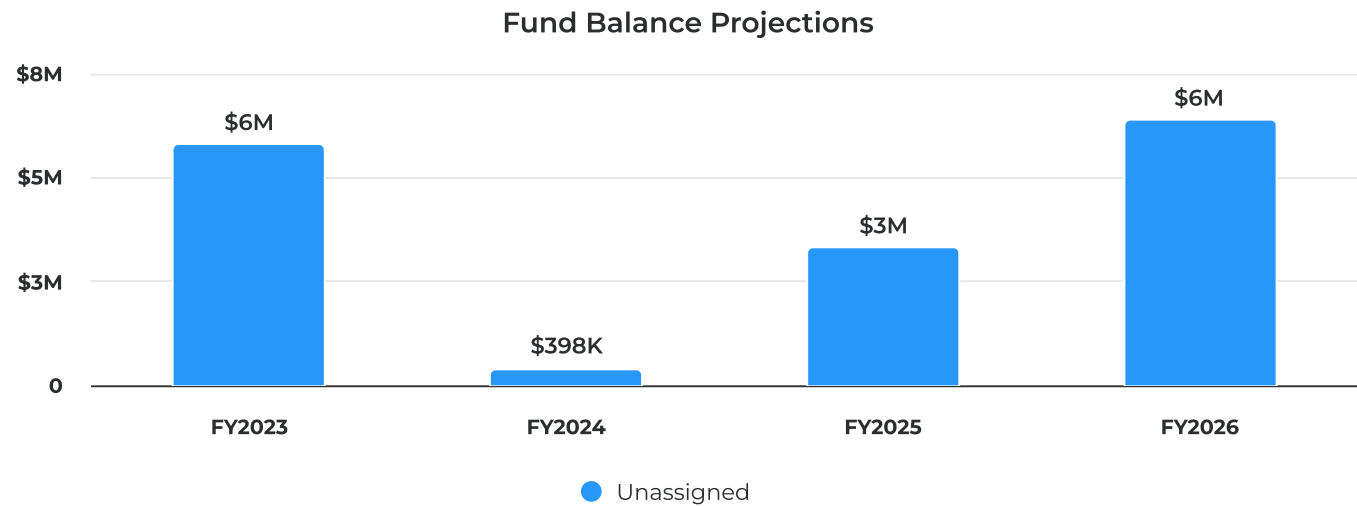


For the Utility Revenue Fund's Fiscal Year Expenditures by Object Summary 1, Capital Outlay accounts for \$8.5 million, representing 30.12% of the total expenditures. Operating Expenses follow with \$7.2 million, which is 25.56%. The Fund Balance comprises \$6.4 million, or 22.55%. Personnel Services amount to \$5.3 million, making up 18.85%. Lastly, Debt Service is \$826,820, accounting for 2.92% of the expenditures.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services	\$3,475,754.94	\$4,751,356.00	\$5,342,100.00
Operating Expenses	\$7,348,946.89	\$6,423,324.85	\$7,244,250.00
Capital Outlay	\$561,339.67	\$9,788,560.36	\$8,537,700.00
Debt Service	\$60,047.25	\$828,150.00	\$826,820.00
Fund Balance	-	\$4,277,838.79	\$6,391,325.00
Total Expenditures	\$11,446,088.75	\$26,069,230.00	\$28,342,195.00

Fund Balance



In the Utility Revenue Fund's Fund Balance Projections for FY2026, the Unassigned category is projected at \$6.4 million, representing a 93.4% increase from the previous year. This follows a significant rise in FY2025, where the Unassigned balance increased by 730.71% to \$3.3 million. The continued growth in the Unassigned fund balance highlights a substantial upward trend in this largest category compared to the prior period.

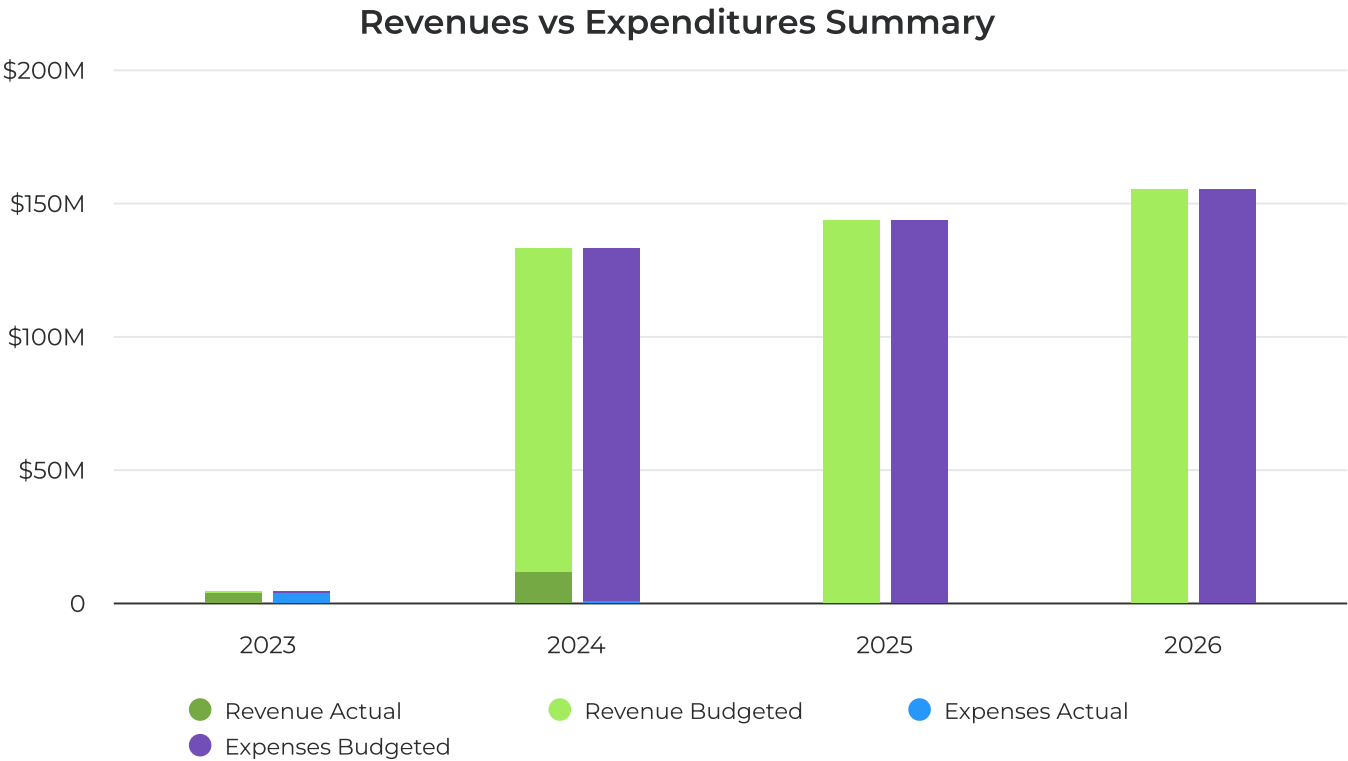
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$397,826.97	\$3,304,794.00	\$6,391,325.00
Total Fund Balance	\$397,826.97	\$3,304,794.00	\$6,391,325.00

Utility Capital Projects Fund

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

Summary



In the Utility Capital Projects Fund for 2026, both budgeted expenses and budgeted revenues are set at \$155.2 million, reflecting an increase of 7.96% from the previous year's budgeted amounts of \$143.8 million. This marks a continuation of growth, though at a slightly lower rate compared to the 8.21% increase observed from the prior period to 2025.

The budgeted expenses remain equal to the budgeted revenues, maintaining a balanced budget approach. There are no actual revenue or expense figures reported for either year, so the focus is on the budgeted amounts and their changes.

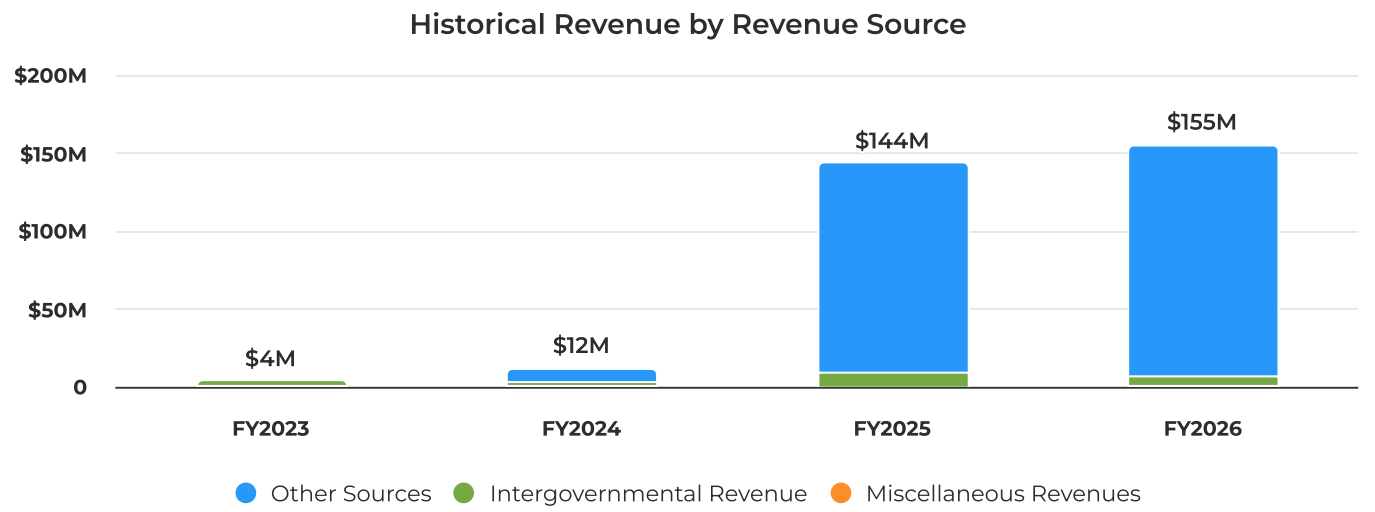
Overall, the Utility Capital Projects Fund shows a consistent upward trend in both revenues and expenditures, with the 2026 budget reflecting a moderate increase aligned closely between the two categories.

Comprehensive Fund Summary

Comprehensive Fund Summary

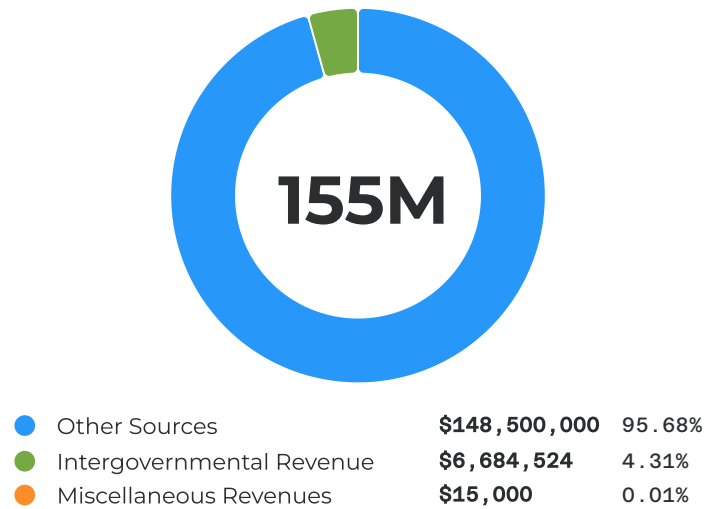
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$1,001,000.00	\$91,160,188.00	\$79,950,000.00
Revenues			
Intergovernmental Revenue	\$2,565,475.94	\$9,250,000.00	\$6,684,524.00
Miscellaneous Revenues	\$38,836.54	-	\$15,000.00
Other Sources	\$9,000,000.00	\$136,500,000.00	\$148,500,000.00
Total Revenues	\$11,604,312.48	\$145,750,000.00	\$155,199,524.00
Expenditures			
Capital Outlay	-\$0.49	\$64,441,700.00	\$92,838,500.00
Intragovernmental Transfers	\$854,220.00	-	-
Fund Balance	-	\$81,308,300.00	\$62,361,024.00
Total Expenditures	\$854,219.51	\$145,750,000.00	\$155,199,524.00
Total Revenues Less Expenditures	\$10,750,092.97	-	-
Ending Fund Balance	\$11,751,092.97	\$91,160,188.00	\$79,950,000.00

Revenues by Revenue Source



The Utility Capital Projects Fund's total revenue for FY2026 is \$155.2 million, reflecting a 7.96% increase from the previous year's \$143.8 million. The largest revenue source remains Other Sources, which increased by \$14 million or 10.41%, reaching \$148.5 million and accounting for 95.68% of the total revenue. Intergovernmental Revenue decreased by \$2.6 million or 27.73%, totaling \$6.7 million and representing 4.31% of the total. Miscellaneous Revenues rose slightly to \$15,000, making up 0.01% of the total, after having been zero in the prior year. These changes highlight a continued dominance of Other Sources in the revenue composition, with a notable decrease in Intergovernmental Revenue compared to the previous year.

FY26 Revenues by Revenue Source

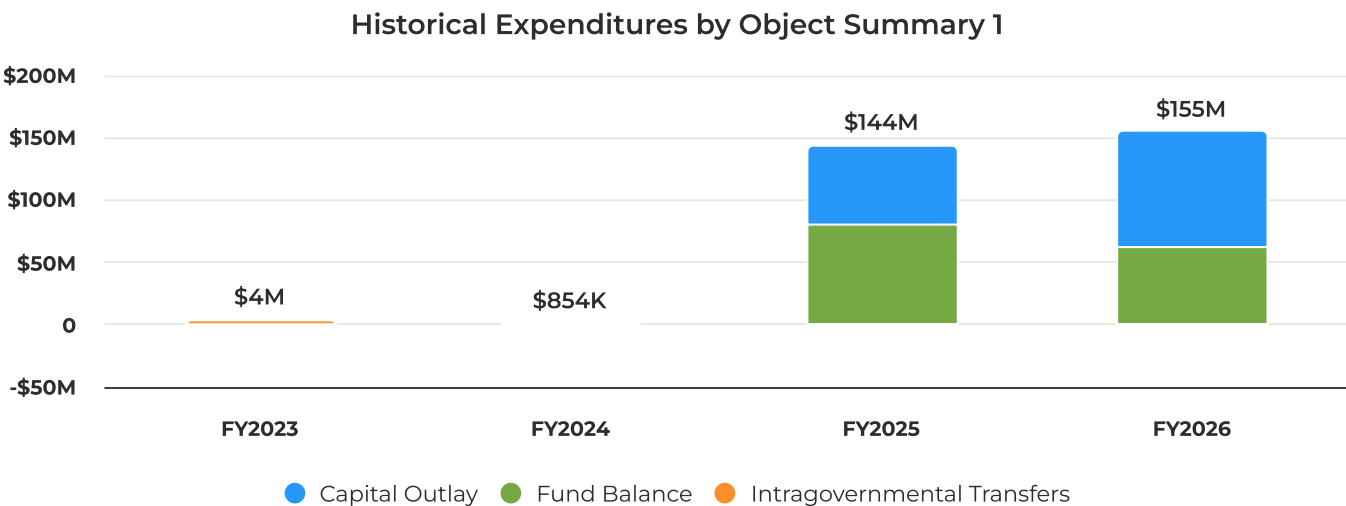


For the Utility Capital Projects Fund in the fiscal year, Other Sources account for \$148.5 million, representing 95.68% of the total revenue. Intergovernmental Revenue contributes \$6.7 million, which is 4.31% of the revenue. Miscellaneous Revenues make up \$15,000, or 0.01% of the total revenue.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Intergovernmental Revenue	\$2,565,475.94	\$9,250,000.00	\$6,684,524.00
Miscellaneous Revenues	\$38,836.54	-	\$15,000.00
Other Sources	\$9,000,000.00	\$136,500,000.00	\$148,500,000.00
Total Revenues	\$11,604,312.48	\$145,750,000.00	\$155,199,524.00

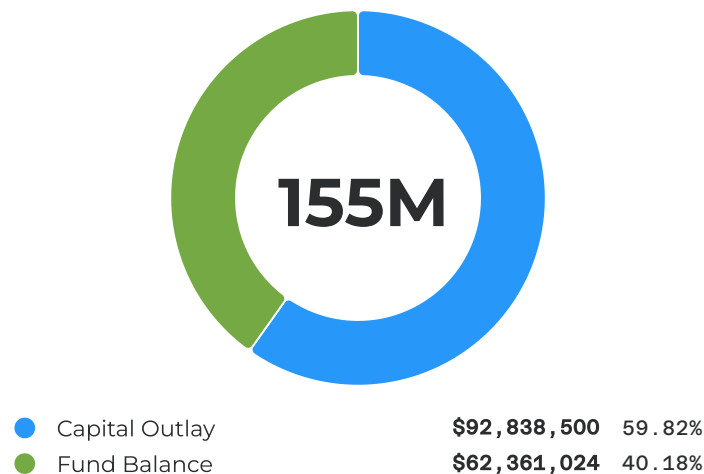
Expenditures by Object Summary 1



In FY2026, the Utility Capital Projects Fund's total expenditures increased by 7.96% to \$155.2 million compared to the previous year's \$143.8 million. The largest expenditure category shifted to Capital Outlay, which rose significantly by 45.51% to \$92.8 million, representing 59.82% of the total budget. Conversely, the Fund Balance decreased by 22% to \$62.4 million,

accounting for 40.18% of the total. Intragovernmental Transfers remained at \$0, consistent with the prior year. Overall, the budget reflects a notable increase in Capital Outlay expenditures alongside a reduction in Fund Balance allocations.

FY26 Expenditures by Object Summary 1



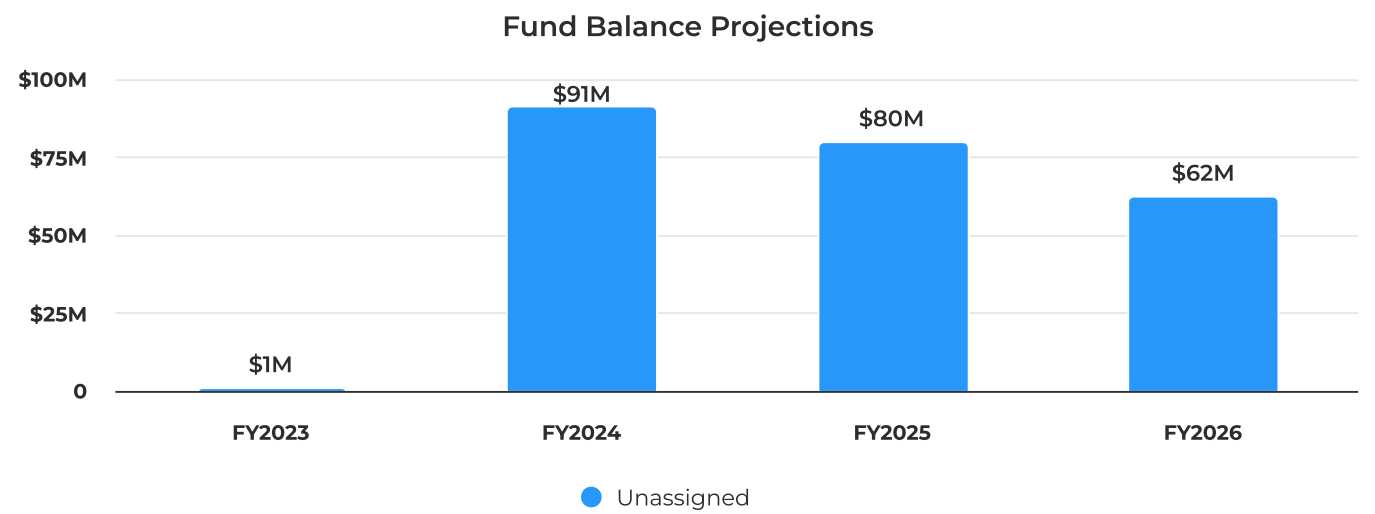
For the Utility Capital Projects Fund, the Fiscal Year Expenditures by Object Summary 1 shows that Capital Outlay accounts for \$92.8 million, representing 59.82% of the total expenditures. Fund Balance comprises \$62.4 million, which is 40.18% of the total.

Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Capital Outlay				
RIB SITE EXPANSION	402-536-60-6912	-	-	\$4,650,000.00
RIB site expansion to 5.5MGD				
- Capital Costs -	402-536-60-6912	-	-	\$4,650,000.00
Construction/Maintenance				
MILLENNIUM PARK PROJECT	402-536-60-6913	-	-	\$4,165,500.00
R-12 Pump Station Project -				
Capital Costs -	402-536-60-6913	-	-	\$4,165,500.00
Construction/Maintenance				
MLK REUSE PUMP STATION	402-536-60-6914	-	-	\$760,000.00
Effluent PS & Storage				
Improvements at WWTP -	402-536-60-6914	-	-	\$760,000.00
Capital Costs - Design				
WWTP PROJECT	402-536-70-7353	-\$0.49	\$64,441,700.00	\$83,263,000.00
Wastewater Treatment Plant				
- Capital Costs - Engineering	402-536-70-7353	-	-	\$629,700.00
Wastewater Treatment Plant				
- Capital Costs -	402-536-70-7353	-	-	\$82,633,300.00
Construction/Maintenance				
Total Capital Outlay		-\$0.49	\$64,441,700.00	\$92,838,500.00
Intragovernmental Transfers				
TRANSFER TO W/S REVENUE FUND	402-581-90-9101	\$854,220.00	-	-
Total Intragovernmental Transfers		\$854,220.00	-	-
Fund Balance				

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
CONTINGENCY - CONSTRUCTION FUND	402-580-90-9913	-	\$81,308,300.00	\$62,361,024.00
Total Fund Balance		-	\$81,308,300.00	\$62,361,024.00
Total Expenditures		\$854,219.51	\$145,750,000.00	\$155,199,524.00

Fund Balance



In the Utility Capital Projects Fund for FY2026, the Unassigned fund balance is projected at \$62.4 million, representing a 22% decrease from the previous year. This decline continues the downward trend from FY2025, where the Unassigned balance was \$80 million, already reduced by 12.3% from its prior period. The Unassigned category remains the largest component of the fund balance, but its significant reduction in FY2026 highlights a notable shift compared to the previous year.

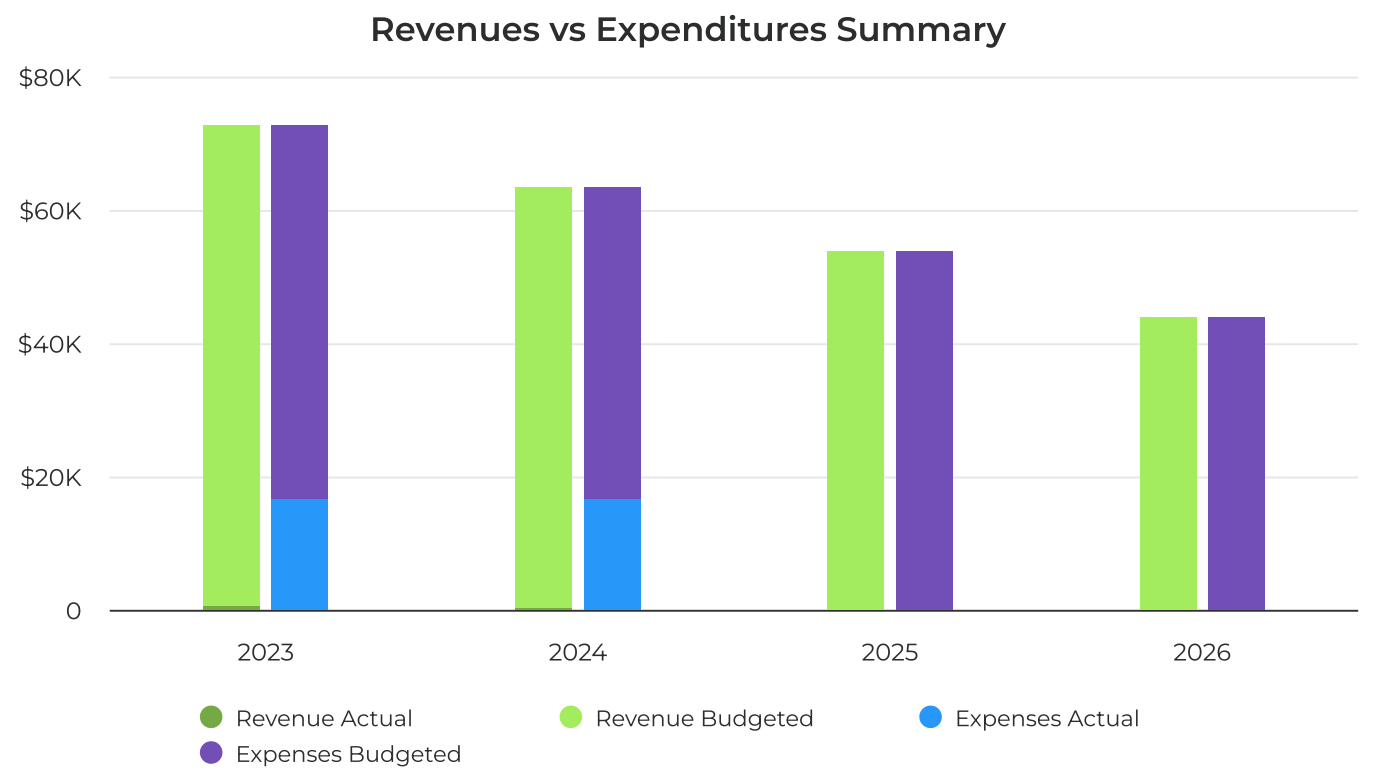
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$91,160,188.00	\$79,950,000.00	\$62,361,024.00
Total Fund Balance	\$91,160,188.00	\$79,950,000.00	\$62,361,024.00

Industrial Park Fund

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

Summary



In the Industrial Park Fund for 2026, both budgeted expenses and budgeted revenues are set at \$44,000, reflecting an 18.28% decrease from the previous year's budgeted amounts of \$53,840. This marks a continued reduction in both revenues and expenses compared to 2025, which itself had seen a 15.08% decrease from its prior period. The equal values for budgeted revenues and expenses indicate a balanced budget for 2026, consistent with the previous year's approach but at a lower overall level.

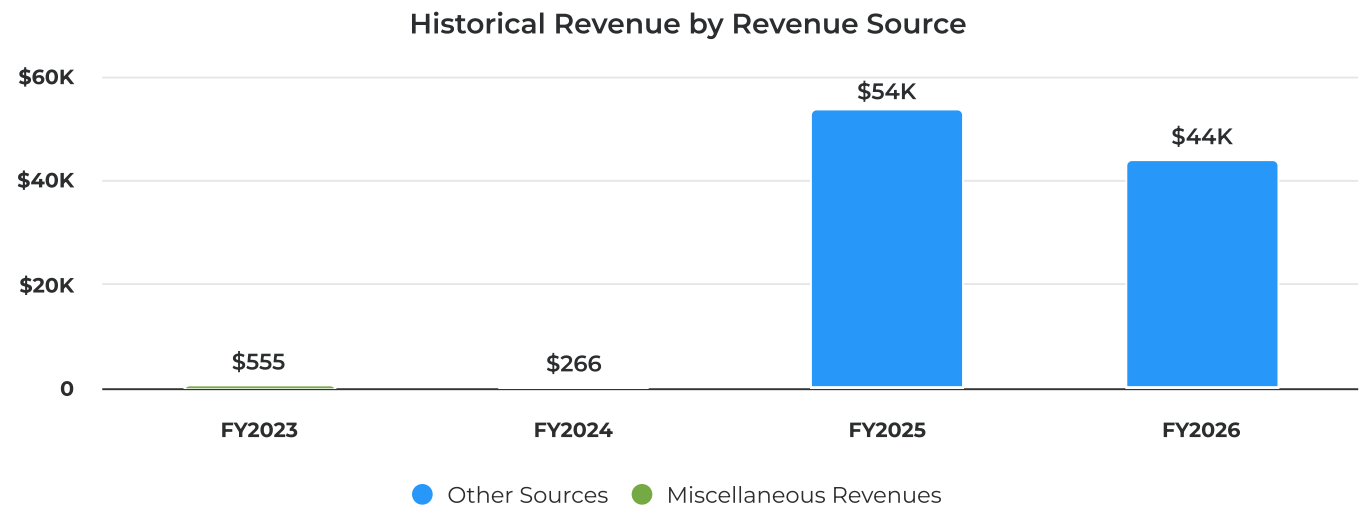
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$61,600.00	\$52,400.00	\$42,840.00
Revenues			

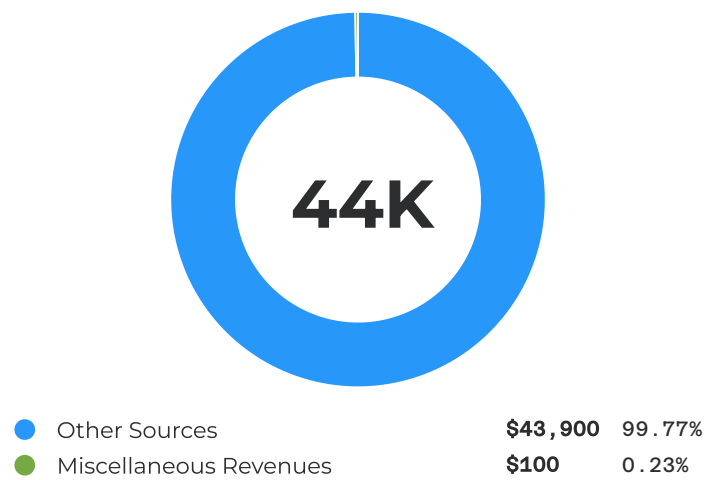
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Miscellaneous Revenues	\$265.69	\$240.00	\$100.00
Other Sources	-	\$53,600.00	\$43,900.00
Total Revenues	\$265.69	\$53,840.00	\$44,000.00
Expenditures			
Operating Expenses	\$6,607.00	\$1,000.00	\$1,000.00
Transfer Out	\$10,000.00	\$10,000.00	\$10,000.00
Fund Balance	-	\$42,840.00	\$33,000.00
Total Expenditures	\$16,607.00	\$53,840.00	\$44,000.00
Total Revenues Less Expenditures	-\$16,341.31	-	-
Ending Fund Balance	\$45,258.69	\$52,400.00	\$42,840.00

Revenues by Revenue Source



In FY2026, the Industrial Park Fund's total revenue decreased by 18.28% to \$44,000 compared to the previous year. The largest revenue source, Other Sources, accounted for 99.77% of the total at \$43,900, reflecting a decrease of \$9,700 or 18.1% from the prior year. Miscellaneous Revenues contributed \$100, representing 0.23% of the total and declined by \$140 or 58.33% from the previous year. Overall, both major revenue categories experienced significant decreases, leading to the total revenue reduction in FY2026.

FY26 Revenues by Revenue Source

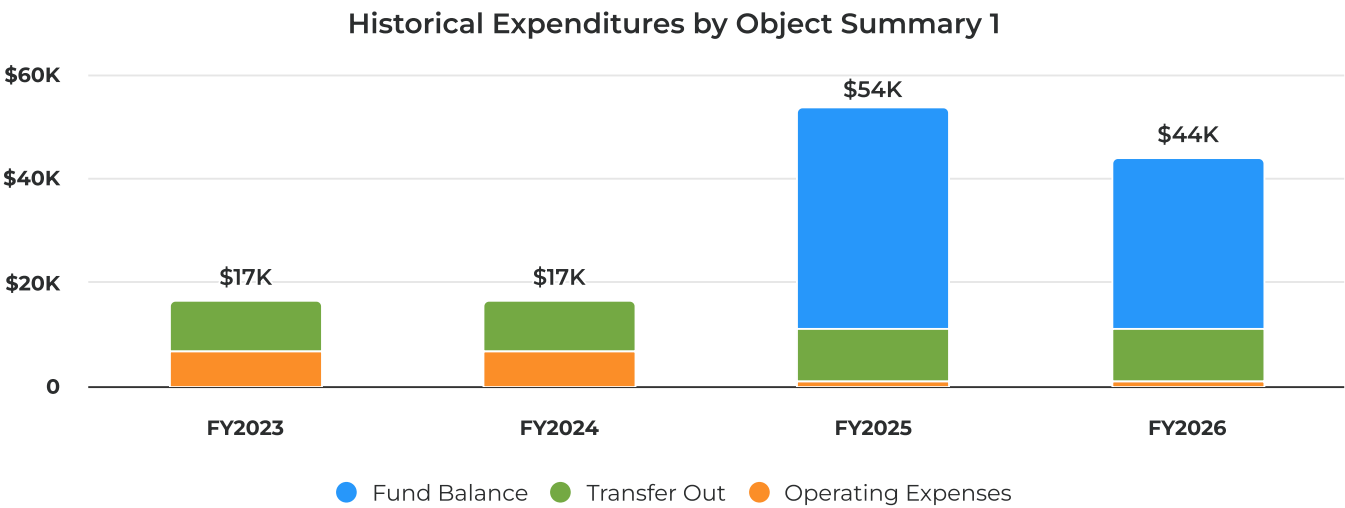


For the Industrial Park Fund's Fiscal Year Revenue by Revenue Source, Other Sources contributed \$43,900, which accounts for 99.77% of the total revenue. Miscellaneous Revenues made up \$100, representing 0.23% of the total revenue.

Revenues by Revenue Source

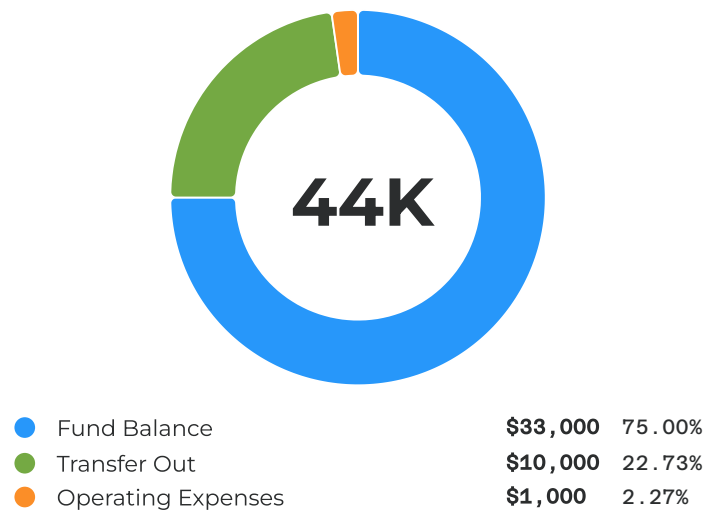
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Miscellaneous Revenues	\$265.69	\$240.00	\$100.00
Other Sources	-	\$53,600.00	\$43,900.00
Total Revenues	\$265.69	\$53,840.00	\$44,000.00

Expenditures by Object Summary 1



In FY2026, the Industrial Park Fund's total expenditures decreased by 18.28% to \$44,000 compared to the previous year. The largest category, Fund Balance, declined by 22.97%, falling from \$42,840 (79.57% of total) to \$33,000, which now represents 75% of the total expenditures. Transfer Out remained steady at \$10,000, accounting for 22.73% of the total, with no change from the prior year. Operating Expenses also remained unchanged at \$1,000, making up 2.27% of the total, following a significant decrease of 84.86% in the previous year. Overall, the reduction in total expenditures is primarily driven by the decrease in the Fund Balance category.

FY26 Expenditures by Object Summary 1

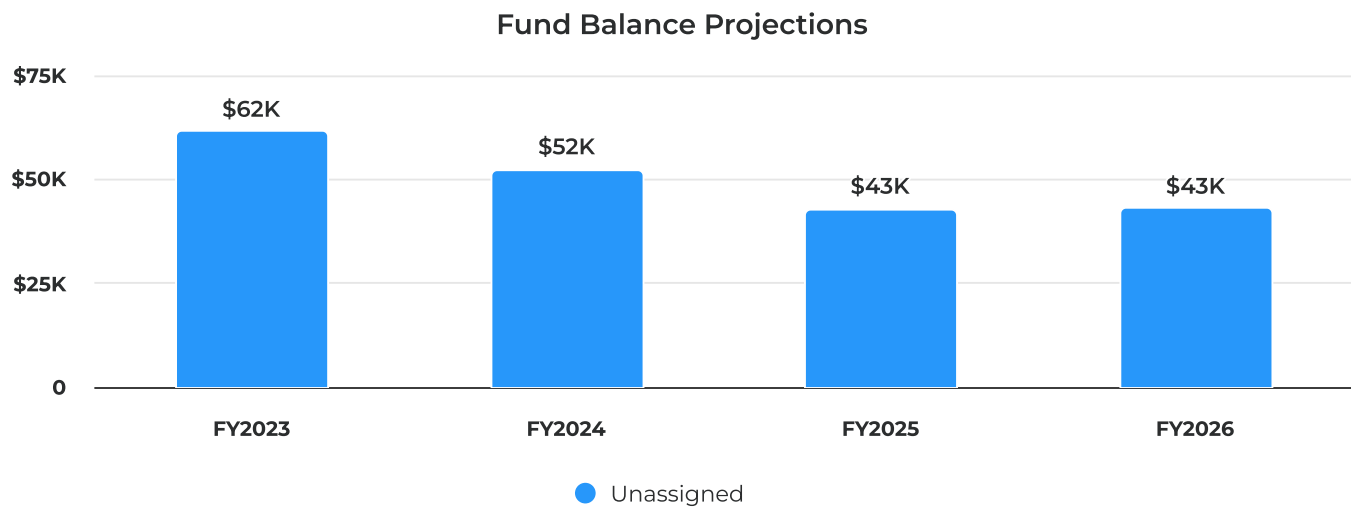


For the Industrial Park Fund's Fiscal Year Expenditures by Object Summary 1, the Fund Balance is \$33,000, representing 75% of the total. Transfer Out amounts to \$10,000, which is 22.73%. Operating Expenses are \$1,000, making up 2.27% of the expenditures.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Operating Expenses	\$6,607.00	\$1,000.00	\$1,000.00
Transfer Out	\$10,000.00	\$10,000.00	\$10,000.00
Fund Balance	-	\$42,840.00	\$33,000.00
Total Expenditures	\$16,607.00	\$53,840.00	\$44,000.00

Fund Balance



In the Industrial Park Fund's Fund Balance Projections for FY2026, the Unassigned category is projected at \$43,000, reflecting a slight increase of 0.37% from the previous year's \$42,840, which had decreased by 18.24% from its prior period. This marks a stabilization in the Unassigned fund balance compared to the notable decline experienced earlier.

Financial Summary

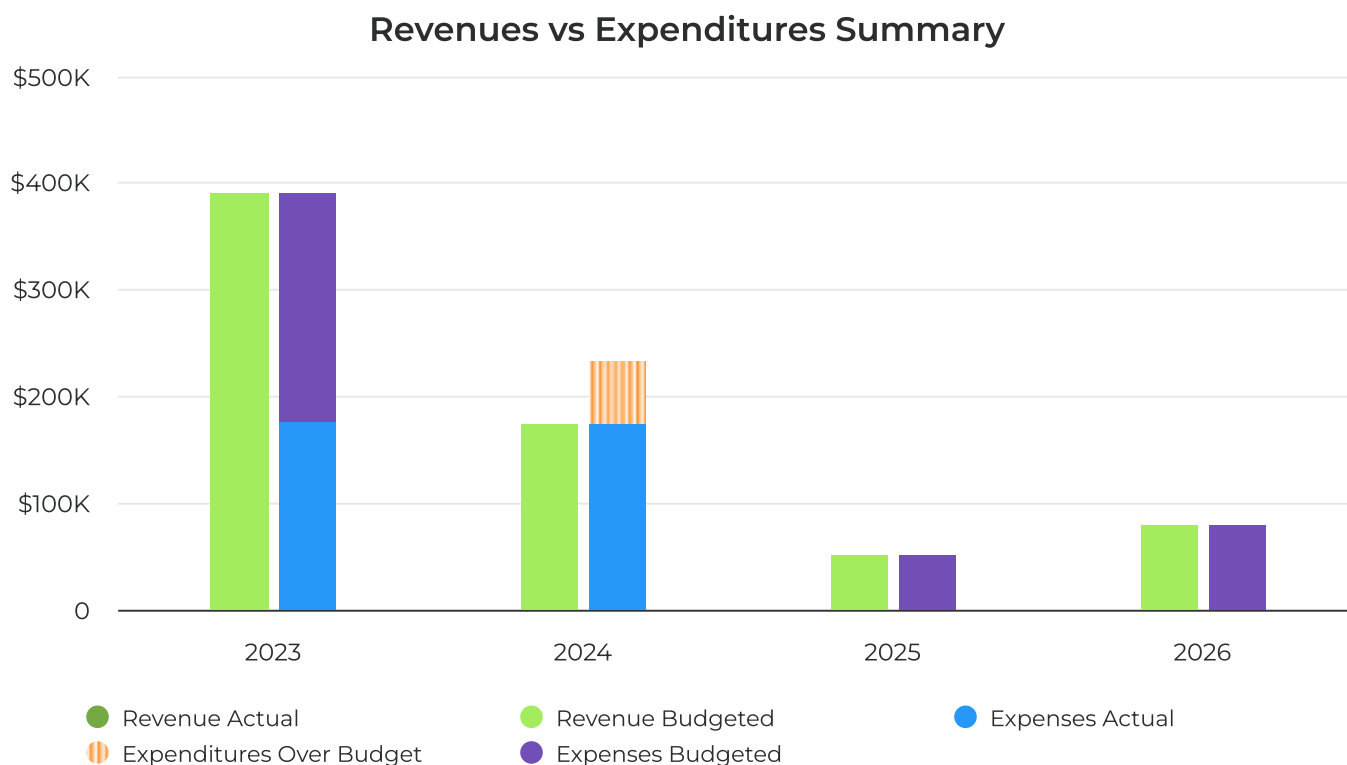
Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$52,400.00	\$42,840.00	\$43,000.00
Total Fund Balance	\$52,400.00	\$42,840.00	\$43,000.00

Water Connection Fee Fund

Capacity fees, referred to as Connection Fees, are assessed against new development in an attempt to cover the costs of providing capital facilities (infrastructure) needed to serve new development. With this mechanism, the development/growth “pays their own way”, which minimizes the extent to which existing customers must bear the cost of new or expanded facilities necessitated by the growth.

Outlined in agreements with current developers, the revenues received for these fees can only be used to fund capacity enhancements. The City no longer charges connection fees, having replaced them with System Development Charges in 2016. The resources that remain in this fund will be used in a future water project that increases capacity in the system. Once these remaining funds are used the fund will be closed.

Summary



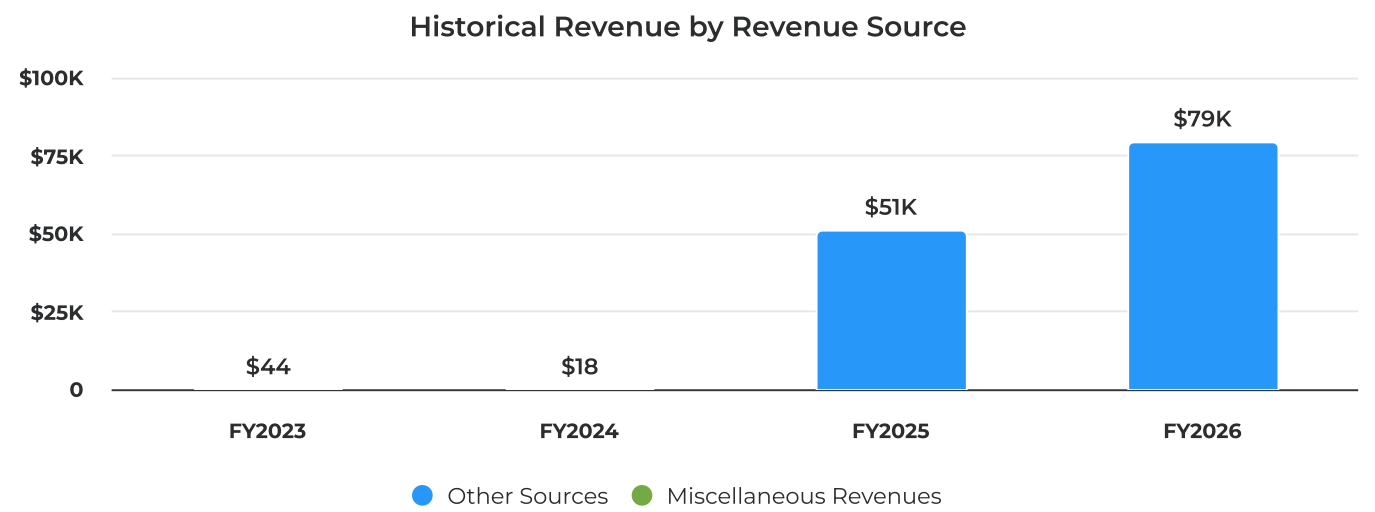
In the Water Connection Fee Fund for 2026, both budgeted revenues and expenses are set at \$79,400, reflecting a 55.38% increase from the previous year's budgeted amounts of \$51,100. This marks a significant rise following the prior year's 70.8% decrease. The equal values for budgeted revenues and expenses indicate a balanced approach in the fund's financial planning for 2026.

Comprehensive Fund Summary

Comprehensive Fund Summary

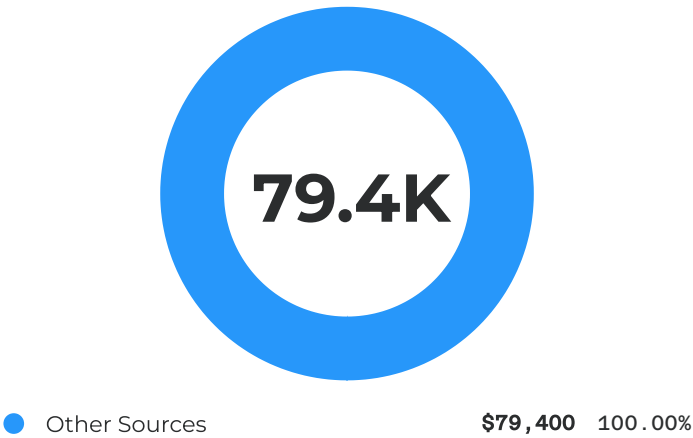
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$800.00	\$49,807.30	\$51,100.00
Revenues			
Miscellaneous Revenues	\$18.29	-	-
Other Sources	-	\$51,100.00	\$79,400.00
Total Revenues	\$18.29	\$51,100.00	\$79,400.00
Expenditures			
Operating Expenses	\$360.76	-	\$200.00
Intragovernmental Transfers	\$231,325.00	-	-
Fund Balance	-	\$51,100.00	\$79,200.00
Total Expenditures	\$231,685.76	\$51,100.00	\$79,400.00
Total Revenues Less Expenditures	-\$231,667.47	-	-
Ending Fund Balance	-\$230,867.47	\$49,807.30	\$51,100.00

Revenues by Revenue Source



In FY2026, the Water Connection Fee Fund's total revenue increased to \$79,400, marking a 55.38% rise from the previous year's total of \$51,100. The entire revenue for FY2026, 100% of the total, came from Other Sources, which grew by \$28,300 or 55.38% compared to FY2025. Miscellaneous Revenues remained at \$0, consistent with the prior year, representing no change. This increase in Other Sources was the largest change in revenue categories for FY2026.

FY26 Revenues by Revenue Source

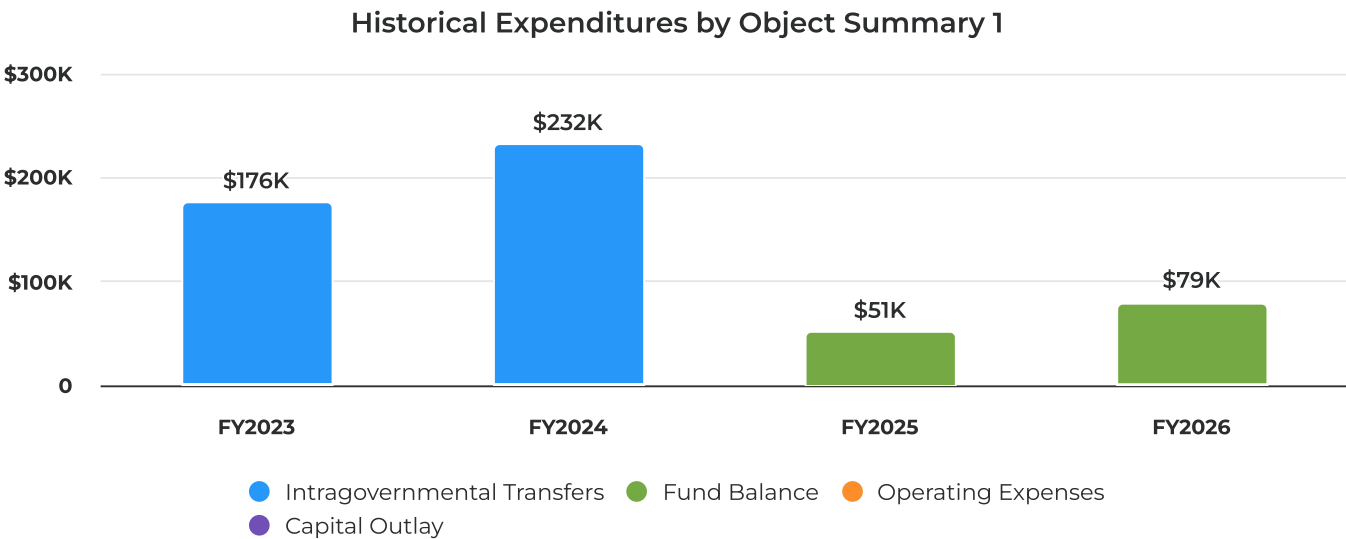


The Water Connection Fee Fund's Fiscal Year Revenue by Revenue Source consists entirely of Other Sources, totaling \$79,400, which represents 100% of the revenue for the fiscal year.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Miscellaneous Revenues	\$18.29	-	-
Other Sources	-	\$51,100.00	\$79,400.00
Total Revenues	\$18.29	\$51,100.00	\$79,400.00

Expenditures by Object Summary 1

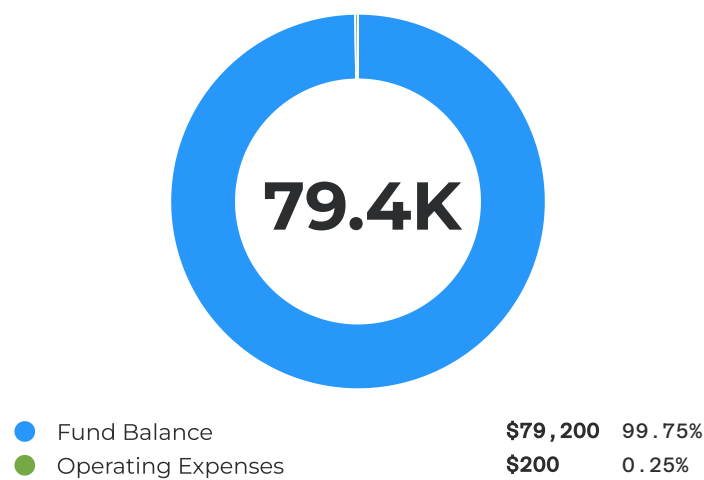


In FY2026, the total expenditures for the Water Connection Fee Fund increased by 55.38% to \$79,400 compared to the previous year's total of \$51,100. The Fund Balance remained the largest category, rising by \$28,100 or 54.99% to \$79,200, which represents 99.75% of the total expenditures.

Operating Expenses, which were \$0 in the prior year, increased to \$200, accounting for 0.25% of the total expenditures in FY2026. Capital Outlay and Intragovernmental Transfers remained at \$0, consistent with the previous year.

This budget year shows a significant increase in the Fund Balance, which continues to dominate the expenditure categories, while Operating Expenses saw a small introduction after being nonexistent in the prior year. No expenditures were recorded for Capital Outlay or Intragovernmental Transfers in either year.

FY26 Expenditures by Object Summary 1

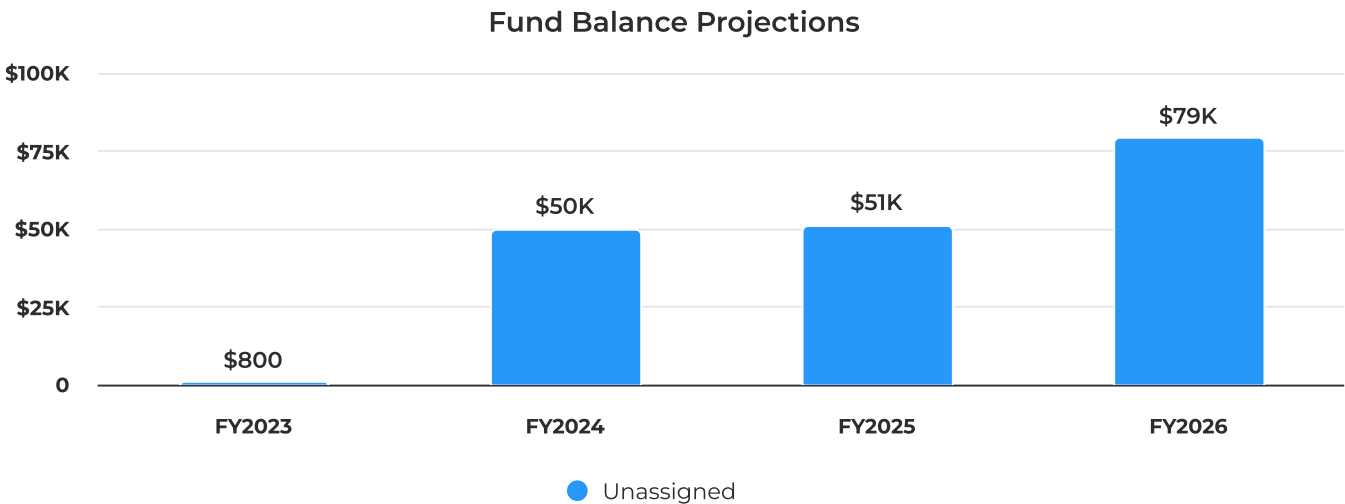


The Water Connection Fee Fund's Fiscal Year Expenditures by Object Summary 1 shows a Fund Balance of \$79,200, which accounts for 99.75% of the total. Operating Expenses amount to \$200, representing 0.25% of the total expenditures.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Operating Expenses	\$360.76	-	\$200.00
Intragovernmental Transfers	\$231,325.00	-	-
Fund Balance	-	\$51,100.00	\$79,200.00
Total Expenditures	\$231,685.76	\$51,100.00	\$79,400.00

Fund Balance



In the Water Connection Fee Fund's Fund Balance Projections for FY2026, the Unassigned category is projected at \$79,200, representing a significant increase of 54.99% from the previous year's \$51,100, which had grown by 2.6% from its

prior period. This substantial rise in the Unassigned fund balance highlights a notable upward trend compared to the previous year.

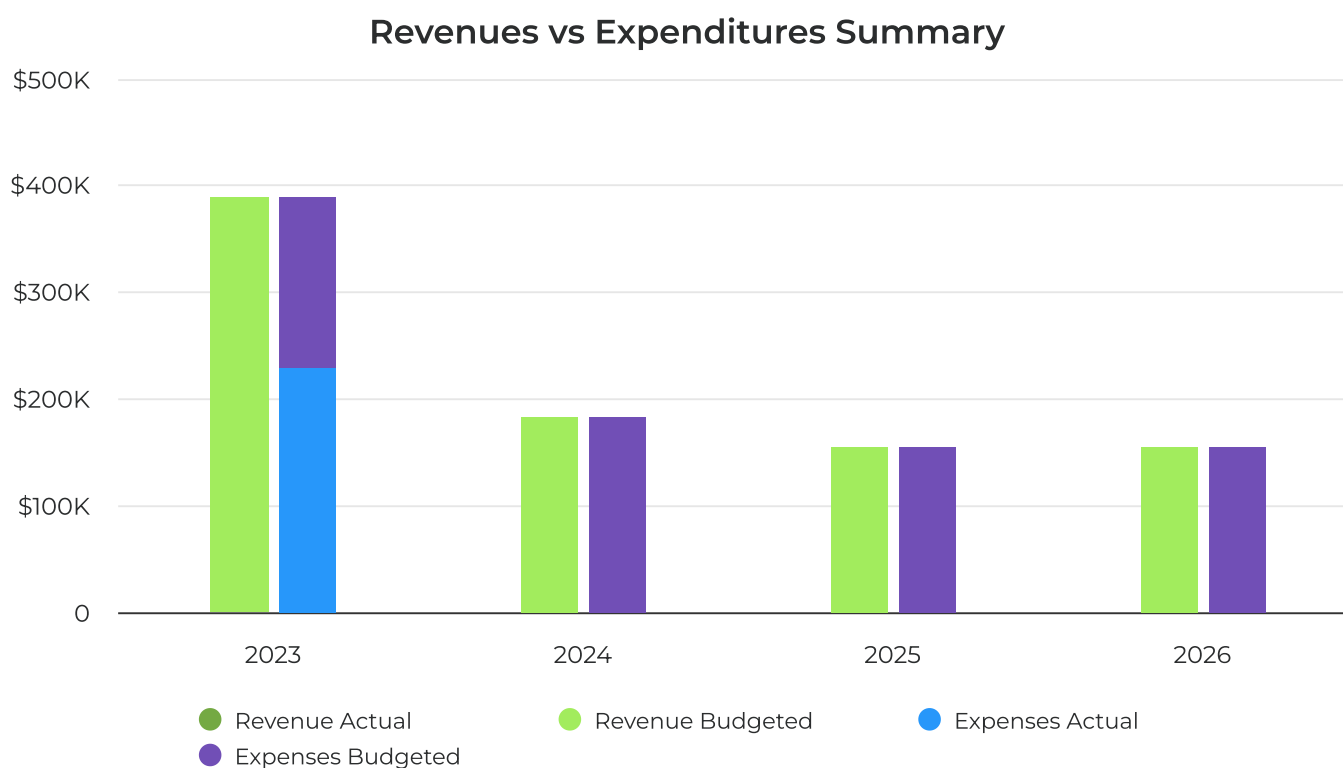
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$49,807.30	\$51,100.00	\$79,200.00
Total Fund Balance	\$49,807.30	\$51,100.00	\$79,200.00

Wastewater Connection Fee Fund

The Wastewater Connection Fee Fund is similar to the Water Connection Fee Fund, but with the focus on wastewater. These connection fees are assessed against new development in an attempt to cover the costs of providing capital facilities (infrastructure) needed to serve new development. The revenues received from development are used to fund enhancements to the City's wastewater capacity system. The City no longer charges connection fees, having replaced them with System Development Charges in 2016. The resources that remain in this fund will be used in a future wastewater project that increases capacity in the system. Once these remaining funds are used the fund will be closed.

Summary



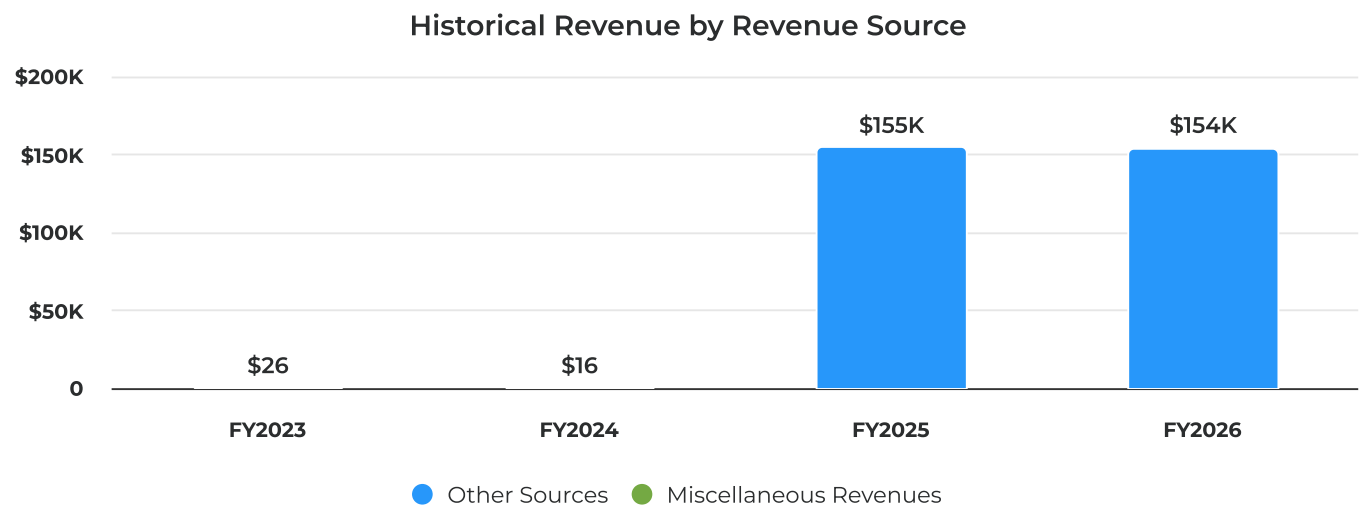
In the Wastewater Connection Fee Fund for 2026, both budgeted revenues and expenses are set at \$154,050, reflecting a slight decrease of 0.29% compared to the previous year's budget of \$154,500. This marks a continuation of the downward trend from 2025, which had seen a more significant reduction of 15.94% from its prior period. The budgeted amounts for revenues and expenses remain equal, maintaining balance within the fund. There were no actual revenues or expenses recorded in the previous year to compare against the budgeted figures.

Comprehensive Fund Summary

Comprehensive Fund Summary

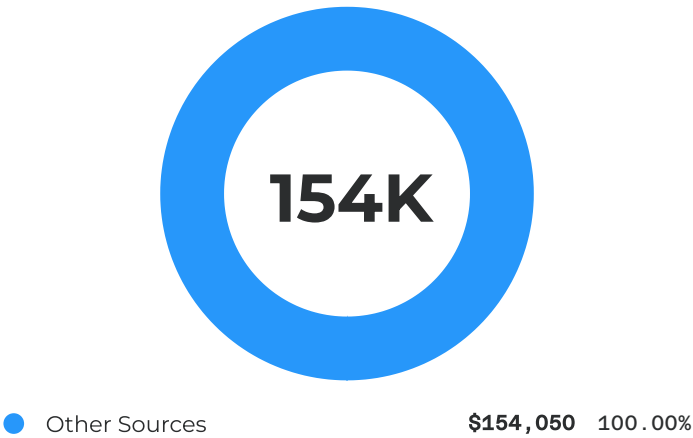
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$288,950.00	\$183,800.00	\$154,500.00
Revenues			
Miscellaneous Revenues	\$15.50	-	-
Other Sources	-	\$154,500.00	\$154,050.00
Total Revenues	\$15.50	\$154,500.00	\$154,050.00
Expenditures			
Operating Expenses	\$360.19	\$154,500.00	\$154,050.00
Total Expenditures	\$360.19	\$154,500.00	\$154,050.00
Total Revenues Less Expenditures	-\$344.69	-	-
Ending Fund Balance	\$288,605.31	\$183,800.00	\$154,500.00

Revenues by Revenue Source



In FY2026, the Wastewater Connection Fee Fund's total revenue is \$154,050, representing a slight decrease of 0.29% from the previous year's total of \$154,500. The largest revenue source remains Other Sources, contributing \$154,050, which accounts for 100% of the total revenue but reflects a decrease of \$450 or 0.29% compared to the prior year. Miscellaneous Revenues remain at \$0, consistent with the previous year, showing no change. Overall, the fund's revenue composition is dominated entirely by Other Sources, with a minor reduction in its amount leading to the slight overall decrease in total revenue.

FY26 Revenues by Revenue Source

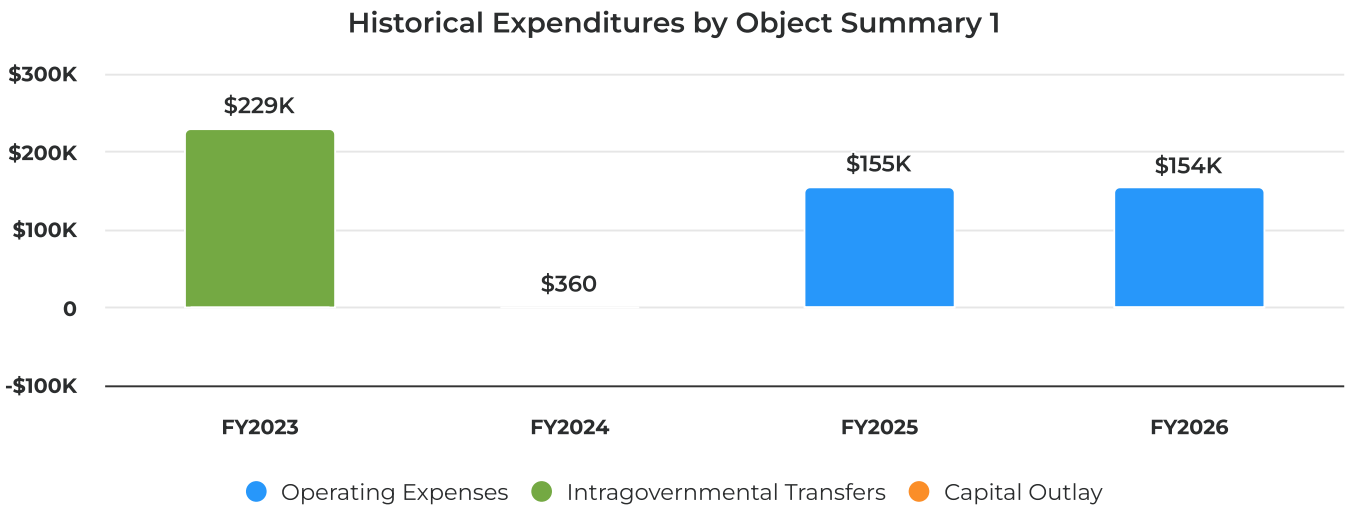


For the Wastewater Connection Fee Fund in the fiscal year, the total revenue by revenue source is \$154,050, which accounts for 100% under the category Other Sources.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Miscellaneous Revenues	\$15 . 50	-	-
Other Sources	-	\$154 , 500 . 00	\$154 , 050 . 00
Total Revenues	\$15 . 50	\$154 , 500 . 00	\$154 , 050 . 00

Expenditures by Object Summary 1



In FY2026, the Wastewater Connection Fee Fund's total expenditures slightly decreased to \$154,050, representing a 0.29% decline from the previous year's total of \$154,500. Operating Expenses remained the largest and sole expenditure category, accounting for 100% of the total budget at \$154,050. This category experienced a minor decrease of \$450, or 0.29%, compared to FY2025. Capital Outlay and Intragovernmental Transfers continued to have no allocated expenditures, maintaining a 0% share of the total budget. Overall, the budget for FY2026 shows a stable expenditure pattern with a marginal reduction in Operating Expenses from the prior year.

FY26 Expenditures by Object Summary 1

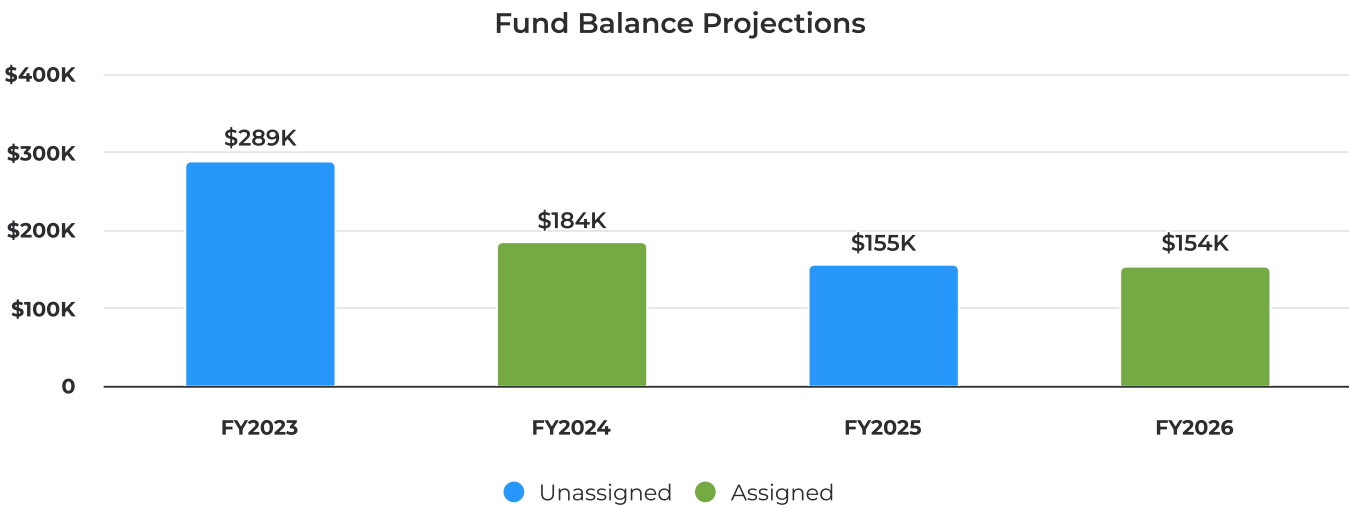


For the Wastewater Connection Fee Fund in the fiscal year, the total operating expenses amounted to \$154,050, representing 100% of the fiscal year expenditures by object summary 1.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Operating Expenses	\$360.19	\$154,500.00	\$154,050.00
Total Expenditures	\$360.19	\$154,500.00	\$154,050.00

Fund Balance



In the Wastewater Connection Fee Fund for FY2026, the Fund Balance Projections show a total of \$307,700, consisting entirely of Assigned and Unassigned categories, each valued at \$153,850, representing 50% of the total fund balance respectively. This marks a significant change from FY2025, where both Assigned and Unassigned categories were at \$0, reflecting a 100% increase to reach the FY2026 levels. The emergence of these categories in FY2026 indicates a new allocation of fund balances that were previously unassigned or assigned, resulting in a total fund balance increase from \$0 in FY2025 to \$307,700 in FY2026.

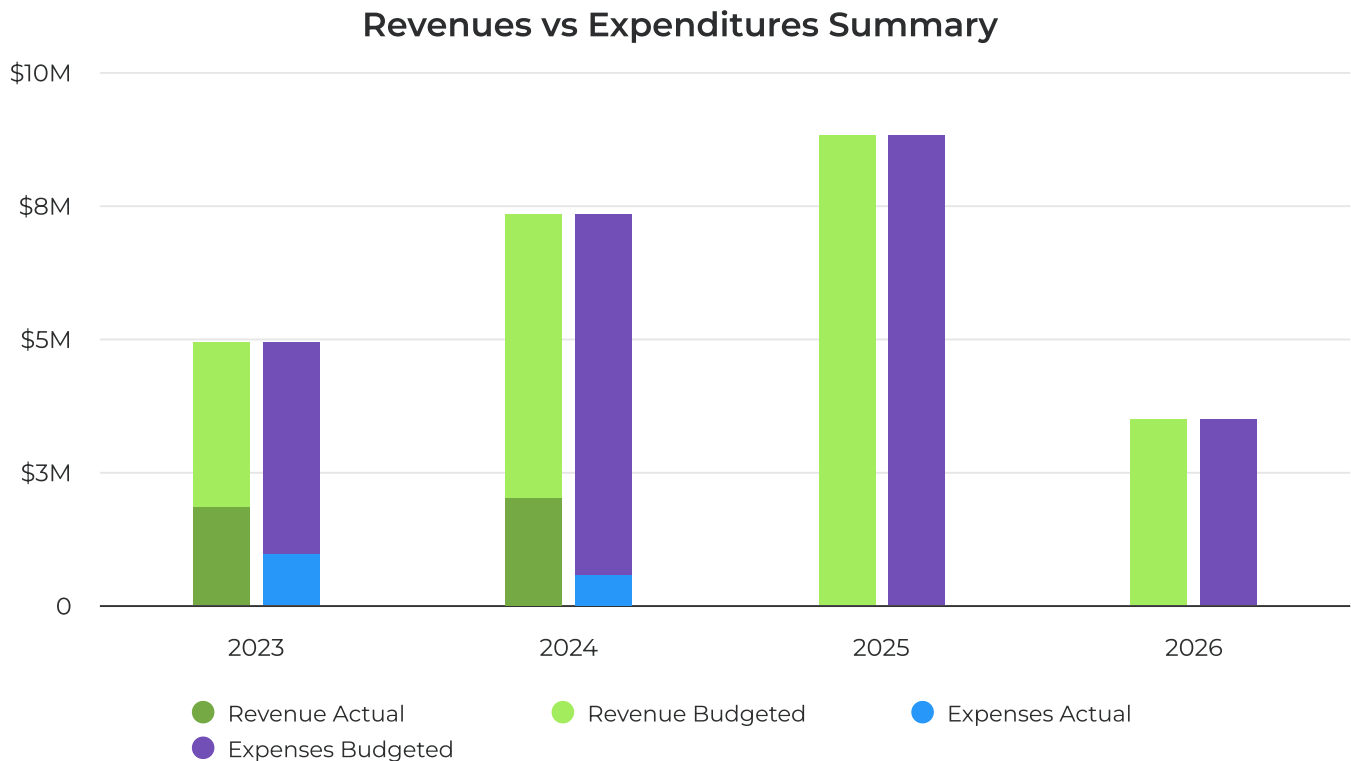
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	-	\$154,500.00	-
Assigned	\$183,800.00	-	\$153,850.00
Total Fund Balance	\$183,800.00	\$154,500.00	\$153,850.00

Water System Development Charge Fund

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

Summary



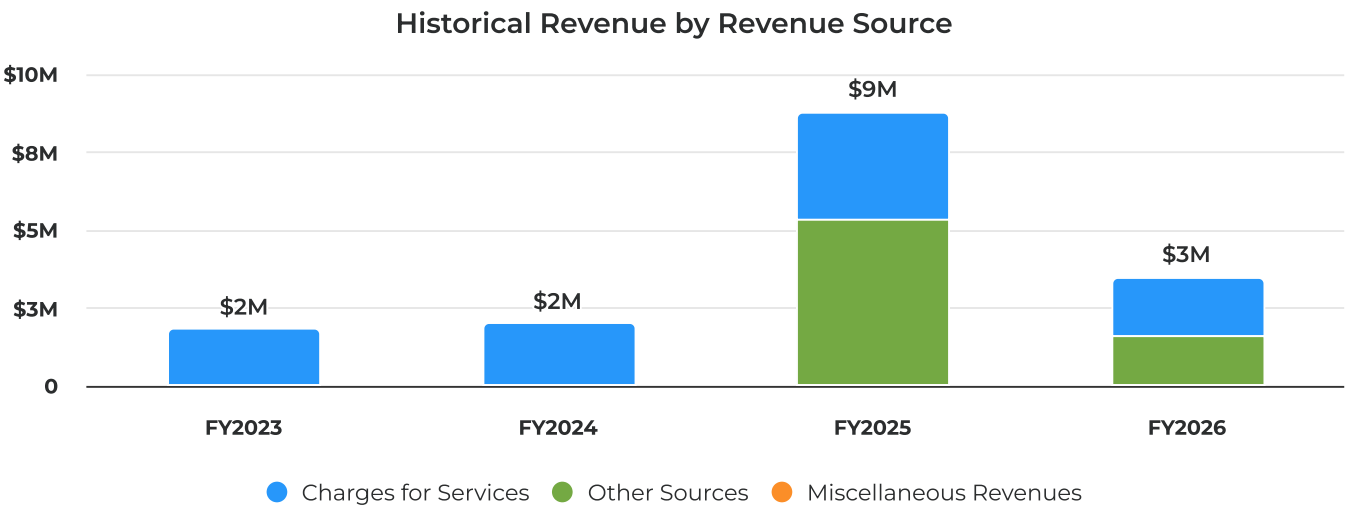
In the Water System Development Charge Fund for 2026, both budgeted revenues and expenses are set at \$3.5 million, reflecting a decrease of 60.26% compared to the previous year's budgeted amounts of \$8.8 million. This marks a significant reduction in both categories from the prior period. The budgeted revenues and expenses remain balanced at the same value for 2026. There are no actual revenue or expense figures reported for either year to compare against the budgeted amounts.

Comprehensive Fund Summary

Comprehensive Fund Summary

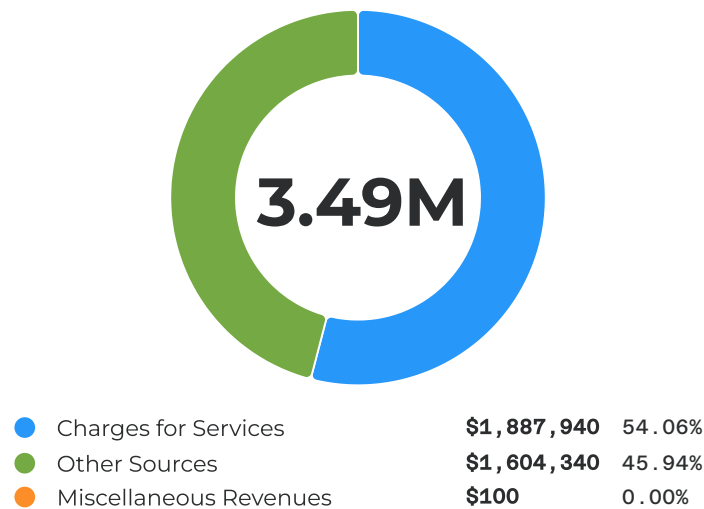
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$3,791,070.00	\$2,319,370.00	\$5,731,170.00
Revenues			
Charges for Services	\$1,990,895.22	\$3,437,000.00	\$1,887,940.00
Miscellaneous Revenues	\$528.97	\$200.00	\$100.00
Other Sources	-	\$5,350,000.00	\$1,604,340.00
Total Revenues	\$1,991,424.19	\$8,787,200.00	\$3,492,380.00
Expenditures			
Operating Expenses	\$389.15	-	-
Capital Outlay	-\$0.50	\$5,614,547.50	\$170,000.00
Debt Service	\$33,068.02	\$256,030.00	\$256,030.00
Intragovernmental Transfers	\$537,114.58	-	-
Fund Balance	-	\$2,916,622.50	\$3,066,350.00
Total Expenditures	\$570,571.25	\$8,787,200.00	\$3,492,380.00
Total Revenues Less Expenditures	\$1,420,852.94	-	-
Ending Fund Balance	\$5,211,922.94	\$2,319,370.00	\$5,731,170.00

Revenues by Revenue Source



In FY2026, the Water System Development Charge Fund's total revenue decreased significantly to \$3.5 million, representing a 60.26% decline from the previous year's \$8.8 million. The largest revenue source shifted to Charges for Services, which accounted for 54.06% of the total at \$1.9 million, down 45.07% or \$1.5 million from FY2025. Other Sources contributed 45.94% of the total with \$1.6 million, experiencing a substantial decrease of 70.01% or \$3.7 million compared to the prior year. Miscellaneous Revenues remained minimal at \$100, a 50% reduction from the previous \$200. Overall, both major revenue categories saw notable declines, with Other Sources decreasing more sharply than Charges for Services, leading to the overall reduction in total revenue for FY2026.

FY26 Revenues by Revenue Source

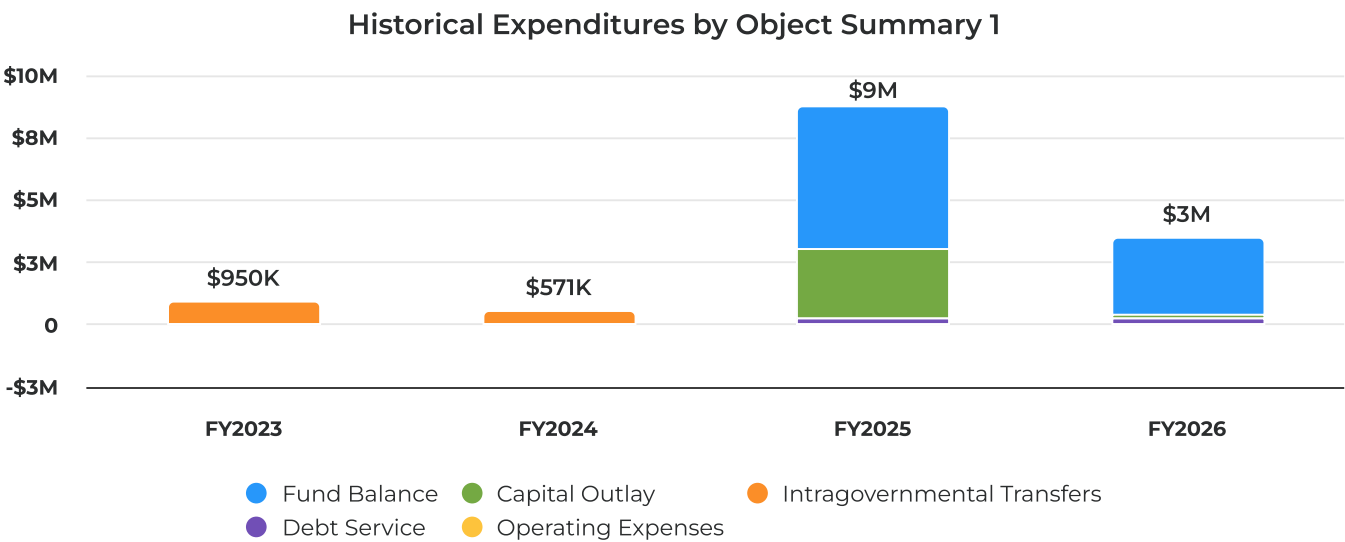


For the Water System Development Charge Fund in the fiscal year, Charges for Services generated \$1.9 million, accounting for 54.06% of the total revenue. Other Sources contributed \$1.6 million, representing 45.94% of the revenue. Miscellaneous Revenues amounted to \$100, which is 0% of the total revenue.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Charges for Services	\$1,990,895.22	\$3,437,000.00	\$1,887,940.00
Miscellaneous Revenues	\$528.97	\$200.00	\$100.00
Other Sources	-	\$5,350,000.00	\$1,604,340.00
Total Revenues	\$1,991,424.19	\$8,787,200.00	\$3,492,380.00

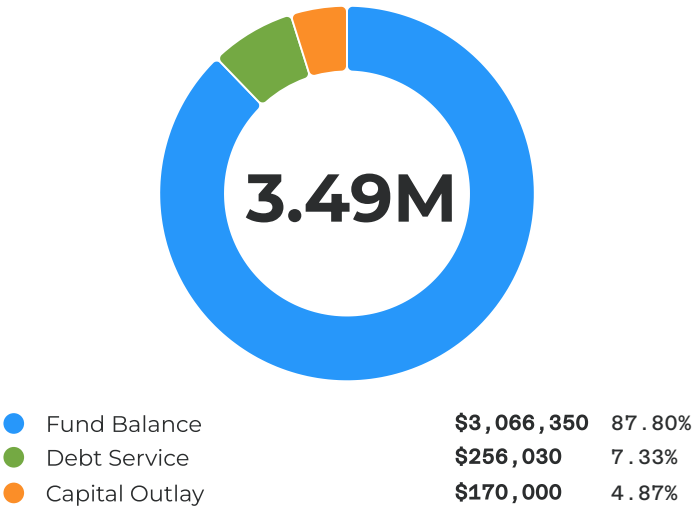
Expenditures by Object Summary 1



In FY2026, the total expenditures for the Water System Development Charge Fund decreased by 60.26% to \$3.5 million compared to the previous year's \$8.8 million. The Fund Balance remained the largest category, accounting for 87.8% of the total at \$3.1 million, which is a decrease of \$2.7 million or 46.5% from the prior year.

Debt Service held steady at \$256,030, representing 7.33% of the total expenditures with no change in amount from FY2025. Capital Outlay saw a significant reduction, dropping by \$2.6 million or 93.93% to \$170,000, now comprising 4.87% of the total budget. Operating Expenses and Intragovernmental Transfers remained at zero, consistent with the previous year.

FY26 Expenditures by Object Summary 1

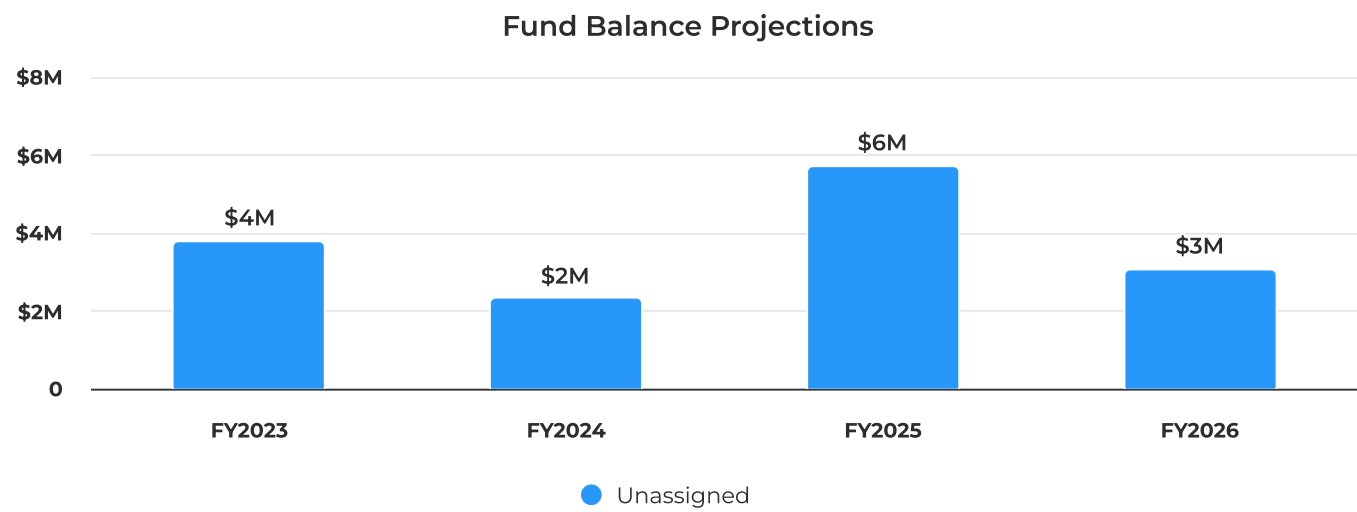


The Water System Development Charge Fund's Fiscal Year Expenditures by Object Summary 1 shows that the Fund Balance is \$3.1 million, representing 87.8% of the total. Debt Service accounts for \$256,030, which is 7.33% of the expenditures. Capital Outlay comprises \$170,000, making up 4.87% of the total expenditures.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Operating Expenses	\$389.15	-	-
Capital Outlay	-\$0.50	\$5,614,547.50	\$170,000.00
Debt Service	\$33,068.02	\$256,030.00	\$256,030.00
Intragovernmental Transfers	\$537,114.58	-	-
Fund Balance	-	\$2,916,622.50	\$3,066,350.00
Total Expenditures	\$570,571.25	\$8,787,200.00	\$3,492,380.00

Fund Balance



In the Water System Development Charge Fund for FY2026, the Unassigned fund balance is projected to be \$3.1 million, representing a decrease of 46.5% from the previous year's balance of \$5.7 million. This marks a significant reduction in the largest category of the fund balance compared to FY2025.

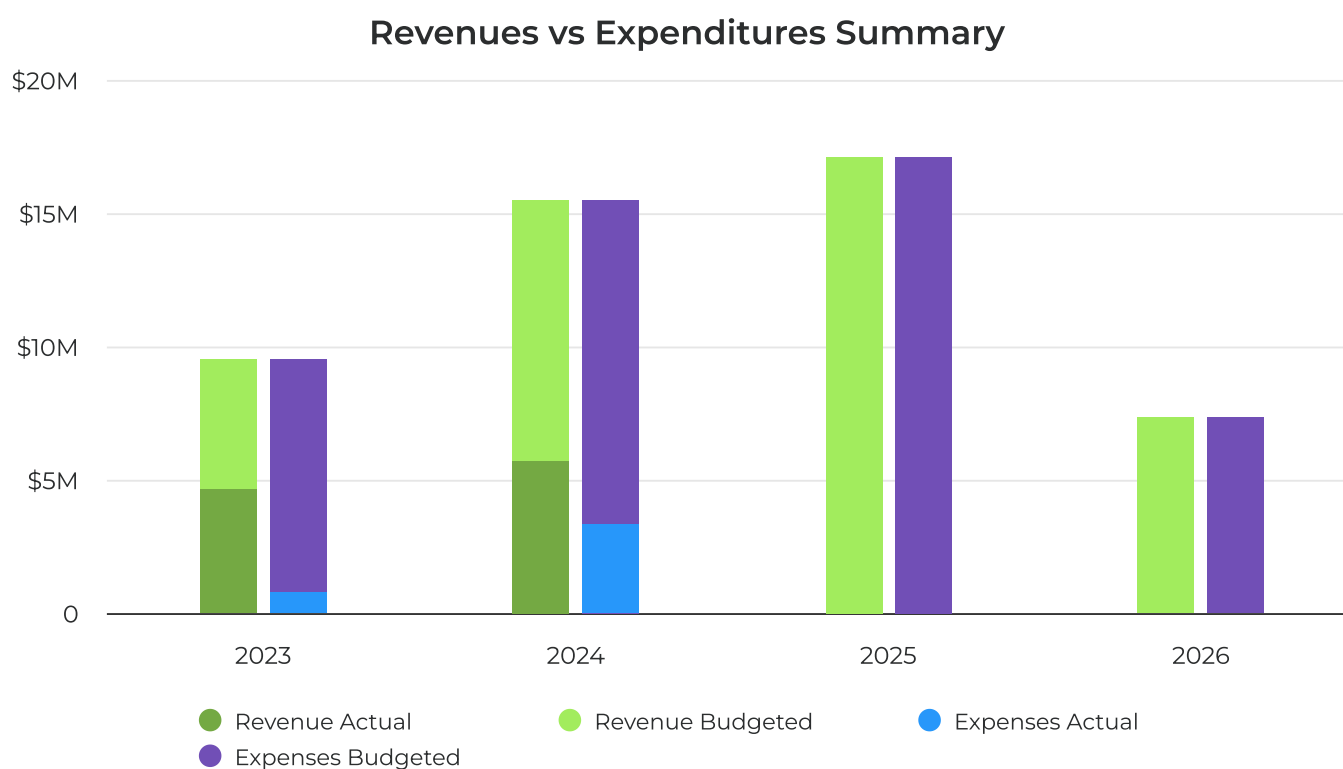
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$2,319,370.00	\$5,731,170.00	\$3,066,350.00
Total Fund Balance	\$2,319,370.00	\$5,731,170.00	\$3,066,350.00

Wastewater System Development Charge Fund

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

Summary



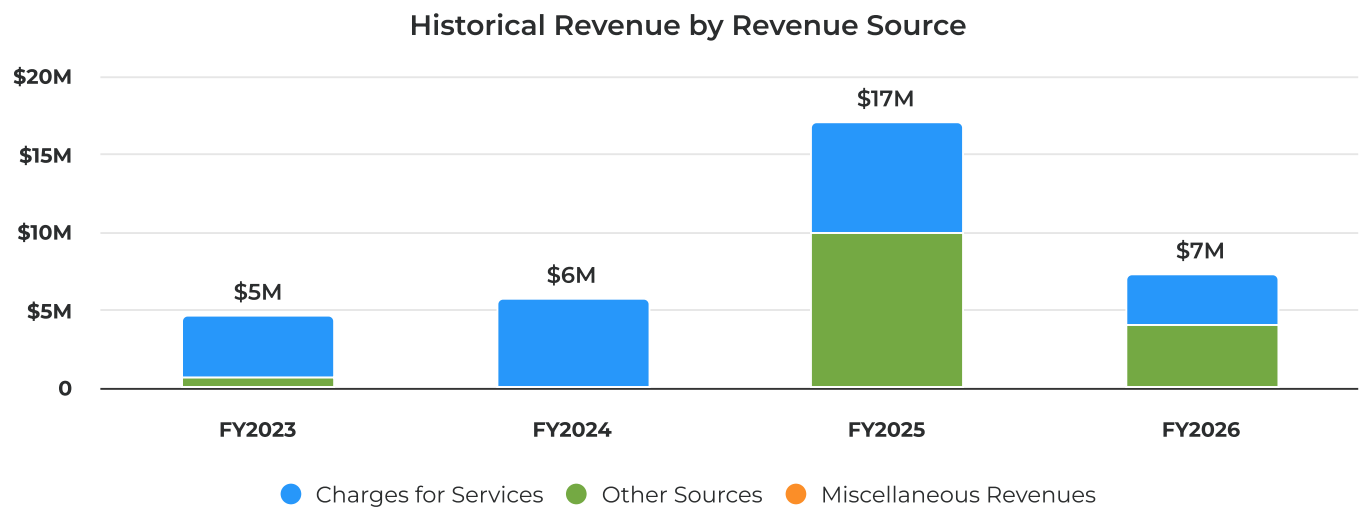
In the Wastewater System Development Charge Fund for 2026, both budgeted revenues and expenses are set at \$7.3 million, reflecting a decrease of 57.24% compared to the previous year's budgeted amounts of \$17.1 million. This marks a significant reduction in both categories from 2025. The budgeted revenues and expenses remain balanced at the same value for 2026. There are no actual revenue or expense figures reported for either year to compare against the budgeted amounts.

Comprehensive Fund Summary

Comprehensive Fund Summary

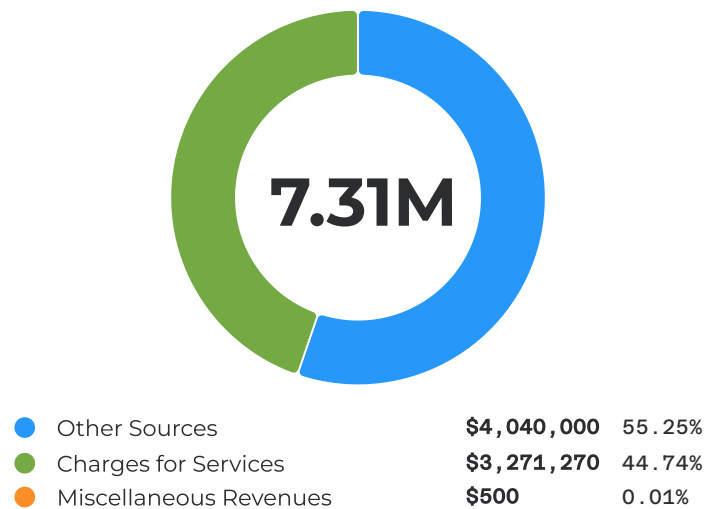
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$804,515.00	-\$954,337.28	\$24,370.00
Revenues			
Charges for Services	\$5,726,336.40	\$7,150,000.00	\$3,271,270.00
Miscellaneous Revenues	\$1,268.48	\$500.00	\$500.00
Other Sources	-	\$12,472,660.00	\$4,040,000.00
Total Revenues	\$5,727,604.88	\$19,623,160.00	\$7,311,770.00
Expenditures			
Operating Expenses	\$1,176,920.91	\$15,000,500.00	-
Capital Outlay	\$0.32	\$3,666,490.95	\$2,540,000.00
Debt Service	\$1,311.62	\$75,630.00	\$75,590.00
Intragovernmental Transfers	\$2,130,896.40	-	-
Fund Balance	-	\$880,539.05	\$4,696,180.00
Total Expenditures	\$3,309,129.25	\$19,623,160.00	\$7,311,770.00
Total Revenues Less Expenditures	\$2,418,475.63	-	-
Ending Fund Balance	\$3,222,990.63	-\$954,337.28	\$24,370.00

Revenues by Revenue Source



The Wastewater System Development Charge Fund's total revenue for FY2026 is \$7.3 million, representing a 57.24% decrease from the previous year's total of \$17.1 million. The largest revenue source remains Other Sources, contributing \$4 million or 55.25% of the total, which is a significant decrease of \$5.9 million or 59.4% compared to the prior year. Charges for Services is the second largest source, accounting for \$3.3 million or 44.74% of the total, and it also declined by \$3.9 million or 54.25% from the previous year. Miscellaneous Revenues remain minimal at \$500, representing 0.01% of the total, with no change from the prior year. Overall, both major revenue categories experienced substantial decreases, leading to the notable reduction in total revenue for FY2026.

FY26 Revenues by Revenue Source

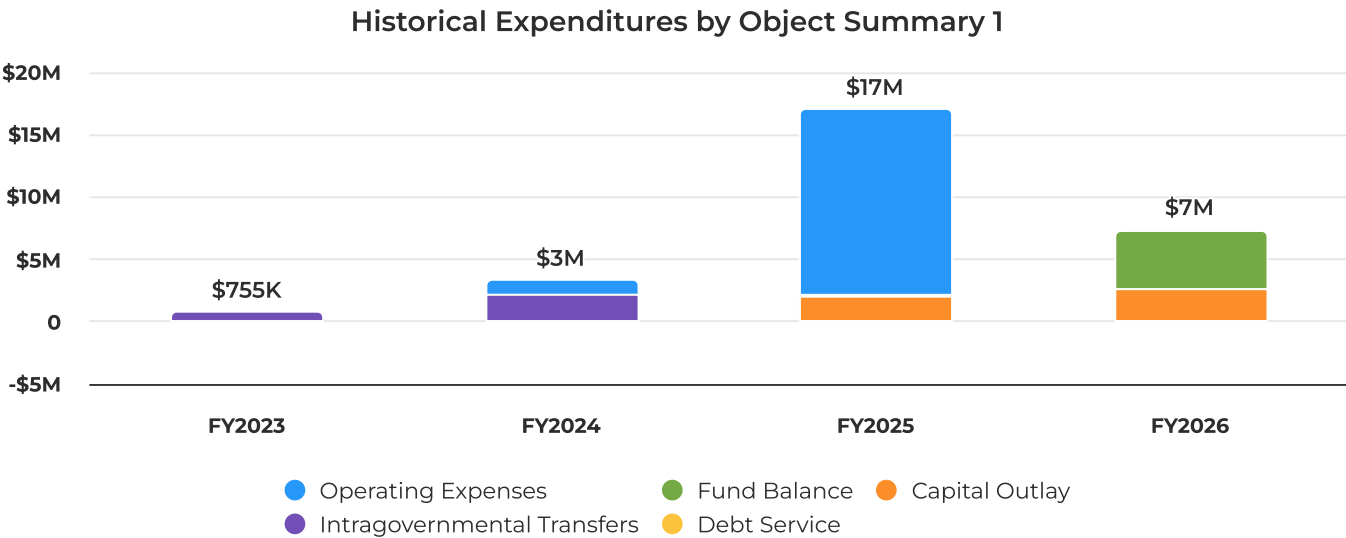


For the Wastewater System Development Charge Fund in the fiscal year, Other Sources contributed \$4 million, accounting for 55.25% of the total revenue. Charges for Services provided \$3.3 million, representing 44.74% of the revenue. Miscellaneous Revenues added \$500, making up 0.01% of the total revenue.

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Charges for Services	\$5,726,336.40	\$7,150,000.00	\$3,271,270.00
Miscellaneous Revenues	\$1,268.48	\$500.00	\$500.00
Other Sources	-	\$12,472,660.00	\$4,040,000.00
Total Revenues	\$5,727,604.88	\$19,623,160.00	\$7,311,770.00

Expenditures by Object Summary 1



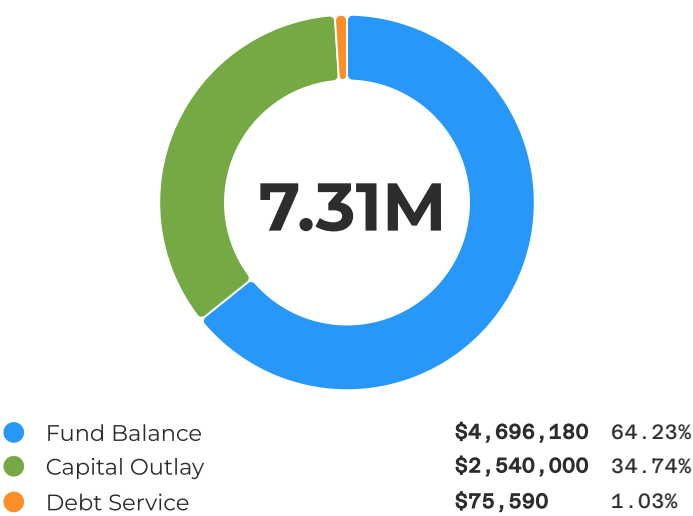
In FY2026, the Wastewater System Development Charge Fund's total expenditures decreased by 57.24% to \$7.3 million compared to the previous year's \$17.1 million. The most significant change was in Operating Expenses, which dropped

from \$15 million (87.72% of total) to \$0, representing a 100% decrease. This elimination of Operating Expenses marks a major shift in expenditure allocation.

Conversely, Fund Balance rose sharply to \$4.7 million, accounting for 64.23% of the total budget, an increase of \$4.7 million or 19,170.33% from the prior year. Capital Outlay also increased by \$540,000 or 27%, reaching \$2.5 million and representing 34.74% of total expenditures. Debt Service remained relatively stable at \$75,590, a slight decrease of \$40 or 0.05%, making up 1.03% of the budget. Intragovernmental Transfers remained at zero.

Overall, the FY2026 budget reflects a substantial reduction in total expenditures, driven primarily by the complete removal of Operating Expenses, while Fund Balance and Capital Outlay saw notable increases in both dollar amount and share of the total budget.

FY26 Expenditures by Object Summary 1

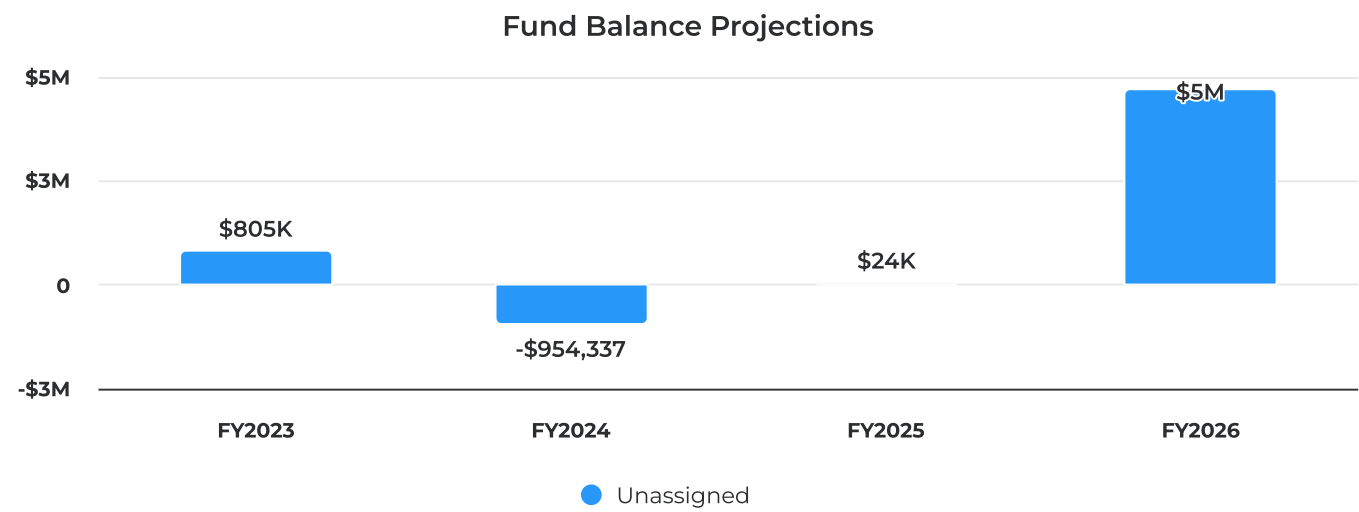


For the Wastewater System Development Charge Fund, the Fiscal Year Expenditures by Object Summary 1 shows that Fund Balance accounts for \$4.7 million, representing 64.23% of the total. Capital Outlay follows with \$2.5 million, making up 34.74%. Debt Service is \$75,590, which is 1.03% of the expenditures.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Operating Expenses	\$1,176,920.91	\$15,000,500.00	-
Capital Outlay	\$0.32	\$3,666,490.95	\$2,540,000.00
Debt Service	\$1,311.62	\$75,630.00	\$75,590.00
Intragovernmental Transfers	\$2,130,896.40	-	-
Fund Balance	-	\$880,539.05	\$4,696,180.00
Total Expenditures	\$3,309,129.25	\$19,623,160.00	\$7,311,770.00

Fund Balance



In the Wastewater System Development Charge Fund, the Fund Balance Projections for FY2026 show a significant increase in the Unassigned category, rising to \$4.7 million, which represents a 19,170.33% increase from the previous year's balance of \$24,370. This dramatic growth in the Unassigned fund balance is the most notable change compared to FY2025.

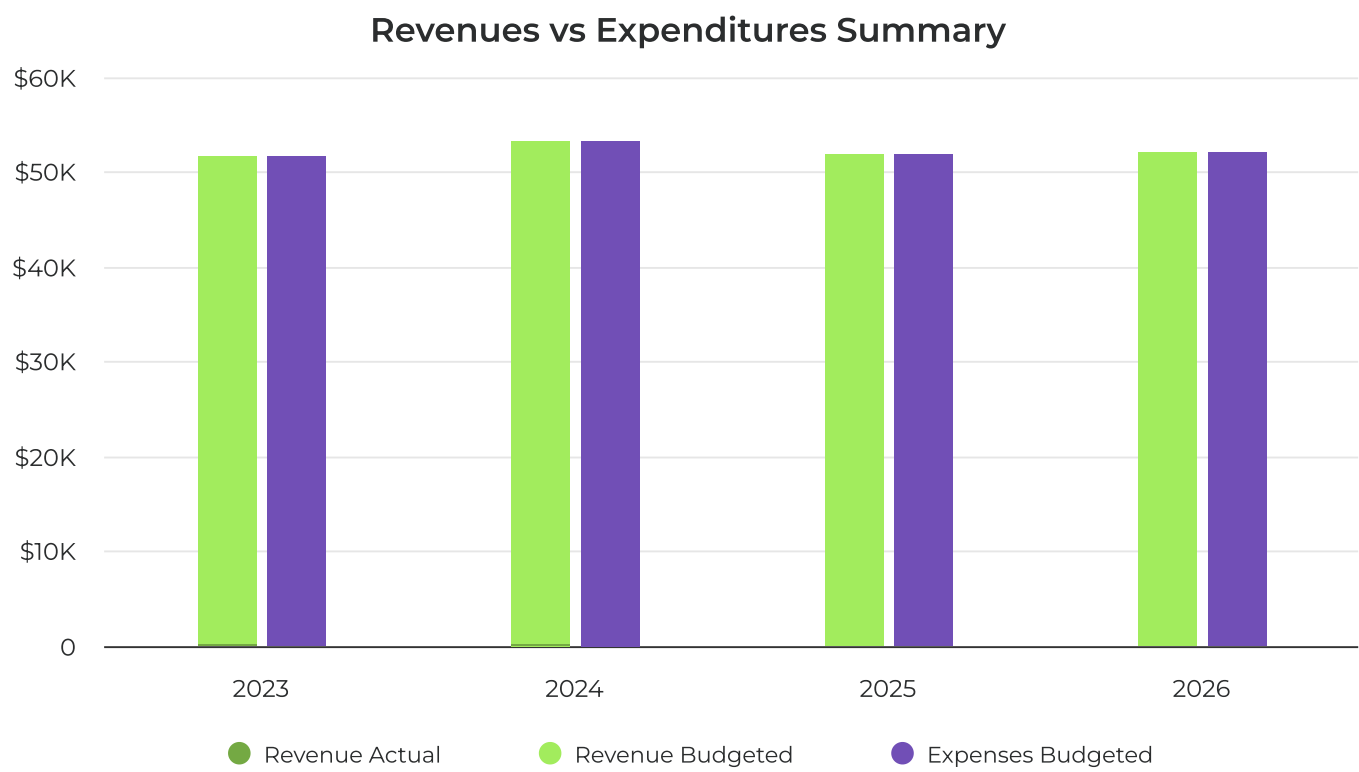
Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	-\$954,337.28	\$24,370.00	\$4,696,180.00
Total Fund Balance	-\$954,337.28	\$24,370.00	\$4,696,180.00

Law Enforcement Trust Fund

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

Summary



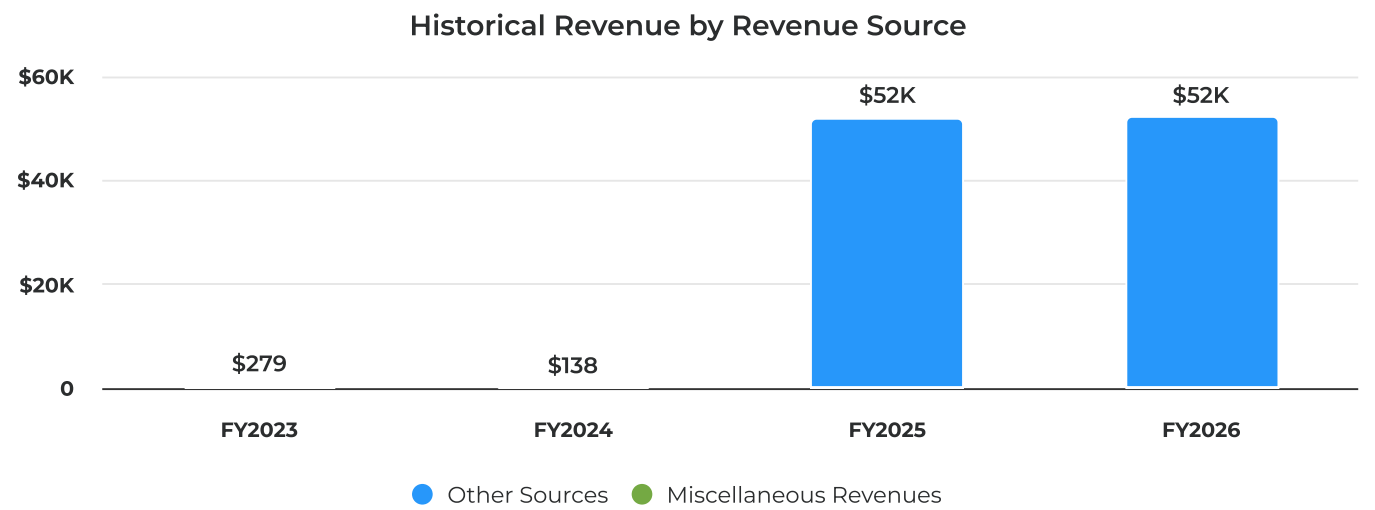
In the 2026 budget for the Law Enforcement Trust Fund, both expenses and revenues are budgeted at \$52,150, reflecting a 0.39% increase from the previous year's budgeted amount of \$51,945. This marks a slight growth in both categories compared to 2025, where expenses and revenues were each budgeted at \$51,945, representing a 2.57% decrease from the prior period before that. There were no actual revenues or expenses recorded in 2025. The balanced budget approach continues in 2026, with revenues and expenses matching exactly, maintaining fiscal alignment within the fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

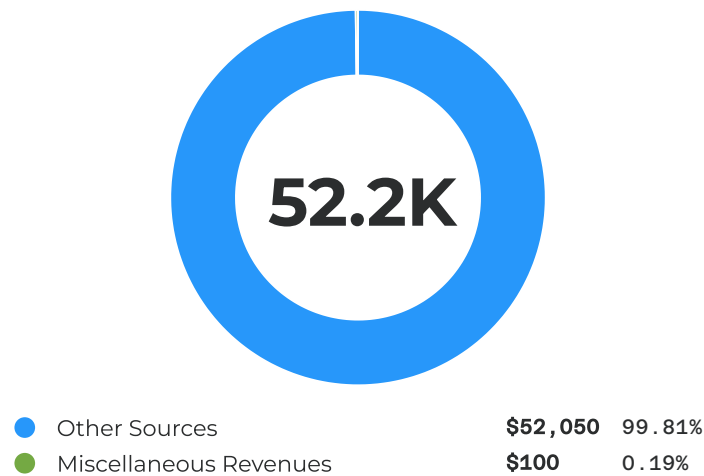
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Beginning Fund Balance	\$53,315.00	\$53,315.00	\$51,945.00
Revenues			
Miscellaneous Revenues	\$137.58	\$100.00	\$100.00
Other Sources	-	\$51,845.00	\$52,050.00
Total Revenues	\$137.58	\$51,945.00	\$52,150.00
Expenditures			
Fund Balance	-	\$51,945.00	\$52,150.00
Total Expenditures	-	\$51,945.00	\$52,150.00
Total Revenues Less Expenditures	\$137.58	-	-
Ending Fund Balance	\$53,452.58	\$53,315.00	\$51,945.00

Revenues by Revenue Source



In FY2026, the Law Enforcement Trust Fund's total revenue increased slightly to \$52,150, marking a 0.39% rise from the previous year's total of \$51,945. The largest revenue source, Other Sources, remained dominant, contributing \$52,050, which is 99.81% of the total revenue and represents a \$205 increase or 0.4% growth compared to FY2025. Miscellaneous Revenues held steady at \$100, accounting for 0.19% of the total, with no change from the prior year. Overall, the fund experienced a modest increase primarily driven by the growth in Other Sources revenue.

FY26 Revenues by Revenue Source

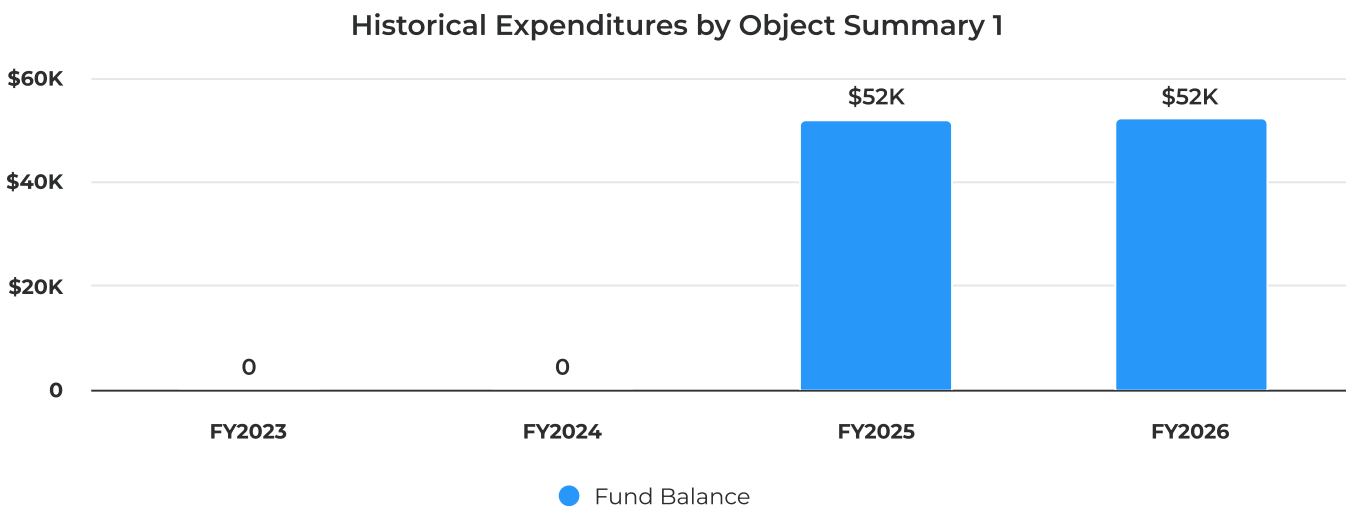


For the Law Enforcement Trust Fund's Fiscal Year Revenue by Revenue Source, Other Sources contributed \$52,050, representing 99.81% of the total revenue. Miscellaneous Revenues accounted for \$100, making up 0.19% of the total revenue.

Revenues by Revenue Source

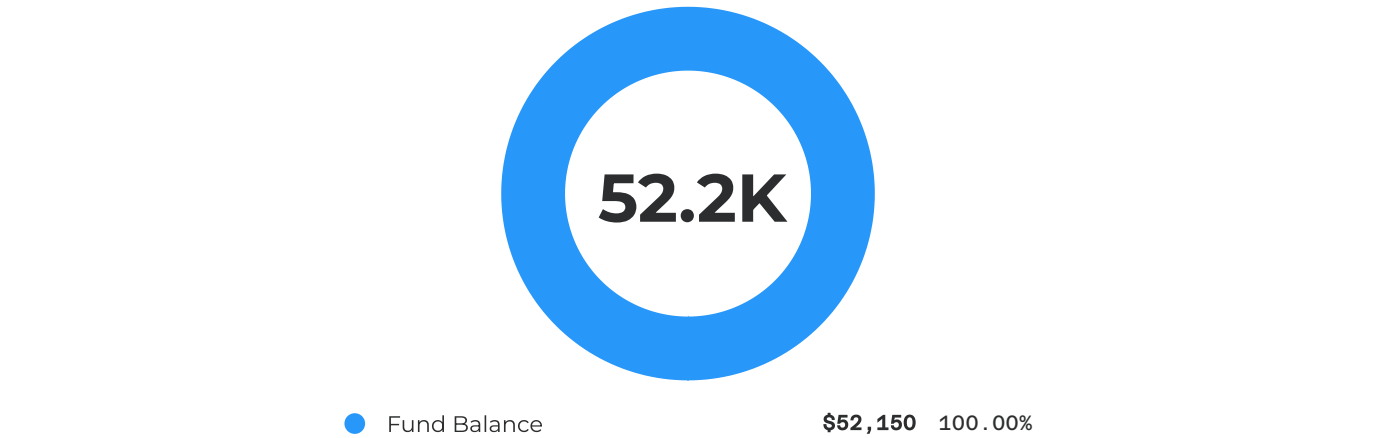
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Miscellaneous Revenues	\$137.58	\$100.00	\$100.00
Other Sources	-	\$51,845.00	\$52,050.00
Total Revenues	\$137.58	\$51,945.00	\$52,150.00

Expenditures by Object Summary 1



In FY2026, the Law Enforcement Trust Fund's total expenditures amounted to \$52,150, representing a slight increase of 0.39% from the previous year's total of \$51,945. The entire budget continues to be allocated to the Fund Balance category, which also saw a corresponding increase of \$205, or 0.39%, maintaining its position as the sole and largest expenditure category at 100% of the total budget.

FY26 Expenditures by Object Summary 1

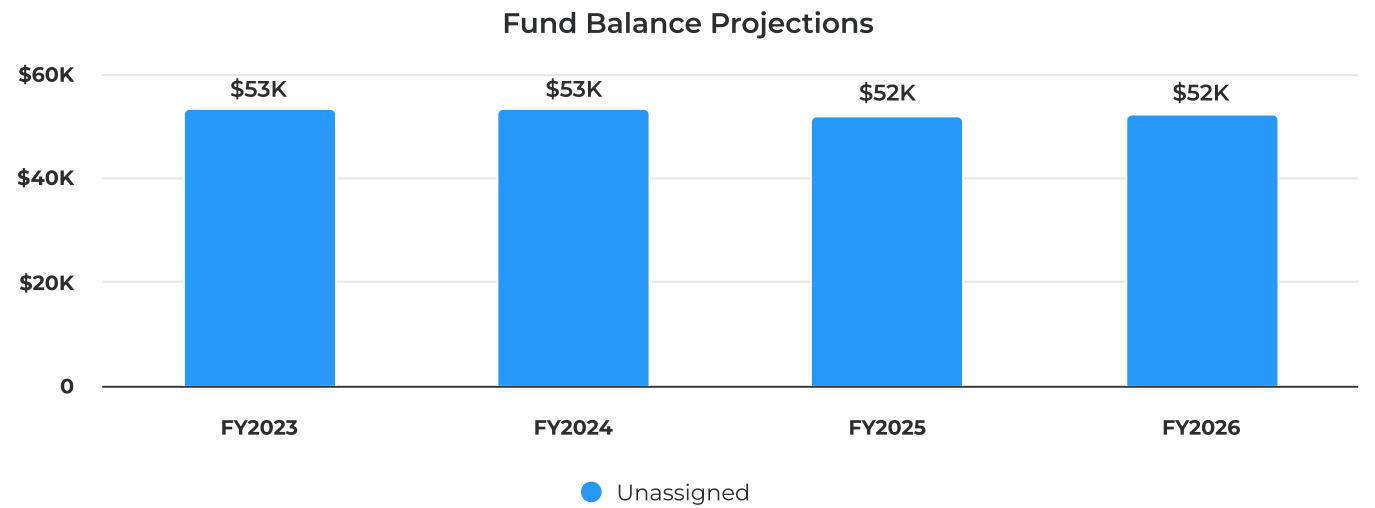


The Law Enforcement Trust Fund's Fiscal Year Expenditures by Object Summary 1 shows a total fund balance of \$52,150, which represents 100% of the fiscal year expenditures.

Expenditures by Object Summary 1

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Fund Balance	-	\$51,945.00	\$52,150.00
Total Expenditures	-	\$51,945.00	\$52,150.00

Fund Balance



In the Law Enforcement Trust Fund for FY2026, the Unassigned fund balance is projected at \$52,150, representing a slight increase of 0.39% from the previous year's balance of \$51,945. This marks a reversal from the prior year's decrease of 2.57%. The Unassigned category remains the largest component of the fund balance, showing stability with a modest upward adjustment compared to FY2025.

Financial Summary

Fund Balance	FY 2024	FY 2025	FY 2026
Unassigned	\$53,315.00	\$51,945.00	\$52,150.00

Fund Balance	FY 2024	FY 2025	FY 2026
Total Fund Balance	\$53,315.00	\$51,945.00	\$52,150.00

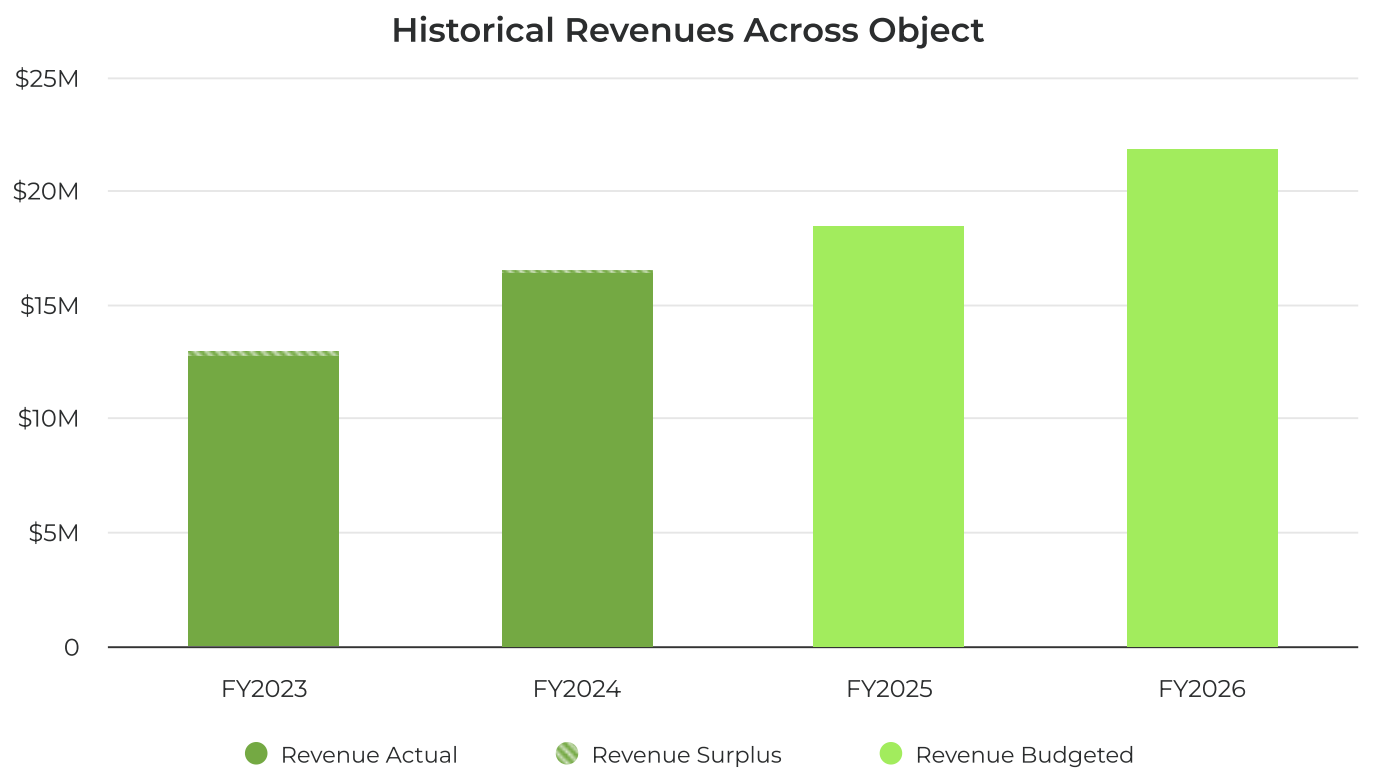
Funding Sources Overview

The City of Wildwood has a variety of funding sources, which is important for local governments. Having diversified funding sources protects a municipality from catastrophic circumstances in the event there is a significant decrease in a sole revenue source. Wildwood's revenues fall into seven (7) categories: Ad Valorem, Other Taxes, Intergovernmental, Charges for Services, Fines and Forfeits, Miscellaneous Revenues, and Other Sources. This section provides an explanation of the specific revenue sources that fall into each of these categories and also provides historical data on revenue collections.

When budgeting for future years, the finance department analyzes historical trends, current economic conditions, and seeks information on known factors that would impact future estimates. All of this information is consolidated into budgeting the future fiscal year revenues, which dictates how much the City will have for expenditures. This section is useful for individuals who want to analyze how the City's budgeted expenditures are financed, or those who want to look at trends for specific revenue sources.

Ad Valorem

Ad Valorem is the term used to describe property tax. The City budgets property tax revenue conservatively, budgeting to collect 96% of the projected property tax revenue. In FY26, the City adopted a millage rate of 2.8287. Budgeted ad valorem tax revenues are calculated by multiplying the approved millage rate per \$1,000 of the aggregate assessed property value (as certified by the Property Appraiser) times 96%. Ad Valorem is one of the City's major revenue sources for the General Fund.



The Revenue Summary for the target budget year FY2026 shows a budgeted revenue of \$21.9 million, which is an 18.25% increase from the previous year's budgeted revenue of \$18.5 million. This represents a significant growth in the budgeted revenue compared to the 12.9% increase seen in FY2025 from its prior period. Overall, the FY2026 budget reflects a continued upward trend in revenue expectations, with a larger percentage increase than the previous year.

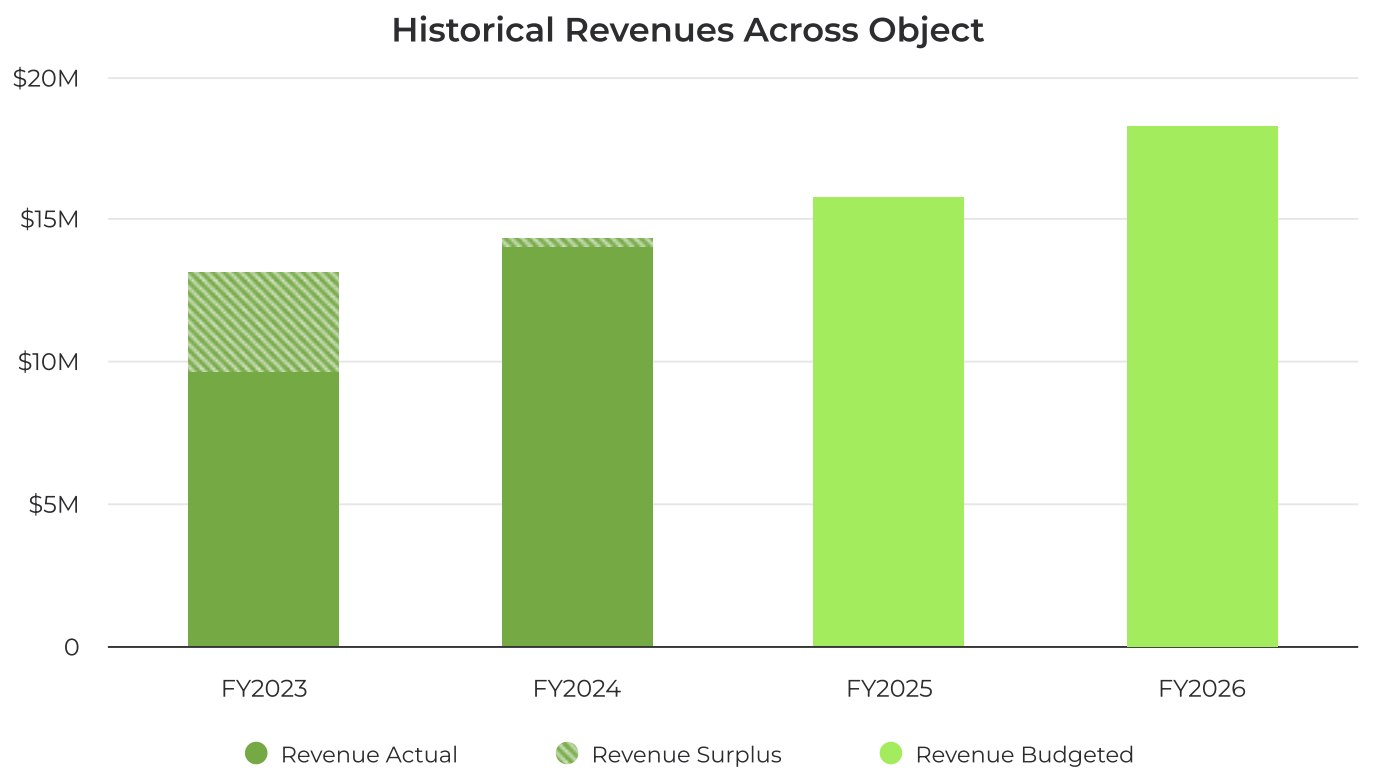
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Taxes	\$16,494,816.18	\$18,515,900.00	\$21,895,000.00
Total Revenues	\$16,494,816.18	\$18,515,900.00	\$21,895,000.00

Other Taxes

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

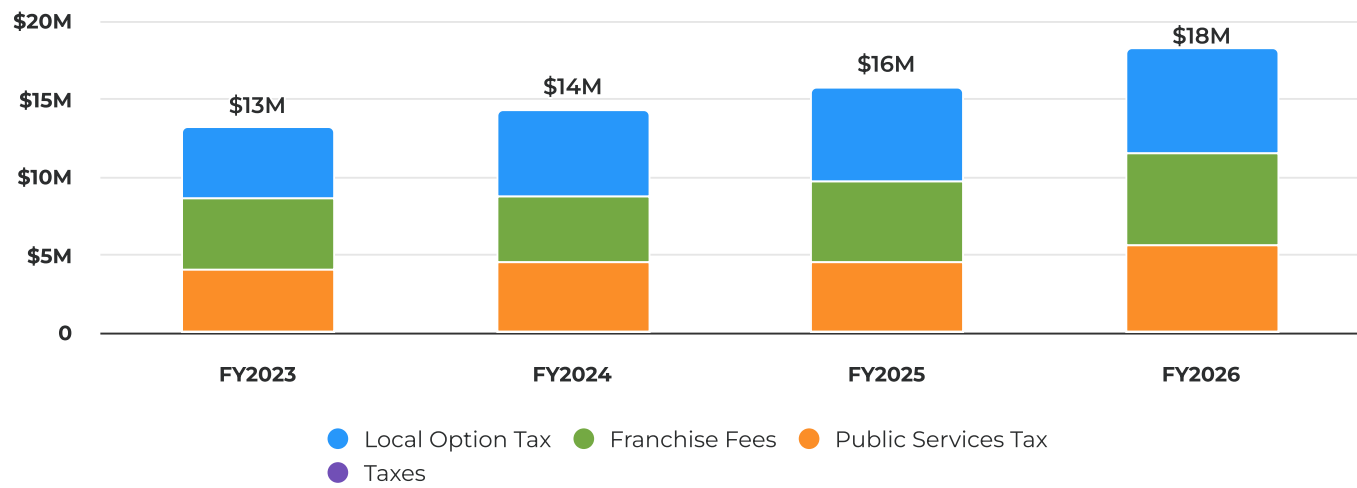
Revenue Summary



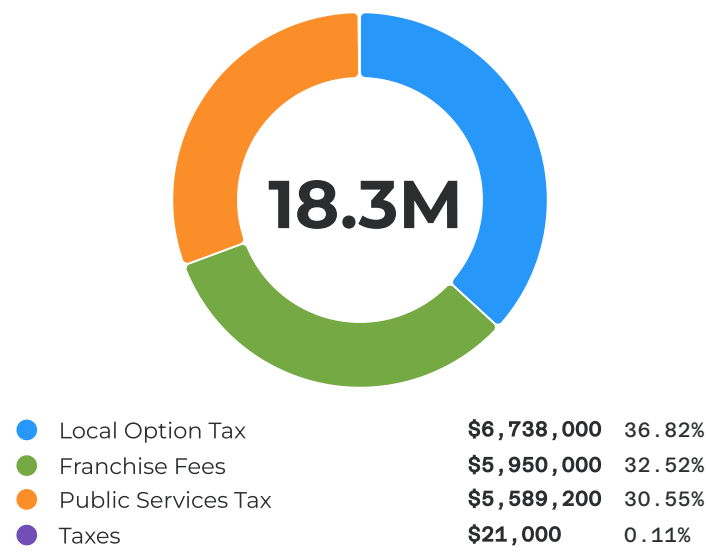
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Taxes	\$14,322,535.59	\$15,778,440.00	\$18,298,200.00
Total Revenues	\$14,322,535.59	\$15,778,440.00	\$18,298,200.00

Revenues by Object



FY26 Revenues by Object

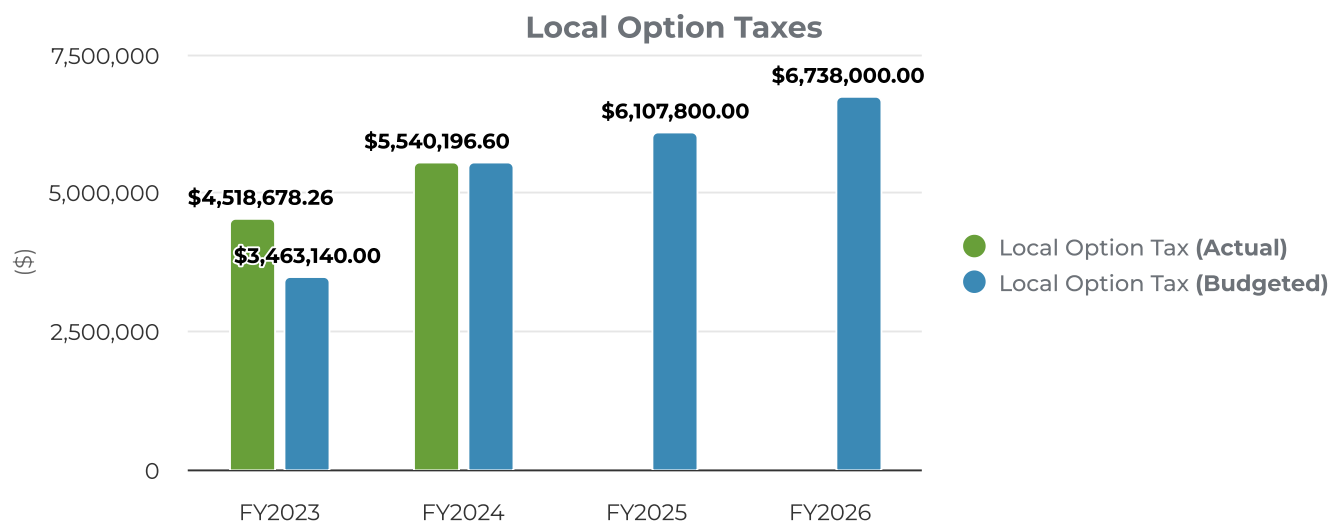


Revenues by Object

Category	FY 2025 Saved	FY 2026 Budgeted	FY 2025 Saved vs. FY 2026 Budgeted (% Change)
Local Option Tax	\$6,107,800.00	\$6,738,000.00	10.32%
Franchise Fees	\$5,181,000.00	\$5,950,000.00	14.84%
Public Services Tax	\$4,486,640.00	\$5,589,200.00	24.57%
Taxes	\$3,000.00	\$21,000.00	600.00%
Total Revenues	\$15,778,440.00	\$18,298,200.00	15.97%

Local Option Taxes

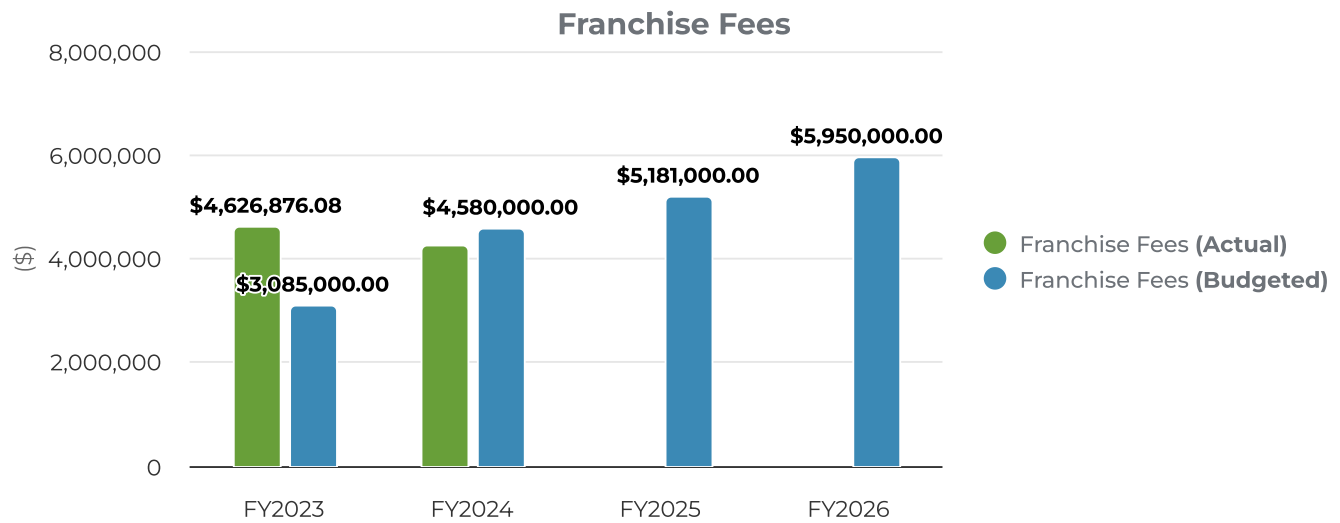
Wildwood, residing within Sumter County, is the recipient of several types of local option tax revenues. Included in this category are the Local Option Fuel Tax, and the Discretionary Sales Surtax. Sumter County levies a tax of six cents per gallon of motor fuel and diesel sold within the county, known as the Local Option Fuel Tax. Utilization of the proceeds of this tax is limited to transportation expenditures for public transportation operations and maintenance; roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment; roadway and right-of-way drainage; street lighting installation, operation, maintenance, and repair; traffic signs, traffic engineering, signalization, and pavement markings installation, operation, maintenance, and repair; bridge maintenance and repair; and debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks. Distributions of the revenues of these fuel taxes are pursuant to an Interlocal agreement between the City of Wildwood and Sumter County. In FY 26, it is projected that the total revenues related to Local Option Taxes will increase by approximately 10%.



Franchise Fees

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

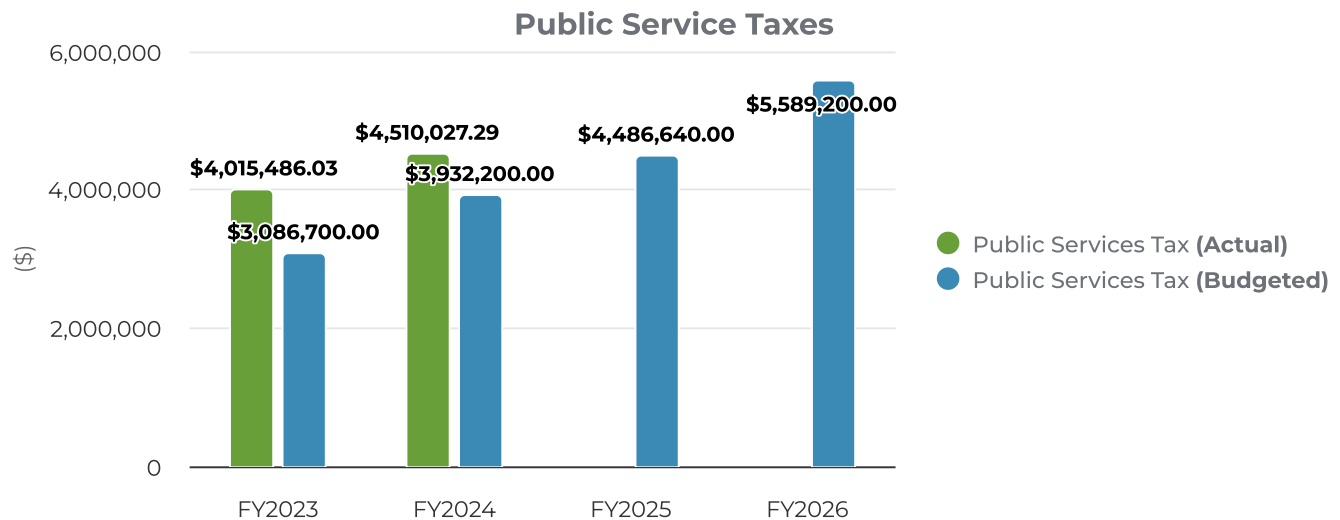
The City has seen a significant increase in public service tax and franchise fee revenue in recent years. The increase is related to the growth within the City, but also is related to relatively new sources. One such newer source is the natural gas tax. While not a new tax, the use of natural gas was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



Public Service Taxes

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

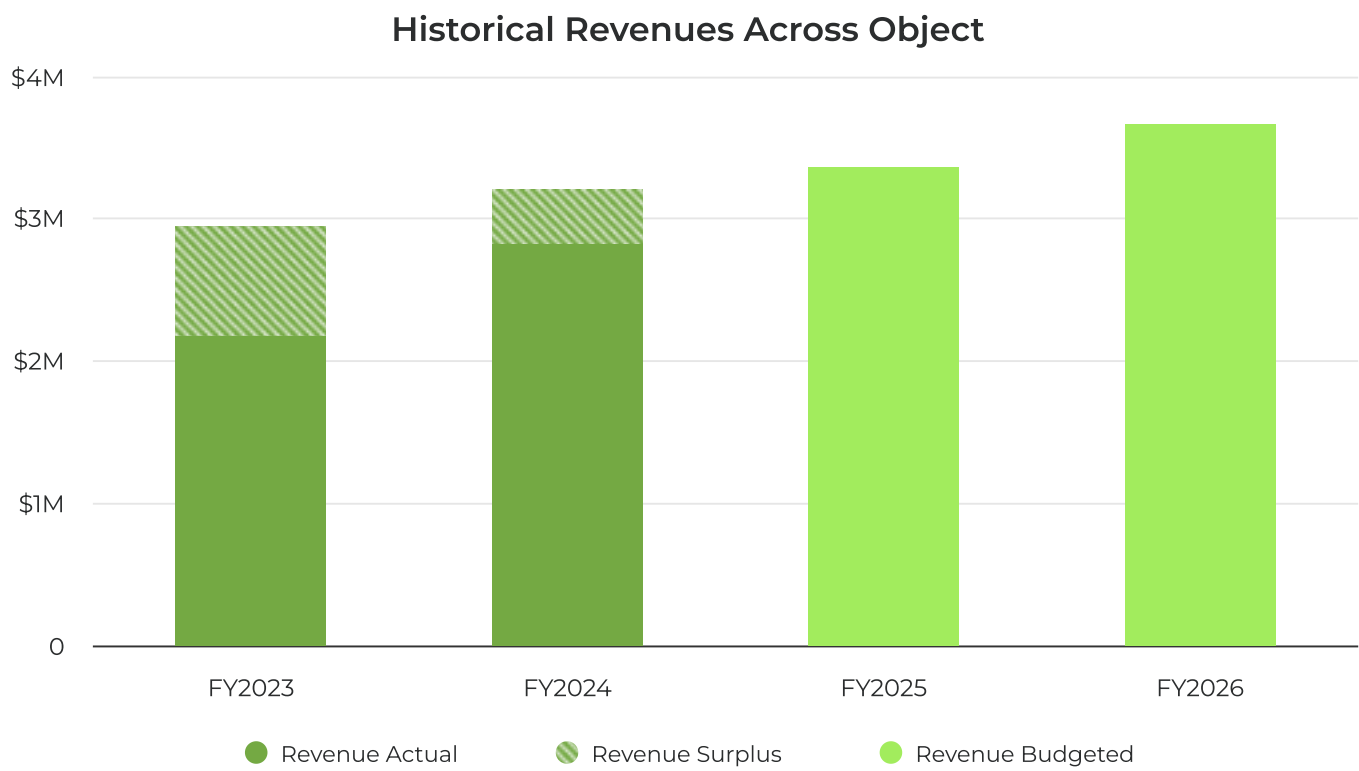
Included in the public service tax category is the communications services tax.



Intergovernmental

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

Revenue Summary



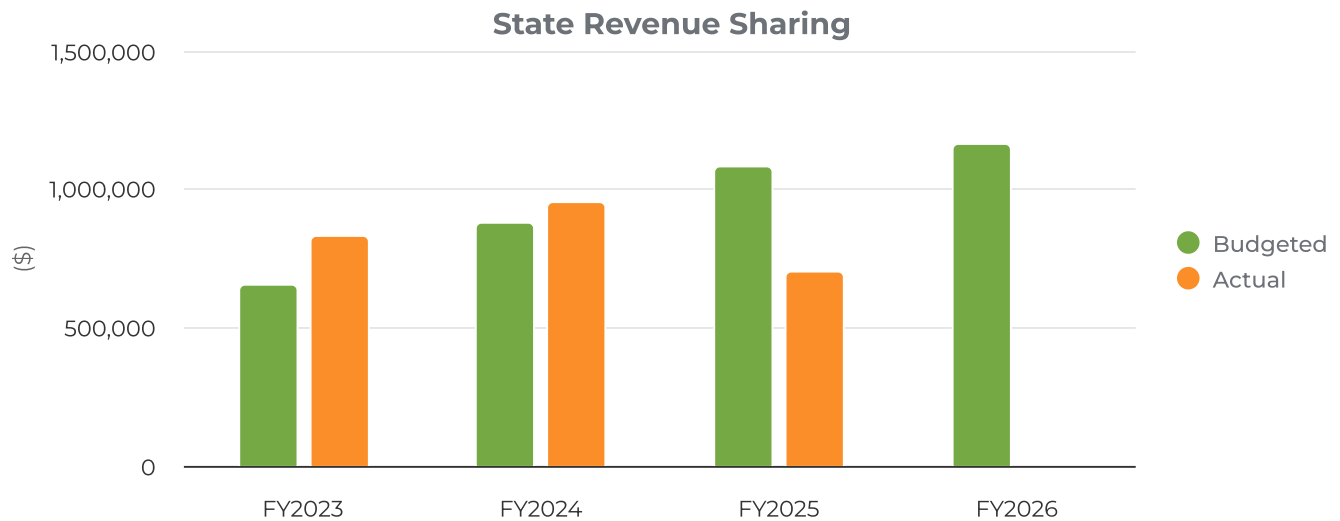
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Intergovernmental Revenue	\$3,210,319.11	\$3,360,370.00	\$3,675,300.00
Total Revenues	\$3,210,319.11	\$3,360,370.00	\$3,675,300.00

State Revenue Sharing

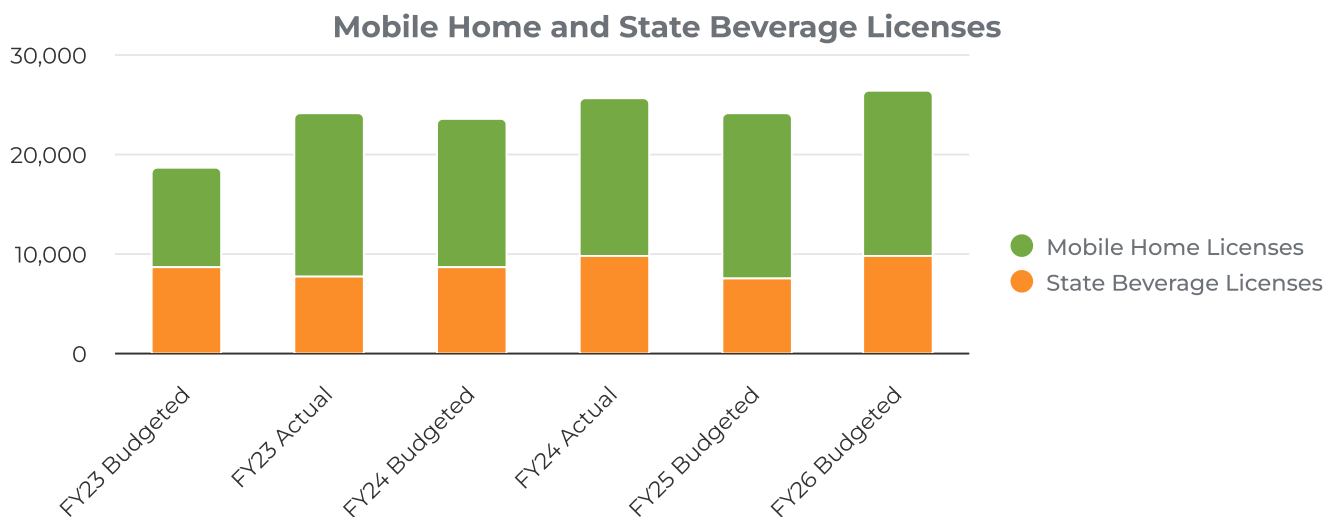
The Municipal Revenue Sharing Program also distributes a portion of the State’s sales and use tax collections. The distribution formula for the revenues is population based. A portion of the revenue distribution is derived from the municipal fuel tax, therefore the State mandates that a portion of the

revenue from the program be dedicated to transportation related activities; in FY26 that percentage is 17%. The remaining funds can be used for any purpose with the exception that only 50% of the prior year's receipts can be pledged to pay principal and interest on bonds or other forms of indebtedness.



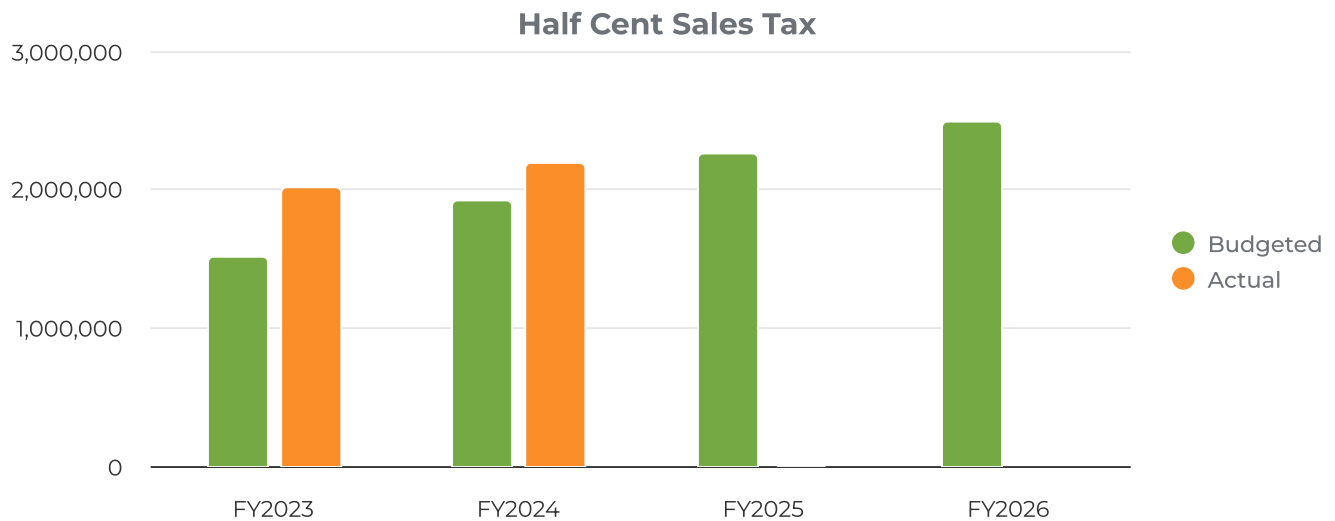
Mobile Home and State Beverage Licenses

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



Half Cent Sales Tax

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

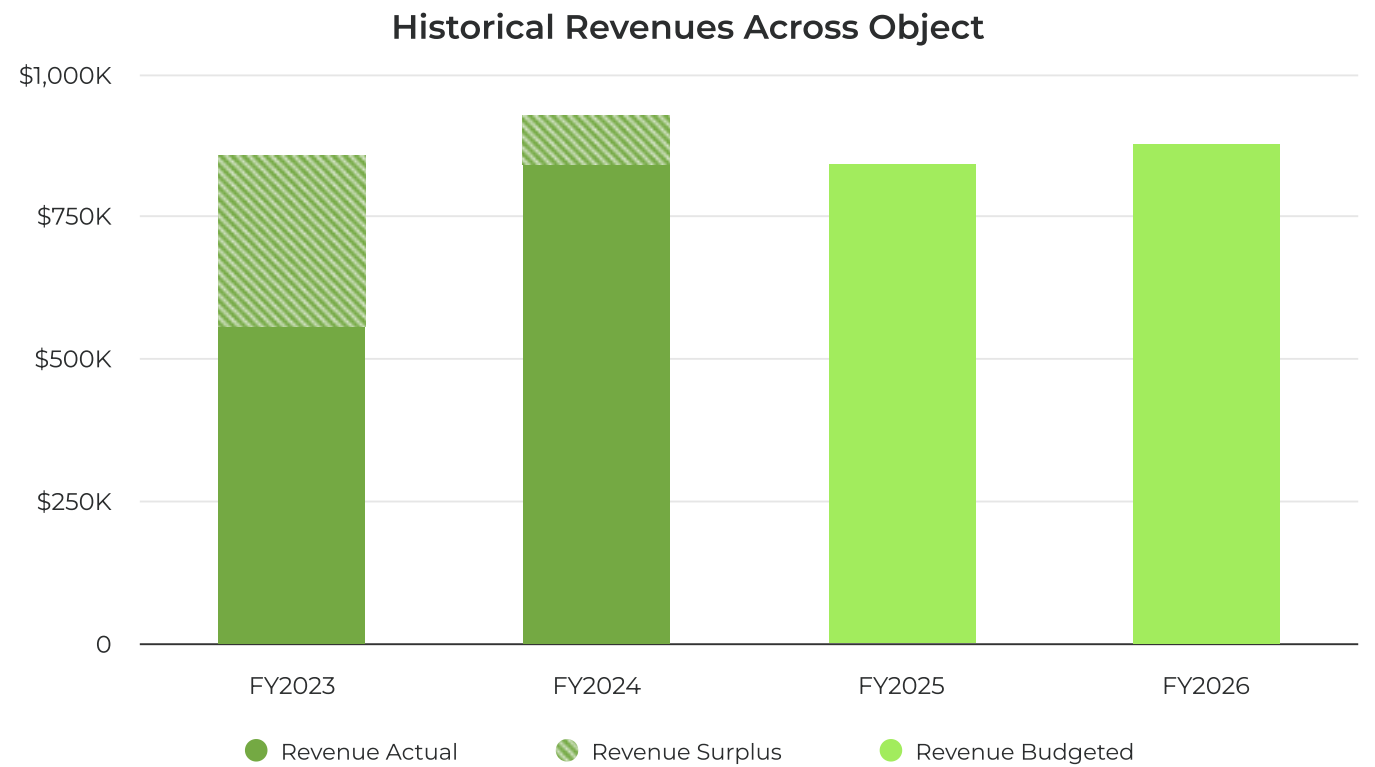


Charges for Services - General Fund

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

Revenue Summary

In FY26, budgeted revenue generated from Charges for Services is \$876,500 which equates to 1.9% of the projected revenue in the General Fund. The actual revenue generated in this area can vary widely based on the level of development activity in any given year.



The Charges for Services - General Fund revenue budget for FY2026 is set at \$876,500, representing a 4.11% increase from the previous year's budget of \$841,900. This increase in the FY2026 budget reflects a positive adjustment compared to the static budget of FY2025, which had no change from its prior period.

The Charges for Services category in the General Fund for the fiscal year totals \$876,500, representing 100% of the revenue by revenue source.

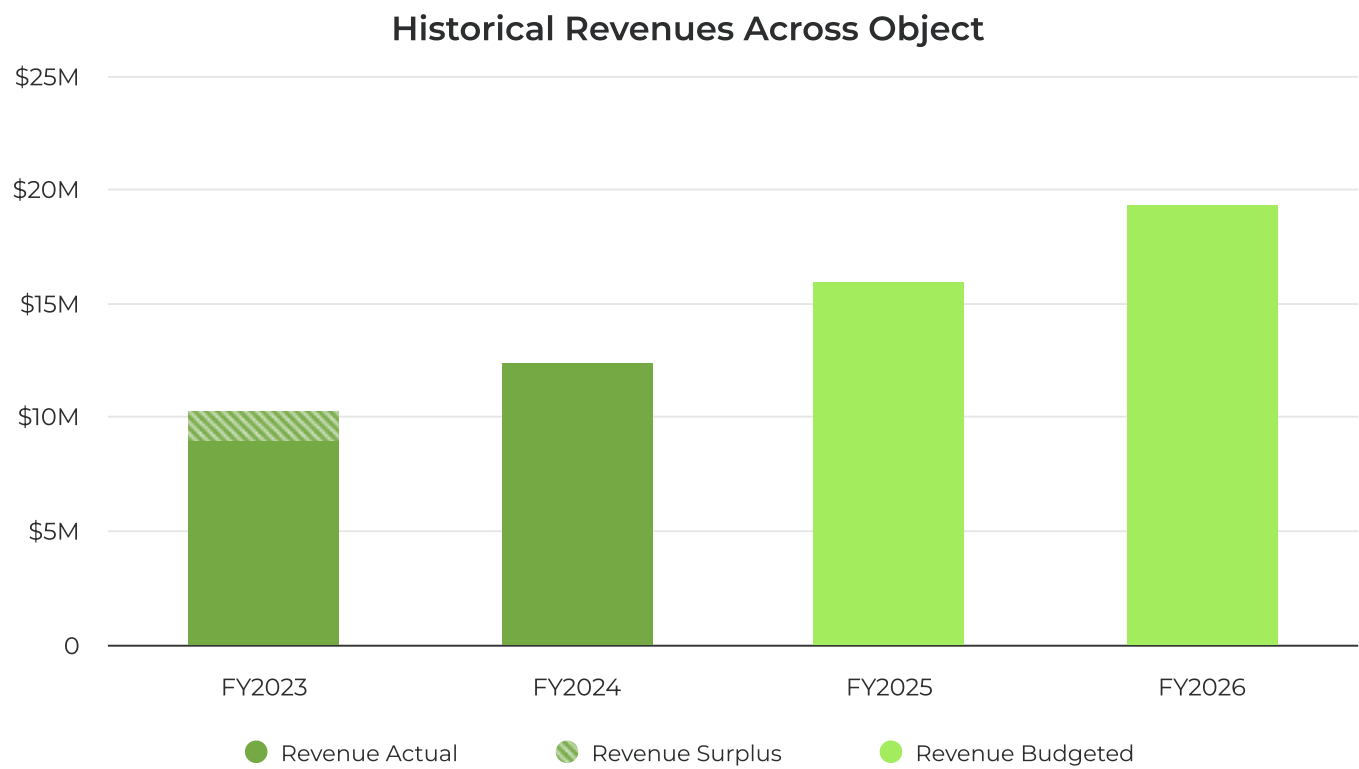
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Charges for Services	\$926,761.56	\$841,900.00	\$876,500.00
Total Revenues	\$926,761.56	\$841,900.00	\$876,500.00

Charges for Services - Utility Fund

Charges for services in the Utility Fund primarily include the fees associated with our Water and Wastewater services. This is the major source of revenue for the Utility Fund, and fully supports all functions in our Water and Wastewater Divisions. Typically, the utility rates are adjusted each year in accordance with the Consumer Price Index (CPI), specifically for the water and wastewater maintenance index. In FY25, a Utility Revenue Sufficiency Analysis was completed in conjunction with the new Wastewater Treatment Plant design. The analysis outlined a temporary need for a rate increase for the next three years to cover our new debt services for the new Wastewater Treatment Plant and our current debt obligations. In FY26, the water service rate will increase by 4.7%, which is in accordance with the CPI, and the wastewater service rate will increase by 20%. This averages out to an approximate overall service rate increase of 12% for FY26.

Revenue Summary



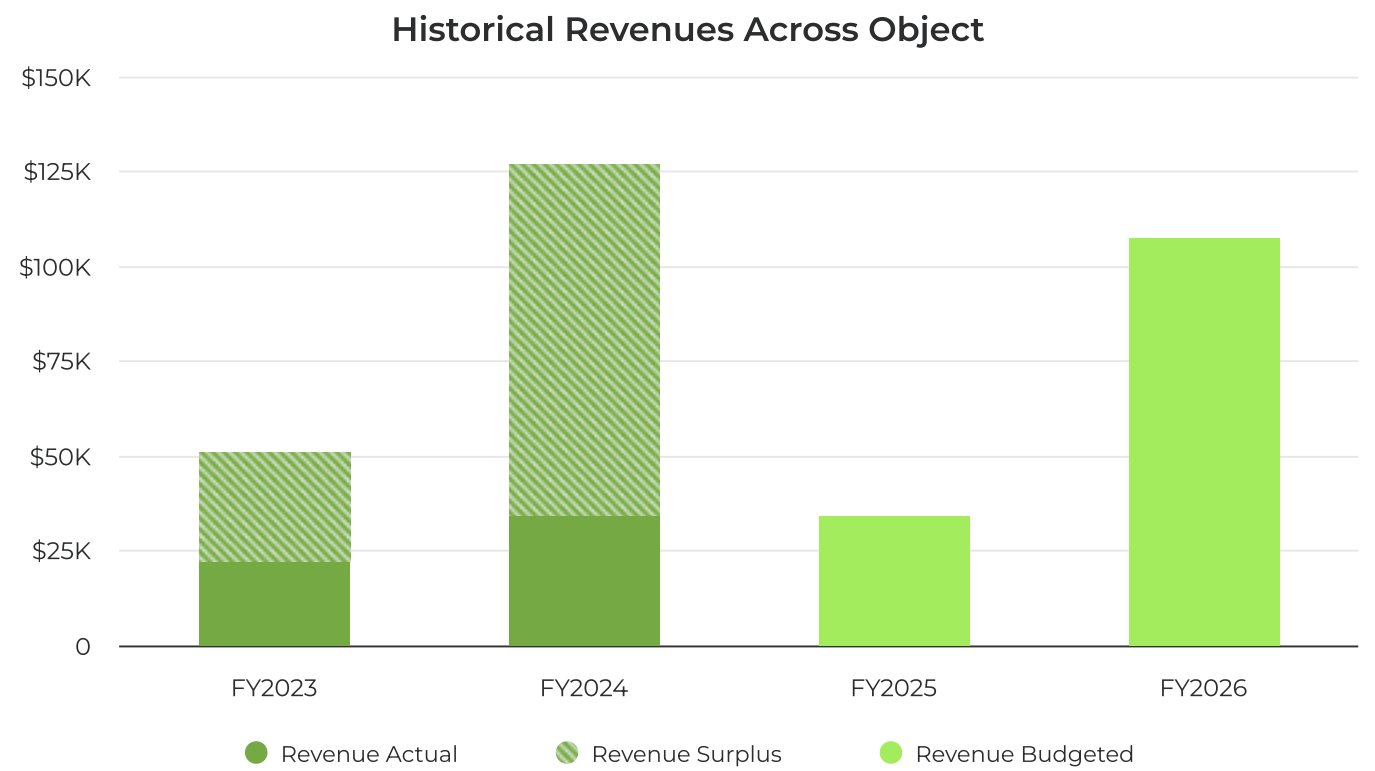
Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Charges for Services	\$12,336,434.31	\$15,934,230.00	\$19,282,195.00
Total Revenues	\$12,336,434.31	\$15,934,230.00	\$19,282,195.00

Fines and Forfeits

These revenues include court fines and fees, and fees related to code violations. These estimates are developed from historical data trends, which remain relatively consistent from year to year. The total budgeted revenues from these sources in FY26 equals \$107,500 which equates to less than 1% of the General Fund revenues.

Revenue Summary



Revenues by Revenue Source

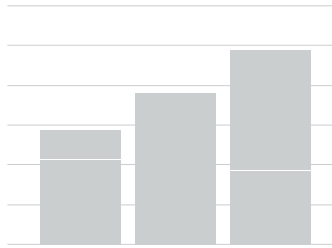
Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Judgements, Fines & Forfeits	\$126,792.60	\$34,000.00	\$107,500.00
Total Revenues	\$126,792.60	\$34,000.00	\$107,500.00

Misc Revenues

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

Expenditures by Fund

Historical Expenditures by Fund



No data available

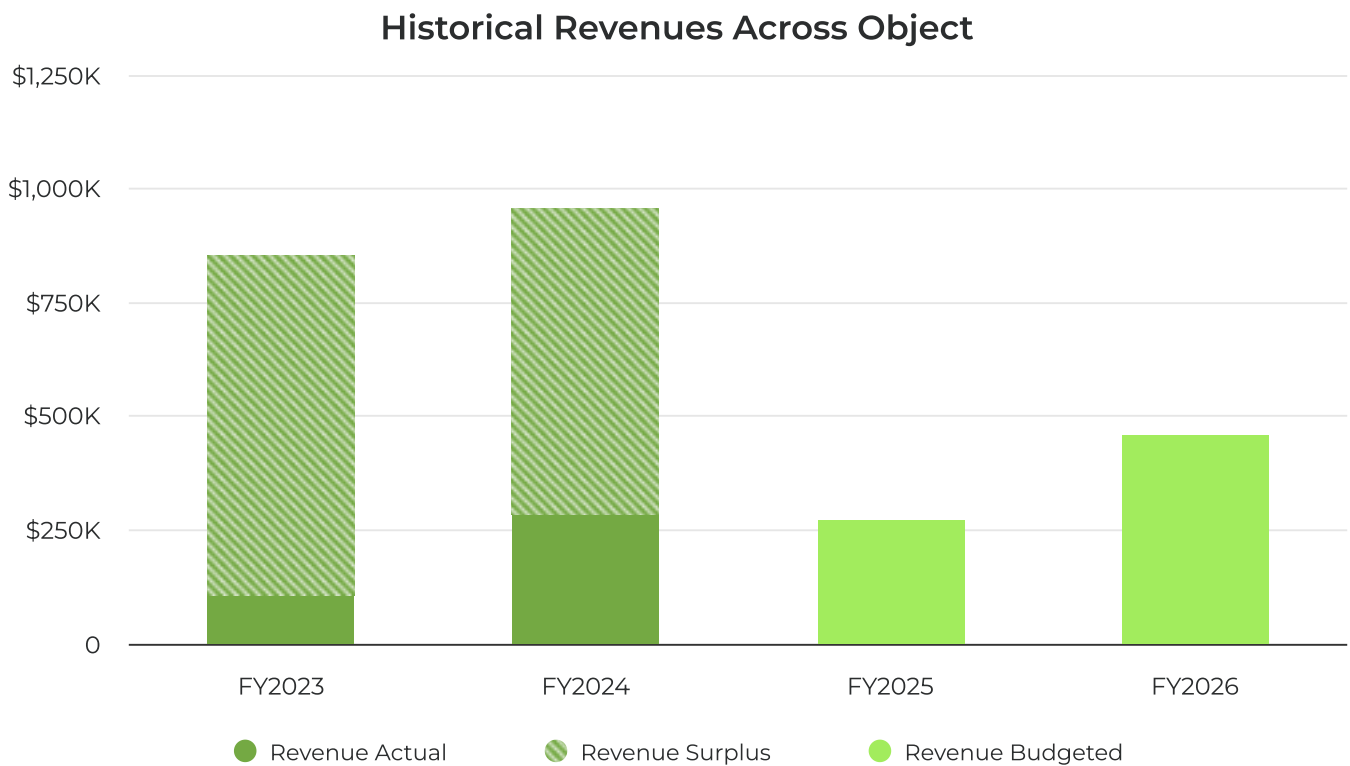
FY26 Expenditures by Fund



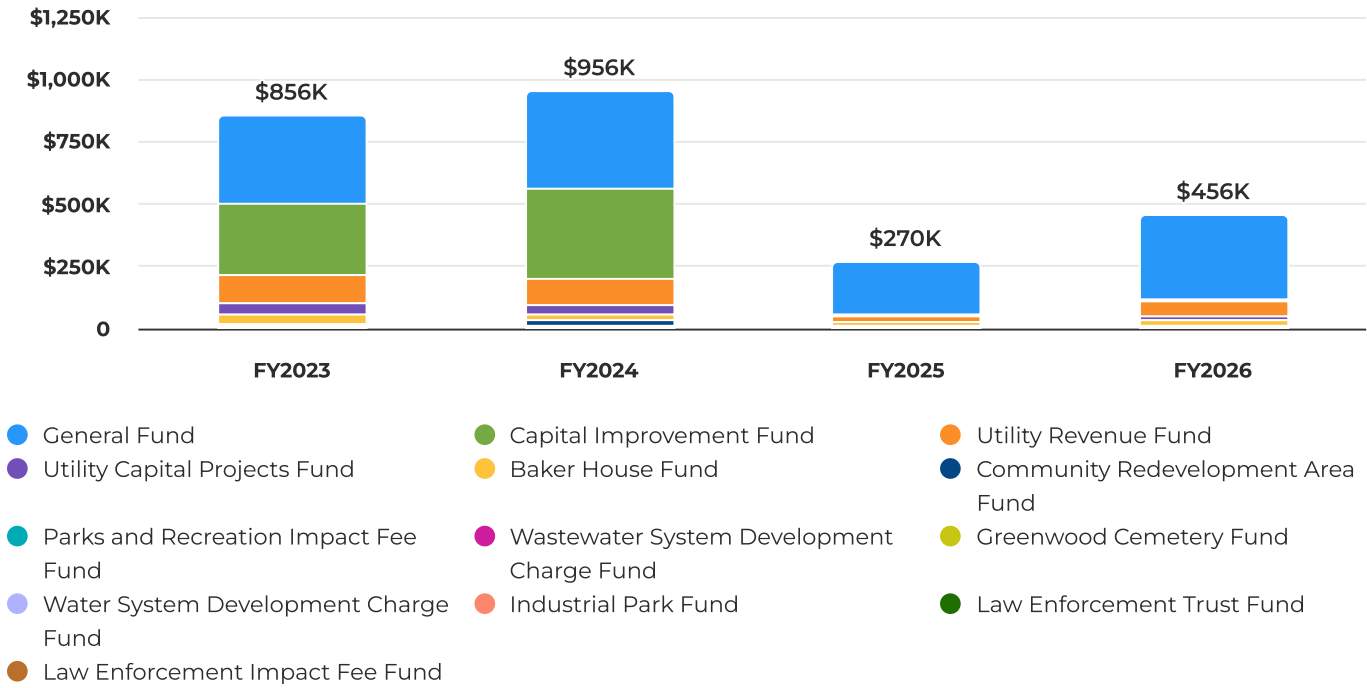
No data available

Expenditures by Fund

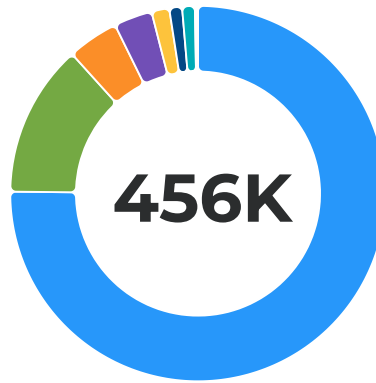
Revenue Summary



Revenues by Fund



FY26 Revenues by Fund

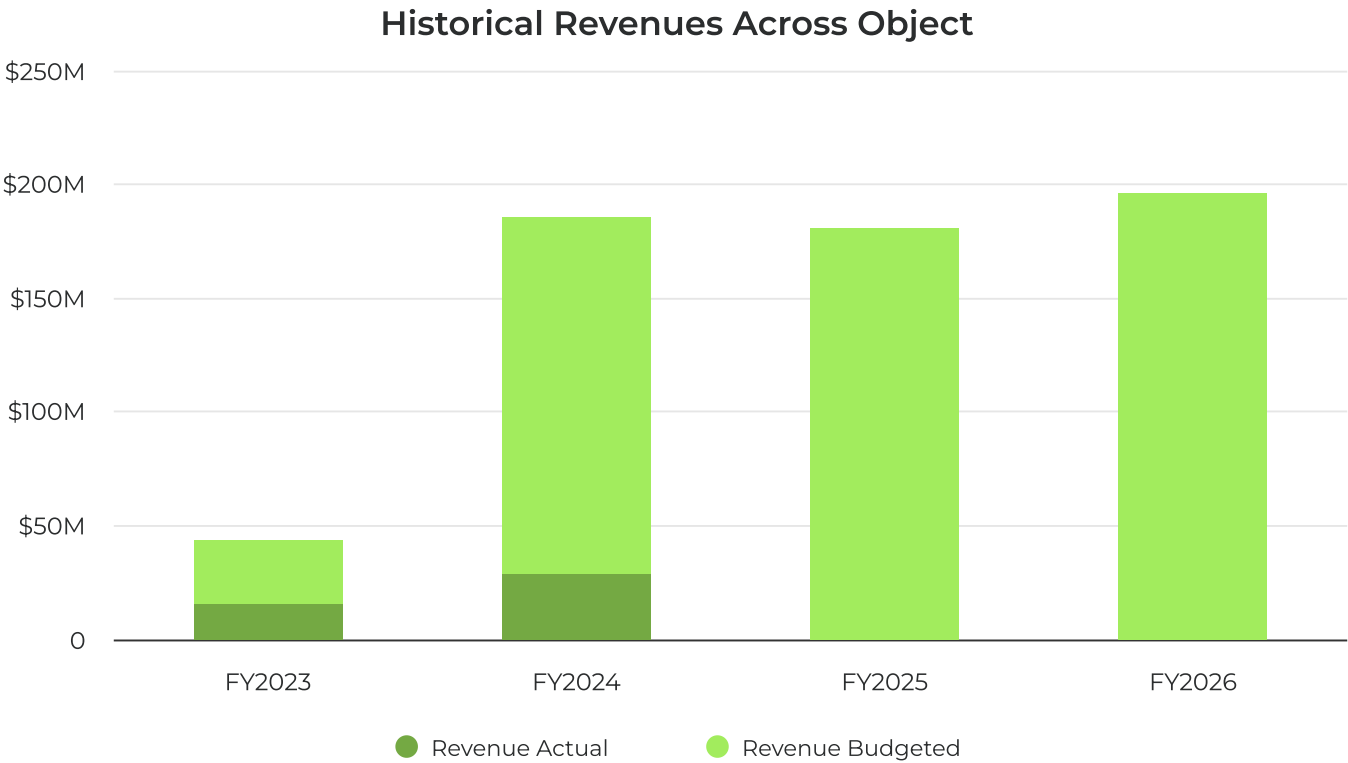


General Fund	\$342,850	75.16%
Utility Revenue Fund	\$60,000	13.15%
Baker House Fund	\$20,100	4.41%
Utility Capital Projects Fund	\$15,000	3.29%
Capital Improvement Fund	\$7,000	1.53%
Parks and Recreation Impact Fee Fund	\$5,000	1.10%
Community Redevelopment Area Fund	\$5,000	1.10%
Wastewater System Development Charge Fund	\$500	0.11%
Law Enforcement Impact Fee Fund	\$200	0.04%
Greenwood Cemetery Fund	\$200	0.04%
Law Enforcement Trust Fund	\$100	0.02%
Water System Development Charge Fund	\$100	0.02%
Industrial Park Fund	\$100	0.02%

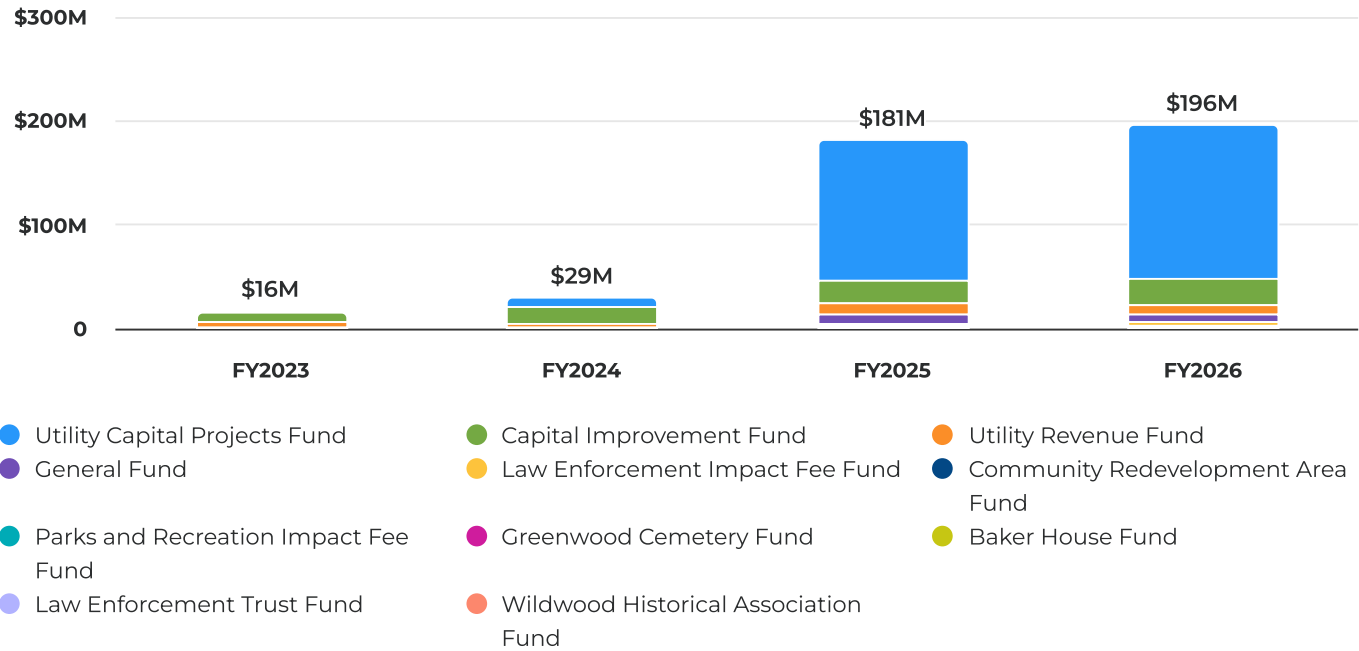
Other Sources

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

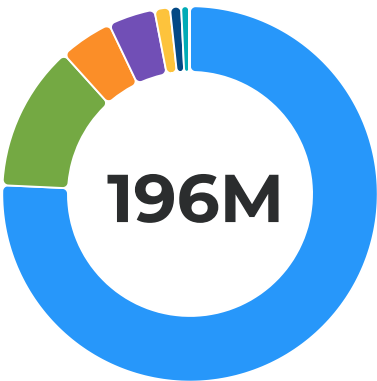
Revenue Summary



Revenues by Fund



FY26 Revenues by Fund



Utility Capital Projects Fund	\$148,500,000	75.75%
Capital Improvement Fund	\$24,650,000	12.57%
Utility Revenue Fund	\$9,000,000	4.59%
General Fund	\$7,925,300	4.04%
Law Enforcement Impact Fee Fund	\$2,630,000	1.34%
Community Redevelopment Area Fund	\$1,876,004	0.96%
Parks and Recreation Impact Fee Fund	\$1,310,000	0.67%
Greenwood Cemetery Fund	\$67,900	0.03%
Law Enforcement Trust Fund	\$52,050	0.03%
Baker House Fund	\$38,900	0.02%
Wildwood Historical Association Fund	\$45	0.00%

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Greenwood Cemetery Fund	-	\$64,000.00	\$67,900.00
General Fund	\$464,777.76	\$8,625,300.00	\$7,925,300.00
Community Redevelopment Area Fund	\$215,690.00	\$2,195,880.00	\$1,876,004.00
Utility Revenue Fund	\$3,666,477.44	\$10,110,000.00	\$9,000,000.00
Baker House Fund	-	\$76,800.00	\$38,900.00
Wildwood Historical Association Fund	-	-	\$45.00
Parks and Recreation Impact Fee Fund	-	\$972,500.00	\$1,310,000.00
Utility Capital Projects Fund	\$9,000,000.00	\$136,500,000.00	\$148,500,000.00
Law Enforcement Impact Fee Fund	-	\$1,925,300.00	\$2,630,000.00
Law Enforcement Trust Fund	-	\$51,845.00	\$52,050.00
Capital Improvement Fund	\$15,700,000.00	\$24,598,500.00	\$24,650,000.00
Total Revenues	\$29,046,945.20	\$185,120,125.00	\$196,050,199.00

Departments Summary

The City of Wildwood is organized into several departments, each responsible for a core area of municipal service:

Administration - Provides overall leadership, human resources, and communications.

Finance - Manages budgeting, accounting, purchasing, and financial reporting.

Public Safety - Ensures community safety through police, fire, and emergency services.

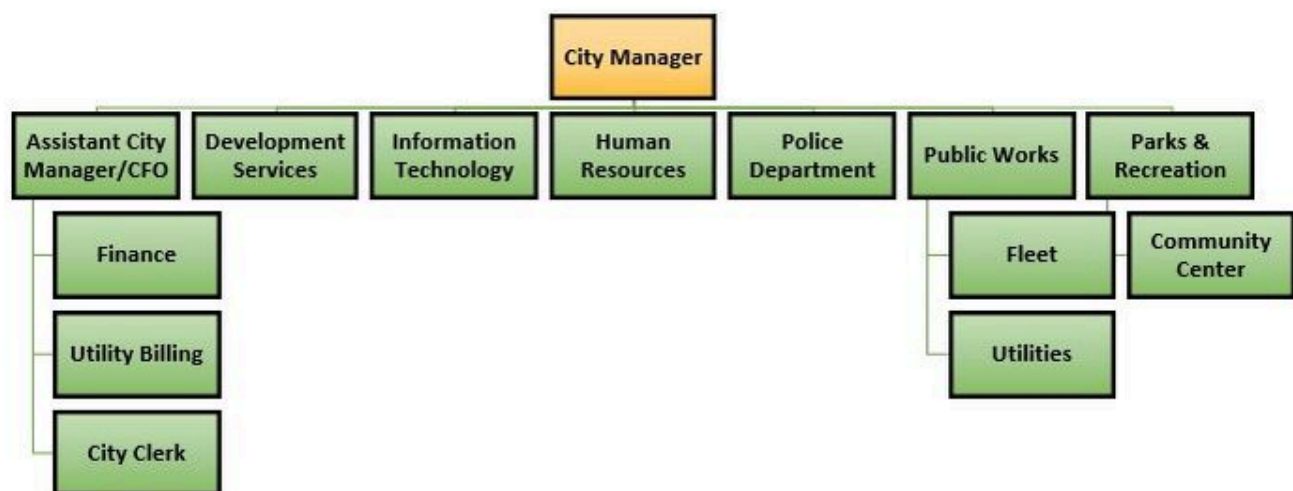
Public Works - Oversees infrastructure, maintenance, utilities, and capital projects.

Parks & Recreation - Manages the City's parks, facilities, and community programs to enhance quality of life for residents and visitors.

Together, these departments support efficient operations and ensure the delivery of essential services to residents, businesses, and visitors.

Organizational Structure

The City operates under the leadership of the City Manager, who provides overall strategic direction and oversight. The structure is divided into the following primary departments: Finance, Development Services, Information Technology, Human Resources, Police, Public Works, and Parks and Recreation. Each department is led by a Director, who reports directly to the City Manager. This structure ensures efficient service delivery and coordinated operations.



Authorized Positions by Department Summary

POSITION SUMMARY SCHEDULE					Reason for Change
Department/Division	2023-24	2024-25	2025-26	Net	
GENERAL FUND					
Legislative	5.00	5.00	5.00	0.00	No change
Executive	5.50	5.50	6.50	1.00	(+1) Deputy City Clerk
Finance	7.00	7.00	9.00	2.00	(+1) Procurement Specialist, (+1) Payroll Specialist
Development Services	12.00	14.00	14.00	0.00	No change
Information Technology	4.00	4.00	4.00	0.00	No change
Human Resources	3.00	3.00	3.00	0.00	No change
Police	70.50	76.50	79.00	2.50	(+1) Public Info. Officer, (+1) Crime Analyst, (+1) Crossing Guard
Public Works	26.00	27.00	26.00	-1.00	(-4) Custodial staff moved to Parks and Recreation Department
					(+1) Systems application spec., (+1) Maint. Worker, (+1) Maint. Crew Leader
Fleet Services	5.00	5.00	5.00	0.00	No change
Parks & Recreation (Incl. PT & Seasonal)	18.20	22.20	32.20	10.00	(+4) Custodial staff moved from Public Works, (+3) Maintenance Workers
					(+1) Maintenance Crew Leader, (+1) Horticulture Tech, (+1) Irrigation Tech
Community Center	1.00	1.00	1.00	0.00	No change
GENERAL FUND TOTAL	157.20	170.20	184.70	14.50	
Physical Environment	4.00	4.00	4.50	0.50	(+1) Customer Service Rep (PT)
Water	18.00	21.00	22.00	1.00	(+1) Field Inspector
Wastewater	31.00	35.00	36.00	1.00	(+1) Lift Station Mechanic
UTILITY FUND TOTAL	53.00	60.00	62.50	2.50	
ALL FUNDS TOTAL	210.20	230.20	247.20	17.00	

Department & Fund Relationship

All Funds	General Fund	Greenwood Cemetery Fund	Community Redevelop Fund	Baker House Fund	Park & Rec Impact Fee Fund	Law Enforce Impact Fee Fund	Capital Improv. Fund	Utility Revenue Fund	Utility Capital Project Fund	Water SDC Fund	Wastewater SDC Fund
Departments											
Legislative	X										
Executive	X										
Finance	X										
Development Services	X		X								
Information Technology	X										
Human Resources	X										
Police Department	X					X	X				
Public Works	X						X				
Fleet Services	X						X				
Parks & Recreation	X	X		X	X		X				
Community Center	X						X				
Physical Environment								X			
Water								X	X	X	
Wastewater								X	X		X

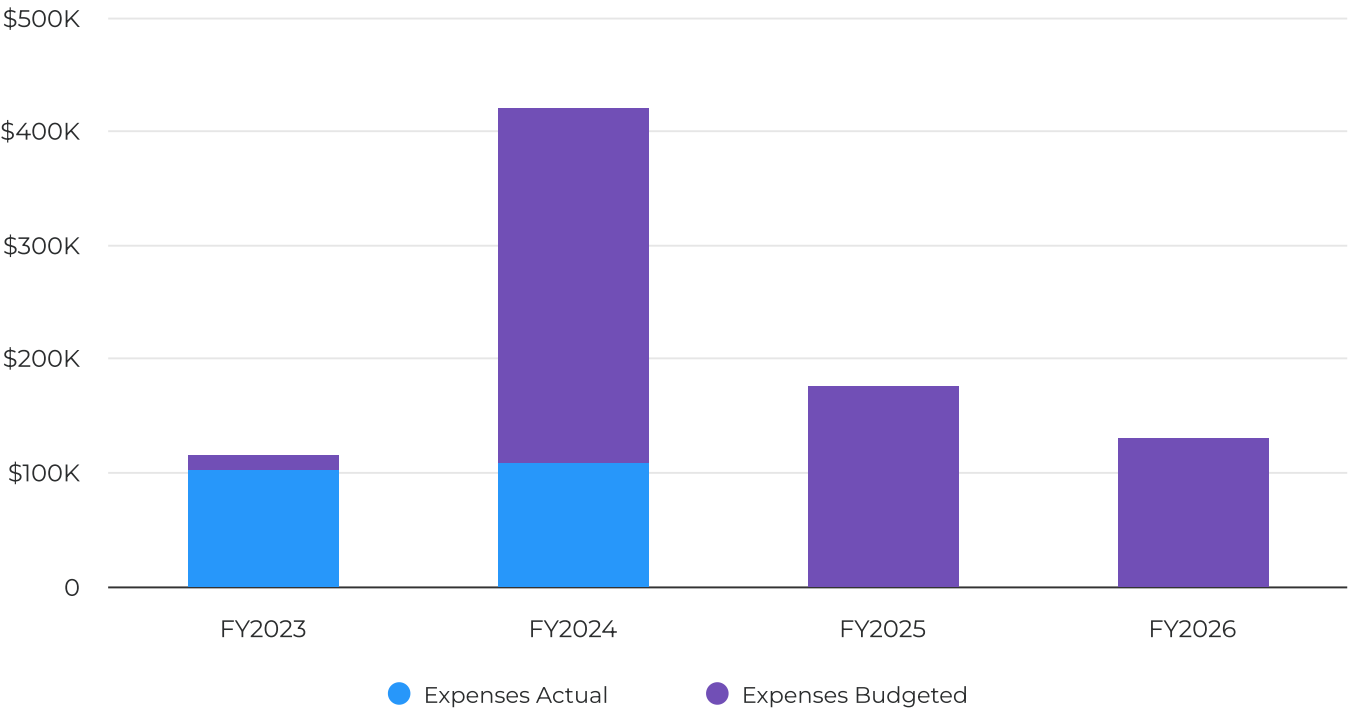
Legislative

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

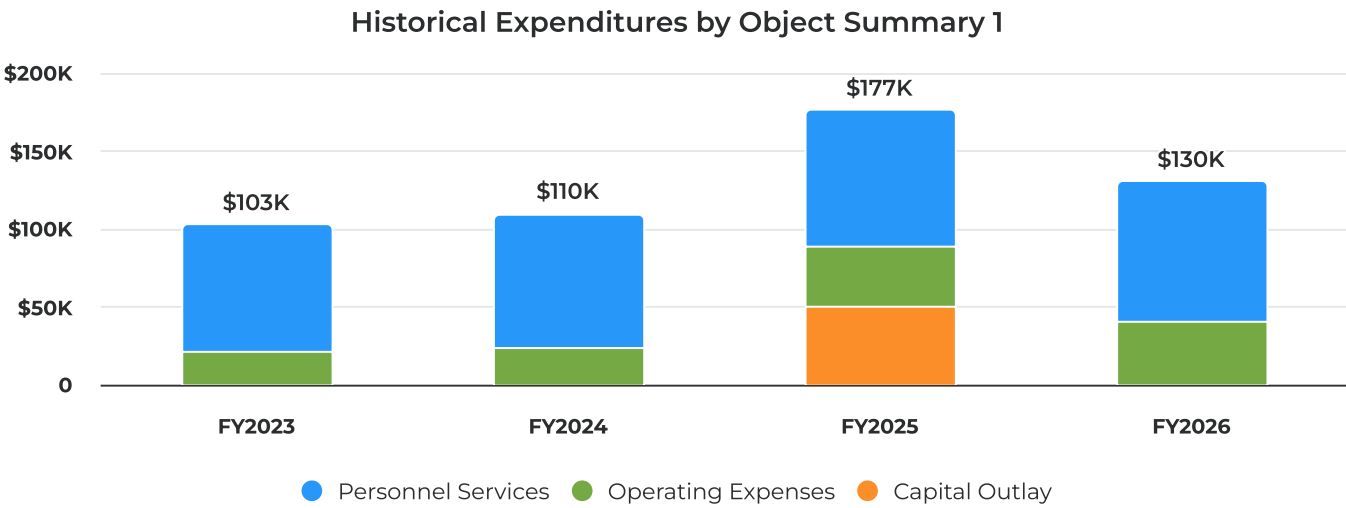


Expenditure Summary

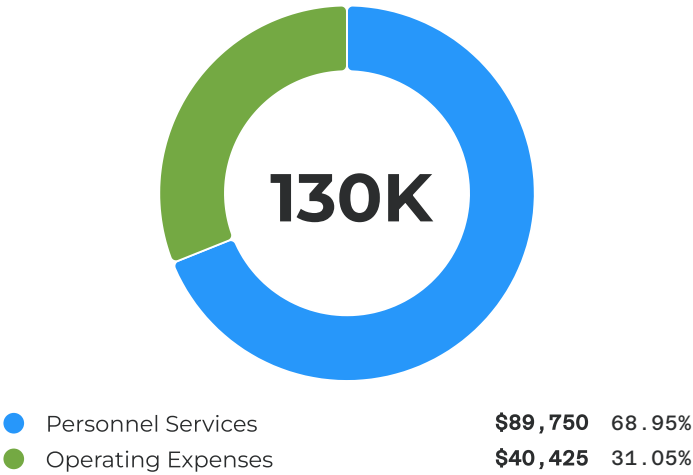
Historical Expenditures Across Department



Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



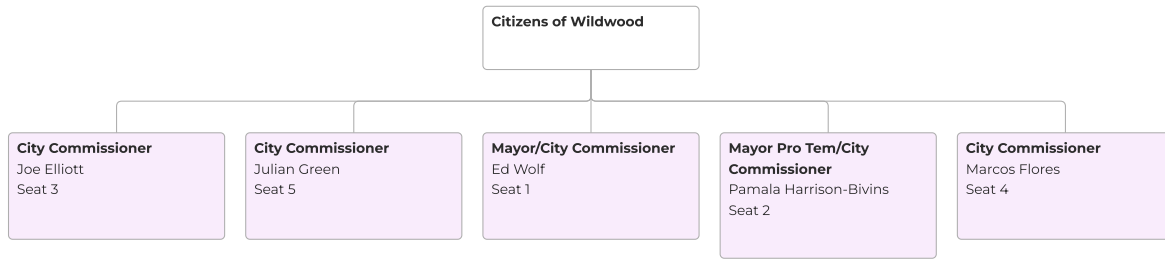
Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$85,800.55	\$88,949.00	\$89,750.00
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
Operating Expenses		\$23,725.50	\$37,970.00	\$40,425.00
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
FLC Legislative Conference - Elliott	001-511-30-4000	-	-	\$500.00
FLC Trainings - Elliott	001-511-30-4000	-	-	\$1,000.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
ECFRPC Monthly Meetings - Green	001-511-30-4000	-	-	\$1,000.00
FLC Annual Conference x 3	001-511-30-4000	-	-	\$3,600.00
Misc. Travel x 5	001-511-30-4000	-	-	\$1,500.00
Heartland League of Cities Meetings and Luncheons - Elliott	001-511-30-4000	-	-	\$1,000.00
FLC Legislative Action Days - Elliott	001-511-30-4000	-	-	\$500.00
TELEPHONE EXPENSE	001-511-30-4100	\$1,089.58	\$2,000.00	\$2,000.00
City Cell Phone Service x 5	001-511-30-4100	-	-	\$2,000.00
IT LICENSING / EQUIPMENT	001-511-30-4110	\$5,474.39	\$8,220.00	\$7,600.00
Microsoft 365 - Standard User	001-511-30-4110	-	-	\$6,000.00
Hardware	001-511-30-4110	-	-	\$750.00
Dept Software	001-511-30-4110	-	-	\$850.00
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
miscellaneous Expenses	001-511-30-4900	-	-	\$2,200.00
Clothing Items	001-511-30-4900	-	-	\$300.00
OFFICE SUPPLIES	001-511-30-5100	-	\$150.00	\$200.00
OPERATING SUPPLIES	001-511-30-5200	\$64.00	\$400.00	\$400.00
Business Cards X 5	001-511-30-5200	-	-	\$400.00
SUBSCRIPTIONS/DUES	001-511-30-5400	\$4,851.87	\$6,600.00	\$9,600.00
Florida League of Cities Annual Membership	001-511-30-5400	-	-	\$6,000.00
Sumter County Chamber of Commerce Annual Membership	001-511-30-5400	-	-	\$650.00
Sumter County Chamber Monthly Luncheons x 5	001-511-30-5400	-	-	\$1,000.00
Sumter County Chamber Annual Gala x 5	001-511-30-5400	-	-	\$750.00
Heartland League of Cities Annual Membership Dues	001-511-30-5400	-	-	\$1,200.00
TRAINING	001-511-30-5500	\$2,050.00	\$2,800.00	\$3,525.00
FLC Annual Conference x 3	001-511-30-5500	-	-	\$1,800.00
FLC Elected Officials Leadership Courses x 2	001-511-30-5500	-	-	\$1,000.00
FLC IEMO Training - Flores	001-511-30-5500	-	-	\$325.00
FLC Legislative Action Days - Elliott	001-511-30-5500	-	-	\$50.00
Florida Legislative Conference - Elliott	001-511-30-5500	-	-	\$350.00
Capital Outlay		-	\$50,000.00	-
CAP. IMPROVEMENT-BUILDINGS	001-511-60-6200	-	\$50,000.00	-
Total Expenditures		\$109,526.05	\$176,919.00	\$130,175.00

Department Organization Chart

Legislative Department



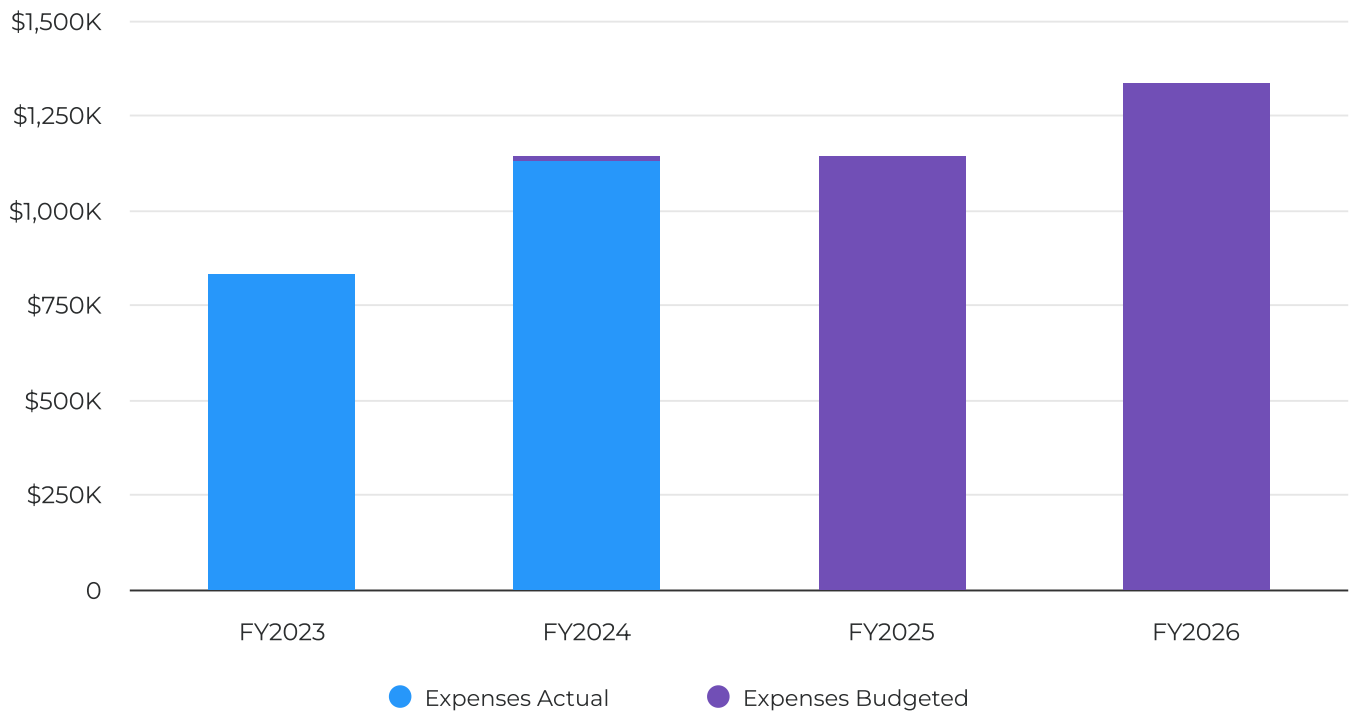
Executive



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

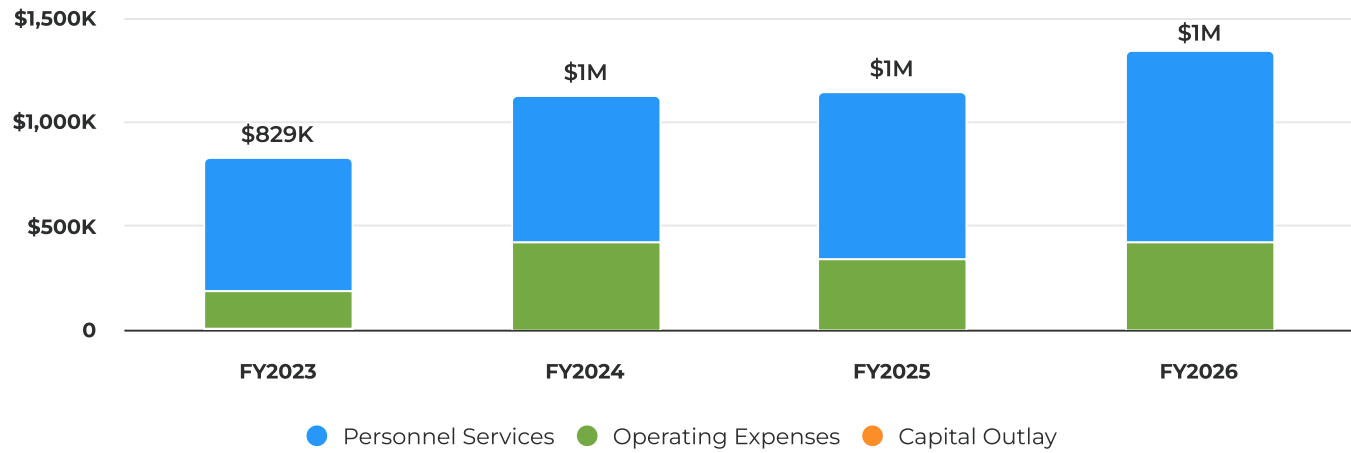
Expenditure Summary

Historical Expenditures Across Department

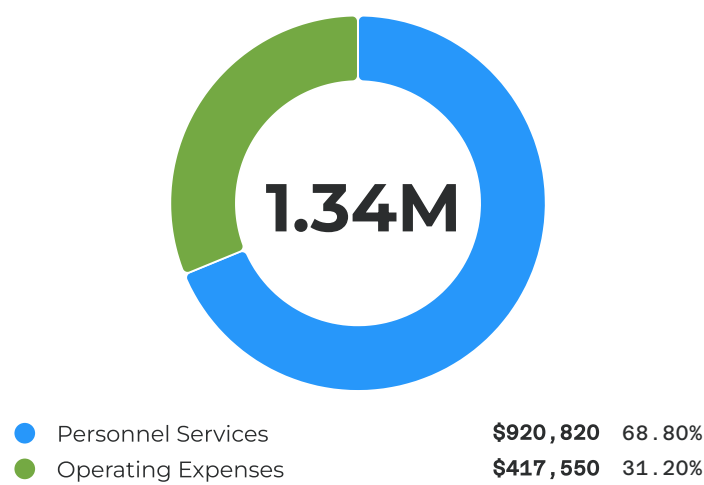


Expenditures by Object Summary 1

Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



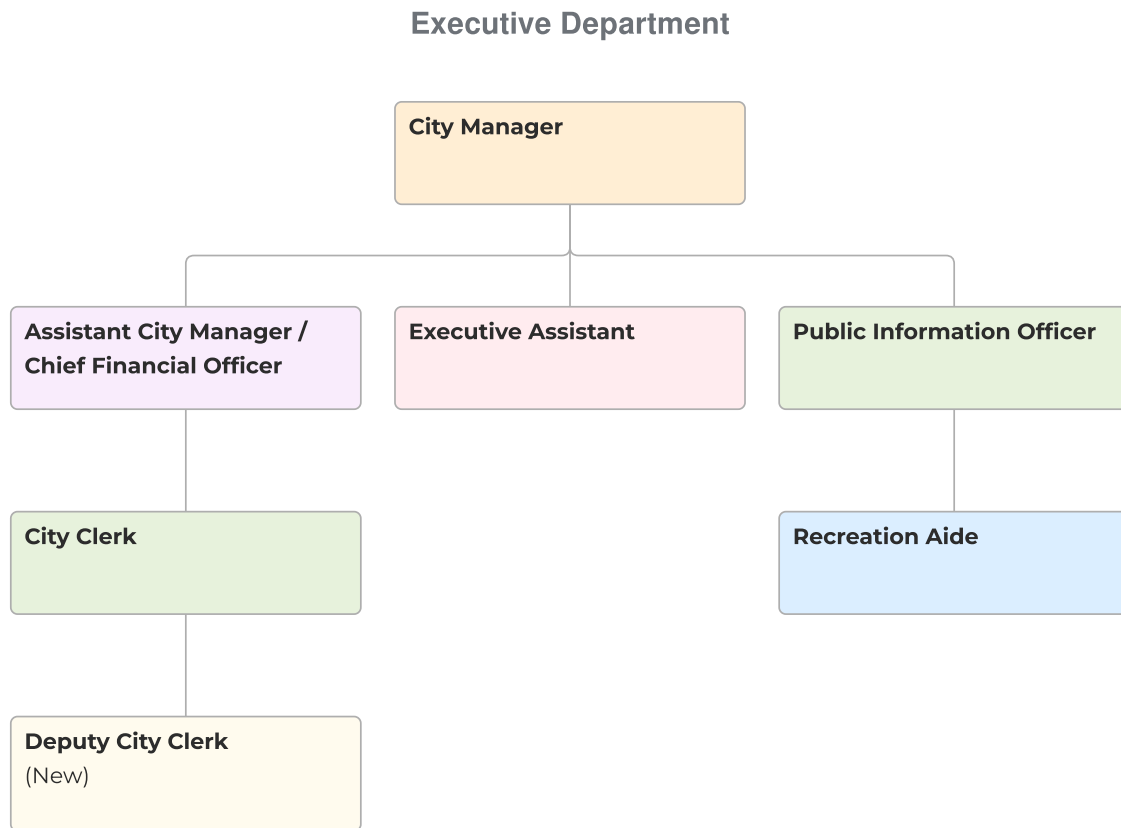
Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$707,158.77	\$802,948.00	\$920,820.00
SALARIES	001-512-10-1200	\$433,738.97	\$556,477.00	\$640,200.00
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	\$43,130.00	\$50,900.00
RETIREMENT	001-512-10-2200	\$135,161.07	\$148,341.00	\$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
Operating Expenses		\$421,448.11	\$346,942.50	\$417,550.00
PROFESSIONAL SERVICES	001-512-30-3100	\$366,713.91	\$260,602.50	\$320,000.00
Hunt Law Firm	001-512-30-3100	-	-	\$200,000.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Misc. Professional Services Expenses	001-512-30-3100	-	-	\$25,000.00
Reuse Water Study	001-512-30-3100	-	-	\$30,000.00
PRAG	001-512-30-3100	-	-	\$25,000.00
Arrow Group Lobbying Services	001-512-30-3100	-	-	\$40,000.00
CLOTHING AND UNIFORMS	001-512-30-3450	\$303.00	\$750.00	\$800.00
Clothing Items x 2 per person	001-512-30-3450	-	-	\$800.00
TRAVEL & PER DIEM	001-512-30-4000	\$9,629.30	\$13,300.00	\$12,100.00
City Manager Auto Allowance	001-512-30-4000	-	-	\$6,000.00
FCCMA Annual Conference x 2	001-512-30-4000	-	-	\$1,400.00
APA Annual Conference	001-512-30-4000	-	-	\$600.00
Training Seminars - EA	001-512-30-4000	-	-	\$500.00
Misc. for City Manager	001-512-30-4000	-	-	\$500.00
Misc. for Public Information Officer	001-512-30-4000	-	-	\$1,000.00
ARMA Quarterly Meetings - CC	001-512-30-4000	-	-	\$400.00
ARMA Annual Conference - CC	001-512-30-4000	-	-	\$500.00
FACC Conferences - CC	001-512-30-4000	-	-	\$1,200.00
TELEPHONE EXPENSE	001-512-30-4100	\$4,074.65	\$5,000.00	\$5,500.00
City Cell Phone Service x 3	001-512-30-4100	-	-	\$2,500.00
Verizon Desk Phones x 5	001-512-30-4100	-	-	\$3,000.00
IT LICENSING / EQUIPMENT	001-512-30-4110	\$22,683.57	\$24,140.00	\$32,600.00
Microsoft 365 - Standard User	001-512-30-4110	-	-	\$7,150.00
Microsoft 365 - Service Accounts	001-512-30-4110	-	-	\$5,450.00
Microsoft 365 - Audio Conferencing (Teams)	001-512-30-4110	-	-	\$20,000.00
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
Copier Charges x 12	001-512-30-4600	-	-	\$6,000.00
Misc. Maintenance Charges for City Hall Vehicle	001-512-30-4600	-	-	\$1,000.00
MISC. EXPENSE & OTHER CURRENT	001-512-30-4900	\$411.99	\$2,500.00	\$2,500.00
Misc. Expenses	001-512-30-4900	-	-	\$2,000.00
Sumter County Chamber of Commerce Events	001-512-30-4900	-	-	\$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
Crystal Springs Water	001-512-30-5200	-	-	\$750.00
Minute Books - CC	001-512-30-5200	-	-	\$5,000.00
Business Cards x 5	001-512-30-5200	-	-	\$600.00
New Office Chair - ACM	001-512-30-5200	-	-	\$400.00
Office Furniture/Supplies/Equipment - DCC	001-512-30-5200	-	-	\$2,000.00
Table Cloth for Community Engagement Events	001-512-30-5200	-	-	\$300.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
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
FCCMA Annual Membership - CM & ACM	001-512-30-5400	-	-	\$1,200.00
Sumter County Chamber Monthly Luncheons x 2 Staff	001-512-30-5400	-	-	\$500.00
Sumter County Chamber Annual Gala x 3 Staff	001-512-30-5400	-	-	\$300.00
ICMA Annual Membership - CM	001-512-30-5400	-	-	\$1,300.00
APA Annual Membership - CM	001-512-30-5400	-	-	\$1,000.00
IIMC Annual Membership - CC	001-512-30-5400	-	-	\$250.00
GFOA Annual Membership - ACM	001-512-30-5400	-	-	\$200.00
FGFOA Annual Membership - ACM	001-512-30-5400	-	-	\$100.00
FACC Annual Membership - CC	001-512-30-5400	-	-	\$180.00
ARMA Annual Membership - CC	001-512-30-5400	-	-	\$250.00
IAAP Annual Membership - CC & EA	001-512-30-5400	-	-	\$400.00
NAGC Membership - PIO	001-512-30-5400	-	-	\$200.00
FMCA Membership - PIO	001-512-30-5400	-	-	\$125.00
AP Style Tools - PIO	001-512-30-5400	-	-	\$50.00
Daily Sun Newspaper	001-512-30-5400	-	-	\$100.00
FCCA Associate - PIO	001-512-30-5400	-	-	\$125.00
FPRA - PIO	001-512-30-5400	-	-	\$220.00
TRAINING	001-512-30-5500	\$5,620.72	\$13,700.00	\$13,700.00
FCCMA Annual Conference - CM & ACM	001-512-30-5500	-	-	\$1,400.00
APA Conference - CM	001-512-30-5500	-	-	\$500.00
Lorman/SkillPath Annual Pass - EA & CC	001-512-30-5500	-	-	\$1,000.00
Notary Training - CC & EA	001-512-30-5500	-	-	\$200.00
ARMA Meetings x 12 - CC	001-512-30-5500	-	-	\$1,500.00
ARMA Annual Conference - CC	001-512-30-5500	-	-	\$500.00
FACC Annual Conference x 2 - CC	001-512-30-5500	-	-	\$1,000.00
IAAP CAP Recertification Courses x 12 - CC & EA	001-512-30-5500	-	-	\$600.00
IAAP Virtual Summit - CC & EA	001-512-30-5500	-	-	\$1,800.00
Certification for Microsoft Office Specialist: Associate - CC	001-512-30-5500	-	-	\$200.00
Misc. Webinars - EA	001-512-30-5500	-	-	\$1,000.00
Certified Public Manager Training - CC & PIO	001-512-30-5500	-	-	\$2,300.00
Regan Webinars - PIO	001-512-30-5500	-	-	\$1,400.00
Survey Monkey Subscription - PIO	001-512-30-5500	-	-	\$300.00
Total Expenditures		\$1,128,606.88	\$1,149,890.50	\$1,338,370.00

Department Organization Chart



Personnel Summary

In FY26, the Executive Department will go from a total of 5.5 FTE positions to 6.5 FTE positions. The additional staff member will be a deputy city clerk to assist the City Clerk with public records requests, managing the City's records, and agenda and minute-taking activities.

Summary of Goals

1. Work with Department Heads to advance the goals and initiatives contained within the 2023 –2027 Strategic Plan (*Strategic Plan References – Community Engagement; Transportation; Affordable Housing; Downtown Redevelopment; Infrastructure; Employee Recruitment and Retainment*).
2. Carry out the projects identified within the Capital Improvement Fund to position the City's infrastructure to meet the growing needs of our community (*Strategic Plan References – Transportation; Downtown Redevelopment; Employee Recruitment and Retainment*).
3. Successfully facilitate the financing of the Wastewater Treatment Plant project, including grants, SRF Funding, Revenue Bonds, and other applicable funding sources (*Strategic Plan Reference – Infrastructure*).
4. Maintain effective communication with the City Commission on pertinent matters (*Strategic Plan Reference – Community Engagement*).
5. 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 – Community Engagement; Infrastructure*).

Performance Measurement #1

Goal	Measurement	FY23 Actual	FY24 Target	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target
Increase public awareness and promote the successes of the City by disseminating a Citizens Newsletter to City residents and businesses (<i>Strategic Plan Reference – Community Engagement</i>).	# of times the newsletter is disseminated	10	12	12	12	12	12

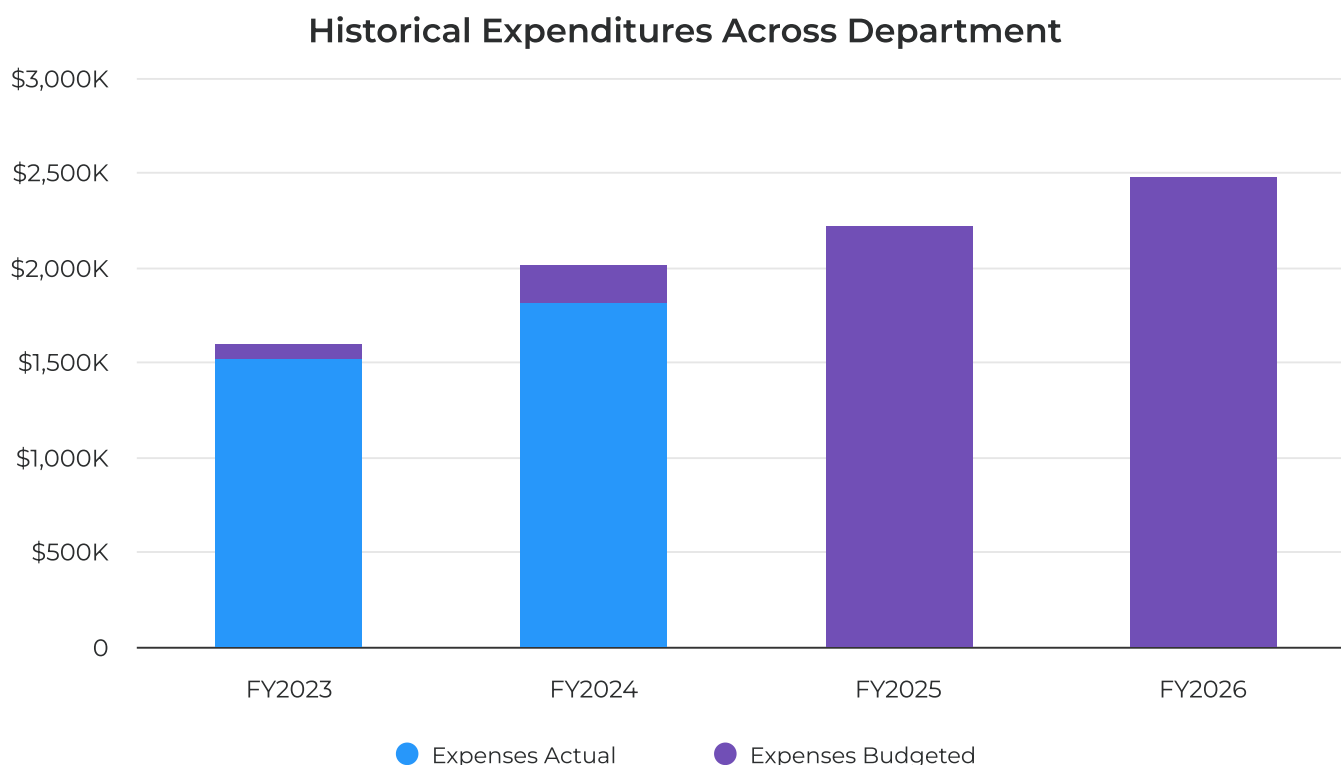
Performance Measurement #2

Goal	Measurement	FY23 Actual	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target
Continue to hold community engagement events in the Executive and Legislative Departments featuring the City Manager or designee to increase citizen engagement (<i>Strategic Plan Reference – Community Engagement</i>).	# of community engagement events held annually	0	11	5	12	12

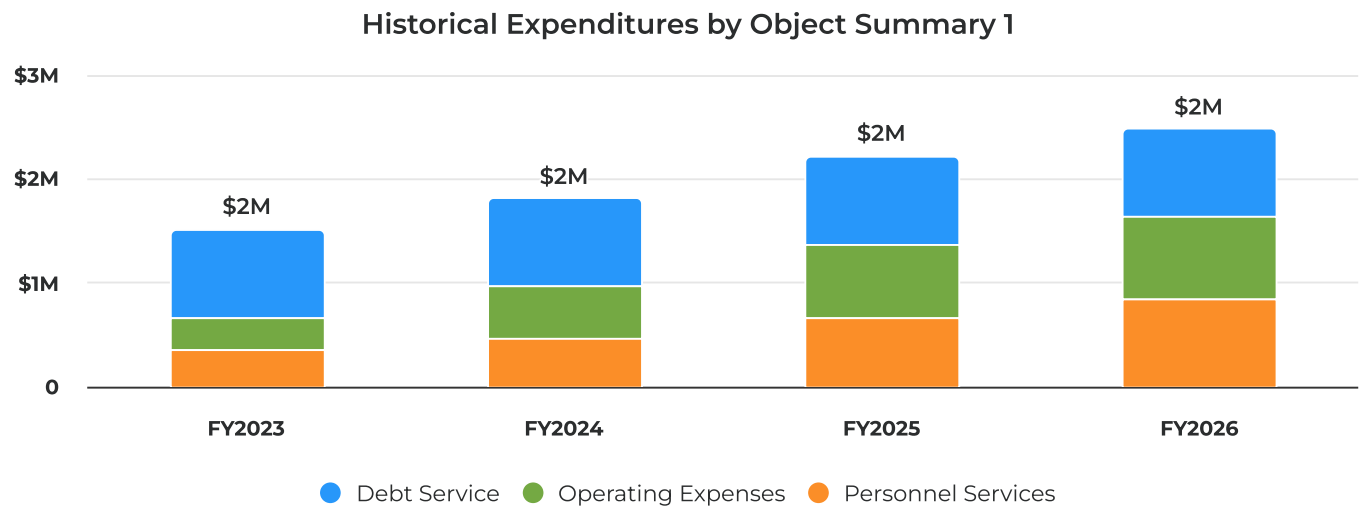
Finance

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

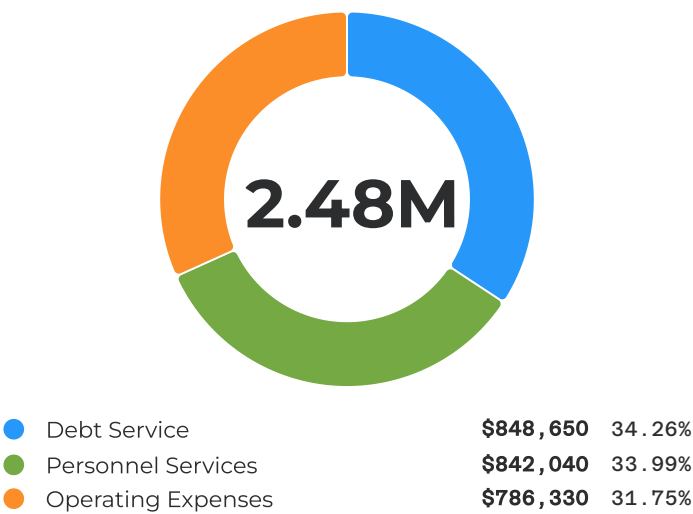
Expenditure Summary



Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



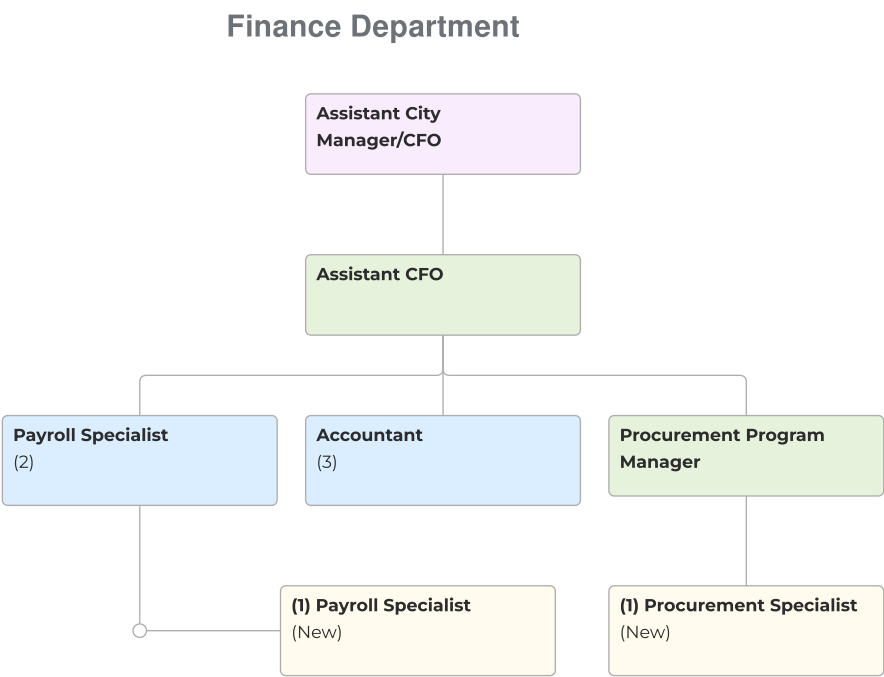
Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$460,446.55	\$657,648.00	\$842,040.00
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	\$70,001.00	\$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	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
WORKERS COMPENSATION INSURANCE	001-513-10-2600	\$1,512.62	\$2,000.00	\$2,240.00
Operating Expenses		\$502,378.19	\$713,370.00	\$786,330.00
PROFESSIONAL SERVICES	001-513-30-3100	\$1,955.00	\$13,380.00	\$11,000.00
GASB 75 Prep	001-513-30-3100	-	-	\$930.00
Legal Fees	001-513-30-3100	-	-	\$10,070.00
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
Custodial Services	001-513-30-3400	-	-	\$17,000.00
Pressure Washing	001-513-30-3400	-	-	\$3,000.00
HVAC Contract	001-513-30-3400	-	-	\$5,500.00
Pest Control	001-513-30-3400	-	-	\$900.00
Paper Shred Services	001-513-30-3400	-	-	\$250.00
Fire Alarm Maint	001-513-30-3400	-	-	\$500.00
Misc.	001-513-30-3400	-	-	\$1,000.00
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
City-wide Software	001-513-30-4110	-	-	\$7,000.00
Hardware	001-513-30-4110	-	-	\$8,400.00
Department Software	001-513-30-4110	-	-	\$77,600.00
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		\$848,624.06	\$848,650.00	\$848,650.00
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

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
DEBT SERV/2018 GEN FUND PROJ LOAN-INTRST	001-513-70-7650	\$83,009.40	\$76,630.00	\$70,130.00
Total Expenditures		\$1,811,448.80	\$2,219,668.00	\$2,477,020.00

Department Organization Chart



Personnel Summary

In FY26, the Finance Department will go from a total of 7 FTE positions to 9 FTE positions. The two new additions include a procurement specialist to assist with purchasing, contract administration, and bid activities and a payroll specialist position.

Summary of Goals

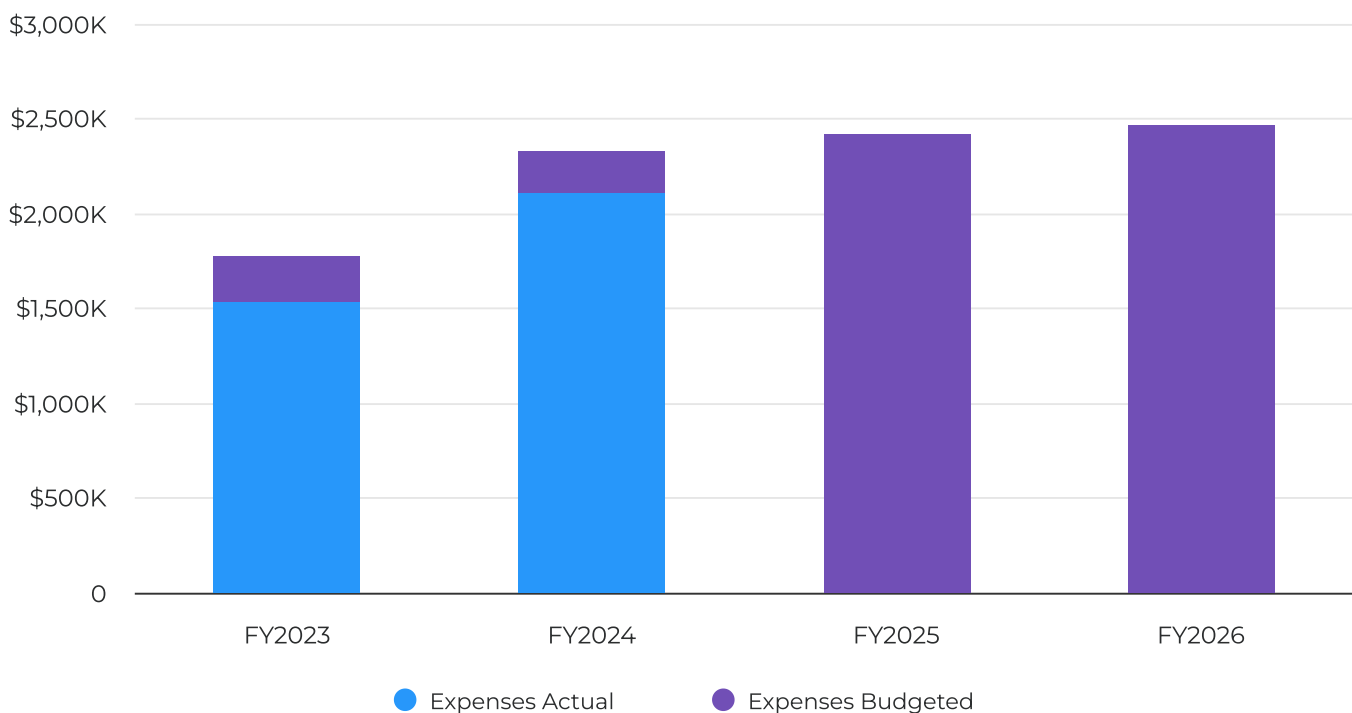
1. Produce a budget that attains the GFOA Distinguished Budget Award to inform residents and businesses of the City's activities (Strategic Plan Reference – Community Engagement).
2. Create a separate fund for renewal and replacement expenditures and determine an adequate funding level for annual maintenance activities (Strategic Plan Reference – Infrastructure).
3. Ensure all phases of the Water Reclamation Facility (WRF) improvements have sufficient funding (Strategic Plan Reference – Infrastructure).
4. Create 5-year pro formas for all revenues and expenditures to forecast the City's financial future (Strategic Plan References – Community Engagement; Infrastructure).
5. 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 – Transportation; Downtown Redevelopment; Infrastructure).

Development Services

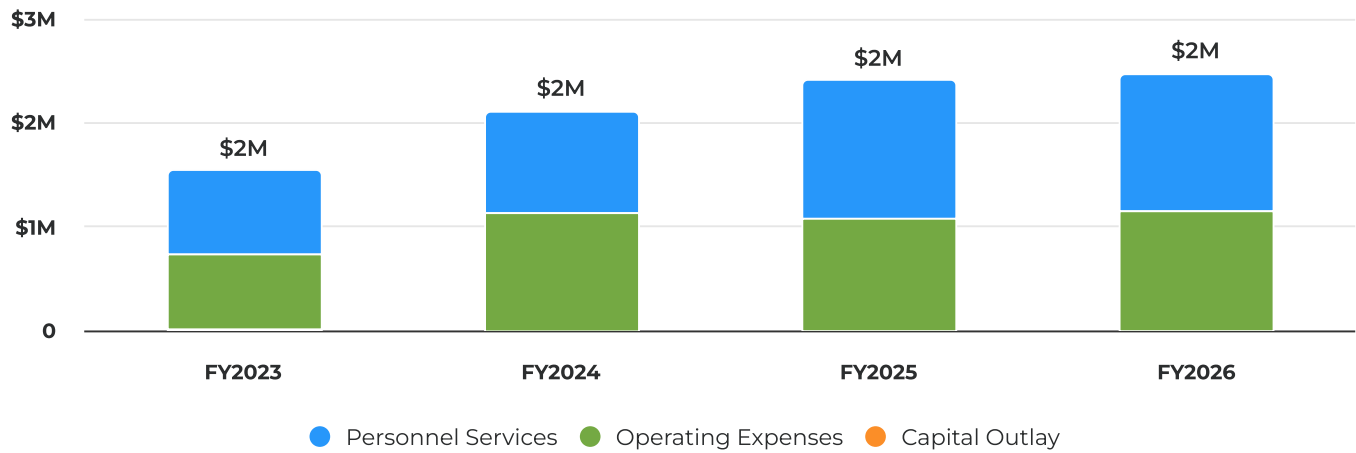
The Development Services Department is responsible for the Planning, Zoning, GIS and Code Enforcement functions within the City. The Department is the primary contact for citizens and developers seeking information on properties and development/redevelopment of properties within the City. Over the last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

Expenditure Summary

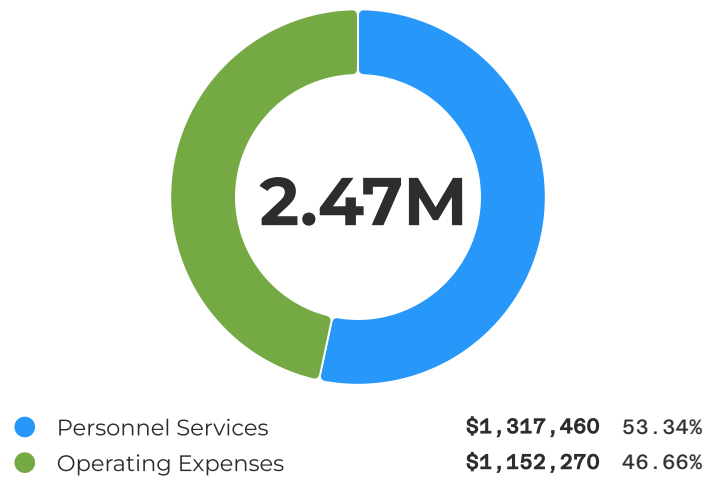
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



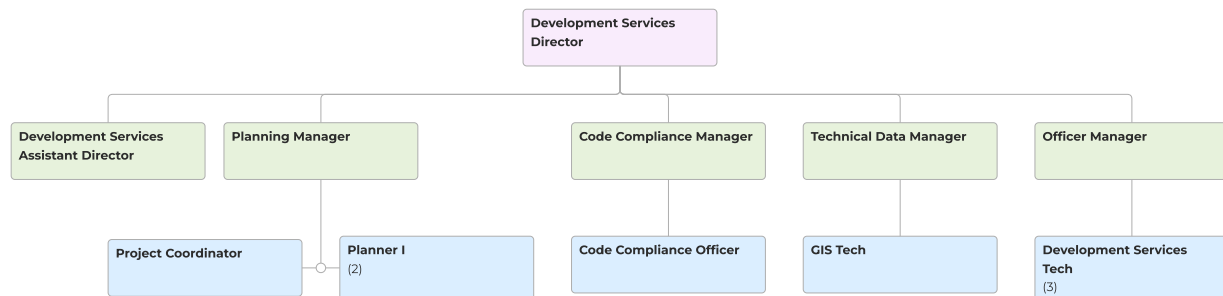
Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$973,353.40	\$1,340,673.00	\$1,317,460.00
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
Operating Expenses		\$1,137,236.25	\$1,071,695.00	\$1,152,270.00
PROFESSIONAL SERVICES	001-516-30-3100	\$961,993.72	\$846,175.00	\$880,000.00
Other Professional Services	001-516-30-3100	-	-	\$50,000.00
Engineering Services	001-516-30-3100	-	-	\$510,000.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Legal Services	001-516-30-3100	-	-	\$200,000.00
Special Magistrate Services	001-516-30-3100	-	-	\$20,000.00
Continuing Services Contracts	001-516-30-3100	-	-	\$50,000.00
Surveying Services	001-516-30-3100	-	-	\$50,000.00
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 Expenditures		\$2,110,589.65	\$2,412,368.00	\$2,469,730.00

Department Organization Chart

Development Services Department



Personnel Summary

In FY26, the Development Services Department will have no staffing changes and will maintain the current staffing levels seen in FY25.

Summary of Goals

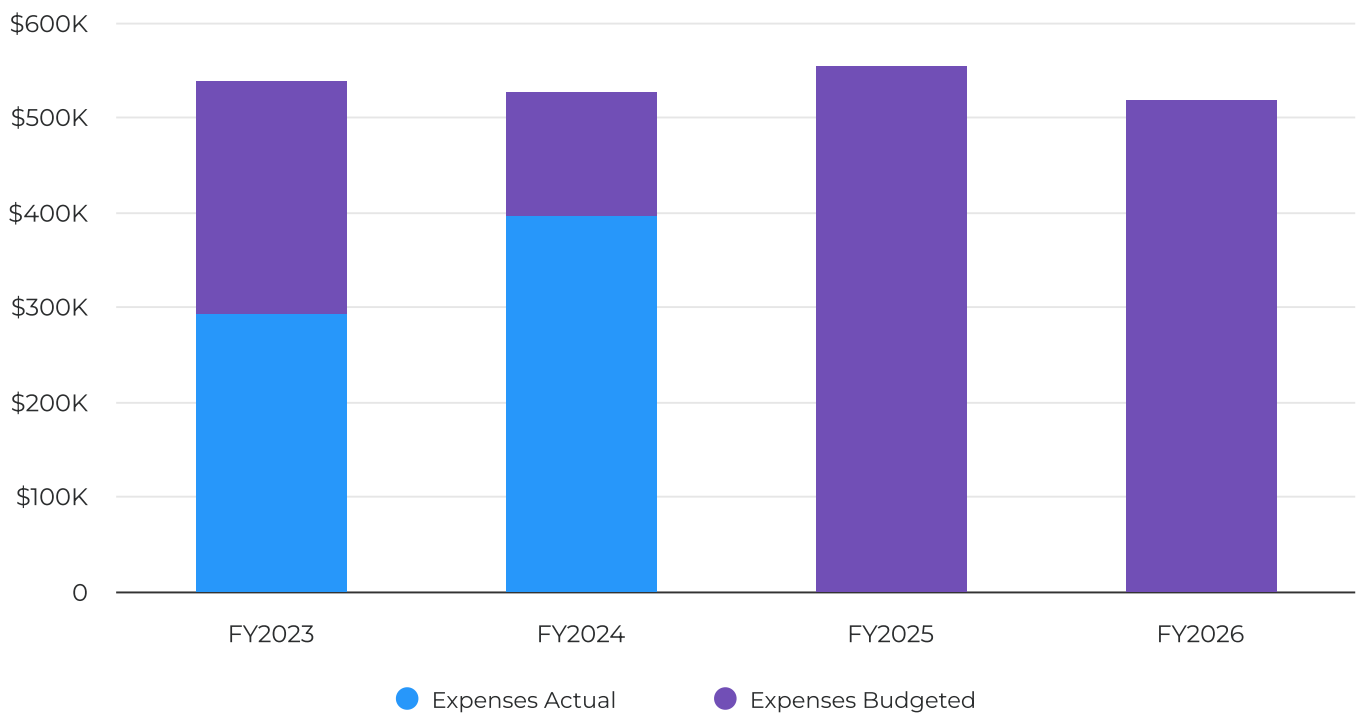
1. Maintain an inventory of available affordable housing options within the City (Strategic Plan Reference – Affordable Housing).
2. Create a process through which non-profit housing organizations can obtain surplus properties to build affordable housing units (Strategic Plan Reference – Affordable Housing).
3. 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 – Downtown Redevelopment).
4. Create progression plans for the advancement of divisions within the Development Services Department (Strategic Plan Reference – Employee Recruitment).
5. 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.

Information Technology

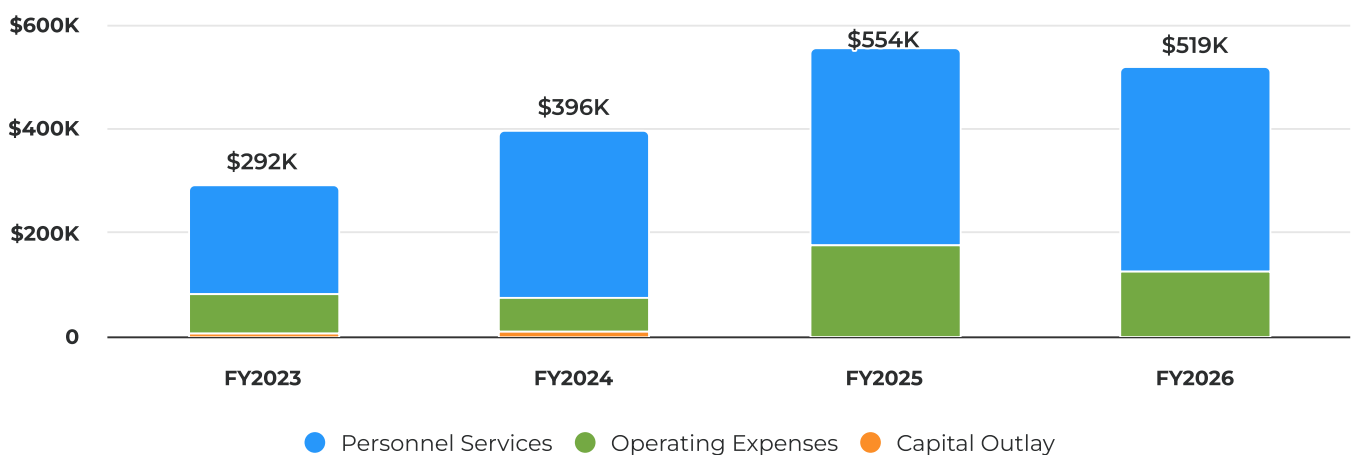
The Information Technology Department supports every other department's end user's needs – both human and electronic. Not only is support provided for computers, mobile devices, and networking, training and education are also provided on technology setup and proper use. The department is continuously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

Expenditure Summary

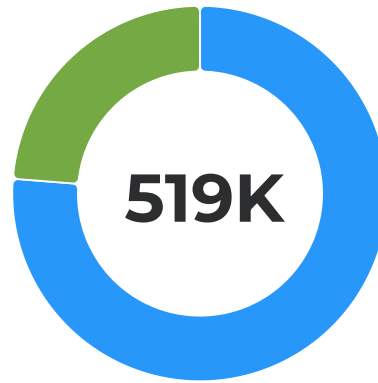
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



● Personnel Services	\$395,400	76.26%
● Operating Expenses	\$123,100	23.74%

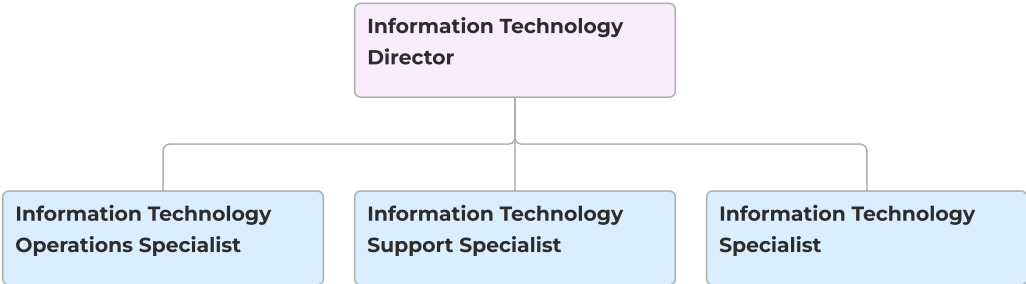
Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$322,968.12	\$376,848.00	\$395,400.00
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
Operating Expenses		\$64,947.50	\$177,060.00	\$123,100.00
PROFESSIONAL SERVICES	001-518-30-3100	\$12,452.00	\$45,000.00	\$30,000.00
IT Security Testing	001-518-30-3100	-	-	\$20,000.00
ADA Website Compliance and AI Remediation	001-518-30-3100	-	-	\$10,000.00
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
Capital Outlay		\$8,505.59	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
CAP. IMPROVEMENTS- MACHINERY/EQUIP	001-518-60-6400	\$8,505.59	-	-
Total Expenditures		\$396,421.21	\$553,908.00	\$518,500.00

Department Organization Chart

Information Technology Department



Personnel Summary

In FY26, the Information Technology Department will have no staffing changes and will maintain the current staffing levels seen in FY25.

Summary of Goals

1. Adopt new city-wide guidance for using Artificial Intelligence (AI) (Strategic Plan Reference – Employee Recruitment and Retainment).
2. Implement a new city-wide Cybersecurity Standards Employee Training (Strategic Plan Reference – Employee Recruitment and Retainment).
3. Coordinate IT equipment inventory and replacement via the annual budget process (Strategic Plan References – Infrastructure; Employee Recruitment and Retainment).
4. Implement the new Information Technology Incident Response Plan (Strategic Plan Reference – Infrastructure).
5. Support new city-wide GIS initiatives (Strategic Plan Reference – Infrastructure).

Performance Measurement

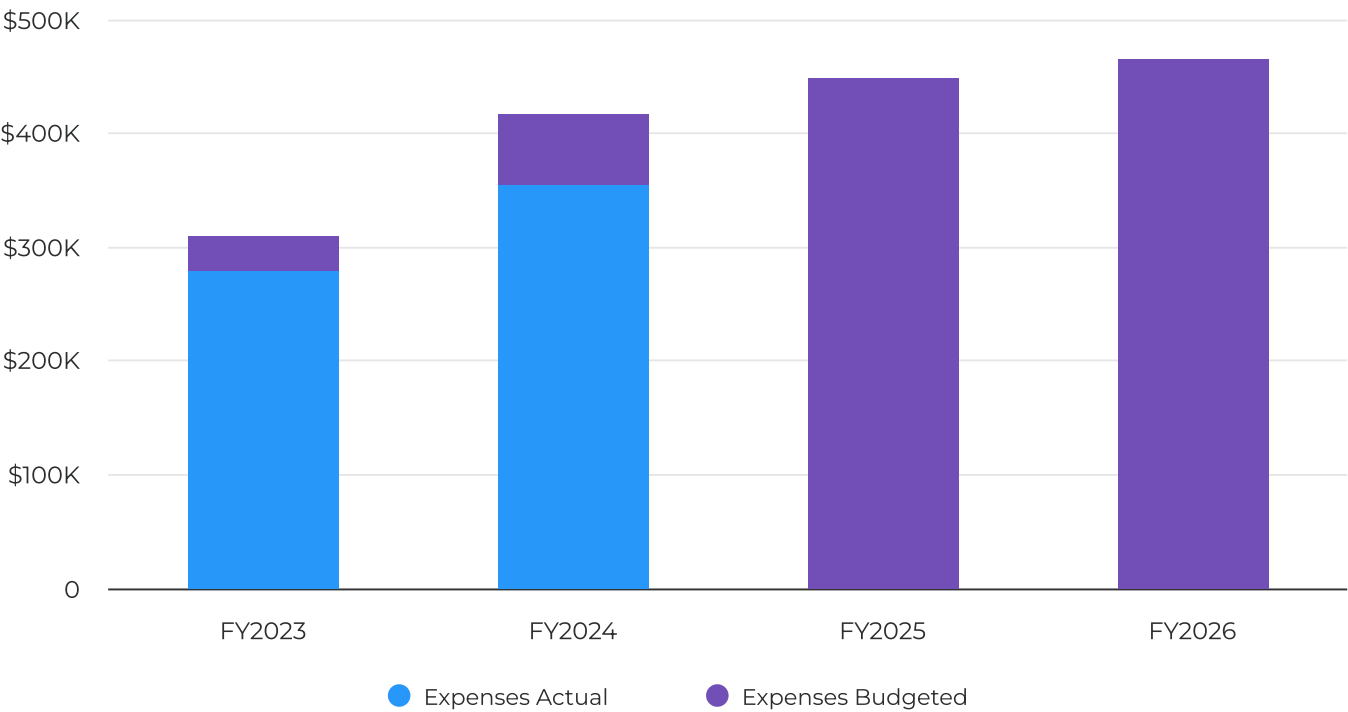
Goal	Measurement	FY24 Actual	FY25 Actual	FY26 Target
Support IT users within the City organization by responding quickly to requests for technical support (Strategic Plan Reference – Employee Recruitment and Retainment.	Average response time (in minutes) on IT Support Tickets	13.64	11.11	<11

Human Resources

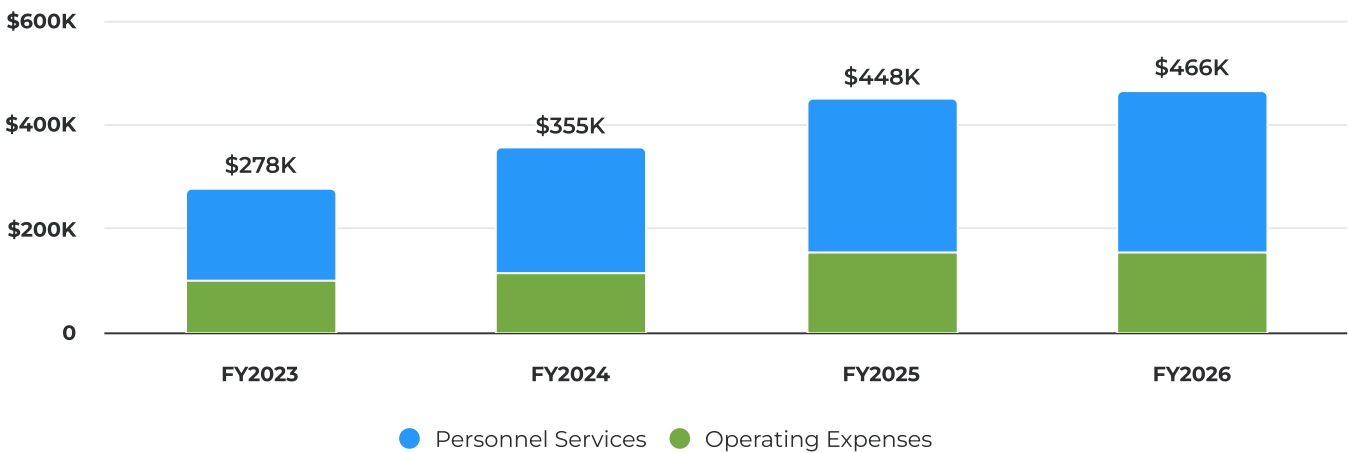
The Human Resources/Risk Management Department is responsible for recruitment, onboarding, training, benefits and insurance, salary compensation, workers compensation, HR policy and procedures, employee safety, and asset risk management. The HR/Risk Management team ensures the City is compliant with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

Expenditure Summary

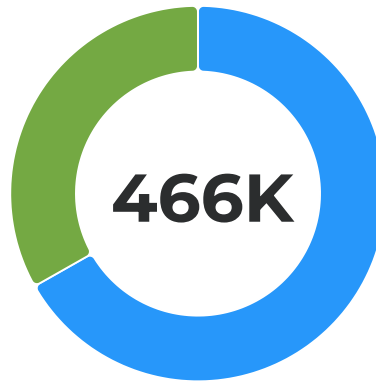
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



● Personnel Services	\$311,160	66.79%
● Operating Expenses	\$154,725	33.21%

Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$241,746.77	\$295,089.00	\$311,160.00
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
Operating Expenses		\$113,535.34	\$153,180.00	\$154,725.00
PROFESSIONAL SERVICES	001-519-30-3100	\$13,401.25	\$15,000.00	\$15,000.00
Employment Attorney	001-519-30-3100	-	-	\$10,000.00
Hunt Law Firm	001-519-30-3100	-	-	\$5,000.00
OTHER CONTRACTUAL SERVICES	001-519-30-3400	\$5,601.33	\$6,650.00	\$6,650.00
Custodial Services	001-519-30-3400	-	-	\$4,100.00
Pressure Washing	001-519-30-3400	-	-	\$250.00
HVAC Contract	001-519-30-3400	-	-	\$1,500.00
Pest & Rodent Prevention	001-519-30-3400	-	-	\$500.00
Shredding Services	001-519-30-3400	-	-	\$300.00
TRAVEL & PER DIEM	001-519-30-4000	\$2,888.74	\$8,500.00	\$8,700.00
Florida HR Conference	001-519-30-4000	-	-	\$3,000.00
Florida Public HR Conference	001-519-30-4000	-	-	\$3,000.00
PRIMA National (Oct 2024 Tampa)	001-519-30-4000	-	-	\$1,200.00
OHRMA meetings monthly	001-519-30-4000	-	-	\$500.00
Job Fairs - Mileage	001-519-30-4000	-	-	\$1,000.00
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
Licensing	001-519-30-4110	-	-	\$4,400.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Hardware	001-519-30-4110	-	-	\$1,000.00
Department Software	001-519-30-4110	-	-	\$40,400.00
ADVERTISING/RECRUITING	001-519-30-4150	\$9,023.88	\$8,500.00	\$9,500.00
Employee Referrals	001-519-30-4150	-	-	\$500.00
Print - OnLine Ads	001-519-30-4150	-	-	\$6,000.00
Branding/Advertising material	001-519-30-4150	-	-	\$3,000.00
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
Retirement Gifts (8)	001-519-30-4800	-	-	\$1,500.00
Employee Appreciation Gifts (225 ees)	001-519-30-4800	-	-	\$8,000.00
Employee Appreciation Lunches (225 ees)	001-519-30-4800	-	-	\$12,000.00
Wellness Fair	001-519-30-4800	-	-	\$2,000.00
Monthly Wellness Programs	001-519-30-4800	-	-	\$1,440.00
Service Awards	001-519-30-4800	-	-	\$2,000.00
Dept appreciation events	001-519-30-4800	-	-	\$1,000.00
Employee sympathy & support	001-519-30-4800	-	-	\$500.00
Fitness Reimbursement	001-519-30-4800	-	-	\$3,000.00
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
Custom Apparel	001-519-30-5200	-	-	\$450.00
Safety Equipment	001-519-30-5200	-	-	\$500.00
Janitorial supplies	001-519-30-5200	-	-	\$1,000.00
Frames for Employee Awards	001-519-30-5200	-	-	\$680.00
Tablecloth	001-519-30-5200	-	-	\$250.00
Misc Operating Supplies	001-519-30-5200	-	-	\$1,000.00
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
SHRM membership	001-519-30-5400	-	-	\$900.00
FL Public HR Association	001-519-30-5400	-	-	\$450.00
PRIMA membership	001-519-30-5400	-	-	\$450.00
Villages Daily Sun	001-519-30-5400	-	-	\$120.00
HR Morning - HR info provider	001-519-30-5400	-	-	\$300.00
TRAINING	001-519-30-5500	\$3,676.73	\$5,330.00	\$7,135.00
OHRMA Conference	001-519-30-5500	-	-	\$750.00
Florida HR Conference	001-519-30-5500	-	-	\$3,000.00
FL Public HR Conference	001-519-30-5500	-	-	\$800.00
PRIMA	001-519-30-5500	-	-	\$250.00
SHRM Certification Exam	001-519-30-5500	-	-	\$335.00
SHRM Cert Prep Class	001-519-30-5500	-	-	\$1,000.00
Misc On-line training programs	001-519-30-5500	-	-	\$1,000.00
STAFF TRAINING PROGRAMS	001-519-30-5501	\$1,233.93	\$6,650.00	\$8,000.00
All Staff/All Dept Training	001-519-30-5501	-	-	\$3,000.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Wildwood U - Supervisor/Leadership Training	001-519-30-5501	-	-	\$4,000.00
Onboarding, Orientation and Mentoring Program	001-519-30-5501	-	-	\$1,000.00
Total Expenditures		\$355,282.11	\$448,269.00	\$465,885.00

Department Organization Chart

Human Resources Department



Personnel Summary

In FY26, the Human Resources Department will have no staffing changes and will maintain the current staffing levels seen in FY25.

Summary of Goals

1. Maintain the City's Compensation Plan and identify any areas for improvement (Strategic Plan Reference – Employee Recruitment and Retainment).
2. Evaluate the current employee benefits package to ensure the City's benefits remain competitive in the marketplace (Strategic Plan Reference – Employee Recruitment and Retainment).
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 – Employee Recruitment and Retainment).
4. Audit and update the City's Performance Management process and system to verify accuracy, effectiveness, and equity (Strategic Plan Reference – Employee Recruitment and Retainment).
5. Coordinate with the Finance Department to investigate and analyze the potential for a Human Resources and Payroll software upgrade (Strategic Plan Reference – Employee Recruitment and Retainment).

Performance Measurement #1

Goal	Measurement	FY23 Actual	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target	FY27 Target
Hold four (4) leadership and professional development trainings (Strategic Plan Reference –Employee Recruitment and Retainment).	# of trainings held	6	5	5	3	4	4

Performance Measurement #2

Goal	Measurement	FY23 Actual	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target
Hold two (2) employee appreciation events (Strategic Plan Reference –Employee Recruitment and Retainment).	# of events	2	2	2	2	2

Performance Measurement #3

Goal	Measurement	FY25 Actual	FY26 Target	FY27 Target
Create an internal "Breakfast with the City Manager" initiative so that new employees are introduced to the City Manager (Strategic Plan Reference – Employee Recruitment and Retainment).	# held	0	4	4

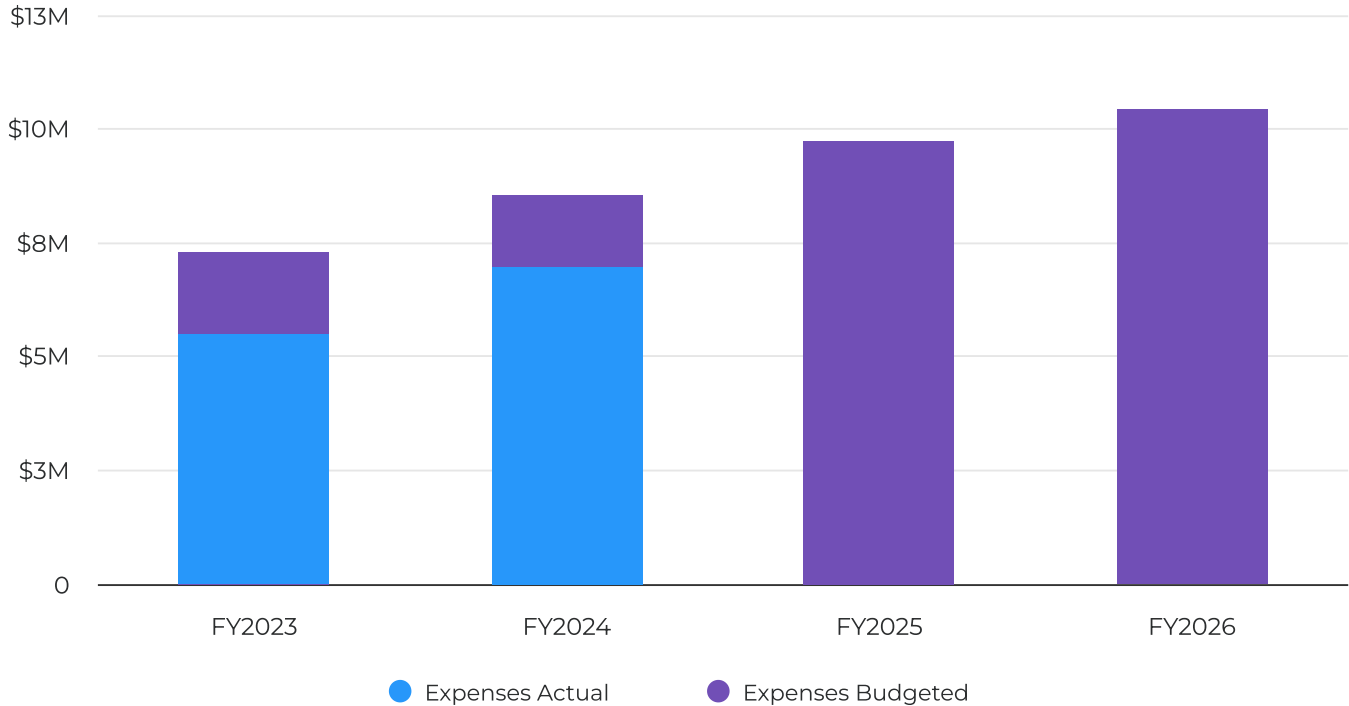
Police Department

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

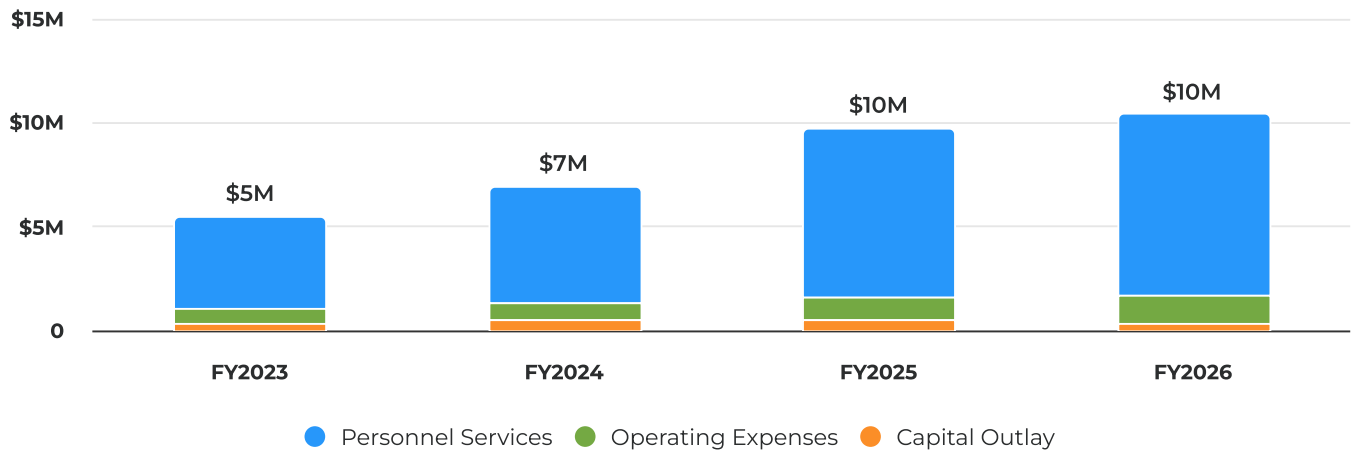


Expenditure Summary

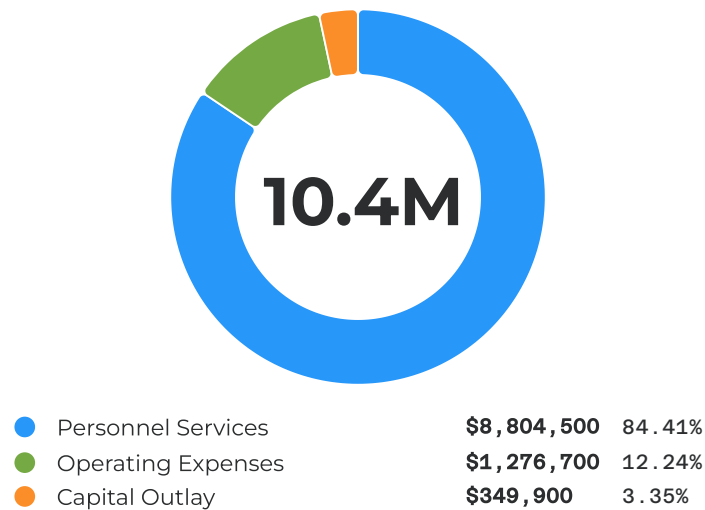
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1

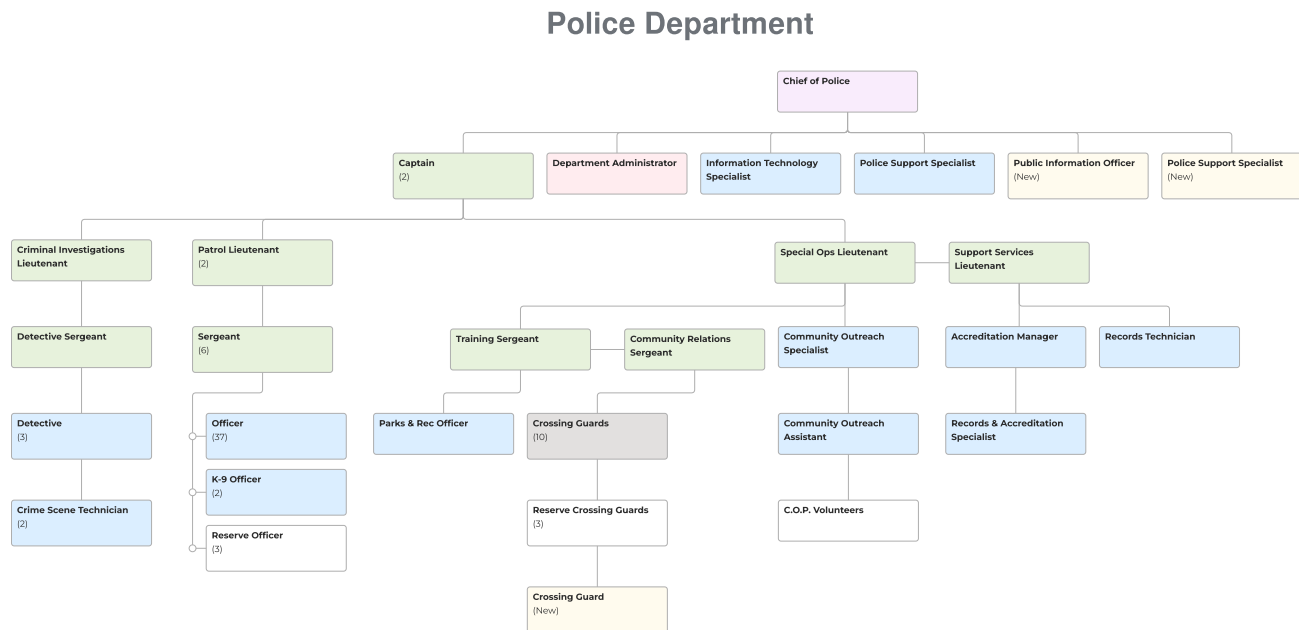


Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$5,607,965.26	\$8,181,530.00	\$8,804,500.00
SALARIES	001-521-10-1200	\$3,006,269.68	\$4,992,735.00	\$5,319,000.00
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
Sub-line Item 1	001-521-10-1250	-	-	\$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

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
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
Operating Expenses		\$815,829.64	\$1,073,330.00	\$1,276,700.00
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
Misc.	001-521-30-3400	-	-	\$23,500.00
Pressure Washing	001-521-30-3400	-	-	\$2,700.00
HVAC	001-521-30-3400	-	-	\$15,000.00
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
Police Academy Sponsorships	001-521-30-5500	-	-	\$10,000.00
Other Training	001-521-30-5500	-	-	\$40,000.00
Capital Outlay		\$530,245.09	\$466,400.00	\$349,900.00
CAP. IMPROVEMENT-MACHINERY	001-521-60-6400	\$530,245.09	\$466,400.00	\$349,900.00
Marked Police Vehicles - Capital Costs - Vehicle Cost	001-521-60-6400	-	-	\$287,800.00
One unmarked police unit. 2025 Ford Explorer @ \$47,106 - Capital Costs - Vehicle Cost	001-521-60-6400	-	-	\$47,100.00
In- Car Camera System Replacement Parts - Capital Costs - Equipment	001-521-60-6400	-	-	\$15,000.00
Total Expenditures		\$6,954,039.99	\$9,721,260.00	\$10,431,100.00

Department Organization Chart



Personnel Summary

In FY26, the Police Department will go from a total of 76.5 FTE positions to 79 FTE positions. The 2.5 addition includes a public information officer to assist with accurate communication to residents and other interested parties; they will also add a crime analyst position to process crime scenes and add a part-time crossing guard position for the Middleton community.

Summary of Goals

1. Maintain a vacancy rate of less than 10% for sworn and non-sworn personnel (*Strategic Plan Reference – Employee Recruitment and Retainment*).
2. Conduct two (2) dedicated traffic deployments monthly at high-frequency violation locations (*Strategic Plan Reference – Community Engagement*).
3. Monitor the current zone configuration to ensure responsive and adequate police services are provided within the community (*Strategic Plan Reference – Community Engagement*).
4. Continue maintaining the School Crossing Guard Program and provide recommendations to the City Manager for future improvements (*Strategic Plan Reference – Community Engagement*).
5. Assist in the planning, development, and oversight of the construction of the Wildwood Police Substation (*Strategic Plan Reference – Community Engagement*).

Performance Measurement #1

Goal	Measurement	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target	FY27 Target	FY28 Target
Conduct community policing initiatives by collaborating with the community to strengthen safety measures and increase crime prevention efforts (Strategic Plan Reference – Community Engagement).	Number of community-related events held	40	45	45	25	25	25

Performance Measurement #2

Goal	Measurement	FY24 Target	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target	FY27 Target	FY28 Target
Continue to conduct quarterly officer recognition awards as well as an "Officer of the Year" award (Strategic Plan Reference – Employee Recruitment and Retainment).	Number of awards given	5	5	5	5	5	5	5

Performance Measurement #3

Goal	Measurement	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target	FY27 Target	FY28 Target
Continue to provide training related to Firearm Proficiency and De-escalation Techniques (Strategic Plan Reference – Employee Recruitment and Retainment).	Number of training sessions held	90	100	90	40	40	40

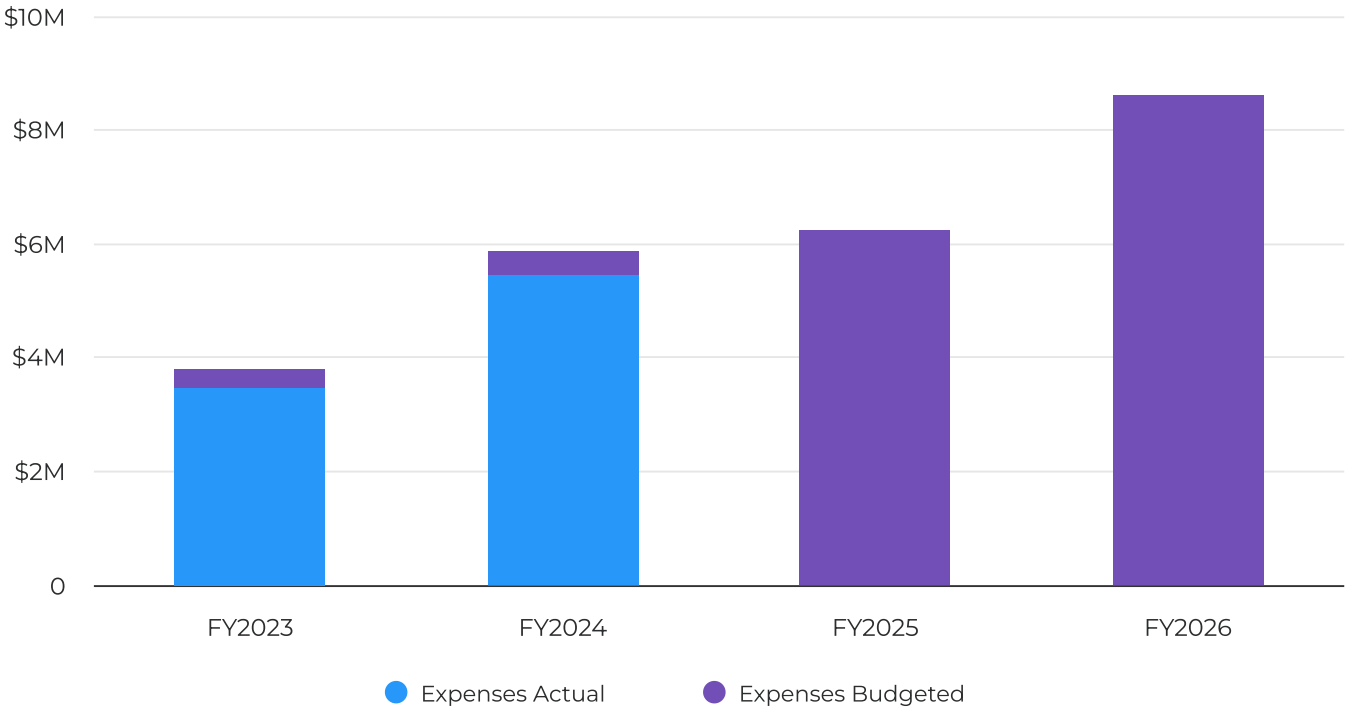
Public Works



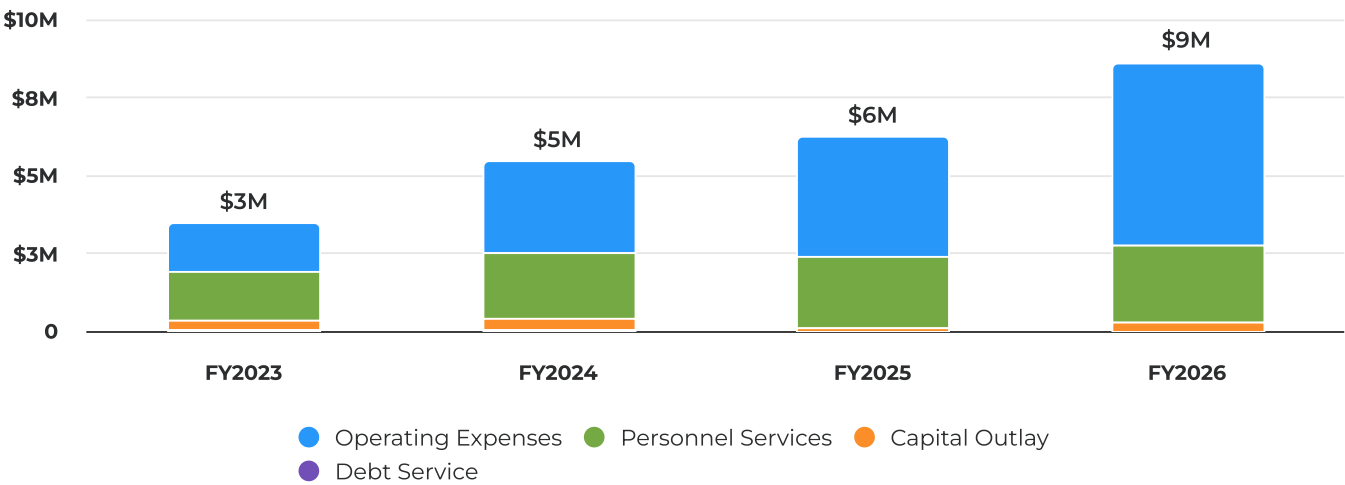
The Public Works Department is responsible for the operational management of City streets, rights of way (ROW), stormwater, public facilities, and utility properties. The dedicated and diverse Public Works staff support these core functions through operational monitoring and maintenance of functions,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

Expenditure Summary

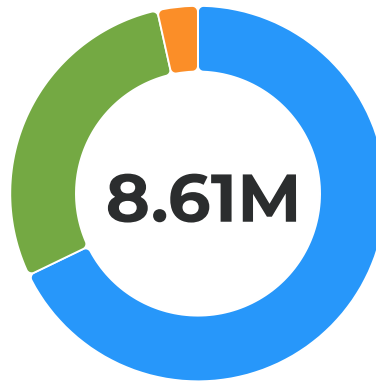
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



Operating Expenses	\$5,838,155	67.84%
Personnel Services	\$2,467,700	28.67%
Capital Outlay	\$300,000	3.49%

Expenditures by Object Summary 1

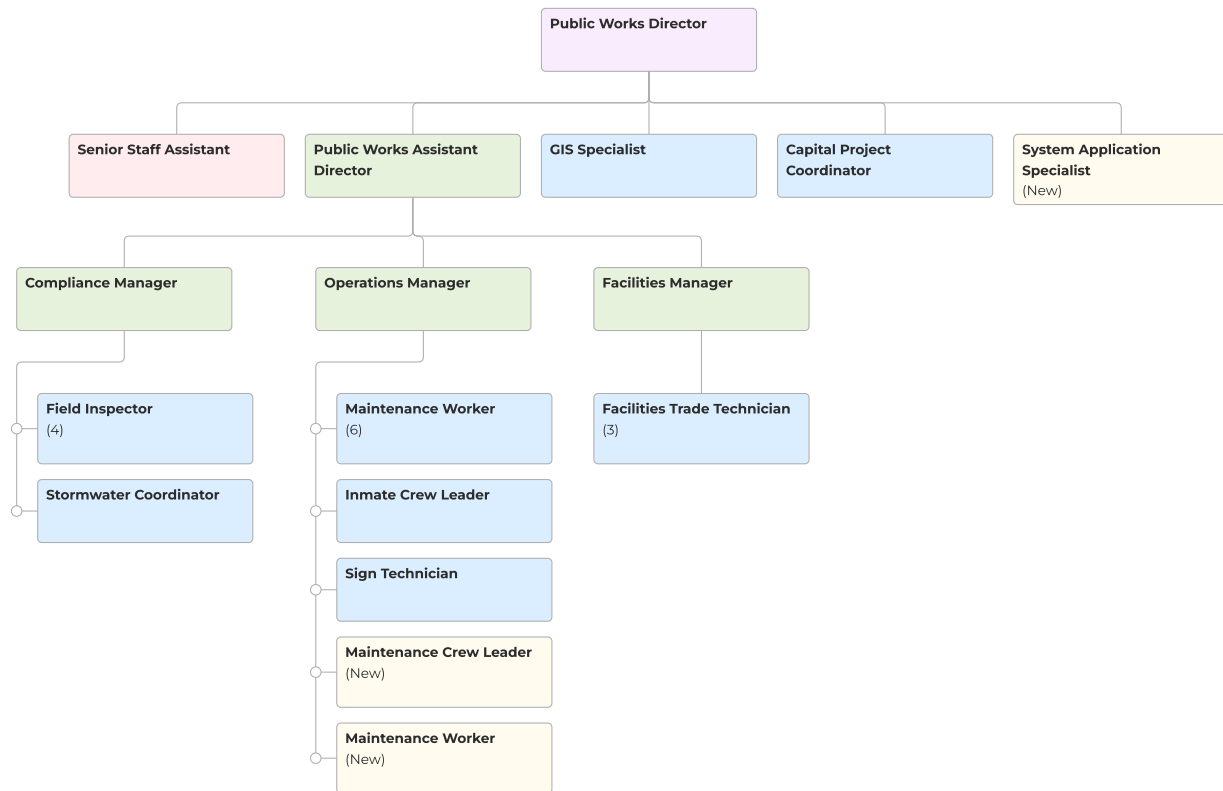
Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$2,098,633.37	\$2,303,838.00	\$2,467,700.00
SALARIES	001-541-10-1200	\$1,282,196.57	\$1,593,584.00	\$1,694,100.00
ON CALL	001-541-10-1250	\$6,400.00	\$6,500.00	\$6,500.00
Sub-line Item 1	001-541-10-1250	-	-	\$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
Operating Expenses		\$2,932,016.32	\$4,442,770.29	\$5,838,155.00
PROFESSIONAL SERVICES	001-541-30-3100	\$201,498.54	\$393,321.23	\$471,300.00
Mics. Attorney Fees - Hunt Law	001-541-30-3100	-	-	\$10,000.00
NPDES MS4 Permit Deveopment & Support - Kimley-Horn	001-541-30-3100	-	-	\$20,000.00
Misc. Engineering / Architectual Services	001-541-30-3100	-	-	\$300,000.00
GIS Support Services/City Works	001-541-30-3100	-	-	\$100,000.00
Streetlight replacement (SR 44 Bridge)	001-541-30-3100	-	-	\$11,300.00
Jones Edmunds	001-541-30-3100	-	-	\$30,000.00
OTHER CONTRACTUAL SERVICES	001-541-30-3400	\$947,306.39	\$368,100.00	\$596,100.00
Tree Maintenance / Removal	001-541-30-3400	-	-	\$10,000.00
CSX Transportation - Annual Signal Main.	001-541-30-3400	-	-	\$2,600.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
PW Grounds Pest Control - Massey	001-541-30-3400	-	-	\$1,500.00
Misc. Emergency ROW Repairs & Maintenance	001-541-30-3400	-	-	\$200,000.00
Janitorial Services (P.W. Facilities)	001-541-30-3400	-	-	\$15,000.00
Sidewalk Grinding / Mud Jacking / Replacement (ADA Compliance)	001-541-30-3400	-	-	\$50,000.00
Storm Sewer Jetting / Vactoring / Televising / Repairs	001-541-30-3400	-	-	\$250,000.00
Pressure Washing Contract (P.W. Facility)	001-541-30-3400	-	-	\$3,000.00
HVAC Contract	001-541-30-3400	-	-	\$8,000.00
Electrical Contract	001-541-30-3400	-	-	\$1,000.00
Aquatic Weed Control Treatment	001-541-30-3400	-	-	\$18,000.00
Pavement Markings	001-541-30-3400	-	-	\$30,000.00
Elevator Contract - Parking Garage	001-541-30-3400	-	-	\$7,000.00
RIGHT-OF-WAY MAINTENANCE	001-541-30-3440	\$397,332.85	\$450,800.00	\$485,400.00
Brightview (Right-of-Way Mowing)	001-541-30-3440	-	-	\$211,800.00
Cepira	001-541-30-3440	-	-	\$75,000.00
DPM Landscaping (Buena Vista Blvd. South Extension)	001-541-30-3440	-	-	\$120,000.00
Yellowstone (Stormwater Ponds)	001-541-30-3440	-	-	\$48,600.00
Green Scene	001-541-30-3440	-	-	\$30,000.00
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
Duke Energy- Average *\$17,252/month - Estimated annual = \$207,024 + 5%	001-541-30-4350	-	-	\$217,400.00
SECO- Average *\$26,136/month - Estimate annual = \$313,632 + 5%	001-541-30-4350	-	-	\$1,404,225.00
Leesburg	001-541-30-4350	-	-	\$15,000.00
Additional Services as Accepted	001-541-30-4350	-	-	\$100,000.00
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
General R&M for Public Works' buildings	001-541-30-4601	-	-	\$20,000.00
Reconstruct Sign Shop	001-541-30-4601	-	-	\$35,000.00
City Hall/Annex Generator/HVAC Fence Replacement	001-541-30-4601	-	-	\$15,000.00
REPAIR & MAINTENANCE - VEHICLES/EQUIP	001-541-30-4602	-	-	\$15,000.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
PAVEMENT PRESERVATION/REHABILITATION	001-541-30-4603	\$435,942.74	\$1,501,709.06	\$2,000,000.00
Pavement Mgmt. Projects	001-541-30-4603	-	-	\$35,000.00
Updates & Software Maintenance	001-541-30-4603	-	-	\$1,965,000.00
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
23 Employees x \$175.00	001-541-30-4960	-	-	\$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
Capital Outlay		\$374,114.62	\$73,500.00	\$300,000.00
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
Ice Machine - Capital Costs - Equipment	001-541-60-6300	-	-	\$5,500.00
CAP. IMPROVEMENT-MACHINERY	001-541-60-6400	\$228,974.86	\$73,500.00	\$294,500.00
F250 Utility Body Truck - 2 Units - Capital Costs - Vehicle Cost	001-541-60-6400	-	-	\$145,000.00
Passenger Van - Inmate Crew - Capital Costs - Vehicle Cost	001-541-60-6400	-	-	\$20,000.00
Landscape / Mowing Trailer Replacement - Capital Costs - Vehicle Cost	001-541-60-6400	-	-	\$10,000.00
Loader Grapple Rake - Capital Costs - Vehicle Cost	001-541-60-6400	-	-	\$19,500.00
Sanitary Sewer Inspection Camera - Capital Costs - Equipment	001-541-60-6400	-	-	\$100,000.00
Debt Service		\$30,331.50	-	-
PRINCIPAL-EQUIPMENT LEASE	001-541-60-6681	\$29,231.37	-	-
INTEREST-EQUIPMENT LEASE	001-541-60-6691	\$1,100.13	-	-
Total Expenditures		\$5,435,095.81	\$6,820,108.29	\$8,605,855.00

Department Organization Chart

Public Works Department



Personnel Summary

In FY26, the Public Works Department will go from a total of 27 FTE positions to 26 FTE positions. The reduction is largely due to the City's custodial staff being reorganized to the Parks and Recreation Department, which was a team of four FTE positions. In addition, the Public Works Department will add two maintenance positions due to expanding roadway and rights-of-way maintenance requirements; they will also add a systems application specialist to assist with managing construction activities.

Summary of Goals

1. Complete at least one (1) stormwater facility improvement project (Strategic Plan Reference – Infrastructure).
2. Complete City Facility interior and exterior improvements (Strategic Plan Reference – Employee Recruitment and Retainment).
3. Implementation of technology systems to improve operational efficiencies.
4. Complete an assessment of the underground CCTV system to improve operational efficiency.
5. Complete MSC Facility expansion improvements (Strategic Plan Reference – Employee Recruitment and Retainment).

Performance Measurement

Goal	Measurement	FY23 Actual	FY24 Target	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target	FY27 Target	FY28 Target	FY29 Target	FY30 Target
Complete pavement preservation and resurfacing program planning and projects (Strategic Plan Reference – Transportation).	Expend programmed funding consistent with the pavement plan	\$ 800,000	\$ 1,000,000	\$ 435,942	\$ 1,500,000	\$ 1,431,381	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

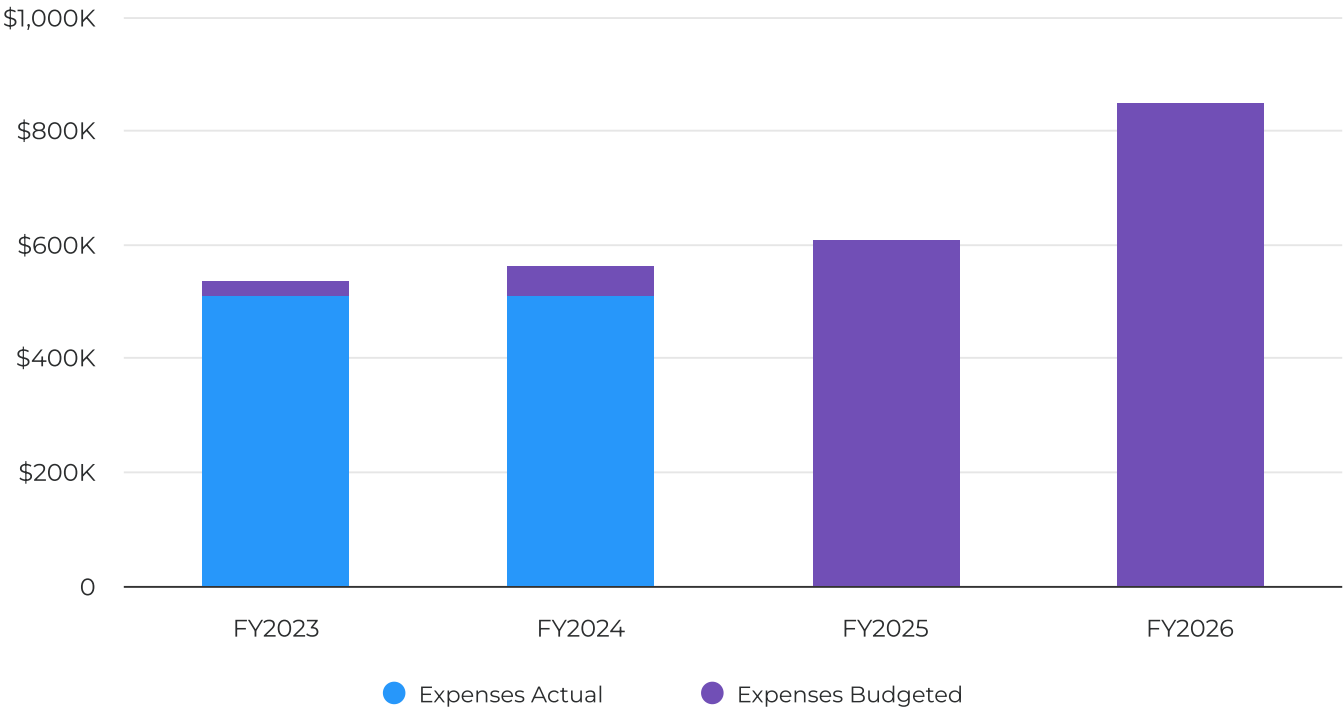
Fleet Services

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

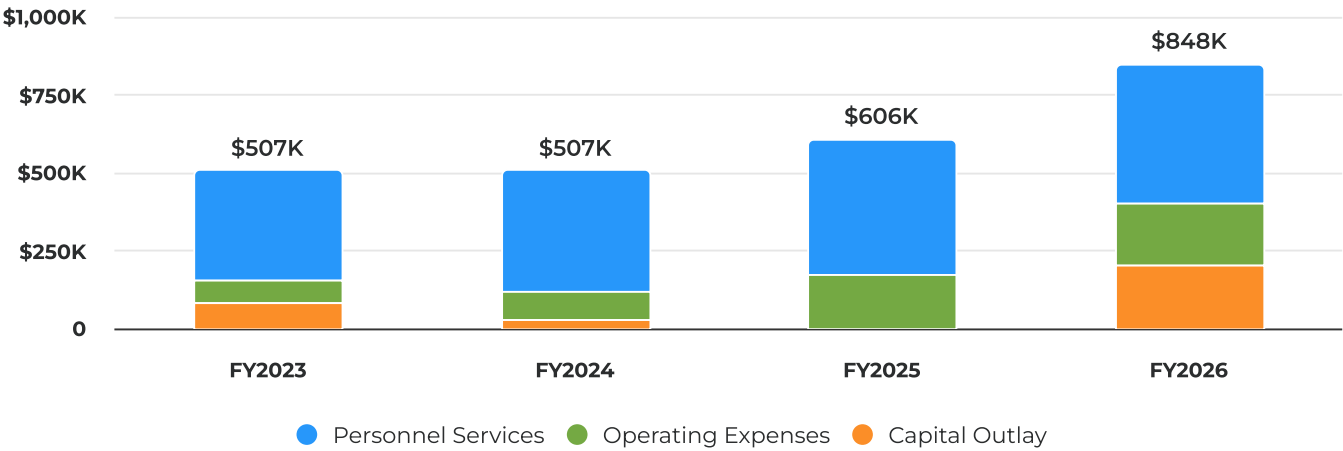


Expenditure Summary

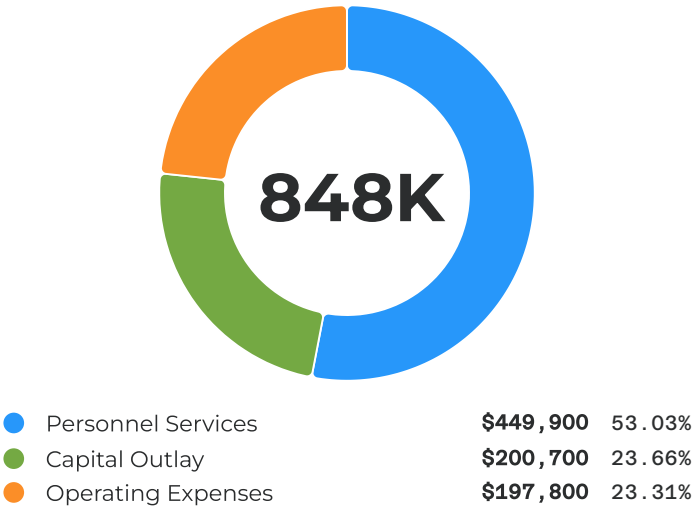
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



Expenditures by Object Summary 1

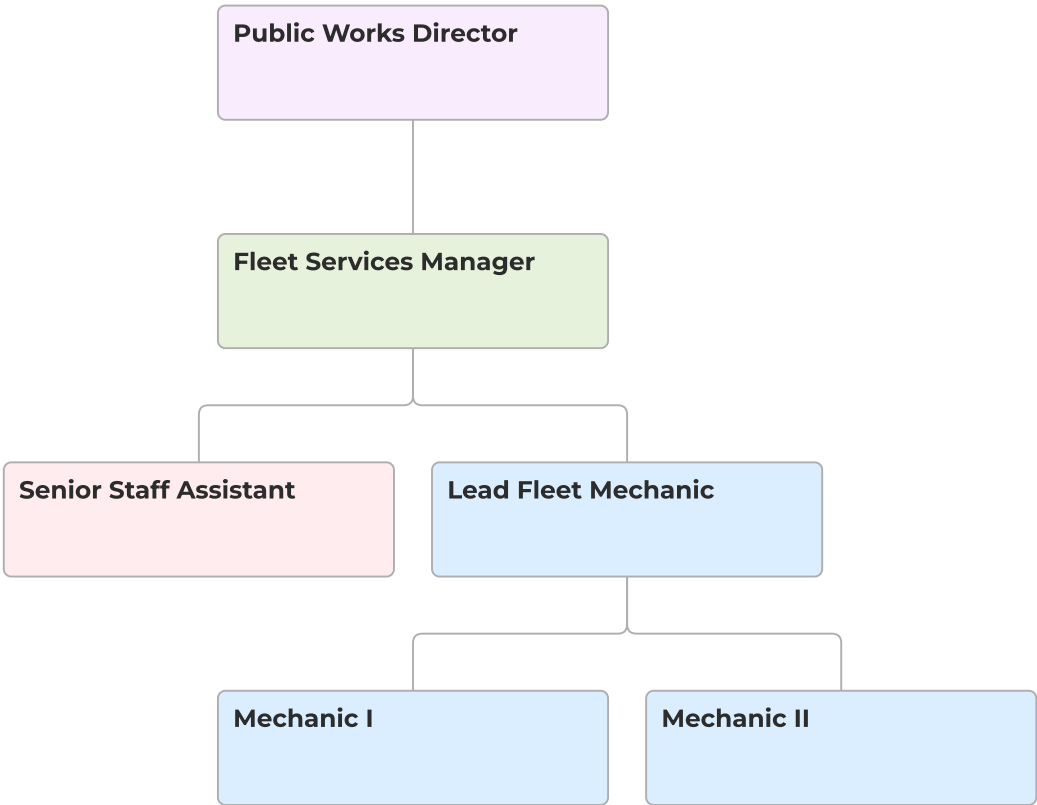
Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$391,792.27	\$431,413.00	\$449,900.00
SALARIES	001-549-10-1200	\$238,915.58	\$297,335.00	\$309,900.00
OVERTIME	001-549-10-1300	\$357.18	\$1,500.00	\$1,500.00
SICK LEAVE	001-549-10-1500	\$8,446.78	-	-
VACATION 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
Operating Expenses		\$87,044.21	\$174,580.00	\$197,800.00
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

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Massey Pest Prevention	001-549-30-3400	-	-	\$800.00
Janitorial Services	001-549-30-3400	-	-	\$3,200.00
Pressure Washing	001-549-30-3400	-	-	\$600.00
HVAC	001-549-30-3400	-	-	\$3,200.00
Miscellaneous	001-549-30-3400	-	-	\$2,200.00
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
Verizon	001-549-30-4100	-	-	\$3,000.00
IT LICENSING / EQUIPMENT	001-549-30-4110	\$23,006.69	\$52,580.00	\$72,000.00
Ford Programmer Yearly Subscription	001-549-30-4110	-	-	\$1,000.00
Mitchell 1 Subscription	001-549-30-4110	-	-	\$2,000.00
Fuelmaster Maintenance and FMLive Renewal	001-549-30-4110	-	-	\$6,500.00
WEX GPS Equipment/software	001-549-30-4110	-	-	\$19,000.00
IT Expenses	001-549-30-4110	-	-	\$6,000.00
New WEX GPS Units	001-549-30-4110	-	-	\$3,000.00
New WEX GPS Monthly Expenses	001-549-30-4110	-	-	\$3,000.00
Fleetio Annual Cost	001-549-30-4110	-	-	\$22,950.00
Fleetio Onboarding Cost	001-549-30-4110	-	-	\$1,800.00
Fleetio Training Cost	001-549-30-4110	-	-	\$6,750.00
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
Unifirst Corp-Mats	001-549-30-4400	-	-	\$770.00
Crystal Springs-Cooler Rental	001-549-30-4400	-	-	\$150.00
Airgas USA	001-549-30-4400	-	-	\$900.00
Miscellaneous	001-549-30-4400	-	-	\$680.00
REPAIR & MAINTENANCE	001-549-30-4600	\$4,486.40	\$5,000.00	\$5,000.00
Fuel Master-Prokeys	001-549-30-4600	-	-	\$350.00
Annual Fire Extinguisher Maintenance	001-549-30-4600	-	-	\$450.00
Miscellaneous Repairs	001-549-30-4600	-	-	\$4,200.00
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
Tires	001-549-30-5200	-	-	\$45,000.00
Operating Expense	001-549-30-5200	-	-	\$25,000.00
Batteries	001-549-30-5200	-	-	\$13,000.00
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
Capital Outlay		\$28,196.44	-	\$200,700.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
CAP. IMPROVEMENTS- MACHINERY/EQUIP	001-549-60-6400	\$28,196.44	-	\$200,700.00
2026 Ford F150 - Capital Costs - Vehicle Cost	001-549-60-6400	-	-	\$45,000.00
Fuel Tank Monitoring Device - Capital Costs - Equipment	001-549-60-6400	-	-	\$15,700.00
Fuel Truck - Capital Costs - Vehicle Cost	001-549-60-6400	-	-	\$140,000.00
Total Expenditures		\$507,032.92	\$605,993.00	\$848,400.00

Department Organization Chart

Fleet Services Department



Personnel Summary

In FY26, the Fleet Services Department will have no staffing changes and will maintain the current staffing levels seen in FY25.

Summary of Goals

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 – Infrastructure; Employee Recruitment and Retainment).
2. 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 – Infrastructure).
3. 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 – Infrastructure).
4. Coordinate with the Public Works Director and oversee the expansion of the Fleet Services building (Strategic Plan References – Infrastructure; Employee Recruitment and Retainment).
5. 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 – Infrastructure; Employee Recruitment and Retainment).

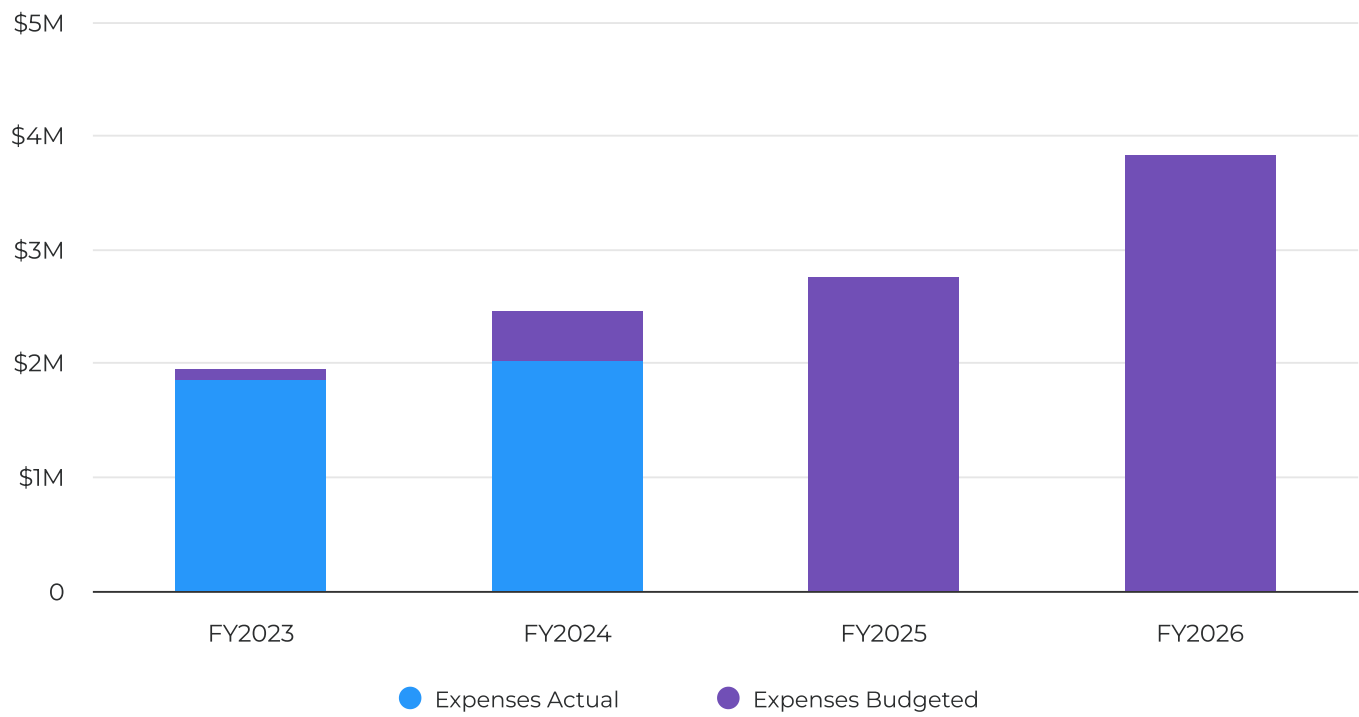
Park and Recreation

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

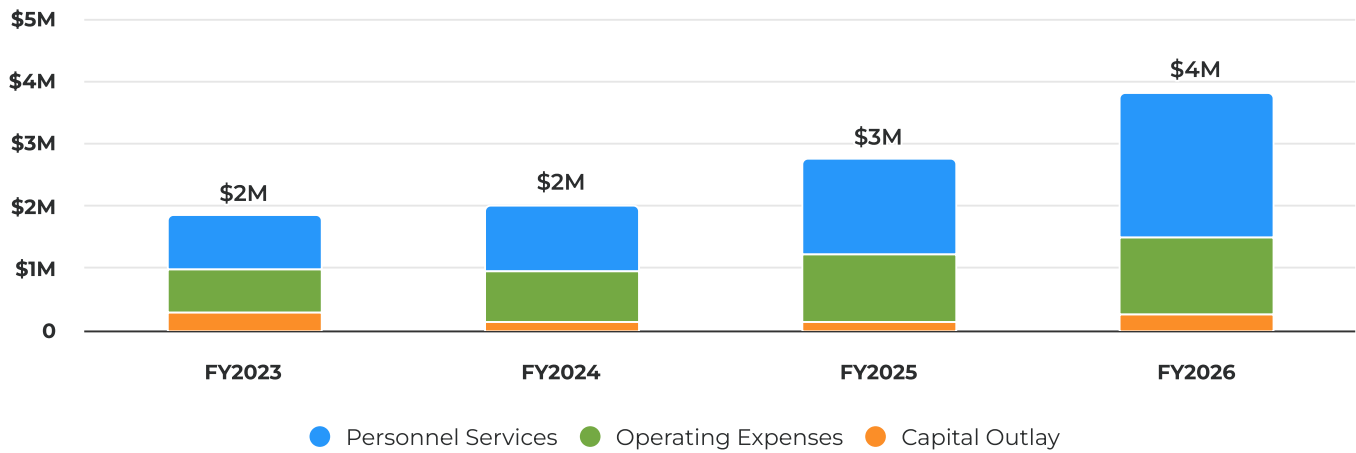


Expenditure Summary

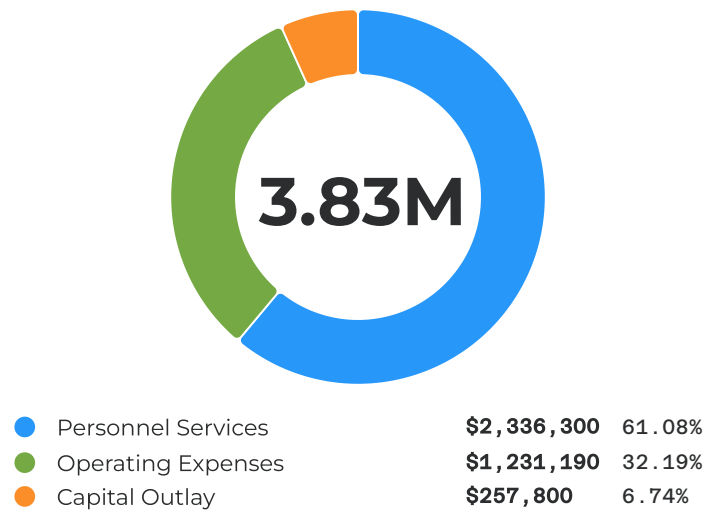
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



Expenditures by Object Summary 1

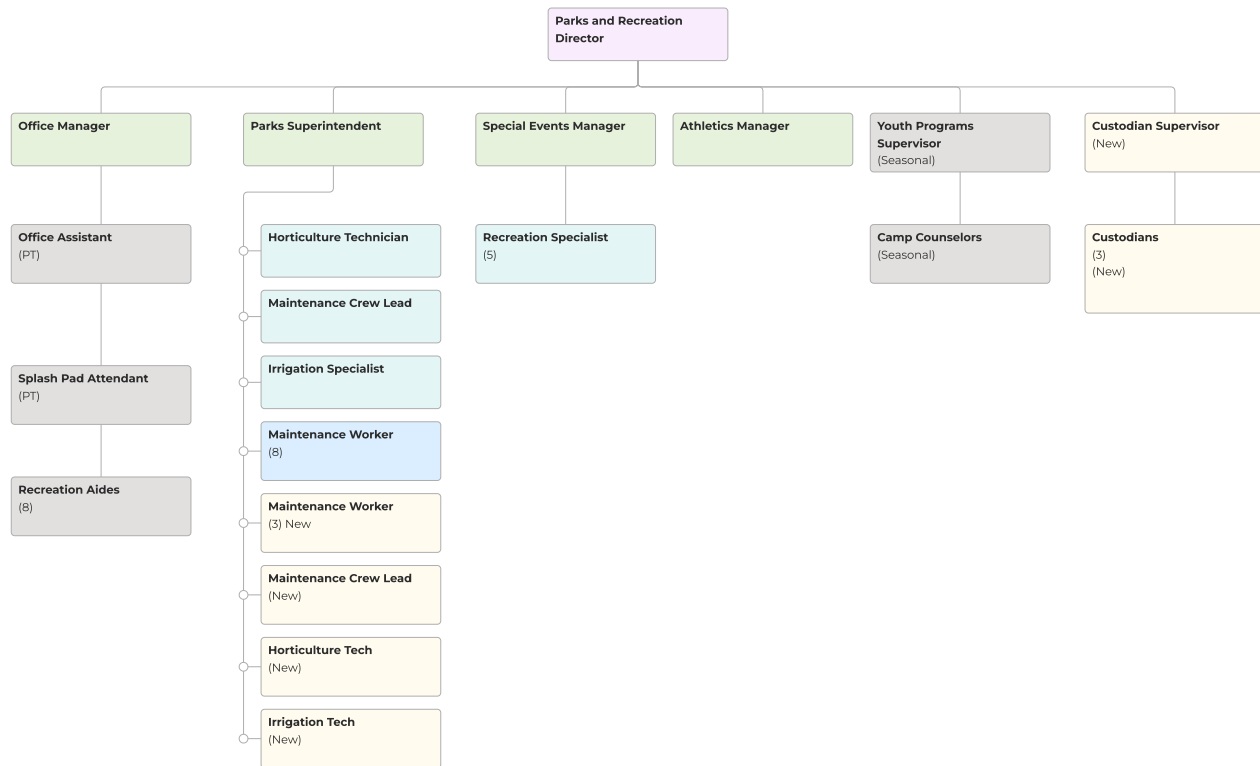
Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$1,060,137.32	\$1,541,653.00	\$2,336,300.00
SALARIES	001-572-10-1200	\$662,626.42	\$1,056,402.00	\$1,628,800.00
ON CALL	001-572-10-1250	\$5,900.00	\$6,500.00	\$6,500.00
Sub-line Item 1	001-572-10-1250	-	-	\$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

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Operating Expenses		\$824,645.98	\$1,075,260.00	\$1,231,190.00
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
Pressure Washing	001-572-30-3400	-	-	\$6,480.00
City Hall Pest Treatment	001-572-30-3400	-	-	\$2,500.00
Tree Maintenance Removal	001-572-30-3400	-	-	\$5,000.00
Holiday Lighting of Central FL	001-572-30-3400	-	-	\$50,000.00
Mosquito Joe	001-572-30-3400	-	-	\$1,000.00
Solitude Lake Management	001-572-30-3400	-	-	\$7,000.00
Yellowstone Landscaping	001-572-30-3400	-	-	\$70,100.00
HVAC Contract	001-572-30-3400	-	-	\$15,000.00
Fireworks Display (HBA+New Years)	001-572-30-3400	-	-	\$46,000.00
Anything Weather Communication	001-572-30-3400	-	-	\$2,000.00
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
Misc. Repairs and Maintenance	001-572-30-4600	-	-	\$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
PROGRAMS, ACTIVITIES & LEAGUES	001-572-30-4915	\$104,460.49	\$109,400.00	\$140,000.00
SUMMER RECREATION PROGRAM	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
Misc. Adjustment	001-572-30-5280	-	-	\$5,000.00
Arbor Day Trees	001-572-30-5280	-	-	\$2,500.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Community Garden	001-572-30-5280	-	-	\$2,500.00
EWf/ADA Compliant Playground Mulch	001-572-30-5280	-	-	\$15,000.00
Annual Flower Beds	001-572-30-5280	-	-	\$45,000.00
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
Capital Outlay		\$123,867.28	\$132,100.00	\$257,800.00
CAP. IMPROVEMENT-BUILDINGS	001-572-60-6200	\$9,772.26	-	\$200,000.00
Pole Barn - Capital Costs - Equipment	001-572-60-6200	-	-	\$200,000.00
CAPITAL IMPROVEMENT-OTHER	001-572-60-6300	\$8,999.92	-	\$8,000.00
Inflatable Misting Station - Capital Costs - Equipment	001-572-60-6300	-	-	\$8,000.00
CAP. IMPROVEMENT-MACHINERY	001-572-60-6400	\$105,095.10	\$132,100.00	\$49,800.00
John Deere 72" Zero Turn Mower - Capital Costs - Vehicle Cost	001-572-60-6400	-	-	\$15,000.00
John Deere Gator - Capital Costs - Vehicle Cost	001-572-60-6400	-	-	\$23,000.00
Dump Trailer - Capital Costs - Vehicle Cost	001-572-60-6400	-	-	\$11,800.00
Total Expenditures		\$2,008,650.58	\$2,749,013.00	\$3,825,290.00

Department Organization Chart

Parks and Recreation Department



Personnel Summary

In FY26, the Park and Recreation Department will go from a total of 22.20 FTE positions to 32.20 FTE positions. The additions include four FTE custodial staff members, which we reorganized from the Public Works Department. They will also add four maintenance positions as well as a horticultural tech and an irrigation tech, all of which are needed to handle the increased maintenance activities at Millennium Park, which is in the process of major renovation.

Summary of Goals

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 – Community Engagement).
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 – Community Engagement; Employee Recruitment and Retainment).
3. Improve park and facility accessibility and safety (Strategic Plan References – Community Engagement; Transportation; Infrastructure).
4. Develop a Bicycle/Pedestrian Pathway Master Plan to improve bicycle and pedestrian access throughout the City (Strategic Plan References – Community Engagement; Infrastructure).
5. 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 – Community Engagement).

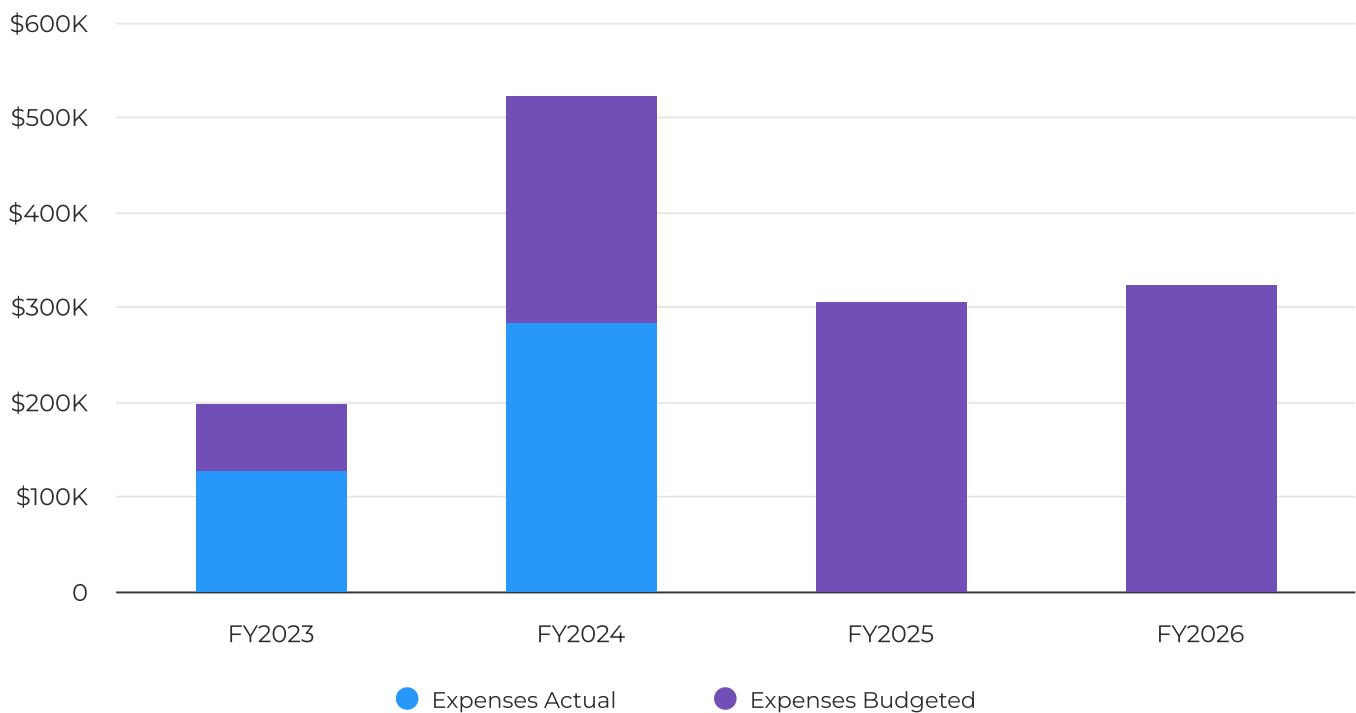
Community Center



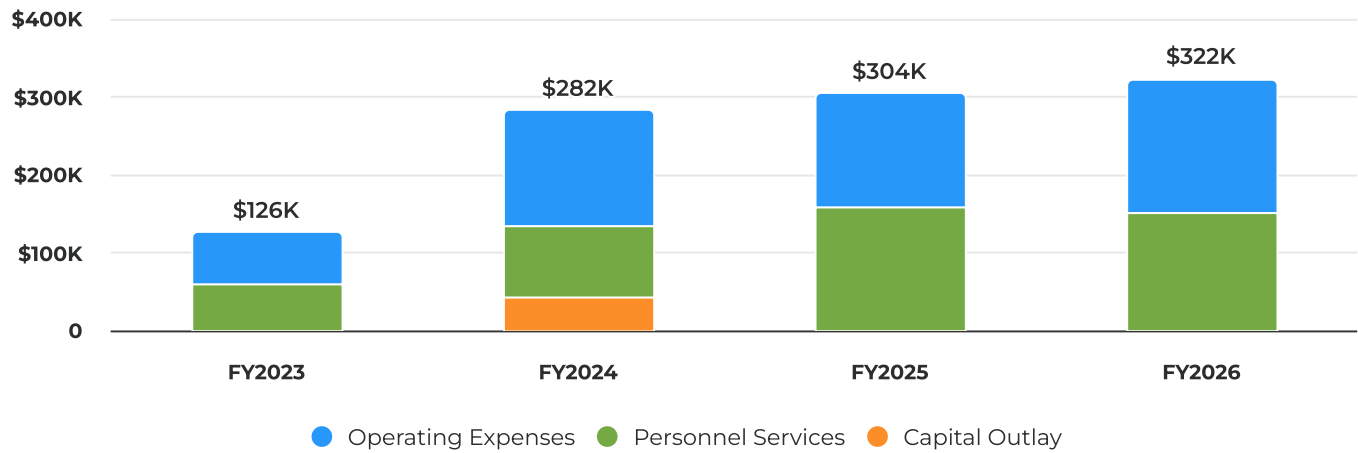
The Community Center is an extension of the Parks & Recreation Department. It is comprised of 3 community centers; Martin Luther King Jr., Oxford Community Center, and Wildwood Community Center. All the Community Centers are rented to the public on a first come, first served basis. The Community Centers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

Expenditure Summary

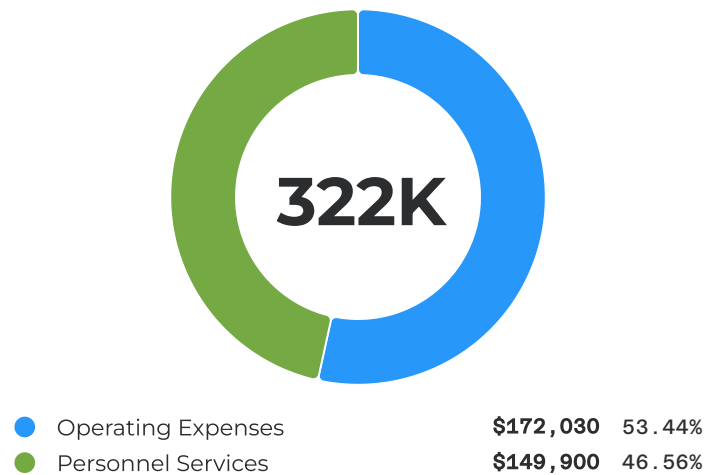
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



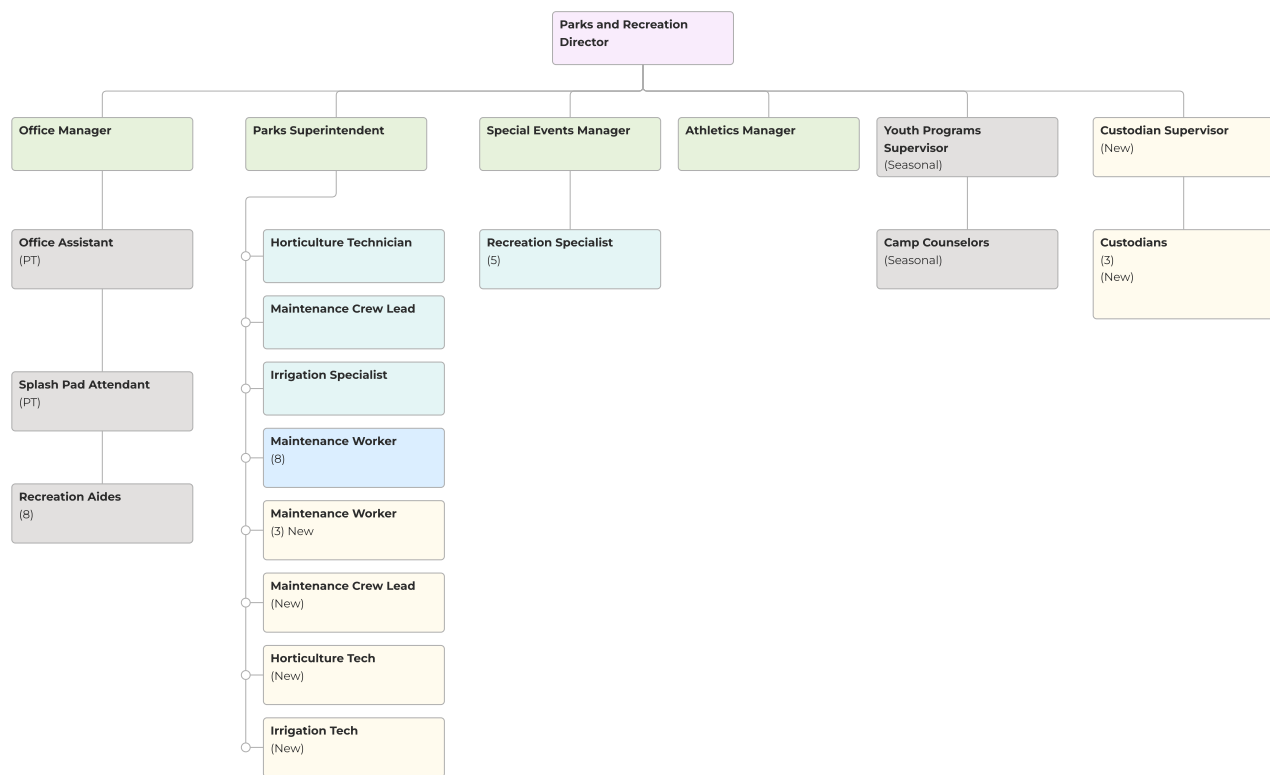
Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$90,497.54	\$157,613.00	\$149,900.00
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	-	-
Operating Expenses		\$148,827.42	\$146,630.00	\$172,030.00
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

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
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	-
Capital Outlay		\$43,000 . 03	\$56,900 . 70	-
CAP. IMPROVEMENT-BUILDINGS	001-575-60-6200	\$43,000 . 03	\$56,900 . 70	-
Total Expenditures		\$282,324 . 99	\$361,143 . 70	\$321,930 . 00

Department Organization Chart

Parks and Recreation Department

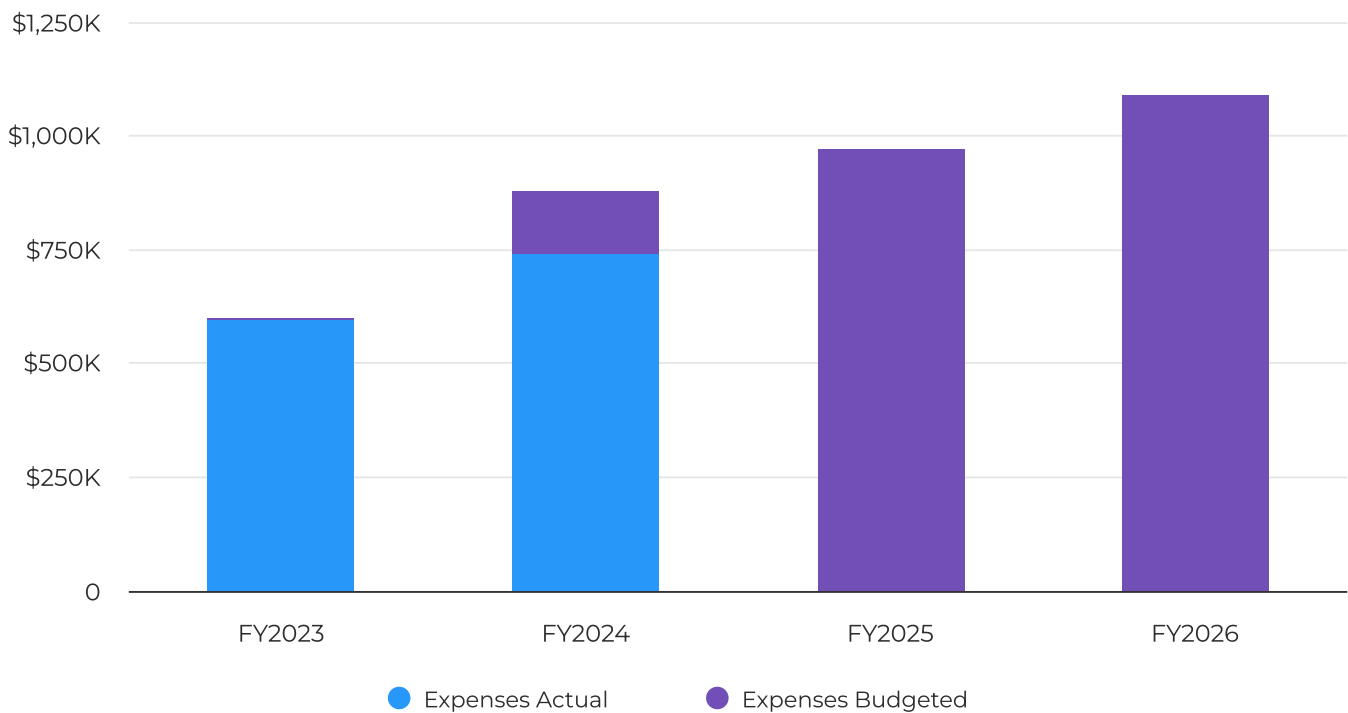


Physical Environment

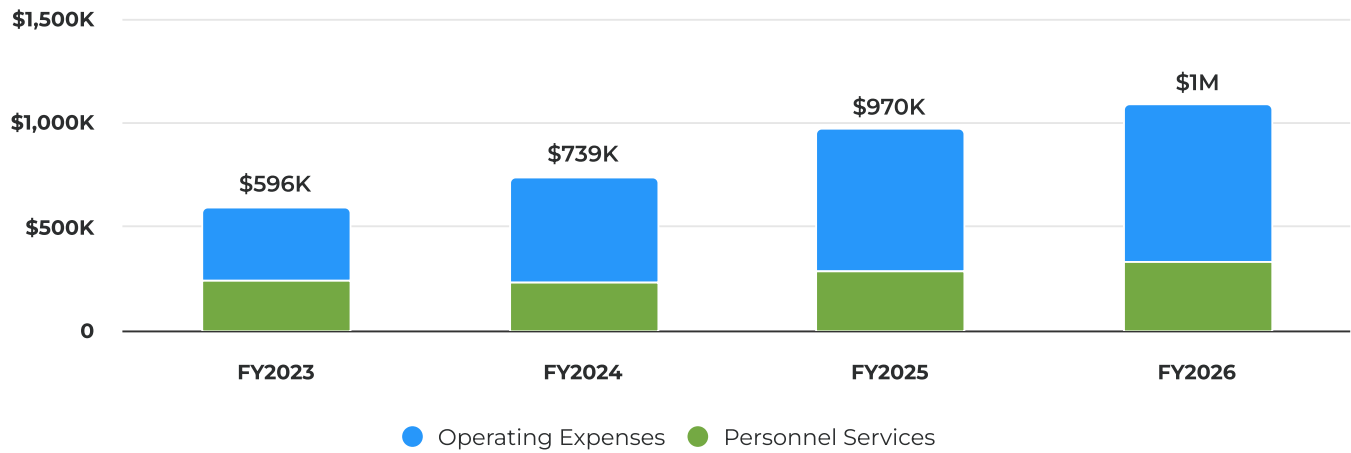
The Physical Environment Department is responsible for all operations related to meter reading, billing, and collection for the City's utility services. As the primary point of contact for the City of Wildwood, the Department provides prompt, courteous, and efficient support to customers with concerns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

Expenditure Summary

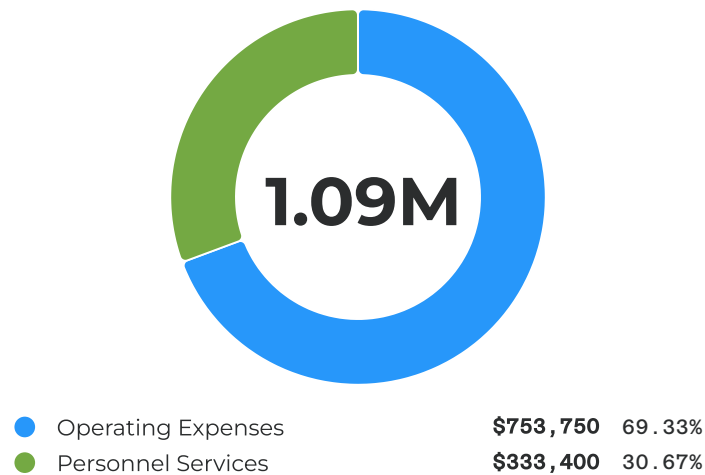
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



Expenditures by Object Summary 1

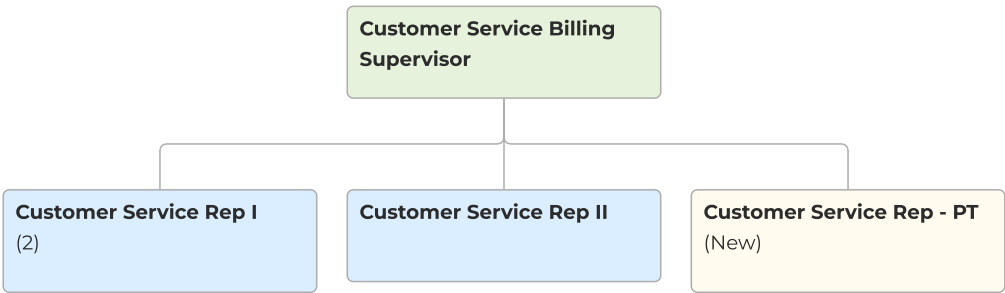
Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$228,149.72	\$281,407.00	\$333,400.00
SALARIES	401-530-10-1200	\$123,616.25	\$194,926.00	\$227,900.00
SICK LEAVE	401-530-10-1500	\$9,675.56	-	-
VACATION PAY	401-530-10-1600	\$11,520.36	-	-
HOLIDAY PAY	401-530-10-1800	\$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
Operating Expenses		\$510,562.39	\$688,870.00	\$753,750.00
PROFESSIONAL SERVICES	401-530-30-3100	\$1,205.00	\$3,000.00	\$1,000.00
GASB 75	401-530-30-3100	-	-	\$1,000.00
ACCOUNTING & AUDITING FEES	401-530-30-3200	\$22,500.00	\$35,000.00	\$30,000.00

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Annual Financial Audit	401-530-30-3200	-	-	\$30,000.00
OTHER CONTRACTUAL SERVICES	401-530-30-3400	\$31,354.14	\$35,750.00	\$39,750.00
Custodial Services	401-530-30-3400	-	-	\$13,000.00
Pest Control/Prevention	401-530-30-3400	-	-	\$575.00
Utility Bill Processing	401-530-30-3400	-	-	\$19,000.00
Document Shredding	401-530-30-3400	-	-	\$275.00
Fire Alarm Monitoring	401-530-30-3400	-	-	\$250.00
Ring Power - Bi Annual Maint	401-530-30-3400	-	-	\$150.00
Pressure Washing - City Hall	401-530-30-3400	-	-	\$2,500.00
HVAC Maintenance	401-530-30-3400	-	-	\$4,000.00
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
CenturyLink	401-530-30-4100	-	-	\$2,000.00
Verizon Wireless	401-530-30-4100	-	-	\$4,000.00
FaxLogic	401-530-30-4100	-	-	\$200.00
Elevator Monitoring	401-530-30-4100	-	-	\$300.00
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
Utility Bill Postage	401-530-30-4200	-	-	\$30,000.00
Metered Postage & Supplies	401-530-30-4200	-	-	\$2,800.00
UTILITIES EXPENSE	401-530-30-4300	\$17,689.80	\$20,000.00	\$20,000.00
Duke Energy	401-530-30-4300	-	-	\$20,000.00
RENTAL & LEASING	401-530-30-4400	\$3,806.53	\$3,750.00	\$1,500.00
Outdoor Mat Rental	401-530-30-4400	-	-	\$300.00
Postage Meter Lease	401-530-30-4400	-	-	\$900.00
Water Cooler Rental	401-530-30-4400	-	-	\$300.00
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
Copier Overages	401-530-30-4600	-	-	\$500.00
Elevator Maintenance	401-530-30-4600	-	-	\$2,500.00
Fire Extinguisher Annual Maint	401-530-30-4600	-	-	\$100.00
Misc Repair & Maint Contingency	401-530-30-4600	-	-	\$25,000.00
MISC. EXPENSE & OTHER CURRENT	401-530-30-4900	\$14,718.47	\$16,200.00	\$23,000.00
Credit Card Fees	401-530-30-4900	-	-	\$20,000.00
Analysis Fees	401-530-30-4900	-	-	\$2,000.00
Service Fees	401-530-30-4900	-	-	\$1,000.00
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
Water Cooler - Water	401-530-30-5200	-	-	\$1,600.00
Paper Products - City Hall	401-530-30-5200	-	-	\$5,000.00
W/S Rev Checks	401-530-30-5200	-	-	\$500.00
Misc Operating Supplies	401-530-30-5200	-	-	\$4,000.00
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

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Total Expenditures		\$738,712.11	\$970,277.00	\$1,087,150.00

Department Organization Chart

Physical Environment Department



Personnel Summary

In FY26, the Physical Environment (Utility Billing) Department will go from a total of 4 FTE positions to 4.5 FTE positions. The department will add a part-time customer service representative to provide the department with coverage during low staffing times.

Summary of Goals

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 – Community Engagement; Infrastructure).
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 – Community Engagement).
3. Encourage greater adoption of digital and automated payment methods by increasing customer awareness and accessibility (Strategic Plan Reference – Community Engagement).
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 – Community Engagement; Infrastructure).
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 – Community Engagement; Infrastructure).

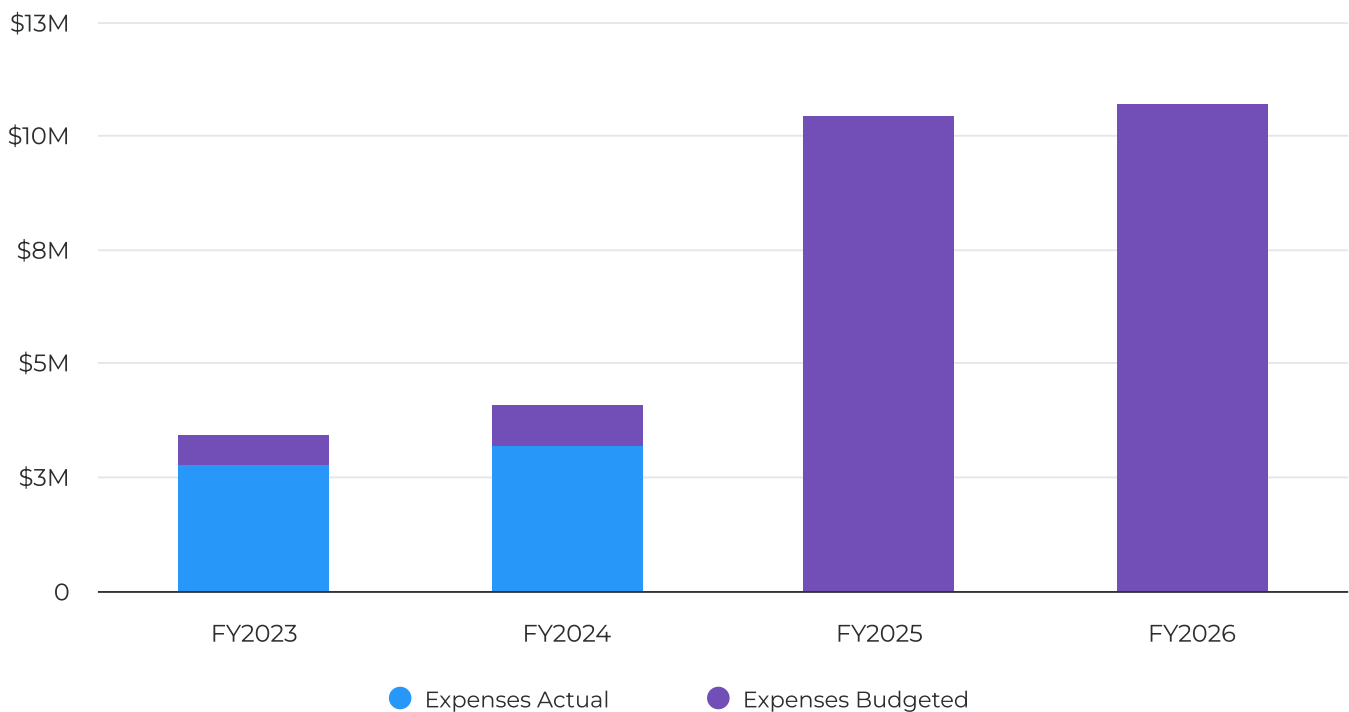
Water Division

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

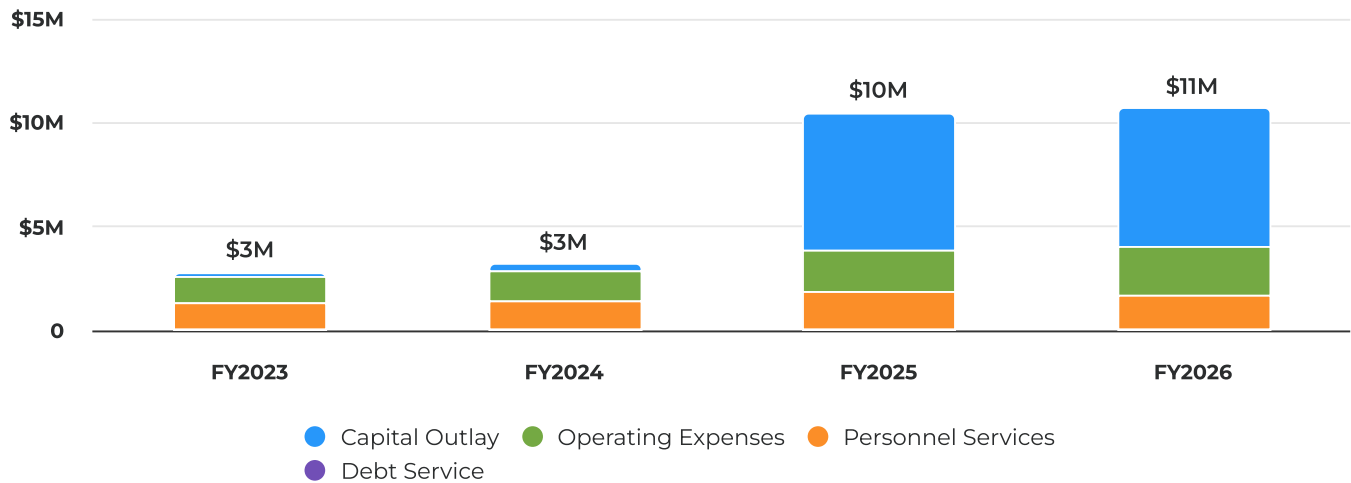


Expenditure Summary

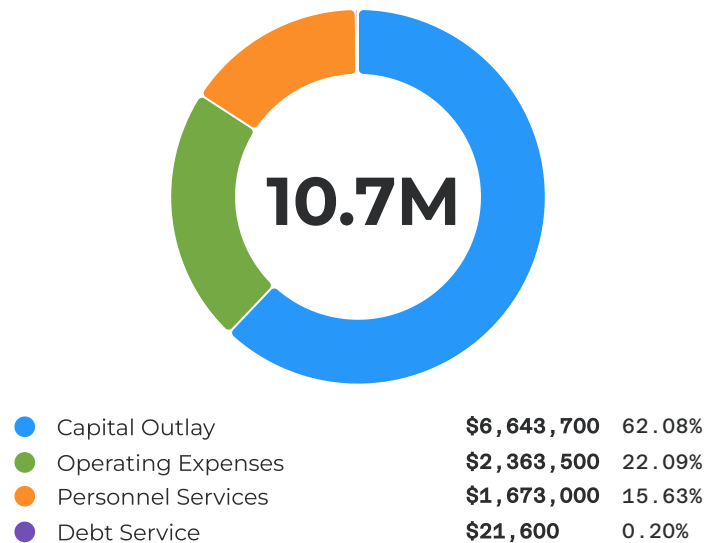
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services		\$1,401,747.90	\$1,844,853.00	\$1,673,000.00
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
Water Ops On Call	401-533-10-1250	-	-	\$9,750.00
Distribution On Call	401-533-10-1250	-	-	\$9,750.00
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

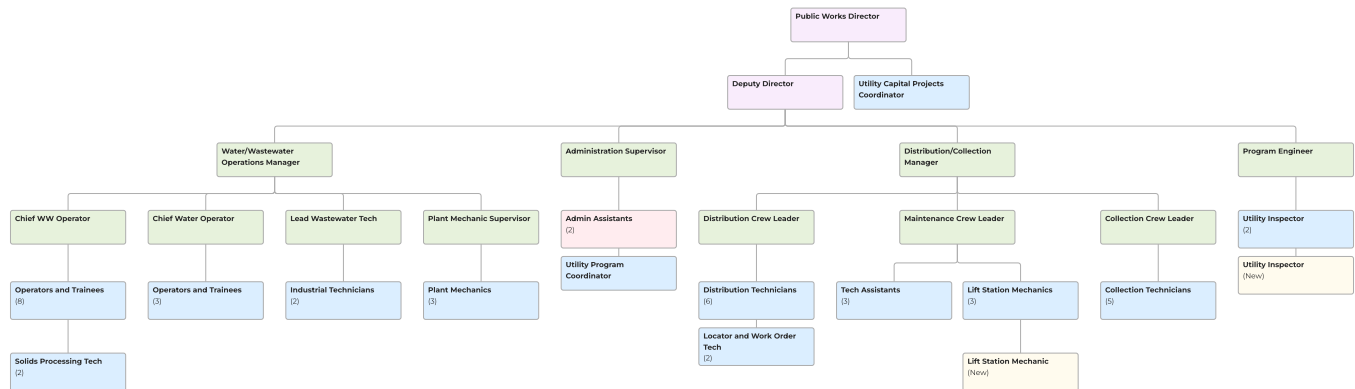
Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
RETIREMENT	401-533-10-2200	\$262,851.08	\$186,626.00	\$158,800.00
BENEFIT ADMIN FEES	401-533-10-2210	\$94.50	-	\$100.00
LIFE & HEALTH INSURANCE	401-533-10-2300	\$148,013.42	\$244,070.00	\$210,600.00
WORKERS COMPENSATION INSURANCE	401-533-10-2600	\$24,201.51	\$25,500.00	\$33,000.00
Operating Expenses		\$1,443,999.61	\$2,080,604.85	\$2,363,500.00
PROFESSIONAL SERVICES	401-533-30-3100	\$132,674.52	\$193,675.66	\$255,000.00
Misc Hourly Engineering	401-533-30-3100	-	-	\$135,000.00
Water Use Permit Modification	401-533-30-3100	-	-	\$110,000.00
SWFWMD Annual Reporting	401-533-30-3100	-	-	\$10,000.00
OTHER CONTRACTUAL SERVICES	401-533-30-3400	\$215,610.16	\$304,516.00	\$331,000.00
Water Tank Maintenance	401-533-30-3400	-	-	\$80,000.00
Generator Maintenance	401-533-30-3400	-	-	\$20,000.00
VT SCADA Maintenance	401-533-30-3400	-	-	\$25,000.00
811 Locating Services	401-533-30-3400	-	-	\$8,000.00
Custodial Services	401-533-30-3400	-	-	\$15,000.00
Pressure Washing Services	401-533-30-3400	-	-	\$5,000.00
Mowing & Landscaping Services	401-533-30-3400	-	-	\$30,000.00
HVAC Maintenance Services	401-533-30-3400	-	-	\$13,000.00
Chemical Maintenance	401-533-30-3400	-	-	\$25,000.00
Misc Contractual Services	401-533-30-3400	-	-	\$50,000.00
Oxford WTP Pack Tower Cleaning	401-533-30-3400	-	-	\$60,000.00
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
Phones and services	401-533-30-4100	-	-	\$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
Misc Lease and Rental	401-533-30-4400	-	-	\$9,000.00
REPAIR & MAINTENANCE	401-533-30-4600	\$146,646.39	\$160,000.00	\$220,000.00
Fire Hydrant Replacements / iHydrant	401-533-30-4600	-	-	\$40,000.00
Annual Repair and Maintenance	401-533-30-4600	-	-	\$180,000.00
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	\$449,853.19	\$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

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
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
License Renewals	401-533-30-5400	-	-	\$2,000.00
FRWA, FWPCOA renewals	401-533-30-5400	-	-	\$5,000.00
TRAINING	401-533-30-5500	\$8,512.18	\$7,600.00	\$12,500.00
VT SCADA Training	401-533-30-5500	-	-	\$3,000.00
CEU Training	401-533-30-5500	-	-	\$9,500.00
Capital Outlay		\$349,672.40	\$6,936,666.60	\$6,643,700.00
CAPITAL IMPROVEMENT-OTHER	401-533-60-6300	\$11,573.85	\$853,000.00	\$450,000.00
CCC WTP Well No.1 Decommissioning	401-533-60-6300	-	-	\$200,000.00
Replacement of 7 Chemical Feed Pumps at Multiple Water Treatment Plants - Capital Costs - Equipment	401-533-60-6300	-	-	\$65,000.00
Chemical Tank Replacement at Oxford WTP - Capital Costs - Construction/Maintenance	401-533-60-6300	-	-	\$40,000.00
WTP SCADA and PLC upgrades at two water plants - Capital Costs - Construction/Maintenance	401-533-60-6300	-	-	\$45,000.00
Corrosion Inhibitor Chemical Injection for Ashley and Fairways WTP - Capital Costs - Design	401-533-60-6300	-	-	\$30,000.00
Corrosion Inhibitor Chemical Injection for Ashley and Fairways WTP - Capital Costs - Construction/Maintenance	401-533-60-6300	-	-	\$70,000.00
METER CHANGE OUT PROGRAM	401-533-60-6301	\$115,407.65	\$220,000.00	\$253,000.00
Meter Change Out Program / AMI system installation - Capital Costs - Construction/Maintenance	401-533-60-6301	-	-	\$253,000.00
LOOP/UPGRADE WATER MAINS	401-533-60-6350	\$222,690.90	\$1,021,554.60	\$1,150,000.00
Loop and Upgrade of Metal Water Mains - Capital Costs - Construction/Maintenance	401-533-60-6350	-	-	\$1,150,000.00
CAP. IMPROVEMENT-MACHINERY	401-533-60-6400	-	\$342,112.00	\$290,700.00
2025 Ford Explorer for engineer position - Capital Costs - Vehicle Cost	401-533-60-6400	-	-	\$42,000.00
2025 Ext Cab 4X4 F-150 Truck for new utility inspector - Capital Costs - Vehicle Cost	401-533-60-6400	-	-	\$52,000.00
2025 F550 Crane Truck - Capital Costs - Vehicle Cost	401-533-60-6400	-	-	\$196,700.00
RELOCATION PROJECTS	401-533-60-6911	-	\$4,500,000.00	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
FDOT 301 WIDENING	401-533-70-7306	-	-	\$4,500,000.00
12" Water Main Relocation on SR 301 South of The Florida Turnpike. - Capital Costs - Construction/Maintenance	401-533-70-7306	-	-	\$4,500,000.00
Debt Service		\$1,702.38	\$21,610.00	\$21,600.00
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
Total Expenditures		\$3,197,122.29	\$10,883,734.45	\$10,701,800.00

Department Organization Chart

Utility Department



Personnel Summary

In FY26, the Water Division will go from 21 FTE positions to 22 FTE positions. The addition will be a field inspector, who will assist in the inspection of water line installations.

Summary of Goals

1. Finalize construction of the CR 209 Water Main Extension Project (Strategic Plan Reference – Infrastructure).
2. Finalize the CR 501 Water Treatment Plant iron filtration and water treatment plant upgrades (Strategic Plan Reference – Infrastructure).
3. Provide professional development opportunities for staff, including training, mentoring, and certification advancement (Strategic Plan References – Infrastructure, Employee Recruitment and Retainment).
4. Modify the City's Water Use Permit (WUP) to meet forecasted water demands.

Performance Measurement #1

Goal	Measurement	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Target	FY27 Target	FY28 Target
Provide clean, safe drinking water to the City's customers by achieving 100% regulatory compliance with SWFWMD and FDEP throughout the year through efficient operations of the	Regulatory Compliance	100%	99%	100%	100%	100%	100%

Performance Measurement #2

Goal	Measurement	FY23 Actual	FY24 Target	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target	FY27 Target	FY28 Target	FY29 Target
Responsibly manage the City's groundwater resources by reducing annual water loss of less than 10% within the water system to comply with SWFWMD's requirements (Strategic Plan Reference – Infrastructure).	Percentage of water loss within the system	16.25%	7.91%	5.75%	100.00%	6.49%	100.00%	100.00%	100.00%	100.00%

Performance Measurement #3

Goal	Measurement	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Target	FY27 Target	FY28 Target
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 – Infrastructure).	Number of water meters installed	428	420	97	0	300	400

Performance Measurement #4

Goal	Measurement	FY25 Actual	FY26 Target	FY27 Target	FY28 Target
Identify and replace at least 1,000 LF of galvanized water lines (Strategic Plan Reference – Infrastructure).	Linear feet of water line replaced	1,110	1,000	1,000	1,000

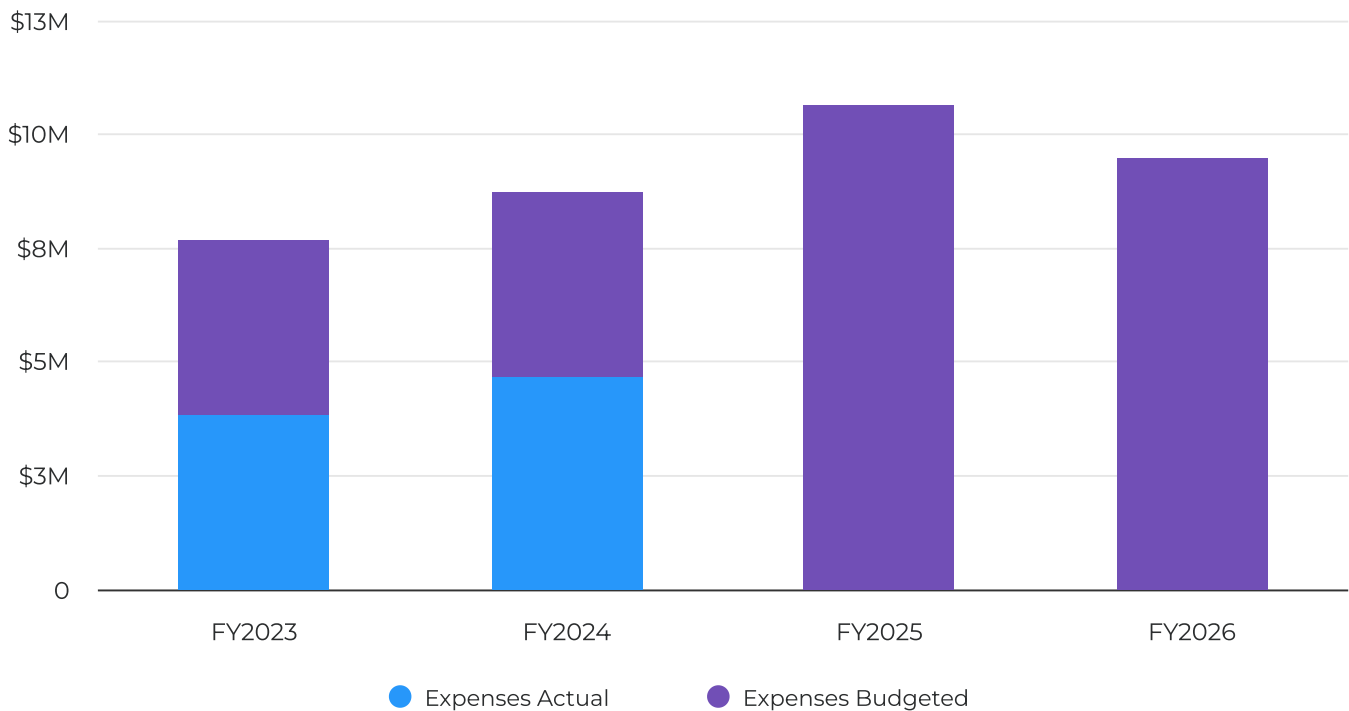
Wastewater Division



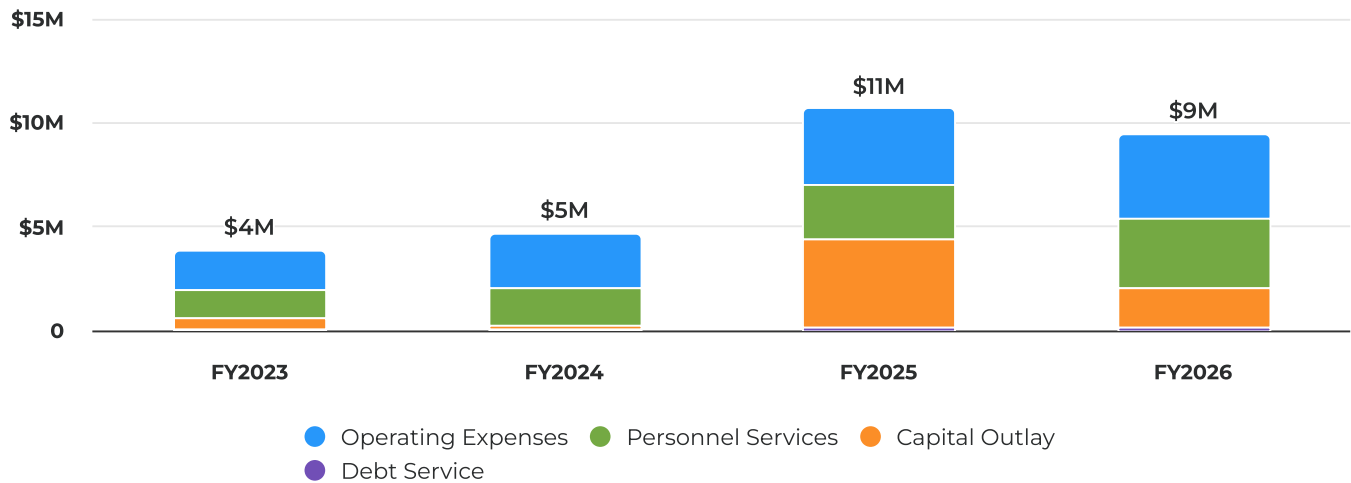
The Utility Department Wastewater Division maintains the City's wastewater in accordance with federal, state, and local regulations. Responsibilities include testing, locating, maintaining, repairing, and installing infrastructure; and cleaning sanitary wastewater lines and maintaining efficient operations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

Expenditure Summary

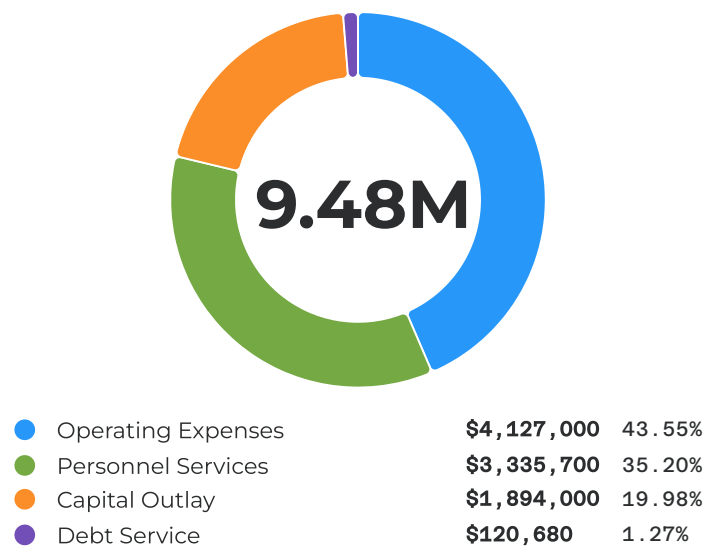
Historical Expenditures Across Department



Historical Expenditures by Object Summary 1



FY26 Expenditures by Object Summary 1



Expenditures by Object Summary 1

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
Personnel Services				
SALARIES	401-535-10-1200	\$1,845,857.32	\$2,625,096.00	\$3,335,700.00
ON CALL	401-535-10-1250	\$1,114,543.54	\$1,784,364.00	\$2,290,500.00
Collections On Call	401-535-10-1250	\$18,700.00	\$19,500.00	\$19,500.00
WW Operations On Call	401-535-10-1250	-	-	\$6,500.00
Lift Station On Call	401-535-10-1250	-	-	\$6,500.00
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

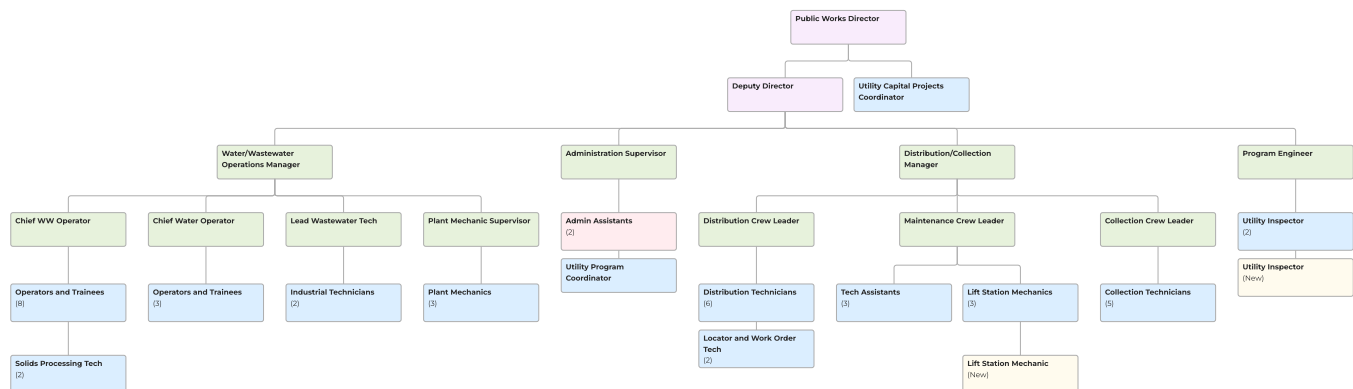
Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
FICA EXPENSE	401-535-10-2100	\$101,798.45	\$130,601.00	\$177,200.00
RETIREMENT	401-535-10-2200	\$184,571.41	\$282,391.00	\$321,200.00
BENEFIT ADMIN FEES	401-535-10-2210	\$310.50	-	\$500.00
LIFE & HEALTH INSURANCE	401-535-10-2300	\$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
Operating Expenses		\$2,592,217.89	\$3,653,850.00	\$4,127,000.00
PROFESSIONAL SERVICES	401-535-30-3100	\$153,804.49	\$190,000.00	\$170,000.00
Annual Hourly Engineer Services	401-535-30-3100	-	-	\$170,000.00
OTHER CONTRACTUAL SERVICES	401-535-30-3400	\$217,229.14	\$992,000.00	\$1,100,000.00
Generator Maintenance	401-535-30-3400	-	-	\$125,000.00
VT SCADA Maintenance	401-535-30-3400	-	-	\$50,000.00
811 Utility Locating	401-535-30-3400	-	-	\$4,000.00
Diamond Maps	401-535-30-3400	-	-	\$1,000.00
APT Sludge Hauling CCC WWTP	401-535-30-3400	-	-	\$50,000.00
Custodial Services.	401-535-30-3400	-	-	\$15,000.00
Pressure Washing	401-535-30-3400	-	-	\$5,000.00
Mowing and Landscaping	401-535-30-3400	-	-	\$35,000.00
HVAC Maintenance	401-535-30-3400	-	-	\$15,000.00
Odor Reducing Chemical for L/S	401-535-30-3400	-	-	\$750,000.00
Chemical Equipment Maintenance	401-535-30-3400	-	-	\$20,000.00
Misc Contractual	401-535-30-3400	-	-	\$30,000.00
CLOTHING AND UNIFORMS	401-535-30-3450	\$9,168.63	\$14,000.00	\$11,000.00
Uniform leasing and purchasing	401-535-30-3450	-	-	\$9,000.00
Misc Hats, jackets, and Acc	401-535-30-3450	-	-	\$2,000.00
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
City Cell phone and Tablet services	401-535-30-4100	-	-	\$20,000.00
Lift Station Data Services	401-535-30-4100	-	-	\$10,000.00
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
Misc Leasing and Rental	401-535-30-4400	-	-	\$50,000.00
REPAIR & MAINTENANCE	401-535-30-4600	\$641,053.33	\$700,000.00	\$782,000.00
Annual R&M	401-535-30-4600	-	-	\$750,000.00
Lift Station Hatch Repair / Replace with safety grates - Capital Costs - Construction/Maintenance	401-535-30-4600	-	-	\$12,000.00
Lift Station Fence Repair / Replace - Capital Costs - Construction/Maintenance	401-535-30-4600	-	-	\$20,000.00
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

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
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
Chlorine, Polymer, Lab Chems	401-535-30-5260	-	-	\$350,000.00
LABORATORY SAMPLES	401-535-30-5270	\$160,464.00	\$300,000.00	\$320,000.00
WWTP Lab Sampling for Compliance	401-535-30-5270	-	-	\$90,000.00
Industrial Waste Monthly Sampling	401-535-30-5270	-	-	\$230,000.00
SUBSCRIPTIONS/DUES	401-535-30-5400	\$2,675.94	\$5,000.00	\$6,500.00
FRWA, FWPCOA Renewals	401-535-30-5400	-	-	\$2,000.00
FDEP Certification Renewals	401-535-30-5400	-	-	\$4,500.00
TRAINING	401-535-30-5500	\$8,923.94	\$10,000.00	\$16,000.00
Capital Outlay		\$211,667.27	\$2,851,893.76	\$1,894,000.00
CAP. IMPROVEMENT-BUILDINGS	401-535-60-6200	-	\$100,000.00	-
LIFT STATION UPGRADES	401-535-60-6250	\$45,146.91	\$904,416.42	\$750,000.00
Replacement of seven (7) lift station pumps - Capital Costs - Equipment	401-535-60-6250	-	-	\$155,000.00
Four Lift Station Wet Well Coatings - Capital Costs - Construction/Maintenance	401-535-60-6250	-	-	\$135,000.00
Lift Station Back Up Power Generator Installation at two Lift Stations - Capital Costs - Equipment	401-535-60-6250	-	-	\$160,000.00
Replacement and Upgrade of two lift station panels - Capital Costs - Equipment	401-535-60-6250	-	-	\$100,000.00
Misc Lift Station Upgrades - Capital Costs - Construction/Maintenance	401-535-60-6250	-	-	\$100,000.00
Peter Street Lift Station Pump Upgrades - Capital Costs - Construction/Maintenance	401-535-60-6250	-	-	\$100,000.00
CAPITAL IMPROVEMENT-OTHER	401-535-60-6300	\$46,594.00	\$157,000.00	\$113,500.00
Industrial Waste Portable Sampler - Capital Costs - Equipment	401-535-60-6300	-	-	\$4,500.00
DR 3900 Spectrophotometer Analyzer - Capital Costs - Equipment	401-535-60-6300	-	-	\$7,000.00
RAS Meter Replacement at the WWTP - Capital Costs - Construction/Maintenance	401-535-60-6300	-	-	\$8,000.00
Replacement of Discontinued EQ Pump at the WWTP - Capital Costs - Construction/Maintenance	401-535-60-6300	-	-	\$80,000.00
Spare Nitrate Sensor for the WWTP - Capital Costs - Equipment/Vehicle/Furnishings	401-535-60-6300	-	-	\$14,000.00
MILLENNIUM PARK PROJECT	401-535-60-6310	\$0.12	-	-

Category	Account ID	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Budgeted
CR 209 LS UPGRADES	401-535-60-6330	-\$0.26	\$100,583.88	-
GRAVITY SYSTEM RENEWAL & REPLACEMENT	401-535-60-6340	-	\$230,687.50	-
CAP. IMPROVEMENT-MACHINERY	401-535-60-6400	\$48,631.33	\$477,064.43	\$370,500.00
Spare Ditch Rotor Gearbox for Kruger Oxidation Ditch - Capital Costs - Equipment	401-535-60-6400	-	-	\$53,000.00
Ice Machine for the WWTP - Capital Costs - Equipment	401-535-60-6400	-	-	\$5,500.00
Pull Behind 20' Transfer Pump Hose Trailer - Capital Costs - Vehicle Cost	401-535-60-6400	-	-	\$12,000.00
Biosolids Hauling Truck and Trailer - Capital Costs - Vehicle Cost	401-535-60-6400	-	-	\$161,000.00
Biosolids Hauling Truck and Trailer - Capital Costs - Other	401-535-60-6400	-	-	\$84,000.00
2025 Ford F-250 Lift Station Truck for new tech position - Capital Costs - Vehicle Cost	401-535-60-6400	-	-	\$55,000.00
SEWER SYSTEM RENEWAL AND REPLACEMENT	401-535-60-6610	\$71,295.38	\$645,000.00	\$660,000.00
Inspect, Repair, or Replace 4,000' of Sanitary Sewer Main - Capital Costs - Construction/Maintenance	401-535-60-6610	-	-	\$230,000.00
Gravity Sewer Manhole Rehab's - Capital Costs - Construction/Maintenance	401-535-60-6610	-	-	\$280,000.00
Misc Sewer System Renew and Replacement - Capital Costs - Construction/Maintenance	401-535-60-6610	-	-	\$150,000.00
SR 44 FM / CCC DECOMMISSIONING	401-535-60-6770	-\$0.21	\$237,141.53	-
Debt Service		\$4,616.50	\$122,000.00	\$120,680.00
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
Total Expenditures		\$4,654,358.98	\$9,252,839.76	\$9,477,380.00

Department Organization Chart

Utility Department



Personnel Summary

In FY26, the Wastewater Division will go from 35 FTE positions, to 36 FTE positions. The addition includes a lift station mechanic, who will assist the division in accomplishing regular maintenance activities at the City's lift stations.

Summary of Goals

1. Maintain 100% regulatory compliance with FDEP throughout the year at both wastewater treatment facilities by fine-tuning plant operations, utilizing new and upgraded process control equipment, improving operator training and job knowledge, and improving work performance standards (Strategic Plan Reference – Infrastructure).
2. 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 – Infrastructure).
3. Provide professional development opportunities for staff, including training, mentoring, and certification advancement (Strategic Plan References – Infrastructure; Employee Recruitment and Retainment).

Performance Measurement #1

Goal	Measurement	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target	FY27 Target	FY28 Target
Repair and replace at least 45 sewer manholes impacted by H2S gas deterioration (Strategic Plan Reference – Infrastructure).	Manholes repaired	60	60	46	45	45	45

Performance Measurement #2

Goal	Measurement	FY24 Actual	FY25 Target	FY25 Actual	FY26 Target	FY27 Target	FY28 Target
Oversee the design and construction of the Wastewater Treatment Facility expansion to 6.5 million gallons per day of treatment capacity (Strategic Plan Reference – Infrastructure).	Phase 1, 2, and 3 design progress	60.00%	100.00%	90.00%	100.00%	100.00%	100.00%
	Phase 1 construction progress	0.00%	40.00%	25.00%	100.00%		
	Phase 2 construction progress	0.00%	0.00%	0.00%	50.00%	100.00%	
	Phase 3 construction progress	0.00%	0.00%	0.00%	25.00%	75.00%	100.00%

Performance Measurement #3

Goal	Measurement	FY24 Actual	FY25 Actual	FY26 Target	FY27 Target	FY28 Target
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 – Infrastructure).	Percentage of daily average hydrogen sulfide parts per million less than 5.0 emitted from the lift station	90%	100%	100%	100%	100%

Capital Improvement Plan

The Capital Improvement Plan (CIP) is a multi-year planning tool that outlines the City's priorities for major infrastructure investments, including roads, utilities, public buildings, parks, and other critical assets. It guides the allocation of resources to projects that support community safety, growth, and quality of life.

Updated annually, the CIP helps ensure that capital projects are aligned with city goals, fiscally responsible, and responsive to changing needs. While inclusion in the plan does not guarantee funding, it reflects a commitment to long-term planning, transparency, and sound financial management.

Capital Budgeting Process

The City's capital budgeting process helps plan for major improvements like roads, parks, and public buildings. City departments work together with executive staff to identify and prioritize projects based on community needs, safety, and long-term goals. This collaborative approach ensures that public funds are used wisely and that investments support a better quality of life for all residents.

Basis for Capital Revenue and Expenditures Estimates

The City budgets non-utility-related infrastructure projects out of the Capital Improvement Project (CIP) Fund, unless there is an alternative funding source available, such as Park & Recreation or Law Enforcement Impact Fees. The major funding source for the CIP fund is an annual transfer from the General Fund. In its 5-year CIP plan, the City programs an estimated transfer to the CIP fund for the coming 5 years. Each year the City evaluates the proposed CIP projects and General Fund resources to reassess the amount of transfer to be allocated to capital projects.

When a project has been identified, city staff work with industry experts, such as engineers, architects, and contractors to determine the approximate cost. This number is used in the 5-year CIP for planning purposes. If the project is scheduled in the later years of the plan, the cost is escalated by an inflation factor.

For utility-related projects, the City is continually evaluating the condition of the systems for needed updates. The City also contracts an engineer to evaluate the condition of the system, as well as growth projections to develop a master plan that identifies projects which will be required in the future. The master plan provides a 30-year analysis of the utility system requirements. It also provides cost estimates for those projects. The City then contracts to have a utility revenue sufficiency analysis conducted to determine the rate level necessary to fund the needed projects.

Capital Improvement Project Ranking and Prioritization Process

Projects that have been submitted for consideration for inclusion in the Capital Improvement Plan must go through an evaluation process which assists in prioritizing the projects. The projects are rated on the following categories:

- Community and Economic Impact
- Alignment with the City's Strategic Plan
- Financing - Internal vs. External
- Effect on Service Levels
- Impact on Operating Budget

The projects that score highest in these categories earn placement in the upcoming fiscal year's Capital Improvement Plan.

Definitions and Criteria for Capital Projects

The City's Capital Asset Policy has provided the following definitions relating to capital assets/projects:

Asset In-Service Dates – An asset's age is typically based on when the asset was acquired, or when the asset underwent its most recent major renovation. The City's system uses the invoice date for determination of when the asset was acquired.

Capital Assets – Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for their respective asset class and have an estimated initial useful life of greater than one year. The City shall maintain at a minimum the following information on capital assets: description, acquisition cost, acquisition date, asset location, condition and City of Wildwood asset I.D. tag number.

Capitalization Threshold – The capitalization threshold is the monetary criterion used to determine whether a given capital asset should be reported on the balance sheet.

Depreciation – Depreciation is defined as the gradual conversion of the cost of a tangible capital asset or fixed asset into an operational expense (called depreciation expense) over the asset's estimated useful life. Depreciation shall be applied to all capital assets on an annual basis. The straight line depreciation method shall be used.

Function Designations – Assets are associated with a government function. The City of Wildwood defines assets as relevant to one of the following functions as presented in the Annual Financial Report (AFR):

- General Government
- Public Works
- Public Safety
- Parks and Recreation
- Enterprise (Water/Wastewater)

Useful Life Assessments – Normal useful life is defined as the physical life, in terms of years, that an asset is expected to endure before it deteriorates to an unusable condition. Asset classes as defined in this document have been assigned an estimated useful life; a useful life is assigned to each and every asset according to the values listed in the policy sub-class listing.

One Year Plan

Non-recurring capital expenditures refer to large, one-time investments an organization makes to acquire, improve, or maintain physical assets, such as property, infrastructure, or equipment. Unlike recurring capital expenditures, which happen regularly to maintain or replace assets (like routine equipment upgrades), non-recurring capital expenditures occurs infrequently and often for specific, strategic reasons. Listed below are all the non-recurring capital expenditures programmed into the FY 26 budget. Each project is listed in greater detail throughout the capital improvement plan.

FY26 Total Capital Requested

\$124,058,578

FY26 Total Funding Requested

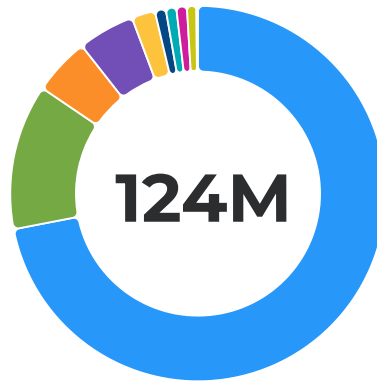
\$123,808,578

Non-Recurring Capital Expenditures	2026 Capital Costs
12" Water Main Relocation on SR 301 South of The Florida Turnpike.	\$4,500,000.00
2025 Ext Cab 4X4 F-150 Truck for new utility inspector	\$52,000.00
2025 F550 Crane Truck	\$196,668.00
2025 Ford Explorer for engineer position	\$42,000.00
2025 Ford F-250 Lift Station Truck for new tech position	\$55,000.00
2026 Ford F150	\$45,000.00
Barwick Street Rehabilitation	\$3,000,000.00
Beaumont Lift Station Capacity Decrease (Master Plan Project)	\$90,000.00
Biosolids Hauling Truck and Trailer	\$240,000.00
Charlotte Lift Station Upgrades	\$290,000.00
Chemical Tank Replacement at Oxford WTP	\$40,000.00
City Hall Courtyard Rehab	\$300,000.00
Corrosion Inhibitor Chemical Injection for Ashley and Fairways WTP	\$100,000.00
CR 121 Water Main Interconnect Design	\$170,000.00
CR 209 and Trail winds Force main Repump Station Design	\$400,000.00
CR 44A/Lynum Corridor Expansion and Crossing	\$75,000.00
CSX Service Road Improvements	\$50,000.00
Downtown Master Plan Property Acquisitions	\$250,000.00

Non-Recurring Capital Expenditures	2026 Capital Costs
DR 3900 Spectrophotometer Analyzer	\$7,000.00
Dump Trailer	\$11,750.00
Effluent PS & Storage Improvements at WWTP	\$760,000.00
Equipment Storage Building	\$103,580.00
F250 Utility Body Truck - 2 Units	\$145,000.00
Four Lift Station Wet Well Coatings	\$135,000.00
Fuel Tank Monitoring Device	\$15,672.43
Fuel Truck	\$133,665.00
Gravity Sewer Manhole Rehab's	\$280,000.00
Ice Machine	\$5,500.00
Ice Machine for the WWTP	\$5,500.00
In- Car Camera System Replacement Parts	\$15,000.00
Industrial Waste Portable Sampler	\$4,500.00
Inflatable Misting Station	\$8,000.00
Inspect, Repair, or Replace 4,000' of Sanitary Sewer Main	\$230,000.00
John Deere 54" Zero Turn Mower	\$13,500.00
John Deere 72" Zero Turn Mower	\$15,000.00
John Deere Gator	\$23,000.00
Landscape / Mowing Trailer Replacement	\$10,000.00
Lift Station Back Up Power Generator Installation at two Lift Stations	\$160,000.00
Lift Station Fence Repair / Replace	\$20,000.00
Lift Station Hatch Repair / Replace with safety grates	\$12,000.00
Loader Grapple Rake	\$19,500.00
Loop and Upgrade of Metal Water Mains	\$250,000.00
Marked Police Vehicles	\$287,836.00
Meter Change Out Program / AMI system installation	\$253,000.00
Millennium Park Improvements	\$7,750,000.00

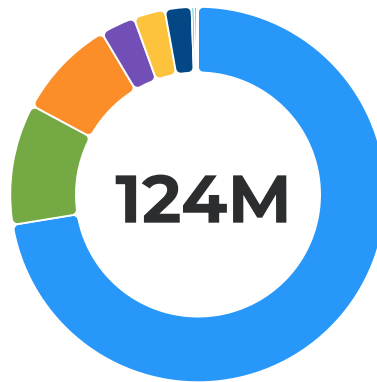
Non-Recurring Capital Expenditures	2026 Capital Costs
Millennium Park Reuse Line	\$1,510,000.00
Misc Lift Station Upgrades	\$100,000.00
Misc Sewer System Renew and Replacement	\$150,000.00
MSC Space Expansion	\$800,000.00
North Old Wire Water Main Replacement	\$900,000.00
One unmarked police unit. 2025 Ford Explorer	\$47,106.00
Oxford Park Improvements	\$500,000.00
Passenger Van - Inmate Crew	\$20,000.00
Peter Street Lift Station Pump Upgrades	\$100,000.00
Peters St/Orange St Stormwater BMP Improvements	\$435,000.00
Pole Barn	\$200,000.00
Public Works Department Annex	\$1,500,000.00
Pull Behind 20' Transfer Pump Hose Trailer	\$12,000.00
R-12 Pump Station Project	\$4,165,466.00
RAS Meter Replacement at the WWTP	\$8,000.00
Replacement and Upgrade of two lift station panels	\$100,000.00
Replacement of 7 Chemical Feed Pumps at Multiple Water Treatment Plants	\$65,000.00
Replacement of Discontinued EQ Pump at the WWTP	\$80,000.00
Replacement of seven (7) lift station pumps	\$155,000.00
RIB site expansion to 5.5MGD	\$4,650,000.00
Sanitary Sewer Inspection Camera	\$100,000.00
Spare Ditch Rotor Gearbox for Kruger Oxidation Ditch	\$53,000.00
Spare Nitrate Sensor for the WWTP	\$14,000.00
The Villages Police Department Substation	\$3,000,000.00

	2026	Source
New Revenue Capital Expenditures		



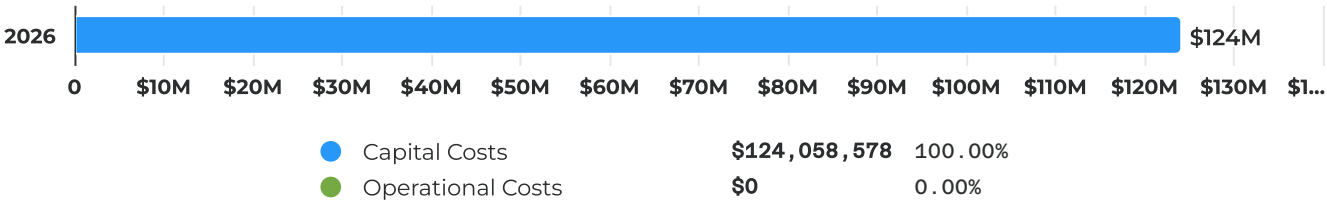
Debt Issuance (SRF/Bonds/Loan)	\$89,078,466	71.95%
CIP Fund	\$15,515,000	12.53%
Water Operating Budget	\$6,088,000	4.92%
Wastewater SDC Fund	\$6,050,000	4.89%
Impact Fee Fund	\$2,500,000	2.02%
Utility Revenue Fund	\$1,152,668	0.93%
Wastewater Operating Budget	\$1,129,000	0.91%
General Fund	\$1,121,864	0.91%
Other	\$1,003,580	0.81%
Water SDC Fund	\$170,000	0.14%

FY26 Total Funding Requested by Department



Capital Projects	\$89,843,000	72.42%
Wastewater Division	\$12,931,466	10.42%
Capital Improvement	\$10,675,000	8.60%
Public Works	\$3,735,000	3.01%
Public Safety	\$3,349,942	2.70%
Water Division	\$2,843,668	2.29%
Fleet Services	\$304,252	0.25%
Parks & Recreation	\$248,250	0.20%
Community Center	\$105,000	0.08%
Expenditures	\$23,000	0.02%

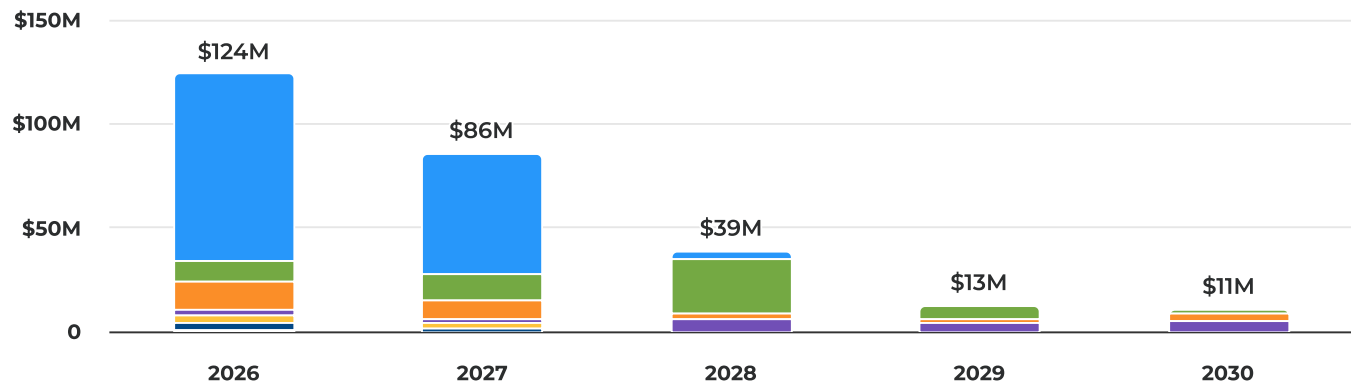
FY26 Capital Cost Breakdown



Capital Improvement Multi-Year Plan

The City has undergone an internal analysis of the future needs within the City. It is very important to perform this analysis to estimate future expenditures and possible funding sources. The table below is a snapshot of capital projects the City is anticipating in the following five years. Estimating the cost and funding sources of projects scheduled for later years on the table can be difficult. Therefore, the City is committed to demonstrating full funding of projects through FY 26; projects after that may not currently be fully funded, but as time passes, they will be evaluated for more accurate costs, reassessment of the need, and if still deemed necessary, funding sources will be identified.

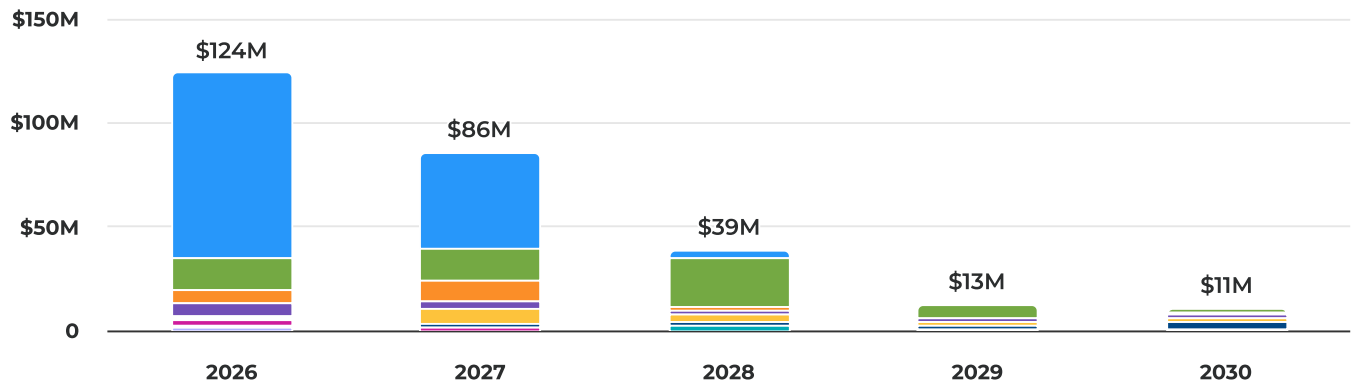
FY26 - FY30 Total Funding Requested by Department



Funding by Department Totals (all years)

Capital Projects	\$152,045,000	55.97%
Capital Improvement	\$58,175,000	21.42%
Wastewater Division	\$30,349,224	11.17%
Water Division	\$19,116,229	7.04%
Public Works	\$6,935,000	2.55%
Public Safety	\$4,349,942	1.60%
Fleet Services	\$304,252	0.11%
Parks & Recreation	\$248,250	0.09%
Community Center	\$105,000	0.04%
Expenditures	\$23,000	0.01%

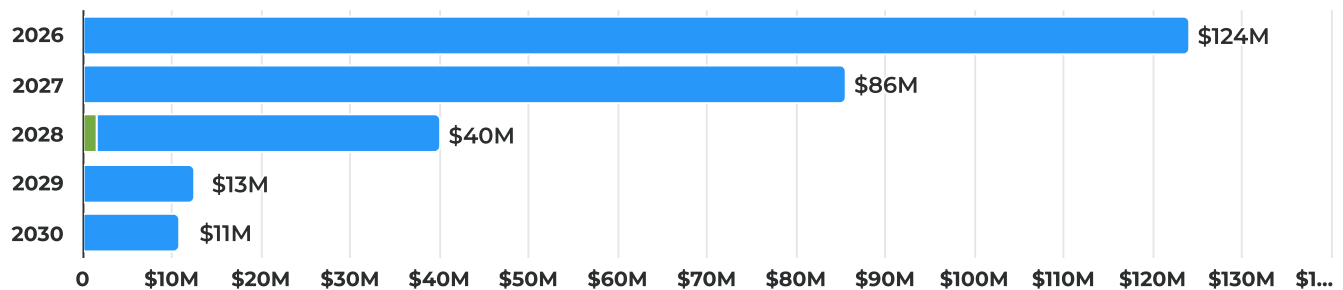
FY26 - FY30 Total Funding Requested by Source



Funding by Source Totals (all years)

Debt Issuance (SRF/Bonds/Loan)	\$139,359,466	51.30%
CIP Fund	\$63,115,000	23.23%
Wastewater SDC Fund	\$17,655,000	6.50%
Water Operating Budget	\$16,444,561	6.05%
Water SDC Fund	\$14,869,000	5.47%
Wastewater Operating Budget	\$10,329,758	3.80%
Other	\$3,603,580	1.33%
Impact Fee Fund	\$3,500,000	1.29%
General Fund	\$1,621,864	0.60%
Utility Revenue Fund	\$1,152,668	0.42%
Grant/Appropriation	\$0	0.00%

FY26 - FY30 Capital Cost Breakdown

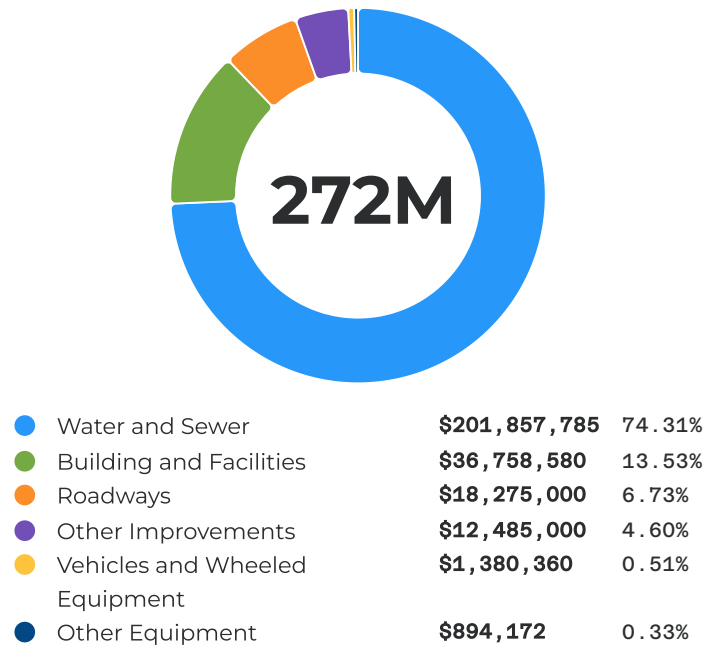


Capital Cost Totals (all years)

Capital Costs	\$271,650,897	99.43%
Operational Costs	\$1,564,000	0.57%

Capital Improvement Plan - Project Types

FY26 - FY30 Capital Costs By Project Type



Water and Sewer

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Wastewater Treatment Plant	\$83,263,000	\$46,394,000	\$3,887,000	\$0	\$0	\$133,544,000
Loop and Upgrade of Metal Water Mains	\$1,150,000	\$1,322,500	\$1,520,875	\$1,749,006	\$2,011,357	\$7,753,738
Effluent PS & Storage Improvements at WWTP	\$760,000	\$6,905,000	\$0	\$0	\$0	\$7,665,000
12" Water Main Relocation on SR 301 South of The Florida Turnpike.	\$4,500,000	\$2,300,000	\$0	\$0	\$0	\$6,800,000
CR 209 Water Main Extension Phase 3	\$0	\$5,481,000	\$0	\$0	\$0	\$5,481,000
RIB site expansion to 5.5MGD	\$4,650,000	\$0	\$0	\$0	\$0	\$4,650,000
Misc Lift Station Upgrades	\$100,000	\$862,500	\$991,875	\$1,140,656	\$1,311,755	\$4,406,786
R-12 Pump Station Project	\$4,165,466	\$0	\$0	\$0	\$0	\$4,165,466
Oxford WTP Phase 2 expansion	\$0	\$350,000	\$3,643,000	\$0	\$0	\$3,993,000
Misc Sewer System Renew and Replacement	\$150,000	\$759,000	\$872,850	\$1,003,778	\$1,154,344	\$3,939,972
CR501 WTP Expansion	\$0	\$0	\$0	\$1,748,000	\$1,748,000	\$3,496,000
CR 209 and Trail winds Force main Repump Station Design	\$400,000	\$2,730,000	\$0	\$0	\$0	\$3,130,000
Main Street Water Main Replacement Design	\$0	\$300,000	\$2,000,000	\$0	\$0	\$2,300,000
Meter Change Out Program / AMI system installation	\$253,000	\$290,950	\$334,593	\$384,781	\$442,499	\$1,705,823
CR 121 Water Main Interconnect Design	\$170,000	\$1,410,000	\$0	\$0	\$0	\$1,580,000
WW Imp. No. 8 - Upsize and reroute Prison FM thru Monarch Ranch	\$250,000	\$0	\$1,312,000	\$0	\$0	\$1,562,000
Millennium Park Reuse Line	\$1,510,000	\$0	\$0	\$0	\$0	\$1,510,000
North Old Wire Water Main Replacement	\$900,000	\$0	\$0	\$0	\$0	\$900,000
RCW Imp No. 6 - Design/Construct VWCA 3/6 Connection Point	\$0	\$0	\$0	\$0	\$552,000	\$552,000
RCW Imp No. 5 - Design/Construct VWCA 8/10 Connection Point	\$0	\$0	\$0	\$0	\$552,000	\$552,000
WW Imp. No. 6C - Triumph South Phase I Flow Reroute to Dublin LS	\$0	\$0	\$0	\$0	\$408,000	\$408,000
Oxford Oaks Interconnect	\$0	\$0	\$319,000	\$0	\$0	\$319,000

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Charlotte Lift Station Upgrades	\$290,000	\$0	\$0	\$0	\$0	\$290,000
Gravity Sewer Manhole Rehab's	\$280,000	\$0	\$0	\$0	\$0	\$280,000
Inspect, Repair, or Replace 4,000' of Sanitary Sewer Main	\$230,000	\$0	\$0	\$0	\$0	\$230,000
Four Lift Station Wet Well Coatings	\$135,000	\$0	\$0	\$0	\$0	\$135,000
Peter Street Lift Station Pump Upgrades	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Corrosion Inhibitor Chemical Injection for Ashley and Fairways WTP	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Beaumont Lift Station Capacity Decrease (Master Plan Project)	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Replacement of Discontinued EQ Pump at the WWTP	\$80,000	\$0	\$0	\$0	\$0	\$80,000
WTP SCADA and PLC upgrades at two water plants	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Chemical Tank Replacement at Oxford WTP	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Lift Station Fence Repair / Replace	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Spare Nitrate Sensor for the WWTP	\$14,000	\$0	\$0	\$0	\$0	\$14,000
Lift Station Hatch Repair / Replace with safety grates	\$12,000	\$0	\$0	\$0	\$0	\$12,000
RAS Meter Replacement at the WWTP	\$8,000	\$0	\$0	\$0	\$0	\$8,000
Total Water and Sewer	\$103,665,466	\$69,104,950	\$14,881,193	\$6,026,221	\$8,179,955	\$201,857,785

Building and Facilities

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MLK Park Recreation Center	\$0	\$6,300,000	\$8,800,000	\$0	\$0	\$15,100,000
Millennium Park Improvements	\$7,750,000	\$0	\$0	\$0	\$0	\$7,750,000
City Hall Courtyard Rehab	\$300,000	\$100,000	\$5,000,000	\$0	\$0	\$5,400,000
The Villages Police Department Substation	\$3,000,000	\$1,000,000	\$0	\$0	\$0	\$4,000,000
Public Works Department Annex	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$3,000,000
MSC Space Expansion	\$800,000	\$0	\$0	\$0	\$0	\$800,000
Oxford Park Improvements	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Wildwood Community Center - Bathroom and Kitchen Renovations	\$105,000	\$0	\$0	\$0	\$0	\$105,000
Equipment Storage Building	\$103,580	\$0	\$0	\$0	\$0	\$103,580
Total Building and Facilities	\$14,058,580	\$8,900,000	\$13,800,000	\$0	\$0	\$36,758,580

Roadways

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Clay Drain Road improvements	\$0	\$350,000	\$4,000,000	\$4,000,000	\$0	\$8,350,000
US 301 Complete Streets Landscaping Improvements	\$0	\$2,500,000	\$2,500,000	\$0	\$0	\$5,000,000
Barwick Street Rehabilitation	\$3,000,000	\$1,200,000	\$0	\$0	\$0	\$4,200,000
CR 44A/Lynum Corridor Expansion and Crossing	\$75,000	\$200,000	\$200,000	\$0	\$0	\$475,000
Gamble Street Improvements	\$0	\$0	\$0	\$100,000	\$100,000	\$200,000
CSX Service Road Improvements	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total Roadways	\$3,125,000	\$4,250,000	\$6,700,000	\$4,100,000	\$100,000	\$18,275,000

Other Improvements

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Watershed Master Plan Implementation Projects	\$250,000	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$7,250,000
Peters St/Orange St Stormwater BMP Improvements	\$435,000	\$2,000,000	\$0	\$0	\$0	\$2,435,000
Downtown Master Plan Property Acquisitions	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
US 301 Linear Park	\$0	\$50,000	\$1,000,000	\$0	\$0	\$1,050,000
Lynum Street Park	\$0	\$0	\$0	\$200,000	\$300,000	\$500,000

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total Other Improvements	\$935,000	\$3,300,000	\$3,250,000	\$2,450,000	\$2,550,000	\$12,485,000

Vehicles and Wheeled Equipment

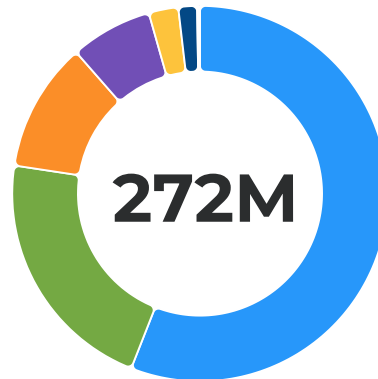
Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Marked Police Vehicles	\$287,836	\$0	\$0	\$0	\$0	\$287,836
Biosolids Hauling Truck and Trailer	\$245,000	\$0	\$0	\$0	\$0	\$245,000
2025 F550 Crane Truck	\$196,668	\$0	\$0	\$0	\$0	\$196,668
F250 Utility Body Truck - 2 Units	\$145,000	\$0	\$0	\$0	\$0	\$145,000
Fuel Truck	\$140,000	\$0	\$0	\$0	\$0	\$140,000
2025 Ford F-250 Lift Station Truck for new tech position	\$55,000	\$0	\$0	\$0	\$0	\$55,000
2025 Ext Cab 4X4 F-150 Truck for new utility inspector	\$52,000	\$0	\$0	\$0	\$0	\$52,000
One unmarked police unit. 2025 Ford Explorer @ \$47,106	\$47,106	\$0	\$0	\$0	\$0	\$47,106
2026 Ford F150	\$45,000	\$0	\$0	\$0	\$0	\$45,000
2025 Ford Explorer for engineer position	\$42,000	\$0	\$0	\$0	\$0	\$42,000
John Deere Gator	\$23,000	\$0	\$0	\$0	\$0	\$23,000
Passenger Van - Inmate Crew	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Loader Grapple Rake	\$19,500	\$0	\$0	\$0	\$0	\$19,500
John Deere 72" Zero Turn Mower	\$15,000	\$0	\$0	\$0	\$0	\$15,000
John Deere 54" Zero Turn Mower	\$13,500	\$0	\$0	\$0	\$0	\$13,500
Pull Behind 20' Transfer Pump Hose Trailer	\$12,000	\$0	\$0	\$0	\$0	\$12,000
Dump Trailer	\$11,750	\$0	\$0	\$0	\$0	\$11,750
Landscape / Mowing Trailer Replacement	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Total Vehicles and Wheeled Equipment	\$1,380,360	\$0	\$0	\$0	\$0	\$1,380,360

Other Equipment

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Pole Barn	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Lift Station Back Up Power Generator Installation at two Lift Stations	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Replacement of seven (7) lift station pumps	\$155,000	\$0	\$0	\$0	\$0	\$155,000
Sanitary Sewer Inspection Camera	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Replacement and Upgrade of two lift station panels	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Replacement of 7 Chemical Feed Pumps at Multiple Water Treatment Plants	\$65,000	\$0	\$0	\$0	\$0	\$65,000
Spare Ditch Rotor Gearbox for Kruger Oxidation Ditch	\$53,000	\$0	\$0	\$0	\$0	\$53,000
Fuel Tank Monitoring Device	\$15,672	\$0	\$0	\$0	\$0	\$15,672
In- Car Camera System Replacement Parts	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Inflatable Misting Station	\$8,000	\$0	\$0	\$0	\$0	\$8,000
DR 3900 Spectrophotometer Analyzer	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Ice Machine	\$5,500	\$0	\$0	\$0	\$0	\$5,500
Ice Machine for the WWTP	\$5,500	\$0	\$0	\$0	\$0	\$5,500
Industrial Waste Portable Sampler	\$4,500	\$0	\$0	\$0	\$0	\$4,500
Total Other Equipment	\$894,172	\$0	\$0	\$0	\$0	\$894,172

Capital Improvement Plan - Departments

FY26 - FY30 Capital Costs by Department



Capital Projects	\$152,045,000	55.97%
Capital Improvement	\$58,175,000	21.42%
Wastewater Division	\$30,349,224	11.17%
Water Division	\$19,116,229	7.04%
Public Works	\$6,935,000	2.55%
Public Safety	\$4,349,942	1.60%
Fleet Services	\$304,252	0.11%
Parks & Recreation	\$248,250	0.09%
Community Center	\$105,000	0.04%
Expenditures	\$23,000	0.01%

Capital Projects

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Wastewater Treatment Plant	\$83,263,000	\$46,394,000	\$3,887,000	\$0	\$0	\$133,544,000
12" Water Main Relocation on SR 301 South of The Florida Turnpike.	\$4,500,000	\$2,300,000	\$0	\$0	\$0	\$6,800,000
CR 209 Water Main Extension Phase 3	\$0	\$5,481,000	\$0	\$0	\$0	\$5,481,000
CR 209 and Trail winds Force main Repump Station Design	\$400,000	\$2,730,000	\$0	\$0	\$0	\$3,130,000
CR 121 Water Main Interconnect Design	\$170,000	\$1,410,000	\$0	\$0	\$0	\$1,580,000
Millennium Park Reuse Line	\$1,510,000	\$0	\$0	\$0	\$0	\$1,510,000
Total Capital Projects	\$89,843,000	\$58,315,000	\$3,887,000	\$0	\$0	\$152,045,000

Capital Improvement

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MLK Park Recreation Center	\$0	\$6,300,000	\$8,800,000	\$0	\$0	\$15,100,000
Clay Drain Road improvements	\$0	\$350,000	\$4,000,000	\$4,000,000	\$0	\$8,350,000
Millennium Park Improvements	\$7,750,000	\$0	\$0	\$0	\$0	\$7,750,000
Watershed Master Plan Implementation Projects	\$250,000	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$7,250,000
City Hall Courtyard Rehab	\$300,000	\$100,000	\$5,000,000	\$0	\$0	\$5,400,000
US 301 Complete Streets Landscaping Improvements	\$0	\$2,500,000	\$2,500,000	\$0	\$0	\$5,000,000
Public Works Department Annex	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$3,000,000
Main Street Water Main Replacement Design	\$0	\$300,000	\$2,000,000	\$0	\$0	\$2,300,000
Downtown Master Plan Property Acquisitions	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
US 301 Linear Park	\$0	\$50,000	\$1,000,000	\$0	\$0	\$1,050,000
Lynum Street Park	\$0	\$0	\$0	\$200,000	\$300,000	\$500,000

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Oxford Park Improvements	\$500,000	\$0	\$0	\$0	\$0	\$500,000
CR 44A/Lynum Corridor Expansion and Crossing	\$75,000	\$200,000	\$200,000	\$0	\$0	\$475,000
Gamble Street Improvements	\$0	\$0	\$0	\$100,000	\$100,000	\$200,000
CSX Service Road Improvements	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total Capital Improvement	\$10,675,000	\$12,550,000	\$25,750,000	\$6,550,000	\$2,650,000	\$58,175,000

Wastewater Division

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Effluent PS & Storage Improvements at WWTP	\$760,000	\$6,905,000	\$0	\$0	\$0	\$7,665,000
RIB site expansion to 5.5MGD	\$4,650,000	\$0	\$0	\$0	\$0	\$4,650,000
Misc Lift Station Upgrades	\$100,000	\$862,500	\$991,875	\$1,140,656	\$1,311,755	\$4,406,786
R-12 Pump Station Project	\$4,165,466	\$0	\$0	\$0	\$0	\$4,165,466
Misc Sewer System Renew and Replacement	\$150,000	\$759,000	\$872,850	\$1,003,778	\$1,154,344	\$3,939,972
WW Imp. No. 8 - Upsize and reroute Prison FM thru Monarch Ranch	\$250,000	\$0	\$1,312,000	\$0	\$0	\$1,562,000
MSC Space Expansion	\$800,000	\$0	\$0	\$0	\$0	\$800,000
RCW Imp No. 6 - Design/Construct VWCA 3/6 Connection Point	\$0	\$0	\$0	\$0	\$552,000	\$552,000
RCW Imp No. 5 - Design/Construct VWCA 8/10 Connection Point	\$0	\$0	\$0	\$0	\$552,000	\$552,000
Charlotte Lift Station Upgrades	\$290,000	\$0	\$0	\$0	\$0	\$290,000
Gravity Sewer Manhole Rehab's	\$280,000	\$0	\$0	\$0	\$0	\$280,000
Biosolids Hauling Truck and Trailer	\$245,000	\$0	\$0	\$0	\$0	\$245,000
Inspect, Repair, or Replace 4,000' of Sanitary Sewer Main	\$230,000	\$0	\$0	\$0	\$0	\$230,000
Lift Station Back Up Power Generator Installation at two Lift Stations	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Replacement of seven (7) lift station pumps	\$155,000	\$0	\$0	\$0	\$0	\$155,000
Four Lift Station Wet Well Coatings	\$135,000	\$0	\$0	\$0	\$0	\$135,000
Peter Street Lift Station Pump Upgrades	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Replacement and Upgrade of two lift station panels	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Beaumont Lift Station Capacity Decrease (Master Plan Project)	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Replacement of Discontinued EQ Pump at the WWTP	\$80,000	\$0	\$0	\$0	\$0	\$80,000
2025 Ford F-250 Lift Station Truck for new tech position	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Spare Ditch Rotor Gearbox for Kruger Oxidation Ditch	\$53,000	\$0	\$0	\$0	\$0	\$53,000
Lift Station Fence Repair / Replace	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Spare Nitrate Sensor for the WWTP	\$14,000	\$0	\$0	\$0	\$0	\$14,000
Lift Station Hatch Repair / Replace with safety grates	\$12,000	\$0	\$0	\$0	\$0	\$12,000
Pull Behind 20' Transfer Pump Hose Trailer	\$12,000	\$0	\$0	\$0	\$0	\$12,000
RAS Meter Replacement at the WWTP	\$8,000	\$0	\$0	\$0	\$0	\$8,000
DR 3900 Spectrophotometer Analyzer	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Ice Machine for the WWTP	\$5,500	\$0	\$0	\$0	\$0	\$5,500
Industrial Waste Portable Sampler	\$4,500	\$0	\$0	\$0	\$0	\$4,500
Total Wastewater Division	\$12,931,466	\$8,526,500	\$3,176,725	\$2,144,434	\$3,570,099	\$30,349,224

Water Division

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Loop and Upgrade of Metal Water Mains	\$1,150,000	\$1,322,500	\$1,520,875	\$1,749,006	\$2,011,357	\$7,753,738
Oxford WTP Phase 2 expansion	\$0	\$350,000	\$3,643,000	\$0	\$0	\$3,993,000
CR501 WTP Expansion	\$0	\$0	\$0	\$1,748,000	\$1,748,000	\$3,496,000

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Meter Change Out Program / AMI system installation	\$253,000	\$290,950	\$334,593	\$384,781	\$442,499	\$1,705,823
North Old Wire Water Main Replacement	\$900,000	\$0	\$0	\$0	\$0	\$900,000
WW Imp. No. 6C - Triumph South Phase I Flow Reroute to Dublin LS	\$0	\$0	\$0	\$0	\$408,000	\$408,000
Oxford Oaks Interconnect	\$0	\$0	\$319,000	\$0	\$0	\$319,000
2025 F550 Crane Truck	\$196,668	\$0	\$0	\$0	\$0	\$196,668
Corrosion Inhibitor Chemical Injection for Ashley and Fairways WTP	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Replacement of 7 Chemical Feed Pumps at Multiple Water Treatment Plants	\$65,000	\$0	\$0	\$0	\$0	\$65,000
2025 Ext Cab 4X4 F-150 Truck for new utility inspector	\$52,000	\$0	\$0	\$0	\$0	\$52,000
WTP SCADA and PLC upgrades at two water plants	\$45,000	\$0	\$0	\$0	\$0	\$45,000
2025 Ford Explorer for engineer position	\$42,000	\$0	\$0	\$0	\$0	\$42,000
Chemical Tank Replacement at Oxford WTP	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Total Water Division	\$2,843,668	\$1,963,450	\$5,817,468	\$3,881,787	\$4,609,856	\$19,116,229

Public Works

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Barwick Street Rehabilitation	\$3,000,000	\$1,200,000	\$0	\$0	\$0	\$4,200,000
Peters St/Orange St Stormwater BMP Improvements	\$435,000	\$2,000,000	\$0	\$0	\$0	\$2,435,000
F250 Utility Body Truck - 2 Units	\$145,000	\$0	\$0	\$0	\$0	\$145,000
Sanitary Sewer Inspection Camera	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Passenger Van - Inmate Crew	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Loader Grapple Rake	\$19,500	\$0	\$0	\$0	\$0	\$19,500
Landscape / Mowing Trailer Replacement	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Ice Machine	\$5,500	\$0	\$0	\$0	\$0	\$5,500
Total Public Works	\$3,735,000	\$3,200,000	\$0	\$0	\$0	\$6,935,000

Public Safety

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
The Villages Police Department Substation	\$3,000,000	\$1,000,000	\$0	\$0	\$0	\$4,000,000
Marked Police Vehicles	\$287,836	\$0	\$0	\$0	\$0	\$287,836
One unmarked police unit. 2025 Ford Explorer @ \$47,106	\$47,106	\$0	\$0	\$0	\$0	\$47,106
In- Car Camera System Replacement Parts	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Total Public Safety	\$3,349,942	\$1,000,000	\$0	\$0	\$0	\$4,349,942

Fleet Services

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Fuel Truck	\$140,000	\$0	\$0	\$0	\$0	\$140,000
Equipment Storage Building	\$103,580	\$0	\$0	\$0	\$0	\$103,580
2026 Ford F150	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Fuel Tank Monitoring Device	\$15,672	\$0	\$0	\$0	\$0	\$15,672
Total Fleet Services	\$304,252	\$0	\$0	\$0	\$0	\$304,252

Parks & Recreation

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Pole Barn	\$200,000	\$0	\$0	\$0	\$0	\$200,000
John Deere 72" Zero Turn Mower	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
John Deere 54" Zero Turn Mower	\$13,500	\$0	\$0	\$0	\$0	\$13,500
Dump Trailer	\$11,750	\$0	\$0	\$0	\$0	\$11,750
Inflatable Misting Station	\$8,000	\$0	\$0	\$0	\$0	\$8,000
Total Parks & Recreation	\$248,250	\$0	\$0	\$0	\$0	\$248,250

Community Center

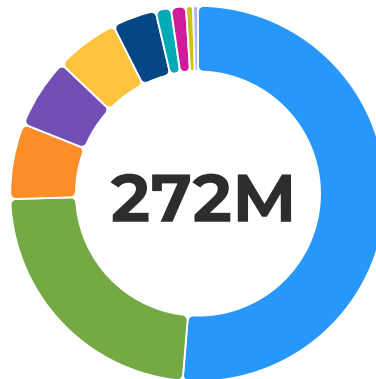
Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Wildwood Community Center - Bathroom and Kitchen Renovations	\$105,000	\$0	\$0	\$0	\$0	\$105,000
Total Community Center	\$105,000	\$0	\$0	\$0	\$0	\$105,000

Expenditures

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
John Deere Gator	\$23,000	\$0	\$0	\$0	\$0	\$23,000
Total Expenditures	\$23,000	\$0	\$0	\$0	\$0	\$23,000

Capital Improvement Plan - Expenditures

FY26 - FY30 Expenditures by Fund



Debt Issuance (SRF/Bonds/Loan)	\$139,359,466	51.30%
CIP Fund	\$63,115,000	23.23%
Wastewater SDC Fund	\$17,655,000	6.50%
Water Operating Budget	\$16,444,561	6.05%
Water SDC Fund	\$14,869,000	5.47%
Wastewater Operating Budget	\$10,329,758	3.80%
Other	\$3,603,580	1.33%
Impact Fee Fund	\$3,500,000	1.29%
General Fund	\$1,621,864	0.60%
Utility Revenue Fund	\$1,152,668	0.42%

Debt Issuance (SRF/Bonds/Loan)

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Wastewater Treatment Plant	\$80,263,000	\$46,394,000	\$3,887,000	\$0	\$0	\$130,544,000
RIB site expansion to 5.5MGD	\$4,650,000	\$0	\$0	\$0	\$0	\$4,650,000
R-12 Pump Station Project	\$4,165,466	\$0	\$0	\$0	\$0	\$4,165,466
Total Debt Issuance (SRF/Bonds/Loan)	\$89,078,466	\$46,394,000	\$3,887,000	\$0	\$0	\$139,359,466

CIP Fund

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MLK Park Recreation Center	\$0	\$6,000,000	\$8,800,000	\$0	\$0	\$14,800,000
Clay Drain Road improvements	\$0	\$350,000	\$4,000,000	\$4,000,000	\$0	\$8,350,000
Watershed Master Plan Implementation Projects	\$250,000	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$7,250,000
Millennium Park Improvements	\$6,250,000	\$0	\$0	\$0	\$0	\$6,250,000
City Hall Courtyard Rehab	\$300,000	\$100,000	\$5,000,000	\$0	\$0	\$5,400,000
US 301 Complete Streets Landscaping Improvements	\$0	\$2,500,000	\$2,500,000	\$0	\$0	\$5,000,000
Barwick Street Rehabilitation	\$3,000,000	\$1,200,000	\$0	\$0	\$0	\$4,200,000
Public Works Department Annex	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$3,000,000
Peters St/Orange St Stormwater BMP Improvements	\$435,000	\$2,000,000	\$0	\$0	\$0	\$2,435,000
The Villages Police Department Substation	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
Downtown Master Plan Property Acquisitions	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
US 301 Linear Park	\$0	\$50,000	\$1,000,000	\$0	\$0	\$1,050,000
MSC Space Expansion	\$800,000	\$0	\$0	\$0	\$0	\$800,000
Oxford Park Improvements	\$500,000	\$0	\$0	\$0	\$0	\$500,000

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
CR 44A/Lynum Corridor Expansion and Crossing	\$75,000	\$200,000	\$200,000	\$0	\$0	\$475,000
Gamble Street Improvements	\$0	\$0	\$0	\$100,000	\$100,000	\$200,000
Wildwood Community Center - Bathroom and Kitchen Renovations	\$105,000	\$0	\$0	\$0	\$0	\$105,000
CSX Service Road Improvements	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total CIP Fund	\$15,515,000	\$15,150,000	\$23,750,000	\$6,350,000	\$2,350,000	\$63,115,000

Wastewater SDC Fund

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Effluent PS & Storage Improvements at WWTP	\$760,000	\$6,905,000	\$0	\$0	\$0	\$7,665,000
CR 209 and Trail winds Force main Repump Station Design	\$400,000	\$2,730,000	\$0	\$0	\$0	\$3,130,000
Wastewater Treatment Plant	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
WW Imp. No. 8 - Upsize and reroute Prison FM thru Monarch Ranch	\$0	\$250,000	\$1,312,000	\$0	\$0	\$1,562,000
Millennium Park Reuse Line	\$1,510,000	\$0	\$0	\$0	\$0	\$1,510,000
WW Imp. No. 6C - Triumph South Phase I Flow Reroute to Dublin LS	\$0	\$0	\$0	\$0	\$408,000	\$408,000
Charlotte Lift Station Upgrades	\$290,000	\$0	\$0	\$0	\$0	\$290,000
Beaumont Lift Station Capacity Decrease (Master Plan Project)	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Total Wastewater SDC Fund	\$6,050,000	\$9,885,000	\$1,312,000	\$0	\$408,000	\$17,655,000

Water Operating Budget

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Loop and Upgrade of Metal Water Mains	\$1,150,000	\$1,322,500	\$1,520,875	\$1,749,006	\$2,011,357	\$7,753,738
12" Water Main Relocation on SR 301 South of The Florida Turnpike.	\$4,500,000	\$2,300,000	\$0	\$0	\$0	\$6,800,000
Meter Change Out Program / AMI system installation	\$253,000	\$290,950	\$334,593	\$384,781	\$442,499	\$1,705,823
Corrosion Inhibitor Chemical Injection for Ashley and Fairways WTP	\$100,000	\$0	\$0	\$0	\$0	\$100,000
WTP SCADA and PLC upgrades at two water plants	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Chemical Tank Replacement at Oxford WTP	\$40,000	\$0	\$0	\$0	\$0	\$40,000
North Old Wire Water Main Replacement	\$0	\$0	\$0	\$0	\$0	\$0
Total Water Operating Budget	\$6,088,000	\$3,913,450	\$1,855,468	\$2,133,787	\$2,453,856	\$16,444,561

Water SDC Fund

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
CR 209 Water Main Extension Phase 3	\$0	\$5,481,000	\$0	\$0	\$0	\$5,481,000
Oxford WTP Phase 2 expansion	\$0	\$350,000	\$3,643,000	\$0	\$0	\$3,993,000
CR501 WTP Expansion	\$0	\$0	\$0	\$1,748,000	\$1,748,000	\$3,496,000
CR 121 Water Main Interconnect Design	\$170,000	\$1,410,000	\$0	\$0	\$0	\$1,580,000
Oxford Oaks Interconnect	\$0	\$0	\$319,000	\$0	\$0	\$319,000
Loop and Upgrade of Metal Water Mains	\$0	\$0	\$0	\$0	\$0	\$0
12" Water Main Relocation on SR 301 South of The Florida Turnpike.	\$0	\$0	\$0	\$0	\$0	\$0
Total Water SDC Fund	\$170,000	\$7,241,000	\$3,962,000	\$1,748,000	\$1,748,000	\$14,869,000

Wastewater Operating Budget

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Misc Lift Station Upgrades	\$100,000	\$862,500	\$991,875	\$1,140,656	\$1,311,755	\$4,406,786
Misc Sewer System Renew and Replacement	\$150,000	\$759,000	\$872,850	\$1,003,778	\$1,154,344	\$3,939,972

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
RCW Imp No. 6 - Design/Construct VWCA 3/6 Connection Point	\$0	\$0	\$0	\$0	\$552,000	\$552,000
RCW Imp No. 5 - Design/Construct VWCA 8/10 Connection Point	\$0	\$0	\$0	\$0	\$552,000	\$552,000
Gravity Sewer Manhole Rehab's	\$280,000	\$0	\$0	\$0	\$0	\$280,000
Inspect, Repair, or Replace 4,000' of Sanitary Sewer Main	\$230,000	\$0	\$0	\$0	\$0	\$230,000
Four Lift Station Wet Well Coatings	\$135,000	\$0	\$0	\$0	\$0	\$135,000
Peter Street Lift Station Pump Upgrades	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Replacement of Discontinued EQ Pump at the WWTP	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Lift Station Fence Repair / Replace	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Spare Nitrate Sensor for the WWTP	\$14,000	\$0	\$0	\$0	\$0	\$14,000
Lift Station Hatch Repair / Replace with safety grates	\$12,000	\$0	\$0	\$0	\$0	\$12,000
RAS Meter Replacement at the WWTP	\$8,000	\$0	\$0	\$0	\$0	\$8,000
Total Wastewater Operating Budget	\$1,129,000	\$1,621,500	\$1,864,725	\$2,144,434	\$3,570,099	\$10,329,758

Other

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Main Street Water Main Replacement Design	\$0	\$300,000	\$2,000,000	\$0	\$0	\$2,300,000
North Old Wire Water Main Replacement	\$900,000	\$0	\$0	\$0	\$0	\$900,000
MLK Park Recreation Center	\$0	\$300,000	\$0	\$0	\$0	\$300,000
Equipment Storage Building	\$103,580	\$0	\$0	\$0	\$0	\$103,580
Total Other	\$1,003,580	\$600,000	\$2,000,000	\$0	\$0	\$3,603,580

Impact Fee Fund

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
The Villages Police Department Substation	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$2,000,000
Millennium Park Improvements	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
Total Impact Fee Fund	\$2,500,000	\$1,000,000	\$0	\$0	\$0	\$3,500,000

General Fund

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Lynum Street Park	\$0	\$0	\$0	\$200,000	\$300,000	\$500,000
Marked Police Vehicles	\$287,836	\$0	\$0	\$0	\$0	\$287,836
Pole Barn	\$200,000	\$0	\$0	\$0	\$0	\$200,000
F250 Utility Body Truck - 2 Units	\$145,000	\$0	\$0	\$0	\$0	\$145,000
Fuel Truck	\$140,000	\$0	\$0	\$0	\$0	\$140,000
Sanitary Sewer Inspection Camera	\$100,000	\$0	\$0	\$0	\$0	\$100,000
One unmarked police unit. 2025 Ford Explorer @ \$47,106	\$47,106	\$0	\$0	\$0	\$0	\$47,106
2026 Ford F150	\$45,000	\$0	\$0	\$0	\$0	\$45,000
John Deere Gator	\$23,000	\$0	\$0	\$0	\$0	\$23,000
Passenger Van - Inmate Crew	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Loader Grapple Rake	\$19,500	\$0	\$0	\$0	\$0	\$19,500
Fuel Tank Monitoring Device	\$15,672	\$0	\$0	\$0	\$0	\$15,672
In- Car Camera System Replacement Parts	\$15,000	\$0	\$0	\$0	\$0	\$15,000
John Deere 72" Zero Turn Mower	\$15,000	\$0	\$0	\$0	\$0	\$15,000
John Deere 54" Zero Turn Mower	\$13,500	\$0	\$0	\$0	\$0	\$13,500
Dump Trailer	\$11,750	\$0	\$0	\$0	\$0	\$11,750
Landscape / Mowing Trailer Replacement	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Inflatable Misting Station	\$8,000	\$0	\$0	\$0	\$0	\$8,000

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Ice Machine	\$5,500	\$0	\$0	\$0	\$0	\$5,500
Total General Fund	\$1,121,864	\$0	\$0	\$200,000	\$300,000	\$1,621,864

Utility Revenue Fund

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Biosolids Hauling Truck and Trailer	\$245,000	\$0	\$0	\$0	\$0	\$245,000
2025 F550 Crane Truck	\$196,668	\$0	\$0	\$0	\$0	\$196,668
Lift Station Back Up Power Generator Installation at two Lift Stations	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Replacement of seven (7) lift station pumps	\$155,000	\$0	\$0	\$0	\$0	\$155,000
Replacement and Upgrade of two lift station panels	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Replacement of 7 Chemical Feed Pumps at Multiple Water Treatment Plants	\$65,000	\$0	\$0	\$0	\$0	\$65,000
2025 Ford F-250 Lift Station Truck for new tech position	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Spare Ditch Rotor Gearbox for Kruger Oxidation Ditch	\$53,000	\$0	\$0	\$0	\$0	\$53,000
2025 Ext Cab 4X4 F-150 Truck for new utility inspector	\$52,000	\$0	\$0	\$0	\$0	\$52,000
2025 Ford Explorer for engineer position	\$42,000	\$0	\$0	\$0	\$0	\$42,000
Pull Behind 20' Transfer Pump Hose Trailer	\$12,000	\$0	\$0	\$0	\$0	\$12,000
DR 3900 Spectrophotometer Analyzer	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Ice Machine for the WWTP	\$5,500	\$0	\$0	\$0	\$0	\$5,500
Industrial Waste Portable Sampler	\$4,500	\$0	\$0	\$0	\$0	\$4,500
Total Utility Revenue Fund	\$1,152,668	\$0	\$0	\$0	\$0	\$1,152,668

Capital Projects

Capital Projects

Project Name	Years	Departments	Type	Total
12" Water Main Relocation on SR 301 South of The Florida Turnpike.	2026 - 2027	Capital Projects	Water and Sewer	\$6,800,000
2025 Ext Cab 4X4 F-150 Truck for new utility inspector	2026	Water Division	Vehicles and Wheeled Equipment	\$52,000
2025 F550 Crane Truck	2026	Water Division	Vehicles and Wheeled Equipment	\$196,668
2025 Ford Explorer for engineer position	2026	Water Division	Vehicles and Wheeled Equipment	\$42,000
2025 Ford F-250 Lift Station Truck for new tech position	2026	Wastewater Division	Vehicles and Wheeled Equipment	\$55,000
2026 Ford F150	2026	Fleet Services	Vehicles and Wheeled Equipment	\$45,000
Barwick Street Rehabilitation	2026 - 2027	Public Works	Roadways	\$4,200,000
Beaumont Lift Station Capacity Decrease (Master Plan Project)	2026	Wastewater Division	Water and Sewer	\$90,000
Biosolids Hauling Truck and Trailer	2026	Wastewater Division	Vehicles and Wheeled Equipment	\$245,000
Charlotte Lift Station Upgrades	2026	Wastewater Division	Water and Sewer	\$290,000
Chemical Tank Replacement at Oxford WTP	2026	Water Division	Water and Sewer	\$40,000
City Hall Courtyard Rehab	2026 - 2028	Capital Improvement	Building and Facilities	\$5,400,000
Clay Drain Road improvements	2027 - 2029	Capital Improvement	Roadways	\$8,350,000
Corrosion Inhibitor Chemical Injection for Ashley and Fairways WTP	2026	Water Division	Water and Sewer	\$100,000
CR 121 Water Main Interconnect Design	2026 - 2027	Capital Projects	Water and Sewer	\$1,580,000
CR 209 and Trail winds Force main Repump Station Design	2026 - 2027	Capital Projects	Water and Sewer	\$3,130,000
CR 209 Water Main Extension Phase 3	2027	Capital Projects	Water and Sewer	\$5,481,000
CR 44A/Lynum Corridor Expansion and Crossing	2026 - 2028	Capital Improvement	Roadways	\$475,000
CR501 WTP Expansion	2029 - 2030	Water Division	Water and Sewer	\$3,496,000
CSX Service Road Improvements	2026	Capital Improvement	Roadways	\$50,000
Downtown Master Plan Property Acquisitions	2026 - 2030	Capital Improvement	Other Improvements	\$1,250,000
DR 3900 Spectrophotometer Analyzer	2026	Wastewater Division	Other Equipment	\$7,000
Dump Trailer	2026	Parks & Recreation	Vehicles and Wheeled Equipment	\$11,750
Effluent PS & Storage Improvements at WWTP	2026 - 2027	Wastewater Division	Water and Sewer	\$7,665,000
Equipment Storage Building	2026	Fleet Services	Building and Facilities	\$103,580

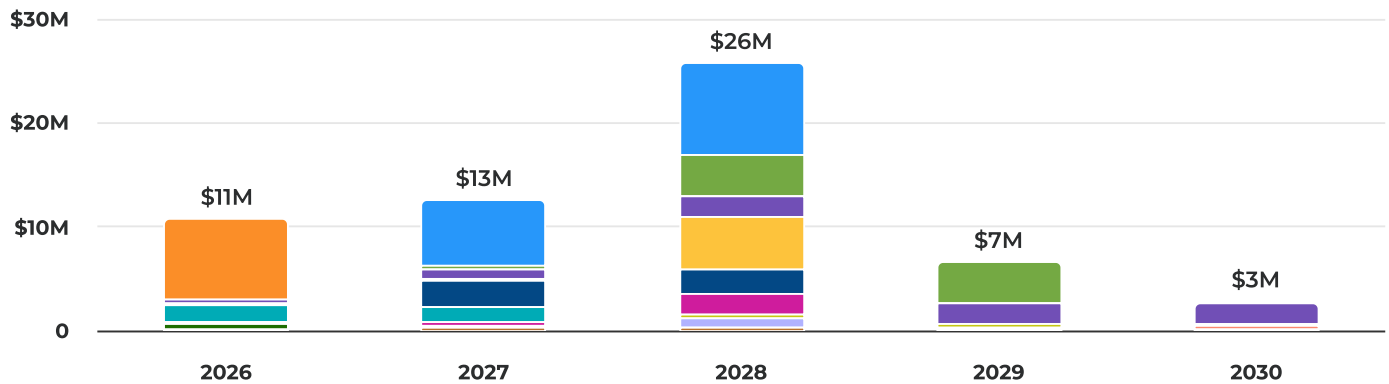
Project Name	Years	Departments	Type	Total
F250 Utility Body Truck - 2 Units	2026	Public Works	Vehicles and Wheeled Equipment	\$145,000
Four Lift Station Wet Well Coatings	2026	Wastewater Division	Water and Sewer	\$135,000
Fuel Tank Monitoring Device	2026	Fleet Services	Other Equipment	\$15,672
Fuel Truck	2026	Fleet Services	Vehicles and Wheeled Equipment	\$140,000
Gamble Street Improvements	2029 - 2030	Capital Improvement	Roadways	\$200,000
Gravity Sewer Manhole Rehab's	2026	Wastewater Division	Water and Sewer	\$280,000
Ice Machine	2026	Public Works	Other Equipment	\$5,500
Ice Machine for the WWTP	2026	Wastewater Division	Other Equipment	\$5,500
In- Car Camera System Replacement Parts	2026	Public Safety	Other Equipment	\$15,000
Industrial Waste Portable Sampler	2026	Wastewater Division	Other Equipment	\$4,500
Inflatable Misting Station	2026	Parks & Recreation	Other Equipment	\$8,000
Inspect, Repair, or Replace 4,000' of Sanitary Sewer Main	2026	Wastewater Division	Water and Sewer	\$230,000
John Deere 54" Zero Turn Mower	2026	Parks & Recreation	Vehicles and Wheeled Equipment	\$13,500
John Deere 72" Zero Turn Mower	2026	Parks & Recreation	Vehicles and Wheeled Equipment	\$15,000
John Deere Gator	2026	Expenditures	Vehicles and Wheeled Equipment	\$23,000
Landscape / Mowing Trailer Replacement	2026	Public Works	Vehicles and Wheeled Equipment	\$10,000
Lift Station Back Up Power Generator Installation at two Lift Stations	2026	Wastewater Division	Other Equipment	\$160,000
Lift Station Fence Repair / Replace	2026	Wastewater Division	Water and Sewer	\$20,000
Lift Station Hatch Repair / Replace with safety grates	2026	Wastewater Division	Water and Sewer	\$12,000
Loader Grapple Rake	2026	Public Works	Vehicles and Wheeled Equipment	\$19,500
Loop and Upgrade of Metal Water Mains	2026 - 2030	Water Division	Water and Sewer	\$7,753,738
Lynum Street Park	2029 - 2030	Capital Improvement	Other Improvements	\$500,000
Main Street Water Main Replacement Design	2027 - 2028	Capital Improvement	Water and Sewer	\$2,300,000
Marked Police Vehicles	2026	Public Safety	Vehicles and Wheeled Equipment	\$287,836
Meter Change Out Program / AMI system installation	2026 - 2030	Water Division	Water and Sewer	\$1,705,823
Millennium Park Improvements	2026	Capital Improvement	Building and Facilities	\$7,750,000
Millennium Park Reuse Line	2026	Capital Projects	Water and Sewer	\$1,510,000
Misc Lift Station Upgrades	2026 - 2030	Wastewater Division	Water and Sewer	\$4,406,786
Misc Sewer System Renew and Replacement	2026 - 2030	Wastewater Division	Water and Sewer	\$3,939,972
MLK Park Recreation Center	2027 - 2028	Capital Improvement	Building and Facilities	\$15,100,000

Project Name	Years	Departments	Type	Total
MSC Space Expansion	2026	Wastewater Division	Building and Facilities	\$800,000
North Old Wire Water Main Replacement	2026 - 2030	Water Division	Water and Sewer	\$900,000
One unmarked police unit. 2025 Ford Explorer @ \$47,106	2026	Public Safety	Vehicles and Wheeled Equipment	\$47,106
Oxford Oaks Interconnect	2028	Water Division	Water and Sewer	\$319,000
Oxford Park Improvements	2026	Capital Improvement	Building and Facilities	\$500,000
Oxford WTP Phase 2 expansion	2027 - 2028	Water Division	Water and Sewer	\$3,993,000
Passenger Van - Inmate Crew	2026	Public Works	Vehicles and Wheeled Equipment	\$20,000
Peter Street Lift Station Pump Upgrades	2026	Wastewater Division	Water and Sewer	\$100,000
Peters St/Orange St Stormwater BMP Improvements	2026 - 2027	Public Works	Other Improvements	\$2,435,000
Pole Barn	2026	Parks & Recreation	Other Equipment	\$200,000
Public Works Department Annex	2026 - 2027	Capital Improvement	Building and Facilities	\$3,000,000
Pull Behind 20' Transfer Pump Hose Trailer	2026	Wastewater Division	Vehicles and Wheeled Equipment	\$12,000
R-12 Pump Station Project	2026	Wastewater Division	Water and Sewer	\$4,165,466
RAS Meter Replacement at the WWTP	2026	Wastewater Division	Water and Sewer	\$8,000
RCW Imp No. 5 - Design/Construct VWCA 8/10 Connection Point	2030	Wastewater Division	Water and Sewer	\$552,000
RCW Imp No. 6 - Design/Construct VWCA 3/6 Connection Point	2030	Wastewater Division	Water and Sewer	\$552,000
Replacement and Upgrade of two lift station panels	2026	Wastewater Division	Other Equipment	\$100,000
Replacement of 7 Chemical Feed Pumps at Multiple Water Treatment Plants	2026	Water Division	Other Equipment	\$65,000
Replacement of Discontinued EQ Pump at the WWTP	2026	Wastewater Division	Water and Sewer	\$80,000
Replacement of seven (7) lift station pumps	2026	Wastewater Division	Other Equipment	\$155,000
RIB site expansion to 5.5MGD	2026	Wastewater Division	Water and Sewer	\$4,650,000
Sanitary Sewer Inspection Camera	2026	Public Works	Other Equipment	\$100,000
Spare Ditch Rotor Gearbox for Kruger Oxidation Ditch	2026	Wastewater Division	Other Equipment	\$53,000
Spare Nitrate Sensor for the WWTP	2026	Wastewater Division	Water and Sewer	\$14,000
The Villages Police Department Substation	2026 - 2027	Public Safety	Building and Facilities	\$4,000,000
US 301 Complete Streets Landscaping Improvements	2027 - 2028	Capital Improvement	Roadways	\$5,000,000
US 301 Linear Park	2027 - 2028	Capital Improvement	Other Improvements	\$1,050,000
Wastewater Treatment Plant	2026 - 2028	Capital Projects	Water and Sewer	\$133,544,000
Watershed Master Plan Implementation Projects	2026 - 2030	Capital Improvement	Other Improvements	\$7,250,000
Wildwood Community Center - Bathroom and Kitchen Renovations	2026	Community Center	Building and Facilities	\$105,000

Project Name	Years	Departments	Type	Total
WTP SCADA and PLC upgrades at two water plants	2026	Water Division	Water and Sewer	\$45,000
WW Imp. No. 6C - Triumph South Phase I Flow Reroute to Dublin LS	2030	Water Division	Water and Sewer	\$408,000
WW Imp. No. 8 - Upsize and reroute Prison FM thru Monarch Ranch	2027 - 2028	Wastewater Division	Water and Sewer	\$1,562,000

Capital Improvement

FY26 - FY30 Capital Improvement Projects



● MLK Park Recreation Center	\$15,100,000	25.96%
● Clay Drain Road improvements	\$8,350,000	14.35%
● Millennium Park Improvements	\$7,750,000	13.32%
● Watershed Master Plan Implementation Projects	\$7,250,000	12.46%
● City Hall Courtyard Rehab	\$5,400,000	9.28%
● US 301 Complete Streets Landscaping Improvements	\$5,000,000	8.59%
● Public Works Department Annex	\$3,000,000	5.16%
● Main Street Water Main Replacement Design	\$2,300,000	3.95%
● Downtown Master Plan Property Acquisitions	\$1,250,000	2.15%
● US 301 Linear Park	\$1,050,000	1.80%
● Lynam Street Park	\$500,000	0.86%
● Oxford Park Improvements	\$500,000	0.86%
● CR 44A/Lynam Corridor Expansion and Crossing	\$475,000	0.82%
● Gamble Street Improvements	\$200,000	0.34%
● CSX Service Road Improvements	\$50,000	0.09%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
MLK Park Recreation Center	\$0	\$6,300,000	\$8,800,000	\$0	\$0	\$15,100,000
Clay Drain Road improvements	\$0	\$350,000	\$4,000,000	\$4,000,000	\$0	\$8,350,000
Millennium Park Improvements	\$7,750,000	\$0	\$0	\$0	\$0	\$7,750,000
Watershed Master Plan Implementation Projects	\$250,000	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$7,250,000
City Hall Courtyard Rehab	\$300,000	\$100,000	\$5,000,000	\$0	\$0	\$5,400,000
US 301 Complete Streets Landscaping Improvements	\$0	\$2,500,000	\$2,500,000	\$0	\$0	\$5,000,000
Public Works Department Annex	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$3,000,000
Main Street Water Main Replacement Design	\$0	\$300,000	\$2,000,000	\$0	\$0	\$2,300,000
Downtown Master Plan Property Acquisitions	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
US 301 Linear Park	\$0	\$50,000	\$1,000,000	\$0	\$0	\$1,050,000
Lynum Street Park	\$0	\$0	\$0	\$200,000	\$300,000	\$500,000
Oxford Park Improvements	\$500,000	\$0	\$0	\$0	\$0	\$500,000
CR 44A/Lynum Corridor Expansion and Crossing	\$75,000	\$200,000	\$200,000	\$0	\$0	\$475,000
Gamble Street Improvements	\$0	\$0	\$0	\$100,000	\$100,000	\$200,000
CSX Service Road Improvements	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total Summary of Requests	\$10,675,000	\$12,550,000	\$25,750,000	\$6,550,000	\$2,650,000	\$58,175,000

City Hall Courtyard Rehab

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	01/6/2025
Estimated Completion Date	05/21/2025

Description

New landscaping and hardscaping of the courtyard at City Hall.

Details

Strategic Focus Area:	Downtown Redevelopment, Infrastructure	Type of Project:	Refurbishment
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Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$300K	\$5.4M	\$5.4M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Construction/Maintenance	\$300,000	\$100,000	\$5,000,000	\$5,400,000
Total	\$300,000	\$100,000	\$5,000,000	\$5,400,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$300K	\$5.4M	\$5.4M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
CIP Fund	\$300,000	\$100,000	\$5,000,000	\$5,400,000
Total	\$300,000	\$100,000	\$5,000,000	\$5,400,000

Clay Drain Road improvements

Overview

Request Owner	Stephenie Crowder, Accountant III
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	10/1/2026
Estimated Completion Date	09/30/2029

Description

Improve Clay Drain Road.

Details

Strategic Focus Area: Infrastructure **Type of Project:** Widen and Resurface Current Road

Benefit to Community
Improve roadway accessibility.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$8.35M	\$8.35M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	Total
Construction/Maintenance	\$350,000	\$4,000,000	\$4,000,000	\$8,350,000
Total	\$350,000	\$4,000,000	\$4,000,000	\$8,350,000

Funding Sources

FY2026 Budget

\$0

Total Budget (all years)

\$8.35M

Project Total

\$8.35M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	Total
CIP Fund	\$350,000	\$4,000,000	\$4,000,000	\$8,350,000
Total	\$350,000	\$4,000,000	\$4,000,000	\$8,350,000

CR 44A/Lynum Corridor Expansion and Crossing

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	07/30/2025
Estimated Completion Date	07/21/2027

Description

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

Details

Strategic Focus Area: Transportation

Type of Project: New Road

Benefit to Community

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

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$75K	\$475K	\$475K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Construction/Maintenance	\$75,000	\$200,000	\$200,000	\$475,000
Total	\$75,000	\$200,000	\$200,000	\$475,000

Funding Sources

FY2026 Budget
\$75K

Total Budget (all years)
\$475K

Project Total
\$475K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
CIP Fund	\$75,000	\$200,000	\$200,000	\$475,000
Total	\$75,000	\$200,000	\$200,000	\$475,000

CSX Service Road Improvements

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	04/20/2026
Estimated Completion Date	09/1/2026

Description

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

Details

Strategic Focus Area: Infrastructure **Type of Project:** Resurface Current Road

Benefit to Community

Makes the downtown more accessible to patrons.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$50K	\$50K	\$50K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$25,000	\$25,000
Engineering	\$25,000	\$25,000
Total	\$50,000	\$50,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$50K	\$50K	\$50K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
CIP Fund	\$50,000	\$50,000
Total	\$50,000	\$50,000

Downtown Master Plan Property Acquisitions

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	10/1/2024
Estimated Completion Date	09/30/2025

Description

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

Details

Strategic Focus Area: Downtown Redevelopment **Type of Project:** Other improvement

Benefit to Community

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

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$250K	\$1.25M	\$1.25M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Land/Right-of-way	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$250K	\$1.25M	\$1.25M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
CIP Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000

Gamble Street Improvements

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	02/22/2027
Estimated Completion Date	05/27/2027

Description

Make improvements to Gamble Street.

Details

Strategic Focus Area: Transportation **Type of Project:** Resurface Current Road

Benefit to Community

Will provide better transportation options.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$200K	\$200K

Detailed Breakdown

Category	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Construction/Maintenance	\$100,000	\$100,000	\$200,000
Total	\$100,000	\$100,000	\$200,000

Funding Sources

FY2026 Budget

\$0

Total Budget (all years)

\$200K

Project Total

\$200K

Detailed Breakdown

Category	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
CIP Fund	\$100,000	\$100,000	\$200,000
Total	\$100,000	\$100,000	\$200,000

Lynum Street Park

Overview

Request Owner	Stephenie Crowder, Accountant III
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	10/1/2028
Estimated Completion Date	09/30/2030

Description

Improve Lynum Street Park

Details

Strategic Focus Area: Community Engagement **Type of Project:** New Construction

Benefit to Community

Improve Lynum St. Park so the public will want to be there more

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$500K	\$500K

Detailed Breakdown

Category	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Construction/Maintenance	\$200,000	\$300,000	\$500,000
Total	\$200,000	\$300,000	\$500,000

Funding Sources

FY2026 Budget

\$0

Total Budget (all years)

\$500K

Project Total

\$500K

Detailed Breakdown

Category	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
General Fund	\$200,000	\$300,000	\$500,000
Total	\$200,000	\$300,000	\$500,000

Main Street Water Main Replacement Design

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

This request is to have the Main Street Water main replacement project designed and ready to construct when funds are available.

Images



Water Main Pic

Details

Strategic Focus Area: Downtown Redevelopment

Type of Project: Improvement

Supplemental Attachments

 [Capital OPC Email](#)

Capital Cost

FY2026 Budget
\$0

Total Budget (all years)
\$2.3M

Project Total
\$2.3M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Design	\$300,000	\$2,000,000	\$2,300,000
Total	\$300,000	\$2,000,000	\$2,300,000

Funding Sources

FY2026 Budget
\$0

Total Budget (all years)
\$2.3M

Project Total
\$2.3M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Other	\$300,000	\$2,000,000	\$2,300,000
Total	\$300,000	\$2,000,000	\$2,300,000

Millennium Park Improvements

Overview

Request Owner	Stephenie Crowder, Accountant III
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

Millennium Park improvements.

Details

Strategic Focus Area:	Community Engagement	Type of Project:	Refurbishment
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Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$7.75M	\$7.75M	\$7.75M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$6,250,000	\$6,250,000
Repairs/Improvements	\$1,500,000	\$1,500,000
Total	\$7,750,000	\$7,750,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$7.75M	\$7.75M	\$7.75M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
CIP Fund	\$6,250,000	\$6,250,000
Impact Fee Fund	\$1,500,000	\$1,500,000
Total	\$7,750,000	\$7,750,000

MLK Park Recreation Center

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	06/15/2027
Estimated Completion Date	09/15/2028

Description

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

Details

Strategic Focus Area: Community Engagement

Type of Project: New Construction

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$15.1M	\$15.1M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Construction/Maintenance	\$6,000,000	\$8,800,000	\$14,800,000
Other	\$300,000	\$0	\$300,000
Total	\$6,300,000	\$8,800,000	\$15,100,000

Funding Sources

FY2026 Budget

\$0

Total Budget (all years)

\$15.1M

Project Total

\$15.1M

Detailed Breakdown

Category	FY2027	FY2028	Total
	<i>In Progress</i>	<i>In Progress</i>	
CIP Fund	\$6,000,000	\$8,800,000	\$14,800,000
Other	\$300,000	\$0	\$300,000
Total	\$6,300,000	\$8,800,000	\$15,100,000

Operational Costs

FY2026 Budget

\$0

Total Budget (all years)

\$1.55M

Project Total

\$1.55M

Detailed Breakdown

Category	FY2028	Total
	<i>In Progress</i>	
Other	\$1,500,000	\$1,500,000
Utilities	\$45,000	\$45,000
Total	\$1,545,000	\$1,545,000

Oxford Park Improvements

Overview

Request Owner	Stephenie Crowder, Accountant III
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

Improving Oxford Park.

Details

Strategic Focus Area: Community Engagement

Type of Project: Refurbishment

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2026 In Progress	Total
Repairs/Improvements	\$500,000	\$500,000
Total	\$500,000	\$500,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2026 In Progress	Total
CIP Fund	\$500,000	\$500,000
Total	\$500,000	\$500,000

Public Works Department Annex

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	11/1/2024
Estimated Completion Date	08/3/2026

Description

Construction of a Public Works Department Annex in the southern city limits (Villages).

Details

Strategic Focus Area: Transportation, Infrastructure

Type of Project: New Construction

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$1.5M	\$3M	\$3M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Construction/Maintenance	\$1,500,000	\$1,500,000	\$3,000,000
Total	\$1,500,000	\$1,500,000	\$3,000,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$1.5M	\$3M	\$3M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
CIP Fund	\$1,500,000	\$1,500,000	\$3,000,000
Total	\$1,500,000	\$1,500,000	\$3,000,000

Operational Costs

FY2026 Budget
\$0

Total Budget (all years)
\$19K

Project Total
\$19K

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	Total
Utilities	\$5,000	\$5,000	\$5,000	\$15,000
General Maintenance	\$0	\$1,000	\$3,000	\$4,000
Total	\$5,000	\$6,000	\$8,000	\$19,000

US 301 Complete Streets Landscaping Improvements

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	05/18/2026
Estimated Completion Date	09/30/2027

Description

Construction activities outlined in the Complete Streets plan to calm the US 301 corridor.

Details

Strategic Focus Area: Transportation **Type of Project:** Other

Benefit to Community

Will provide residents with a safer way to visit businesses in the downtown district.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$5M	\$5M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Construction/Maintenance	\$2,500,000	\$2,500,000	\$5,000,000
Total	\$2,500,000	\$2,500,000	\$5,000,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$5M	\$5M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
CIP Fund	\$2,500,000	\$2,500,000	\$5,000,000
Total	\$2,500,000	\$2,500,000	\$5,000,000

US 301 Linear Park

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	06/15/2026
Estimated Completion Date	11/13/2026

Description

Installation of pedestrian amenities along US 301.

Details

Strategic Focus Area: Downtown Redevelopment

Type of Project: New Construction

Benefit to Community

This will provide a safe corridor for pedestrian traffic along HWY 301 to/from the Downtown.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$1.05M	\$1.05M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Construction/Maintenance	\$50,000	\$1,000,000	\$1,050,000
Total	\$50,000	\$1,000,000	\$1,050,000

Funding Sources

FY2026 Budget

\$0

Total Budget (all years)

\$1.05M

Project Total

\$1.05M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
CIP Fund	\$50,000	\$1,000,000	\$1,050,000
Total	\$50,000	\$1,000,000	\$1,050,000

Watershed Master Plan Implementation Projects

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Improvement
Type	Capital Improvement
Estimated Start Date	10/1/2024
Estimated Completion Date	09/30/2025

Description

This is an ongoing appropriation for stormwater projects. Specific projects will be determined as property acquisition is accomplished.

Details

Strategic Focus Area: Infrastructure

Type of Project: New Construction

Benefit to Community

These projects will offer better stormwater drainage in neighborhoods that are experiencing flooding during rain events.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$250K	\$7.25M	\$7.25M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Construction/Maintenance	\$125,000	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$3,625,000
Land/Right-of-way	\$125,000	\$500,000	\$1,000,000	\$1,000,000	\$1,000,000	\$3,625,000
Total	\$250,000	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$7,250,000

Funding Sources

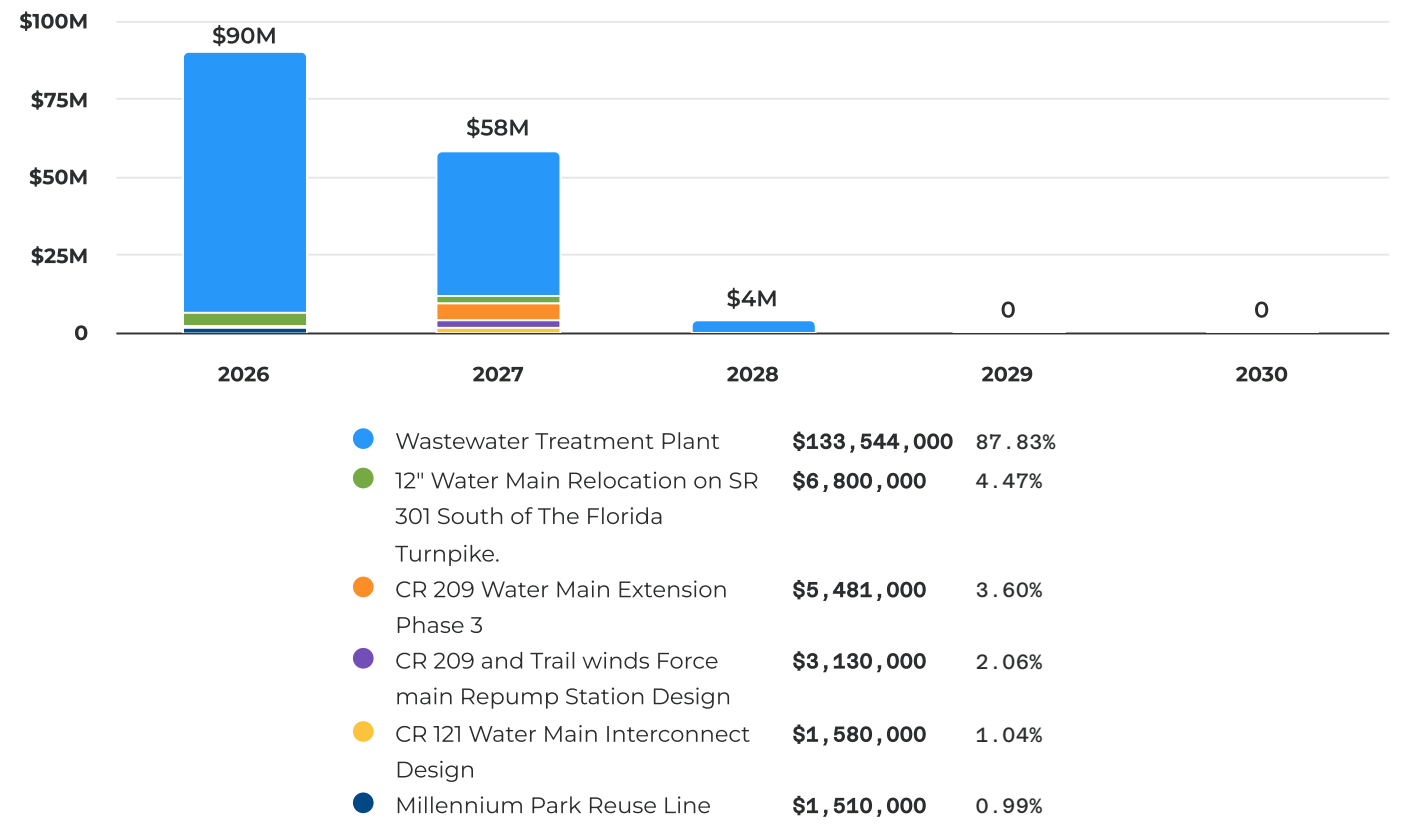
FY2026 Budget	Total Budget (all years)	Project Total
\$250K	\$7.25M	\$7.25M

Detailed Breakdown

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	
CIP Fund	\$250,000	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$7,250,000
Total	\$250,000	\$1,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$7,250,000

Capital Projects

FY26 - FY30 Capital Projects Projects



Summary of Requests

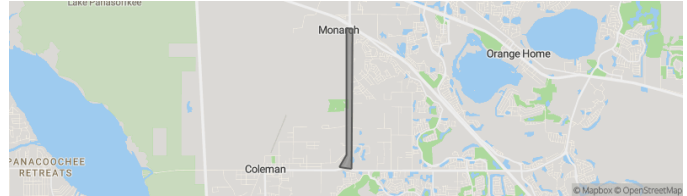
Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Wastewater Treatment Plant	\$83,263,000	\$46,394,000	\$3,887,000	\$0	\$0	\$133,544,000
12" Water Main Relocation on SR 301 South of The Florida Turnpike.	\$4,500,000	\$2,300,000	\$0	\$0	\$0	\$6,800,000
CR 209 Water Main Extension Phase 3	\$0	\$5,481,000	\$0	\$0	\$0	\$5,481,000
CR 209 and Trail winds Force main Repump Station Design	\$400,000	\$2,730,000	\$0	\$0	\$0	\$3,130,000
CR 121 Water Main Interconnect Design	\$170,000	\$1,410,000	\$0	\$0	\$0	\$1,580,000
Millennium Park Reuse Line	\$1,510,000	\$0	\$0	\$0	\$0	\$1,510,000
Total Summary of Requests	\$89,843,000	\$58,315,000	\$3,887,000	\$0	\$0	\$152,045,000

12" Water Main Relocation on SR 301 South of The Florida Turnpike.

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Capital Projects
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

FDOT is widening SR 301 from the turnpike to Warm Springs Ave. These funds are to relocate the existing 12" water main that is proposed to be in conflict with that project.

Images



Water Main Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments

 [SR 301 Relocation OPC](#)

Capital Cost

FY2026 Budget

\$4.5M

Total Budget (all years)

\$6.8M

Project Total

\$6.8M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Construction/Maintenance	\$4,500,000	\$2,300,000	\$6,800,000
Total	\$4,500,000	\$2,300,000	\$6,800,000

Funding Sources

FY2026 Budget

\$4.5M

Total Budget (all years)

\$6.8M

Project Total

\$6.8M

Detailed Breakdown

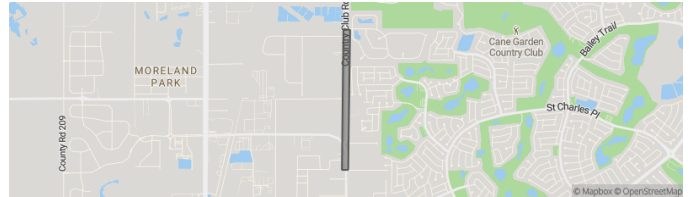
Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Water Operating Budget	\$4,500,000	\$2,300,000	\$6,800,000
Water SDC Fund	\$0	\$0	\$0
Total	\$4,500,000	\$2,300,000	\$6,800,000

CR 121 Water Main Interconnect Design

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Capital Projects
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

This project is listed as PWS Imp No. 1 in the adopted utility master plan. This project is slated to be completed in 2030. This request is to have the project designed for construction when funds are available.

Images



Water Main Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: New Construction

Supplemental Attachments

 [Master Plan](#)

Capital Cost

FY2026 Budget

\$170K

Total Budget (all years)

\$1.58M

Project Total

\$1.58M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Construction/Maintenance	\$0	\$1,410,000	\$1,410,000
Design	\$170,000	\$0	\$170,000
Total	\$170,000	\$1,410,000	\$1,580,000

Funding Sources

FY2026 Budget

\$170K

Total Budget (all years)

\$1.58M

Project Total

\$1.58M

Detailed Breakdown

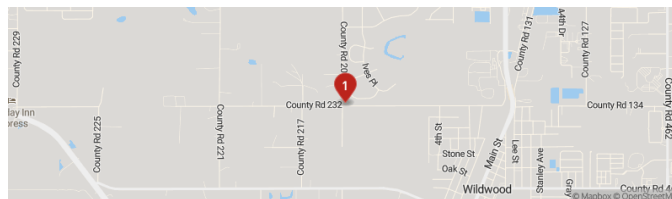
Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Water SDC Fund	\$170,000	\$1,410,000	\$1,580,000
Total	\$170,000	\$1,410,000	\$1,580,000

CR 209 and Trail winds Force main Repump Station Design

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Capital Projects
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

This is WW improvement No.4 in the adopted utility master plan. This project is to design the re-pump station for construction in the 26/27 budget year.

Images



Pump Station

Details

Strategic Focus Area: Infrastructure

Type of Project: New Construction

Supplemental Attachments

 [Master Plan OPC](#)

Capital Cost

FY2026 Budget

\$400K

Total Budget (all years)

\$3.13M

Project Total

\$3.13M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Construction/Maintenance	\$0	\$2,730,000	\$2,730,000
Design	\$400,000	\$0	\$400,000
Total	\$400,000	\$2,730,000	\$3,130,000

Funding Sources

FY2026 Budget

\$400K

Total Budget (all years)

\$3.13M

Project Total

\$3.13M

Detailed Breakdown

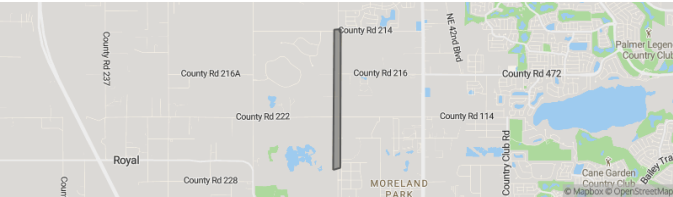
Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Wastewater SDC Fund	\$400,000	\$2,730,000	\$3,130,000
Total	\$400,000	\$2,730,000	\$3,130,000

CR 209 Water Main Extension Phase 3

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Capital Projects
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

Phase 3 and final phase of the CR 209 water main extension. This is PWS Imp No. 2 of the adopted utility master plan.

Images



Water Main Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: New Construction

Supplemental Attachments

 [Master Plan](#)

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$5.48M

Project Total

\$5.48M**Detailed Breakdown**

Category	FY2027	Total
	<i>In Progress</i>	
Construction/Maintenance	\$5,481,000	\$5,481,000
Total	\$5,481,000	\$5,481,000

Funding Sources

FY2026 Budget

\$0

Total Budget (all years)

\$5.48M

Project Total

\$5.48M**Detailed Breakdown**

Category	FY2027	Total
	<i>In Progress</i>	
Water SDC Fund	\$5,481,000	\$5,481,000
Total	\$5,481,000	\$5,481,000

Millennium Park Reuse Line

Overview

Request Owner

Jason Martin, Assistant Utility Director

Department

Capital Projects

Type

Capital Improvement

Estimated Start Date

07/31/2025

Estimated Completion Date

07/31/2026

Project Location



Description

This project request is to finish the remaining phases of the Millennium Park reuse line.

Details

Strategic Focus Area:

Infrastructure

Type of Project:

New Construction

Capital Cost		
FY2026 Budget	Total Budget (all years)	Project Total
\$1.51M	\$1.51M	\$1.51M

Detailed Breakdown		
Category	FY2026 In Progress	Total
Construction/Maintenance	\$1,510,000	\$1,510,000
Total	\$1,510,000	\$1,510,000

Funding Sources		
FY2026 Budget	Total Budget (all years)	Project Total
\$1.51M	\$1.51M	\$1.51M

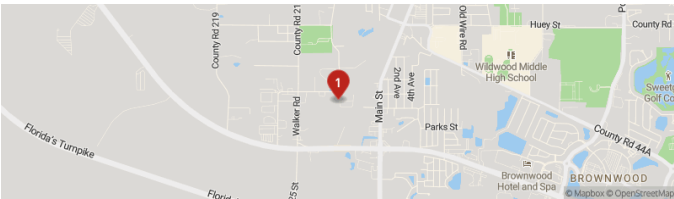
Detailed Breakdown		
Category	FY2026 In Progress	Total
Wastewater SDC Fund	\$1,510,000	\$1,510,000
Total	\$1,510,000	\$1,510,000

Wastewater Treatment Plant

Overview

Request Owner	Cassandra Smith, CFO
Department	Capital Projects
Type	Capital Improvement
Estimated Start Date	08/1/2024
Estimated Completion Date	12/30/2025

Project Location



Description

Expand wastewater plant to 6 MGD.

Details

Strategic Focus Area:	Infrastructure	Type of Project:	New Construction
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Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$83.3M	\$134M	\$134M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Construction/Maintenance	\$82,633,300	\$46,394,000	\$3,887,000	\$132,914,300
Engineering	\$629,700	\$0	\$0	\$629,700
Total	\$83,263,000	\$46,394,000	\$3,887,000	\$133,544,000

Funding Sources

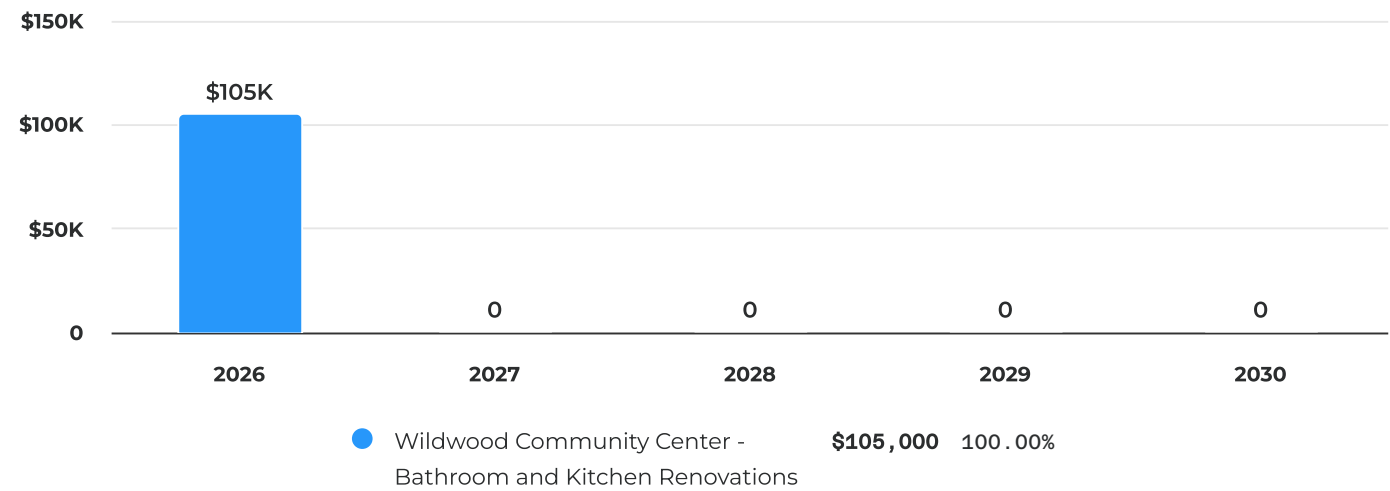
FY2026 Budget	Total Budget (all years)	Project Total
\$83.3M	\$134M	\$134M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Debt Issuance (SRF/Bonds/Loan)	\$80,263,000	\$46,394,000	\$3,887,000	\$130,544,000
Wastewater SDC Fund	\$3,000,000	\$0	\$0	\$3,000,000
Total	\$83,263,000	\$46,394,000	\$3,887,000	\$133,544,000

Community Center

FY26 - FY30 Community Center Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Wildwood Community Center - Bathroom and Kitchen Renovations	\$105,000	\$0	\$0	\$0	\$0	\$105,000
Total Summary of Requests	\$105,000	\$0	\$0	\$0	\$0	\$105,000

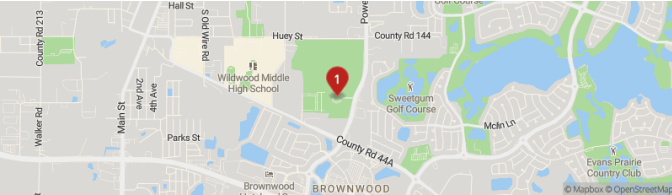
Wildwood Community Center - Bathroom and Kitchen Renovations

Overview

Request Owner	Courtney Kellem, Park & Recreation Director
Department	Community Center
Type	Capital Improvement
Estimated Start Date	11/3/2025
Estimated Completion Date	04/30/2026

Project Location

6500 Powell Road



Description

This project will include upgrades to the kitchens, bathrooms, and lighting at the Wildwood Community Center. This project was initially scheduled to be completed in FY25, but it was put on hold due to scheduling conflicts and staffing changes.

The recommended budget for this project is \$200,000. However, there is still \$94,206 in the community center renovations account (301-575-60-6202). Assuming these funds are carried forward to FY26, this capital request will be \$105,000 instead of \$200,000.

Details

Strategic Focus Area:	Infrastructure	Type of Project:	Refurbishment
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Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$105K	\$105K	\$105K

Detailed Breakdown

Category	FY2026 In Progress	Total
Construction/Maintenance	\$105,000	\$105,000
Total	\$105,000	\$105,000

Funding Sources

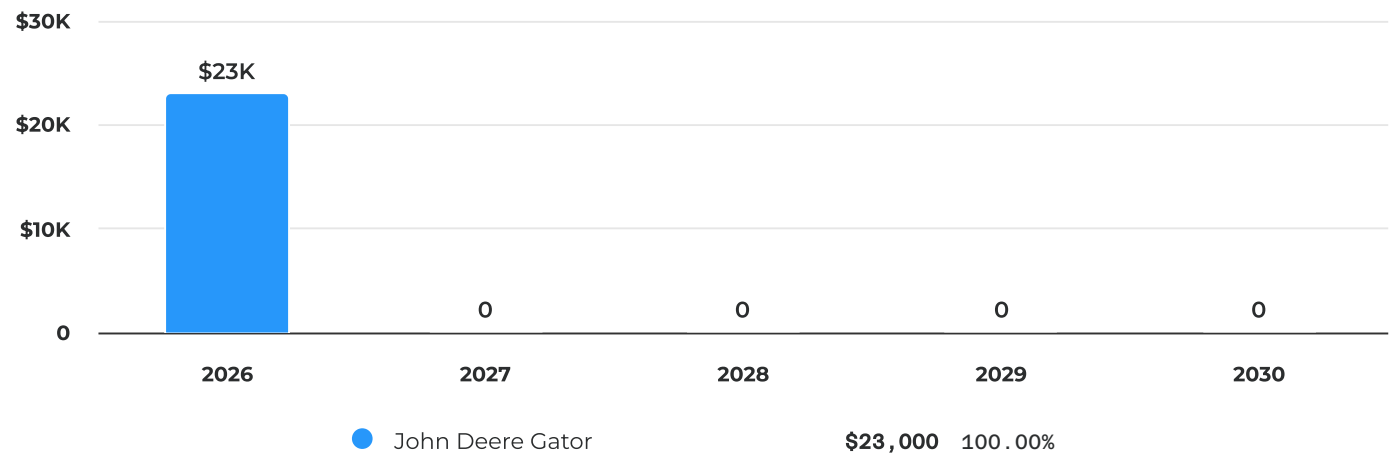
FY2026 Budget	Total Budget (all years)	Project Total
\$105K	\$105K	\$105K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
CIP Fund	\$105,000	\$105,000
Total	\$105,000	\$105,000

Expenditures

FY26 - FY30 Expenditures Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
John Deere Gator	\$23,000	\$0	\$0	\$0	\$0	\$23,000
Total Summary of Requests	\$23,000	\$0	\$0	\$0	\$0	\$23,000

John Deere Gator

Overview

Request Owner	Courtney Kellem, Park & Recreation Director
Department	Expenditures
Type	Capital Equipment

Description

Utility vehicle will assist park maintenance personnel with the upkeep of the City's parks, green spaces, and athletic fields.

Engine power 38.8 kW

52 hp

Cargo box dimensions: 1143 x 305 x 1320 mm

45 x 12 x 52 in.

Cargo box capacity (weight) 454 kg

1000 lb

Towing capacity: 680 kg

1500 lb

Front suspension: fully independent dual A-arm with adjustable coils; 203 mm (8 in.) of travel

Rear suspension: fully independent dual A-arm with adjustable coils and sway bar; 229 mm (9 in.) of travel

Final drive: park, high, low, neutral, reverse transaxle

Four-wheel drive: dash switch actuated four-wheel drive system

Fuel capacity 27.6 L

7.3 U.S. gal.

Type - 4-cycle gas, electronic fuel injection (EFI)

Displacement 812 cc

Power 38.8 kW

52 hp

Cooling system: Liquid

Images



John Deere Gator

Details

Strategic Focus Area: Employee Recruitment and Retainment

New or Used Vehicle: New Vehicle

Useful Life: 10 or more years

New Purchase or Replacement: New

Supplemental Attachments

 [John Deere Gator](#)

Capital Cost

FY2026 Budget

\$23K

Total Budget (all years)

\$23K

Project Total

\$23K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$23,000	\$23,000
Total	\$23,000	\$23,000

Funding Sources

FY2026 Budget

\$23K

Total Budget (all years)

\$23K

Project Total

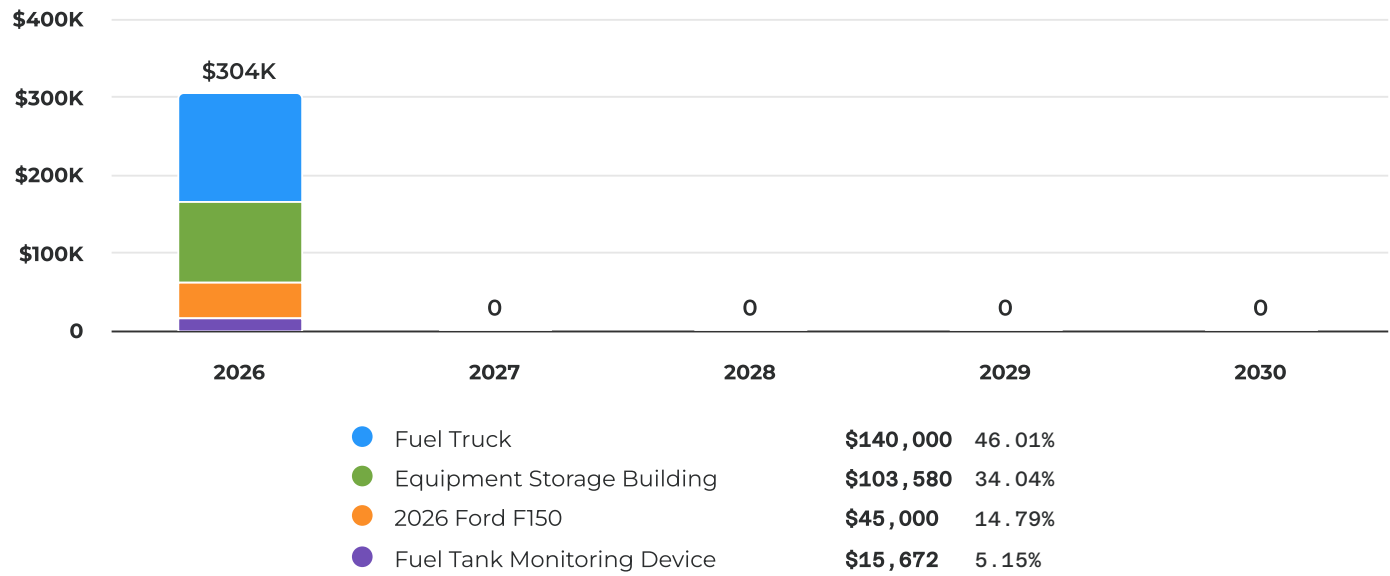
\$23K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$23,000	\$23,000
Total	\$23,000	\$23,000

Fleet Services

FY26 - FY30 Fleet Services Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Fuel Truck	\$140,000	\$0	\$0	\$0	\$0	\$140,000
Equipment Storage Building	\$103,580	\$0	\$0	\$0	\$0	\$103,580
2026 Ford F150	\$45,000	\$0	\$0	\$0	\$0	\$45,000
Fuel Tank Monitoring Device	\$15,672	\$0	\$0	\$0	\$0	\$15,672
Total Summary of Requests	\$304,252	\$0	\$0	\$0	\$0	\$304,252

2026 Ford F150

Overview

Request Owner	Nicole Wiseman
Department	Fleet Services
Type	Capital Equipment

Description

This truck will replace the 2007 Chevrolet 1500 in the Fleet Department. This truck was listed in the Vehicle Replacement Report.

Images



Ford F150

Details

Strategic Focus Area:	Transportation	New or Used Vehicle:	New Vehicle
New Purchase or Replacement:	Replacement	Useful Life:	10 or more years

Supplemental Attachments

 [Ford F150 Quote](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$45K	\$45K	\$45K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$45,000	\$45,000
Total	\$45,000	\$45,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$45K	\$45K	\$45K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$45,000	\$45,000
Total	\$45,000	\$45,000

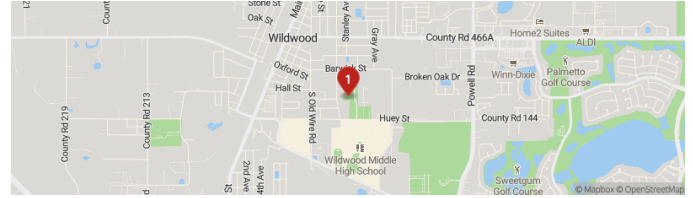
Equipment Storage Building

Overview

Request Owner	Nicole Wiseman
Department	Fleet Services
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location

717 Huey Street



Description

Because we have numerous pieces of equipment exposed to the weather and the elements, an additional storage building is being requested to prolong the life of these assets. It would also be utilized by Fleet for heavy equipment repairs being performed out of the elements. This building would extend off the west side of the fleet building. There are two options being shown with the associated costs:

Option 1, which is recommended by Fleet, Utilities, and Public Works, is an all-steel structure and designed to match the existing fleet building. Future expansion of the fleet building was taken into consideration and this structure could easily be enclosed and be a permanent part of Fleet. The cost of this building is: \$103,580.00.

Option 2 is based on the same idea but utilizes wood trusses and support posts. Although this option would work as a storage building, it wouldn't be feasible for use as a future fleet expansion. This is because of the wooden structure. The cost of this building is: \$84,504.30.

Images



Equipment Storage Building

Details

Strategic Focus Area: Transportation

Type of Project: New Construction

Supplemental Attachments

 [Requested Equipment Storage Building Quote](#)
Option 1

 [Secondary Equipment Storage Building Quote](#)
Option 2

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$104K	\$104K	\$104K

Detailed Breakdown

Category	FY2026 In Progress	Total
Construction/Maintenance	\$103,580	\$103,580
Total	\$103,580	\$103,580

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$104K	\$104K	\$104K

Detailed Breakdown

Category	FY2026 In Progress	Total
Other	\$103,580	\$103,580
Total	\$103,580	\$103,580

Fuel Tank Monitoring Device

Overview

Request Owner	Nicole Wiseman
Department	Fleet Services
Type	Capital Equipment

Description

Fleet is requesting the purchase of an automatic fuel monitoring device for our storage tanks. We currently keep track of fuel inventory by manual measurements. This is not the most accurate means of keeping our inventory up to date and can lead to unwanted miscalculations. This requested system would provide real-time inventory and have the ability to generate accurate reports when requested. There are several other reasons this system would be useful:

1. The auditors have been requesting more information on the city's inventory calculations. This system would provide them with the necessary reports they are looking for.
2. This system would satisfy the FDEP's concerns about overfill spillage when inspections are done.
3. With the increased number of assets we have that depend on the use of gas and fuel each day, it is important we keep our inventory at a proper level. This would ensure that happens.

This device is quoted through Sourcewell government contract.

Images



Fuel Tank Monitoring
Device

Details

New Purchase or Replacement: New

Supplemental Attachments



[Fuel Tank Monitor.pdf](#)

Capital Cost

FY2026 Budget

\$15.7K

Total Budget (all years)

\$15.7K

Project Total

\$15.7K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$15,672	\$15,672
Total	\$15,672	\$15,672

Funding Sources

FY2026 Budget

\$15.7K

Total Budget (all years)

\$15.7K

Project Total

\$15.7K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$15,672	\$15,672
Total	\$15,672	\$15,672

Overview

Request Owner Stephenie Crowder, Accountant
III

Department Fleet Services

Type	Capital Equipment
------	-------------------

Description

Fuel truck

Images



Invoice

Fuel truck invoice

Details

Strategic Focus Area: Transportation

New or Used Vehicle: New Vehicle

New Purchase or Replacement: New

Useful Life: 10 or more years

Supplemental Attachments

 Fuel Truck
Fuel Truck

Capital Cost

FY2026 Budget

\$140K

Total Budget (all years)

\$140K

Project Total

\$140K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$140,000	\$140,000
Total	\$140,000	\$140,000

Funding Sources

FY2026 Budget

\$140K

Total Budget (all years)

\$140K

Project Total

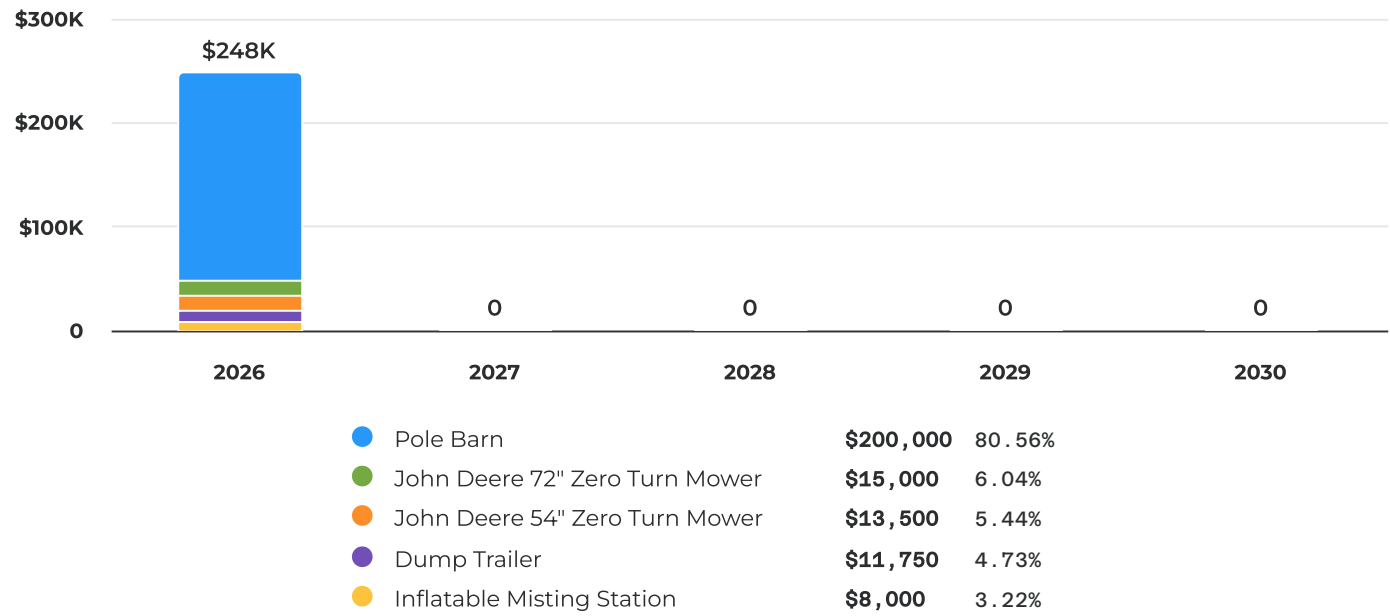
\$140K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$140,000	\$140,000
Total	\$140,000	\$140,000

Parks & Recreation

FY26 - FY30 Parks & Recreation Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Pole Barn	\$200,000	\$0	\$0	\$0	\$0	\$200,000
John Deere 72" Zero Turn Mower	\$15,000	\$0	\$0	\$0	\$0	\$15,000
John Deere 54" Zero Turn Mower	\$13,500	\$0	\$0	\$0	\$0	\$13,500
Dump Trailer	\$11,750	\$0	\$0	\$0	\$0	\$11,750
Inflatable Misting Station	\$8,000	\$0	\$0	\$0	\$0	\$8,000
Total Summary of Requests	\$248,250	\$0	\$0	\$0	\$0	\$248,250

Dump Trailer

Overview

Request Owner	Courtney Kellem, Park & Recreation Director
Department	Parks & Recreation
Type	Capital Equipment

Description

Utility vehicle will assist park maintenance personnel with the upkeep of the City's parks, green spaces, and athletic fields.

Base Trailer Specifications

GVWR: 14,000 lbs. BED: Grease fittings on all hinges; D-ring tie downs. BED SIZE & FRAME: 6` 8" wide; 14` length; 24" deck height; Tube steel box; 10GA bed floor; Rear stabilizers; 12,000 lb. tongue jack; 20" high sides and tailgate, minimum. BED LIFT: Scissor type hydraulic lift; 12-volt power unit with battery; 15` pendant control. AXLES: Dexter easy lube or equivalent; Sized for GVWR of trailer; 4-wheel electric brakes with breakaway. MISCELLANEOUS: Conspicuity tape on sides; Tail/stop/turn lights; 7-way trailer plug; Tarp system; Spare tire

Images



Big Tex Dump Trailer

Details

Strategic Focus Area: Employee Recruitment and Retainment

New Purchase or Replacement: New

New or Used Vehicle: New Vehicle

Useful Life: 10 or more years

Supplemental Attachments

 [Dump Trailer](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$11.8K	\$11.8K	\$11.8K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$11,750	\$11,750
Total	\$11,750	\$11,750

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$11.8K	\$11.8K	\$11.8K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$11,750	\$11,750
Total	\$11,750	\$11,750

Inflatable Misting Station

Overview

Request Owner	Courtney Kellem, Park & Recreation Director
Department	Parks & Recreation
Type	Capital Equipment

Description

This equipment will be used for events to help keep attendees cool and prevent heat-related illnesses. We want to continue providing exciting activities for the public to enjoy while also prioritizing their health and wellness. The inflatable misting station is durable and can be used year after year. It will be utilized for many outdoor events like Happy Birthday America, Eggstravaganza, Spooktacular, Back-to-School, Arbor Day, Extravaganza, youth camps, and athletic activities.

Color option: 4257 (gray)

Logo option: branded on all legs + 2 horizontal sides (City of Wildwood P&R logo)

100 ft. high-pressure mist kit

Images



Inflatable Misting Tunnel

Details

New Purchase or Replacement: New

Supplemental Attachments

 [Inflatable Misting Tunnel](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$8K	\$8K	\$8K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$8,000	\$8,000
Total	\$8,000	\$8,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$8K	\$8K	\$8K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$8,000	\$8,000
Total	\$8,000	\$8,000

John Deere 54" Zero Turn Mower

Overview

Request Owner	Courtney Kellem, Park & Recreation Director
Department	Parks & Recreation
Type	Capital Equipment

Description

Equipment will assist park maintenance personnel with the upkeep of the City's parks, green spaces, and athletic fields.

The Z930M ZTrak is powered by an air-cooled, vertical shaft engine:

- 25.5-hp (19.0-kW) gas engine

Engine features include:

- Overhead valve design
 - More horsepower and torque per cubic inch of displacement
 - Better fuel efficiency
- Full-pressure lubrication with full-flow filter
 - Reduces engine wear by ensuring proper lubrication, even when operating on hillsides or uneven terrain
 - Oil filter helps keep oil clean for increased engine life
 - V-twin big block design
- Vertical shaft
- Easy-access, dual-element air filter with quick-release latch
- 30-amp alternator
- Fuel pump
- Complies with strict Environmental Protection Agency (EPA) and California Air Resources Board (CARB) emission standards without loss of horsepower or torque
- Aluminum block engines
 - Effectively dissipate heat
 - Lightweight and strong construction
 - Extend engine life due to elimination of debilitating engine temperatures
 - Air-cooled engine design

Images



54" Z930M ZTrak Photo

Details

Strategic Focus Area: Employee Recruitment and Retainment

New or Used Vehicle: New Vehicle

Useful Life: 10 or more years

New Purchase or Replacement: New

Supplemental Attachments

 [54" Z930M ZTrak](#)

Capital Cost

FY2026 Budget

\$13.5K

Total Budget (all years)

\$13.5K

Project Total

\$13.5K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$13,500	\$13,500
Total	\$13,500	\$13,500

Funding Sources

FY2026 Budget

\$13.5K

Total Budget (all years)

\$13.5K

Project Total

\$13.5K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$13,500	\$13,500
Total	\$13,500	\$13,500

John Deere 72" Zero Turn Mower

Overview

Request Owner	Courtney Kellem, Park & Recreation Director
Department	Parks & Recreation
Type	Capital Equipment

Description

Equipment will assist park maintenance personnel with the upkeep of the City's parks, green spaces, and athletic fields.

The 72" Z950M is powered by an air-cooled, vertical shaft engine:

- 27-hp (20.1-kW) gas engine

Engine features include:

- Overhead valve design
 - More horsepower and torque per cubic inch of displacement
 - Better fuel efficiency
- Full-pressure lubrication with full-flow filter
 - Reduces engine wear by ensuring proper lubrication, even when operating on hillsides or uneven terrain
 - Oil filter helps keep oil clean for increased engine life
 - V-twin big block design
- Vertical shaft
- Easy-access, dual-element air filter with quick-release latch
- 30-amp alternator
- Fuel pump
- Complies with strict Environmental Protection Agency (EPA) and California Air Resources Board (CARB) emission standards without loss of horsepower or torque
- Aluminum block engines
 - Effectively dissipate heat
 - Lightweight and strong construction

- Extend engine life due to elimination of debilitating engine temperatures
- Air-cooled engine design

Images



Z930M ZTrak

Details

Strategic Focus Area: Employee Recruitment and Retainment

New or Used Vehicle: New Vehicle

Useful Life: 10 or more years

New Purchase or Replacement: New

Supplemental Attachments

 [72" Z950M ZTrak](#)

Capital Cost

FY2026 Budget

\$15K

Total Budget (all years)

\$15K

Project Total

\$15K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$15 ,000	\$15 ,000
Total	\$15 ,000	\$15 ,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$15K	\$15K	\$15K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$15,000	\$15,000
Total	\$15,000	\$15,000

Pole Barn

Overview

Request Owner	Courtney Kellem, Park & Recreation Director
Department	Parks & Recreation
Type	Capital Equipment

Description

This pole barn will be used to store our park maintenance team's heavy equipment and landscaping tools.

Most of our equipment is left outside, unprotected from various climates and weather elements. We want to ensure our equipment remains in good condition and is used to its maximum lifespan.

Images



Pole Barn

Details

New Purchase or Replacement: New

Supplemental Attachments

 [Pole Barn](#)

Capital Cost

FY2026 Budget
\$200K

Total Budget (all years)
\$200K

Project Total
\$200K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$200,000	\$200,000
Total	\$200,000	\$200,000

Funding Sources

FY2026 Budget
\$200K

Total Budget (all years)
\$200K

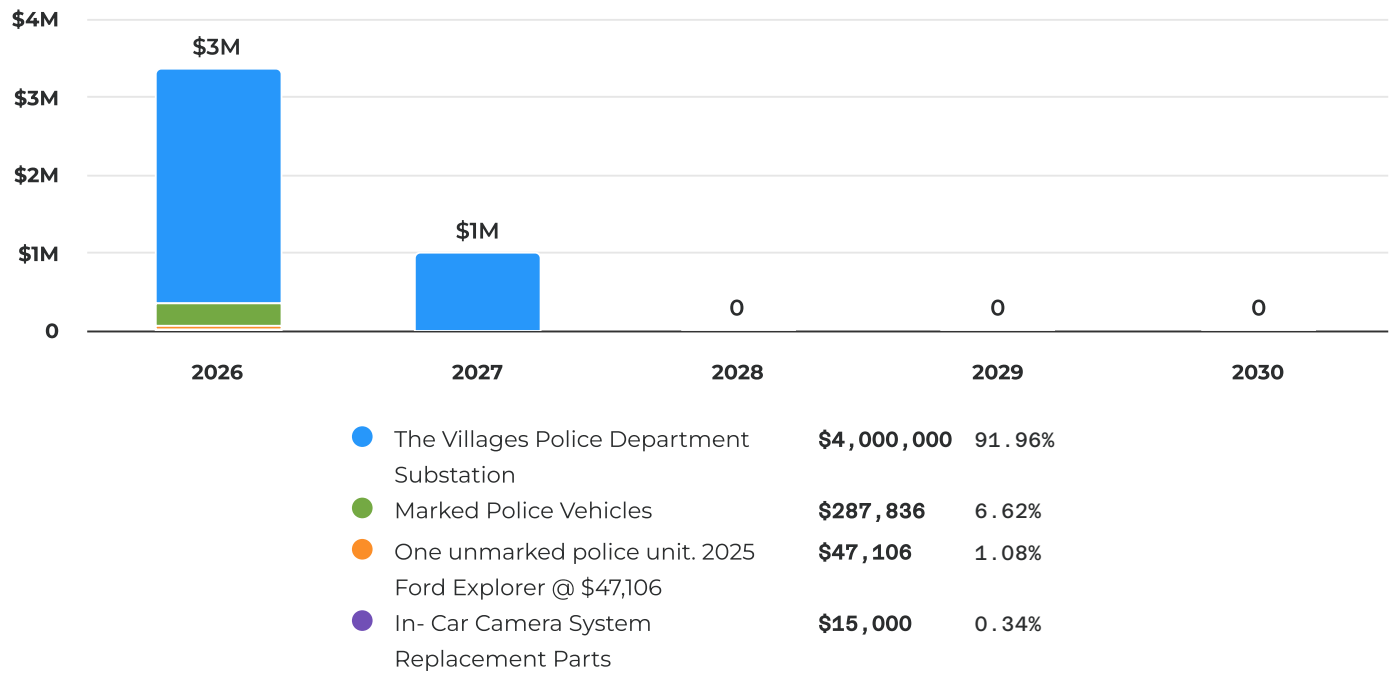
Project Total
\$200K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$200,000	\$200,000
Total	\$200,000	\$200,000

Public Safety

FY26 - FY30 Public Safety Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
The Villages Police Department Substation	\$3,000,000	\$1,000,000	\$0	\$0	\$0	\$4,000,000
Marked Police Vehicles	\$287,836	\$0	\$0	\$0	\$0	\$287,836
One unmarked police unit. 2025 Ford Explorer @ \$47,106	\$47,106	\$0	\$0	\$0	\$0	\$47,106
In- Car Camera System Replacement Parts	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Total Summary of Requests	\$3,349,942	\$1,000,000	\$0	\$0	\$0	\$4,349,942

In- Car Camera System Replacement Parts

Overview

Request Owner	Lynzey McClellan
Department	Public Safety
Type	Capital Equipment

Description

Four (4) replacement marked vehicles are budgeted for FY26. Most of the camera systems from the old cars will be transferred, and some parts will have to be replaced. This amount should cover what will be needed for replacement.

Images



in car camera 2.jpeg

Details

New Purchase or Replacement: Replacement

Supplemental Attachments



[Camera Pricing](#)

Email From Steve

Capital Cost

FY2026 Budget

\$15K

Total Budget (all years)

\$15K

Project Total

\$15K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$15,000	\$15,000
Total	\$15,000	\$15,000

Funding Sources

FY2026 Budget

\$15K

Total Budget (all years)

\$15K

Project Total

\$15K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$15,000	\$15,000
Total	\$15,000	\$15,000

Marked Police Vehicles

Overview

Request Owner	Randall Parmer, Chief of Police
Department	Public Safety
Type	Capital Equipment

Description

Four replacement marked vehicles. 2025 Ford Police Interceptor SUVs @\$71,959 each. \$287,836 total.

Images



Proof5.jpg

Details

Strategic Focus Area: Community Engagement, Transportation, Employee Recruitment and Retainment

New Purchase or Replacement: Replacement

New or Used Vehicle: New Vehicle

Useful Life: 7

Supplemental Attachments

 [2026 police prices.pdf](#)

Capital Cost

FY2026 Budget

\$288K

Total Budget (all years)

\$288K

Project Total

\$288K

Detailed Breakdown

Category	FY2026	Total
	<i>In Progress</i>	
Vehicle Cost	\$287,836	\$287,836
Total	\$287,836	\$287,836

Funding Sources

FY2026 Budget

\$288K

Total Budget (all years)

\$288K

Project Total

\$288K

Detailed Breakdown

Category	FY2026	Total
	<i>In Progress</i>	
General Fund	\$287,836	\$287,836
Total	\$287,836	\$287,836

One unmarked police unit. 2025 Ford Explorer @ \$47,106

Overview

Request Owner	Randall Parmer, Chief of Police
Department	Public Safety
Type	Capital Equipment

Description

2025 Ford Explorer to replace end of life vehicle.

Images



Picture1.png

Details

Strategic Focus Area: Community Engagement, Transportation, Employee Recruitment and Retainment

New Purchase or Replacement: Replacement

New or Used Vehicle: New Vehicle

Useful Life: 7

Supplemental Attachments

 [2026 police prices unmarked.pdf](#)

Capital Cost

FY2026 Budget

\$47.1K

Total Budget (all years)

\$47.1K

Project Total

\$47.1K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$47,106	\$47,106
Total	\$47,106	\$47,106

Funding Sources

FY2026 Budget

\$47.1K

Total Budget (all years)

\$47.1K

Project Total

\$47.1K**Detailed Breakdown**

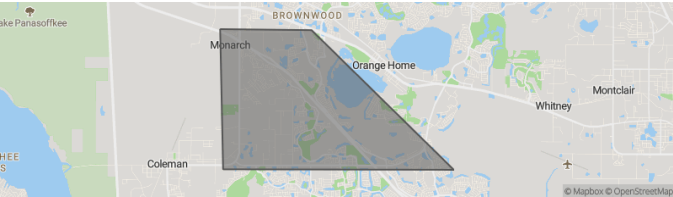
Category	FY2026 <i>In Progress</i>	Total
General Fund	\$47,106	\$47,106
Total	\$47,106	\$47,106

The Villages Police Department Substation

Overview

Request Owner	Cassandra Smith, CFO
Department	Public Safety
Type	Capital Improvement
Estimated Start Date	01/13/2025
Estimated Completion Date	08/30/2027

Project Location



Description

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

Details

Strategic Focus Area:	Community Engagement	Type of Project:	New Construction
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Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$3M	\$4M	\$4M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Construction/Maintenance	\$1,000,000	\$1,000,000	\$2,000,000
Design	\$2,000,000	\$0	\$2,000,000
Total	\$3,000,000	\$1,000,000	\$4,000,000

Funding Sources

FY2026 Budget
\$3M

Total Budget (all years)
\$4M

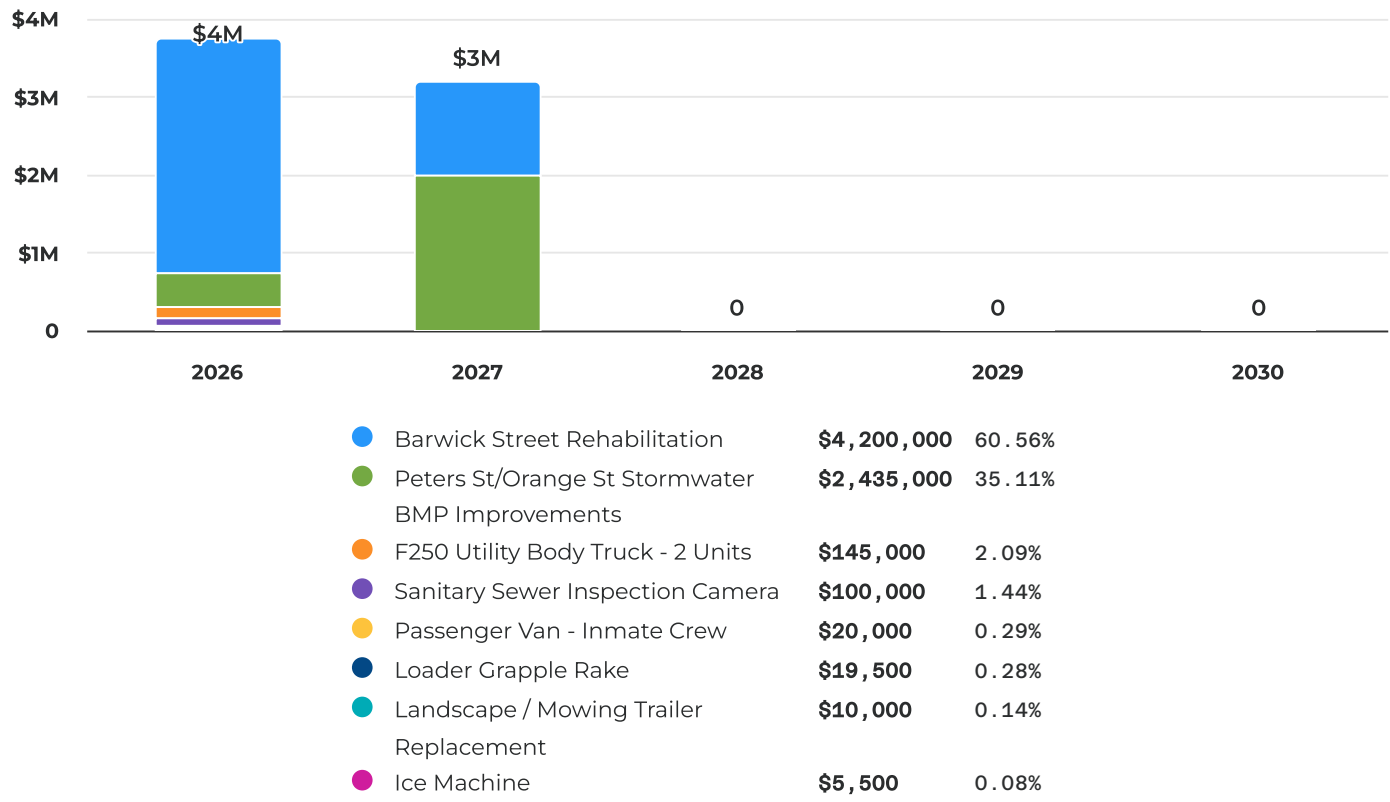
Project Total
\$4M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Impact Fee Fund	\$1,000,000	\$1,000,000	\$2,000,000
CIP Fund	\$2,000,000	\$0	\$2,000,000
Total	\$3,000,000	\$1,000,000	\$4,000,000

Public Works

FY26 - FY30 Public Works Projects



Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Barwick Street Rehabilitation	\$3,000,000	\$1,200,000	\$0	\$0	\$0	\$4,200,000
Peters St/Orange St Stormwater BMP Improvements	\$435,000	\$2,000,000	\$0	\$0	\$0	\$2,435,000
F250 Utility Body Truck - 2 Units	\$145,000	\$0	\$0	\$0	\$0	\$145,000
Sanitary Sewer Inspection Camera	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Passenger Van - Inmate Crew	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Loader Grapple Rake	\$19,500	\$0	\$0	\$0	\$0	\$19,500
Landscape / Mowing Trailer Replacement	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Ice Machine	\$5,500	\$0	\$0	\$0	\$0	\$5,500
Total Summary of Requests	\$3,735,000	\$3,200,000	\$0	\$0	\$0	\$6,935,000

Barwick Street Rehabilitation

Overview

Request Owner	Cassandra Smith, CFO
Department	Public Works
Type	Capital Improvement
Estimated Start Date	04/1/2026
Estimated Completion Date	02/1/2027

Project Location



Description

Rehabilitate the Barwick Street right-of-way along with associated utility and storm water infrastructure.

Details

Strategic Focus Area: Transportation **Type of Project:** Resurface Current Road

Benefit to Community

This project will provide safer transportation in the project area as well as provide enhanced storm water retention.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$3M	\$4.2M	\$4.2M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Construction/Maintenance	\$3,000,000	\$1,200,000	\$4,200,000
Total	\$3,000,000	\$1,200,000	\$4,200,000

Funding Sources

FY2026 Budget
\$3M

Total Budget (all years)
\$4.2M

Project Total
\$4.2M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
CIP Fund	\$3,000,000	\$1,200,000	\$4,200,000
Total	\$3,000,000	\$1,200,000	\$4,200,000

F250 Utility Body Truck - 2 Units

Overview

Request Owner	Thomas Rigwood, Assistant Public Works Director
Department	Public Works
Type	Capital Equipment

Description

Upgrade to F250 Utility Body trucks for the Public Works Operations Division fleet. Upgrading from the current F150 pick-up trucks within the fleet, these units will give P.W. Operations staff the ability to equip these utility body trucks to carry the necessary tools, small equipment, and have the towing capability to perform maintenance operations of the City's roadways, rights-of-ways, storm water conveyance system, sidewalks, curbs, and gutter systems, traffic control signs and other infrastructure maintenance operations. With the continued growth of the city, the Operations Division staff need to have the right vehicles to perform their tasks on a day-to-day basis, including being prepared for any and all emergencies.

These requested vehicles will replace older model F150 pick-up trucks that can be repurposed to another department or auctioned off.

Images



UtilityBodyTruck_1.jpg



F250_UtilityBodyTruck_1.jpg



F250_UtilityBodyTruck_2.jpg

Details

Strategic Focus Area: Transportation

New or Used Vehicle: New Vehicle

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

Supplemental Attachments

 [F-250 Utility Body.pdf](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$145K	\$145K	\$145K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$145,000	\$145,000
Total	\$145,000	\$145,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$145K	\$145K	\$145K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$145,000	\$145,000
Total	\$145,000	\$145,000

Ice Machine

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Public Works
Type	Capital Equipment

Description

This request is to purchase an ice machine for the municipal services complex. Currently, there is one machine for the entire complex to serve public works, fleet, and utilities.

Images



Ice Machine

Details

New Purchase or Replacement: New

Supplemental Attachments

 [Ice Machine Quote](#)

Capital Cost

FY2026 Budget

\$5.5K

Total Budget (all years)

\$5.5K

Project Total

\$5.5K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$5,500	\$5,500
Total	\$5,500	\$5,500

Funding Sources

FY2026 Budget

\$5.5K

Total Budget (all years)

\$5.5K

Project Total

\$5.5K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$5,500	\$5,500
Total	\$5,500	\$5,500

Landscape / Mowing Trailer Replacement

Overview

Request Owner	Thomas Rigwood, Assistant Public Works Director
Department	Public Works
Type	Capital Equipment

Description

The replacement of one of the Public Works mowing/landscaping trailers currently utilized for the inmate crew. The replacement is being recommended per the request of the Fleet Manager due to the trailer's condition and continued use in daily operations.

Images



utility trailer.jpg

Details

Strategic Focus Area: Transportation

New or Used Vehicle: New Vehicle

New Purchase or Replacement: Replacement

Useful Life: 8

Supplemental Attachments

 [trailer quote.jpg](#)

Capital Cost

FY2026 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
Vehicle Cost	\$10,000	\$10,000
Total	\$10,000	\$10,000

Funding Sources

FY2026 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
General Fund	\$10,000	\$10,000
Total	\$10,000	\$10,000

Loader Grapple Rake

Overview

Request Owner	Thomas Rigwood, Assistant Public Works Director
Department	Public Works
Type	Capital Equipment

Description

Public Works would like to add a second loader grapple rake attachment to its equipment arsenal. The attachment is beneficial for the removal and loading of downed tree limbs and brush after severe storms during post-storm clean-up operations. The attachment is beneficial for the operator to grab piles of brush or debris along the city's streets and rights-of-way and load them into dump trucks to haul to the City's incinerator site. The attachment is also utilized to load the debris from the brush pile and load it into the incinerator for burning. This request would be for an additional attachment.

Images



GrappleBucket_1.jpg



GrappleBucket_2.jpg

Details

Strategic Focus Area: Transportation
New Purchase or Replacement: New

New or Used Vehicle: New Vehicle
Useful Life: 10 or more years

Supplemental Attachments

 [Fw_ Beard Equipment Grapple bucket Quote for 444K city of Wildwood .pdf](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$19.5K	\$19.5K	\$19.5K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$19,500	\$19,500
Total	\$19,500	\$19,500

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$19.5K	\$19.5K	\$19.5K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$19,500	\$19,500
Total	\$19,500	\$19,500

Passenger Van - Inmate Crew

Overview

Request Owner	Thomas Rigwood, Assistant Public Works Director
Department	Public Works
Type	Capital Equipment

Description

This item identifies the replacement of one of the Public Works passenger vans currently used by the inmate crew for mowing, landscaping, and other maintenance activities on City rights-of-way.

The budgeted amount reflects the anticipated cost of a used van. Procurement will be coordinated with the Fleet Division to ensure the appropriate vehicle is sourced and acquired.

Images



2021-ford-transit-150-
empty-cargo-van-1.jpg

Details

Strategic Focus Area: Transportation

New or Used Vehicle: Used Vehicle

New Purchase or Replacement: Replacement

Useful Life: 8

Supplemental Attachments

 [Screenshot 2025-04-23 092801.jpg](#)

Capital Cost

FY2026 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
Vehicle Cost	\$20,000	\$20,000
Total	\$20,000	\$20,000

Funding Sources

FY2026 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K**Detailed Breakdown**

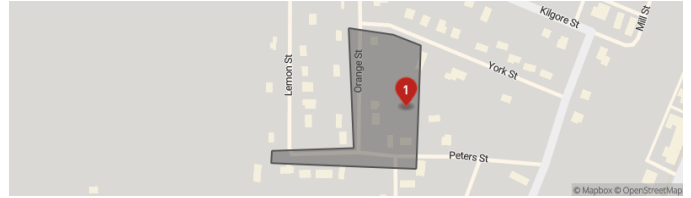
Category	FY2026	Total
	<i>In Progress</i>	
General Fund	\$20,000	\$20,000
Total	\$20,000	\$20,000

Peters St/Orange St Stormwater BMP Improvements

Overview

Request Owner	Jeremy Hockenbury, Public Works Director
Department	Public Works
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	04/1/2027

Project Location



Description

The City completed a Watershed Master Plan in 2023, which identified areas within the Little Jones Creek watershed (also known as Historic Downtown) for stormwater improvements. The proposed Capital Improvement Project (CIP) was identified as Alternative 2 within the plan. This project is expected to be impacted by upcoming development, which will require coordination for stormwater transmission from the Peters Street Pump Station.

Details

Strategic Focus Area: Infrastructure

Type of Project: New Construction

Benefit to Community

The proposed stormwater project will help mitigate right-of-way (ROW) flooding along Orange Street and will facilitate coordination of stormwater discharge from the Peters Street Pump Station. The planning and design phases will ensure that existing stormwater discharge into the adjacent wetlands is properly authorized and permitted in accordance with regulatory requirements.

Supplemental Attachments

 [Wildwood_BMP_Analysis_20230627_signed 39.pdf](#)

 [Wildwood_BMP_Analysis_20230627_signed 34.pdf](#)

 [Halff Eng Costs_ Peters and Orange St.pdf](#)

Capital Cost

FY2026 Budget

\$435K

Total Budget (all years)

\$2.44M

Project Total

\$2.44M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Construction/Maintenance	\$0	\$2,000,000	\$2,000,000
Design	\$235,000	\$0	\$235,000
Land/Right-of-way	\$200,000	\$0	\$200,000
Total	\$435,000	\$2,000,000	\$2,435,000

Funding Sources

FY2026 Budget

\$435K

Total Budget (all years)

\$2.44M

Project Total

\$2.44M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
CIP Fund	\$435,000	\$2,000,000	\$2,435,000
Total	\$435,000	\$2,000,000	\$2,435,000

Sanitary Sewer Inspection Camera

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Public Works
Type	Capital Equipment

Description

Staff have one camera, when it is down for repair, the department does not have the means to inspect gravity lines when emergencies arise. This request is to purchase a second camera as these pieces of equipment are prone to regular maintenance and repairs due to the environment they work in.

Images



Camera Pic

Details

New Purchase or Replacement: New

Supplemental Attachments



[Camera Quote](#)

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$100K

Project Total

\$100K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$100,000	\$100,000
Total	\$100,000	\$100,000

Funding Sources

FY2026 Budget

\$100K

Total Budget (all years)

\$100K

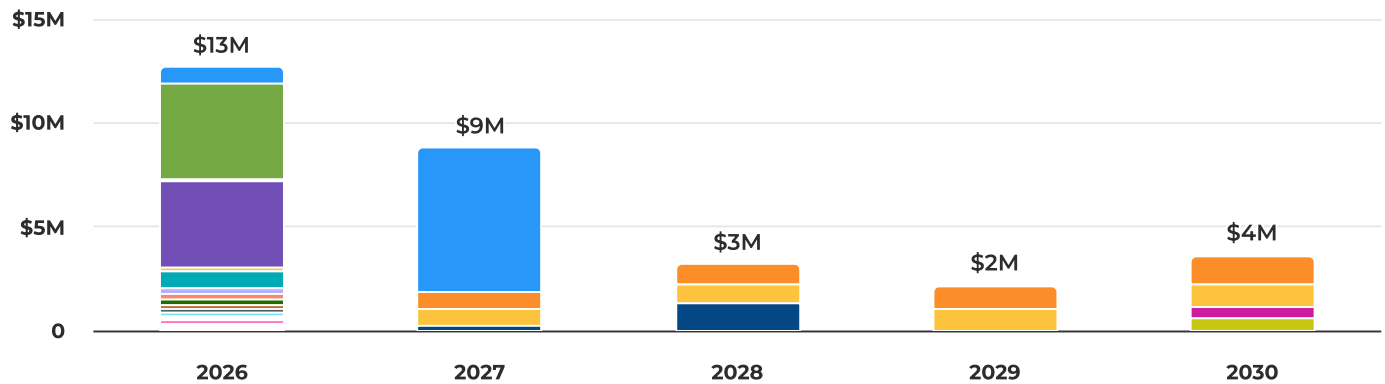
Project Total

\$100K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
General Fund	\$100,000	\$100,000
Total	\$100,000	\$100,000

Wastewater Division

FY26 - FY30 Wastewater Division Projects



● Effluent PS & Storage Improvements at WWTP	\$7,665,000	25.26%
● RIB site expansion to 5.5MGD	\$4,650,000	15.32%
● Misc Lift Station Upgrades	\$4,406,786	14.52%
● R-12 Pump Station Project	\$4,165,466	13.73%
● Misc Sewer System Renew and Replacement	\$3,939,972	12.98%
● WW Imp. No. 8 - Upsize and reroute Prison FM thru Monarch Ranch	\$1,562,000	5.15%
● MSC Space Expansion	\$800,000	2.64%
● RCW Imp No. 6 - Design/Construct VWCA 3/6 Connection Point	\$552,000	1.82%
● RCW Imp No. 5 - Design/Construct VWCA 8/10 Connection Point	\$552,000	1.82%
● Charlotte Lift Station Upgrades	\$290,000	0.96%
● Gravity Sewer Manhole Rehab's	\$280,000	0.92%
● Biosolids Hauling Truck and Trailer	\$245,000	0.81%
● Inspect, Repair, or Replace 4,000' of Sanitary Sewer Main	\$230,000	0.76%
● Lift Station Back Up Power Generator Installation at two Lift Stations	\$160,000	0.53%
● Replacement of seven (7) lift station pumps	\$155,000	0.51%
● Four Lift Station Wet Well Coatings	\$135,000	0.44%
● Peter Street Lift Station Pump Upgrades	\$100,000	0.33%
● Replacement and Upgrade of two lift station panels	\$100,000	0.33%
● Beaumont Lift Station Capacity Decrease (Master Plan Project)	\$90,000	0.30%

● Replacement of Discontinued EQ Pump at the WWTP	\$80,000	0.26%
● 2025 Ford F-250 Lift Station Truck for new tech position	\$55,000	0.18%
● Spare Ditch Rotor Gearbox for Kruger Oxidation Ditch	\$53,000	0.17%
● Lift Station Fence Repair / Replace	\$20,000	0.07%
● Spare Nitrate Sensor for the WWTP	\$14,000	0.05%
● Lift Station Hatch Repair / Replace with safety grates	\$12,000	0.04%
● Pull Behind 20' Transfer Pump Hose Trailer	\$12,000	0.04%
● RAS Meter Replacement at the WWTP	\$8,000	0.03%
● DR 3900 Spectrophotometer Analyzer	\$7,000	0.02%
● Ice Machine for the WWTP	\$5,500	0.02%
● Industrial Waste Portable Sampler	\$4,500	0.01%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Effluent PS & Storage Improvements at WWTP	\$760,000	\$6,905,000	\$0	\$0	\$0	\$7,665,000
RIB site expansion to 5.5MGD	\$4,650,000	\$0	\$0	\$0	\$0	\$4,650,000
Misc Lift Station Upgrades	\$100,000	\$862,500	\$991,875	\$1,140,656	\$1,311,755	\$4,406,786
R-12 Pump Station Project	\$4,165,466	\$0	\$0	\$0	\$0	\$4,165,466
Misc Sewer System Renew and Replacement	\$150,000	\$759,000	\$872,850	\$1,003,778	\$1,154,344	\$3,939,972
WW Imp. No. 8 - Upsize and reroute Prison FM thru Monarch Ranch	\$0	\$250,000	\$1,312,000	\$0	\$0	\$1,562,000
MSC Space Expansion	\$800,000	\$0	\$0	\$0	\$0	\$800,000
RCW Imp No. 6 - Design/Construct VWCA 3/6 Connection Point	\$0	\$0	\$0	\$0	\$552,000	\$552,000
RCW Imp No. 5 - Design/Construct VWCA 8/10 Connection Point	\$0	\$0	\$0	\$0	\$552,000	\$552,000
Charlotte Lift Station Upgrades	\$290,000	\$0	\$0	\$0	\$0	\$290,000
Gravity Sewer Manhole Rehab's	\$280,000	\$0	\$0	\$0	\$0	\$280,000
Biosolids Hauling Truck and Trailer	\$245,000	\$0	\$0	\$0	\$0	\$245,000
Inspect, Repair, or Replace 4,000' of Sanitary Sewer Main	\$230,000	\$0	\$0	\$0	\$0	\$230,000
Lift Station Back Up Power Generator Installation at two Lift Stations	\$160,000	\$0	\$0	\$0	\$0	\$160,000
Replacement of seven (7) lift station pumps	\$155,000	\$0	\$0	\$0	\$0	\$155,000
Four Lift Station Wet Well Coatings	\$135,000	\$0	\$0	\$0	\$0	\$135,000
Peter Street Lift Station Pump Upgrades	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Replacement and Upgrade of two lift station panels	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Beaumont Lift Station Capacity Decrease (Master Plan Project)	\$90,000	\$0	\$0	\$0	\$0	\$90,000
Replacement of Discontinued EQ Pump at the WWTP	\$80,000	\$0	\$0	\$0	\$0	\$80,000
2025 Ford F-250 Lift Station Truck for new tech position	\$55,000	\$0	\$0	\$0	\$0	\$55,000
Spare Ditch Rotor Gearbox for Kruger Oxidation Ditch	\$53,000	\$0	\$0	\$0	\$0	\$53,000
Lift Station Fence Repair / Replace	\$20,000	\$0	\$0	\$0	\$0	\$20,000

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Spare Nitrate Sensor for the WWTP	\$14,000	\$0	\$0	\$0	\$0	\$14,000
Lift Station Hatch Repair / Replace with safety grates	\$12,000	\$0	\$0	\$0	\$0	\$12,000
Pull Behind 20' Transfer Pump Hose Trailer	\$12,000	\$0	\$0	\$0	\$0	\$12,000
RAS Meter Replacement at the WWTP	\$8,000	\$0	\$0	\$0	\$0	\$8,000
DR 3900 Spectrophotometer Analyzer	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Ice Machine for the WWTP	\$5,500	\$0	\$0	\$0	\$0	\$5,500
Industrial Waste Portable Sampler	\$4,500	\$0	\$0	\$0	\$0	\$4,500
Total Summary of Requests	\$12,681,466	\$8,776,500	\$3,176,725	\$2,144,434	\$3,570,099	\$30,349,224

2025 Ford F-250 Lift Station Truck for new tech position

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

The department is requesting to add a lift station tech to this budget. This request is to purchase a truck for that position.

Images



Truck Pic

Details

Strategic Focus Area:	Infrastructure	New or Used Vehicle:	New Vehicle
New Purchase or Replacement:	New	Useful Life:	10 or more years

Supplemental Attachments

 [F-250 Truck Quote](#)

Capital Cost

FY2026 Budget

\$55K

Total Budget (all years)

\$55K

Project Total

\$55K**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
Vehicle Cost	\$55,000	\$55,000
Total	\$55,000	\$55,000

Funding Sources

FY2026 Budget

\$55K

Total Budget (all years)

\$55K

Project Total

\$55K**Detailed Breakdown**

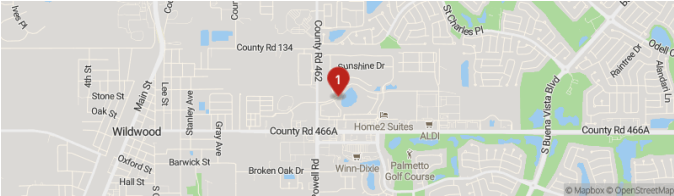
Category	FY2026	Total
	<i>In Progress</i>	
Utility Revenue Fund	\$55,000	\$55,000
Total	\$55,000	\$55,000

Beaumont Lift Station Capacity Decrease (Master Plan Project)

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

This project is to decrease the pumping capacity of the Beaumont lift station per the utility master plan adopted in 2025.

Details

Strategic Focus Area:	Infrastructure	Type of Project:	Improvement
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Supplemental Attachments

 [Beaumont LS OPC](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$90K	\$90K	\$90K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$90 , 000	\$90 , 000
Total	\$90 , 000	\$90 , 000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$90K	\$90K	\$90K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Wastewater SDC Fund	\$90,000	\$90,000
Total	\$90,000	\$90,000

Biosolids Hauling Truck and Trailer

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

The current biosolids hauling truck is on the Fleet department's replacement list for the upcoming budget. This request is to replace that truck with a full-size semi truck and trailer to haul solids. This will help keep up with the growing WWTP. Currently at 2.6MGD, slated to be at 4.5MGD in the coming years. Attached is a quote to purchase, lease and to outsource the hauling. The purchase price of the truck and trailer is \$240,000 with supplied lease options. The projected annual cost to contract this service is \$185,253.00. We recommend purchasing a truck as we can utilize this truck to haul large pieces of equipment as the city grows.

Images



Truck Pic

Details

Strategic Focus Area: Infrastructure

New or Used Vehicle: New Vehicle

New Purchase or Replacement: Replacement

Useful Life: 10 or more years

Supplemental Attachments

 [Truck purchase and lease quote](#)

 [Service contract option](#)

Capital Cost

FY2026 Budget

\$245K

Total Budget (all years)

\$245K

Project Total

\$245K**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
Vehicle Cost	\$161,000	\$161,000
Other	\$84,000	\$84,000
Total	\$245,000	\$245,000

Funding Sources

FY2026 Budget

\$245K

Total Budget (all years)

\$245K

Project Total

\$245K**Detailed Breakdown**

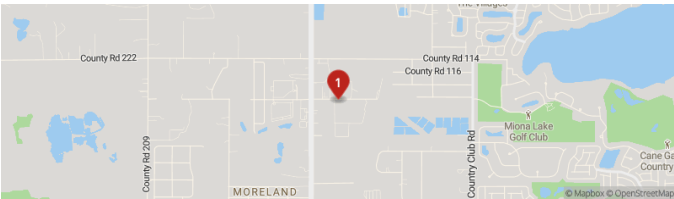
Category	FY2026	Total
	<i>In Progress</i>	
Utility Revenue Fund	\$245,000	\$245,000
Total	\$245,000	\$245,000

Charlotte Lift Station Upgrades

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

Due to system growth, the Charlett lift station pump capacity needs to be increased per the utility master plant adopted in 2025

Details

Strategic Focus Area:	Infrastructure	Type of Project:	Improvement
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Supplemental Attachments

 [Charlett LS OPC](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$290K	\$290K	\$290K

Detailed Breakdown

Category	FY2026 In Progress	Total
Construction/Maintenance	\$290,000	\$290,000
Total	\$290,000	\$290,000

Funding Sources

FY2026 Budget
\$290K

Total Budget (all years)
\$290K

Project Total
\$290K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Wastewater SDC Fund	\$290,000	\$290,000
Total	\$290,000	\$290,000

DR 3900 Spectrophotometer Analyzer

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

With operations becoming more and more stringent and regulatory agencies increasing regulations on wastewater discharge, we need to upgrade to more sophisticated equipment. This equipment will allow staff to test the effluent for more contaminants regulated by FDEP.

Images



3900 pic

Details

New Purchase or Replacement: New

Supplemental Attachments

 [3900 Quote](#)

Capital Cost

FY2026 Budget

\$7K

Total Budget (all years)

\$7K

Project Total

\$7K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$7,000	\$7,000
Total	\$7,000	\$7,000

Funding Sources

FY2026 Budget

\$7K

Total Budget (all years)

\$7K

Project Total

\$7K**Detailed Breakdown**

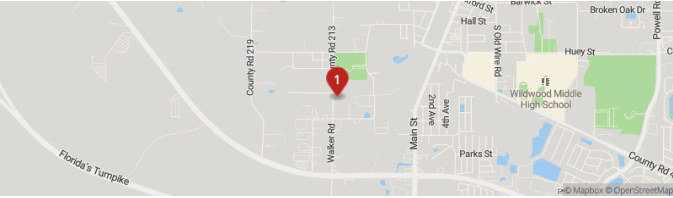
Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$7,000	\$7,000
Total	\$7,000	\$7,000

Effluent PS & Storage Improvements at WWTP

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

CIP project to design the MLK Reuse pump station to pump reclaim to the RIB site.

Details

Strategic Focus Area:	Infrastructure	Type of Project:	New Construction
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Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$760K	\$7.67M	\$7.67M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Design	\$760,000	\$6,905,000	\$7,665,000
Total	\$760,000	\$6,905,000	\$7,665,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$760K	\$7.67M	\$7.67M

Detailed Breakdown

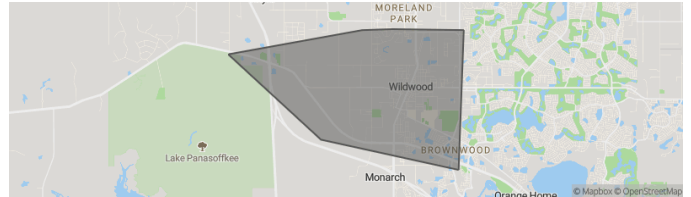
Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	Total
Wastewater SDC Fund	\$760,000	\$6,905,000	\$7,665,000
Total	\$760,000	\$6,905,000	\$7,665,000

Four Lift Station Wet Well Coatings

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

As part of the department's annual preventative maintenance, this request is to have four lift stations wet well epoxy-coated.

Images



Wet Well Coating Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments



[Wet Well Coating Quote](#)

Capital Cost

FY2026 Budget
\$135K

Total Budget (all years)
\$135K

Project Total
\$135K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$135,000	\$135,000
Total	\$135,000	\$135,000

Funding Sources

FY2026 Budget
\$135K

Total Budget (all years)
\$135K

Project Total
\$135K

Detailed Breakdown

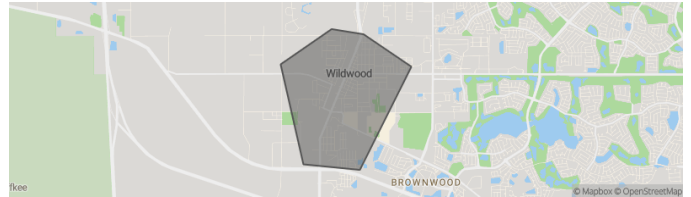
Category	FY2026 <i>In Progress</i>	Total
Wastewater Operating Budget	\$135,000	\$135,000
Total	\$135,000	\$135,000

Gravity Sewer Manhole Rehab's

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

As part of the department's preventative maintenance program, we will inspect, repair, and coat up to 45 manholes in the sanitary sewer system.

Images



Manhole Rehab Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments

 [Manhole Coating Quote](#)

Capital Cost

FY2026 Budget

\$280K

Total Budget (all years)

\$280K

Project Total

\$280K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$280,000	\$280,000
Total	\$280,000	\$280,000

Funding Sources

FY2026 Budget

\$280K

Total Budget (all years)

\$280K

Project Total

\$280K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Wastewater Operating Budget	\$280,000	\$280,000
Total	\$280,000	\$280,000

Ice Machine for the WWTP

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

With the growing number of staff members and sampling requirements, we are needing more ice during the summer months.

Images



Picture

Details

New Purchase or Replacement: New

Supplemental Attachments



Quote

Capital Cost

FY2026 Budget

\$5.5K

Total Budget (all years)

\$5.5K

Project Total

\$5.5K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$5,500	\$5,500
Total	\$5,500	\$5,500

Funding Sources

FY2026 Budget

\$5.5K

Total Budget (all years)

\$5.5K

Project Total

\$5.5K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$5,500	\$5,500
Total	\$5,500	\$5,500

Industrial Waste Portable Sampler

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

The department currently has one portable composite sampler for the industrial waste program. With the growing needs and staff the department needs to have a second sampler to help determine locations of industrial dumping on the sanitary sewer system.

Images



Sampler Pic

Details

New Purchase or Replacement: New

Supplemental Attachments

 [Sampler Quote](#)

Capital Cost

FY2026 Budget

\$4.5K

Total Budget (all years)

\$4.5K

Project Total

\$4.5K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$4,500	\$4,500
Total	\$4,500	\$4,500

Funding Sources

FY2026 Budget

\$4.5K

Total Budget (all years)

\$4.5K

Project Total

\$4.5K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$4,500	\$4,500
Total	\$4,500	\$4,500

Inspect, Repair, or Replace 4,000' of Sanitary Sewer Main

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

This is our annual maintenance of the gravity sewer system. We clean and line up to 4,000' of gravity sewer main per our departments maintenance program.

Images



Sewer Main Repair

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments



[CIPP Quote](#)

Capital Cost

FY2026 Budget

\$230K

Total Budget (all years)

\$230K

Project Total

\$230K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$230,000	\$230,000
Total	\$230,000	\$230,000

Funding Sources

FY2026 Budget

\$230K

Total Budget (all years)

\$230K

Project Total

\$230K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Wastewater Operating Budget	\$230,000	\$230,000
Total	\$230,000	\$230,000

Lift Station Back Up Power Generator Installation at two Lift Stations

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

This proposal is for two back-up power generators to be installed at two lift stations. This will help prevent sanitary sewer overflows during power outages caused by storms and hurricanes.

Images



Generator Pic

Details

New Purchase or Replacement: New

Supplemental Attachments

 [Generator Quote](#)

Capital Cost

FY2026 Budget

\$160K

Total Budget (all years)

\$160K

Project Total

\$160K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$160,000	\$160,000
Total	\$160,000	\$160,000

Funding Sources

FY2026 Budget

\$160K

Total Budget (all years)

\$160K

Project Total

\$160K**Detailed Breakdown**

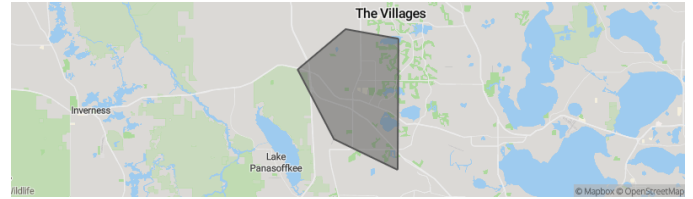
Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$160,000	\$160,000
Total	\$160,000	\$160,000

Lift Station Fence Repair / Replace

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

Due to age and H2S gasses, there are fence replacements and repairs needed at multiple lift stations throughout the year.

Images



Fence Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments

 [Fence Quote](#)

Capital Cost

FY2026 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
Construction/Maintenance	\$20,000	\$20,000
Total	\$20,000	\$20,000

Funding Sources

FY2026 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K**Detailed Breakdown**

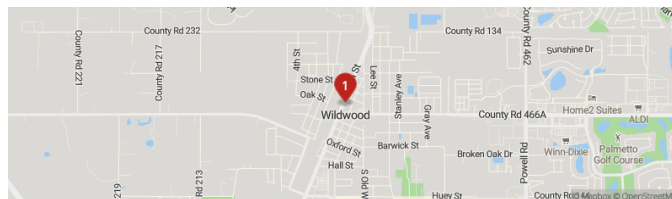
Category	FY2026	Total
	<i>In Progress</i>	
Wastewater Operating Budget	\$20,000	\$20,000
Total	\$20,000	\$20,000

Lift Station Hatch Repair / Replace with safety grates

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

Due to age and H2S gasses the hatch at LS #6 needs to be replaced and added safety grates.

Images



Hatch pic

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments

 [LS Hatch Quote](#)

Capital Cost

FY2026 Budget

\$12K

Total Budget (all years)

\$12K

Project Total

\$12K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$12,000	\$12,000
Total	\$12,000	\$12,000

Funding Sources

FY2026 Budget

\$12K

Total Budget (all years)

\$12K

Project Total

\$12K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Wastewater Operating Budget	\$12,000	\$12,000
Total	\$12,000	\$12,000

Misc Lift Station Upgrades

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

During the year there can be increases in flows due to storms and development. At that time, some older stations become insufficient and need upgrades that are not budgeted. This request is for misc funds to utilize in such occasions.

Details

Strategic Focus Area:	Infrastructure	Type of Project:	Improvement
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Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$100K	\$4.41M	\$4.41M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Construction/Maintenance	\$100,000	\$862,500	\$991,875	\$1,140,656	\$1,311,755	\$4,406,786
Total	\$100,000	\$862,500	\$991,875	\$1,140,656	\$1,311,755	\$4,406,786

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$100K	\$4.41M	\$4.41M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Wastewater Operating Budget	\$100,000	\$862,500	\$991,875	\$1,140,656	\$1,311,755	\$4,406,786
Total	\$100,000	\$862,500	\$991,875	\$1,140,656	\$1,311,755	\$4,406,786

Misc Sewer System Renew and Replacement

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Description

During the year there can be catastrophic failures in parts of the sewer system that need emergency replacement, such as manhole structures and gravity mains. This request is to have sufficient funds to make those replacement during the budget year.

Details

Strategic Focus Area:	Infrastructure	Type of Project:	Improvement
-----------------------	----------------	------------------	-------------

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$150K	\$3.94M	\$3.94M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Construction/Maintenance	\$150,000	\$759,000	\$872,850	\$1,003,778	\$1,154,344	\$3,939,972
Total	\$150,000	\$759,000	\$872,850	\$1,003,778	\$1,154,344	\$3,939,972

Funding Sources

FY2026 Budget
\$150K

Total Budget (all years)
\$3.94M

Project Total
\$3.94M

Detailed Breakdown

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	
Wastewater Operating Budget	\$150,000	\$759,000	\$872,850	\$1,003,778	\$1,154,344	\$3,939,972
Total	\$150,000	\$759,000	\$872,850	\$1,003,778	\$1,154,344	\$3,939,972

MSC Space Expansion

Overview

Request Owner	Jeremy Hockenbury, Public Works Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	08/1/2026

Project Location



Description

The project will add additional parking to the north of the MSC complex to accommodate increased needs for the Utility, Public Works, and IT departments. This expansion is intended to improve accessibility and enhance the overall functionality of operations.

The expanded parking area is being planned with future growth in mind and will support potential space use expansions to meet long-term operational needs. The project cost includes engineering, design, permitting, and estimated construction expenses.

Details

Strategic Focus Area: Infrastructure, Employee Recruitment and Retainment

Type of Project: New Construction

Supplemental Attachments

-  [KH MSC Parking Expansion Proposal](#)
-  [PW aerial north with Parking Improvements.pdf](#)
-  [Municipal Services Expansion - Jeremy Hockenbury - Outlook.pdf](#)

Capital Cost

FY2026 Budget

\$800K

Total Budget (all years)

\$800K

Project Total

\$800K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$662,000	\$662,000
Planning	\$80,000	\$80,000
Repairs/Improvements	\$58,000	\$58,000
Total	\$800,000	\$800,000

Funding Sources

FY2026 Budget

\$800K

Total Budget (all years)

\$800K

Project Total

\$800K

Detailed Breakdown

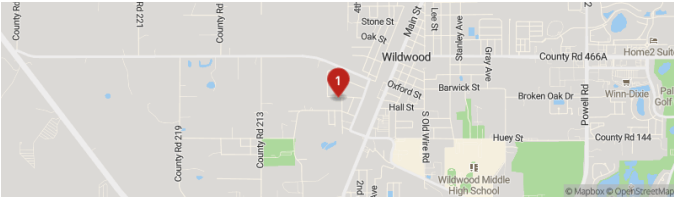
Category	FY2026 <i>In Progress</i>	Total
CIP Fund	\$800,000	\$800,000
Total	\$800,000	\$800,000

Peter Street Lift Station Pump Upgrades

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

Per the city's utility master plan the Peter Street lift station needs the pumps upgraded to accommodate additional flows.

Details

Strategic Focus Area:	Infrastructure	Type of Project:	Improvement
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Supplemental Attachments

 [Peter Street Pumps](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

Detailed Breakdown

Category	FY2026 In Progress	Total
Construction/Maintenance	\$100,000	\$100,000
Total	\$100,000	\$100,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Wastewater Operating Budget	\$100,000	\$100,000
Total	\$100,000	\$100,000

Pull Behind 20' Transfer Pump Hose Trailer

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

The department owns two dewatering pumps with over 1300' of hoses at 20' lengths. We do not own a trailer that the hoses fit on. This request is to purchase a long enough trailer to transport the hoses safely during storm events.

Images



Trailer Pic

Details

Strategic Focus Area: Infrastructure

New or Used Vehicle: New Vehicle

New Purchase or Replacement: New

Useful Life: 10 or more years

Supplemental Attachments



[Quote](#)

Capital Cost

FY2026 Budget

\$12K

Total Budget (all years)

\$12K

Project Total

\$12K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$12,000	\$12,000
Total	\$12,000	\$12,000

Funding Sources

FY2026 Budget

\$12K

Total Budget (all years)

\$12K

Project Total

\$12K**Detailed Breakdown**

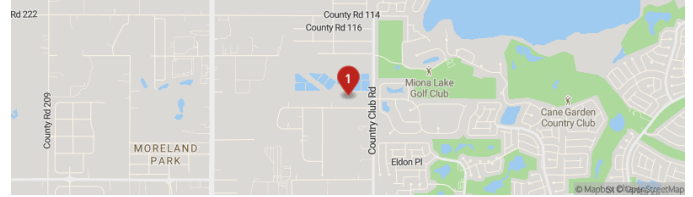
Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$12,000	\$12,000
Total	\$12,000	\$12,000

R-12 Pump Station Project

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	06/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

Construction of the R-12 reuse pump station to provide reclaim water to the NSU and Mill Park areas of the system.

Images



R-12 Pump Station

Details

Strategic Focus Area: Infrastructure

Type of Project: New Construction

Supplemental Attachments



[R-12 Cost in Master Plan](#)

Capital Cost

FY2026 Budget

\$4.17M

Total Budget (all years)

\$4.17M

Project Total

\$4.17M**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
Construction/Maintenance	\$4,165,466	\$4,165,466
Total	\$4,165,466	\$4,165,466

Funding Sources

FY2026 Budget

\$4.17M

Total Budget (all years)

\$4.17M

Project Total

\$4.17M**Detailed Breakdown**

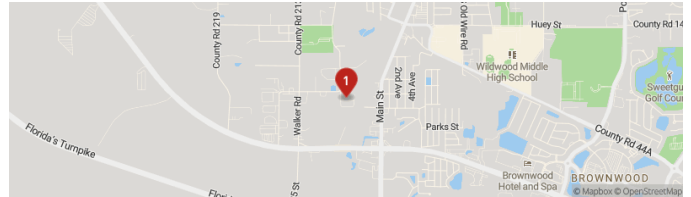
Category	FY2026	Total
	<i>In Progress</i>	
Debt Issuance (SRF/Bonds/Loan)	\$4,165,466	\$4,165,466
Total	\$4,165,466	\$4,165,466

RAS Meter Replacement at the WWTP

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

This proposal is to purchase a 10" RAS Mag meter to replace the broken meter at the WWTP. This is a piece of equipment that will remain functional after the new plant is online.

Images



Meter Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments

 [Meter Quote](#)

Capital Cost

FY2026 Budget

\$8K

Total Budget (all years)

\$8K

Project Total

\$8K**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
Construction/Maintenance	\$8,000	\$8,000
Total	\$8,000	\$8,000

Funding Sources

FY2026 Budget

\$8K

Total Budget (all years)

\$8K

Project Total

\$8K**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
Wastewater Operating Budget	\$8,000	\$8,000
Total	\$8,000	\$8,000

RCW Imp No. 5 - Design/Construct VWCA 8/10 Connection Point

Overview

Request Owner	Stephenie Crowder, Accountant III
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2029
Estimated Completion Date	09/30/2030

Description

Villages Water Conservation Authority.

Details

Strategic Focus Area: Infrastructure

Type of Project: New Construction

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$552K	\$552K

Detailed Breakdown

Category	FY2030 In Progress	Total
Construction/Maintenance	\$552,000	\$552,000
Total	\$552,000	\$552,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$552K	\$552K

Detailed Breakdown

Category	FY2030 <i>In Progress</i>	Total
Wastewater Operating Budget	\$552,000	\$552,000
Total	\$552,000	\$552,000

RCW Imp No. 6 - Design/Construct VWCA 3/6 Connection Point

Overview

Request Owner	Stephenie Crowder, Accountant III
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2029
Estimated Completion Date	09/30/2030

Description

Villages Water Conservation Authority

Details

Strategic Focus Area: Infrastructure

Type of Project: New Construction

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$552K	\$552K

Detailed Breakdown

Category	FY2030 <i>In Progress</i>	Total
Construction/Maintenance	\$552,000	\$552,000
Total	\$552,000	\$552,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$552K	\$552K

Detailed Breakdown

Category	FY2030 <i>In Progress</i>	Total
Wastewater Operating Budget	\$552,000	\$552,000
Total	\$552,000	\$552,000

Replacement and Upgrade of two lift station panels

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

As part of our annual preventative maintenance, this proposal is to replace two lift station panels in the continental country club system. This will increase reliability of the stations and help prevent sanitary sewer over flows in the future.

Images



LS Panel Pic

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

 [LS 43-3 Panel Quote](#)

 [LS 46-6 Panel Quote](#)

Capital Cost

FY2026 Budget
\$100K

Total Budget (all years)
\$100K

Project Total
\$100K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$100,000	\$100,000
Total	\$100,000	\$100,000

Funding Sources

FY2026 Budget
\$100K

Total Budget (all years)
\$100K

Project Total
\$100K

Detailed Breakdown

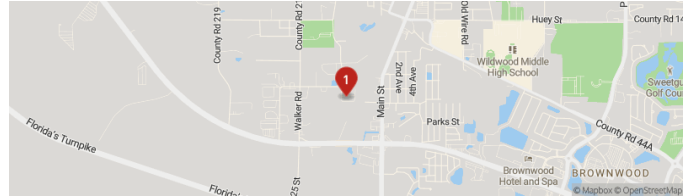
Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$100,000	\$100,000
Total	\$100,000	\$100,000

Replacement of Discontinued EQ Pump at the WWTP

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

The current EQ pumps at the WWTP are no longer being manufactured or are having parts manufactured for them. These pumps will remain in service until the 8.0MGD build-out is complete. This request is to replace one of the obsolete pumps with a current model.

Images



EQ Pump Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments

 [EQ pump quote](#)

Capital Cost

FY2026 Budget

\$80K

Total Budget (all years)

\$80K

Project Total

\$80K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$80,000	\$80,000
Total	\$80,000	\$80,000

Funding Sources

FY2026 Budget

\$80K

Total Budget (all years)

\$80K

Project Total

\$80K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Wastewater Operating Budget	\$80,000	\$80,000
Total	\$80,000	\$80,000

Replacement of seven (7) lift station pumps

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

During our annual lift station maintenance, staff learned we have a large number of pumps over 20 years old still in service. This request is to replace seven of those pumps. Once the old pumps are removed staff will refurbish them to replace the second pump in the lift station.

Images



LS Pump Pic

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

 [LS Pump Quote](#)

Capital Cost

FY2026 Budget
\$155K

Total Budget (all years)
\$155K

Project Total
\$155K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$155,000	\$155,000
Total	\$155,000	\$155,000

Funding Sources

FY2026 Budget
\$155K

Total Budget (all years)
\$155K

Project Total
\$155K

Detailed Breakdown

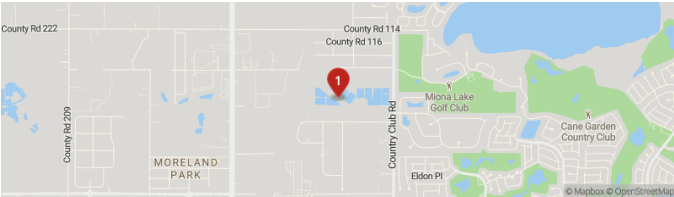
Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$155,000	\$155,000
Total	\$155,000	\$155,000

RIB site expansion to 5.5MGD

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	09/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

This project is to expand the RIB site by adding additional RIBS to dispose of more sanitary effluent from the WWTP. The goal is to expand to 5.5 MGD capacity to match the expansion of the WWTP to 5.5 MGD.

Images



RIB Site Picture

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments

 [RIB site Project OPC](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$4.65M	\$4.65M	\$4.65M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$4,650,000	\$4,650,000
Total	\$4,650,000	\$4,650,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$4.65M	\$4.65M	\$4.65M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Debt Issuance (SRF/Bonds/Loan)	\$4,650,000	\$4,650,000
Total	\$4,650,000	\$4,650,000

Spare Ditch Rotor Gearbox for Kruger Oxidation Ditch

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Equipment

Description

With the Kruger ditch expected to continue to operate along with the new 4.0 MGD WWTP, staff are requesting to purchase a second spare gearbox in order to assure facility operations during breakdowns. This will help prevent violations of our FDEP permit.

Images



Gearbox

Details

New Purchase or Replacement: New

Supplemental Attachments

 [Gearbox Quote](#)

Capital Cost

FY2026 Budget

\$53K

Total Budget (all years)

\$53K

Project Total

\$53K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$53,000	\$53,000
Total	\$53,000	\$53,000

Funding Sources

FY2026 Budget

\$53K

Total Budget (all years)

\$53K

Project Total

\$53K**Detailed Breakdown**

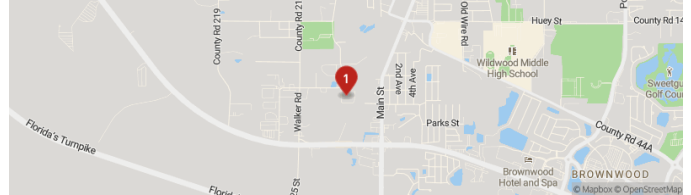
Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$53,000	\$53,000
Total	\$53,000	\$53,000

Spare Nitrate Sensor for the WWTP

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

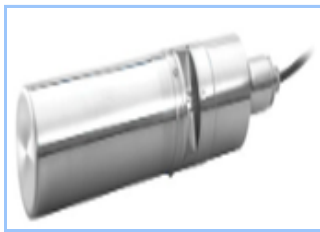
Project Location



Description

Nitrate probe/sensors need to be serviced every 6 months. This request is to purchase a extra probe to install while one of our probes are out for service. This helps monitor the nitrate levels in the plant to maintain advanced wastewater parameters per our FDEP permit.

Images



Probe pic

Details

Strategic Focus Area: Infrastructure

Type of Project: New Construction

Supplemental Attachments



[Probe Quote](#)

Capital Cost

FY2026 Budget

\$14K

Total Budget (all years)

\$14K

Project Total

\$14K**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
Equipment/Vehicle/Furnishings	\$14,000	\$14,000
Total	\$14,000	\$14,000

Funding Sources

FY2026 Budget

\$14K

Total Budget (all years)

\$14K

Project Total

\$14K**Detailed Breakdown**

Category	FY2026	Total
	<i>In Progress</i>	
Wastewater Operating Budget	\$14,000	\$14,000
Total	\$14,000	\$14,000

WW Imp. No. 8 - Upsize and reroute Prison FM thru Monarch Ranch

Overview

Request Owner	Stephenie Crowder, Accountant III
Department	Wastewater Division
Type	Capital Improvement
Estimated Start Date	10/1/2027
Estimated Completion Date	09/30/2028

Description

Upsize and reroute Prison FM thru Monarch Ranch

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Capital Cost

FY2026 Budget

\$250K

Total Budget (all years)

\$1.56M

Project Total

\$1.56M

Detailed Breakdown

Category	FY2026 In Progress	FY2027 In Progress	FY2028 In Progress	Total
Construction/Maintenance	\$0	\$0	\$1,312,000	\$1,312,000
Design	\$250,000	\$0	\$0	\$250,000
Total	\$250,000	\$0	\$1,312,000	\$1,562,000

Funding Sources

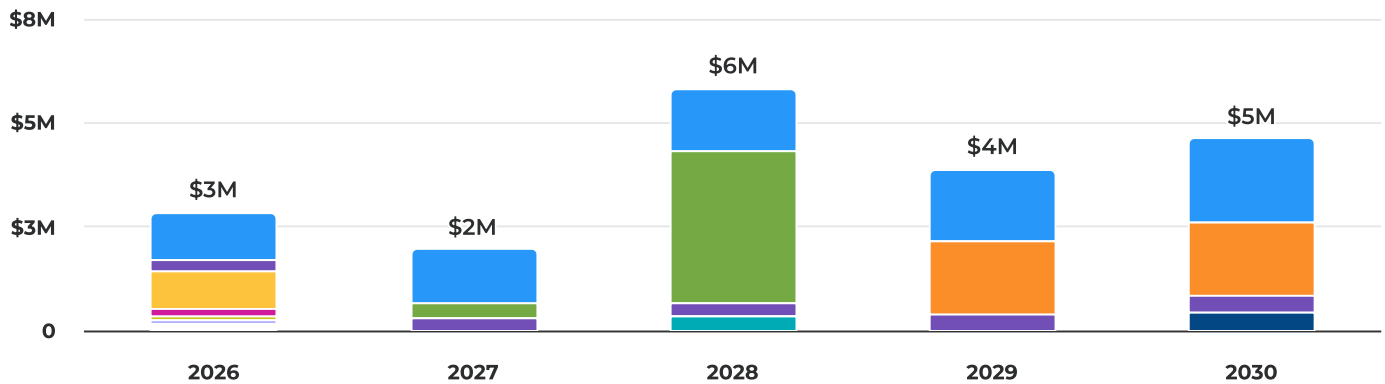
FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$1.56M	\$1.56M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Wastewater SDC Fund	\$250,000	\$1,312,000	\$1,562,000
Total	\$250,000	\$1,312,000	\$1,562,000

Water Division

FY26 - FY30 Water Division Projects



Loop and Upgrade of Metal Water Mains	\$7,753,738	40.56%
Oxford WTP Phase 2 expansion	\$3,993,000	20.89%
CR501 WTP Expansion	\$3,496,000	18.29%
Meter Change Out Program / AMI system installation	\$1,705,823	8.92%
North Old Wire Water Main Replacement	\$900,000	4.71%
WW Imp. No. 6C - Triumph South Phase I Flow Reroute to Dublin LS	\$408,000	2.13%
Oxford Oaks Interconnect	\$319,000	1.67%
2025 F550 Crane Truck	\$196,668	1.03%
Corrosion Inhibitor Chemical Injection for Ashley and Fairways WTP	\$100,000	0.52%
Replacement of 7 Chemical Feed Pumps at Multiple Water Treatment Plants	\$65,000	0.34%
2025 Ext Cab 4X4 F-150 Truck for new utility inspector	\$52,000	0.27%
WTP SCADA and PLC upgrades at two water plants	\$45,000	0.24%
2025 Ford Explorer for engineer position	\$42,000	0.22%
Chemical Tank Replacement at Oxford WTP	\$40,000	0.21%

Summary of Requests

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Loop and Upgrade of Metal Water Mains	\$1,150,000	\$1,322,500	\$1,520,875	\$1,749,006	\$2,011,357	\$7,753,738
Oxford WTP Phase 2 expansion	\$0	\$350,000	\$3,643,000	\$0	\$0	\$3,993,000
CR501 WTP Expansion	\$0	\$0	\$0	\$1,748,000	\$1,748,000	\$3,496,000

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Meter Change Out Program / AMI system installation	\$253,000	\$290,950	\$334,593	\$384,781	\$442,499	\$1,705,823
North Old Wire Water Main Replacement	\$900,000	\$0	\$0	\$0	\$0	\$900,000
WW Imp. No. 6C - Triumph South Phase I Flow Reroute to Dublin LS	\$0	\$0	\$0	\$0	\$408,000	\$408,000
Oxford Oaks Interconnect	\$0	\$0	\$319,000	\$0	\$0	\$319,000
2025 F550 Crane Truck	\$196,668	\$0	\$0	\$0	\$0	\$196,668
Corrosion Inhibitor Chemical Injection for Ashley and Fairways WTP	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Replacement of 7 Chemical Feed Pumps at Multiple Water Treatment Plants	\$65,000	\$0	\$0	\$0	\$0	\$65,000
2025 Ext Cab 4X4 F-150 Truck for new utility inspector	\$52,000	\$0	\$0	\$0	\$0	\$52,000
WTP SCADA and PLC upgrades at two water plants	\$45,000	\$0	\$0	\$0	\$0	\$45,000
2025 Ford Explorer for engineer position	\$42,000	\$0	\$0	\$0	\$0	\$42,000
Chemical Tank Replacement at Oxford WTP	\$40,000	\$0	\$0	\$0	\$0	\$40,000
Total Summary of Requests	\$2,843,668	\$1,963,450	\$5,817,468	\$3,881,787	\$4,609,856	\$19,116,229

2025 Ext Cab 4X4 F-150 Truck for new utility inspector

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Equipment

Description

Staff are asking for an additional utility inspector in this budget year. This request is to purchase a truck for that position to help keep up with the growing amount of project inspections.

Images



Truck Pic

Details

Strategic Focus Area:	Infrastructure	New or Used Vehicle:	New Vehicle
New Purchase or Replacement:	New	Useful Life:	10 or more years

Supplemental Attachments

 [F-150 Truck Quote](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$52K	\$52K	\$52K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$52,000	\$52,000
Total	\$52,000	\$52,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$52K	\$52K	\$52K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$52,000	\$52,000
Total	\$52,000	\$52,000

2025 F550 Crane Truck

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Equipment

Description

The plant mechanics and lift station mechanics currently share the one large crane truck we have in the department. That truck is 25 years old. This request is to add a crane truck to meet departmental needs.

Images



Crane Pic

Details

Strategic Focus Area:	Infrastructure	New or Used Vehicle:	New Vehicle
New Purchase or Replacement:	New	Useful Life:	10 or more years

Supplemental Attachments

 [F550 Crane Truck](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$197K	\$197K	\$197K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$196,668	\$196,668
Total	\$196,668	\$196,668

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$197K	\$197K	\$197K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$196,668	\$196,668
Total	\$196,668	\$196,668

2025 Ford Explorer for engineer position

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Equipment

Description

In 24/25 budget year the department added a project engineer position. This request is to add a vehicle for that position.

Images



Picture

Details

Strategic Focus Area: Infrastructure

New or Used Vehicle: New Vehicle

New Purchase or Replacement: New

Useful Life: 10 or more years

Supplemental Attachments



Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$42K	\$42K	\$42K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Vehicle Cost	\$42,000	\$42,000
Total	\$42,000	\$42,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$42K	\$42K	\$42K

Detailed Breakdown

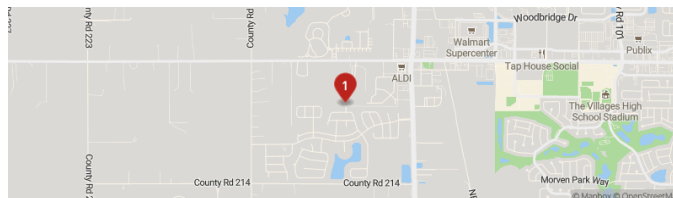
Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$42,000	\$42,000
Total	\$42,000	\$42,000

Chemical Tank Replacement at Oxford WTP

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

One of the two acid tanks at the Oxford WTP had a failure in the 24/25 budget year. Just past its 5-year warranty. This request is to replace the second acid tank with a 20-year tank before the current tank fails.

Images



Chemical Tank Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments

 [Chemical Tank Quote](#)

Capital Cost

FY2026 Budget

\$40K

Total Budget (all years)

\$40K

Project Total

\$40K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$40,000	\$40,000
Total	\$40,000	\$40,000

Funding Sources

FY2026 Budget

\$40K

Total Budget (all years)

\$40K

Project Total

\$40K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Water Operating Budget	\$40,000	\$40,000
Total	\$40,000	\$40,000

Corrosion Inhibitor Chemical Injection for Ashley and Fairways WTP

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

Any facility that pumps water back to the older part of the system will need to have a corrosion inhibitor due to the metal lines in the older part of the city. This will help prevent water quality complaints.

Details

Strategic Focus Area:	Infrastructure	Type of Project:	New Construction
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Supplemental Attachments

- [Design Price](#)
- [Construction price](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

Detailed Breakdown

Category	FY2026 In Progress	Total
Construction/Maintenance	\$70,000	\$70,000
Design	\$30,000	\$30,000
Total	\$100,000	\$100,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

Detailed Breakdown

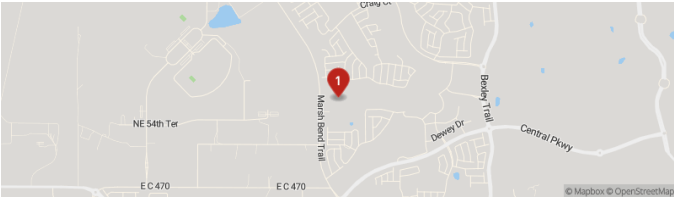
Category	FY2026 <i>In Progress</i>	Total
Water Operating Budget	\$100,000	\$100,000
Total	\$100,000	\$100,000

CR501 WTP Expansion

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Improvement
Estimated Start Date	04/4/2025
Estimated Completion Date	02/28/2026

Project Location



Description

Expansion of the CR501 Water Treatment Plant

Details

Strategic Focus Area:	Infrastructure	Type of Project:	Improvement
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Supplemental Attachments

 [Iron filter OPC](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$3.5M	\$3.5M

Detailed Breakdown

Category	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Construction/Maintenance	\$1,748,000	\$1,748,000	\$3,496,000
Total	\$1,748,000	\$1,748,000	\$3,496,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$3.5M	\$3.5M

Detailed Breakdown

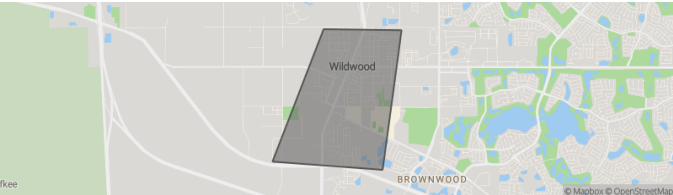
Category	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Water SDC Fund	\$1,748,000	\$1,748,000	\$3,496,000
Total	\$1,748,000	\$1,748,000	\$3,496,000

Loop and Upgrade of Metal Water Mains

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

These funds will be utilized by our maintenance staff to replace metal water mains and service lines in the central portion of the system to improve water quality to our customers.

Details

Strategic Focus Area:	Infrastructure	Type of Project:	Improvement
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Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$1.15M	\$7.75M	\$7.75M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Construction/Maintenance	\$1,150,000	\$1,322,500	\$1,520,875	\$1,749,006	\$2,011,357	\$7,753,738
Total	\$1,150,000	\$1,322,500	\$1,520,875	\$1,749,006	\$2,011,357	\$7,753,738

Funding Sources

FY2026 Budget
\$1.15M

Total Budget (all years)
\$7.75M

Project Total
\$7.75M

Detailed Breakdown

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	
Water Operating Budget	\$1,150,000	\$1,322,500	\$1,520,875	\$1,749,006	\$2,011,357	\$7,753,738
Water SDC Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,150,000	\$1,322,500	\$1,520,875	\$1,749,006	\$2,011,357	\$7,753,738

Meter Change Out Program / AMI system installation

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

This request is to purchase and install 4 of the 8 data collectors for our meter reading system. This will allow for real-time data acquisition of customer meter reading, usage, and flow rates. It will allow utility billing to look up accounts for customer complaints. It will also allow staff to monitor for meter malfunctions / non-reading meters. This will reduce the departments unaccounted for water loss. Staff have broken this project up into three phases.

Details

Strategic Focus Area:	Infrastructure	Type of Project:	Improvement
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Supplemental Attachments

 [AMI Quote](#)

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$253K	\$1.71M	\$1.71M

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Construction/Maintenance	\$253,000	\$290,950	\$334,593	\$384,781	\$442,499	\$1,705,823
Total	\$253,000	\$290,950	\$334,593	\$384,781	\$442,499	\$1,705,823

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$253K	\$1.71M	\$1.71M

Detailed Breakdown

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	<i>In Progress</i>	
Water Operating Budget	\$253,000	\$290,950	\$334,593	\$384,781	\$442,499	\$1,705,823
Total	\$253,000	\$290,950	\$334,593	\$384,781	\$442,499	\$1,705,823

North Old Wire Water Main Replacement

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

Project Location



Description

Continuing our efforts to improve water quality for the citizens of Wildwood, this project will replace the outdated cast iron water main along North Old Wire Road.

Images



Water Main Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments



[North Old Wire OPC](#)

Capital Cost

FY2026 Budget

\$900K

Total Budget (all years)

\$900K

Project Total

\$900K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$900,000	\$900,000
Total	\$900,000	\$900,000

Funding Sources

FY2026 Budget

\$900K

Total Budget (all years)

\$900K

Project Total

\$900K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	FY2029 <i>In Progress</i>	FY2030 <i>In Progress</i>	Total
Other	\$900,000	\$0	\$0	\$0	\$0	\$900,000
Water Operating Budget	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$900,000	\$0	\$0	\$0	\$0	\$900,000

Oxford Oaks Interconnect

Overview

Request Owner	Stephenie Crowder, Accountant III
Department	Water Division
Type	Capital Improvement
Estimated Start Date	10/1/2027
Estimated Completion Date	09/30/2028

Description

Oxford Oaks interconnect

Details

Strategic Focus Area: Infrastructure

Type of Project: New Construction

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$319K

Project Total

\$319K

Detailed Breakdown

Category	FY2028 In Progress	Total
Construction/Maintenance	\$319,000	\$319,000
Total	\$319,000	\$319,000

Funding Sources

FY2026 Budget

\$0

Total Budget (all years)

\$319K

Project Total

\$319K

Detailed Breakdown

Category	FY2028 In Progress	Total
Water SDC Fund	\$319,000	\$319,000
Total	\$319,000	\$319,000

Oxford WTP Phase 2 expansion

Overview

Request Owner	Stephenie Crowder, Accountant III
Department	Water Division
Type	Capital Improvement
Estimated Start Date	10/1/2026
Estimated Completion Date	09/30/2028

Description

Oxford WTP Phase 2 expansion

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$3.99M

Project Total

\$3.99M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Construction/Maintenance	\$350,000	\$3,643,000	\$3,993,000
Total	\$350,000	\$3,643,000	\$3,993,000

Funding Sources

FY2026 Budget

\$0

Total Budget (all years)

\$3.99M

Project Total

\$3.99M

Detailed Breakdown

Category	FY2027 <i>In Progress</i>	FY2028 <i>In Progress</i>	Total
Water SDC Fund	\$350,000	\$3,643,000	\$3,993,000
Total	\$350,000	\$3,643,000	\$3,993,000

Replacement of 7 Chemical Feed Pumps at Multiple Water Treatment Plants

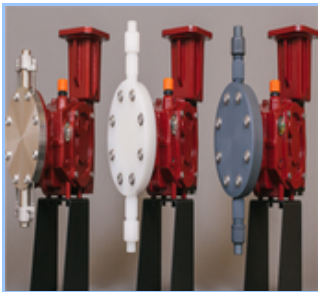
Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Equipment

Description

This proposal is to finish replacing the existing prominent chemical pumps with the department's new standard pump "KTM".

Images



Chemical Pump Pic

Details

New Purchase or Replacement: Replacement

Supplemental Attachments

 [Chemical Pump Quote](#)

 [Fairways Chemical Skid Quote](#)

Capital Cost

FY2026 Budget

\$65K

Total Budget (all years)

\$65K

Project Total

\$65K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Equipment	\$65,000	\$65,000
Total	\$65,000	\$65,000

Funding Sources

FY2026 Budget

\$65K

Total Budget (all years)

\$65K

Project Total

\$65K**Detailed Breakdown**

Category	FY2026 <i>In Progress</i>	Total
Utility Revenue Fund	\$65,000	\$65,000
Total	\$65,000	\$65,000

WTP SCADA and PLC upgrades at two water plants

Overview

Request Owner	Jason Martin, Assistant Utility Director
Department	Water Division
Type	Capital Improvement
Estimated Start Date	10/1/2025
Estimated Completion Date	09/30/2026

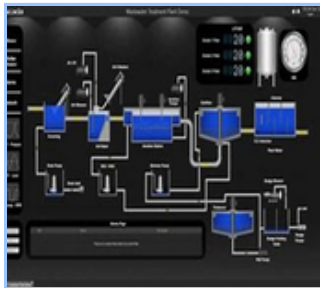
Project Location



Description

During the 24/25 budget year, staff had three of the WTP controls and SCADA upgraded to our new SMARTCOM system being used on our lift stations. This request is to continue upgrading the controls and SCADA at the water plants. Continental #2 and Fairways are to be upgraded in this upcoming budget.

Images



SCADA Screen Pic

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Supplemental Attachments

 [SCADA Upgrade quote](#)

Capital Cost

FY2026 Budget

\$45K

Total Budget (all years)

\$45K

Project Total

\$45K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Construction/Maintenance	\$45,000	\$45,000
Total	\$45,000	\$45,000

Funding Sources

FY2026 Budget

\$45K

Total Budget (all years)

\$45K

Project Total

\$45K

Detailed Breakdown

Category	FY2026 <i>In Progress</i>	Total
Water Operating Budget	\$45,000	\$45,000
Total	\$45,000	\$45,000

WW Imp. No. 6C - Triumph South Phase I Flow Reroute to Dublin LS

Overview

Request Owner	Stephenie Crowder, Accountant III
Department	Water Division
Type	Capital Improvement
Estimated Start Date	10/1/2029
Estimated Completion Date	09/30/2030

Description

WW Imp. No. 6C - Triumph South Phase I Flow Reroute to Dublin LS

Details

Strategic Focus Area: Infrastructure

Type of Project: Improvement

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$408K

Project Total

\$408K

Detailed Breakdown

Category	FY2030 In Progress	Total
Construction/Maintenance	\$408,000	\$408,000
Total	\$408,000	\$408,000

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$0	\$408K	\$408K

Detailed Breakdown

Category	FY2030 <i>In Progress</i>	Total
Wastewater SDC Fund	\$408,000	\$408,000
Total	\$408,000	\$408,000

Debt Overview Summary

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

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

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

The State of Florida does not impose debt limitations on municipalities. In addition, the City's charter does not impose any limitations on debt and the City Commission has not adopted a debt management policy. When considering the issuance of debt, the City evaluates current and projected revenue sources to determine the financial viability of making payment on future debt service requirements. In the FY26 budget, all Debt Service coverage and requirements on all outstanding bonds have been met or exceeded in accordance with the bond resolutions.

Total Principal and Interest Payments

	Governmental Activities			Business-Type Activities	
Year	Principal	Interest		Principal	Interest
2026	\$ 721,603.91	\$ 127,020.11		\$1,082,765.22	\$75,656.21
2027-2028	1,491,983.53	205,264.49		1,972,333.27	111,354.96
2029-2031	2,161,460.91	182,769.81		1,557,198.50	88,380.28
	\$ 4,375,048.35	\$ 515,054.41		\$ 4,612,297.29	\$ 275,391.45

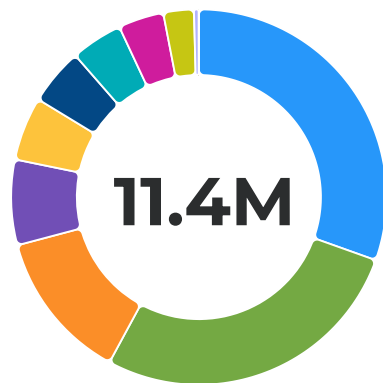
Debt By Type

Schedule of Debt Outstanding as of September 30, 2026			
Loan Provider	Year of Maturity	Interest Rates	Principal Amount Payable
Regions	2030	2.46%	\$ 448,177
BB&T	2032	2.61%	\$ 1,485,066
Citizen's First Bank	2035	1.87%	\$ 3,485,511
Total Outstanding Long-term Debt			\$ 5,418,754

Schedule of Debt - Utility Revenue Fund Outstanding as of September 30, 2026			
Loan Provider	Year of Maturity	Interest Rates	Principal Amount Payable
State Revolving Fund - SRF #3	2028	1.04%	\$ 558,221.21
BB&T	2029	2.56%	\$ 628,019.41
State Revolving Fund - CR209 Design	2036	1.66%	\$ 47,861.00
State Revolving Fund - CR209 Construction	2038	0.03%	\$ 839,850.17
State Revolving Fund - Oxford WTP	2039	0.88%	\$ 3,138,545.44
Total Outstanding Long-term Debt			\$ 5,212,497.23

Utility Revenue Fund Lease Schedule Outstanding as of September 30, 2026			
Lease Provider	Year of Maturity	Interest Rates	Principal Amount Payable
John Deere Financial	2026	3.95%	\$ -

Vision Financial Group	2029	7.45%	\$ 300,266.73
Sumter County School Board	2029	0%	\$ 510,000.00
Total Outstanding Leases			\$ 810,266.73



Debt By Type

Gen Fund Project Loan 2018	\$3,485,511	30.46%
Oxford WTP SRF Loan	\$3,138,545	27.43%
PD Station	\$1,485,066	12.98%
CR 209 Construction SRF Loan	\$839,850	7.34%
Continental Country Club BB&T	\$628,019	5.49%
2007 SRF Loan #3	\$558,221	4.88%
Lease Purchase-Sumter Co. Schools	\$510,000	4.46%
City Hall	\$448,177	3.92%
Equipment Leases	\$300,267	2.62%
CR 209 Forcemain SRF Planning & Design	\$47,861	0.42%
Refunding & Project Loan	\$0	0.00%
Police Vehicles	\$0	0.00%

Total Debt

\$11,441,518

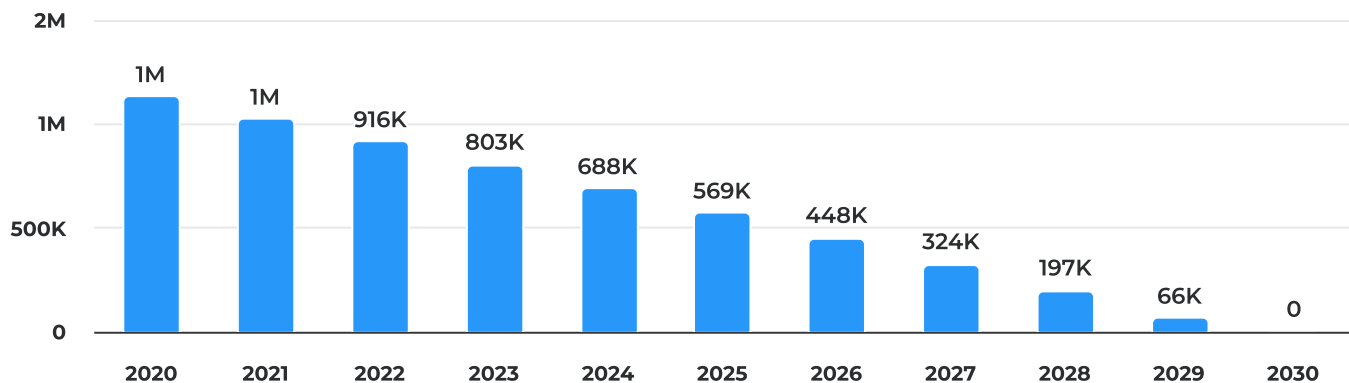
-\$1,804,370 (-13.62% vs. FY25)

Fund Name	FY2024 Actual	FY2025 Actual	FY2026 Actual	% Change	\$ Change
City Hall	\$687,574.89	\$569,338.98	\$448,177.00	-21.28%	-\$121,161.98
Oxford WTP SRF Loan	\$3,590,385.10	\$3,365,457.13	\$3,138,545.44	-6.74%	-\$226,911.69
CR 209 Forcemain SRF Planning & Design	\$57,013.00	\$52,475.00	\$47,861.00	-8.79%	-\$4,614.00
CR 209 Construction SRF Loan	\$979,531.47	\$909,701.29	\$839,850.17	-7.68%	-\$69,851.12
PD Station	\$1,974,689.77	\$1,733,052.00	\$1,485,066.00	-14.31%	-\$247,986.00
Gen Fund Project Loan 2018	\$4,183,923.40	\$3,837,967.20	\$3,485,511.00	-9.18%	-\$352,456.20
Police Vehicles	\$0.00	\$0.00	\$0.00		\$0.00
Equipment Leases	\$40,724.54	\$432,719.06	\$300,266.73	-30.61%	-\$132,452.33

Fund Name	FY2024 Actual	FY2025 Actual	FY2026 Actual	% Change	\$ Change
2007 SRF Loan #3	\$1,276,068.39	\$920,858.21	\$558,221.21	-39.38%	-\$362,637.00
Refunding & Project Loan	\$0.00	\$0.00	\$0.00		\$0.00
Continental Country Club BB&T	\$857,698.43	\$744,319.46	\$628,019.41	-15.63%	-\$116,300.05
Lease Purchase-Sumter Co. Schools	\$850,000.00	\$680,000.00	\$510,000.00	-25.00%	-\$170,000.00
Total Debt	\$14,497,608.99	\$13,245,888.33	\$11,441,517.96	-13.62%	-\$1,804,370.37

City Hall

The Regions Bank loan retired the then outstanding USDA loans. The original loans were issued for the construction of City Hall. The loan has a fifteen-year term with a 2.46% interest rate and is secured by the half-cent sales tax. This loan is expected to mature in fiscal year 2030.



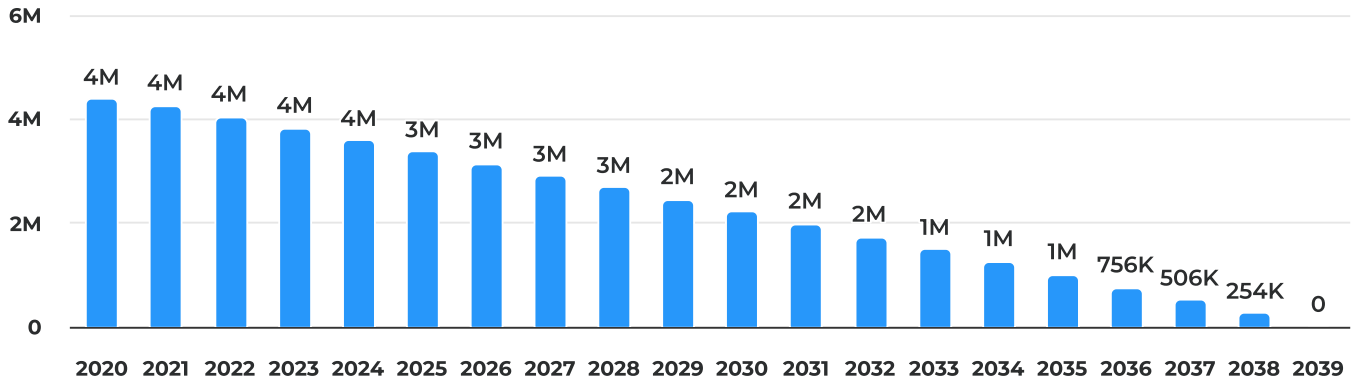
Fund Name	FY2024 Actual	FY2025 Actual	FY2026 Actual	% Change	\$ Change
City Hall	\$687,574.89	\$569,338.98	\$448,177.00	-21.28%	-\$121,161.98
Total Debt	\$687,574.89	\$569,338.98	\$448,177.00	-21.28%	-\$121,161.98

City Hall Refunding Principal and Interest Payments

	2026	2027	2028	2029	2030
Interest	\$ 13,265.15	\$ 10,266.22	\$ 7,193.07	\$ 4,043.85	\$ 816.68
Principal	121,162.40	124,161.32	127,234.47	130,383.70	66,397.09
Total Pmt.	134,427.55	134,427.54	134,427.54	134,427.55	67,213.77
Loan Bal.	\$ 448,176.58	\$ 324,015.26	\$ 196,780.79	\$ 66,397.09	\$ (0.00)

Oxford WTP SRF Loan

The SRF loan was issued to provide funds for the construction of the Oxford Water Treatment Plant. The loan has a twenty-year term with a 0.88% interest rate and is secured by utility revenues. This loan is expected to mature in fiscal year 2039.



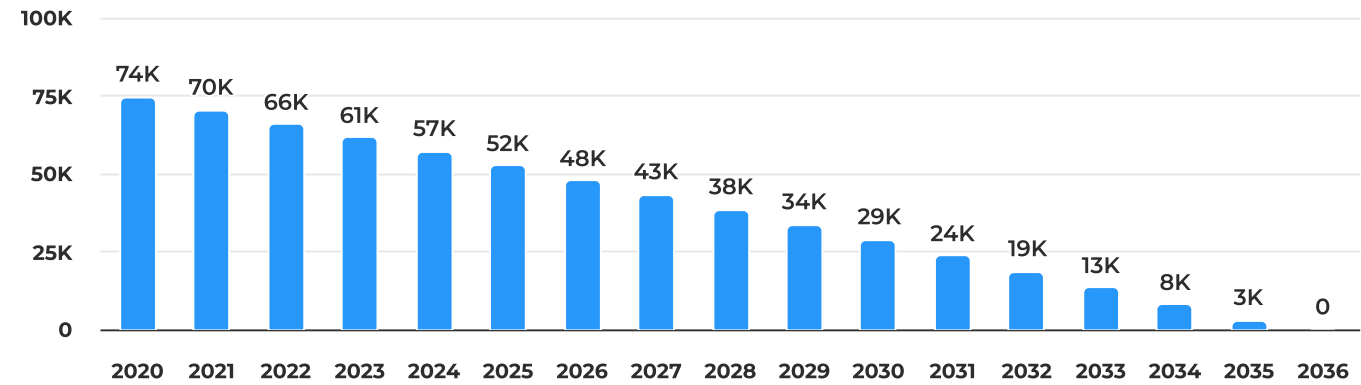
Fund Name	FY2024 Actual	FY2025 Actual	FY2026 Actual	% Change	\$ Change
Oxford WTP SRF Loan	\$3,590,385.10	\$3,365,457.13	\$3,138,545.44	-6.74%	-\$226,911.69
Total Debt	\$3,590,385.10	\$3,365,457.13	\$3,138,545.44	-6.74%	-\$226,911.69

Oxford WTP SRF Loan Principal and Interest Payments - 5 Year Look

	2026	2027	2028	2029	2030
Interest	\$ 29,117.91	\$ 27,116.70	\$ 25,097.83	\$ 23,061.16	\$ 21,006.53
Principal	226,911.69	228,912.90	230,931.77	232,968.44	235,023.07
Total Pmt.	256,029.60	256,029.60	256,029.60	256,029.60	256,029.60
Loan Bal.	\$ 3,138,545.44	\$ 2,909,632.54	\$ 2,678,700.77	\$ 2,445,732.33	\$ 2,210,709.26

CR 209 Forcemain SRF Planning & Design

The SRF loan was issued to provide funds for the design of the CR 209 Force main. The loan has a twenty-year term with a 1.66% interest rate and is secured by utility revenues. This loan is expected to mature in fiscal year 2036.



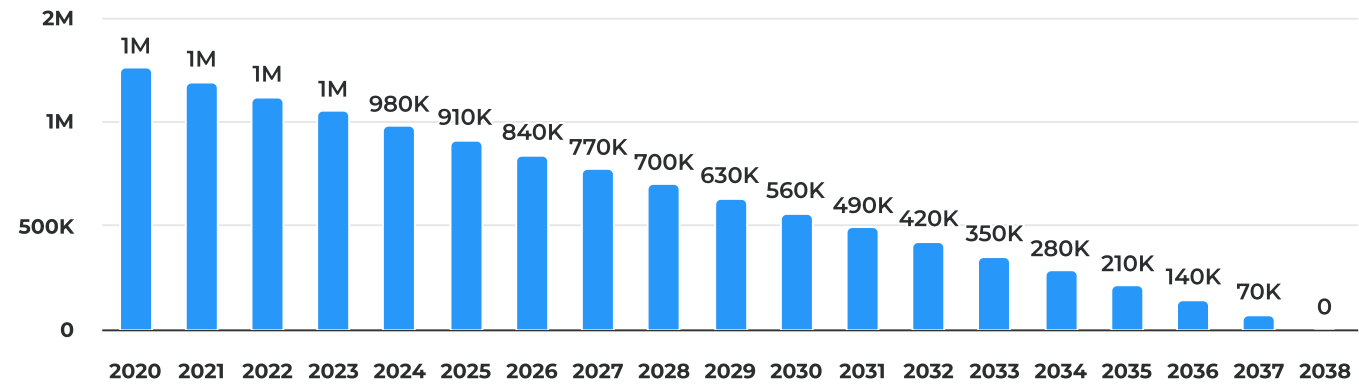
Fund Name	FY2024 Actual	FY2025 Actual	FY2026 Actual	% Change	\$ Change
CR 209 Forcemain SRF Planning & Design	\$57,013.00	\$52,475.00	\$47,861.00	-8.79%	-\$4,614.00
Total Debt	\$57,013.00	\$52,475.00	\$47,861.00	-8.79%	-\$4,614.00

CR 209 Forcemain SRF Planning & Design Principal and Interest Payments - 5 Year Look

	2026	2027	2028	2029	2030
Interest	\$ 852.00	\$ 775.00	\$ 697.00	\$ 617.00	\$ 536.00
Principal	4,614.00	4,691.00	4,769.00	4,849.00	4,930.00
Total Pmt.	5,466.00	5,466.00	5,466.00	5,466.00	5,466.00
Loan Bal.	\$ 46,861.00	\$ 43,170.00	\$38,401.00	\$ 33,552.00	\$ 28,622.00

CR 209 Construction SRF Loan

The SRF loan provided funds for the construction of the CR 209 Force main project. The loan has a twenty-year term with a 0.03% interest rate and is secured by utility revenues. This loan is expected to mature in fiscal year 2038.



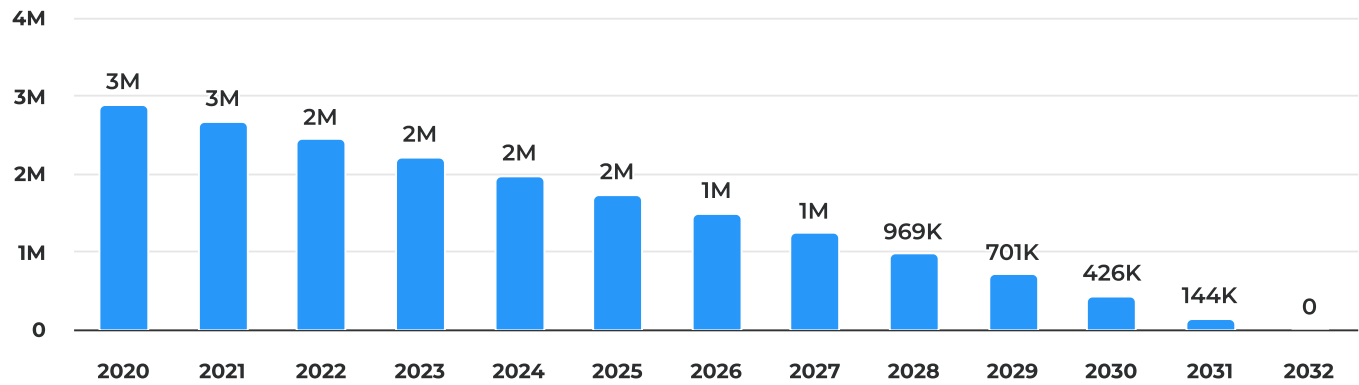
Fund Name	FY2024 Actual	FY2025 Actual	FY2026 Actual	% Change	\$ Change
CR 209 Construction SRF Loan	\$979,531.47	\$909,701.29	\$839,850.17	-7.68%	-\$69,851.12
Total Debt	\$979,531.47	\$909,701.29	\$839,850.17	-7.68%	-\$69,851.12

CR 209 Construction SRF Loan Principal and Interest Payments - 5 Year Look

	2026	2027	2028	2029	2030
Interest	\$ 267.68	\$ 246.72	\$ 225.76	\$ 204.78	\$ 183.81
Principal	69,851.12	69,872.08	69,893.04	69,914.02	69,934.99
Total Pmt.	70,118.80	70,118.80	70,118.80	70,118.80	70,118.80
Loan Bal.	\$ 839,850.17	\$ 769,978.09	\$ 700,085.05	\$ 630,171.03	\$ 560,236.04

PD Station

Truist (once known as BB&T) Bank loan was issued to provide funds for the construction of the new Wildwood Police Station Headquarters. The loan has a fifteen-year term with a 2.61% interest rate and is secured with half-cent sales tax and communication service taxes. This loan is expected to mature in fiscal year 2032.



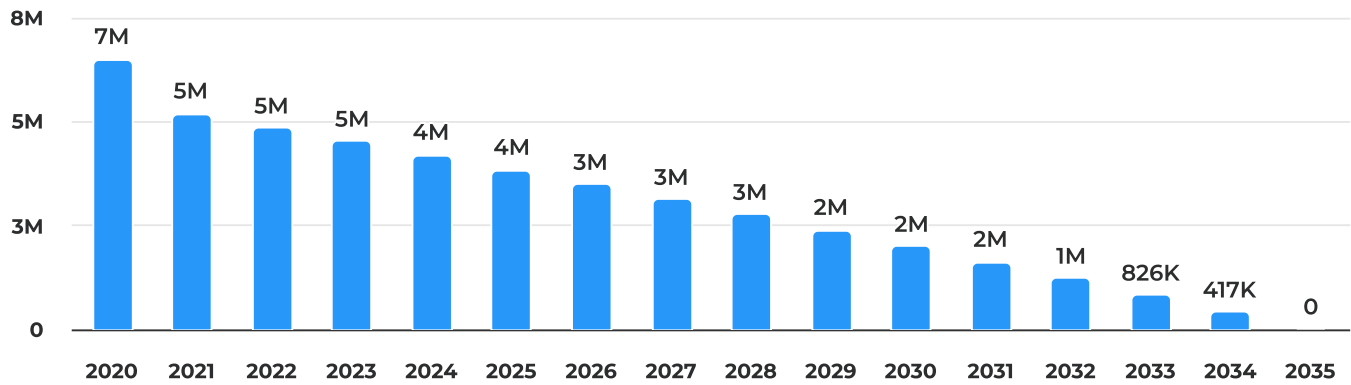
Fund Name	FY2024 Actual	FY2025 Actual	FY2026 Actual	% Change	\$ Change
PD Station	\$1,974,689.77	\$1,733,052.00	\$1,485,066.00	-14.31%	-\$247,986.00
Total Debt	\$1,974,689.77	\$1,733,052.00	\$1,485,066.00	-14.31%	-\$247,986.00

PD Station Principal and Interest Payments - 5 Year Look

	2026	2027	2028	2029	2030
Int.	\$ 43,625.04	\$ 37,110.39	\$ 30,424.58	\$ 23,563.15	\$ 16,521.46
Prin c.	247,985.67	254,500.33	261,186.13	268,047.57	275,089.26
Total Pmt	291,610.71	291,610.72	291,610.71	291,610.72	291,610.72
Loan Bal.	\$ 1,485,066.33	\$ 1,230,566.00	\$ 969,379.87	\$ 701,332.30	\$ 426,243.04

Gen Fund Project Loan 2018

In 2020, the City refunded its 2018 Citizens First Bank Loan, securing a lower interest rate while also refunding \$1.2M in early repayment. The loan provided additional funding needed for the construction of the Wildwood Police Station Headquarters as well as other general fund projects. These projects included repair/replacement of the City Hall roof, renovation of the City Hall Annex, renovations at the Warfield Complex, and the Martin Luther King, Jr. park improvements. The loan has a fourteen-year term with a 1.87% interest rate and is secured by public service tax revenues. This loan is expected to mature in fiscal year 2035.



Fund Name	FY2024 Actual	FY2025 Actual	FY2026 Actual	% Change	\$ Change
Gen Fund Project Loan 2018	\$4,183,923.40	\$3,837,967.20	\$3,485,511.00	-9.18%	-\$352,456.20
Total Debt	\$4,183,923.40	\$3,837,967.20	\$3,485,511.00	-9.18%	-\$352,456.20

Gen Fund Project Loan 2018 Principal and Interest Payments - 5 Year Look

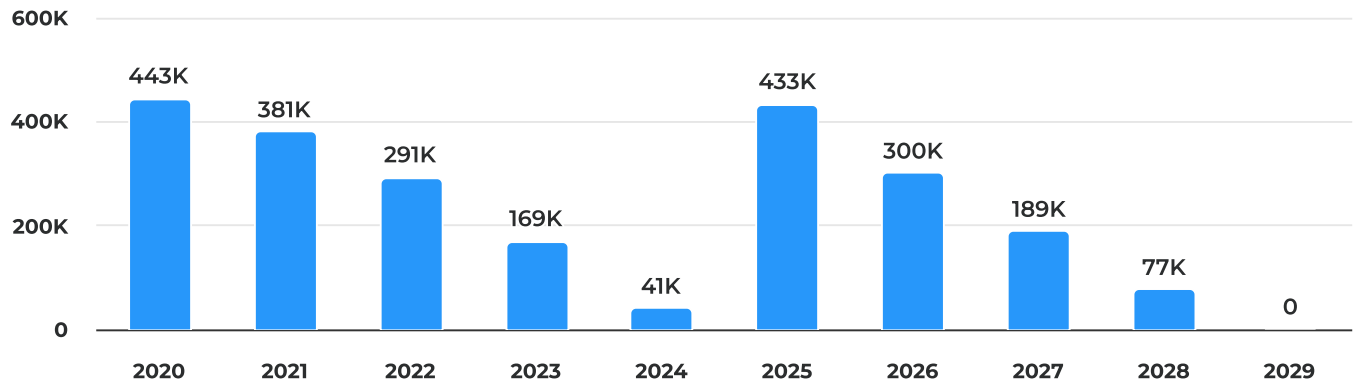
	2026	2027	2028	2029	2030
Interest	\$ 70,129.92	\$ 63,508.18	\$ 56,762.05	\$ 49,889.16	\$ 42,887.15
Principal	352,455.84	359,077.57	365,823.71	372,696.59	379,698.61
Total Pmt.	422,585.76	422,585.75	422,585.76	422,585.75	422,585.76
Loan Bal.	\$ 3,485,511.36	\$ 3,126,433.79	\$ 2,760,610.08	\$ 2,387,913.49	\$ 2,008,214.88

Equipment Leases

Both the general fund and the utility fund utilize equipment leases. In FY26, the general fund will not be issuing a new lease for capital equipment.

John Deere Financial Lease was issued in FY21 to furnish funds for the purchase of a backhoe for the Utility Department. The lease is a five-year term with a 3.95% interest rate and is secured by the utility revenue fund. The final lease payment will be made in fiscal year 2026.

Vision Financial Group is a new lease that was issued in FY25 which furnished funds for a second Vac Truck for the Utility Department. The lease is a five-year term with a 7.45% interest rate and is secured by the utility revenue fund. This lease will mature in fiscal year 2029.



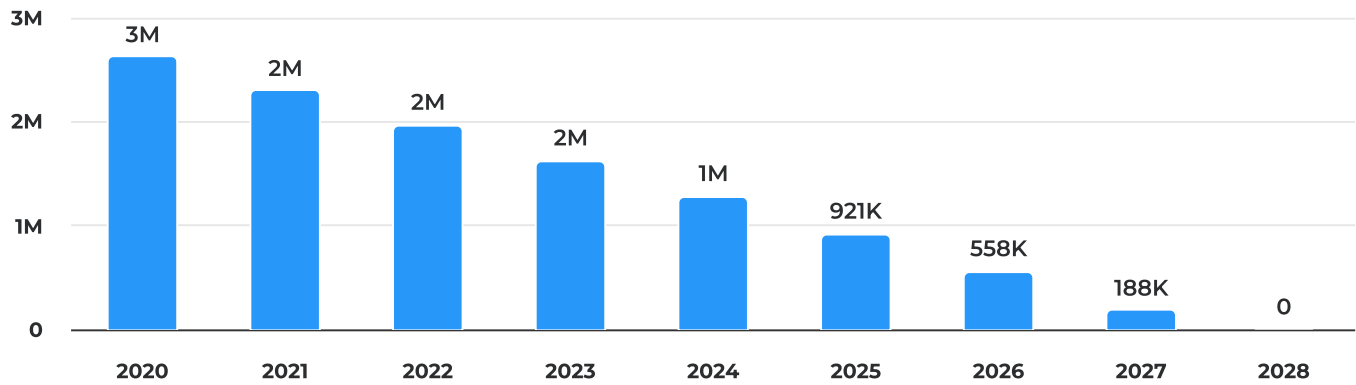
Fund Name	FY2025 Actual	FY2026 Actual	% Change	\$ Change
Equipment Leases	\$432,719.06	\$300,266.73	-30.61%	-\$132,452.33
Total Debt	\$432,719.06	\$300,266.73	-30.61%	-\$132,452.33

Equipment Leases Principal and Interest Payments

Equipment Lease		2026	2027	2028	2029
John Deere Financial	Interest	\$ 835.19			
2021 Loader	Principal	20,763.22			
	Total Pmt.	21,598.41			
	Loan Bal.	\$ 0.00			
Vision Financial Group					
2024 Vac Truck	Interest	\$ 8,990.56	\$ 8,990.56	\$ 8,990.56	\$ 5,728.34
	Principal	111,688.14	111,688.14	111,688.14	71,162.11
	Total Pmt.	120,678.70	120,678.70	120,678.70	\$ 76,890.45
	Loan Bal.	\$ 300,266.73	\$ 188,578.59	\$ 76,890.45	\$ 0.00

2007 SRF Loan #3

The SRF loan was issued to provide funds for the expansion of the wastewater treatment plant. The loan has a twenty-year term with a 1.04% interest rate and is secured by utility revenues. This loan is expected to mature in fiscal year 2028.



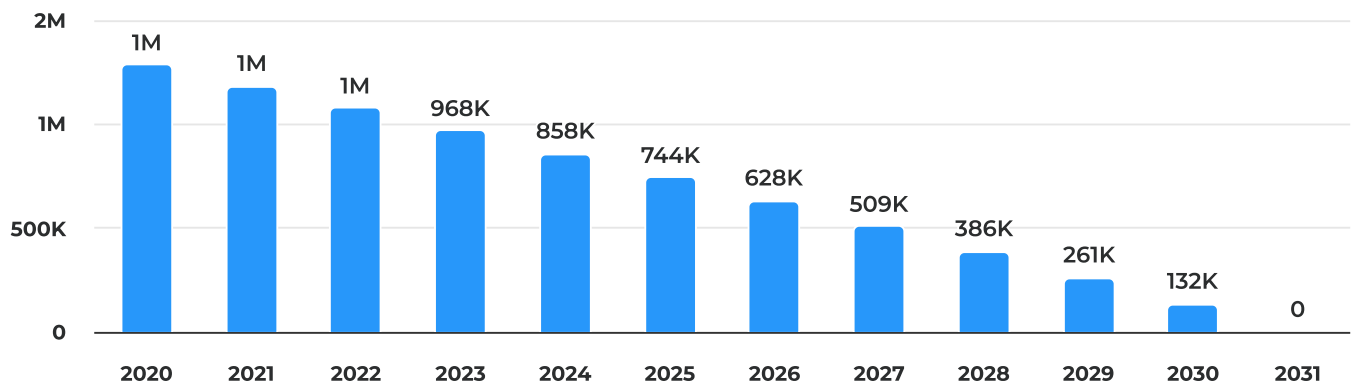
Fund Name	FY2025 Actual	FY2026 Actual	% Change	\$ Change
2007 SRF Loan #3	\$920,858.21	\$558,221.21	-39.38%	-\$362,637.00
Total Debt	\$920,858.21	\$558,221.21	-39.38%	-\$362,637.00

2007 SRF Loan #3 Principal and Interest Payments

	2026	2027	2028
Interest	\$ 17,277.88	\$ 9,695.82	\$ 1,955.22
Principal	362,637.00	370,219.06	188,002.15
Total Pmt.	379,914.88	379,914.88	189,957.37
Loan Bal.	\$ 558,221.21	\$ 188,002.15	\$ 0.00

Continental Country Club Truist

The Truist (once known as BB&T) loan provided funding for the purchase of utility infrastructure at the Continental Country Club. The loan has a fifteen-year term with a 2.56% interest rate and is secured by utility revenues. This loan is expected to mature in fiscal year 2031.



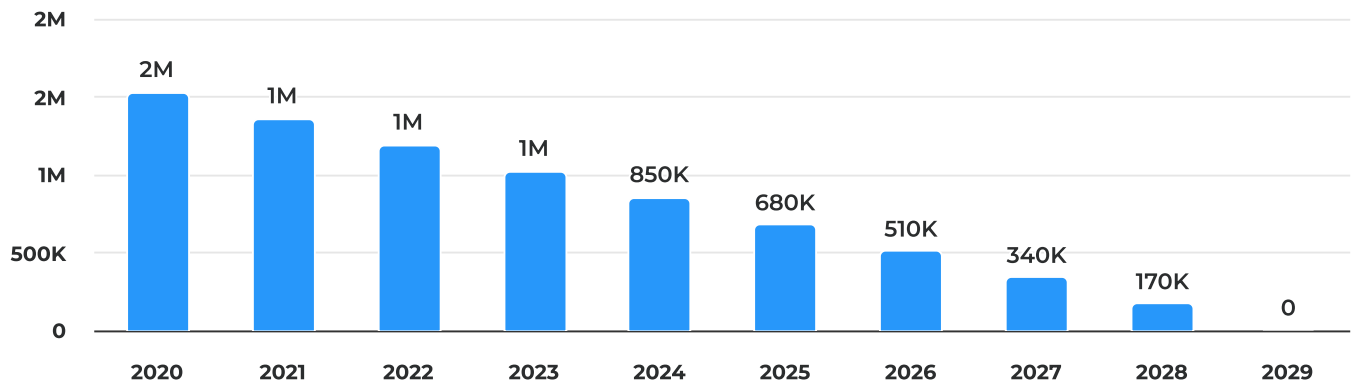
Fund Name	FY2025 Actual	FY2026 Actual	% Change	\$ Change
Continental Country Club BB&T	\$744,319.46	\$628,019.41	-15.63%	-\$116,300.05
Total Debt	\$744,319.46	\$628,019.41	-15.63%	-\$116,300.05

Continental Country Club Truist Principal and Interest Payments - 5 Year Look

	2026	2027	2028	2029	2030
Interest	\$ 18,314.99	\$ 15,318.66	\$ 12,245.12	\$ 9,092.40	\$ 5,858.46
Principal	116,300.05	119,296.38	122,369.92	125,522.64	128,756.58
Total Pmt.	134,615.04	134,615.04	134,615.04	134,615.04	134,615.04
Loan Bal.	\$ 628,019.41	\$ 508,723.03	\$ 386,353.11	\$ 260,830.47	\$ 132,073.89

Lease Purchase-Sumter Co. Schools

In FY20, the City entered into a building lease agreement with the Sumter County School Board. This building, also known as the new Municipal Service Complex, has a ten-year, interest free, term and is secured by utility revenues. This lease is expected to mature in fiscal year 2029.



Fund Name	FY2025 Actual	FY2026 Actual	% Change	\$ Change
Lease Purchase-Sumter Co. Schools	\$680,000.00	\$510,000.00	-25.00%	-\$170,000.00
Total Debt	\$680,000.00	\$510,000.00	-25.00%	-\$170,000.00

Lease Purchase-Sumter Co. Schools Principal and Interest Payments

	2026	2027	2028	2029
Interest	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Principal	170,000.00	170,000.00	170,000.00	170,000.00
Total Pmt.	170,000.00	170,000.00	170,000.00	170,000.00
Loan Bal.	\$ 510,000.00	\$ 340,000.00	\$ 170,000.00	\$ 0.00

Debt Service Payment By Fund

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

City Hall Refunding – The Regions Bank loan retired the then outstanding USDA loans. The original loans were issued for the construction of City Hall. The loan has a fifteen-year term with a 2.46% interest rate and is secured by the half-cent sales tax.

Police Headquarters – Trusit (once known as BB&T) Bank loan was issued to provide funds for the construction of the new Wildwood Police Station Headquarters. The loan has a fifteen-year term with a 2.61% interest rate and is secured with half-cent sales tax and communication service taxes.

Capital Improvement Revenue Loan, Series 2020 – In 2020, the City refunded its 2018 Citizens First Bank Loan, securing a lower interest rate while also refunding \$1.2M in early repayment. The loan provided additional funding needed for the construction of the Wildwood Police Station Headquarters as well as other general fund projects. These projects included repair/replacement of the City Hall roof, renovation of the City Hall Annex, renovations at the Warfield Complex, and the Martin Luther King, Jr. park improvements. The loan has a fifteen-year term with a 1.87% interest rate and is secured by public service tax revenues.

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

SRF #3 – The SRF loan was issued to provide funds for the expansion of the wastewater treatment plant. The loan has a twenty-year term with a 1.04% interest rate and is secured by utility revenues.

Utility Revenue Bond, Series 2016 – The Trusit (once known as BB&T) loan provided funding for the purchase of utility infrastructure at the Continental Country Club. The loan has a fifteen-year term with a 2.56% interest rate and is secured by utility revenues.

State Revolving Fund (SRF) Loan WW600200 – The SRF loan was issued to provide funds for the design of the CR 209 Force main. The loan has a twenty-year term with a 1.66% interest rate and is secured by utility revenues.

State Revolving Fund (SRF) Loan WW600201– The SRF loan provided funds for the construction of the CR 209 Force main project. The loan has a twenty-year term with a 0.03% interest rate and is secured by utility revenues.

State Revolving Fund (SRF) Loan DW600231– The SRF loan was issued to provide funds for the construction of the Oxford Water Treatment Plant. The loan has a twenty-year term with a 0.88% interest rate and is secured by utility revenues.

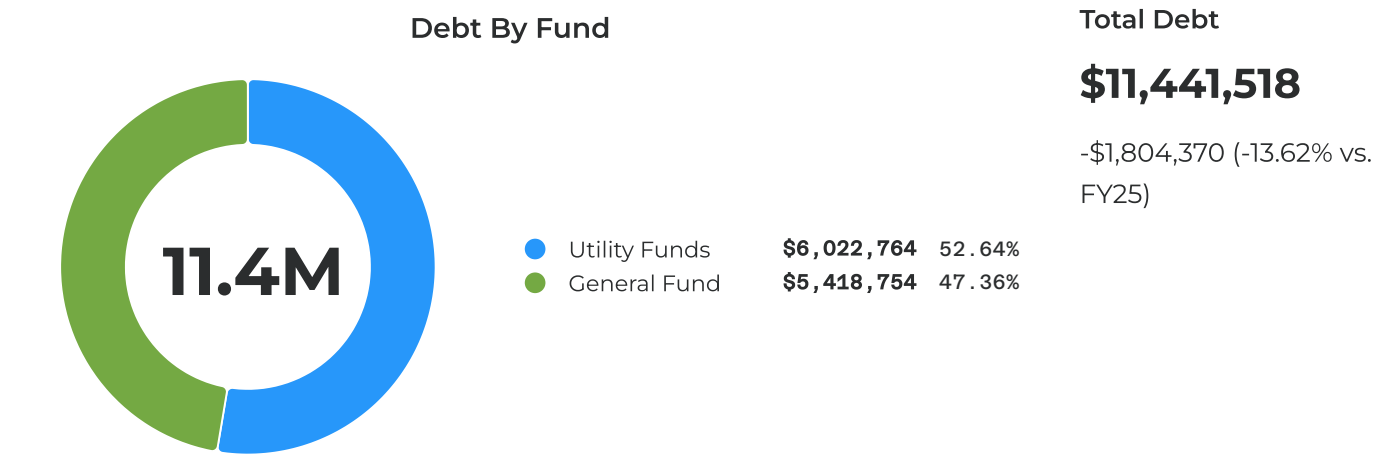
Sumter County School Board Property Lease - In FY20, the City entered into a building lease agreement with the Sumter County School Board. This building, also known as the new Municipal Service Complex, has a ten-year, interest-free, term and is secured by utility revenues.

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

The following Capital Equipment Leases are outstanding in FY 25:

Backhoe Capital Equipment Lease - John Deere Financial Lease was issued in FY 21 to furnish funds for the purchase of a backhoe for the Utility Department. The lease is a five-year term with a 3.95% interest rate and is secured by the utility revenue fund. The last payment for this lease will be made in FY 26.

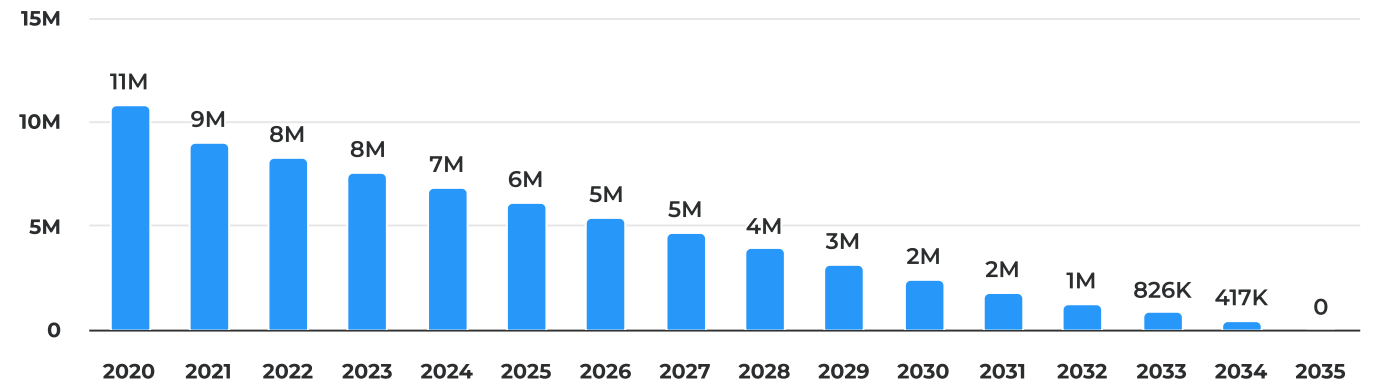
Vac Truck Equipment Lease - Vision Financial Group will be issuing a lease in FY 25 to furnish funds for the purchase of a second Vac Truck for the Utility Department. The lease is a five-year term with a 7.45% interest rate and is secured by the utility revenue fund.



Fund Name	FY2025 Actual	FY2026 Actual	% Change	\$ Change
General Fund	\$6,140,358.18	\$5,418,754.00	-11.75%	-\$721,604.18
Utility Funds	\$7,105,530.15	\$6,022,763.96	-15.24%	-\$1,082,766.19
Total Debt	\$13,245,888.33	\$11,441,517.96	-13.62%	-\$1,804,370.37

General Fund

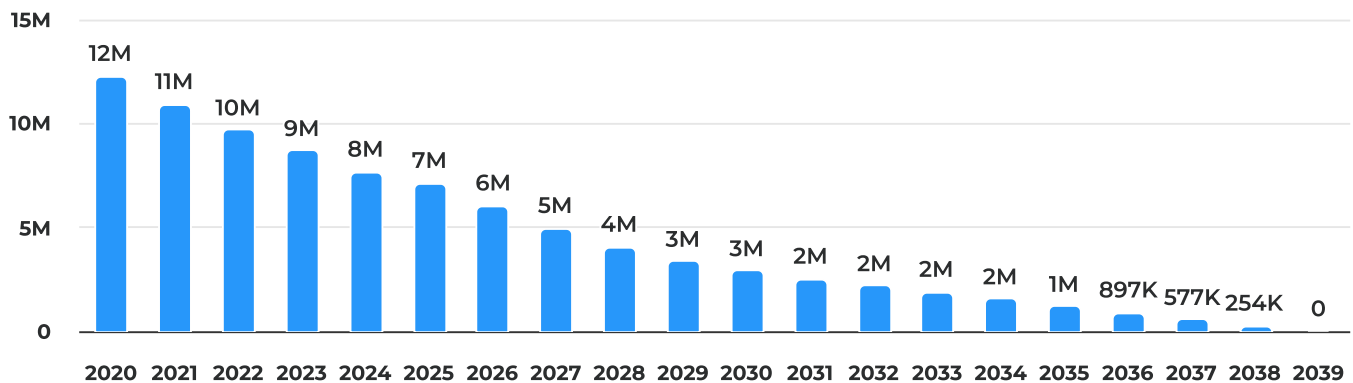
In FY26, the city is not issuing any new debt and is budgeting to reduce the total general fund debt by \$721,604.18.



Fund Name	FY2025 Actual	FY2026 Actual	% Change	\$ Change
General Fund	\$6,140,358.18	\$5,418,754.00	-11.75%	-\$721,604.18
Total Debt	\$6,140,358.18	\$5,418,754.00	-11.75%	-\$721,604.18

Utility Funds

In FY26, the City will be issuing new debt for the new Wastewater Treatment Facility that is being constructed. A combination of Bonds and State Revenue Fund (SRF) Loans will be obtained to support the construction costs of the new facility.



Fund Name	FY2025 Actual	FY2026 Actual	% Change	\$ Change
Utility Revenue Fund	\$2,777,896.73	\$1,996,507.35	-28.13%	-\$781,389.38
Water System Development Charge Fund	\$3,365,457.13	\$3,138,545.44	-6.74%	-\$226,911.69
Wastewater System Development Charge Fund	\$962,176.29	\$887,711.17	-7.74%	-\$74,465.12
Total Debt	\$7,105,530.15	\$6,022,763.96	-15.24%	-\$1,082,766.19

Appendix

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Expenditure: Money utilized to acquire, upgrade, or extend the life of a long-term asset. These assets typically provide benefits for more than one year.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

FTE: Full-Time Equivalent - t is a unit of measurement used to represent the workload of an employed person in a way that makes workloads comparable across various contexts.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The difference between assets and liabilities.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Goal: A desired result or outcome that a person, team, or organization aims to achieve within a specific timeframe. Goals provide direction, focus, and a basis for measuring progress.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Objective: A specific, measurable action or target that helps achieve a broader goal. Objectives break goals into concrete steps, making them clear, actionable, and trackable.

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

SDC: System Development Charges - one-time fees imposed on new development or redevelopment projects to help pay for the cost of expanding public infrastructure and utility systems needed to serve that growth.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: A25-1910 - SSCPA - SunKool Office

REQUESTED ACTION: The Planning and Zoning Board/Special Magistrate recommends approval of Ordinance O2025-33.

CONTRACT:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

Case Number	A25-1910 - SSCPA - SunKool Office
Ordinance Number	O2025-33
Owner/Applicant	Absolute of Sumter County, LLC
Property Location	The property is located at the southeast corner of the intersection of N US 301 and CR 114.
Parcel(s)	D29-050, D29-003, and D29-031
Date	8/19/2025

The applicant is seeking approval from the City Commission for a Small-Scale Comprehensive Plan Amendment to change the Future Land Use Map designation from Industrial (Sumter County) to Commercial (City) for the parcels listed above on 5.60 acres MOL. This request is accompanied by a rezoning request A25-1909 RZ (O2025-34).

ANALYSIS:

The proposed amendment should be granted based on the following criteria found in Land Development Regulations (LDR) §1.7(D).

(1) Justification of the proposed amendment has been adequately presented;

Justification has been submitted to the City of Wildwood for the proposed request to change the Future Land Use from Industrial (Sumter County) to Commercial (City), as supported in the 2050 Comprehensive Plan. Policy 1.1.1.c. The proposed land use amendment would allow for the existing 3,000-square-foot residential structure to be converted for office use on 5.60 acres MOL. Policy 1.1.1.c is intended to support a mix of commercial and office uses.

(2) The proposed amendment is consistent with the goals, objectives, and policies of the comprehensive plan;

The proposed amendment is consistent with the goals, objectives, and policies of the

comprehensive plan, with the proposed land use change from Industrial (Sumter County) to Commercial (City). Policy 1.1.1.c. supports the proposed land use change, which is intended to accommodate a mix of commercial and office uses. The maximum intensity is 0.5 Floor Area Ratio (FAR) or 75% Impervious Surface Ratio (ISR), whichever number is less. The maximum FAR for the development is 121,968 square feet and the development is proposing to convert the existing 3,000-square-foot single-family home into an office, which meets the criteria of the proposed land use.

(3) The proposed amendment should not be considered urban sprawl or exemplify an energy-inefficient land use pattern;

The applicant finds the amendment is not considered urban sprawl, and it does not exemplify an energy-inefficient land use pattern. The subject property is located at the southeast corner of the intersection of N US 301 and CR 114. The existing office at the north end of the parcel is connected to city utilities. However, the single-family residence at the south end is not connected to utilities. Utilities are available to the site on the west side of N US 301 and to the north side of CR 114. Policy 1.2.1 states "The City shall encourage growth and development in areas where public infrastructure, services, and utilities are already present or planned to be within 3 to 5 years." As the existing mix of land use designations are mainly Industrial (IND) and Commercial (COM), an addition of Commercial (COM) would conform with Objective 1.2 of the Comprehensive Plan. The proposed development directly combats urban sprawl by focusing on maximizing existing space for compact development, providing a wider, more efficient land use in the area.

(4) The proposed amendment will not have an adverse effect on environmentally sensitive systems;

The proposed amendment will not have an adverse effect on environmentally sensitive systems. An environmental survey was conducted by Clymer Farner Barley in March 2025. Per the survey, the likelihood of protected species is low due to the property's previous development.

(5) The proposed amendment will not adversely affect transportation, potable water, sewer, schools, or other public facilities without providing remedies to correct the system or facility;

Transportation: The property has access off of N US 301 and CR 114. The applicant has applied for a TIA Exemption which was granted by Sumter County Public Works, due to the site producing less than 50 trips per day.

Potable Water & Sewer: City water and sewer are available on the subject property. A portion of the property is serviced by city utilities. The 3,000-square-foot single-family residence to be converted to offices is not on city utilities at this time. However, prior to any development, the applicant will be required to submit a site plan and will work with the utilities department to connect to city utilities.

Schools: The commercial development will not generate any school-age children.

The applicant seeks favorable approval of Ordinance Number O2025-33.

A handwritten signature in black ink, appearing to read 'Alex Lammers', written in a cursive style.

Alex Lammers, Planner I
Development Services

ORDINANCE NO. O2025-33

AN ORDINANCE OF THE CITY OF WILDWOOD, FLORIDA, PROPOSING A SMALL-SCALE FUTURE LAND USE MAP AMENDMENT TO THE ADOPTED COMPREHENSIVE PLAN AND FUTURE LAND USE MAP IN ACCORDANCE WITH THE COMMUNITY PLANNING ACT OF 2011, AS AMENDED; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Wildwood, Florida, is proposing to amend the local Comprehensive Plan and Future Land Use Map of said City, to include a land use amendment described as follows, to-wit:

Parcels D29-050, D29-003, and D29-031
Absolute of Sumter County, LLC
Acres +/- 5.60

LEGAL DESCRIPTION:

PARCEL NUMBER: D29-003

THAT PORTION OF THE NW 1/4 OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

FROM THE NORTHWEST CORNER OF SAID SECTION 29, RUN SOUTH 89°47'30" EAST ALONG THE NORTH LINE OF THE NW 1/4 OF SECTION 29, A DISTANCE OF 62.69 FEET, MORE OR LESS, TO THE INTERSECTION WITH THE EASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY NO. 301; THENCE DEPARTING SAID NORTH LINE RUN SOUTH 00°18'51" EAST ALONG SAID RIGHT-OF-WAY 9.40 FEET TO THE SOUTHERLY RIGHT-OF-WAY LINE COUNTY ROAD NO. 114 (LAKE MIONA ROAD); THENCE CONTINUE SOUTH 00°18'51" EAST ALONG SAID RIGHT OF WAY 165.00 FEET TO THE POINT OF BEGINNING; THENCE DEPARTING SAID EASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY NO. 301, RUN SOUTH 89°47'30" EAST PARALLEL WITH SAID SOUTHERLY RIGHT-OF-WAY OF COUNTY ROAD NO. 114 AND ALONG THE SOUTH LINES OF THE LANDS DESCRIBED IN O.R. BOOK 314, PAGE 158 AND O.R. BOOK 564, PAGE 88, A DISTANCE OF 387.59 FEET TO A POINT ON THE EASTERLY LINE OF A PARCEL OF LAND DESCRIBED IN O.R. BOOK 124, PAGE 548, IN THE PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA; THENCE SOUTH 00°20'20" EAST ALONG SAID LINE 341.00 FEET TO THE SOUTHEAST CORNER THEREOF; THENCE SOUTH 88°20'43" WEST ALONG THE NORTH LINE, AND ITS EASTERLY EXTENSION OF A PARCEL OF LAND DESCRIBED IN O.R. BOOK 124, PAGE 549, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA, A DISTANCE OF 387.64 FEET TO A POINT THAT IS SOUTH 00°20'42" EAST 528.00

FEET AND SOUTH 89°47'30" EAST 62.53 FEET FROM THE ABOVE MENTIONED NORTHWEST CORNER OF SECTION 29, SAID POINT ALSO BEING ON THE EASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY NO. 301; THENCE RUN NORTH 00°18'51" WEST ALONG SAID LINE 353.61 FEET TO THE POINT OF BEGINNING.

LESS THAT PORTION OF ROAD RIGHT-OF-WAY FOR U.S. HIGHWAY NO. 301, AS SHOWN ON THE FLORIDA DEPARTMENT OF TRANSPORTATION, RIGHT OF WAY MAP, SECTION 18010, F.P. ID. 411257-3, SHEET 14 OF 25, PARCEL NO. 117, AND DESCRIBED IN O.R. BOOK 2054, PAGE 570, IN THE PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA.

PARCEL NUMBER: D29-031

FROM THE NORTHWEST CORNER OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA, RUN SOUTH 0° 20' 43" EAST FOR 528.0 FEET, THENCE SOUTH 89° 47' 30" EAST TO A CONCRETE MONUMENT, 62.53 FEET, LOCATED ON THE EAST RIGHT OF WAY OF U. S. HIGHWAY NO. 301 AND THE POINT OF BEGINNING OF THIS DESCRIPTION; FROM SAID POINT OF BEGINNING, RUN NORTH 88° 24' 50" EAST 387.64 FEET, THENCE NORTH 0° 20' 20" WEST 270.72 FEET, THENCE SOUTH 87° 39' 50" EAST 127.48 FEET, THENCE SOUTH 01° 20' 10" WEST 393.14 FEET, THENCE SOUTH 89° 32' 10" WEST 84.00 FEET, THENCE SOUTH 02° 18' 34" EAST 86.13 FEET, THENCE NORTH 89° 40' 10" WEST 423.29 FEET TO THE EASTERLY RIGHT OF WAY OF U. S. HIGHWAY 301, THENCE NORTH 0° 15' 10" WEST ALONG SAID EASTERLY RIGHT OF WAY 201.20 FEET TO THE POINT OF BEGINNING.

SUBJECT TO A 10.0 FT. POWER LINE EASEMENT, LOCATED ABOUT 600 FT. SOUTH FROM LAKE MIONA HEIGHTS ROAD.

LESS AND EXCEPT THOSE LANDS AS CONVEYED IN OFFICIAL RECORDS BOOK 2061, PAGES 546 AND 553, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT A RAILROAD SPIKE WITHOUT IDENTIFICATION MARKING THE NORTHEAST CORNER OF NW 1/4 OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA; THENCE RUN NORTH 89°42'49" WEST ALONG THE NORTH LINE OF SAID NW 1/4 A DISTANCE OF 2643.86 FEET TO A POINT ON THE CENTERLINE OF SURVEY OF STATE ROAD 35 (U.S. 301) AS SHOWN ON THE FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP, SECTION 18010, F.P. 411257 3; THENCE DEPARTING SAID NORTH LINE SOUTH 00°28'36" EAST ALONG SAID SURVEY LINE 346.21 FEET; THENCE CONTINUING ALONG SAID SURVEY LINE SOUTH 00°08'06" WEST 391.64 FEET TO A POINT ON THE WESTERLY PROJECTION OF THE SOUTH LINE OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1008, PAGE 327, PUBLIC RECORDS OF

SUMTER COUNTY, FLORIDA; THENCE DEPARTING SAID SURVEY LINE SOUTH 89°34'49" EAST ALONG SAID PROJECTION LINE 50.39 FEET TO A POINT ON THE EASTERLY EXISTING RIGHT OF WAY LINE OF SAID STATE ROAD 35 (U.S. 301) AS SHOWN ON SAID RIGHT OF WAY MAP FOR THE POINT OF BEGINNING; THENCE NORTH 00°01'28" EAST ALONG SAID RIGHT OF WAY LINE 201.04 FEET TO A POINT ON THE NORTH LINE OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1008, PAGE 327; THENCE NORTH 88°32'19" EAST ALONG SAID NORTH LINE 82.03 FEET; THENCE DEPARTING SAID NORTH LINE, SOUTH 00°08'06" WEST PARALLEL WITH SAID SURVEY LINE 203.73 FEET TO A POINT ON SAID SOUTH LINE OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1008, PAGE 327, ALSO BEING A POINT ON THE EXISTING RIGHT OF WAY LINE OF SAID STATE ROAD 35 (U.S. 301); THENCE NORTH 89°34'49" WEST ALONG SAID SOUTH LINE AND SAID EXISTING RIGHT OF WAY LINE 81.61 FEET TO THE POINT OF BEGINNING.

PARCEL NUMBER: D29-050

FROM THE NW CORNER OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA; THENCE PROCEED EASTERLY ALONG THE NORTH LINE OF THE NW 1/4 OF SAID SECTION 29 TO THE EASTERLY RIGHT-OF-WAY OF U.S. HIGHWAY #301, SAID EASTERLY RIGHT-OF-WAY 50.00 FEET MEASURED AT RIGHT ANGLES TO THE CENTERLINE OF SAID U.S. HIGHWAY #301; THENCE SOUTHERLY AND ALONG SAID EASTERLY RIGHT-OF-WAY 9.4 FEET, MORE OR LESS, TO THE SOUTHERLY RIGHT-OF-WAY OF COUNTY ROAD #114 (LAKE MIONA ROAD) FOR A POINT OF BEGINNING; THENCE CONTINUE SOUTHERLY ALONG SAID EASTERLY RIGHT-OF-WAY A DISTANCE OF 165.00 FEET; THENCE EASTERLY AND PARALLEL TO SAID SOUTHERLY RIGHT-OF-WAY OF COUNTY ROAD #114 (LAKE MIONA ROAD) A DISTANCE OF 225.00 FEET; THENCE NORTHERLY AND PARALLEL TO SAID EASTERLY RIGHT-OF-WAY OF U.S. HIGHWAY #301 A DISTANCE OF 165.00 FEET TO A POINT ON SAID SOUTHERLY RIGHT-OF-WAY OF COUNTY ROAD #114 (LAKE MIONA ROAD) SAID POINT BEING 9.4 FEET, MORE OR LESS, MEASURED AT RIGHT ANGLES FROM SAID NORTH LINE OF THE NW 1/4 OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST; THENCE WESTERLY ALONG THE SOUTHERLY RIGHT-OF-WAY OF SAID COUNTY ROAD #114 (LAKE MIONA ROAD) A DISTANCE OF 225.00 FEET TO THE POINT OF BEGINNING.

LESS AND EXCEPT PORTION TAKEN FOR RIGHT OF WAY DESCRIBED AS FOLLOWS:

COMMENCE AT A RAILROAD SPIKE WITHOUT IDENTIFICATION MARKING THE NORTHEAST CORNER OF NW 1/4 OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA; THENCE RUN NORTH 89°42'49" WEST ALONG THE NORTH LINE OF SAID NW 1/4 A DISTANCE OF 2643.86 FEET TO A

POINT ON THE CENTERLINE OF SURVEY OF STATE ROAD 35 (U.S. 301) AS SHOWN ON THE FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP, SECTION 18010, F.P. 411257 3; THENCE DEPARTING SAID NORTH LINE SOUTH 00°28'36" EAST ALONG SAID SURVEY LINE 9.24 FEET TO A POINT ON THE WESTERLY PROJECTION OF THE SOUTH LINE OF MIONA LAKE DRIVE AS DESCRIBED IN OFFICIAL RECORDS BOOK 752, PAGE 155, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA; THENCE DEPARTING SAID SURVEY LINE SOUTH 89°42'49"EAST ALONG SAID PROJECTION 50.00 FEET TO A POINT ON THE EASTERLY EXISTING RIGHT OF WAY LINE OF SAID STATE ROAD 35 (U.S. 301) AS SHOWN ON SAID RIGHT OF WAY MAP FOR THE POINT OF BEGINNING; THENCE CONTINUE SOUTH 89°42'49" EAST ALONG SAID SOUTH LINE OF MIONA LAKE DRIVE 82.01 FEET; THENCE DEPARTING SAID SOUTH LINE, SOUTH 00°28'36" EAST 165.02 FEET TO THE SOUTH LINE OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 752, PAGE 155. SAID PUBLIC RECORDS; THENCE NORTH 89°42'49"WEST ALONG SAID SOUTH LINE 82.01 FEET TO A POINT ON SAID EASTERLY EXISTING RIGHT OF WAY LINE OF STATE ROAD 35 (U.S. 301); THENCE NORTH 00°28'36" WEST ALONG SAID RIGHT OF WAY LINE 165.02 FEET TO THE POINT OF BEGINNING.

NEITHER THE GRANTOR NOR GRANTOR'S SPOUSE, NOR ANYONE DEPENDENT UPON SAID GRANTOR, RESIDES ON THE ABOVE DESCRIBED PROPERTY, AND THE SAME DOES NOT CONSTITUTE THE HOMESTEAD OF SAID GRANTOR AS THE SAME IS DEFINED BY THE LAWS AND THE CONSTITUTION OF THE STATE OF FLORIDA.

SUBJECT TO EASEMENTS, RESTRICTIONS AND RESERVATIONS OF RECORD, IF ANY, BUT THIS INSTRUMENT SHALL NOT OPERATE TO REIMPOSE THE SAME.

This property is to be reclassified from Industrial (Sumter County) to Commercial (City).

AND WHEREAS, the City is proposing to amend the Future Land Use Map to include the future land use of property that shall pertain and be applicable to said amendment.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the City Commission of the City of Wildwood, Florida, as follows:

SECTION 1. The adopted local Comprehensive Plan and Future Land Use Map for the City of Wildwood, Florida, are hereby amended to include the above-referenced property and proposed land use amendment as indicated above. The amendment to the Future Land Use Map of the local comprehensive plan is attached hereto as "Exhibit A" and incorporated herein by reference.

SECTION 2. All ordinances or parts of ordinances in conflict herewith, be, and the

same are hereby repealed.

SECTION 3. If any section, sentence, clause or phrase of this ordinance is held to be invalid or unconstitutional by a court or competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of said ordinance.

SECTION 4. This ordinance shall take effect 31 days after its final reading by the City Commission of the City of Wildwood.

SECTION 5. SCRIVENER'S ERROR. The city attorney may correct scrivener's errors found in this ordinance by filing a corrected copy of this ordinance with the city clerk.

DONE AND ORDAINED this _____ day of _____, 2025, by the City Commission of the City of Wildwood, Florida.

**CITY COMMISSION
CITY OF WILDWOOD, FLORIDA**

Ed Wolf, Mayor

ATTEST: _____
Jessica Barnes, City Clerk

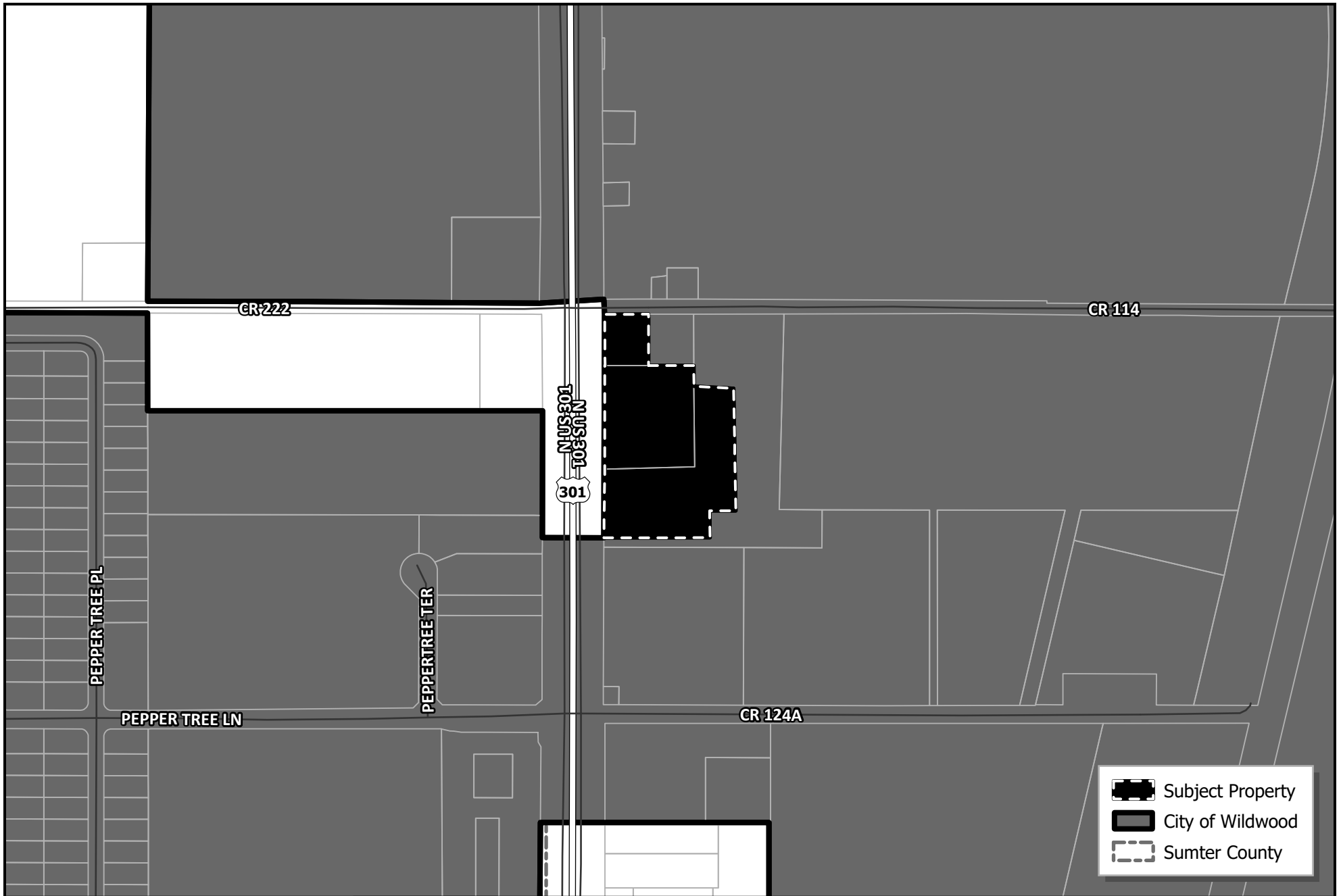
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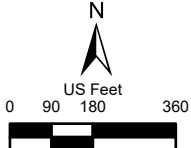
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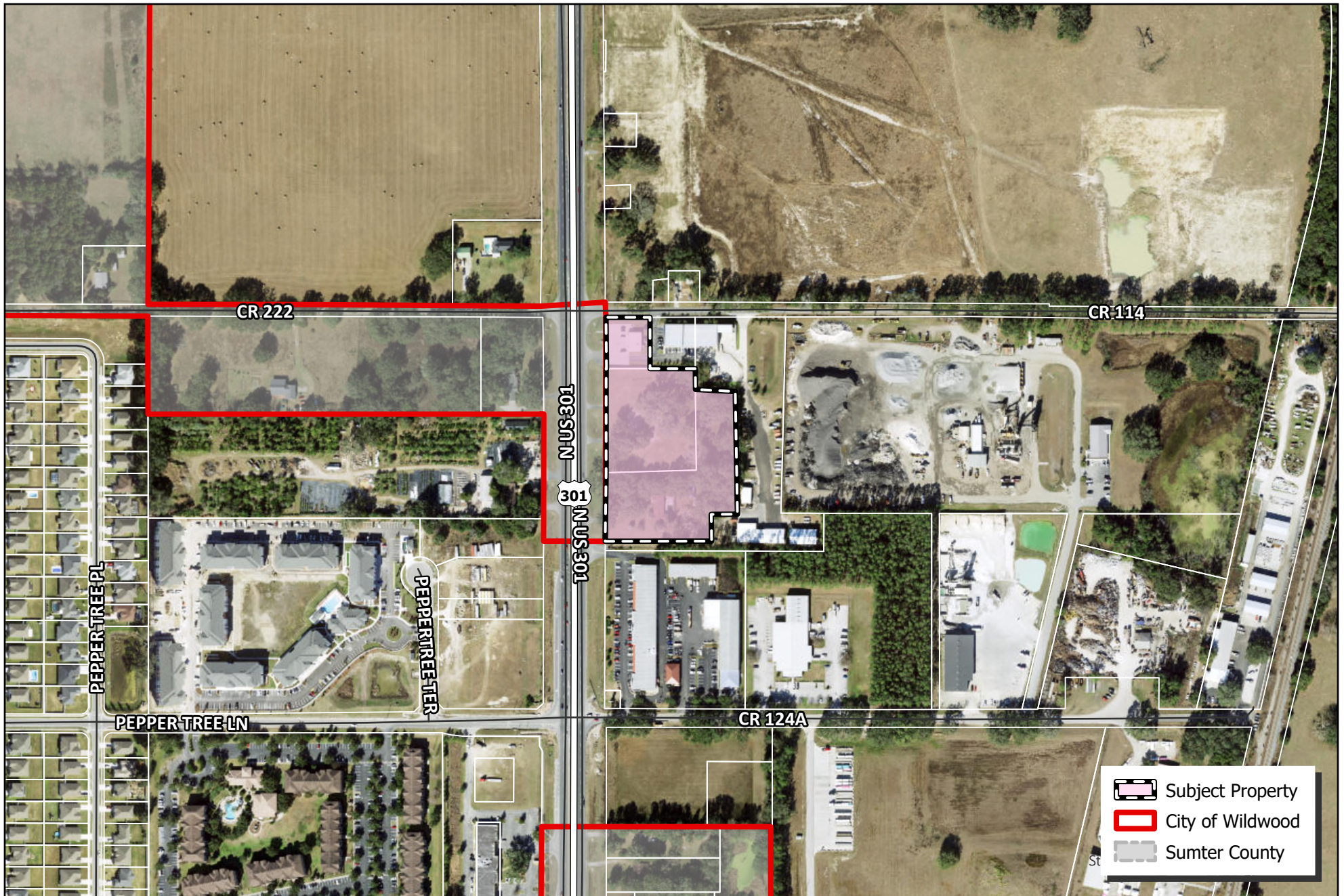
Approved as to form:

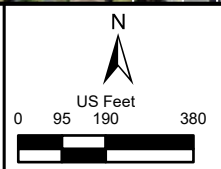
City Attorney

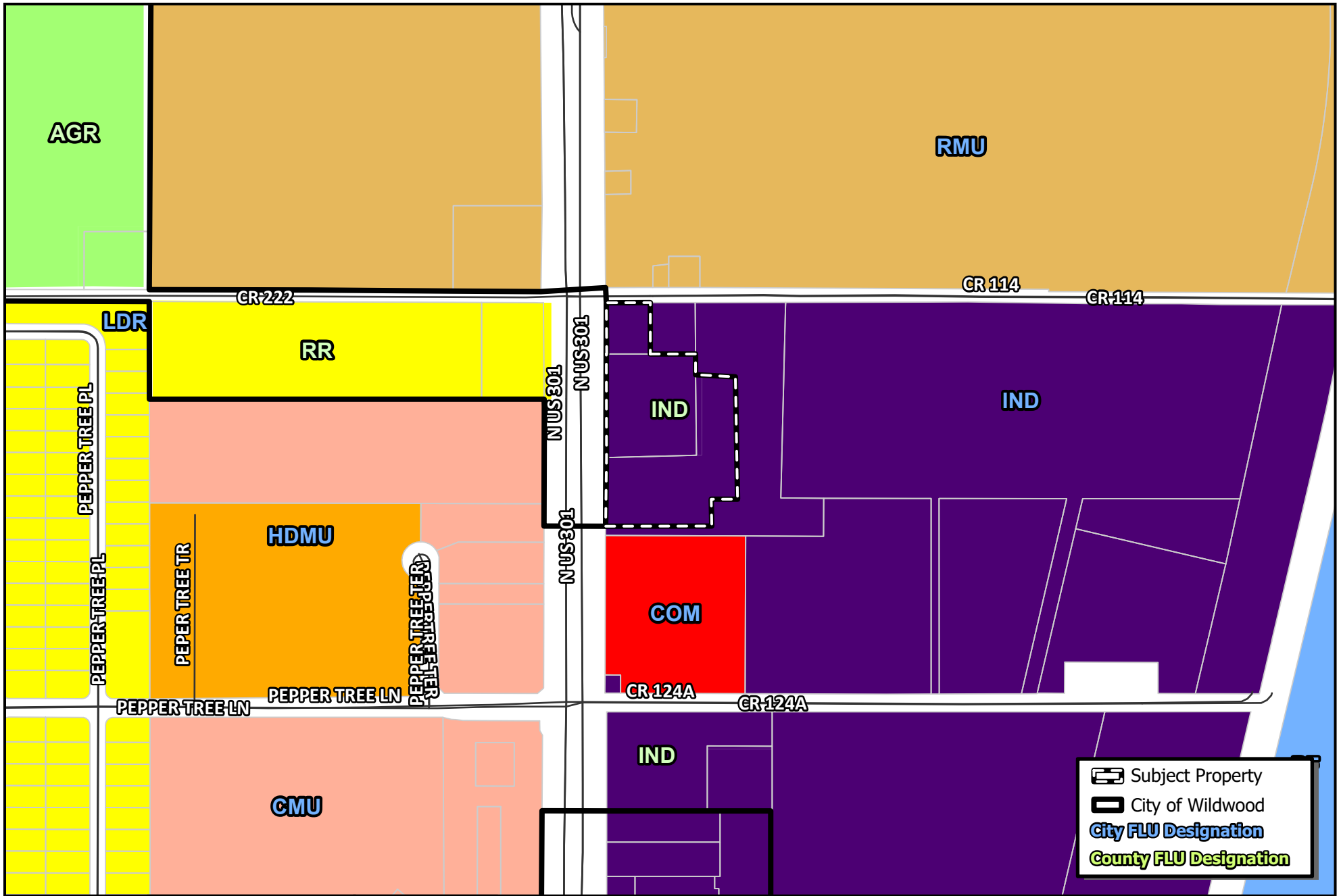
EXHIBIT A

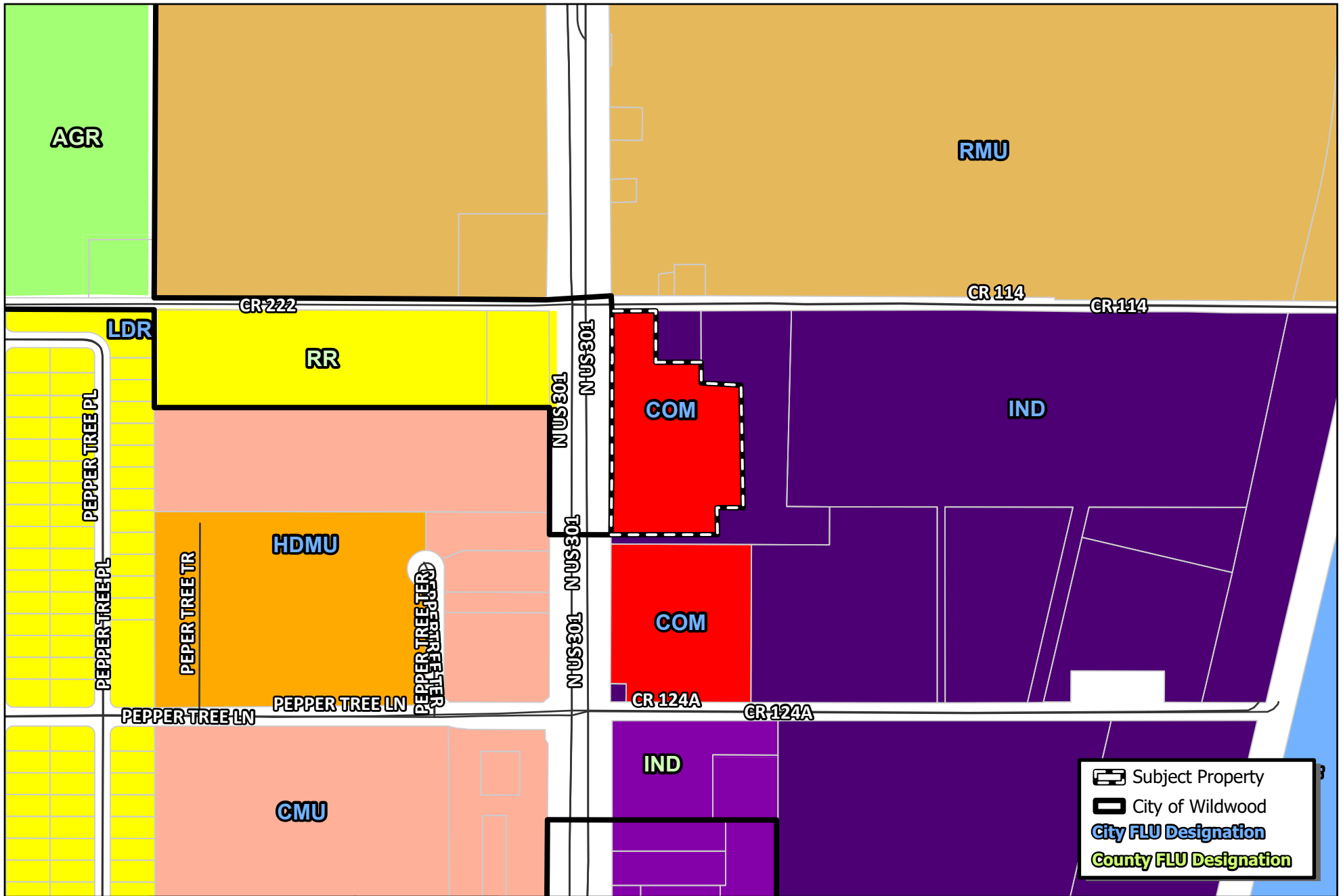


 WILDWOOD FLORIDA	CITY OF WILDWOOD 100 North Main Street Wildwood, FL 34785 Phone: (352) 330-1330 www.wildwood-fl.gov	 US Feet 0 90 180 360	#A25-1910 SUNKOOL OFFICE PARCELS D29-003, D29-031 & D29-050	MAP 1A
				LOCATION MAP
				MAY 2025



 WILDWOOD FLORIDA	CITY OF WILDWOOD 100 North Main Street Wildwood, FL 34785 Phone: (352) 330-1330 www.wildwood-fl.gov	 US Feet 0 95 190 380	#A25-1910 SUNKOOL OFFICE PARCELS D29-003, D29-031 & D29-050	MAP 1B LOCATION MAP MAY 2025
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City of Wildwood, Florida
Planning & Zoning Board/Special Magistrate
as Local Planning Agency

The case below was heard on Tuesday, August 5th, 2025, by the Special Magistrate. The applicant seeks approval and favorable recommendation from the City of Wildwood Planning and Zoning Board/Special Magistrate as the Local Planning Agency for a Comprehensive Plan amendment to amend the FLU map designation from Industrial (Sumter County) to Commercial (City) on 5.60 acres MOL. The subject property is generally located at the southeast corner of the intersection of N US 301 and CR 114.

Case Number: A25-1910 SSCPA
Owner/Applicant: Absolute of Sumter County, LLC
Parcel(s): D29-050, D29-003, and D29-031

Under Land Development Regulation (LDR) § 1.7(C), the Planning and Zoning Board/Special Magistrate as Local Planning Agency has a duty to make a recommendation to the City Commission on all proposed Comprehensive Plan amendments.

Based upon the testimony, evidence, and information presented as to the criteria set forth in LDR § 1.7(D), the Special Magistrate

☒ recommends approval.

☐ recommends approval with the following conditions:

☐ recommends denial.

☐ recommends other: _____

Dated: August 5th, 2025


Lindsay C.T. Holt
Special Magistrate City of Wildwood



Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City of Wildwood website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: O2025-33

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, a business impact estimate is not required by state law¹ for the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: Approval of Fifth Amendment to City of Wildwood - Waste Management Contract

REQUESTED ACTION: Staff recommends approval.

CONTRACT: Vendor/Entity: Waste Management
Effective Date: 10/01/25 Termination Date: 10/01/29 Unless extended
Managing Division/Department: Executive

BUDGET IMPACT: No budget impact. Fees are passed along to residents and businesses.

HISTORY/FACTS/ISSUES:

The City has a contract with Waste Management to provide solid waste and recycling services. Waste Management has requested a fifth amendment to the agreement. The proposed amendment clarifies section 4.D. regarding exclusive rights pertaining to construction debris management. It also updates the service rates for FY26, including a new rate for vertical compactors. The City has had an exceptional working relationship with Waste Management since the company took over the municipal solid waste services from the City.

ORDINANCE NO. O2025-41

AN ORDINANCE OF THE CITY OF WILDWOOD, FLORIDA; ADOPTING AND APPROVING THE FIFTH AMENDMENT TO CONTRACT FOR SOLID WASTE AND RECYCLING SERVICES; AMENDING SECTION 4.D. EXCLUSIVE RIGHTS; AMENDING EXHIBIT "A" (CITY OF WILDWOOD RATES EFFECTIVE 10/01/25 THROUGH 09/30/26); PROVIDING FINDINGS AND INTENT; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the City Commission of the City of Wildwood, Florida, as follows:

SECTION 1. FINDINGS AND INTENT. The City Commission makes the following findings and intent:

(1) The City of Wildwood, Florida (hereafter "City") exercises control over all publicly dedicated rights-of-way, streets, alleys, bridges, easements and other public places located within the limits of the City.

(2) The City entered into the Contract for Solid Waste and Recycling Services on October 10, 2010 ("Waste Management Contract") with Waste Management Inc. of Florida.

(3) The City and Waste Management have previously entered into a First, Second, Third, and Fourth Amendment to the Waste Management Contract.

(4) The City and Waste Management have agreed to additional changes to the Waste Management Contract.

(5) The changes and modifications to the Waste Management Contract are in the best interest of the City and its residents.

SECTION 2. AMENDMENT. The Waste Management Contract is amended as set forth in the attached Exhibit "1" – Fifth Amendment to Contract for Solid Waste and Recycling Services.

SECTION 3. Except as amended on the attached Exhibit "1", the Contract for Solid Waste and Recycling Services shall remain unchanged and in full force and effect.

SECTION 4. SEVERABILITY. Should any section or provision of the Fifth Amendment to Contract for Solid Waste and Recycling Services or any portion thereof, the deletion of which would not adversely affect (in the general sense) the receipt of any material benefits or, substantially increase the burden of any party hereunder, be declared

by a judicial or administrative tribunal of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder of said Amendment, as a whole or any part thereof, other than the part declared to be invalid. In the event of any such partial invalidity, the City and Franchisee shall meet and negotiate in good faith to obtain a replacement provision that is in compliance with the judicial or administrative authority's decisions and consistent with the original intent of the parties as contained herein.

SECTION 5. EFFECTIVE DATE. This Ordinance shall take effect immediately upon adoption and execution of the attached Exhibit "1" by the parties.

SECTION 6. SCRIVENER'S ERROR. The city attorney may correct scrivener's errors found in this ordinance by filing a corrected copy of this ordinance with the city clerk.

DONE AND ORDAINED this _____ day of September, 2025, by the City Commission of the City of Wildwood, Florida.

**CITY COMMISSION
CITY OF WILDWOOD, FLORIDA**

Ed Wolf, Mayor

ATTEST: _____
Jessica Barnes, City Clerk

First Reading: _____

Second Reading: _____

Approved as to form:

City Attorney

EXHIBIT “1”

**FIFTH AMENDMENT TO CONTRACT FOR SOLID WASTE
AND RECYCLING SERVICES**

THIS FIFTH AMENDMENT TO CONTRACT made and entered into this ____ day of _____ 2025, by and between, the City of Wildwood, Sumter County, Florida ("City") and Waste Management Inc. of Florida, a Florida corporation ("Contractor").

WHEREAS, the parties entered into that certain Contract for Solid Waste and Recycling Services dated October 1, 2010 (the "Contract"); and

WHEREAS, the parties previously entered into first, second, third, and fourth amendments to the Contract; and

WHEREAS, the parties desire to amend the Contract by, inter alia, modifying the provisions regarding the scope of exclusivity; and

WHEREAS, the City has determined that these modifications are in the best Interests of the City and its residents.

NOW, THEREFORE, in consideration of these premises and the mutual undertakings hereinafter stated, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Section 4.D. EXCLUSIVE RIGHTS shall be deleted and replaced as follows:

D. The Contractor shall have sole and exclusive rights to collect refuse, as defined in the Contract, within the corporate limits of the City of Wildwood with the following exceptions: (1) contractors, commercial and residential customers engaged in building or remodeling operations, shall be permitted to remove the waste accumulated as a result of their operations with their own trucks and labor or will contract with the City's exclusive licensed hauler to remove construction and demolition debris; (2) construction and demolition debris may be removed by other than the city's exclusive hauler if the City/County has issued a construction or demolition permit for work at the precise location/address where the construction and demolition debris is being hauled from for disposal, and (3) waste haulers providing services to those areas of the city recently annexed for such period of time as may be statutorily permitted. No other waste removal will be permitted by another solid waste contractor, other than excluded waste, exempted yard waste, commercial recycled material, hurricane debris collected by the City or another contractor chosen by the City. Specialized roll off and front load compactor container equipment required by commercial or residential customers may be acquired through the Contractor or other vendor. The Contractor maintains the exclusive right to service the specialized compactor equipment regardless of what vendor provides specialized equipment. The City of Wildwood reserves the rights to pick up refuse relating to street maintenance and other activities relating to City functions or ordinances. Contractor shall have the exclusive right to collect and haul recyclable and recovered material except source separated recovered material at commercial establishments as terms are defined under state law.

2. Exhibit A to the Contract has been revised to include a rate schedule for collection services for "Vertical" Compactors. The revised Exhibit A is attached hereto.

3. Except as modified herein, the terms and conditions of the Contract shall remain in

full force and effect. To the extent of any conflict between the terms of this Amendment and the terms of the Contract, the terms of this Amendment shall control.

IN WITNESS WHEREOF, the parties hereto have caused this Fifth Amendment to be executed by their officers thereunto duly authorized or have hereunto set their hands and seals in duplicate as of the day and year first above written.

WITNESSES:

THE CITY OF WILDWOOD

By: _____

Attest:

City Clerk

APPROVED:

City Attorney

WITNESSES:

WASTE MANAGEMENT INC. OF FLORIDA

By: _____
David M. Myhan, President

Attest:

Lisa P. Silva, Asst. Secretary

Exhibit "A"

City of Wildwood Rates Effective 10/01/25 through 09/30/26

Container Size (Dumpster)	Extra Dump	1 Dumps Per week	2 Dumps Per week	3 Dumps Per week	4 Dumps Per week	5 Dumps Per week	6 Dumps Per week
2 cubic yds	\$44.59	\$66.81	\$133.63	\$200.44	\$267.26	\$334.07	\$400.89
Total Rate	\$44.59	\$66.81	\$133.63	\$200.44	\$267.26	\$334.07	\$400.89
3 cubic yds	\$66.89	\$100.22	\$200.44	\$300.67	\$400.89	\$501.11	\$601.33
Total Rate	\$66.89	\$100.22	\$200.44	\$300.67	\$400.89	\$501.11	\$601.33
4 cubic yds	\$89.20	\$133.63	\$267.26	\$400.89	\$534.52	\$668.15	\$801.78
Total Rate	\$89.20	\$133.63	\$267.26	\$400.89	\$534.52	\$668.15	\$801.78
6 cubic yds	\$133.79	\$200.44	\$400.89	\$601.33	\$801.78	\$1,002.22	\$1,202.66
Total Rate	\$133.79	\$200.44	\$400.89	\$601.33	\$801.78	\$1,002.22	\$1,202.66
8 cubic yds	\$178.39	\$267.26	\$534.52	\$801.78	\$1,069.04	\$1,336.30	\$1,603.56
Total Rate	\$178.39	\$267.26	\$534.52	\$801.78	\$1,069.04	\$1,336.30	\$1,603.56
Container Size Vertical Comp	Extra Dump	1 Dumps Per week	2 Dumps Per week	3 Dumps Per week	4 Dumps Per week	5 Dumps Per week	6 Dumps Per week
2 cubic yds	\$107.67	\$161.31	\$322.62	\$483.93	\$645.24	\$806.55	\$967.86
Total Rate	\$107.67	\$161.31	\$322.62	\$483.93	\$645.24	\$806.55	\$967.86
3 cubic yds	\$161.50	\$241.96	\$483.93	\$725.89	\$967.86	\$1,209.82	\$1,451.79
Total Rate	\$161.50	\$241.96	\$483.93	\$725.89	\$967.86	\$1,209.82	\$1,451.79
4 cubic yds	\$215.34	\$322.62	\$645.24	\$967.86	\$1,290.48	\$1,613.10	\$1,935.72
Total Rate	\$215.34	\$322.62	\$645.24	\$967.86	\$1,290.48	\$1,613.10	\$1,935.72
6 cubic yds	\$323.01	\$483.93	\$967.86	\$1,451.79	\$1,935.72	\$2,419.65	\$2,903.58
Total Rate	\$323.01	\$483.93	\$967.86	\$1,451.79	\$1,935.72	\$2,419.65	\$2,903.58
8 cubic yds	\$430.68	\$645.24	\$1,290.48	\$1,935.72	\$2,580.96	\$3,226.20	\$3,871.43
Total Rate	\$430.68	\$645.24	\$1,290.48	\$1,935.72	\$2,580.96	\$3,226.20	\$3,871.43
Container Size	Per Pull Charges on Open Top Containers						
Roll-Offs	Total Rate						
20 yd	\$ 257.50	\$ 257.50	plus tipping fees				
30 yd	\$ 280.23	\$ 280.23	plus tipping fees				
40 yd	\$ 302.95	\$ 302.95	plus tipping fees				

Compactor Size Rolloff	Per Pull Charges		
	Total Rate		
20 yd	\$ 371.10	\$ 371.10	plus tipping fees
30 yd	\$ 446.79	\$ 446.79	plus tipping fees
34 yd	\$ 485.51	\$ 485.51	plus tipping fees
35 yd	\$ 499.79	\$ 499.79	plus tipping fees
40 yd	\$ 560.37	\$ 560.37	plus tipping fees

Service Type	1st Cart Monthly	Limb Debris Pickup/Disposal	Monthly Fee	2nd Cart Monthly	3rd Cart Monthly
Residential/ Inside City	\$19.27	\$3.53	\$22.80	\$13.68	\$13.68
Fuel Surcharge	\$0.00		\$0.00	\$0.00	\$0.00
Total Rate	\$19.27	\$3.53	\$22.80	\$13.68	\$13.68
Residential/ Outside City	\$28.73	NA	\$28.73	\$17.47	\$17.47
Fuel Surcharge	\$0.00		\$0.00	\$0.00	\$0.00
Total Rate	\$28.73	\$0.00	\$28.73	\$17.47	\$17.47
Commercial/ Inside City	\$29.14	\$9.46	\$29.14	\$13.68	\$13.68
Fuel Surcharge	\$0.00	per CY	+\$9.46 per CY	\$0.00	\$0.00
Total Rate	\$29.14	\$9.46	\$29.14	\$13.68	\$13.68
Commercial/ Outside City	\$36.25	\$ 11.89	\$36.25	\$17.47	\$17.47
Fuel Surcharge	\$0.00	per CY	+\$11.34 per CY	\$0.00	\$0.00
Total Rate	\$36.25	\$11.89	\$36.25	\$17.47	\$17.47

Consumer Price Index for All Urban Consumers (CPI-U)
Original Data Value

For the City of Wildwood

Series Id: CUUR0000SEHG02,CUUS0000SEHG02

Not Seasonally Adjusted

Series Title: Garbage and trash collection in U.S. city average, all urban consumers, not seasonally adjusted

Area: U.S. city average

Item: Garbage and trash collection

Base Period: DECEMBER 1983=100

Years: 2015 to 2025

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2	HALF2
2015	427.734	429.248	429.235	429.807	431.234	430.813	431.229	432.967	433.843	434.829	436.428	436.996			232.635
2016	437.205	438.296	437.699	437.676	438.317	437.858	438.607	439.358	439.707	440.311	443.343	444.745			236.336
2017	446.266	447.699	446.987	447.129	447.272	448.046	448.328	448.717	449.008	452.196	453.820	453.596			239.745
2018	453.354	454.915	455.230	458.722	462.887	465.041	465.579	470.457	471.026	472.535	486.650	485.935	458.358	475.364	244.166
2019	475.687	477.474	478.569	479.449	480.865	480.984	482.138	483.987	484.346	486.133	486.485	486.708	478.838	484.966	248.830
2020	491.003	494.429	495.288	494.432	494.946	496.679	498.564	500.882	501.756	503.315	504.970	508.190	494.463	502.946	254.176
2021	512.722	517.270	518.505	518.579	516.440	517.202	521.185	524.408	529.934	530.114	529.053	532.538	516.786	527.872	267.232
2022	533.078	538.313	540.719	542.564	544.546	547.554	548.187	548.706	558.254	561.090	563.816	565.185	541.129	557.540	287.180
2023	570.412	575.697	576.773	580.124	587.431	589.812	596.167	597.347	596.997	597.569	601.631	602.164	580.042	598.646	299.880
2024	606.773	610.551	610.015	611.073	609.538	611.946	614.089	615.880	619.640	621.632	627.127	627.807	609.983	621.029	308.271
2025	629.803	641.938	642.053	643.063	646.507										

Index Change = 31.990

CPI Change = 5.24%

2%<=CPI<=6% 5.24%



Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City of Wildwood website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: O2025-41 Fifth Amendment to Waste Management Contract

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, a business impact estimate is not required by state law¹ for the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☒ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: A25-1909 - Rezoning - SunKool Office

REQUESTED ACTION: The Planning and Zoning Board/Special Magistrate recommends approval of Ordinance O2025-34.

CONTRACT:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

Case Number A25-1909 - Rezoning - SunKool Office

Ordinance Number O2025-34

Owner/Applicant Absolute of Sumter County, LLC

Property Location The property is located at the southeast corner of the intersection of N US 301 and CR 114.

Parcel(s) D29-050, D29-003, and D29-031

Date 8/15/2025

The applicant is seeking approval from the City Commission for a Zoning Map Amendment to change the zoning district from CL and RR1C (County) to C-3 (City) for the parcel listed above on 5.60 acres MOL. This request is accompanied by a concurrent Small Scale Comprehensive Plan amendment A25-1910 (O2025-33).

ANALYSIS: The applicant is proposing to convert the existing single-family residence on the south end of the property into an office.

Pursuant to Land Development Regulation (LDR) § 3.3(C)(4), the applicant believes the zoning change to C-3 should be granted based on the following criteria:

(a) Whether the proposed change is consistent with the comprehensive plan;

The proposed rezoning to C-3 is consistent with the proposed Future Land Use Map designation of Commercial (COM) and the intent of the Comprehensive Plan as stated in FLU Policy 1.2.8.

(b) The existing land use pattern of the surrounding area;

The land use pattern of the surrounding area is commercial and industrial. The proposed C-3 zoning designation will serve as a transition in this area to serve city residents.

(c) The possibility of adversely affecting public facilities such as schools, utilities,

streets, etc;

Schools: The commercial development will not generate any school-age children. Therefore, no impact to Sumter County Schools will take place with the proposed zoning change.

Potable Water & Sewer: City water and sewer are available to the subject property. A portion of the property is serviced by city utilities. The 3,000-square-foot single-family residence to be converted to offices is not on city utilities at this time; however, prior to any development the applicant will be required to submit a site plan and will work with the utilities department to connect to city utilities.

Streets: The property has access off of N US 301 and CR 114. The applicant has applied for a TIA Exemption which was granted by Sumter County Public Works, due to the site producing less than 50 trips per day.

(d) Whether changed or changing conditions make the passage of the proposed amendment necessary;

Our municipality, just like many other cities in Central Florida, continues to grow in population. In fact, the City of Wildwood was named the fastest growing city after a major study by U.S. News & World Report. The growth of The Villages® also brings additional needs for goods and services in the area that results in more development in the periphery. A mix of developments is necessary for the demands and needs of our local community.

(e) Whether the proposed change will create or excessively increase traffic congestion or otherwise be a detriment to public safety;

The applicant has applied for a TIA Exemption which was granted by Sumter County Public Works, due to the site producing less than 50 trips per day.

(f) Whether the proposed change will be a deterrent to the improvement or development of adjacent property;

The proposed rezoning will not be a deterrent to the improvement or development of adjacent properties. Surrounding properties are permitted to develop in accordance with their zoning map designation.

ZONING DESIGNATION SURROUNDING PROPERTIES	
NORTH	RMU-10 & M-1(City)
SOUTH	M-1 (City)
EAST	M-1 (City)
WEST	CMU (City) & RR5C (County)

If the rezoning is approved, the applicant will be required to submit a site plan to the City prior to development. The site plan will need to follow requirements established in the City's Land Development Regulations and the Design District Standards.

The applicant seeks approval for Ordinance O2025-34, subject to the approval of O2025-33, which establishes a future land use appropriate for the proposed zoning.

A handwritten signature in cursive script, appearing to read 'Alex Lammers'.

**Alex Lammers, Planner I
Development Services**

ORDINANCE NO. O2025-34

AN ORDINANCE OF THE CITY OF WILDWOOD, FLORIDA;
PROPOSING A ZONING MAP AMENDMENT TO THE
OFFICIAL ZONING MAP IN ACCORDANCE WITH
SECTIONS 3.2 AND 3.3 OF THE LAND DEVELOPMENT
REGULATIONS; PROVIDING FOR CODIFICATION;
PROVIDING FOR CONFLICT; PROVIDING FOR
SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE
DATE.

WHEREAS, the City of Wildwood, Florida, is proposing to amend the Official Zoning Map of said City, to include a rezoning of real property described as follows, to-wit:

Parcels D29-050, D29-003, and D29-031
Absolute of Sumter County, LLC
Acres +/- 5.60

LEGAL DESCRIPTION:

PARCEL NUMBER: D29-003

THAT PORTION OF THE NW 1/4 OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

FROM THE NORTHWEST CORNER OF SAID SECTION 29, RUN SOUTH 89°47'30" EAST ALONG THE NORTH LINE OF THE NW 1/4 OF SECTION 29, A DISTANCE OF 62.69 FEET, MORE OR LESS, TO THE INTERSECTION WITH THE EASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY NO. 301; THENCE DEPARTING SAID NORTH LINE RUN SOUTH 00°18'51" EAST ALONG SAID RIGHT-OF-WAY 9.40 FEET TO THE SOUTHERLY RIGHT-OF-WAY LINE COUNTY ROAD NO. 114 (LAKE MIONA ROAD); THENCE CONTINUE SOUTH 00°18'51" EAST ALONG SAID RIGHT OF WAY 165.00 FEET TO THE POINT OF BEGINNING; THENCE DEPARTING SAID EASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY NO. 301, RUN SOUTH 89°47'30" EAST PARALLEL WITH SAID SOUTHERLY RIGHT-OF-WAY OF COUNTY ROAD NO. 114 AND ALONG THE SOUTH LINES OF THE LANDS DESCRIBED IN O.R. BOOK 314, PAGE 158 AND O.R. BOOK 564, PAGE 88, A DISTANCE OF 387.59 FEET TO A POINT ON THE EASTERLY LINE OF A PARCEL OF LAND DESCRIBED IN O.R. BOOK 124, PAGE 548, IN THE PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA; THENCE SOUTH 00°20'20" EAST ALONG SAID LINE 341.00 FEET TO THE SOUTHEAST CORNER THEREOF; THENCE SOUTH 88°20'43" WEST ALONG THE NORTH LINE, AND ITS EASTERLY EXTENSION OF A PARCEL OF LAND DESCRIBED IN O.R. BOOK 124, PAGE 549, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA, A DISTANCE OF 387.64 FEET TO A POINT THAT IS SOUTH 00°20'42" EAST 528.00

FEET AND SOUTH 89°47'30" EAST 62.53 FEET FROM THE ABOVE MENTIONED NORTHWEST CORNER OF SECTION 29, SAID POINT ALSO BEING ON THE EASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY NO. 301; THENCE RUN NORTH 00°18'51" WEST ALONG SAID LINE 353.61 FEET TO THE POINT OF BEGINNING.

LESS THAT PORTION OF ROAD RIGHT-OF-WAY FOR U.S. HIGHWAY NO. 301, AS SHOWN ON THE FLORIDA DEPARTMENT OF TRANSPORTATION, RIGHT OF WAY MAP, SECTION 18010, F.P. ID. 411257-3, SHEET 14 OF 25, PARCEL NO. 117, AND DESCRIBED IN O.R. BOOK 2054, PAGE 570, IN THE PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA.

PARCEL NUMBER: D29-031

FROM THE NORTHWEST CORNER OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA, RUN SOUTH 0° 20' 43" EAST FOR 528.0 FEET, THENCE SOUTH 89° 47' 30" EAST TO A CONCRETE MONUMENT, 62.53 FEET, LOCATED ON THE EAST RIGHT OF WAY OF U. S. HIGHWAY NO. 301 AND THE POINT OF BEGINNING OF THIS DESCRIPTION; FROM SAID POINT OF BEGINNING, RUN NORTH 88° 24' 50" EAST 387.64 FEET, THENCE NORTH 0° 20' 20" WEST 270.72 FEET, THENCE SOUTH 87° 39' 50" EAST 127.48 FEET, THENCE SOUTH 01° 20' 10" WEST 393.14 FEET, THENCE SOUTH 89° 32' 10" WEST 84.00 FEET, THENCE SOUTH 02° 18' 34" EAST 86.13 FEET, THENCE NORTH 89° 40' 10" WEST 423.29 FEET TO THE EASTERLY RIGHT OF WAY OF U. S. HIGHWAY 301, THENCE NORTH 0° 15' 10" WEST ALONG SAID EASTERLY RIGHT OF WAY 201.20 FEET TO THE POINT OF BEGINNING.

SUBJECT TO A 10.0 FT. POWER LINE EASEMENT, LOCATED ABOUT 600 FT. SOUTH FROM LAKE MIONA HEIGHTS ROAD.

LESS AND EXCEPT THOSE LANDS AS CONVEYED IN OFFICIAL RECORDS BOOK 2061, PAGES 546 AND 553, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT A RAILROAD SPIKE WITHOUT IDENTIFICATION MARKING THE NORTHEAST CORNER OF NW 1/4 OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA; THENCE RUN NORTH 89°42'49" WEST ALONG THE NORTH LINE OF SAID NW 1/4 A DISTANCE OF 2643.86 FEET TO A POINT ON THE CENTERLINE OF SURVEY OF STATE ROAD 35 (U.S. 301) AS SHOWN ON THE FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP, SECTION 18010, F.P. 411257 3; THENCE DEPARTING SAID NORTH LINE SOUTH 00°28'36" EAST ALONG SAID SURVEY LINE 346.21 FEET; THENCE CONTINUING ALONG SAID SURVEY LINE SOUTH 00°08'06" WEST 391.64 FEET TO A POINT ON THE WESTERLY PROJECTION OF THE SOUTH LINE OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1008, PAGE 327, PUBLIC RECORDS OF

SUMTER COUNTY, FLORIDA; THENCE DEPARTING SAID SURVEY LINE SOUTH 89°34'49" EAST ALONG SAID PROJECTION LINE 50.39 FEET TO A POINT ON THE EASTERLY EXISTING RIGHT OF WAY LINE OF SAID STATE ROAD 35 (U.S. 301) AS SHOWN ON SAID RIGHT OF WAY MAP FOR THE POINT OF BEGINNING; THENCE NORTH 00°01'28" EAST ALONG SAID RIGHT OF WAY LINE 201.04 FEET TO A POINT ON THE NORTH LINE OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1008, PAGE 327; THENCE NORTH 88°32'19" EAST ALONG SAID NORTH LINE 82.03 FEET; THENCE DEPARTING SAID NORTH LINE, SOUTH 00°08'06" WEST PARALLEL WITH SAID SURVEY LINE 203.73 FEET TO A POINT ON SAID SOUTH LINE OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1008, PAGE 327, ALSO BEING A POINT ON THE EXISTING RIGHT OF WAY LINE OF SAID STATE ROAD 35 (U.S. 301); THENCE NORTH 89°34'49" WEST ALONG SAID SOUTH LINE AND SAID EXISTING RIGHT OF WAY LINE 81.61 FEET TO THE POINT OF BEGINNING.

PARCEL NUMBER: D29-050

FROM THE NW CORNER OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA; THENCE PROCEED EASTERLY ALONG THE NORTH LINE OF THE NW 1/4 OF SAID SECTION 29 TO THE EASTERLY RIGHT-OF-WAY OF U.S. HIGHWAY #301, SAID EASTERLY RIGHT-OF-WAY 50.00 FEET MEASURED AT RIGHT ANGLES TO THE CENTERLINE OF SAID U.S. HIGHWAY #301; THENCE SOUTHERLY AND ALONG SAID EASTERLY RIGHT-OF-WAY 9.4 FEET, MORE OR LESS, TO THE SOUTHERLY RIGHT-OF-WAY OF COUNTY ROAD #114 (LAKE MIONA ROAD) FOR A POINT OF BEGINNING; THENCE CONTINUE SOUTHERLY ALONG SAID EASTERLY RIGHT-OF-WAY A DISTANCE OF 165.00 FEET; THENCE EASTERLY AND PARALLEL TO SAID SOUTHERLY RIGHT-OF-WAY OF COUNTY ROAD #114 (LAKE MIONA ROAD) A DISTANCE OF 225.00 FEET; THENCE NORTHERLY AND PARALLEL TO SAID EASTERLY RIGHT-OF-WAY OF U.S. HIGHWAY #301 A DISTANCE OF 165.00 FEET TO A POINT ON SAID SOUTHERLY RIGHT-OF-WAY OF COUNTY ROAD #114 (LAKE MIONA ROAD) SAID POINT BEING 9.4 FEET, MORE OR LESS, MEASURED AT RIGHT ANGLES FROM SAID NORTH LINE OF THE NW 1/4 OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST; THENCE WESTERLY ALONG THE SOUTHERLY RIGHT-OF-WAY OF SAID COUNTY ROAD #114 (LAKE MIONA ROAD) A DISTANCE OF 225.00 FEET TO THE POINT OF BEGINNING.

LESS AND EXCEPT PORTION TAKEN FOR RIGHT OF WAY DESCRIBED AS FOLLOWS:

COMMENCE AT A RAILROAD SPIKE WITHOUT IDENTIFICATION MARKING THE NORTHEAST CORNER OF NW 1/4 OF SECTION 29, TOWNSHIP 18 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA; THENCE RUN NORTH 89°42'49" WEST ALONG THE NORTH LINE OF SAID NW 1/4 A DISTANCE OF 2643.86 FEET TO A

POINT ON THE CENTERLINE OF SURVEY OF STATE ROAD 35 (U.S. 301) AS SHOWN ON THE FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP, SECTION 18010, F.P. 411257 3; THENCE DEPARTING SAID NORTH LINE SOUTH 00°28'36" EAST ALONG SAID SURVEY LINE 9.24 FEET TO A POINT ON THE WESTERLY PROJECTION OF THE SOUTH LINE OF MIONA LAKE DRIVE AS DESCRIBED IN OFFICIAL RECORDS BOOK 752, PAGE 155, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA; THENCE DEPARTING SAID SURVEY LINE SOUTH 89°42'49"EAST ALONG SAID PROJECTION 50.00 FEET TO A POINT ON THE EASTERLY EXISTING RIGHT OF WAY LINE OF SAID STATE ROAD 35 (U.S. 301) AS SHOWN ON SAID RIGHT OF WAY MAP FOR THE POINT OF BEGINNING; THENCE CONTINUE SOUTH 89°42'49" EAST ALONG SAID SOUTH LINE OF MIONA LAKE DRIVE 82.01 FEET; THENCE DEPARTING SAID SOUTH LINE, SOUTH 00°28'36" EAST 165.02 FEET TO THE SOUTH LINE OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 752, PAGE 155. SAID PUBLIC RECORDS; THENCE NORTH 89°42'49"WEST ALONG SAID SOUTH LINE 82.01 FEET TO A POINT ON SAID EASTERLY EXISTING RIGHT OF WAY LINE OF STATE ROAD 35 (U.S. 301); THENCE NORTH 00°28'36" WEST ALONG SAID RIGHT OF WAY LINE 165.02 FEET TO THE POINT OF BEGINNING.

NEITHER THE GRANTOR NOR GRANTOR'S SPOUSE, NOR ANYONE DEPENDENT UPON SAID GRANTOR, RESIDES ON THE ABOVE DESCRIBED PROPERTY, AND THE SAME DOES NOT CONSTITUTE THE HOMESTEAD OF SAID GRANTOR AS THE SAME IS DEFINED BY THE LAWS AND THE CONSTITUTION OF THE STATE OF FLORIDA.

SUBJECT TO EASEMENTS, RESTRICTIONS AND RESERVATIONS OF RECORD, IF ANY, BUT THIS INSTRUMENT SHALL NOT OPERATE TO REIMPOSE THE SAME.

This property is to be reclassified from CL and RR1C (Sumter County) to C-3 (City).

AND WHEREAS, the rezoning is consistent with the City's Comprehensive Plan and Land Development Regulations.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the City Commission of the City of Wildwood, Florida, as follows:

SECTION 1. The Official Zoning Map of the City of Wildwood, Florida is hereby amended to include the above-referenced property as indicated above. The amendment to the Official Zoning Map is attached hereto as "Exhibit A" and incorporated herein by reference.

SECTION 2. All ordinances or parts of ordinances in conflict herewith, be, and the same are hereby repealed.

SECTION 3. If any section, sentence, clause or phrase of this ordinance is held to

be invalid or unconstitutional by a court or competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of said ordinance.

SECTION 4. This ordinance shall take effect 31 days after its final reading by the City Commission of the City of Wildwood.

SECTION 5. SCRIVENER'S ERROR. The city attorney may correct scrivener's errors found in this ordinance by filing a corrected copy of this ordinance with the city clerk.

DONE AND ORDAINED this _____ day of _____, 2025, by the City Commission of the City of Wildwood, Florida.

**CITY COMMISSION
CITY OF WILDWOOD, FLORIDA**

Ed Wolf, Mayor

ATTEST: _____
Jessica Barnes, City Clerk

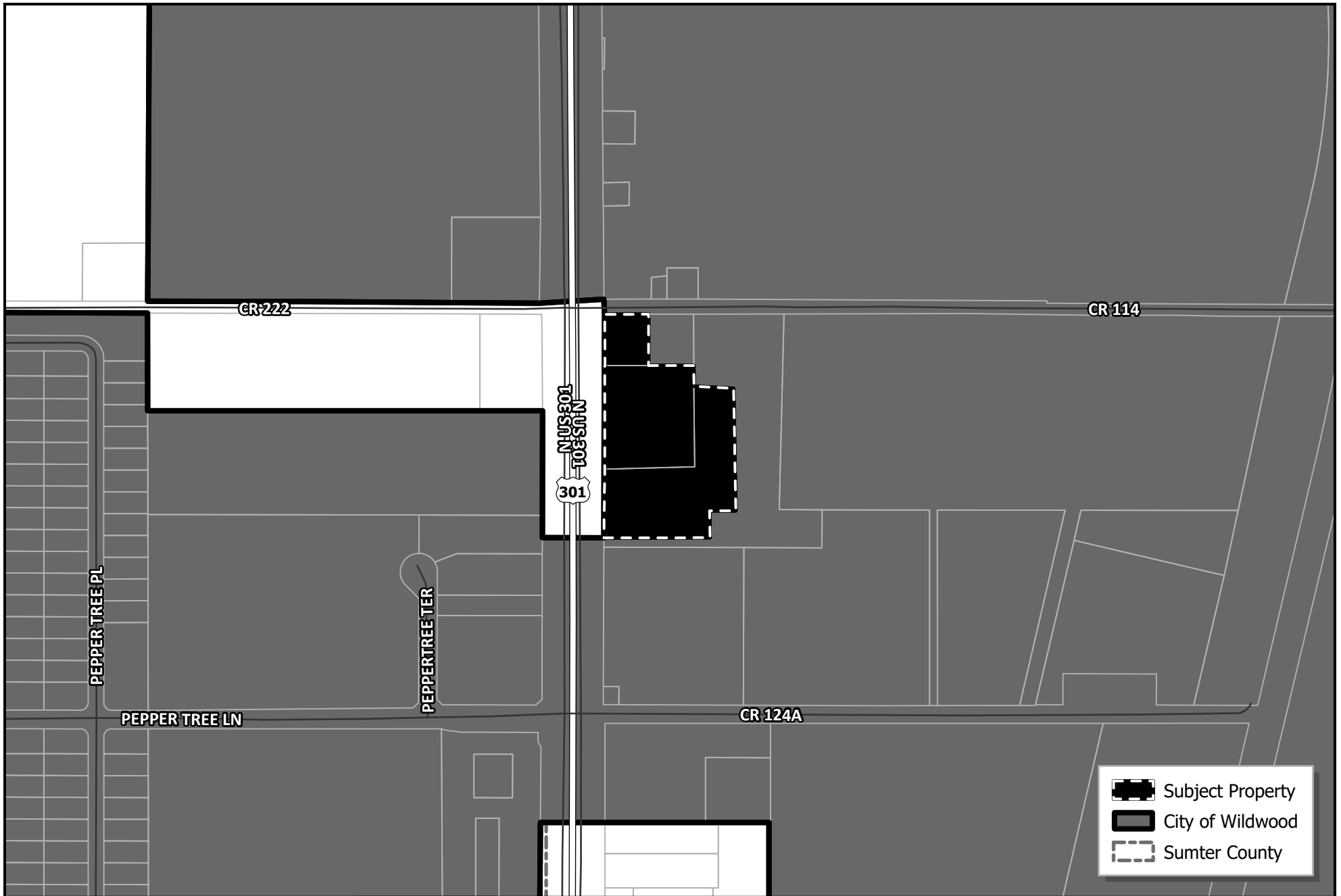
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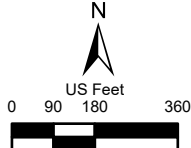
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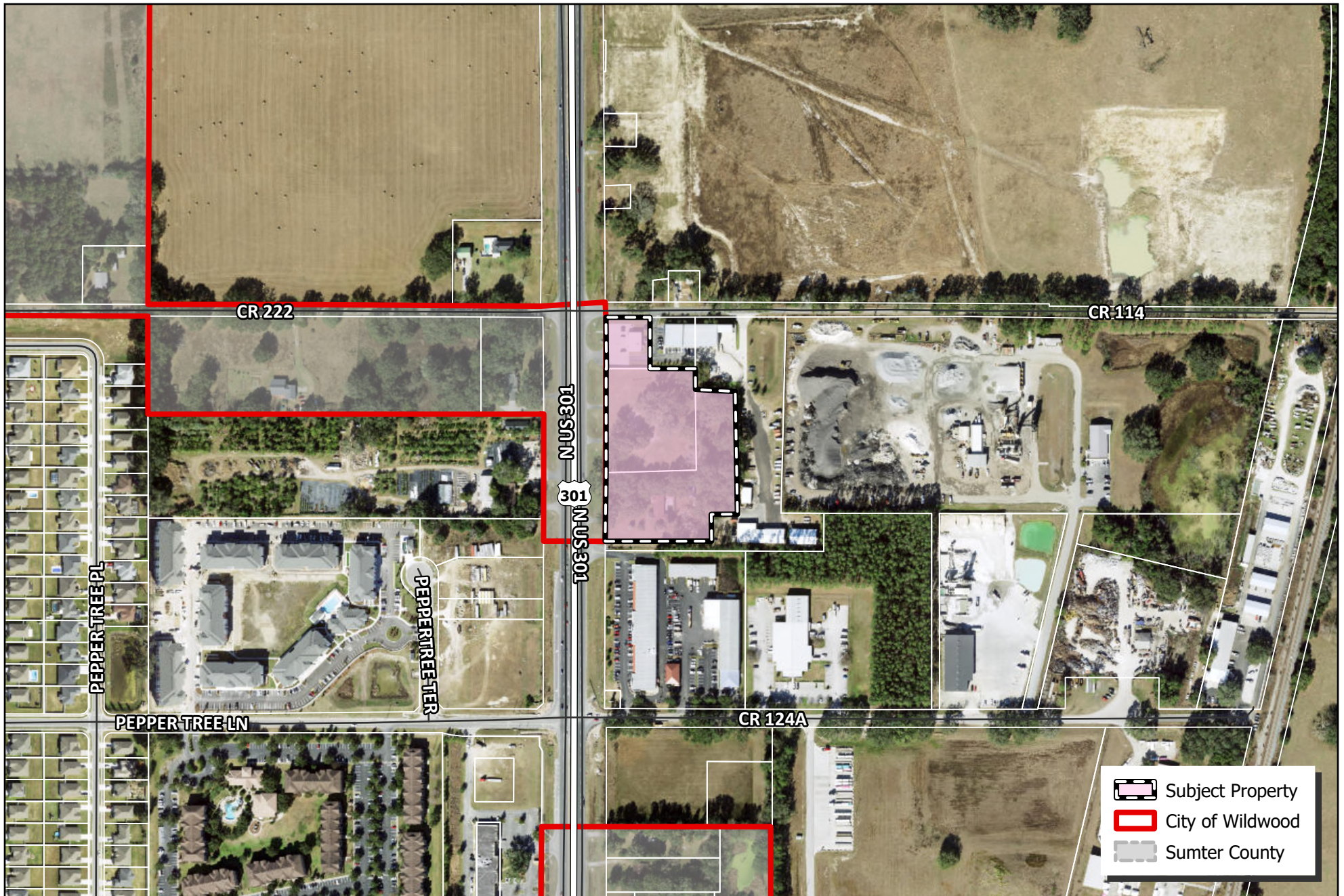
Approved as to form:

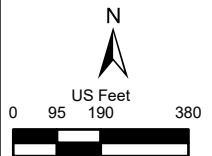
City Attorney

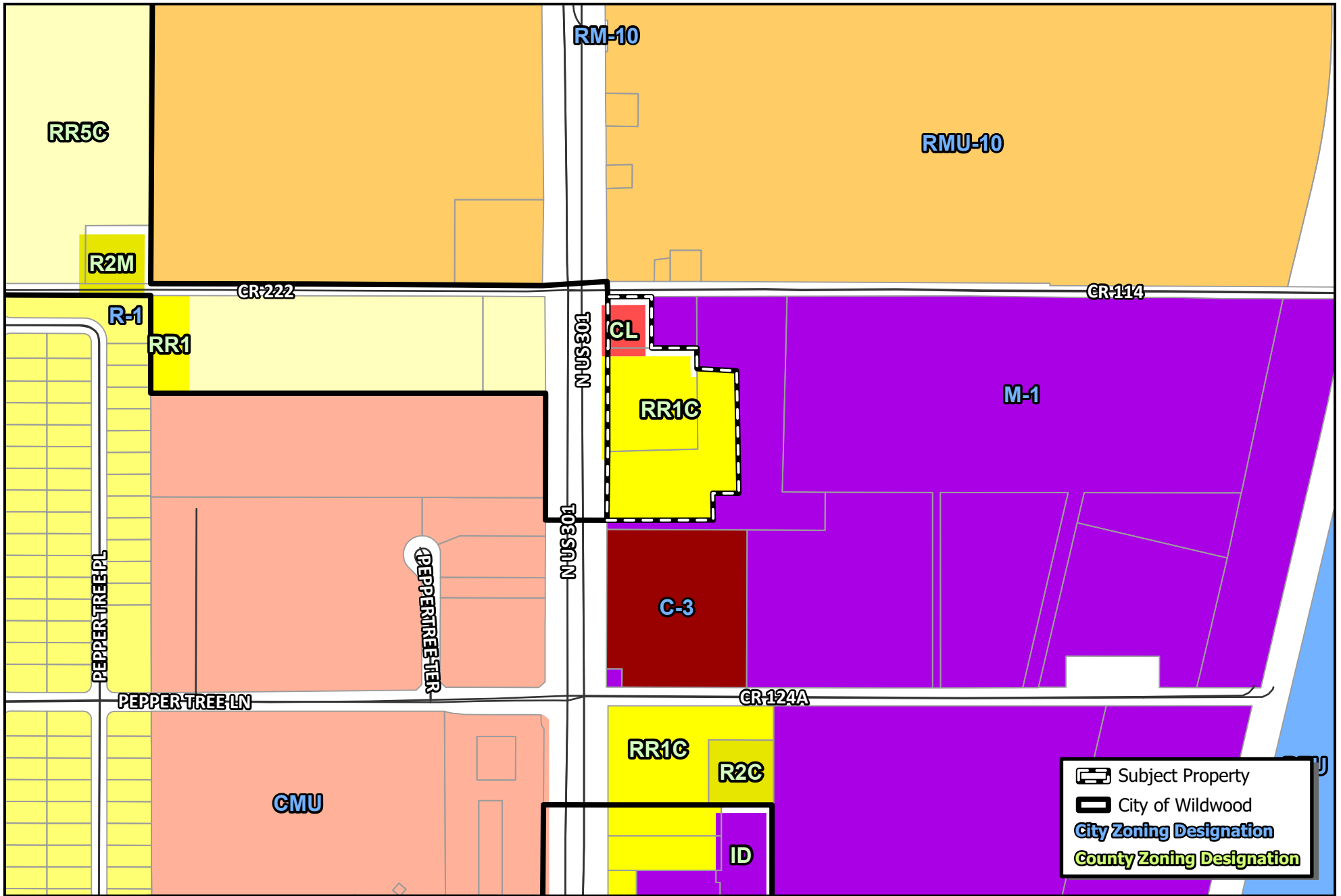
EXHIBIT A

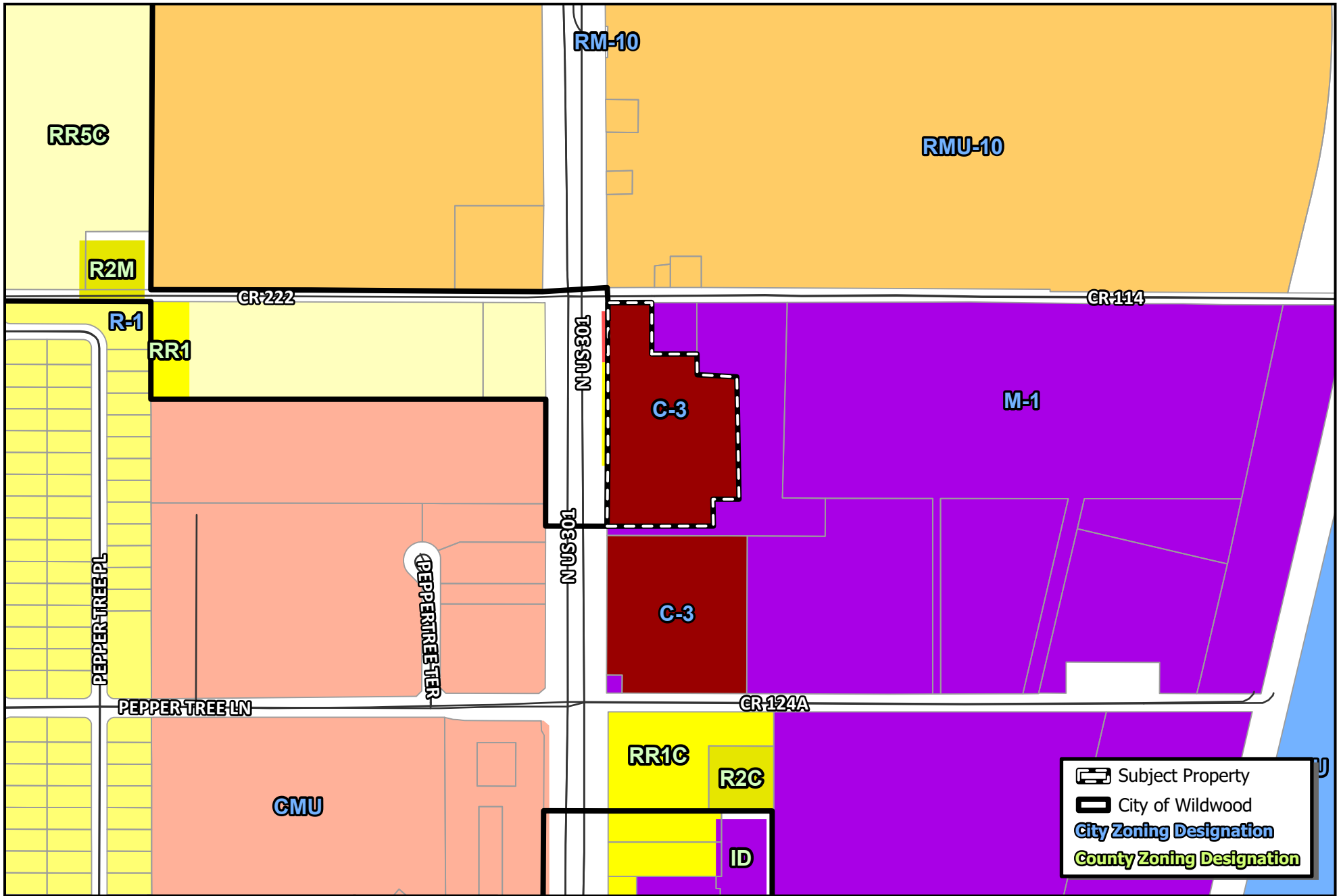


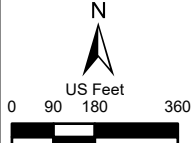
 CITY OF WILDWOOD 100 North Main Street Wildwood, FL 34785 Phone: (352) 330-1330 www.wildwood-fl.gov	 N US Feet 0 90 180 360	#A25-1909 SUNKOOL OFFICE PARCELS D29-003, D29-031 & D29-050	MAP 1A
			LOCATION MAP
			MAY 2025



 WILDWOOD FLORIDA	CITY OF WILDWOOD 100 North Main Street Wildwood, FL 34785 Phone: (352) 330-1330 www.wildwood-fl.gov	 US Feet 0 95 190 380	#A25-1909 SUNKOOL OFFICE PARCELS D29-003, D29-031 & D29-050	MAP 1B
				LOCATION MAP
				MAY 2025





 CITY OF WILDWOOD 100 North Main Street Wildwood, FL 34785 Phone: (352) 330-1330 www.wildwood-fl.gov	 US Feet 0 90 180 360	#A25-1909 SUNKOOL OFFICE PARCELS D29-003, D29-031 & D29-050	MAP 3B
			PROPOSED ZONING
			MAY 2025

City of Wildwood, Florida
Planning & Zoning Board/Special Magistrate

The case below was heard on Tuesday, August 5, 2025 by the Special Magistrate. The applicant seeks approval and favorable recommendation from the City of Wildwood Planning and Zoning Board/Special Magistrate for a Zoning Map Amendment to change the zoning district from RR1C and CL (Sumter County) to C-3 (City) on 5.60 acres MOL. The subject property is generally located at the southeast corner of the intersection of N US 301 and CR 114.

Case Number: A25-1909 RZ
Owner/Applicant: Absolute of Sumter County, LLC
Parcel(s): D29-050, D29-003, and D29-031

Under Land Development Regulation (LDR) § 1.7(B)(2), the Planning and Zoning Board/Special Magistrate has a duty to make a recommendation to the City Commission on all proposed Zoning Map amendments.

Based upon the testimony, evidence, and information presented as to the criteria set forth in LDR § 3.3(C)(4), the Special Magistrate

☒ recommends approval.

☐ recommends approval with the following conditions:

☐ recommends denial.

Dated: August 5, 2025


Lindsay C.T. Holt
Special Magistrate City of Wildwood



Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City of Wildwood website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: O2025-34

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, a business impact estimate is not required by state law¹ for the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
COMMISSION MEETING SEPTEMBER 8 2025

09/03/2025
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Revenue Account Range: First to zzz-zzz-zzzz

Include Non-Anticipated: No

Year To Date As Of: 09/30/25

Expend Account Range: First to zzz-zzz-zz-zzzz

Include Non-Budget: No

Print Zero YTD Activity: No

Prior Year: Thru 09/30/24

Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
001-311-1000	AD VALOREM TAXES	16,494,816.18	18,515,900.00	18,645,499.28	129,599.28	101
001-312-4100	LOCAL OPTION GAS TAX	1,146,258.46	1,237,500.00	1,042,523.88	194,976.12-	84
001-312-6000	DISCRETIONARY/LOCAL GOVT. INFRA	4,393,938.14	4,870,300.00	4,317,662.66	552,637.34-	89
001-313-1000	FRANCHISE TAX-/PROGRESS ENERGY SVCS	1,033,765.38	1,155,000.00	678,855.50	476,144.50-	59
001-313-1010	FRANCHISE TAX- SECO	1,569,065.65	1,760,000.00	1,631,177.20	128,822.80-	93
001-313-4080	LEESBURG ELECTRIC FRANCHISE FEE	64,086.61	99,000.00	46,644.66	52,355.34-	47
001-313-4160	FRANCHISE TAX- TECO/PEOPLES GAS	316,154.54	396,000.00	228,269.32	167,730.68-	58
001-313-4175	GIBSON PLACE WATER CONSERV AUTH FRA	36,243.88	66,000.00	103,275.89	37,275.89	156
001-313-4180	LEESBURG GAS FRANCHISE FEE	82,407.67	82,500.00	114,917.29	32,417.29	139
001-313-4185	MIDDLETON WATER CONSERV AUTH FRAN F	26,015.18	15,000.00	34,143.24	19,143.24	228
001-313-4190	SOUTH SUMTER UTILITY COMPANY FRANCH	618,297.40	965,000.00	971,490.44	6,490.44	101
001-313-4195	MIDDLETON UTILITY CO FRANCHISE FEES	25,697.66	30,700.00	39,658.48	8,958.48	129
001-313-4196	GIBSON PLACE UTILITY CO FRAN FEES	11,311.94	58,600.00	96,999.58	38,399.58	166
001-313-5000	FRANCHISE TAX- WASTE MGMNT-REFUSE SV	240,819.28	242,000.00	244,203.01	2,203.01	101
001-313-5001	TRI-COUNTY SANITATION FRANCHISE FEE	242,815.30	385,000.00	417,223.06	32,223.06	108
001-314-1000	UTILITY TAX-PROGRESS ENERGY SVCS.	877,029.52	896,500.00	634,320.86	262,179.14-	71
001-314-1010	UTILITY TAX-SUMTER ELECTRIC	1,448,274.04	1,265,000.00	1,515,583.95	250,583.95	120
001-314-3000	UTILITY TAX-WATER SALES	146,548.06	126,500.00	144,356.77	17,856.77	114
001-314-3002	THE VILLAGES-5% WATER UTILITY TAX	229,890.68	275,000.00	163,542.38	111,457.62-	59
001-314-3003	CENTRAL SUMTER UTILITY CO. LLC	144,850.29	220,000.00	115,775.77	104,224.23-	53
001-314-4000	UTILITY TAX-SUBURBAN PROPANE	15,321.81	18,700.00	11,893.38	6,806.62-	64
001-314-4030	FERRELLGAS LP	1,770.05	1,500.00	3,576.10	2,076.10	238
001-314-4040	CIRCLE K STORES	335.99	200.00	202.63	2.63	101
001-314-4080	LEESBURG ELECTRIC UTILITY TAX	56,228.53	60,500.00	37,887.93	22,612.07-	63

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
001-314-4081	LEESBURG GAS UTILITY TAX	132,922.08	99,000.00	181,391.84	82,391.84	183
001-314-4090	THERMOTANE PROPOANE UTILITY TAX	47.29	0.00	0.00	0.00	0
001-314-4100	INTERCONN RESOURCES LLC	11,936.00	15,000.00	12,294.54	2,705.46-	82
001-314-4110	THOMPSON GAS SOUTHEAST	0.00	0.00	66.22	66.22	0
001-314-4140	PAR GAS	0.00	0.00	43.77	43.77	0
001-314-4150	CVS	398.98	300.00	240.09	59.91-	80
001-314-4151	AMERIGAS PROPANE	4,408.93	8,000.00	5,326.01	2,673.99-	67
001-314-4152	LOWE'S PROPANE TAX	1,789.94	2,500.00	1,307.81	1,192.19-	52
001-314-4153	BLOSSMAN COMPANIES PROPANE TAX	343.84	300.00	263.82	36.18-	88
001-314-4160	TECO-PEOPLES GAS UTILITY TAX	406,313.53	396,000.00	381,986.73	14,013.27-	96
001-314-4162	GAS SOUTH UTILITY TAX	778.50	440.00	640.47	200.47	146
001-314-4190	SOUTH SUMTER UTILITY CO UTILITY TAX	180,650.74	187,000.00	293,448.94	106,448.94	157
001-314-4191	PUBLIX UTILITY TAX	875.89	1,000.00	749.49	250.51-	75
001-314-4195	MIDDLETON UTILITY CO UTILITY TAX	9,051.20	5,000.00	13,457.47	8,457.47	269
001-314-4196	GIBSON PLACE UTILITY CO UTIL TAX	3,640.08	20,000.00	30,883.11	10,883.11	154
001-314-9010	STATE COMMUNICATIONS TAX	836,621.32	908,000.00	899,762.11	8,237.89-	99
001-331-5000	FEMA GRANT	33,192.46	0.00	1,163.95	1,163.95	0
001-335-1200	STATE REVENUE SHARING	952,865.15	1,080,800.00	1,021,835.89	58,964.11-	95
001-335-1400	MOBILE HOME LICENSES	15,925.56	16,500.00	14,875.61	1,624.39-	90
001-335-1600	STATE BEVERAGE LICENSES	9,661.20	7,500.00	8,996.95	1,496.95	120
001-335-1800	1/2 CENT SALES TAX	2,198,674.74	2,255,570.00	1,890,341.72	365,228.28-	84
001-339-1010	MIDDLETON UTILITY CO PILOT FEES	3,622.04	3,000.00	5,701.61	2,701.61	190
001-341-2006	COMMUNITY DEVELOPMENT SERVICES	687,911.59	759,000.00	683,064.15	75,935.85-	90
001-341-2010	TREE MITIGATION PERMITS	76,470.00	500.00	505.56	5.56	101
001-342-9000	VCS CROSSING GUARD PROGRAM	0.00	0.00	43,147.66	43,147.66	0
001-347-4000	SPECIAL EVENT PERMIT FEE	0.00	0.00	850.00	850.00	0
001-347-5300	BUILDING RENTAL-WILDWOOD COMMUNITY	143,962.95	70,000.00	81,118.80	11,118.80	116

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
001-347-5302	COMMUNITY CENTER-RESERVATION FEES	2,458.90	0.00	16,356.14	16,356.14	0
001-347-5304	COMMUNITY CENTER STAFF FEES	0.00	0.00	1,865.07	1,865.07	0
001-347-5305	BUILDING RENTAL-OXFORD COMMUNITY CEI	12,251.24	10,000.00	15,549.29	5,549.29	155
001-347-5306	BUILDING RENTAL-MLK JR COMMUNITY CEN	2,421.43	1,500.00	1,023.59	476.41-	68
001-347-5307	OUTDOOR BUILDING RENTALS	280.31	100.00	1,125.59	1,025.59	***
001-347-5308	OPEN SPACE RENTALS	1,005.14	800.00	9,427.19	8,627.19	***
001-350-1000	FINES	85,329.42	30,000.00	62,101.21	32,101.21	207
001-351-1002	CODE ENFORCEMENT	33,515.90	1,500.00	4,316.32	2,816.32	288
001-351-3000	POLICE-2ND DOLLAR FUND	7,947.28	2,500.00	5,153.50	2,653.50	206
001-361-0000	INTEREST EARNINGS	222,934.18	100,000.00	183,301.17	83,301.17	183
001-369-0000	OTHER MISCELLANEOUS REVENUE	4,030.71	5,000.00	19,281.35	14,281.35	386
001-369-0010	STATE HIGHWAY LIGHTING AGREEMENT	18,297.94	18,850.00	18,847.01	2.99-	100
001-369-0012	FDOT HIGHWAY MAINTENANCE AGREEMENT	19,032.94	18,900.00	14,242.00	4,658.00-	75
001-369-0050	AUCTION PROCEEDS	3,620.00	10,000.00	13,402.00	3,402.00	134
001-369-0052	SPONSORSHIPS	6,000.00	0.00	0.00	0.00	0
001-369-0058	DONATIONS	11,664.25	27,700.00	27,921.81	221.81	101
001-369-0075	MULTI-PURPOSE FIELD RENTAL	0.00	0.00	1,959.13	1,959.13	0
001-369-0076	BASEBALL FIELD RENTAL	6,568.51	300.00	3,314.51	3,014.51	***
001-369-0078	FIELD PREPARATION FEES	1,620.00	500.00	300.00-	800.00-	60-
001-369-0792	PROGRAM REGISTRATION FEES	39,301.28	30,000.00	34,565.00	4,565.00	115
001-369-0794	CONCESSION / VENDOR FEES	620.00	0.00	0.00	0.00	0
001-369-0796	SPECIAL EVENT REGISTRATION FEES	30,156.37	15,000.00	30,562.00	15,562.00	204
001-369-2100	POLICE DEPT MISCELLANEOUS REVENUE	7,755.95	3,500.00	4,243.74	743.74	121
001-369-3700	MISCELLANEOUS POLICE DONATIONS	5,200.00	0.00	0.00	0.00	0
001-369-3740	FRDAP GRANT- M.L. KING PARK	0.00	0.00	50,000.00	50,000.00	0
001-369-3748	MISC. GRANTS/VESTS	7,600.00	2,500.00	0.00	2,500.00-	0
001-369-4000	FUEL TAX REFUND	17,519.89	10,000.00	10,386.88	386.88	104

CITY OF WILDWOOD
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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
001-380-1000	OTHR FINANCING SOURCE-INSURANCE PRO	21,489.96	0.00	246,817.37	246,817.37	0
001-382-1010	TRANSFER FROM INDUSTRIAL PARK	10,000.00	10,000.00	10,000.00	0.00	100
001-382-1013	TRANSFER FROM LAW ENFORCEMENT IMP F	412,800.00	412,800.00	412,800.00	0.00	100
001-389-5000	NON-OPERATIONAL CASH FORWARD-GEN FL	0.00	8,200,000.00	0.00	8,200,000.00-	0
GENERAL FUND Revenue Totals		35,925,427.85	47,489,260.00	38,011,409.45	9,477,850.55-	80

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
001-511-00-0000	LEGISLATIVE- CITY COMMISSION:	0.00	0.00	0.00	0.00	0
001-511-10-1200	SALARIES	51,185.79	53,441.00	53,000.82	440.18	99
001-511-10-2100	FICA EXPENSE	3,915.87	4,148.00	4,054.72	93.28	98
001-511-10-2200	RETIREMENT	30,035.76	31,360.00	30,515.64	844.36	97
001-511-10-2300	LIFE & HEALTH INSURANCE	285.00	0.00	285.00	285.00-	0
001-511-10-2600	WORKERS COMPENSATION INSURANCE	378.13	0.00	469.84	469.84-	0
001-511-30-3100	PROFESSIONAL SERVICES	2,365.00	6,000.00	1,293.75	4,706.25	22
001-511-30-4000	TRAVEL & PER DIEM	6,705.45	7,000.00	4,004.35	2,995.65	57
001-511-30-4100	TELEPHONE EXPENSE	1,089.58	2,000.00	1,076.95	923.05	54
001-511-30-4110	IT LICENSING / EQUIPMENT	5,474.39	8,220.00	3,589.22	4,630.78	44
001-511-30-4200	POSTAGE/TRANSPORTATION FEES	95.00	0.00	103.93	103.93-	0
001-511-30-4300	UTILITIES EXPENSE	1,030.21	1,800.00	1,555.66	244.34	86
001-511-30-4600	REPAIR & MAINTENANCE	0.00	500.00	0.00	500.00	0
001-511-30-4900	MISC. EXPENSE & OTHER CURRENT	0.00	2,500.00	632.71	1,867.29	25
001-511-30-5100	OFFICE SUPPLIES	0.00	150.00	0.00	150.00	0
001-511-30-5200	OPERATING SUPPLIES	64.00	400.00	0.00	400.00	0
001-511-30-5400	SUBSCRIPTIONS/DUES	4,851.87	6,600.00	6,611.80	11.80-	100
001-511-30-5500	TRAINING	2,050.00	2,800.00	2,550.00	250.00	91
001-511-60-6200	CAP. IMPROVEMENT-BUILDINGS	0.00	50,000.00	0.00	50,000.00	0

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
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Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
	511 LEGISLATIVE- CITY COMMISSION:	109,526.05	176,919.00	109,744.39	67,174.61	62
001-512-00-0000	EXECUTIVE- CITY MANAGER:	0.00	0.00	0.00	0.00	0
001-512-10-1200	SALARIES	433,738.97	581,477.00	422,033.80	159,443.20	73
001-512-10-1500	SICK LEAVE	11,907.39	0.00	12,434.92	12,434.92-	0
001-512-10-1600	VACATION PAY	28,844.41	0.00	37,085.86	37,085.86-	0
001-512-10-1800	HOLIDAY PAY	18,655.68	0.00	17,784.47	17,784.47-	0
001-512-10-2100	FICA EXPENSE	36,864.65	44,830.00	35,655.98	9,174.02	80
001-512-10-2200	RETIREMENT	135,161.07	157,341.00	131,060.54	26,280.46	83
001-512-10-2210	BENEFIT ADMIN FEES	108.00	0.00	103.50	103.50-	0
001-512-10-2300	LIFE & HEALTH INSURANCE	41,230.33	54,000.00	43,836.90	10,163.10	81
001-512-10-2600	WORKERS COMPENSATION INSURANCE	756.27	1,000.00	939.60	60.40	94
001-512-30-3100	PROFESSIONAL SERVICES	366,713.91	277,602.50	177,014.37	100,588.13	64
001-512-30-3450	CLOTHING AND UNIFORMS	303.00	750.00	291.95	458.05	39
001-512-30-4000	TRAVEL & PER DIEM	9,629.30	13,300.00	7,096.21	6,203.79	53
001-512-30-4100	TELEPHONE EXPENSE	4,074.65	5,000.00	3,067.43	1,932.57	61
001-512-30-4110	IT LICENSING / EQUIPMENT	22,683.57	24,140.00	22,611.54	1,528.46	94
001-512-30-4150	ADVERTISING/RECORDING EXPENSE	1,978.63	4,000.00	1,610.88	2,389.12	40
001-512-30-4200	POSTAGE/TRANSPORTATION FEES	659.73	1,000.00	173.43	826.57	17
001-512-30-4600	REPAIR & MAINTENANCE	2,010.48	5,800.00	3,785.67	2,014.33	65
001-512-30-4900	MISC. EXPENSE & OTHER CURRENT	411.99	2,500.00	1,014.69	1,485.31	41
001-512-30-5100	OFFICE SUPPLIES	836.92	2,100.00	1,078.29	1,021.71	51
001-512-30-5200	OPERATING SUPPLIES	2,520.18	7,250.00	1,109.69	6,140.31	15
001-512-30-5250	FUEL EXPENSE	160.37	500.00	71.25	428.75	14
001-512-30-5400	SUBSCRIPTIONS/DUES	3,844.66	6,300.00	3,944.30	2,355.70	63
001-512-30-5500	TRAINING	5,620.72	13,700.00	3,743.00	9,957.00	27
	512 EXECUTIVE- CITY MANAGER:	1,128,714.88	1,202,590.50	927,548.27	275,042.23	77

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
COMMISSION MEETING SEPTEMBER 8 2025

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Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
001-513-00-0000	CLERK/FINANCE DEPARTMENT:	0.00	0.00	0.00	0.00	0
001-513-10-1200	SALARIES	293,510.92	472,893.00	323,575.97	149,317.03	68
001-513-10-1300	OVERTIME	0.00	500.00	613.07	113.07-	123
001-513-10-1500	SICK LEAVE	10,033.94	0.00	12,085.76	12,085.76-	0
001-513-10-1600	VACATION PAY	17,960.48	0.00	23,000.96	23,000.96-	0
001-513-10-1800	HOLIDAY PAY	11,184.17	0.00	12,497.86	12,497.86-	0
001-513-10-2100	FICA EXPENSE	25,450.95	36,654.00	28,440.55	8,213.45	78
001-513-10-2200	RETIREMENT	50,380.56	70,001.00	55,995.25	14,005.75	80
001-513-10-2210	BENEFIT ADMIN FEES	54.00	0.00	99.00	99.00-	0
001-513-10-2300	LIFE & HEALTH INSURANCE	49,981.51	75,600.00	54,224.61	21,375.39	72
001-513-10-2500	UNEMPLOYMENT COMPENSATION	377.40	0.00	0.00	0.00	0
001-513-10-2600	WORKERS COMPENSATION INSURANCE	1,512.62	2,000.00	1,879.28	120.72	94
001-513-30-3100	PROFESSIONAL SERVICES	1,955.00	13,380.00	5,047.50	8,332.50	38
001-513-30-3200	ACCOUNTING/AUDITING FEE	22,500.00	35,000.00	25,125.00	9,875.00	72
001-513-30-3400	OTHER CONTRACTUAL SERVICES	13,546.15	27,710.00	22,567.68	5,142.32	81
001-513-30-4000	TRAVEL & PER DIEM	17.00	3,880.00	1,416.21	2,463.79	36
001-513-30-4100	TELEPHONE EXPENSE	5,487.11	7,500.00	5,364.63	2,135.37	72
001-513-30-4110	IT LICENSING / EQUIPMENT	67,302.38	65,250.00	49,377.61	15,872.39	76
001-513-30-4150	ADVERTISING/RECORDING EXPENSE	2,610.68	1,600.00	198.08	1,401.92	12
001-513-30-4200	POSTAGE/TRANSPORTATION FEES	1,842.48	7,850.00	3,055.43	4,794.57	39
001-513-30-4300	UTILITIES EXPENSE	17,991.77	30,000.00	17,486.38	12,513.62	58
001-513-30-4400	RENTAL & LEASING	3,806.70	7,500.00	1,294.55	6,205.45	17
001-513-30-4500	GENERAL INSURANCE	319,609.90	450,000.00	364,728.50	85,271.50	81
001-513-30-4600	REPAIR & MAINTENANCE	28,341.17	30,000.00	12,861.71	17,138.29	43
001-513-30-4900	MISC. EXPENSE & OTHER CURRENT	4,719.16	6,000.00	6,875.91	875.91-	115
001-513-30-4910	ELECTION EXPENSES	0.00	500.00	0.00	500.00	0
001-513-30-5100	OFFICE SUPPLIES	3,701.71	6,850.00	2,901.31	3,948.69	42

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001-513-30-5200	OPERATING SUPPLIES	6,468.48	8,200.00	5,161.13	3,038.87	63
001-513-30-5400	SUBSCRIPTIONS/DUES	187.50	2,100.00	1,653.50	446.50	79
001-513-30-5500	TRAINING	2,291.00	10,050.00	1,235.00	8,815.00	12
001-513-70-7100	DEBT SERVICE/CITY HALL-PRINCIPAL	115,380.09	118,240.00	58,756.60	59,483.40	50
001-513-70-7200	DEBT SERVICE/CITY HALL-INTEREST	19,047.44	16,200.00	8,457.18	7,742.82	52
001-513-70-7500	DEBT SERVICE/POLICE STATION-PRINCIPAL	235,452.36	241,640.00	241,637.77	2.23	100
001-513-70-7550	DEBT SERVICE/POLICE STATION-INTEREST	56,158.33	49,980.00	49,972.93	7.07	100
001-513-70-7600	DEBT SERV/2018 GEN FUND PROJ LOAN-PRII	339,576.44	345,960.00	345,956.20	3.80	100
001-513-70-7650	DEBT SERV/2018 GEN FUND PROJ LOAN-INTI	83,009.40	76,630.00	76,602.96	27.04	100
513 CLERK/FINANCE DEPARTMENT:		1,811,448.80	2,219,668.00	1,820,146.08	399,521.92	82
001-516-00-0000	DEVELOPMENT SERVICES:	0.00	0.00	0.00	0.00	0
001-516-10-1200	SALARIES	631,805.35	962,068.00	601,344.77	360,723.23	63
001-516-10-1300	OVERTIME	0.00	1,000.00	141.35	858.65	14
001-516-10-1500	SICK LEAVE	19,673.72	0.00	29,131.13	29,131.13-	0
001-516-10-1600	VACATION PAY	32,501.62	0.00	40,042.55	40,042.55-	0
001-516-10-1800	HOLIDAY PAY	23,839.25	0.00	23,834.03	23,834.03-	0
001-516-10-2100	FICA EXPENSE	54,147.63	72,604.00	53,540.01	19,063.99	74
001-516-10-2200	RETIREMENT	112,905.60	156,201.00	110,583.03	45,617.97	71
001-516-10-2210	BENEFIT ADMIN FEES	117.00	0.00	198.00	198.00-	0
001-516-10-2300	LIFE & HEALTH INSURANCE	96,094.34	145,800.00	92,725.66	53,074.34	64
001-516-10-2600	WORKERS COMPENSATION INSURANCE	2,268.89	3,000.00	2,818.88	181.12	94
001-516-30-3100	PROFESSIONAL SERVICES	961,993.72	846,175.00	479,021.83	367,153.17	57
001-516-30-3450	CLOTHING AND UNIFORMS	0.00	2,500.00	80.49	2,419.51	3
001-516-30-4000	TRAVEL & PER DIEM	4,996.02	13,000.00	6,163.46	6,836.54	47
001-516-30-4100	TELEPHONE EXPENSE	8,818.12	9,000.00	9,124.97	124.97-	101
001-516-30-4110	IT LICENSING / EQUIPMENT	81,279.35	69,020.00	57,376.97	11,643.03	83

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001-516-30-4150	ADVERTISING/RECORDING EXPENSE	23,838.34	35,200.00	32,637.28	2,562.72	93
001-516-30-4200	POSTAGE/TRANSPORTATION FEES	1,242.36	2,000.00	1,099.09	900.91	55
001-516-30-4600	REPAIR & MAINTENANCE	2,274.07	5,000.00	2,065.97	2,934.03	41
001-516-30-4900	MISC. EXPENSE & OTHER CURRENT	16,494.28	5,000.00	276.50	4,723.50	6
001-516-30-4950	CODE ENFORCEMENT	18,694.67	40,000.00	3,323.80	36,676.20	8
001-516-30-5100	OFFICE SUPPLIES	1,900.02	7,000.00	1,672.44	5,327.56	24
001-516-30-5200	OPERATING SUPPLIES	5,367.65	7,000.00	1,191.41	5,808.59	17
001-516-30-5250	FUEL EXPENSE	471.62	1,800.00	522.27	1,277.73	29
001-516-30-5400	SUBSCRIPTIONS/DUES	2,936.94	4,000.00	2,661.55	1,338.45	67
001-516-30-5500	TRAINING	6,929.09	25,000.00	7,803.50	17,196.50	31
516 DEVELOPMENT SERVICES:		2,110,589.65	2,412,368.00	1,559,380.94	852,987.06	65
001-518-00-0000	INFORMATION TECHNOLOGY DEPARTMENT	0.00	0.00	0.00	0.00	0
001-518-10-1200	SALARIES	212,735.02	274,463.00	209,973.13	64,489.87	76
001-518-10-1500	SICK LEAVE	6,178.18	0.00	13,157.57	13,157.57-	0
001-518-10-1600	VACATION PAY	13,343.88	0.00	11,450.68	11,450.68-	0
001-518-10-1800	HOLIDAY PAY	6,506.29	0.00	6,724.91	6,724.91-	0
001-518-10-2100	FICA EXPENSE	17,894.14	21,274.00	18,258.76	3,015.24	86
001-518-10-2200	RETIREMENT	32,440.13	37,411.00	33,103.76	4,307.24	88
001-518-10-2300	LIFE & HEALTH INSURANCE	33,567.97	43,200.00	34,627.14	8,572.86	80
001-518-10-2600	WORKERS COMPENSATION INSURANCE	302.51	500.00	497.23	2.77	99
001-518-30-3100	PROFESSIONAL SERVICES	12,452.00	45,000.00	7,690.58	37,309.42	17
001-518-30-3400	OTHER CONTRACTUAL SERVICES	4,650.67	11,000.00	1,823.34	9,176.66	17
001-518-30-4000	TRAVEL & PER DIEM	2,295.56	7,500.00	3,437.53	4,062.47	46
001-518-30-4100	TELEPHONE EXPENSE	7,740.25	8,500.00	7,081.99	1,418.01	83
001-518-30-4110	IT LICENSING / EQUIPMENT	13,300.85	26,310.00	16,093.87	10,216.13	61
001-518-30-4200	POSTAGE/TRANSPORTATION FEES	25.53	250.00	0.00	250.00	0

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001-518-30-4300	UTILITIES EXPENSE	1,596.64	2,300.00	0.00	2,300.00	0
001-518-30-4600	REPAIR & MAINTENANCE	1,057.34	2,500.00	130.47	2,369.53	5
001-518-30-4900	MISC. EXPENSE & OTHER CURRENT	583.00	500.00	0.00	500.00	0
001-518-30-5100	OFFICE SUPPLIES	746.44	1,200.00	148.05	1,051.95	12
001-518-30-5200	OPERATING SUPPLIES	5,070.20	7,500.00	1,135.27	6,364.73	15
001-518-30-5250	FUEL EXPENSE	0.00	0.00	38.79	38.79-	0
001-518-30-5400	SUBSCRIPTIONS/DUES	522.33	2,500.00	390.00	2,110.00	16
001-518-30-5500	TRAINING	1,449.00	12,000.00	1,253.40	10,746.60	10
001-518-30-5550	LICENSING	13,457.69	50,000.00	7,546.64	42,453.36	15
001-518-60-6400	CAP. IMPROVEMENTS-MACHINERY/EQUIP	8,505.59	0.00	0.00	0.00	0
	518 INFORMATION TECHNOLOGY DEPARTMENT	396,421.21	553,908.00	374,563.11	179,344.89	68
001-519-00-0000	HUMAN RESOURCE DEPARTMENT:	0.00	0.00	0.00	0.00	0
001-519-10-1200	SALARIES	161,529.54	216,128.00	175,342.11	40,785.89	81
001-519-10-1500	SICK LEAVE	6,062.51	0.00	2,801.09	2,801.09-	0
001-519-10-1600	VACATION PAY	7,752.71	0.00	9,254.14	9,254.14-	0
001-519-10-1800	HOLIDAY PAY	6,595.46	0.00	7,073.78	7,073.78-	0
001-519-10-2100	FICA EXPENSE	13,918.15	16,751.00	14,877.10	1,873.90	89
001-519-10-2200	RETIREMENT	24,720.40	29,460.00	26,676.22	2,783.78	91
001-519-10-2210	BENEFIT ADMIN FEES	54.00	0.00	99.00	99.00-	0
001-519-10-2300	LIFE & HEALTH INSURANCE	20,947.66	32,400.00	26,136.00	6,264.00	81
001-519-10-2600	WORKERS COMPENSATION INSURANCE	166.34	350.00	301.49	48.51	86
001-519-30-3100	PROFESSIONAL SERVICES	13,401.25	15,000.00	0.00	15,000.00	0
001-519-30-3400	OTHER CONTRACTUAL SERVICES	5,601.33	6,650.00	5,205.10	1,444.90	78
001-519-30-4000	TRAVEL & PER DIEM	2,888.74	8,500.00	3,642.70	4,857.30	43
001-519-30-4100	TELEPHONE EXPENSE	5,300.79	5,000.00	4,502.24	497.76	90
001-519-30-4110	IT LICENSING / EQUIPMENT	45,221.68	60,400.00	22,291.97	38,108.03	37

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001-519-30-4150	ADVERTISING/RECRUITING	9,023.88	8,500.00	4,367.61	4,132.39	51
001-519-30-4200	POSTAGE/TRANSPORTATION FEES	158.23	500.00	222.62	277.38	45
001-519-30-4300	UTILITIES EXPENSE	1,596.65	2,300.00	1,450.40	849.60	63
001-519-30-4600	REPAIR & MAINTENANCE	5,487.30	5,500.00	4,890.91	609.09	89
001-519-30-4800	EMPLOYEE PROGRAMS	12,661.68	18,740.00	14,667.28	4,072.72	78
001-519-30-4900	MISC. EXPENSE & OTHER CURRENT	752.29	1,000.00	746.76	253.24	75
001-519-30-5100	OFFICE SUPPLIES	1,828.70	1,500.00	900.48	599.52	60
001-519-30-5200	OPERATING SUPPLIES	2,759.59	4,950.00	2,013.34	2,936.66	41
001-519-30-5250	FUEL EXPENSE	262.89	600.00	179.06	420.94	30
001-519-30-5400	SUBSCRIPTIONS/DUES	1,679.68	2,060.00	2,059.00	1.00	100
001-519-30-5500	TRAINING	3,676.73	5,330.00	4,659.53	670.47	87
001-519-30-5501	STAFF TRAINING PROGRAMS	1,233.93	6,650.00	26.51	6,623.49	0
519 HUMAN RESOURCE DEPARTMENT:		355,282.11	448,269.00	334,386.44	113,882.56	75
001-521-00-0000	POLICE DEPARTMENT:	0.00	0.00	0.00	0.00	0
001-521-10-1200	SALARIES	3,006,269.68	4,992,735.00	3,197,039.92	1,795,695.08	64
001-521-10-1220	UNIFORM ALLOWANCE	16,530.00	21,565.00	15,940.00	5,625.00	74
001-521-10-1250	ON CALL	11,550.00	13,000.00	11,500.00	1,500.00	88
001-521-10-1260	SHIFT DIFFERENTIAL	14,784.74	20,100.00	14,810.94	5,289.06	74
001-521-10-1300	OVERTIME	147,305.59	160,000.00	150,698.46	9,301.54	94
001-521-10-1500	SICK LEAVE	68,753.71	0.00	90,004.93	90,004.93-	0
001-521-10-1600	VACATION PAY	134,587.42	0.00	134,638.87	134,638.87-	0
001-521-10-1700	INCENTIVE PAY	26,280.00	56,000.00	25,890.00	30,110.00	46
001-521-10-1800	HOLIDAY PAY	111,346.00	0.00	117,873.41	117,873.41-	0
001-521-10-1820	HOLIDAY PREMIUM	100,436.45	100,000.00	185,509.68	85,509.68-	186
001-521-10-2100	FICA EXPENSE	278,422.76	378,514.00	302,288.16	76,225.84	80
001-521-10-2200	RETIREMENT	1,110,463.49	1,563,616.00	1,211,156.45	352,459.55	77

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001-521-10-2210	BENEFIT ADMIN FEES	531.00	0.00	774.00	774.00-	0
001-521-10-2300	LIFE & HEALTH INSURANCE	467,259.60	756,000.00	471,374.69	284,625.31	62
001-521-10-2600	WORKERS COMPENSATION INSURANCE	113,444.82	120,000.00	112,755.19	7,244.81	94
001-521-30-3100	PROFESSIONAL SERVICES	48,179.45	52,000.00	21,825.51	30,174.49	42
001-521-30-3400	OTHER CONTRACTUAL SERVICES	39,271.02	92,000.00	45,221.28	46,778.72	49
001-521-30-3450	CLOTHING AND UNIFORMS	18,236.27	25,000.00	11,058.53	13,941.47	44
001-521-30-3500	INVESTIGATIONS	9,528.29	17,000.00	11,253.80	5,746.20	66
001-521-30-4000	TRAVEL & PER DIEM	13,720.41	15,000.00	14,864.75	135.25	99
001-521-30-4100	TELEPHONE EXPENSE	68,555.66	107,000.00	72,176.46	34,823.54	67
001-521-30-4110	IT LICENSING / EQUIPMENT	258,989.36	253,830.00	219,898.78	33,931.22	87
001-521-30-4200	POSTAGE/TRANSPORTATION FEES	512.68	2,000.00	410.91	1,589.09	21
001-521-30-4300	UTILITIES EXPENSE	60,415.67	65,000.00	55,219.38	9,780.62	85
001-521-30-4400	RENTAL & LEASING	1,452.57	5,000.00	2,045.77	2,954.23	41
001-521-30-4600	REPAIR & MAINTENANCE	70,695.80	90,000.00	46,367.94	43,632.06	52
001-521-30-4900	MISC. EXPENSE & OTHER CURRENT	0.00	4,000.00	0.00	4,000.00	0
001-521-30-4960	BOOT ALLOWANCE	2,368.21	11,000.00	2,583.72	8,416.28	23
001-521-30-5100	OFFICE SUPPLIES	2,172.11	5,000.00	1,810.36	3,189.64	36
001-521-30-5200	OPERATING SUPPLIES	51,989.82	85,000.00	69,892.62	15,107.38	82
001-521-30-5250	FUEL EXPENSE	154,018.57	200,000.00	144,576.82	55,423.18	72
001-521-30-5400	SUBSCRIPTIONS/DUES	1,678.55	4,500.00	4,601.67	101.67-	102
001-521-30-5500	TRAINING	14,045.20	40,000.00	34,372.73	5,627.27	86
001-521-60-6400	CAP. IMPROVEMENT-MACHINERY	530,245.09	466,400.00	385,093.40	81,306.60	83
	521 POLICE DEPARTMENT:	6,954,039.99	9,721,260.00	7,185,529.13	2,535,730.87	74
001-541-00-0000	PUBLIC WORKS/STREET DEPT.	0.00	0.00	0.00	0.00	0
001-541-10-1200	SALARIES	1,282,196.57	1,618,584.00	1,154,944.65	463,639.35	71
001-541-10-1250	ON CALL	6,400.00	6,500.00	6,000.00	500.00	92

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001-541-10-1300	OVERTIME	22,268.31	12,000.00	16,613.52	4,613.52-	138
001-541-10-1500	SICK LEAVE	52,339.30	0.00	53,796.84	53,796.84-	0
001-541-10-1600	VACATION PAY	77,708.85	0.00	73,457.13	73,457.13-	0
001-541-10-1800	HOLIDAY PAY	48,153.59	0.00	46,106.65	46,106.65-	0
001-541-10-1820	HOLIDAY PREMIUM	2,243.29	0.00	48,123.53	48,123.53-	0
001-541-10-2100	FICA EXPENSE	114,024.95	125,526.00	106,692.47	18,833.53	85
001-541-10-2200	RETIREMENT	236,602.74	250,928.00	223,081.54	27,846.46	89
001-541-10-2210	BENEFIT ADMIN FEES	40.50	0.00	90.00	90.00-	0
001-541-10-2300	LIFE & HEALTH INSURANCE	218,840.33	286,200.00	212,255.03	73,944.97	74
001-541-10-2600	WORKERS COMPENSATION INSURANCE	37,814.94	40,000.00	37,585.09	2,414.91	94
001-541-30-3100	PROFESSIONAL SERVICES	201,498.54	363,671.23	171,786.22	191,885.01	47
001-541-30-3400	OTHER CONTRACTUAL SERVICES	947,306.39	430,200.00	196,657.12	233,542.88	46
001-541-30-3440	RIGHT-OF-WAY MAINTENANCE	397,332.85	450,800.00	367,710.54	83,089.46	82
001-541-30-3450	CLOTHING AND UNIFORMS	8,463.51	8,000.00	6,126.12	1,873.88	77
001-541-30-4000	TRAVEL & PER DIEM	549.26	2,500.00	1,269.73	1,230.27	51
001-541-30-4100	TELEPHONE EXPENSE	25,622.35	24,600.00	21,268.75	3,331.25	86
001-541-30-4110	IT LICENSING / EQUIPMENT	58,906.96	92,430.00	48,231.45	44,198.55	52
001-541-30-4200	POSTAGE/TRANSPORTATION FEES	67.09	150.00	203.85	53.85-	136
001-541-30-4300	UTILITIES EXPENSE	30,672.03	26,200.00	141,268.05	115,068.05-	539
001-541-30-4350	VILLAGES STREET LIGHTING	609,549.02	1,332,400.00	1,267,771.97	64,628.03	95
001-541-30-4400	RENTAL & LEASING	24,472.05	22,580.00	15,030.87	7,549.13	67
001-541-30-4600	REPAIR & MAINTENANCE	54,591.59	71,050.00	62,382.30	8,667.70	88
001-541-30-4601	REPAIR & MAINTENANCE - BUILDINGS	5,656.09	20,000.00	8,081.49	11,918.51	40
001-541-30-4603	PAVEMENT PRESERVATION/REHABILITATION	435,942.74	1,439,609.00	1,431,381.67	8,227.33	99
001-541-30-4900	MISC. EXPENSE & OTHER CURRENT	0.00	3,000.00	0.00	3,000.00	0
001-541-30-4940	LANDFILL DISPOSAL FEES	4,791.05	10,000.00	7,323.96	2,676.04	73
001-541-30-4960	BOOT ALLOWANCE	3,181.87	4,030.00	2,662.25	1,367.75	66

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Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
001-541-30-5100	OFFICE SUPPLIES	2,044.76	3,000.00	1,957.28	1,042.72	65
001-541-30-5200	OPERATING SUPPLIES	72,811.12	80,100.00	74,167.25	5,932.75	93
001-541-30-5250	FUEL EXPENSE	29,354.78	35,000.00	26,973.24	8,026.76	77
001-541-30-5400	SUBSCRIPTIONS/DUES	6,866.51	11,350.00	6,805.13	4,544.87	60
001-541-30-5500	TRAINING	12,335.76	27,100.00	11,440.62	15,659.38	42
001-541-60-6115	CITY HALL / ANNEX REHAB	19,543.08	0.00	0.00	0.00	0
001-541-60-6200	CAP. IMPROVEMENT-BUILDINGS	51,526.72	0.00	0.00	0.00	0
001-541-60-6300	CAPITAL IMPROVEMENT-OTHER	74,069.96	0.00	0.00	0.00	0
001-541-60-6400	CAP. IMPROVEMENT-MACHINERY	228,974.86	73,500.00	67,369.44	6,130.56	92
001-541-60-6681	PRINCIPAL-EQUIPMENT LEASE	29,231.37	0.00	0.00	0.00	0
001-541-60-6691	INTEREST-EQUIPMENT LEASE	1,100.13	0.00	0.00	0.00	0
541 PUBLIC WORKS/STREET DEPT.		5,435,095.81	6,871,008.23	5,916,615.75	954,392.48	86
001-549-00-0000	FLEET MAINTENANCE DEPT:	0.00	0.00	0.00	0.00	0
001-549-10-1200	SALARIES	238,915.58	297,335.00	231,846.53	65,488.47	78
001-549-10-1300	OVERTIME	357.18	1,500.00	0.00	1,500.00	0
001-549-10-1500	SICK LEAVE	8,446.78	0.00	3,584.18	3,584.18-	0
001-549-10-1600	VACATION PAY	18,481.69	0.00	19,229.94	19,229.94-	0
001-549-10-1800	HOLIDAY PAY	9,390.89	0.00	8,823.63	8,823.63-	0
001-549-10-2100	FICA EXPENSE	21,082.21	23,048.00	20,157.04	2,890.96	87
001-549-10-2200	RETIREMENT	37,440.18	40,530.00	36,142.14	4,387.86	89
001-549-10-2210	BENEFIT ADMIN FEES	108.00	0.00	49.50	49.50-	0
001-549-10-2300	LIFE & HEALTH INSURANCE	45,166.45	54,000.00	44,068.73	9,931.27	82
001-549-10-2600	WORKERS COMPENSATION INSURANCE	12,403.31	15,000.00	14,094.39	905.61	94
001-549-30-3100	PROFESSIONAL SERVICES	0.00	500.00	0.00	500.00	0
001-549-30-3400	OTHER CONTRACTUAL SERVICES	7,426.80	10,200.00	5,230.80	4,969.20	51
001-549-30-3450	CLOTHING AND UNIFORMS	2,665.16	3,500.00	1,967.53	1,532.47	56

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001-549-30-4000	TRAVEL & PER DIEM	0.00	100.00	0.00	100.00	0
001-549-30-4100	TELEPHONE EXPENSE	1,948.97	3,500.00	1,883.03	1,616.97	54
001-549-30-4110	IT LICENSING / EQUIPMENT	23,006.69	52,580.00	22,384.69	30,195.31	43
001-549-30-4200	POSTAGE/TRANSPORTATION FEES	24.20	100.00	0.00	100.00	0
001-549-30-4300	UTILITIES EXPENSE	4,372.77	7,000.00	3,875.95	3,124.05	55
001-549-30-4400	RENTAL & LEASING	1,590.38	2,500.00	1,741.77	758.23	70
001-549-30-4600	REPAIR & MAINTENANCE	4,486.40	5,000.00	1,124.42	3,875.58	22
001-549-30-4900	MISC. EXPENSE & OTHER CURRENT	0.00	100.00	0.00	100.00	0
001-549-30-4960	BOOT ALLOWANCE	350.00	700.00	449.88	250.12	64
001-549-30-5100	OFFICE SUPPLIES	386.62	1,500.00	196.33	1,303.67	13
001-549-30-5200	OPERATING SUPPLIES	36,521.67	80,000.00	63,903.15	16,096.85	80
001-549-30-5250	FUEL EXPENSE	3,375.55	4,000.00	2,992.32	1,007.68	75
001-549-30-5400	SUBSCRIPTIONS/DUES	314.00	800.00	323.00	477.00	40
001-549-30-5500	TRAINING	575.00	2,500.00	1,699.00	801.00	68
001-549-60-6400	CAP. IMPROVEMENTS-MACHINERY/EQUIP	28,196.44	0.00	0.00	0.00	0
	549 FLEET MAINTENANCE DEPT:	507,032.92	605,993.00	485,767.95	120,225.05	80
001-572-00-0000	PARKS & RECREATION:	0.00	0.00	0.00	0.00	0
001-572-10-1200	SALARIES	662,626.42	1,056,402.00	760,399.21	296,002.79	72
001-572-10-1250	ON CALL	5,900.00	6,500.00	6,000.00	500.00	92
001-572-10-1300	OVERTIME	11,799.47	2,000.00	13,121.48	11,121.48-	656
001-572-10-1500	SICK LEAVE	14,672.97	0.00	15,114.21	15,114.21-	0
001-572-10-1600	VACATION PAY	33,372.18	0.00	29,259.35	29,259.35-	0
001-572-10-1800	HOLIDAY PAY	23,382.46	0.00	27,294.90	27,294.90-	0
001-572-10-1820	HOLIDAY PREMIUM	3,552.27	0.00	45.48	45.48-	0
001-572-10-2100	FICA EXPENSE	58,247.79	76,642.00	66,262.11	10,379.89	86
001-572-10-2200	RETIREMENT	100,839.03	171,109.00	113,074.60	58,034.40	66

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001-572-10-2210	BENEFIT ADMIN FEES	18.00	0.00	148.50	148.50-	0
001-572-10-2300	LIFE & HEALTH INSURANCE	135,894.81	216,000.00	151,166.71	64,833.29	70
001-572-10-2600	WORKERS COMPENSATION INSURANCE	9,831.92	13,000.00	12,215.11	784.89	94
001-572-30-3100	PROFESSIONAL SERVICES	7,134.60	145,600.00	7,810.89	137,789.11	5
001-572-30-3400	OTHER CONTRACTUAL SERVICES	172,400.28	204,900.00	165,735.71	39,164.29	81
001-572-30-3450	CLOTHING AND UNIFORMS	7,495.37	10,150.00	9,531.93	618.07	94
001-572-30-4000	TRAVEL & PER DIEM	580.34	4,550.00	1,796.36	2,753.64	39
001-572-30-4100	TELEPHONE EXPENSE	30,076.33	28,500.00	29,036.01	536.01-	102
001-572-30-4110	IT LICENSING / EQUIPMENT	43,658.29	44,000.00	27,139.41	16,860.59	62
001-572-30-4150	ADVERTISING AND PROMOTIONS	24,109.30	25,000.00	22,267.35	2,732.65	89
001-572-30-4200	POSTAGE/TRANSPORTATION FEES	11.25	150.00	3.45	146.55	2
001-572-30-4300	UTILITIES EXPENSE	39,366.62	40,000.00	35,188.80	4,811.20	88
001-572-30-4400	RENTAL & LEASING	8,242.82	6,900.00	4,245.32	2,654.68	62
001-572-30-4600	REPAIR & MAINTENANCE	68,872.93	100,750.00	82,960.57	17,789.43	82
001-572-30-4601	REPAIR & MAINTENANCE - BUILDINGS	26,032.18	38,000.00	8,334.65	29,665.35	22
001-572-30-4610	BAKER HOUSE MAINTENANCE	1,803.37	10,000.00	1,608.09	8,391.91	16
001-572-30-4620	BAKER HOUSE OPERATIONS-OTHER MISC.	2,379.63	5,300.00	3,355.04	1,944.96	63
001-572-30-4630	BAKER HOUSE SPECIAL EVENTS	7,886.54	12,000.00	11,056.60	943.40	92
001-572-30-4900	MISC. EXPENSE & OTHER CURRENT	88.26-	5,000.00	0.00	5,000.00	0
001-572-30-4910	SPECIAL EVENTS	136,448.14	188,000.00	172,952.05	15,047.95	92
001-572-30-4915	ATHLETIC LEAGUES & ACTIVITIES	104,460.49	120,000.00	112,637.51	7,362.49	94
001-572-30-4920	YOUTH CAMPS & PROGRAMS	20,292.81	52,500.00	32,072.33	20,427.67	61
001-572-30-4960	BOOT ALLOWANCE	1,224.04	2,450.00	1,536.66	913.34	63
001-572-30-5100	OFFICE SUPPLIES	2,908.67	4,500.00	2,267.29	2,232.71	50
001-572-30-5200	OPERATING SUPPLIES	74,262.12	88,500.00	88,612.51	112.51-	100
001-572-30-5250	FUEL EXPENSE	23,953.89	25,000.00	15,592.54	9,407.46	62
001-572-30-5280	LANDSCAPING	12,730.17	62,000.00	31,717.12	30,282.88	51

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001-572-30-5400	SUBSCRIPTIONS/DUES	867.83	2,460.00	1,256.80	1,203.20	51
001-572-30-5500	TRAINING	7,536.23	9,250.00	8,278.83	971.17	90
001-572-60-6200	CAP. IMPROVEMENT-BUILDINGS	9,772.26	0.00	0.00	0.00	0
001-572-60-6300	CAPITAL IMPROVEMENT-OTHER	8,999.92	0.00	0.00	0.00	0
001-572-60-6400	CAP. IMPROVEMENT-MACHINERY	105,095.10	132,100.00	121,352.04	10,747.96	92
	572 PARKS & RECREATION:	2,008,650.58	2,909,213.00	2,192,447.52	716,765.48	75
001-575-00-0000	COMMUNITY CENTER:	0.00	0.00	0.00	0.00	0
001-575-10-1200	SALARIES	75,050.33	129,843.00	83,271.54	46,571.46	64
001-575-10-1300	OVERTIME	225.00	0.00	317.45	317.45-	0
001-575-10-1500	SICK LEAVE	0.00	0.00	43.67	43.67-	0
001-575-10-1600	VACATION PAY	0.00	0.00	322.99	322.99-	0
001-575-10-1800	HOLIDAY PAY	197.00	0.00	530.92	530.92-	0
001-575-10-2100	FICA EXPENSE	5,774.00	10,070.00	5,314.61	4,755.39	53
001-575-10-2200	RETIREMENT	9,241.71	17,700.00	11,570.92	6,129.08	65
001-575-10-2300	LIFE & HEALTH INSURANCE	9.50	0.00	1,058.55-	1,058.55	0
001-575-30-3100	PROFESSIONAL SERVICES	176.29	3,000.00	0.00	3,000.00	0
001-575-30-3400	OTHER CONTRACTUAL SERVICES	20,173.73	15,000.00	19,406.25	4,406.25-	129
001-575-30-3450	CLOTHING AND UNIFORMS	845.36	1,200.00	0.00	1,200.00	0
001-575-30-4100	TELEPHONE EXPENSE	0.00	6,680.00	513.35	6,166.65	8
001-575-30-4200	POSTAGE/TRANSPORTATION FEES	3.30	150.00	0.69	149.31	0
001-575-30-4300	UTILITIES EXPENSE	56,441.03	45,000.00	50,954.83	5,954.83-	113
001-575-30-4400	RENTAL & LEASING	2,210.33	4,500.00	1,416.43	3,083.57	31
001-575-30-4600	REPAIR & MAINTENANCE	49,583.59	50,000.00	14,278.78	35,721.22	29
001-575-30-5100	OFFICE SUPPLIES	504.23	1,000.00	0.00	1,000.00	0
001-575-30-5200	OPERATING SUPPLIES	18,789.56	20,000.00	20,014.34	14.34-	100
001-575-30-5400	SUBSCRIPTIONS/DUES	100.00	100.00	100.00	0.00	100

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Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
001-575-60-6200	CAP. IMPROVEMENT-BUILDINGS	43,000.03	56,900.70	56,958.03	57.33-	100
	575 COMMUNITY CENTER:	282,324.99	361,143.70	263,956.25	97,187.45	73
001-580-90-9901	CONTINGENCY RESERVE-GEN FUND	0.00	2,269,394.60	0.00	2,269,394.60	0
001-581-00-1040	TRANSFER TO EXPANDED CRA	215,690.00	247,524.97	247,524.97	0.00	100
001-581-00-4020	TRANSFER TO UTILITY CAP PROJECTS FUND	3,000,000.00	7,500,000.00	7,500,000.00	0.00	100
001-581-90-3010	TRANSFER TO CAPITAL PROJECT FUND	15,700,000.00	10,000,000.00	10,000,000.00	0.00	100
	581 Total	18,915,690.00	17,747,524.97	17,747,524.97	0.00	100
	GENERAL FUND Expenditure Totals	40,014,816.99	47,499,260.00	38,917,610.80	8,581,649.20	82

001 GENERAL FUND	Prior	YTD
Revenues:	35,925,427.85	38,011,409.45
Expenditures:	40,014,816.99	38,917,610.80
Net Income:	4,089,389.14-	906,201.35-

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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
101-361-1350	INTEREST EARNED	255.76	200.00	212.66	12.66	106
101-366-1350	CONTRIBUTIONS/DUES	1,450.00	2,000.00	1,325.00	675.00-	66
101-366-1360	GRAVE OPENING PERMITS	900.00	600.00	1,200.00	600.00	200
101-389-5000	NON-OPER/ CEMETERY RESERVES FORWAR	0.00	64,000.00	0.00	64,000.00-	0
CEMETERY FUND Revenue Totals		2,605.76	66,800.00	2,737.66	64,062.34-	4

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
101-569-00-0000	GREENWOOD CEMETERY:	0.00	0.00	0.00	0.00	0
101-569-30-4600	REPAIR & MAINTENANCE	0.00	500.00	0.00	500.00	0
101-569-30-4900	MISC. EXPENSE & OTHER CURRENT	0.00	200.00	7.53	192.47	4
101-569-30-5200	OPERATING SUPPLIES	0.00	100.00	0.00	100.00	0
569 GREENWOOD CEMETERY:		0.00	800.00	7.53	792.47	1
101-580-90-9999	CONTINGENCY	0.00	66,000.00	0.00	66,000.00	0
CEMETERY FUND Expenditure Totals		0.00	66,800.00	7.53	66,792.47	0

101 CEMETERY FUND	Prior	YTD
Revenues:	2,605.76	2,737.66
Expenditures:	0.00	7.53
Net Income:	2,605.76	2,730.13

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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
104-361-0000	INTEREST	17,309.79	5,000.00	18,499.80	13,499.80	370
104-369-9000	TAX INCREMENT FINANCING - SUM CTY	395,695.00	405,500.00	427,869.00	22,369.00	106
104-382-0010	TRANSFER FROM GENERAL	215,690.00	231,880.00	247,524.97	15,644.97	107
104-389-5006	CASH FORWARD - CRA DISTRICT	0.00	1,964,000.00	0.00	1,964,000.00-	0
COMMUNITY REDEVELOPMENT Revenue Tot		628,694.79	2,606,380.00	693,893.77	1,912,486.23-	26

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
104-550-00-0000	COMM REDEVELOPMENT DEPT.:	0.00	0.00	0.00	0.00	0
104-550-10-1200	SALARIES	45,480.57	73,893.00	42,115.18	31,777.82	57
104-550-10-1500	SICK LEAVE	773.95	0.00	2,300.97	2,300.97-	0
104-550-10-1600	VACATION PAY	4,837.72	0.00	5,657.19	5,657.19-	0
104-550-10-1800	HOLIDAY PAY	1,831.18	0.00	1,718.12	1,718.12-	0
104-550-10-2100	FICA EXPENSE	4,048.66	5,659.00	3,962.07	1,696.93	70
104-550-10-2200	RETIREMENT	18,269.18	25,510.00	17,737.85	7,772.15	70
104-550-10-2300	LIFE & HEALTH INSURANCE	3,784.56	3,888.00	3,698.70	189.30	95
104-550-30-4000	TRAVEL & PER DIEM	0.00	750.00	0.00	750.00	0
104-550-30-5400	SUBSCRIPTIONS/DUES	175.00	200.00	0.00	200.00	0
104-550-30-5500	TRAINING	0.00	1,500.00	0.00	1,500.00	0
104-550-60-6330	FACADE IMPROVEMENT GRANT	3,891.36	40,000.00	2,180.00	37,820.00	5
104-550-60-6390	OTHER MISC PROJECTS	0.00	500,000.00	878,272.15	378,272.15-	176
104-550-70-7303	DEMOLITIONS	0.00	25,000.00	0.00	25,000.00	0
104-550-70-7307	MISC. OTHER PROJECTS	8,679.00	0.00	0.00	0.00	0
550 COMM REDEVELOPMENT DEPT.:		91,771.18	676,400.00	957,642.23	281,242.23-	142
104-580-90-9904	CONTINGENCY - CRA DISTRICT	0.00	1,929,980.00	0.00	1,929,980.00	0
COMMUNITY REDEVELOPMENT Expenditure		91,771.18	2,606,380.00	957,642.23	1,648,737.77	37

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104 COMMUNITY REDEVELOPMENT	Prior	YTD
Revenues:	628,694.79	693,893.77
Expenditures:	91,771.18	957,642.23
Net Income:	536,923.61	263,748.46-

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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
105-361-0000	INTEREST	13.58	100.00	66.43	33.57 -	66
105-369-0058	DONATIONS	27,072.00	23,000.00	30,080.00	7,080.00	131
105-389-5010	CASH FORWARD - BAKER HOUSE	0.00	76,800.00	0.00	76,800.00 -	0
BAKER HOUSE Revenue Totals		27,085.58	99,900.00	30,146.43	69,753.57 -	30

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
105-576-00-0000	BAKER HOUSE DEPARTMENT:	0.00	0.00	0.00	0.00	0
105-576-30-4620	BAKER HOUSE OPERATIONS	79.09	35,900.00	23,224.88	12,675.12	65
105-580-90-9910	CONTINGENCY - BAKER HOUSE	0.00	64,000.00	0.00	64,000.00	0
BAKER HOUSE Expenditure Totals		79.09	99,900.00	23,224.88	76,675.12	23

105 BAKER HOUSE	Prior	YTD
Revenues:	27,085.58	30,146.43
Expenditures:	79.09	23,224.88
Net Income:	27,006.49	6,921.55

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<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
107-341-3004	RECREATION IMPACT FEES	301,196.34	300,000.00	197,773.54	102,226.46-	66
107-361-0000	INTEREST	10,584.59	2,000.00	11,181.72	9,181.72	559
107-389-5004	CASH FORWARD - P & R IMPACT FEE	0.00	972,500.00	0.00	972,500.00-	0
RECREATION IMPACT FEES Revenue Totals		311,780.93	1,274,500.00	208,955.26	1,065,544.74-	16

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
107-572-00-0000	RECREATION IMPACT FEES:	0.00	0.00	0.00	0.00	0
107-580-90-9903	CONTINGENCY - P&R IMPACT FEES	0.00	1,274,500.00	0.00	1,274,500.00	0
RECREATION IMPACT FEES Expenditure Tota		0.00	1,274,500.00	0.00	1,274,500.00	0

107 RECREATION IMPACT FEES	<u>Prior</u>	<u>YTD</u>
Revenues:	311,780.93	208,955.26
Expenditures:	0.00	0.00
Net Income:	311,780.93	208,955.26

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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
108-341-3001	LAW ENFORCEMENT IMPACT FEES	1,064,545.58	1,240,000.00	1,076,851.17	163,148.83-	87
108-361-0000	INTEREST	207.47	0.00	199.52	199.52	0
108-389-5002	CASH FORWARD - POLICE IMPACT FEE	0.00	1,925,300.00	0.00	1,925,300.00-	0
LAW ENFORCEMENT IMPACT FEES Revenue		1,064,753.05	3,165,300.00	1,077,050.69	2,088,249.31-	34

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
108-521-00-0000	LAW ENFORCEMENT IMPACT FEES:	0.00	0.00	0.00	0.00	0
108-521-30-4900	MISC. EXPENSE & OTHER CURRENT	406.87	0.00	337.71	337.71-	0
108-521-60-6200	CAP.IMPROVEMENT-BUILDINGS	0.00	400,000.00	0.00	400,000.00	0
108-521-60-6400	CAP. IMPROVEMENT- MACHINERY & EQUIPM	621,471.89	0.00	0.00	0.00	0
108-521-70-9105	TRANSFER TO GENERAL FUND - LOAN PAYM	412,800.00	412,800.00	412,800.00	0.00	100
521 LAW ENFORCEMENT IMPACT FEES:		1,034,678.76	812,800.00	413,137.71	399,662.29	51
108-580-90-9902	CONTINGENCY -LAW ENFORCEMENT IMPAC	0.00	2,352,500.00	0.00	2,352,500.00	0
LAW ENFORCEMENT IMPACT Expenditure To		1,034,678.76	3,165,300.00	413,137.71	2,752,162.29	13

108 LAW ENFORCEMENT IMPACT FEES	Prior	YTD
Revenues:	1,064,753.05	1,077,050.69
Expenditures:	1,034,678.76	413,137.71
Net Income:	30,074.29	663,912.98

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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
301-331-9000	FEDERAL GRANT REVENUE	0.00	675,000.00	0.00	675,000.00-	0
301-334-9000	STATE GRANT REVENUE	0.00	650,000.00	0.00	650,000.00-	0
301-361-0000	INTEREST	174,366.58	10,000.00	134,620.63	124,620.63	***
301-382-0010	TRANSFER FROM GENERAL FUND	15,700,000.00	10,000,000.00	10,000,000.00	0.00	100
301-389-5000	NON-OPERATIONAL CASH FORWARD-CAP.IM	0.00	14,598,500.00	0.00	14,598,500.00-	0
CAPITAL IMPROVEMENT FUND Revenue Totals		15,874,366.58	25,933,500.00	10,134,620.63	15,798,879.37 -	39

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
301-500-00-0000	CAPITAL IMPROVEMENT FUND	0.00	0.00	0.00	0.00	0
301-511-60-6201	ANNEX NO. 2 REHAB	41.78	0.00	0.00	0.00	0
301-516-60-6301	DOWNTOWN MASTER PLAN PROJECTS	855,347.76	325,000.00	21,480.83	303,519.17	7
301-516-60-6304	TRAILWINDS FOUNTAIN	559.82	0.00	0.00	0.00	0
516 Total		855,907.58	325,000.00	21,480.83	303,519.17	7

301-521-60-6301	POLICE DEPARTMENT HQ MONUMENT SIGN	21,713.00	0.00	0.00	0.00	0
301-541-60-6101	DRAINAGE PROJECT LAND ACQUISITION	229,393.67	514,420.00	264,222.89	250,197.11	51
301-541-60-6202	MUNICIPAL SERVICES COMPLEX PROJECT	128,115.87	0.00	0.00	0.00	0
301-541-60-6204	PW BUILDING HVAC UPGRADES	110,940.00	0.00	0.00	0.00	0
301-541-60-6206	PUBLIC WORKS DEPARTMENT ANNEX	0.00	100,000.00	0.00	100,000.00	0
301-541-60-6301	PLEASANTDALE REHAB	377,429.51	0.00	0.00	0.00	0
301-541-60-6302	BARWICK REHAB	29,468.20	55,000.00	14,335.67	40,664.33	26
301-541-60-6303	OAK GROVE VILLAGE DRAINAGE IMPROVEM	36,220.00	949,650.00	43,140.50	906,509.50	5
301-541-60-6305	PAVEMENT PRESERVATION PLAN	76,605.04	0.00	0.00	0.00	0
301-541-60-6306	CLAY DRAIN ROAD DESIGN	70,377.00	755,367.00	73,263.00	682,104.00	10

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Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
301-541-60-6307	JACKSON ST IMPROVEMENTS	45,389.72	1,028,500.00	607,414.53	421,085.47	59
301-541-60-6308	HUEY ST IMPROVEMENTS	1,088,856.37	1,629,505.55	1,569,580.04	59,925.51	96
301-541-60-6309	ST CLAIR STREET IMPROVEMENTS	522,957.69	0.00	0.00	0.00	0
301-541-60-6310	DOWNTOWN PARKING GARAGE	6,841,596.54	333,652.59	267,558.74	66,093.85	80
301-541-60-6311	MSC ENTRANCE GATE	33,558.95	0.00	0.00	0.00	0
301-541-60-6312	BROKEN OAK DRIVE	437,327.61	0.00	0.00	0.00	0
541 Total		10,028,236.17	5,366,095.14	2,839,515.37	2,526,579.77	53
301-572-60-6205	RECREATION CENTER AT MLK PARK	156,456.00	224,705.60	1,884.50	222,821.10	1
301-572-60-6302	MILLENNIUM PARK IMPROVEMENTS	227,417.90	13,514,797.00	4,915,790.18	8,599,006.82	36
301-572-60-6304	LAKE DEATON PIER IMPROVEMENTS	419,016.12	0.00	0.00	0.00	0
301-572-60-6305	CITY HALL COURTYARD REHAB	12,588.00	50,000.00	0.00	50,000.00	0
301-572-60-6306	OXFORD PARK IMPROVEMENTS	0.00	500,000.00	35,095.00	464,905.00	7
572 Total		815,478.02	14,289,502.60	4,952,769.68	9,336,732.92	35
301-575-60-6201	COMMUNITY CENTER HVAC UPGRADES	66,745.05	804,000.00	119,439.59	684,560.41	15
301-575-60-6202	COMMUNITY CENTER RENOVATIONS	0.00	100,000.00	5,793.03	94,206.97	6
575 Total		66,745.05	904,000.00	125,232.62	778,767.38	14
301-580-90-9901	CONTINGENCY-CAP.IMPROVEMENT FUND	0.00	48,902.26	0.00	48,902.26	0
301-581-00-4020	TRANSFER TO UTILITY CAP PROJECTS FUND	5,000,000.00	5,000,000.00	5,000,000.00	0.00	100
CAPITAL IMPROVEMENT FUN Expenditure To		16,788,121.60	25,933,500.00	12,938,998.50	12,994,501.50	50

301 CAPITAL IMPROVEMENT FUND

	Prior	YTD
Revenues:	15,874,366.58	10,134,620.63

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Expenditures:	<u>16,788,121.60</u>	<u>12,938,998.50</u>
Net Income:	913,755.02-	2,804,377.87-

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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
401-343-3100	WATER SALES-OPERATING INCOME	4,094,206.34	4,859,723.00	4,250,262.19	609,460.81-	87
401-343-3150	BULK WATER SALES	0.00	0.00	7.38	7.38	0
401-343-3500	WATER- METER INSTALLATIONS	233,501.32	263,000.00	233,096.30	29,903.70-	89
401-343-3510	WATER- OTHER (ON/OFF FEES)	35,325.00	30,000.00	38,334.68	8,334.68	128
401-343-3520	WATER INCOME-OTHER	20,439.57	10,000.00	26,289.10	16,289.10	263
401-343-3521	RETURN CHECK BILLINGS	15.00	0.00	15.00	15.00	0
401-343-5100	SEWER OPERATING INCOME-BILLINGS	6,906,353.18	9,614,212.00	7,613,067.70	2,001,144.30-	79
401-343-5510	SEWER OTHER MISC	0.00	12,000.00	1,152.40	10,847.60-	10
401-343-5511	LAND LEASE-TURTLE MOUNT(TOWER)	14,180.34	15,000.00	14,547.50	452.50-	97
401-343-5520	TSS/COD WASTEWATER FEES	906,498.38	1,000,000.00	774,642.16	225,357.84-	77
401-343-6100	REUSE WATER OPERATIONS	125,915.18	130,295.00	55,161.31	75,133.69-	42
401-361-0000	INTEREST EARNINGS	93,479.16	25,000.00	66,373.74	41,373.74	265
401-364-0000	GAIN/LOSS OR SALE OF FIXED ASSETS	0.00	0.00	5,001.00	5,001.00	0
401-381-1007	TRANSFER FROM 2013 DEBT REFI CONST FL	854,220.00	0.00	0.00	0.00	0
401-381-1011	TRANSFER FROM WATER SDC FUND	537,114.58	0.00	0.00	0.00	0
401-381-1014	TRANSFER FROM SEWER SDC FUND	2,248,717.40	0.00	0.00	0.00	0
401-389-5000	Non-Operational-Cash Forward- W/S	0.00	10,110,000.00	0.00	10,110,000.00-	0
UTILITY FUND Revenue Totals		16,069,965.45	26,069,230.00	13,077,950.46	12,991,279.54-	50

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
401-530-00-0000	PHYSICAL ENVIRONMENT/ADMIN:	0.00	0.00	0.00	0.00	0
401-530-10-1200	SALARIES	123,616.25	194,926.00	146,865.17	48,060.83	75
401-530-10-1500	SICK LEAVE	9,675.56	0.00	6,249.12	6,249.12-	0
401-530-10-1600	VACATION PAY	11,520.36	0.00	9,139.48	9,139.48-	0
401-530-10-1800	HOLIDAY PAY	6,282.02	0.00	5,849.46	5,849.46-	0
401-530-10-2100	FICA EXPENSE	13,775.56	15,111.00	12,834.16	2,276.84	85

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Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
401-530-10-2200	RETIREMENT	24,522.79	26,570.00	23,057.76	3,512.24	87
401-530-10-2210	BENEFIT ADMIN FEES	27.00	0.00	49.50	49.50-	0
401-530-10-2300	LIFE & HEALTH INSURANCE	37,217.56	43,200.00	33,156.80	10,043.20	77
401-530-10-2600	WORKERS COMPENSATION INSURANCE	1,512.62	1,600.00	1,503.44	96.56	94
401-530-30-3100	PROFESSIONAL SERVICES	1,205.00	3,000.00	3,017.50	17.50-	101
401-530-30-3200	ACCOUNTING & AUDITING FEES	22,500.00	35,000.00	25,125.00	9,875.00	72
401-530-30-3400	OTHER CONTRACTUAL SERVICES	31,354.14	35,750.00	33,009.56	2,740.44	92
401-530-30-4000	TRAVEL & PER DIEM	0.00	500.00	0.00	500.00	0
401-530-30-4100	TELEPHONE EXPENSE	5,094.77	5,400.00	4,486.19	913.81	83
401-530-30-4110	IT LICENSING / EQUIPMENT	35,983.74	45,520.00	29,449.35	16,070.65	65
401-530-30-4200	POSTAGE/TRANSPORTATION FEES	31,457.27	32,800.00	21,817.45	10,982.55	67
401-530-30-4300	UTILITIES EXPENSE	17,689.80	20,000.00	14,455.94	5,544.06	72
401-530-30-4400	RENTAL & LEASING	3,806.53	3,750.00	1,161.38	2,588.62	31
401-530-30-4500	GENERAL INSURANCE	316,165.89	450,000.00	364,728.50	85,271.50	81
401-530-30-4600	REPAIR & MAINTENANCE	23,424.12	31,950.00	8,726.18	23,223.82	27
401-530-30-4900	MISC. EXPENSE & OTHER CURRENT	14,718.47	16,200.00	15,218.79	981.21	94
401-530-30-5100	OFFICE SUPPLIES	527.17	1,000.00	289.97	710.03	29
401-530-30-5200	OPERATING SUPPLIES	5,465.63	5,500.00	4,941.23	558.77	90
401-530-30-5400	SUBSCRIPTIONS/DUES	409.86	500.00	37.50	462.50	8
401-530-30-5500	TRAINING	760.00	2,000.00	760.00	1,240.00	38
530 PHYSICAL ENVIRONMENT/ADMIN:		738,712.11	970,277.00	765,929.43	204,347.57	79
401-533-00-0000	WATER DEPARTMENT:	0.00	0.00	0.00	0.00	0
401-533-10-1200	SALARIES	773,366.29	1,275,655.00	812,348.43	463,306.57	64
401-533-10-1250	ON CALL	12,800.00	14,000.00	11,500.00	2,500.00	82
401-533-10-1260	SHIFT DIFFERENTIAL	0.00	5,200.00	0.00	5,200.00	0
401-533-10-1300	OVERTIME	15,771.12	15,000.00	18,757.58	3,757.58-	125

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Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
401-533-10-1500	SICK LEAVE	26,918.54	0.00	26,781.10	26,781.10-	0
401-533-10-1600	VACATION PAY	37,247.11	0.00	37,157.10	37,157.10-	0
401-533-10-1700	INCENTIVE PAY	1,250.00	0.00	2,600.00	2,600.00-	0
401-533-10-1800	HOLIDAY PAY	28,383.61	0.00	28,192.53	28,192.53-	0
401-533-10-1820	HOLIDAY PREMIUM	1,876.87	5,000.00	12,296.55	7,296.55-	246
401-533-10-2100	FICA EXPENSE	68,973.85	95,952.00	73,097.24	22,854.76	76
401-533-10-2200	RETIREMENT	262,851.08	189,426.00	131,376.58	58,049.42	69
401-533-10-2210	BENEFIT ADMIN FEES	94.50	0.00	81.00	81.00-	0
401-533-10-2300	LIFE & HEALTH INSURANCE	148,013.42	249,470.00	147,444.99	102,025.01	59
401-533-10-2600	WORKERS COMPENSATION INSURANCE	24,201.51	25,500.00	23,960.46	1,539.54	94
401-533-30-3100	PROFESSIONAL SERVICES	132,674.52	193,675.66	74,300.98	119,374.68	38
401-533-30-3400	OTHER CONTRACTUAL SERVICES	215,610.16	304,516.00	190,921.09	113,594.91	63
401-533-30-3450	CLOTHING AND UNIFORMS	8,125.98	11,000.00	7,366.15	3,633.85	67
401-533-30-4000	TRAVEL & PER DIEM	4,225.57	8,000.00	8,827.19	827.19-	110
401-533-30-4100	TELEPHONE EXPENSE	35,834.80	30,000.00	32,196.60	2,196.60-	107
401-533-30-4110	IT LICENSING / EQUIPMENT	46,137.96	57,110.00	25,467.81	31,642.19	45
401-533-30-4200	POSTAGE/TRANSPORTATION FEES	975.18	3,500.00	612.97	2,887.03	18
401-533-30-4300	UTILITIES EXPENSE	180,007.68	150,000.00	173,761.79	23,761.79-	116
401-533-30-4400	RENTAL & LEASING	3,226.26	9,000.00	2,862.19	6,137.81	32
401-533-30-4600	REPAIR & MAINTENANCE	146,646.39	160,000.00	149,520.54	10,479.46	93
401-533-30-4900	MISC. EXPENSE & OTHER CURRENT	4,030.00	6,000.00	102.50	5,897.50	2
401-533-30-4960	BOOT ALLOWANCE	2,671.27	3,850.00	2,045.70	1,804.30	53
401-533-30-5100	OFFICE SUPPLIES	3,794.37	6,500.00	1,435.29	5,064.71	22
401-533-30-5200	OPERATING SUPPLIES	162,974.79	231,000.00	115,128.61	115,871.39	50
401-533-30-5220	WATER METERS	9,455.12-	449,853.19	265,009.54	184,843.65	59
401-533-30-5250	FUEL EXPENSE	45,671.38	45,000.00	34,777.96	10,222.04	77
401-533-30-5260	CHEMICALS	398,028.60	350,000.00	466,240.84	116,240.84-	133

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401-533-30-5270	LABORATORY SAMPLES	47,076.00	45,000.00	26,745.00	18,255.00	59
401-533-30-5400	SUBSCRIPTIONS/DUES	7,231.64	9,000.00	6,148.55	2,851.45	68
401-533-30-5500	TRAINING	8,512.18	7,600.00	10,688.85	3,088.85-	141
401-533-60-6300	CAPITAL IMPROVEMENT-OTHER	11,573.85	853,000.00	172,875.55	680,124.45	20
401-533-60-6301	METER CHANGE OUT PROGRAM	115,407.65	220,000.00	93,681.40	126,318.60	43
401-533-60-6350	LOOP/UPGRADE WATER MAINS	222,690.90	1,021,554.60	459,281.17	562,273.43	45
401-533-60-6400	CAP. IMPROVEMENT-MACHINERY	0.00	342,112.00	333,003.24	9,108.76	97
401-533-60-6681	LEASE PURCHASE PRINCIPAL PMT	0.00	19,970.00	19,960.34	9.66	100
401-533-60-6691	LEASE PURCHASE INTEREST PMT	1,702.38	1,640.00	1,638.07	1.93	100
533 WATER DEPARTMENT:		3,197,122.29	6,414,084.45	4,000,193.48	2,413,890.97	62
401-535-00-0000	WASTEWATER DEPARTMENT:	0.00	0.00	0.00	0.00	0
401-535-10-1200	SALARIES	1,114,543.54	1,784,364.00	1,325,711.19	458,652.81	74
401-535-10-1250	ON CALL	18,700.00	19,500.00	17,875.00	1,625.00	92
401-535-10-1260	SHIFT DIFFERENTIAL	0.00	5,200.00	0.00	5,200.00	0
401-535-10-1300	OVERTIME	30,321.50	19,500.00	42,323.92	22,823.92-	217
401-535-10-1500	SICK LEAVE	47,850.49	0.00	49,718.77	49,718.77-	0
401-535-10-1600	VACATION PAY	60,148.99	0.00	65,411.36	65,411.36-	0
401-535-10-1700	INCENTIVE PAY	1,900.00	0.00	4,700.00	4,700.00-	0
401-535-10-1800	HOLIDAY PAY	37,977.19	0.00	45,807.77	45,807.77-	0
401-535-10-1820	HOLIDAY PREMIUM	9,174.30	12,000.00	34,539.60	22,539.60-	288
401-535-10-2100	FICA EXPENSE	101,798.45	130,601.00	121,288.87	9,312.13	93
401-535-10-2200	RETIREMENT	184,571.41	282,391.00	216,655.62	65,735.38	77
401-535-10-2210	BENEFIT ADMIN FEES	310.50	0.00	486.00	486.00-	0
401-535-10-2300	LIFE & HEALTH INSURANCE	190,157.83	320,740.00	231,963.23	88,776.77	72
401-535-10-2500	UNEMPLOYMENT COMPENSATION	0.00	0.00	782.88	782.88-	0
401-535-10-2600	WORKERS COMPENSATION INSURANCE	48,403.12	50,800.00	47,733.00	3,067.00	94

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401-535-30-3100	PROFESSIONAL SERVICES	153,804.49	190,000.00	58,946.78	131,053.22	31
401-535-30-3400	OTHER CONTRACTUAL SERVICES	217,229.14	1,059,000.00	675,063.03	383,936.97	64
401-535-30-3450	CLOTHING AND UNIFORMS	9,168.63	14,000.00	9,222.87	4,777.13	66
401-535-30-4000	TRAVEL & PER DIEM	6,841.37	8,000.00	13,625.77	5,625.77-	170
401-535-30-4100	TELEPHONE EXPENSE	24,270.19	23,000.00	25,222.18	2,222.18-	110
401-535-30-4110	IT LICENSING / EQUIPMENT	40,258.57	55,250.00	24,177.46	31,072.54	44
401-535-30-4200	POSTAGE/TRANSPORTATION FEES	2,613.94	3,000.00	1,759.28	1,240.72	59
401-535-30-4300	UTILITIES EXPENSE	517,849.79	450,000.00	411,887.29	38,112.71	92
401-535-30-4400	RENTAL & LEASING	33,742.50	75,000.00	26,189.68	48,810.32	35
401-535-30-4600	REPAIR & MAINTENANCE	641,053.33	700,000.00	567,464.04	132,535.96	81
401-535-30-4900	MISC. EXPENSE & OTHER CURRENT	10,881.08	15,000.00	440.36	14,559.64	3
401-535-30-4940	LANDFILL DISPOSAL FEES	166,291.56	180,000.00	143,174.52	36,825.48	80
401-535-30-4960	BOOT ALLOWANCE	1,957.52	5,100.00	2,238.61	2,861.39	44
401-535-30-5100	OFFICE SUPPLIES	4,353.57	5,500.00	5,537.74	37.74-	101
401-535-30-5200	OPERATING SUPPLIES	260,523.82	330,000.00	209,183.73	120,816.27	63
401-535-30-5250	FUEL EXPENSE	71,968.39	65,000.00	80,741.58	15,741.58-	124
401-535-30-5260	CHEMICALS	257,346.12	228,000.00	242,408.15	14,408.15-	106
401-535-30-5270	LABORATORY SAMPLES	160,464.00	300,000.00	276,504.00	23,496.00	92
401-535-30-5400	SUBSCRIPTIONS/DUES	2,675.94	5,000.00	2,016.59	2,983.41	40
401-535-30-5500	TRAINING	8,923.94	10,000.00	7,680.08	2,319.92	77
401-535-60-6200	CAP. IMPROVEMENT-BUILDINGS	0.00	100,000.00	61,194.30	38,805.70	61
401-535-60-6250	LIFT STATION UPGRADES	45,146.91	904,416.42	606,924.07	297,492.35	67
401-535-60-6300	CAPITAL IMPROVEMENT-OTHER	46,594.00	157,000.00	0.00	157,000.00	0
401-535-60-6310	MILLENNIUM PARK PROJECT	0.12	0.00	0.00	0.00	0
401-535-60-6330	CR 209 LS UPGRADES	0.26-	100,583.88	100,583.88	0.00	100
401-535-60-6340	GRAVITY SYSTEM RENEWAL & REPLACEMENT	0.00	230,687.50	161,036.45	69,651.05	70
401-535-60-6400	CAP. IMPROVEMENT-MACHINERY	48,631.33	477,064.43	453,817.80	23,246.63	95

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
COMMISSION MEETING SEPTEMBER 8 2025

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Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
401-535-60-6610	SEWER SYSTEM RENEWAL AND REPLACEME	71,295.38	645,000.00	407,531.62	237,468.38	63
401-535-60-6681	LEASE PURCHASE PRINCIPAL PMT	0.00	122,000.00	0.00	122,000.00	0
401-535-60-6691	LEASE PURCHASE INTEREST PMT	4,616.50	0.00	0.00	0.00	0
401-535-60-6770	SR 44 FM / CCC DECOMMISSIONING	0.21-	237,141.53	237,141.52	0.01	100
535 WASTEWATER DEPARTMENT:		4,654,358.98	9,319,839.76	7,016,710.59	2,303,129.17	75
401-580-90-0000	CONTINGENCY:	0.00	0.00	0.00	0.00	0
401-580-90-9912	CONTIN- WATER SEWER-REFUSE	0.00	8,680,478.79	0.00	8,680,478.79	0
401-582-00-0000	DEBT SERVICE:	0.00	0.00	0.00	0.00	0
401-582-30-5900	DEPRECIATION	2,768,017.00	0.00	0.00	0.00	0
401-582-30-5920	BAD DEBT EXPENSE	34,150.00	0.00	0.00	0.00	0
401-582-70-7100	SUMTER SCHOOL BOARD LEASE PURCHASE	0.00	170,000.00	170,000.00	0.00	100
401-582-70-7103	DBT SRV.-SRF LOAN PRIN-2007	0.00	355,210.00	355,210.18	0.18-	100
401-582-70-7106	DEBT SERV-2016 CONTINENTAL LOAN (BB&T)	0.00	113,380.00	113,378.97	1.03	100
401-582-70-7204	INT EXP.-SRF LOAN-3 (2007)	31,068.64	24,710.00	24,704.70	5.30	100
401-582-70-7206	DEBT SERV-INTERST-2016 CONTINENTAL (BE	22,659.73	21,240.00	21,236.07	3.93	100
582 DEBT SERVICE:		2,855,895.37	684,540.00	684,529.92	10.08	100
UTILITY FUND Expenditure Totals		11,446,088.75	26,069,220.00	12,467,363.42	13,601,856.58	48

401 UTILITY FUND

	Prior	YTD
Revenues:	16,069,965.45	13,077,950.46
Expenditures:	11,446,088.75	12,467,363.42
Net Income:	4,623,876.70	610,587.04

CITY OF WILDWOOD
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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
402-334-3500	STATE GRANT	0.00	9,250,000.00	0.00	9,250,000.00-	0
402-361-0000	INTEREST	38,836.54	0.00	112,482.87	112,482.87	0
402-382-0010	TRANSFER FROM GENERAL FUND	3,000,000.00	7,500,000.00	6,000,000.00	1,500,000.00-	80
402-382-3010	TRANSFER FROM CAPITAL IMPROVEMENT FUND	5,000,000.00	5,000,000.00	5,000,000.00	0.00	100
402-382-4090	TRANSFER FROM WW SDC FUND	1,000,000.00	15,000,000.00	10,000,000.00	5,000,000.00-	67
402-389-5000	CASH FORWARD	0.00	8,500,000.00	0.00	8,500,000.00-	0
402-389-9001	LOAN PROCEEDS	0.00	90,000,000.00	0.00	90,000,000.00-	0
402-389-9002	SRF LOAN PROCEEDS	0.00	12,000,000.00	0.00	12,000,000.00-	0
CAPITAL PROJECTS (LOAN/GRANT) Revenue Tot		9,038,836.54	147,250,000.00	21,112,482.87	126,137,517.13-	14

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
402-536-00-0000	CONSTRUCTION FUND:	0.00	0.00	0.00	0.00	0
402-536-60-6913	MILLENNIUM PARK PROJECT	0.00	4,270,000.00	15,285.00	4,254,715.00	0
402-536-70-7353	WWTP PROJECT	0.49-	64,441,700.00	8,882,934.18	55,558,765.82	14
536 CONSTRUCTION FUND:		0.49-	68,711,700.00	8,898,219.18	59,813,480.82	13
402-580-90-9913	CONTINGENCY - CONSTRUCTION FUND	0.00	78,538,300.00	0.00	78,538,300.00	0
402-581-90-9101	TRANSFER TO W/S REVENUE FUND	854,220.00	0.00	0.00	0.00	0
CAPITAL PROJECTS (LOAN/GRANT) Expenditure Tot		854,219.51	147,250,000.00	8,898,219.18	138,351,780.82	6

402 CAPITAL PROJECTS (LOAN/GRANT)	Prior	YTD
Revenues:	9,038,836.54	21,112,482.87
Expenditures:	854,219.51	8,898,219.18

CITY OF WILDWOOD
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Net Income:	8,184,617.03	12,214,263.69
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CITY OF WILDWOOD
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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
403-361-0000	INTEREST EARNINGS	265.69	240.00	121.46	118.54-	51
403-389-5000	NON-OPERATIONAL-CASH FORWARD	0.00	53,600.00	0.00	53,600.00-	0
INDUSTRIAL FUND Revenue Totals		265.69	53,840.00	121.46	53,718.54-	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
403-552-00-0000	INDUSTRIAL PARK:	0.00	0.00	0.00	0.00	0
403-552-30-3100	PROFESSIONAL SERVICES	0.00	1,000.00	0.00	1,000.00	0
403-552-30-4980	DEPRECIATION EXPENSE	6,607.00	0.00	0.00	0.00	0
552 INDUSTRIAL PARK:		6,607.00	1,000.00	0.00	1,000.00	0
403-580-90-9999	CONTINGENCY	0.00	42,840.00	0.00	42,840.00	0
403-581-00-0000	INDUSTRIAL PARK:	0.00	0.00	0.00	0.00	0
403-581-00-0100	TRANSFER TO GENERAL FUND	10,000.00	10,000.00	10,000.00	0.00	100
INDUSTRIAL FUND Expenditure Totals		16,607.00	53,840.00	10,000.00	43,840.00	19

403 INDUSTRIAL FUND	Prior	YTD
Revenues:	265.69	121.46
Expenditures:	16,607.00	10,000.00
Net Income:	16,341.31-	9,878.54-

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
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<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
404-361-0000	INTEREST	18.29	0.00	6.64	6.64	0
404-389-5002	CASH FORWARD - WATER CONNECTIONS	0.00	51,100.00	0.00	51,100.00-	0
WATER CONNECTION FEES Revenue Totals		18.29	51,100.00	6.64	51,093.36-	0

<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>YTD Expended</u>	<u>Unexpended</u>	<u>% Expd</u>
404-533-00-0000	WATER CONNECTION FEES:	0.00	0.00	0.00	0.00	0
404-533-30-4900	MISC. EXPENSE & OTHER CURRENT	360.76	0.00	300.00	300.00-	0
404-580-90-9909	CONTINGENCY - WATER CONNECTION FEES	0.00	51,100.00	0.00	51,100.00	0
404-581-90-9101	TRANSFER TO W/S FUND	231,325.00	0.00	0.00	0.00	0
WATER CONNECTION FEES Expenditure Tota		231,685.76	51,100.00	300.00	50,800.00	1

404 WATER CONNECTION FEES	Prior	YTD
Revenues:	18.29	6.64
Expenditures:	231,685.76	300.00
Net Income:	231,667.47-	293.36-

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
406-361-0000	INTEREST	15.50	0.00	23.11	23.11	0
406-389-5006	CASH FORWARD - WASTEWATER CONNECTION	0.00	154,500.00	0.00	154,500.00-	0
WASTEWATER CONNECTION FEES Revenue		15.50	154,500.00	23.11	154,476.89-	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
406-535-00-0000	SEWER TAP CONNECTION FEES:	0.00	0.00	0.00	0.00	0
406-535-30-4900	MISC. EXPENSE & OTHER CURRENT	360.19	0.00	301.24	301.24-	0
406-580-90-5006	CONTINGENCY - WASTEWATER CONNECTION	0.00	154,500.00	0.00	154,500.00	0
WASTEWATER CONNECTION F Expenditure 1		360.19	154,500.00	301.24	154,198.76	0

406 WASTEWATER CONNECTION FEES	Prior	YTD
Revenues:	15.50	23.11
Expenditures:	360.19	301.24
Net Income:	344.69-	278.13-

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
408-343-3560	WATER SDC FEES	1,990,895.22	3,437,000.00	788,873.18	2,648,126.82-	23
408-361-0000	INTEREST EARNED	528.97	200.00	464.15	264.15	232
408-389-5012	CASH FORWARD - WATER SDC	0.00	5,350,000.00	0.00	5,350,000.00-	0
WATER SDC FEES Revenue Totals		1,991,424.19	8,787,200.00	789,337.33	7,997,862.67-	8
Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
408-533-30-3401	DEVELOPER REIMBURSEMENTS	0.00	1,070,000.00	1,069,023.04	976.96	100
408-533-30-4900	MISC. EXPENSE & OTHER CURRENT	389.15	0.00	332.65	332.65-	0
408-533-60-6310	OXFORD WTP PHOSPHATE INJECTION	0.00	50,000.00	29,948.00	20,052.00	60
408-533-70-7351	CR 501 IRON FILTRATION PLANT UPGRADES	0.50-	5,564,547.50	1,709,391.64	3,855,155.86	31
533 Total		388.65	6,684,547.50	2,808,695.33	3,875,852.17	42
408-580-90-9914	CONTINGENCY - WATER SDC FUND	0.00	1,846,622.50	0.00	1,846,622.50	0
408-581-90-9101	TRANSFER TO W/S FUND	537,114.58	0.00	0.00	0.00	0
408-582-70-7107	SRF PRINCIPAL - OXFORD WTP	0.00	224,930.00	224,927.97	2.03	100
408-582-70-7207	SRF INTEREST - OXFORD WTP	33,068.02	31,100.00	31,101.63	1.63-	100
582 Total		33,068.02	256,030.00	256,029.60	0.40	100
WATER SDC FEES Expenditure Totals		570,571.25	8,787,200.00	3,064,724.93	5,722,475.07	35

408 WATER SDC FEES	Prior	YTD
Revenues:	1,991,424.19	789,337.33
Expenditures:	570,571.25	3,064,724.93

CITY OF WILDWOOD
 YEAR TO DATE REVENUE-EXPENDITURE REPORT
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Net Income:	<u>1,420,852.94</u>	<u>2,275,387.60-</u>
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CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
409-343-5560	WASTEWATER SDC FEES	5,726,336.40	7,150,000.00	2,106,792.09	5,043,207.91 -	29
409-361-0000	INTEREST EARNED	1,268.48	500.00	1,035.39	535.39	207
409-389-5013	CASH FORWARD	0.00	12,472,660.00	0.00	12,472,660.00 -	0
WASTEWATER SDC FEES Revenue Totals		5,727,604.88	19,623,160.00	2,107,827.48	17,515,332.52 -	10

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
409-535-30-3401	DEVELOPER REIMBURSEMENTS	176,523.84	0.00	0.00	0.00	0
409-535-30-4900	MISC. EXPENSE & OTHER CURRENT	397.07	500.00	332.51	167.49	66
409-535-60-6310	MILLENIUM PARK REUSE LINE	0.00	2,000,000.00	0.00	2,000,000.00	0
409-535-60-6315	HUEY STREET SANITARY SEWER REROUTE	0.01 -	0.00	0.00	0.00	0
409-535-70-7346	WWTP FACILITY PLAN	113,504.11	1,666,490.95	1,669,351.27	2,860.32 -	100
409-535-70-7355	BRIDGE CROSSING PROJECT	0.22	0.00	0.00	0.00	0
535 Total		290,425.23	3,666,990.95	1,669,683.78	1,997,307.17	46
409-580-90-9915	CONTINGENCY - WASTEWATER SDC FUND	0.00	880,539.05	0.00	880,539.05	0
409-581-00-4020	TRANSFER TO UTILITY CAP PROJECTS FUND	1,000,000.00	15,000,000.00	10,000,000.00	5,000,000.00	67
409-581-90-9101	TRANSFER TO W/S REVENUE FUND	2,017,392.40	0.00	0.00	0.00	0
581 Total		3,017,392.40	15,000,000.00	10,000,000.00	5,000,000.00	67
409-582-70-7101	DBT SERV-SRF CRC09 FORCEMAIN DESIGN F	0.00	4,540.00	4,539.52	0.48	100
409-582-70-7102	DBT SRV-SRF CR209 FM CONSTRUCTION PR	0.00	69,830.00	69,830.18	0.18 -	100
409-582-70-7200	INTEREST EXPENSE-CR209 FM SRF CONSTR	309.57	290.00	288.62	1.38	100
409-582-70-7202	INT EXP.-SRF DESIGN LOAN-CR209 FORCEMA	1,002.05	970.00	926.70	43.30	96
582 Total		1,311.62	75,630.00	75,585.02	44.98	100
WASTEWATER SDC FEES Expenditure Totals		3,309,129.25	19,623,160.00	11,745,268.80	7,877,891.20	60

CITY OF WILDWOOD
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409 WASTEWATER SDC FEES	Prior	YTD
Revenues:	5,727,604.88	2,107,827.48
Expenditures:	3,309,129.25	11,745,268.80
Net Income:	2,418,475.63	9,637,441.32 -

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
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Revenue Account	Description	Prior Yr Rev	Anticipated	YTD Rev	Excess/Deficit	% Real
601-361-0000	INTEREST	137.58	100.00	105.39	5.39	105
601-389-5000	NON-OPERATIONAL- CASH FORWARD	0.00	51,845.00	0.00	51,845.00-	0
LAW ENFORCEMENT FUND Revenue Totals		137.58	51,945.00	105.39	51,839.61 -	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	YTD Expended	Unexpended	% Expd
601-521-00-0000	LAW ENFORCEMENT TRUST:	0.00	0.00	0.00	0.00	0
601-580-90-9999	CONTINGENCY	0.00	51,945.00	0.00	51,945.00	0
LAW ENFORCEMENT FUND Expenditure Tota		0.00	51,945.00	0.00	51,945.00	0

601 LAW ENFORCEMENT FUND	Prior	YTD
Revenues:	137.58	105.39
Expenditures:	0.00	0.00
Net Income:	137.58	105.39

CITY OF WILDWOOD
YEAR TO DATE REVENUE-EXPENDITURE REPORT
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Grand Totals	Prior	YTD
Revenues:	86,662,982.66	87,246,668.63
Expenditures:	74,358,129.33	89,436,799.22
Net Income:	12,304,853.33	2,190,130.59 -

CITY COMMISSION
CITY OF WILDWOOD, FLORIDA
WORKSHOP
August 18, 2025 9:00 AM
CITY HALL COMMISSION CHAMBER

(meeting taped)

1. Call to Order

Attendee Name	Title	Status
Ed Wolf	Mayor	Present
Pamala Harrison-Bivins	Mayor Pro Tem/Commissioner	Present
Joe Elliott	Commissioner	Present
Marcos Flores	Commissioner	Present
Julian Green	Commissioner	Present
Jason McHugh	City Manager	Present
Ashley Hunt	City Attorney	Absent
Joshua Bills	City Attorney	Absent
Cassandra Smith	Assistant City Manager/CFO	Present
Jessica Barnes	City Clerk	Present
Randall Parmer	Police Chief	Present
Lynzey McClellan	Assistant CFO	Present
Melanie Strickland	Development Services Director	Present
Jeremy Hcokenbury	Public Works Director	Present
Courtney Kellem	Parks & Recreation Director	Present

Mayor Wolf called the meeting to order at 9 a.m., dispensing with the invocation and Pledge of Allegiance to move on to the first item of business.

2. Item(s) for Discussion

A. FY26 Third Budget Presentation

Assistant CFO McClellan provided an overview of the Fiscal Year 2026 budget book structure and contents, highlighting changes to the presentation platform. Key points in the presentation included:

- The availability of the budget book online, including interactive features.
- A small correction had to be made to the City Manager's salary, removing an incorrectly applied cost-of-living adjustment (COLA) increase.
- The incorporation of updated vehicle quotes and ad valorem tax projections were incorporated.

- Some state revenue estimates were still pending.
- The budget book included sections on fund summaries, revenue sources, department summaries, capital improvement plans, and debt service.

McClellan walked through each section of the budget book, explaining the types of information provided and how to navigate the document. She noted that the budget book was still being finalized to meet requirements for the Distinguished Budget Award.

Commissioner Elliott asked about accessing the full list of departmental goals, which McClellan clarified were included in the commissioners' agenda packets. City Manager McHugh added that a PDF of the budget book would be sent to commissioners by the end of the month for review before the September public hearings. He encouraged everyone to read his budget message and transmittal letter for a summary of the city's financial position and challenges.

Commissioner Comments

Commissioner Elliott reported on the recent Florida League of Cities annual conference, highlighting local taxation as a major challenge facing municipalities. He encouraged engagement with elected officials on this issue and noted his appointment to the canvassing board to review information on an upcoming Senate election.

3. Adjournment

With no further business to discuss, the meeting was adjourned at 9:33 a.m.

RESULT:	Passed
MOVER:	Commissioner Green
SECONDER:	Commissioner Elliott
AYES:	Mayor Wolf, Mayor Pro Tem/Commissioner Harrison-Bivins, Commissioner Elliott, Commissioner Flores, Commissioner Green

SEAL

CITY COMMISSION
CITY OF WILDWOOD, FLORIDA

ATTEST: _____ BY: _____
Jessica Barnes, City Clerk Ed Wolf, Mayor

CITY COMMISSION
CITY OF WILDWOOD, FLORIDA
REGULAR MEETING
August 25, 2025 7:00 PM
CITY HALL COMMISSION CHAMBER

(meeting taped)

1. Call to Order

Attendee Name	Title	Status
Ed Wolf	Mayor	Present
Pamala Harrison-Bivins	Mayor Pro Tem/Commissioner	Absent
Joe Elliott	Commissioner	Present
Marcos Flores	Commissioner	Present
Julian Green	Commissioner	Present
Jason McHugh	City Manager	Present
Ashley Hunt	City Attorney	Absent
Joshua Bills	City Attorney	Present
Cassandra Smith	Assistant City Manager/CFO	Present
Jessica Barnes	City Clerk	Present
Randall Parmer	Police Chief	Present
Melanie Strickland	Development Services Director	Present
Jeremy Hockenbury	Public Works Director	Present

Mayor Wolf called the meeting to order at 7 p.m. followed by the invocation and Pledge of Allegiance.

2. Consent Agenda/Informational Items

No items were removed from the Consent Agenda. Items A - C were approved. Motion by Commissioner Green, seconded by Commissioner Flores, to approve the consent agenda as presented. The motion carried unanimously.

RESULT:	Passed
MOVER:	Commissioner Green
SECONDER:	Commissioner Flores
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

A. Expenditure Report

B. Minutes for Approval: August 11, 2025 Regular Meeting

C. A25-0583 UF Health Oxford Freestanding Emergency Department

3. Presentations and/or Proclamations

None.

4. Public Hearings - Timed - Legislative

A. Swear in City Staff and Public Speakers

Mayor Wolf swore in staff and audience members who intended to speak during the public hearings.

B. FY25 Third Budget Amendment

Assistant City Manager/CFO Smith presented the third budget amendment for FY2025. She explained this amendment would transfer \$1.5 million from the general fund to the Utility Capital Project Fund.

Motion by Commissioner Elliott, seconded by Commissioner Green, to adopt Resolution R2025-26. Motion passed unanimously

RESULT:	Passed
MOVER:	Commissioner Elliott
SECONDER:	Commissioner Green
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

C. A25-2689 (AN) South Wildwood Industrial Park West

Development Services Director Strickland presented the voluntary annexation request for approximately 27.14 acres located north of County Road 519A. She noted the property was adjacent to an existing industrial park and would be an extension of that development. Motion by Commissioner Flores, seconded by Commissioner Green, to approve Ordinance O2025-36. Motion passed unanimously.

RESULT:	Passed
MOVER:	Commissioner Flores
SECONDER:	Commissioner Green
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

D. A25-2723 (AN) 5341 Lexington Cir Annexation

Development Services Director Strickland presented the voluntary annexation request for approximately 0.115 acres located at 5341 Lexington Circle. She explained this is a mobile home lot that is required to petition for annexation under the joint planning agreement with the county. Motion by Commissioner Green, seconded by Commissioner Elliott, to approve Ordinance O2025-37. Motion passed unanimously.

RESULT:	Passed
MOVER:	Commissioner Green
SECONDER:	Commissioner Elliott

AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green
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E. Clay Drain Road Name Change Ordinance

City Manager McHugh presented the ordinance consistent with

Several members of the public spoke regarding the proposed renaming of Clay Drain Road to Mike Jacobs Sr. Road:

Lydia Peterkin and Diana Louis Dixon spoke in opposition to the name change, stating their family has lived in the area for generations and many other families have historical ties to the road as well. They questioned the need for changing the name and expressed concerns about the impact on residents.

Jabbar Jacobs Sr. spoke in support of the name change, stating he is a descendant of Mike Jacobs Sr. and views it as recognizing the historical contributions of his family.

Zach Strong spoke in opposition, citing the long history of the Clay Drain Road name and potential inconvenience to residents. He suggested considering all families with ties to the area.

Kenneth Fluitt spoke in opposition, stating the name change would be "throwing away a lot of history" related to family reunions and community gatherings on the road.

Charlie Jacobs spoke in support of honoring the request to rename the road, while acknowledging the shared history of multiple families in the area.

Tahj Clements spoke about potential costs to businesses of changing addresses if the road is renamed. His mother, Brenda Fluitt, spoke in opposition, suggesting keeping the current name to maintain peace among families.

Daniel Baker also addressed the commission and stated that he believed the families would not be divided based on how the commission voted.

After public comments, Commissioner Green made a motion to approve Ordinance O2025-38 to rename Clay Drain Road to Mike Jacobs Sr. Road. The motion was seconded by Commissioner Elliott. In discussion, commissioners expressed concerns about changing a long-standing road name and potentially favoring one family's history over others. The motion failed by a vote of 1-3, with Commissioner Green voting in favor and Mayor Wolf, Commissioner Elliott, and Commissioner Flores voting against.

RESULT:	Failed
MOVER:	Commissioner Green
SECONDER:	Commissioner Elliott
AYES:	Commissioner Green
NAYS:	Mayor Wolf, Commissioner Elliott, Commissioner Flores

5. Public Hearings - Timed - Quasi-Judicial

None.

6. Public Forum - 4 minute time limit

Charlie Jacobs attempted to provide a solution for the families on Clay Drain Road.

7. Ordinances First Reading Only (No Vote)

A. A25-1910 - SSCPA - SunKool Office

Development Services Director Strickland presented Ordinance No. O2025-33, a Small-Scale Comprehensive Plan Amendment to change the Future Land Use Map designation from Industrial (Sumter County) to Commercial (City) for parcels D29-050, D29-003, and D29-031 on 5.60 acres MOL. First reading only. No vote.

RESULT: FIRST READING	PUBLIC HEARING: September 8, 2025
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B. A25-1909 - Rezoning - SunKool Office

Development Services Director Strickland presented Ordinance No. O2025-34, a Zoning Map Amendment to change the zoning district from CL and RR1C (County) to C-3 (City) for parcels D29-050, D29-003, and D29-031 on 5.60 acres MOL. First reading only. No vote.

RESULT: FIRST READING	PUBLIC HEARING: September 8, 2025
------------------------------	--

C. Approval of Fifth Amendment to City of Wildwood - Waste Management Contract

Assistant City Manager/CFO Smith presented Ordinance No. O2025-41, an amendment to the City's contract with Waste Management to provide solid waste and recycling services. The proposed amendment clarified a section regarding exclusive rights pertaining to construction debris management, and updated service rates for FY26, including a new rate for vertical compactors. First reading only. No vote.

RESULT: FIRST READING	PUBLIC HEARING: September 8, 2025
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8. Resolutions for Approval

A. Resolution to Adopt the Stantec Impact Fee Study

City Manager McHugh presented Resolution R2025-29, explaining it would adopt the law enforcement, parks and recreation, and water and sewer impact fee study completed by Stantec. He noted it did not set new impact fee rates, but allowed staff to begin the process of implementing updated fees. Motion by Commissioner Green, seconded by Commissioner Flores, to approve Resolution R2025-29. Motion passed unanimously.

RESULT:	Passed
MOVER:	Commissioner Green
SECONDER:	Commissioner Flores
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

9. Financial & Contracts & Agreements

A. Millennium Park Project Change Order No. 2 in the Amount of \$127,000

Public Works Director Hockenbury presented a change order for \$127,000 related to trail construction and retaining walls for the Millennium Park project. Motion by Commissioner Elliott,

seconded by Commissioner Green, to approve the change order. Motion passed unanimously.

RESULT:	Passed
MOVER:	Commissioner Elliott
SECONDER:	Commissioner Green
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

- B. Millennium Park Phase 1 & 2 Project Payment Application 6 in the Amount of \$249,068.81
Public Works Director Hockenbury presented a payment application for \$249,068.81 for ongoing work on the Millennium Park project. Motion by Commissioner Flores, seconded by Commissioner Elliott, to approve the payment. Motion passed unanimously.

RESULT:	Passed
MOVER:	Commissioner Flores
SECONDER:	Commissioner Elliott
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

- C. Approval of Award to Kingdom Construction for Downtown Trash Compactor Enclosure in the Amount of \$55,278
Public Works Director Hockenbury presented an award of \$55,278 to Kingdom Construction for a downtown trash compactor enclosure. Motion by Commissioner Green, seconded by Commissioner Flores, to approve the award. Motion passed unanimously.

RESULT:	Passed
MOVER:	Commissioner Green
SECONDER:	Commissioner Flores
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

- D. CR 501 WTP Iron Filter Project Pay Application No. 6 to SGS Contracting Services, Inc for the Amount of \$314,890.80
Public Works Director Hockenbury presented a payment application for \$314,890.80 to SGS Contracting Services for the CR 501 water treatment plant iron filter project. Motion by Commissioner Green, seconded by Commissioner Elliott, to approve the payment. Motion passed unanimously.

RESULT:	Passed
MOVER:	Commissioner Green
SECONDER:	Commissioner Elliott
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

- E. Easement Agreement with Lot 2 Turkey Run
City Manager McHugh presented an easement agreement for Lot 2 in the Turkey Run development. Motion by Commissioner Flores, seconded by Commissioner Green, to approve

the easement agreement. Motion passed unanimously.

RESULT:	Passed
MOVER:	Commissioner Flores
SECONDER:	Commissioner Green
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

F. Approval to Award RFP #2025-07 Benefits Consulting & Broker Services

City Manager McHugh presented the recommendation to award the benefits consulting and broker services contract to Gehring Group based on the selection committee's ranking. Motion by Commissioner Elliott, seconded by Commissioner Green, to approve awarding the contract to Gehring Group. Motion passed unanimously.

RESULT:	Passed
MOVER:	Commissioner Elliott
SECONDER:	Commissioner Green
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

10. General Items for Consideration/Discussion and Other Business

None.

11. Appointments

None.

12. City Manager Reports

City Manager McHugh reported on:

- Recent flash flooding impacts and response efforts;
- The opening of new Target and Wawa stores in the city; and
- His recent "Mondays with the Manager" community engagement event.

A. Local Construction Projects Update

City Manager McHugh provided the local construction projects update.

13. Other Department Reports

None.

14. Commission Members Reports

Commissioner Elliott commended staff on efforts regarding the recent flooding and reported that there would be an upcoming workforce summit in October.

Commissioner Green reported on efforts to preserve regional planning councils and potential state legislation related to property taxes.

Mayor Wolf commented on the new racquetball courts being constructed at the community center.

15. City Attorney Reports

None.

16. Adjournment

With no further business to discuss, the meeting was adjourned at 8:09 p.m.

RESULT:	Passed
MOVER:	Commissioner Green
SECONDER:	Commissioner Flores
AYES:	Mayor Wolf, Commissioner Elliott, Commissioner Flores, Commissioner Green

Upcoming Events

SEAL

CITY COMMISSION
CITY OF WILDWOOD, FLORIDA

ATTEST: _____ BY: _____
Jessica Barnes, City Clerk Ed Wolf, Mayor

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: Proclaim September 17-23, 2025, as Constitution Week

REQUESTED ACTION: Staff recommends approval.

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

Please see the attached proclamation as requested by the John Bartram Chapter, National Society Daughters of the American Revolution (NSDAR), proclaiming September 17–23 as Constitution Week. Members of the group will be in attendance at the meeting to receive the proclamation.



Proclamation

WHEREAS, September 17, 2025, marks the two hundred and thirty-eighth anniversary of the drafting of the Constitution of the United States of America by the Constitutional Convention; and,

WHEREAS, it is fitting and proper to accord official recognition to this magnificent document and its memorable anniversary; and to the patriotic celebrations which will commemorate the occasion; and,

WHEREAS, Public Law 915 guarantees the issuing of a proclamation each year by the President of the United States of America designating September 17th through the 23rd as Constitution Week.

NOW, THEREFORE, BE IT RESOLVED, by the City Commission of the City of Wildwood, Florida, that the week of September 17–23, 2025, be, and is hereby proclaimed as

CONSTITUTION WEEK

and urge all citizens to study the Constitution and reflect on the privilege of being an American with all the rights and responsibilities which that privilege involves.

IN WITNESS WHEREOF, we have PASSED and DULY ADOPTED this 8th day of September 2025.

CITY COMMISSION
CITY OF WILDWOOD, FLORIDA

Ed Wolf, Mayor

ATTEST: _____
Jessica Barnes, City Clerk

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: CDD 2509-001 Middleton Downtown CDD Amendment

REQUESTED ACTION: Staff recommends approval

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

The Board of Supervisors of the Middleton Downtown Community Development District (the "District") has petitioned the City of Wildwood to amend Ordinance O2023-2 to reflect a net increase in the size of the District by approximately 3.6 acres, such that the resulting District will total 64.74 acres MOL.

The District has requested that the Commission adopt an ordinance approving the proposed changes as outlined by Section 190.046(b), Florida Statutes.

Ordinance O2025-50 has been prepared should the Commission move to support the request.

Development Services Department

ORDINANCE NO. O2025-50

AN ORDINANCE OF THE CITY OF WILDWOOD, FLORIDA,
TO AMEND THE BOUNDARY LINE OF MIDDLETON
DOWNTOWN COMMUNITY DEVELOPMENT DISTRICT
(DISTRICT); AMENDING THE EXTERNAL BOUNDARIES
OF THE DISTRICT; PROVIDING FOR CONFLICTS;
PROVIDING FOR SEVERABILITY; AND PROVIDING FOR
EFFECTIVE DATE.

WHEREAS, on March 27, 2023, the City Commission adopted Ordinance No. O2023-2 establishing the Middleton Downtown Community Development District, pursuant to Chapter 190, Florida Statutes, providing for authority and power of the District, providing for the Board of Supervisors of the District, providing for the District Budget, Providing for Functions of the District, providing for miscellaneous provisions, and providing for an effective date; and

WHEREAS, Middleton Downtown Community Development District (the "Petitioner") has petitioned the City Commission for the City of Wildwood, Florida (the "City") to adopt an ordinance amending the District Boundary Lines, pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the City has considered and finds that the proposed amended boundary lines are not inconsistent with any element or portion of the applicable Comprehensive Plan; and

WHEREAS, the City has considered and finds that the area of land within the amended District is a sufficient size, and is sufficiently compact, and is sufficiently contiguous to be developed as a functional interrelated community; and

WHEREAS, the City has considered and finds that the amended District is the best alternative for delivering the community development services and facilities to the area that will be served by the District; and

WHEREAS, the City has considered and finds that the community development services and facilities of the amended District will not be incompatible with the capacity and uses of existing local and regional community development services and facilities; and

WHEREAS, the City has considered and finds that the amended area that will be served by the amended District is amendable to separate special-district government; and

WHEREAS, the duly noticed public hearing on the Petition was held prior to the adoption of this Ordinance amending the District boundary lines.

NOW THEREFORE, BE IT ORDAINED by the City Commission of the City of Wildwood, Florida, as follows:

SECTION 1. AUTHORITY. This ordinance is adopted in compliance with and pursuant to the Uniform Community Development Act of 1980, Chapter 190, Florida Statutes, (2021), as amended.

SECTION 2. EXTERNAL BOUNDARIES OF THE DISTRICT. The external boundaries of the District are amended and described in Exhibit 1 attached hereto, the overall area containing approximately 64.7 acres.

SECTION 3. SEVERABILITY. If any provision of this Ordinance, or application therefore, is finally determined by a Court of competent jurisdiction to be invalid, illegal, or unenforceable, such provision shall be deemed to be severable and the remaining provisions shall continue in full force and effect provided that the invalid, illegal, or unenforceable provision is not material to the logical and intended interpretation of this Ordinance.

SECTION 4. EFFECTIVE DATE. This Ordinance shall take effect upon its passage and adoption pursuant to general law.

SECTION 5. SCRIVENER'S ERROR. The city attorney may correct scrivener's errors found in this ordinance by filing a corrected copy of this ordinance with the city clerk.

DONE AND ORDAINED by the City Commission of the City of Wildwood, Florida at a regular meeting held the ____ day of _____, 2025.

**CITY COMMISSION
CITY OF WILDWOOD, FLORIDA**

Ed Wolf, Mayor

ATTEST: _____
Jessica Barnes, City Clerk

First Reading: _____

Second Reading: _____

Approved as to form:

City Attorney

SKETCH OF DESCRIPTION (NOT A BOUNDARY SURVEY)

MIDDLETON DOWNTOWN CDD (1ST AMENDMENT) AMENDED
64.7 ACRES±

EXHIBIT " "
SHEET 3 OF 3

COUNTY ROAD NO. 470

LEGEND:

LB = LICENSED BUSINESS
(R) = RADIAL
Δ = CENTRAL ANGLE
R = RADIUS
L = ARC LENGTH
CB = CHORD BEARING
CH = CHORD LENGTH
ORB = OFFICIAL RECORDS BOOK
PG = PAGE

JOB SP2025.00907

Exhibit 2
Legal Description and Sketch of Existing Boundaries

SKETCH OF DESCRIPTION
(NOT A BOUNDARY SURVEY)

MIDDLETON DOWNTOWN CDD (1ST AMENDMENT) EXISTING
61.1 ACRES±

EXHIBIT " "
SHEET 1 OF 3

LEGAL DESCRIPTION

A PARCEL OF LAND LYING WITHIN SECTION 16, TOWNSHIP 20 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF AFORESAID SECTION 16; THENCE ALONG THE NORTH LINE THEREOF RUN S89°52'59"E, 408.10 FEET; THENCE DEPARTING SAID NORTH LINE RUN S00°07'01"W, 2057.35 FEET TO THE POINT OF BEGINNING; THENCE S85°48'23"E, 1,025.94 FEET; THENCE S73°23'56"E, 51.20 FEET; THENCE S85°48'23"E, 228.96 FEET; THENCE N46°28'02"E, 14.87 FEET; THENCE S85°48'23"E, 201.98 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 2,133.00 FEET; THENCE EASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 05°12'11", AN ARC DISTANCE OF 193.69 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE SOUTHERLY AND HAVING A RADIUS OF 102.00 FEET; THENCE EASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 45°20'18", AN ARC DISTANCE OF 80.71 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 123.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 01°49'54", AN ARC DISTANCE OF 3.93 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 102.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 47°30'10", AN ARC DISTANCE OF 84.57 FEET TO THE POINT OF TANGENCY; THENCE S00°00'00"E, 253.60 FEET; THENCE S10°42'06"W, 51.46 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE EASTERLY, HAVING A RADIUS OF 2,154.00 FEET AND A CHORD BEARING AND DISTANCE OF S04°11'22"E, 227.44 FEET TO WHICH A RADIAL LINE BEARS S88°50'13"W; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 06°03'10", AN ARC DISTANCE OF 227.55 FEET; THENCE ALONG A NON-TANGENT LINE RUN S52°12'57"E, 14.18 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE EASTERLY, HAVING A RADIUS OF 2,144.00 FEET AND A CHORD BEARING AND DISTANCE OF S13°44'50"E, 467.84 FEET TO WHICH A RADIAL LINE BEARS S82°30'59"W; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 12°31'39", AN ARC DISTANCE OF 468.77 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE WESTERLY AND HAVING A RADIUS OF 102.00 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 45°53'20", AN ARC DISTANCE OF 81.69 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE EASTERLY AND HAVING A RADIUS OF 123.00 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 86°03'41", AN ARC DISTANCE OF 184.75 FEET TO A POINT OF CUSP OF A CURVE CONCAVE SOUTHERLY, HAVING A RADIUS OF 102.00 FEET AND A CHORD BEARING AND DISTANCE OF N84°06'25"W, 82.73 FEET TO WHICH A RADIAL LINE BEARS N29°49'00"E; THENCE WESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 47°50'50", AN ARC DISTANCE OF 85.18 FEET TO THE POINT OF TANGENCY; THENCE S71°58'10"W, 6.89 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 449.00 FEET; THENCE WESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 14°52'05", AN ARC DISTANCE OF 116.51 FEET; THENCE ALONG A NON-TANGENT LINE RUN N83°50'45"W, 85.89 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 5.00 FEET AND A CHORD BEARING AND DISTANCE OF S24°34'10"W, 7.88 FEET TO WHICH A RADIAL LINE BEARS N62°35'40"E; THENCE

CONTINUED ON SHEET 2



Kaye M. Jameson 5/9/25
KAYE M. JAMESON - PROFESSIONAL SURVEYOR & MAPPER
FLORIDA REGISTRATION NO. 5912 JOB SP2025.00907

GENERAL NOTES:

1. THIS SKETCH OR THE COPIES THEREOF ARE NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER (IF A HARD COPY), OR THE ADOBE PDF CONTAINING THE ELECTRONIC SIGNATURE HAS NOT BEEN VALIDATED TO BE THE ORIGINAL SIGNED AND SEALED VERSION (IF AN ELECTRONIC FILE). IF AN ELECTRONIC FILE, PRINTED COPIES OF THE SURVEY MAP ARE NOT CONSIDERED TO BE A VALID SIGNED AND SEALED COPY.
2. THIS SKETCH WAS PREPARED FOR DESCRIPTION PURPOSES ONLY AND DOES NOT REPRESENT A BOUNDARY SURVEY.



SKETCH OF DESCRIPTION
(NOT A BOUNDARY SURVEY)

MIDDLETON DOWNTOWN CDD (1ST AMENDMENT) EXISTING
61.1 ACRES±

EXHIBIT " " "
SHEET 2 OF 3

LEGAL DESCRIPTION

CONTINUED FROM SHEET 1

SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 103°57'00", AN ARC DISTANCE OF 9.07 FEET TO A POINT OF COMPOUND CURVATURE OF A CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 72.70 FEET; THENCE WESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 14°54'27", AN ARC DISTANCE OF 18.92 FEET TO A POINT OF COMPOUND CURVATURE OF A CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 5.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 75°32'30", AN ARC DISTANCE OF 6.59 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE SOUTHERLY AND HAVING A RADIUS OF 26.00 FEET; THENCE WESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 131°39'21", AN ARC DISTANCE OF 59.74 FEET; THENCE ALONG A NON-TANGENT LINE RUN N85°59'56"W, 847.21 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHERLY, HAVING A RADIUS OF 1,346.81 FEET AND A CHORD BEARING AND DISTANCE OF N79°40'05"W, 322.28 FEET TO WHICH A RADIAL LINE BEARS S03°27'37"W; THENCE WESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 13°44'36", AN ARC DISTANCE OF 323.05 FEET; THENCE ALONG A NON-TANGENT LINE RUN N72°58'38"W, 399.92 FEET; THENCE S14°14'24"W, 160.85 FEET; THENCE N66°38'39"W, 53.31 FEET; THENCE N24°41'34"W, 12.90 FEET; THENCE N05°06'41"E, 40.99 FEET; THENCE N72°58'38"W, 120.53 FEET; THENCE S56°27'15"W, 70.00 FEET; THENCE S33°32'45"E, 30.00 FEET; THENCE S56°27'15"W, 8.00 FEET; THENCE N33°32'45"W, 41.72 FEET; THENCE N25°01'13"E, 70.63 FEET; THENCE N47°55'49"E, 40.13 FEET; THENCE N14°12'14"E, 46.54 FEET; THENCE N72°58'38"W, 379.61 FEET; THENCE N16°05'58"E, 121.16 FEET; THENCE N73°54'02"W, 3.00 FEET; THENCE N16°05'58"E, 2.84 FEET; THENCE S72°58'38"E, 404.07 FEET; THENCE N16°26'38"E, 385.22 FEET; THENCE N46°05'39"E, 33.22 FEET; THENCE N28°30'59"E, 63.88 FEET; THENCE N61°30'34"W, 8.57 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 1,135.50 FEET AND A CHORD BEARING AND DISTANCE OF N67°13'34"W, 217.69 FEET TO WHICH A RADIAL LINE BEARS N28°16'28"E; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 11°00'04", AN ARC DISTANCE OF 218.02 FEET; THENCE ALONG A NON-TANGENT LINE RUN N76°47'49"W, 74.27 FEET; THENCE N74°16'58"W, 100.42 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE SOUTHERLY, HAVING A RADIUS OF 46.83 FEET AND A CHORD BEARING AND DISTANCE OF S79°29'52"W, 41.94 FEET TO WHICH A RADIAL LINE BEARS N16°05'59"E; THENCE WESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 53°12'13", AN ARC DISTANCE OF 43.49 FEET; THENCE ALONG A NON-TANGENT LINE RUN N16°05'58"E, 513.21 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHERLY, HAVING A RADIUS OF 2,056.97 FEET AND A CHORD BEARING AND DISTANCE OF S81°05'27"E, 21.89 FEET TO WHICH A RADIAL LINE BEARS S09°12'51"W; THENCE EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 00°36'35", AN ARC DISTANCE OF 21.89 FEET; THENCE ALONG A NON-TANGENT LINE RUN N50°48'53"E, 14.88 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHERLY, HAVING A RADIUS OF 2,046.00 FEET AND A CHORD BEARING AND DISTANCE OF S83°44'28"E, 147.48 FEET TO WHICH A RADIAL LINE BEARS S08°19'28"W; THENCE EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 04°07'51", AN ARC DISTANCE OF 147.51 FEET TO THE POINT OF BEGINNING.

LEGEND:

LB = LICENSED BUSINESS
(R) = RADIAL
Δ = CENTRAL ANGLE
R = RADIUS
L = ARC LENGTH
CB = CHORD BEARING
CH = CHORD LENGTH
ORB = OFFICIAL RECORDS BOOK
PG = PAGE

JOB SP2025.00907



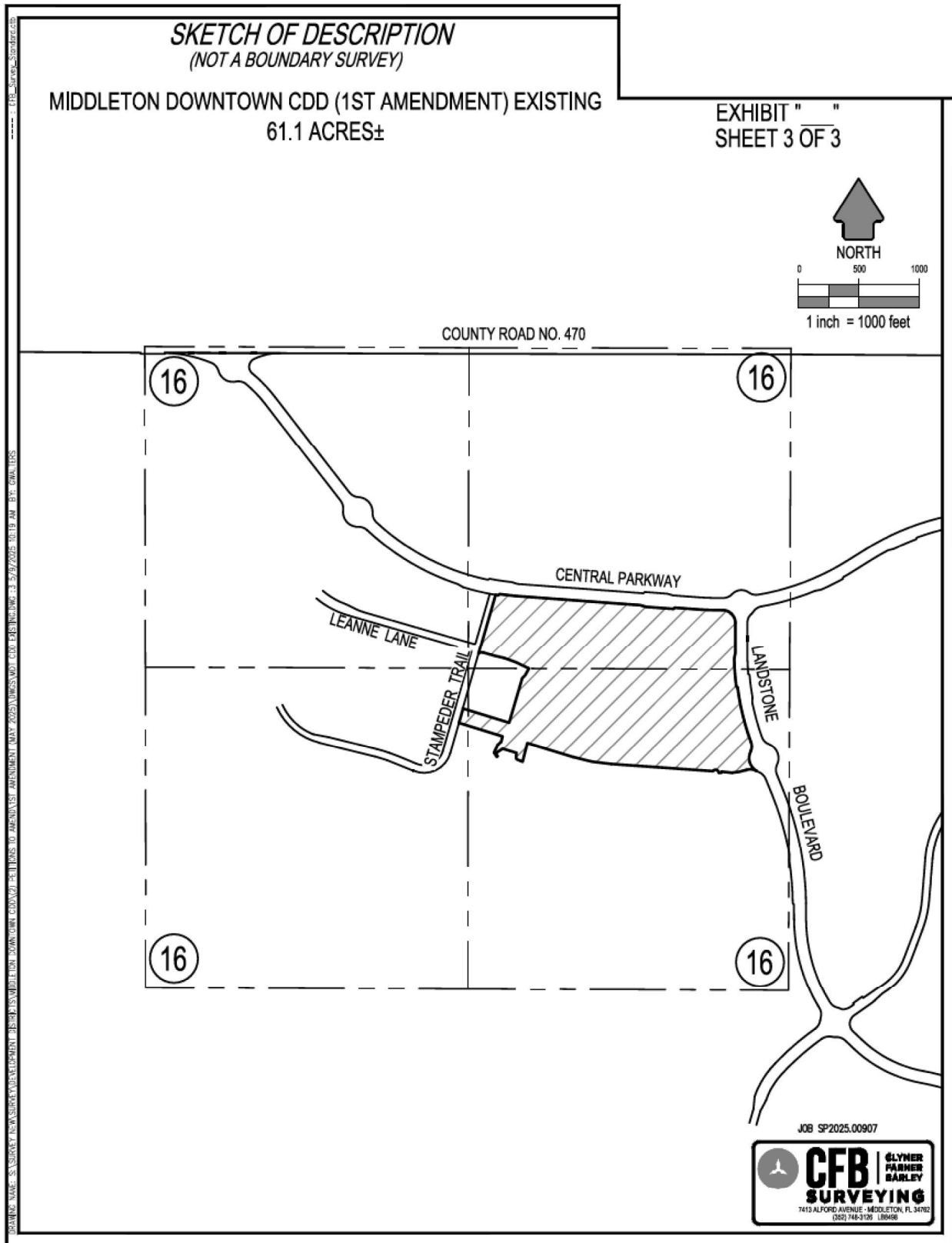


Exhibit 3
Legal Description and Sketch of Added Boundaries

SKETCH OF DESCRIPTION
(NOT A BOUNDARY SURVEY)

MIDDLETON DOWNTOWN CDD (1ST AMENDMENT) ADDED
3.6 ACRES±

EXHIBIT " "
SHEET 1 OF 2

LEGAL DESCRIPTION

A PARCEL OF LAND LYING WITHIN SECTION 16, TOWNSHIP 20 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF THE NORTHWEST 1/4 OF AFORESAID SECTION 16; THENCE ALONG THE NORTH LINE THEREOF RUN S89°47'31"E, 2,695.91 FEET TO THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF SAID SECTION 16; THENCE ALONG THE NORTH LINE THEREOF RUN S89°52'59"E, 128.24 FEET; THENCE DEPARTING SAID NORTH LINE RUN S00°07'01"W, 2,533.30 FEET TO THE POINT OF BEGINNING; THENCE S74°16'58"E, 100.42 FEET; THENCE S76°47'49"E, 74.27 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 1,135.50 FEET AND A CHORD BEARING AND DISTANCE OF S67°13'34"E, 217.69 FEET TO WHICH A RADIAL LINE BEARS N17°16'24"E; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 11°00'04", AN ARC DISTANCE OF 218.02 FEET; THENCE ALONG A NON-TANGENT LINE RUN S61°30'34"E, 8.57 FEET; THENCE S28°30'59"W, 63.88 FEET; THENCE S46°05'39"W, 33.22 FEET; THENCE S16°26'38"W, 385.22 FEET; THENCE N72°58'38"W, 404.07 FEET TO THE EASTERLY RIGHT OF WAY LINE OF STAMPEDE TRAIL PER MIDDLETON UNIT NO. 1, ACCORDING TO THE PLAT THEREOF AS RECORDED IN PLAT BOOK 20, PAGES 28, 28A THROUGH 28N, INCLUSIVE, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA; THENCE ALONG SAID EASTERLY RIGHT OF WAY LINE RUN N16°05'58"E, 27.22 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE EASTERLY, HAVING A RADIUS OF 37.50 FEET AND A CHORD BEARING AND DISTANCE OF S00°44'41"W, 18.50 FEET TO WHICH A RADIAL LINE BEARS N74°58'31"W; THENCE DEPARTING SAID EASTERLY RIGHT OF WAY LINE RUN SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 28°33'36", AN ARC DISTANCE OF 18.69 FEET TO A POINT OF COMPOUND CURVATURE OF A CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 5.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 59°26'31", AN ARC DISTANCE OF 5.19 FEET TO THE POINT OF TANGENCY; THENCE S72°58'38"E, 338.80 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 5.00 FEET; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'09", AN ARC DISTANCE OF 7.85 FEET TO THE POINT OF TANGENCY; THENCE N17°01'13"E, 123.00 FEET; THENCE N72°58'38"W, 285.00 FEET; THENCE N17°01'22"E, 33.67 FEET; THENCE N72°58'38"W, 70.56 FEET TO AFORESAID EASTERLY RIGHT OF WAY LINE; (SAID POINT BEARS S43°26'16"E, 3916.88 FEET FROM SAID NORTHWEST CORNER OF THE NORTHWEST 1/4 OF SECTION 16); THENCE ALONG SAID EASTERLY RIGHT OF WAY LINE RUN N16°05'58"E, 305.11 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE SOUTHERLY, HAVING A RADIUS OF 46.83 FEET AND A CHORD BEARING AND DISTANCE OF N79°29'52"E, 41.94 FEET TO WHICH A RADIAL LINE BEARS N37°06'14"W; THENCE DEPARTING SAID EASTERLY RIGHT OF WAY LINE RUN EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 53°12'13", AN ARC DISTANCE OF 43.49 FEET TO THE POINT OF BEGINNING.



Kaye M. Jameson 5/9/25
KAYE M. JAMESON PROFESSIONAL SURVEYOR & MAPPER
FLORIDA REGISTRATION NO. 5912 JOB SP2025.00907

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Page 616 of 740

Exhibit 4
Consent to Amend the Boundary Line of
Middleton Downtown Community Development District

The undersigned, being the owner of the property described in Exhibit 3 to the Petition to Amend the Boundary Line of Middleton Downtown Community Development District, hereby consents to the Petition to Amend the Boundary Line of Middleton Downtown Community Development District, dated the 5th day of June, 2025.

**THE VILLAGES DEVELOPMENT
OPERATING COMPANY, LLC,**
a Florida limited liability company

By: VDC MANAGER, LLC
a Florida limited liability company,
its Manager

By: _____

Martin L. Dzuro, Manager

Exhibit 5
Board of Supervisors
Middleton Downtown Community Development District

1. Supervisor– Don Simmons
2. Supervisor/ Chair – Steve Printz
3. Supervisor– Don Levens
4. Supervisor – Alison Emily
5. Supervisor – John Weber/Vice Chair

Exhibit 6
Legal Description of Amended Boundaries

SKETCH OF DESCRIPTION
(NOT A BOUNDARY SURVEY)

MIDDLETON DOWNTOWN CDD (1ST AMENDMENT) AMENDED
64.7 ACRES±

EXHIBIT " "
SHEET 1 OF 3

LEGAL DESCRIPTION

A PARCEL OF LAND LYING WITHIN SECTION 16, TOWNSHIP 20 SOUTH, RANGE 23 EAST, SUMTER COUNTY, FLORIDA, DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF AFORESAID SECTION 16; THENCE ALONG THE NORTH LINE THEREOF RUN S89°52'59"E, 408.10 FEET; THENCE DEPARTING SAID NORTH LINE RUN S00°07'01"W, 2057.35 FEET TO THE SOUTHERLY RIGHT OF WAY LINE OF CENTRAL PARKWAY PER THE PLAT OF MIDDLETON UNIT NO. 1 AS RECORDED IN PLAT BOOK 20, PAGES 28, 28A THROUGH 28N, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA; SAID POINT ALSO BEING THE POINT OF BEGINNING; THE FOLLOWING EIGHT (8) COURSES BEING ALONG SAID SOUTHERLY RIGHT OF WAY LINE OF CENTRAL PARKWAY: RUN S85°48'23"E, 1,025.94 FEET; THENCE S73°23'56"E, 51.20 FEET; THENCE S85°48'23"E, 228.96 FEET; THENCE N46°28'02"E, 14.87 FEET; THENCE S85°48'23"E, 201.98 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 2,133.00 FEET; THENCE EASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 05°12'11", AN ARC DISTANCE OF 193.69 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE SOUTHERLY AND HAVING A RADIUS OF 102.00 FEET; THENCE EASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 45°20'18", AN ARC DISTANCE OF 80.71 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 123.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 01°49'54", AN ARC DISTANCE OF 3.93 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE SOUTHWESTERLY AND HAVING A RADIUS OF 102.00 FEET; SAID POINT ALSO BEING ON THE WESTERLY RIGHT OF WAY LINE OF LANDSTONE BOULEVARD PER THE PLAT OF VILLAGES OF SOUTHERN OAKS UNIT NO. 202 AS RECORDED IN PLAT BOOK 20, PAGES 38, 38A THROUGH 38F, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA; THE FOLLOWING EIGHT (8) COURSES BEING ALONG SAID WESTERLY RIGHT OF WAY LINE OF LANDSTONE BOULEVARD: RUN SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 47°30'10", AN ARC DISTANCE OF 84.57 FEET TO THE POINT OF TANGENCY; THENCE S00°00'00"E, 253.60 FEET; THENCE S10°42'06"W, 51.46 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE EASTERLY, HAVING A RADIUS OF 2,154.00 FEET AND A CHORD BEARING AND DISTANCE OF S04°11'22"E, 227.44 FEET TO WHICH A RADIAL LINE BEARS S88°50'13"W; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 06°03'10", AN ARC DISTANCE OF 227.55 FEET; THENCE ALONG A NON-TANGENT LINE RUN S52°12'57"E, 14.18 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE EASTERLY, HAVING A RADIUS OF 2,144.00 FEET AND A CHORD BEARING AND DISTANCE OF S13°44'50"E, 467.84 FEET TO WHICH A RADIAL LINE BEARS S82°30'59"W; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 12°31'39", AN ARC DISTANCE OF 468.77 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE WESTERLY AND HAVING A RADIUS OF 102.00 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 45°53'20", AN ARC DISTANCE OF 81.69 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE EASTERLY AND HAVING A RADIUS OF 123.00 FEET; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 86°03'41", AN ARC DISTANCE OF 184.75 FEET TO A POINT OF CUSP OF A CURVE CONCAVE SOUTHERLY, HAVING A RADIUS OF 102.00 FEET AND A CHORD BEARING AND DISTANCE OF N84°06'25"W, 82.73 FEET TO WHICH A RADIAL LINE BEARS N29°49'00"E; SAID POINT ALSO BEING ON THE NORTHERLY BOUNDARY LINE OF TRACT "K" PER THE PLAT OF MIDDLETON UNIT NO. 3 AS RECORDED IN PLAT BOOK 21, PAGES 6, 6A THROUGH 6"O", PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA; THE FOLLOWING FOUR (4) COURSES BEING ALONG SAID NORTHERLY BOUNDARY LINE OF TRACT "K": RUN WESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 47°50'50", AN ARC DISTANCE OF 85.18 FEET TO THE POINT OF TANGENCY; THENCE S71°58'10"W, 6.89 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 449.00 FEET; THENCE WESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 14°52'05", AN ARC DISTANCE OF 116.51 FEET; THENCE ALONG A NON-TANGENT LINE RUN N83°50'45"W, 85.89 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHWESTERLY, HAVING A

CONTINUED ON SHEET 2



Kaye M. Jameson 5/9/25
KAYE M. JAMESON PROFESSIONAL SURVEYOR & MAPPER
FLORIDA REGISTRATION NO. 5912
JOB SP2025.00907

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SKETCH OF DESCRIPTION
(NOT A BOUNDARY SURVEY)

MIDDLETON DOWNTOWN CDD (1ST AMENDMENT) AMENDED
64.7 ACRES±

EXHIBIT " "
SHEET 2 OF 3

LEGAL DESCRIPTION

CONTINUED FROM SHEET 1

RADIUS OF 5.00 FEET AND A CHORD BEARING AND DISTANCE OF S24°34'10"W, 7.88 FEET TO WHICH A RADIAL LINE BEARS N62°35'40"E; SAID POINT ALSO BEING ON THE NORTHERLY BOUNDARY LINE OF THOSE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 4577, PAGE 613, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA; THE FOLLOWING FIVE (5) COURSES BEING ALONG THE NORTHERLY BOUNDARY LINE OF SAID LANDS: RUN SOUTHWESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 103°57'00", AN ARC DISTANCE OF 9.07 FEET TO A POINT OF COMPOUND CURVATURE OF A CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 72.70 FEET; THENCE WESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 14°54'27", AN ARC DISTANCE OF 18.92 FEET TO A POINT OF COMPOUND CURVATURE OF A CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 5.00 FEET; THENCE NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 75°32'30", AN ARC DISTANCE OF 6.59 FEET TO THE POINT OF REVERSE CURVATURE OF A CURVE CONCAVE SOUTHERLY AND HAVING A RADIUS OF 26.00 FEET; THENCE WESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 131°39'21", AN ARC DISTANCE OF 59.74 FEET; THENCE ALONG A NON-TANGENT LINE RUN N85°59'56"W, 847.21 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHERLY, HAVING A RADIUS OF 1,346.81 FEET AND A CHORD BEARING AND DISTANCE OF N79°40'05"W, 322.28 FEET TO WHICH A RADIAL LINE BEARS S03°27'37"W; SAID POINT ALSO BEING ON THE NORTHERLY BOUNDARY LINE OF AFORESAID PLAT OF MIDDLETON UNIT NO. 3; THE FOLLOWING THREE (3) COURSES BEING ALONG THE NORTHERLY BOUNDARY LINE OF SAID PLAT; RUN WESTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 13°44'36", AN ARC DISTANCE OF 323.05 FEET; THENCE ALONG A NON-TANGENT LINE RUN N72°58'38"W, 399.92 FEET; THENCE S14°14'24"W, 160.85 FEET; THENCE DEPARTING SAID PLAT RUN N66°38'39"W, 53.31 FEET; THENCE N24°41'34"W, 12.90 FEET; THENCE N05°06'41"E, 40.99 FEET; THENCE N72°58'38"W, 120.53 FEET; THENCE S56°27'15"W, 70.00 FEET; THENCE S33°32'45"E, 30.00 FEET; THENCE S56°27'15"W, 8.00 FEET; THENCE N33°32'45"W, 41.72 FEET; THENCE N25°01'13"E, 70.63 FEET; THENCE N47°55'49"E, 40.13 FEET; THENCE N14°12'14"E, 46.54 FEET; THENCE N72°58'38"W, 379.61 FEET TO THE EASTERLY RIGHT OF WAY LINE OF STAMPEDER TRAIL OF AFORESAID PLAT OF MIDDLETON UNIT NO. 1; THE FOLLOWING THREE (3) COURSES BEING ALONG SAID EASTERLY RIGHT OF WAY LINE OF STAMPEDER TRAIL: RUN N16°05'58"E, 121.16 FEET; THENCE N73°54'02"W, 3.00 FEET; THENCE N16°05'58"E, 30.06 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE EASTERLY, HAVING A RADIUS OF 37.50 FEET AND A CHORD BEARING AND DISTANCE OF S00°44'41"W, 18.50 FEET TO WHICH A RADIAL LINE BEARS N74°58'31"W; SAID POINT ALSO BEING ON THE SOUTHERLY BOUNDARY LINE OF THOSE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 4639, PAGE 254, PUBLIC RECORDS OF SUMTER COUNTY, FLORIDA; THE FOLLOWING EIGHT (8) COURSES BEING ALONG THE SOUTHERLY, EASTERLY AND NORTHERLY, RESPECTIVELY, BOUNDARY LINES OF SAID LANDS: RUN SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 28°33'36", AN ARC DISTANCE OF 18.69 FEET TO A POINT OF COMPOUND CURVATURE OF A CURVE CONCAVE NORTHEASTERLY AND HAVING A RADIUS OF 5.00 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 59°26'31", AN ARC DISTANCE OF 5.19 FEET TO THE POINT OF TANGENCY; THENCE S72°58'38"E, 338.80 FEET TO THE POINT OF CURVATURE OF A CURVE CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 5.00 FEET; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 90°00'09", AN ARC DISTANCE OF 7.85 FEET TO THE POINT OF TANGENCY; THENCE N17°01'13"E, 123.00 FEET; THENCE N72°58'38"W, 285.00 FEET; THENCE N17°01'22"E, 33.67 FEET; THENCE N72°58'38"W, 70.56 FEET TO AFORESAID EASTERLY RIGHT OF WAY LINE OF STAMPEDER TRAIL; THENCE ALONG SAID EASTERLY RIGHT OF WAY LINE OF STAMPEDER TRAIL RUN N16°05'58"E, 818.32 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHERLY, HAVING A RADIUS OF 2,056.97 FEET AND A CHORD BEARING AND DISTANCE OF S81°05'27"E, 21.89 FEET TO WHICH A RADIAL LINE BEARS S09°12'51"W; SAID POINT ALSO BEING ON AFORESAID SOUTHERLY RIGHT OF WAY LINE OF CENTRAL PARKWAY; THE FOLLOWING THREE (3) COURSES BEING ALONG SAID SOUTHERLY RIGHT OF WAY LINE CENTRAL PARKWAY: RUN EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 00°36'35", AN ARC DISTANCE OF 21.89 FEET; THENCE ALONG A NON-TANGENT LINE RUN N50°48'53"E, 14.88 FEET TO A POINT ON THE ARC OF A NON-TANGENT CURVE CONCAVE NORTHERLY, HAVING A RADIUS OF 2,046.00 FEET AND A CHORD BEARING AND DISTANCE OF S83°44'28"E, 147.48 FEET TO WHICH A RADIAL LINE BEARS S08°19'28"W; THENCE EASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 04°07'51", AN ARC DISTANCE OF 147.51 FEET TO THE POINT OF BEGINNING.

J06 SP2025.00907



Exhibit 7
**Proposed Time Tables And Related Estimates of Cost¹ of The District Services
And Facilities of The Expanded Middleton Downtown Community Development District**

ITEM	ANTICIPATED SCHEDULE	ESTIMATED COST
Roadways	2022-2025	\$4,134,240.00
Landscaping & Irrigation in Common Areas ²	2022-2025	\$12,487,200.00
Parking Areas	2022-2025	\$26,880,420.00
Master Earthwork and Stormwater Collection Systems	2022-2025	\$6,933,300.00
TOTAL:		\$50,435,160.00

¹ Costs are preliminary in nature and are subject to change. Costs include engineering and contingencies.

Exhibit 9

The Middleton Downtown Community Development District (the “District”) is located within the city limits of the City of Wildwood (the “City”) in Sumter county, Florida. The District lies within The Villages of Southern Oaks (VOSO), which was approved on May 8, 2017 as an Age Restricted Development (ARD) Subsequent amendments were approved by the City on January 8, 2018, January 22, 2018, August 27, 2018, January 28, 2019, September 23, 2019, February 24, 2020, October 12, 2020, November 8, 2021, July 11, 2022, February 27, 2023, November 25, 2024, and February 10, 2025.

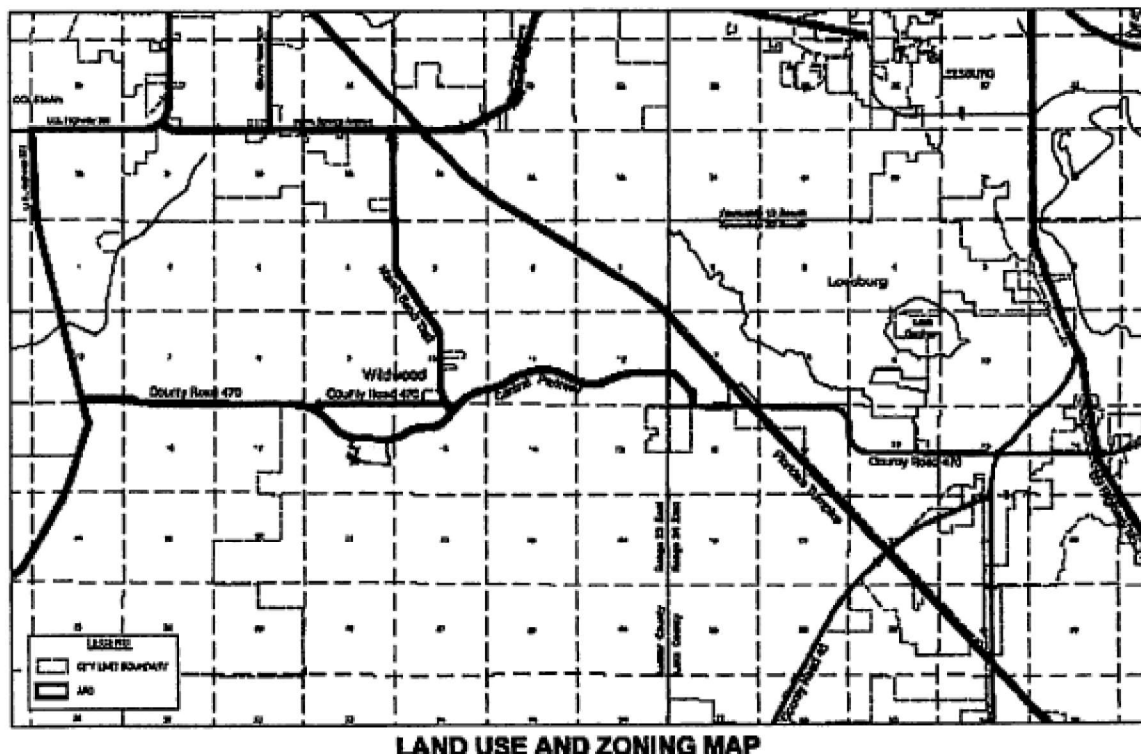


Exhibit 10
Statement of Estimated Regulatory Costs of the Establishment of
Middleton Downtown Community Development District

1.0 Introduction

1.1 Purpose and Scope

This statement of estimated regulatory costs (SERC) supports the petition to amend Middleton Downtown Community Development District (the "District"). The amended District will include approximately 64.7 acres of land on which roughly 350,000 square feet of commercial space is planned for development with the possibility of additional mixed uses, including residential. This amendment will add approximately 3.6 net acres to the existing District. The District proposes to provide infrastructure and community services to this area in the District as described more fully below.

The limitations on the scope and use of this SERC are set out in Section 190.002(2)(d), Florida Statutes ("F.S."), as follows:

“That the process of establishing such a District pursuant to uniform general law shall be fair and based only on factors material to managing and financing the service delivery function of the District, so that any matter concerning permitting or planning of the development is not material or relevant.”

1.2 Overview of the Proposed District Middleton Downtown Community Development District

The proposed District would provide community infrastructure, services, and facilities, along with their operations and maintenance, to the proposed area, located in the City of Wildwood, Florida. The proposed amendment adds approximately 3.6 acres making the entire District 64.7 acres. The District may include a mix of commercial and residential uses including roughly 350,000 square feet of commercial space.

1.3 Requirements for Statement of Estimated Regulatory Costs (SERC)

Section 120.541(2), F.S. (2022) defines the elements a SERC must contain (or in this case, County ordinance).

(a) An economic analysis showing whether the rule directly or indirectly:

1. Is likely to have an adverse impact on economic growth, private sector job creation or employment, or private sector investment in

excess of \$1 million in the aggregate within five (5) years after the implementation of the rule;

2. Is likely to have an adverse impact on business competitiveness, including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets, productivity, or innovation in excess of \$1 million in the aggregate within five years after the implementation of the rule; or
 3. Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within five years after the implementation of the rule.
- (b) A good faith estimate of the number of individuals and entities likely to be required to comply with the rule, together with a general description of the types of individuals likely to be affected by the rule.
 - (c) A good faith estimate of the cost to the agency, and to any other state and local government entities, of implementing and enforcing the proposed rule, and any anticipated effect on state or local revenues.
 - (d) A good faith estimate of the transactional costs likely to be incurred by individuals and entities, including local government entities, required to comply with the requirements of the rule. As used in this section, "transactional costs" are direct costs that are readily ascertainable based upon standard business practices, and include filing fees, the cost of obtaining a license, the cost of equipment required to be installed or used or procedures required to be employed in complying with the rule, additional operating costs incurred, the cost of monitoring and reporting, and any other costs necessary to comply with the rule.
 - (e) An analysis of the impact on small businesses as defined by Section 288.703, F.S., and an analysis of the impact on small counties and small cities as defined in Section 120.52, F.S. The impact analysis for small businesses must include the basis for the agency's decision not to implement alternatives that would reduce adverse impacts on small businesses.
 - (f) Any additional information that the agency determines may be useful.
 - (g) In the statement or revised statement, whichever applies, a description of any regulatory alternatives submitted under paragraph (1)(a) and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule.

2.0 An economic analysis showing whether the rule/ordinance directly or indirectly will have an adverse impact on economic growth, job creation, employment, private-sector investment, business competitiveness, or regulatory costs.

Section 120.541(2)(a), F.S., requires an economic analysis showing whether the establishment of the District will directly or indirectly have an adverse impact on economic growth, job creation, employment, private-sector investment, business competitiveness, or regulatory costs exceeding \$1 million in the aggregate within five years after the establishment takes place. The answer, based upon numerous other residential community development districts, is that the amendment of the District will not have an adverse impact on economic growth, job creation, employment, private-sector investment, business competitiveness, or regulatory costs.

The amendment of the District is likely to increase economic growth, job creation, employment, private-sector investment, and business competitiveness. This is because the District will provide infrastructure improvements within the District's boundaries, allowing for the commercial development of the land within the District. The development is planned to include roughly 350,000 square feet of commercial development. The commercial development will increase economic growth, job creation, employment, private-sector investment, and business competitiveness in the District.

The District will have the ability to assess the property owners to pay for the installation, operation, and maintenance of its infrastructure improvements. However, such costs will not be in addition to, or unique to, the District. The infrastructure improvements to be funded by the District would be required to support development of the planned residences, regardless of the District's existence. Community development districts, such as Middleton Downtown Community Development District can fund their infrastructure improvements with long-term bond financing that typically carries more favorable terms than other sources of funding. Thus, the costs related to the installation of the public infrastructure serving the planned development will not be increased due to the existence of the District.

3.0 A good-faith estimate of the number of individuals and entities likely to be required to comply with the rule/ordinance, together with a general description of the types of individuals likely to be affected by the rule/ordinance.

The landowner of the District plans to develop roughly 350,000 square feet of commercial development, with the possibility of additional residential units and other mixed uses, within the District. Establishment of the proposed District would put all of the development under the jurisdiction of the proposed District. Prior to the sale of the property within the District, the developer will also be subject to the District's jurisdiction.

4.0 Good-faith estimate of the cost to state and local government entities, of implementing and enforcing the proposed ordinance, and any anticipated effect on state and local revenues

4.1 Impact on State and Local Costs

State Government Entities

There will be virtually no costs to various Florida ("State") governmental entities due to the fact that the District already exists, and the amendment will have no effect on various Florida governmental entities. The District consists of less than 2,500 acres; therefore, the City of Wildwood, Florida (the "City") is the reviewing agency, pursuant to Florida Statutes Section 190.005(2). The State will incur no costs in reviewing the petition to establish the District and the State will not be required to hold any public hearings on the matter.

The ongoing costs to various State entities to implement and enforce the amended District relate strictly to the receipt and processing of various reports that the District is required to file annually with the State and its various entities. These annual reports are outlined in the attached Appendix. However, the costs to the State agencies that will receive and process the District's reports will be minimal. The District is only one of many governmental subdivisions required to submit various reports to the State. Additionally, pursuant to Section 189.018, F.S., the District will pay an annual fee to the State Department of Commerce to offset such processing costs.

The City of Wildwood

City staff will process, analyze, and conduct public hearing(s) on the petition to amend the District. These activities will utilize the time of the staff and City Commissioners, however, these costs to the City are likely to be minimal for a number of reasons. First, review of the petition does not include analysis of the development to be served by the District. Second, the petition itself provides most of the information needed for City staff's review. Third, the City currently employs the staff needed to conduct the review of the petition. Fourth, no capital expenditure is required to review the petition. Finally, local governments routinely process similar petitions for land use and zoning changes that are more complex than is the petition to amend a Community Development District.

The annual costs to the City, related to the ongoing operations of the District, are also minimal. The District will be an independent unit of local government. The only annual costs incurred by the City will be the minimal costs of receiving and, to the extent desired, reviewing the various reports that the District is required to provide to the City.

4.2 Impact on State and Local Revenues

Adoption of the proposed ordinance will have no negative impact on State or local revenues. The District is an independent unit of local government. It is designed to

provide community facilities and services to serve the development. It has its own sources of revenue. No State or local subsidies are required or expected.

In this regard, it is important to note that any debt obligations incurred by the District to construct its infrastructure, or for any other reason, are not debts of the State, the County, the City, or any unit of local government. By State law, the debts of the District are strictly its own responsibility.

5.0 A good-faith estimate of the transactional costs likely to be incurred by individuals and entities required to comply with the requirements of the rule/ordinance.

Table 2, below, provides an outline of the various facilities and services the proposed District may provide. The District plans to fund, own, operate, and maintain certain drainage and stormwater systems, landscaping, and ponds. The District will also plan, construct, and finance some of the community's roadways, along with possibly offsite roadway improvements. The roadways and drainage systems within publicly dedicated rights-of-way will be conveyed to the appropriate general-purpose government for operation and maintenance. The landowner will construct the utilities and other community infrastructure and facilities. The District will be responsible for maintenance of some of these facilities.

Table 2. Proposed Facilities and Services

<u>Improvements/Facility</u>	<u>Funded By</u>	<u>O&M By</u>	<u>Ownership</u>
Roads	Landowner	CDD	Landowner
Utilities	Landowner	Landowner	Landowner
Drainage	Landowner	CDD	Landowner
Landscape/Lakes	Landowner	CDD	Landowner

The petitioner has estimated the costs for providing the capital improvements and facilities outlined in Table 2. The cost estimates for these improvements and facilities are shown in Table 3, below. Total costs are estimated at approximately \$50,435,160.00.

Table 3. Summary of Estimated Capital Costs for New Infrastructure

Improvement/Facility	Anticipated Schedule	Estimated Cost
Roadways	2022-2024	\$4,134,240.00
Landscaping & Irrigation in Common Areas	2022-2024	\$12,487,200.00
Parking Areas	2022-2024	\$26,880,420.00
Master Earthwork and Stormwater Collection	2022-2024	\$6,933,300.00
TOTAL:		\$50,435,160.00

The District may impose a non-ad valorem assessment to fund the operations and maintenance of the District and its facilities and services.

It is important to note that the various costs outlined in Table 3 are typical for developments of the type contemplated herein. In other words, there is nothing unusual about the District's financing that requires additional infrastructure over and above what would normally be needed. Therefore, these costs are not in addition to normal development costs. Instead, the facilities and services provided by the District are substituting in part for developer-provided infrastructure and facilities. Along these same lines, District-imposed assessments for operations and maintenance costs are similar to what would be charged in any event by a property owner's association common to most master-planned developments.

Real estate markets take into account the District's cost because buyers and renters evaluate all of the costs and benefits associated with various alternative locations. Therefore, market forces preclude developers from marking up the prices of their products beyond what the competition allows. To remain competitive, the operations and maintenance charges must also be in line with the competition.

Furthermore, locating to the District by businesses is completely voluntary. So ultimately, all owners and users of the affected property choose to accept the District's costs because of the benefits that the District provides.

6.0 An analysis of the impact on small businesses, as defined by Section 288.703, F.S., and an analysis of the impact on small counties and small cities as defined by Section 120.52, F.S.

There will be no adverse impact on small businesses because of establishment the District. If anything, the impact will be positive. This is because the District must competitively bid certain of its contracts. This affords small businesses the opportunity to bid on District work.

The City of Wildwood has an estimate population of 15,730 according to the most recent U.S. Census Bureau (2020) and the population was 6,709 at the 2010 census. Therefore, the City of Wildwood is not considered a small city as defined by Section 120.52, F.S. The District will provide infrastructure facilities and services to the property located within the District. These facilities and services will help to make this property developable.

Development of the property within the District will increase the value of this property, and consequently, will increase the property taxes that accrue to the City. These increased property taxes, along with other direct and indirect revenues accruing to the City as a result of the development of the land within the District, will offset any new staff, facilities, or equipment the City adds to provide services to the property owners within the District.

7.0 Any additional useful information.

The analysis provided above is based on a straightforward application of economic theory, especially as it relates to tracking the incidence of regulatory costs and benefits. Inputs were received from the developer's engineer and other professionals associated with the developer.

It is useful to reflect upon the question of whether the establishment of the District is the best alternative to provide community facilities and services to the development. As an alternative to the District, the City could approve a dependent special District for the area, such as an MSBU or a special taxing District under Chapter 170 of the Florida Statutes. Either of these alternatives could finance the improvements contemplated in Table 2 in a fashion similar to the existing District.

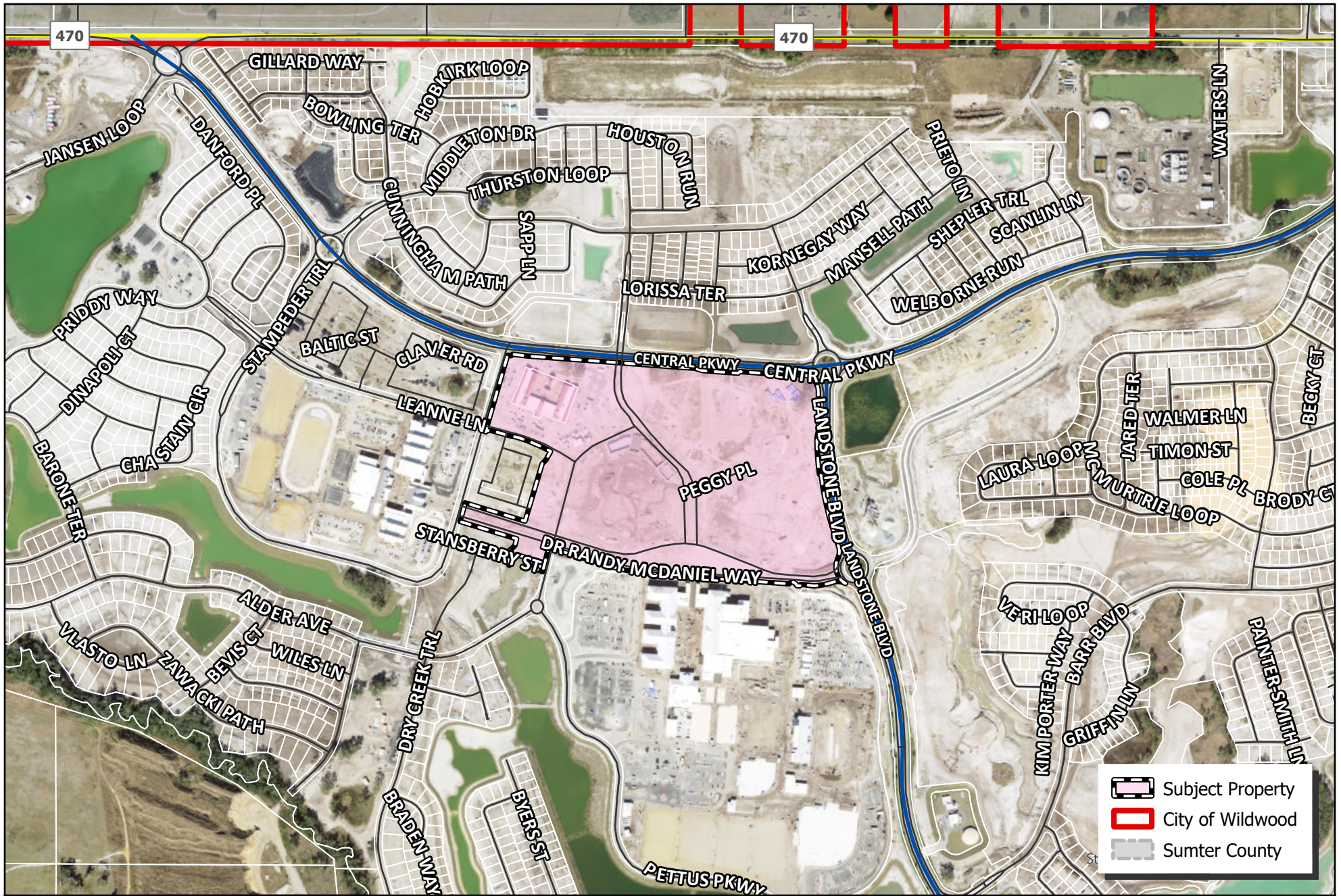
However, unlike the District, the alternatives would require the City to continue to administer the projects and its facilities and services. As a result, the costs for these services and facilities would not be sequestered to the land directly benefiting from them, as the case would be with the District. In addition, administering a project of the size and complexity of the development program for the District is a very significant and expensive undertaking. Other alternative to the District would be for the developer to provide the infrastructure and to use a property owners association (POA) for operations and maintenance of community facilities and services. A District is superior to a POA for a variety of reasons. First, unlike a POA, a District can impose and collect its assessments along with other property taxes on the combined real estate tax bill through the County tax collector. Therefore, the District is far more assured of obtaining its needed funds than is a POA. Second, the District is a unit of local government. Therefore, unlike a POA, the District must abide by all governmental rules and regulations.

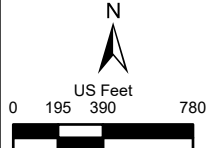
Additionally, any debt of a District is strictly the District's responsibility. While it may be technically true that the debt of a City-established, dependent special district, is not strictly the City's responsibility, any financial problems that the special district may have will inevitably entangle the City. This will not be the case if the District is established as proposed.

With a District, businesses (owners and renters) within the District would have a focused unit of government under their direct control. The District can then be more responsive to commercial and residential needs without disrupting other City responsibilities.

APPENDIX

REPORT	STATUE SECTION	DUE DATE
Annual Financial Audit	218.39	Nine months after end of fiscal year
Annual Financial Report (AFR)	218.32	Within 45 days after completion of audit but no later than 9 months after end of fiscal year
Financial Disclosure Form 1	112.3145	By July 1
Public Depositor Report	280.17	By November 30
Proposed Budget	190.008	By June 15
Adopted Budget	190.008	By October 1
Public Meetings Schedule	189.015	Quarterly semiannually or annually
Notice of Bond Issuance	218.38	Within 120 days after delivery
Registered Agent	189.014	30 days after first Board meeting
Notice of Establishment	190.0485	30 days after formation
Establishment Documents	189.016	30 days after adoption
Notice of Public Finance	190.009	After financing



 CITY OF WILDWOOD 100 North Main Street Wildwood, FL 34785 Phone: (352) 330-1330 www.wildwood-fl.gov	 US Feet 0 195 390 780	CDD 2509-001 MIDDLETON DOWNTOWN CDD AMENDMENT PARCELS K15-007 & K15-015	MAP 1B
			LOCATION
			MAP
			SEP 2025



Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City of Wildwood website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: O2025-50

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, a business impact estimate is not required by state law¹ for the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.

**PETITION TO AMEND THE BOUNDARY LINE OF
MIDDLETON DOWNTOWN COMMUNITY DEVELOPMENT DISTRICT**

Petitioner, Middleton Downtown Community Development District, a Florida Community Development District, petitions the City of Wildwood, Florida (hereinafter referred to as “City”) pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, to adopt an ordinance to amend the boundary line of Middleton Downtown Community Development District (the “District”) and states as follows:

1. Petitioner is a Florida Community Development District with its principal place of business at 3619 Kiessel Road, The Villages, Florida 32163.

2. The District presently comprises approximately 61.14 acres. The amendment will increase the District’s size by approximately 3.6 acres to approximately 64.7 acres. A map showing the amended boundary lines of the District is attached as **Exhibit 1**. All of the land in the existing District and in the amended boundary is within the City.

3. A metes and bounds legal description and sketch of the external boundaries of the current boundaries of the District is attached as **Exhibit 2**.

4. A metes and bounds legal description and sketch of the external boundaries of the areas to be added to the District is attached as **Exhibit 3**.

5. Attached as **Exhibit 4** is documentation constituting written consent to amendment of the District Boundary by the owners of the real property to be added to the District.

6. The five (5) persons serving as the Board of Supervisors of the District are named in **Exhibit 5** attached hereto.

7. A metes and bounds legal description and sketch of the new boundary of the District is attached as **Exhibit 6**.

8. The name of the District remains Middleton Downtown Community Development District.

9. The proposed timetables and related estimates of cost to construct the District services and facilities, based upon available data, are attached as **Exhibit 7**.

10. The major trunk water mains, sewer interceptors, and outfalls currently in existence on the property to be serviced by the District are identified on **Exhibit 8** attached hereto.

11. All of the property to be included in the District, as shown in **Exhibit 9**, will be developed pursuant to the approved development plan of The Villages of Southern Oaks (VOSO) Age Restricted Development.

10. 12. The Statement of Estimated Regulatory Costs of the District is attached as **Exhibit**

WHEREFORE, Petitioner respectfully requests the City of Wildwood to:

A. Schedule a public hearing on August 25, 2025 and September 8, 2025 to consider this Petition filed pursuant to the uniform procedures set forth in Section 190.005(2), Florida Statutes.

B. Grant the Petition and adopt an ordinance to amend the boundary line of the District.

RESPECTFULLY SUBMITTED this ____ day of _____, 2025.

**MIDDLETON DOWNTOWN
COMMUNITY DEVELOPMENT
DISTRICT**

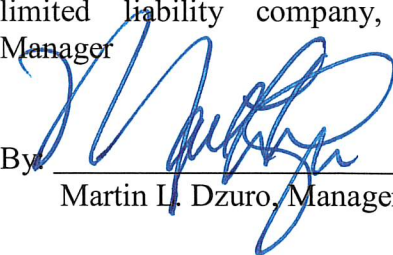
By: _____
Steve Printz, Chairman

**Consent to Amend the Boundary Line of
Middleton Downtown Community Development District**

The undersigned, being the owner of the property to be added to the Middleton Downtown Community Development District as described in Exhibit 3 to the Petition to Amend the Boundary Line of Middleton Downtown Community Development District, hereby consent to the Petition dated this 9th day of June, 2025.

**THE VILLAGES DEVELOPMENT
OPERATING COMPANY, LLC,**
a Florida limited liability company

By: VDC MANAGER, LLC, a Florida
limited liability company, as its
Manager

By: 

Martin L. Dzuro, Manager

RESOLUTION NO. 2025-[__]

A RESOLUTION OF MIDDLETON DOWNTOWN COMMUNITY DEVELOPMENT DISTRICT DIRECTING THE CHAIRMAN AND ALL DISTRICT STAFF TO FILE A PETITION WITH THE CITY OF WILDWOOD, FLORIDA REQUESTING THE PASSAGE OF AN ORDINANCE AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THE BOUNDARY AMENDMENT PROCESS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Middleton Downtown Community Development District (the “District”) is a unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes (“Uniform Act”), by the City of Wildwood, Florida (“City”) by passage of Ordinance No. O2023-2; and

WHEREAS, pursuant to the Uniform Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services including, but not limited to, roads, drainage collection and water management systems, bridges, water supply and distribution systems, wastewater and reuse systems; and

WHEREAS, the District presently consists of 61.1 acres, more or less, as more fully described in the Ordinance; and

WHEREAS, The Villages Development Company, LLC (“Developer”), and its affiliates are presently developing real property within and adjacent to the District; and

WHEREAS, the Developer has approached the District and requested the District petition to amend its boundaries to comprise the area described in the attached **Exhibit 1**, in an effort to facilitate development of the overall lands as a functionally interrelated community and to promote compact and economical development of lands; and

WHEREAS, the proposed amendment to the District's boundaries would result in 64.7 acres, a net increase of 3.6 acres, more or less, the amendment size restrictions contained within §190.046(1), Florida Statutes; and

WHEREAS, the proposed boundary amendment is in the best interests of the District and the area of land within the proposed amended boundaries of the District will continue to be of sufficient size, sufficiently compact, and sufficiently contiguous to be developable as one functionally related community; and

WHEREAS, for the area of land that will lie in the amended boundaries of the District, the District is the best alternative available for delivering community development services and facilities; and

WHEREAS, the area of land that will lie in the amended boundaries of the District is amendable to separate special district government; and

WHEREAS, in order to seek boundary amendment pursuant to Chapter 190, Florida Statutes, the District desires to authorize District Staff, including but not limited to legal, engineering, and managerial staff, to provide such services as are necessary throughout the pendency of the boundary amendment process; and

WHEREAS, the retention of any necessary consultants and the work to be performed by District Staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the District's Board; and

WHEREAS, the Developer has agreed to provide sufficient funds to the District to reimburse the District for any expenditures including, but not limited to, legal, engineering and other consultant fees, filing fees, administrative, and other expenses, if any; and

WHEREAS, the District desires to petition to amend its boundaries in accordance with the procedures and processes described in Chapter 190, Florida Statutes, which processes include the preparation of a petition to the City, the holding of a local hearing in accordance with § 190.046(1), Florida Statutes, and such other actions as are necessary in furtherance of the boundary amendment process.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF MIDDLETON DOWNTOWN COMMUNITY DEVELOPMENT DISTRICT, THAT:

SECTION 1. The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The Board hereby directs the Chairman of the Board of Supervisors and District Staff to proceed in an expeditious manner with the preparation and filing of a petition and related materials with the City to seek the amendment of the District's boundaries to comprise the lands described in **Exhibit 1**, pursuant to Chapter 190, *Florida Statutes*, and authorizes the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the amendment of the District's boundaries.

SECTION 3. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this ____ day of _____, 2025.

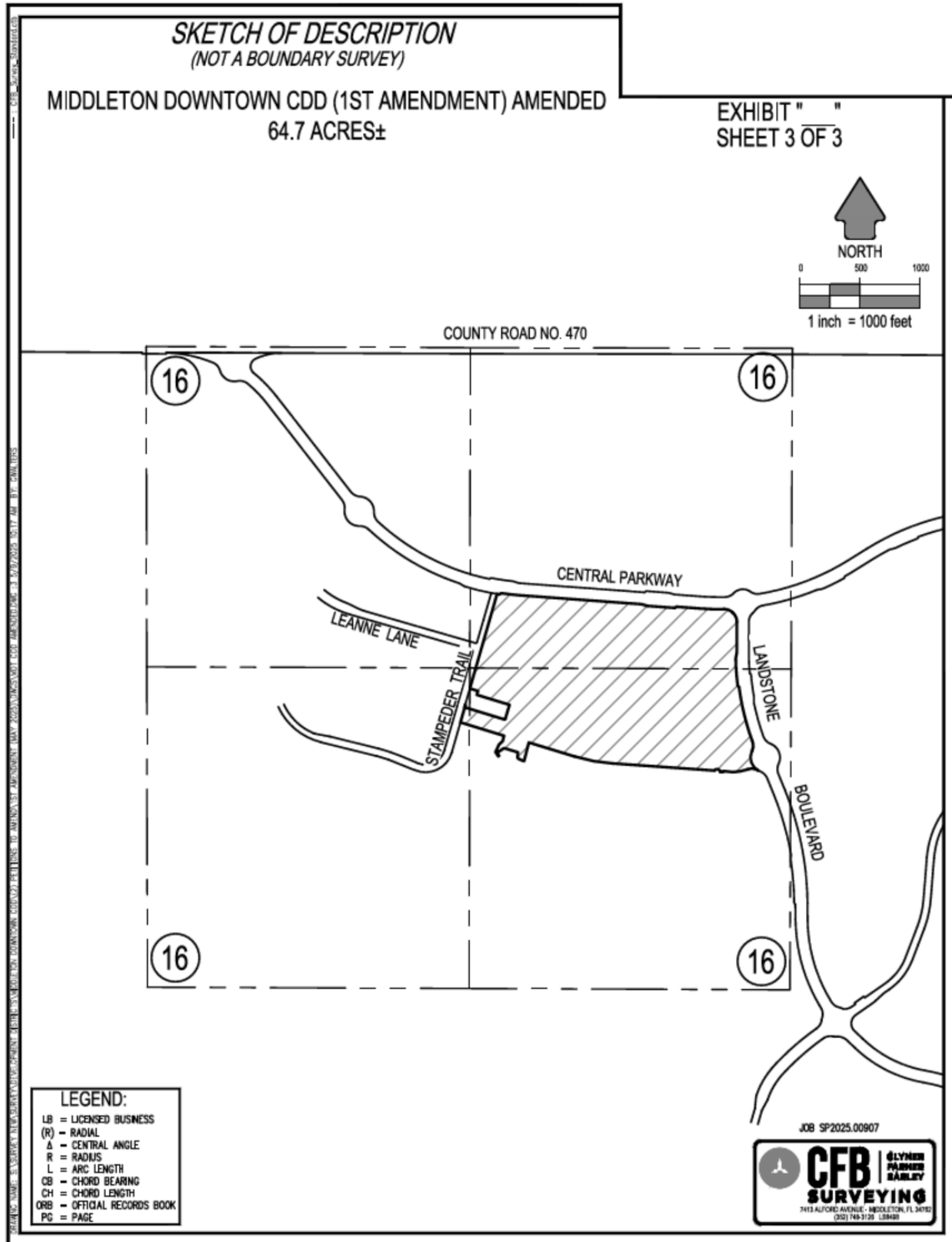
ATTEST:

**MIDDLETON DOWNTOWN
COMMUNITY DEVELOPMENT
DISTRICT**

Kenneth Blocker, Secretary

Steve Printz, Chairman

Exhibit 1 Amended Boundary



**NOTICE OF PUBLIC HEARING
TO AMEND THE BOUNDARY LINE OF
MIDDLETON DOWNTOWN COMMUNITY DEVELOPMENT DISTRICT**

City of Wildwood, Florida, has received a Petition to Amend the Boundary Line of Middleton Downtown Community Development District pursuant to Chapter 190, Florida Statutes. The proposed district boundary is as generally depicted in the map below. The adopting ordinance is titled as follows:

AN ORDINANCE OF THE CITY OF WILDWOOD, FLORIDA, TO AMEND THE BOUNDARY LINE OF MIDDLETON DOWNTOWN COMMUNITY DEVELOPMENT DISTRICT (DISTRICT); AMENDING THE EXTERNAL BOUNDARIES OF THE DISTRICT; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR EFFECTIVE DATE.

The Public Hearings will be held, as follows:

City of Wildwood
City Hall Commission Chamber
100 N Main Street
Wildwood, FL 34785

August 25, 2025, at 9:00 a.m.
September 8, 2025, at 7:00 p.m.

The proposed petition may be inspected by the public at the City Hall, 100 N Main Street, Wildwood, FL 34785, between the hours of 8:00 a.m. and 5:00 p.m. weekdays.

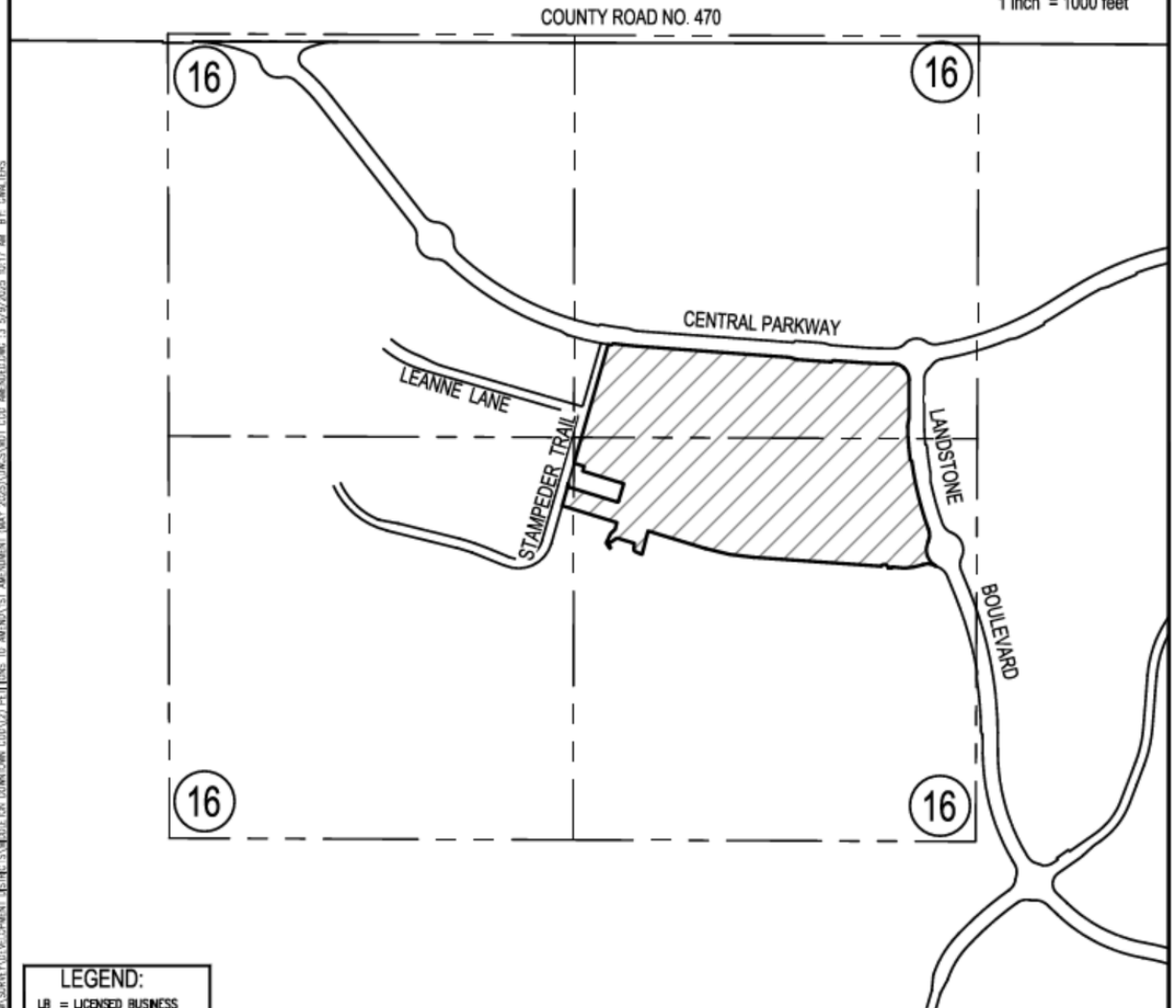
Contact Development Services at 352-330-1334 with questions.

Interested parties are encouraged to appear at these hearings and provide comments regarding the proposed amendment. Those requiring assistance may call 352-330-1334.

APPEAL: NECESSITY OF RECORD

Notice is given that if any person desires to appeal any action taken by the City Commission the above hearing, a verbatim record of the proceedings may be necessary. The City Commission assumes no responsibility for furnishing said record; however, the hearings will be audio recorded by the City Commission for public use.

MIDDLETON DOWNTOWN CDD (1ST AMENDMENT) AMENDED
64.7 ACRES±



LB = LICENSED BUSINESS
(R) = RADIAL
Δ = CENTRAL ANGLE
R = RADIUS
L = ARC LENGTH
CB = CHORD BEARING
CH = CHORD LENGTH
ORB = OFFICIAL RECORDS BOOK
PG = PAGE

JOB SP2025.00907



CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: Ordinance Adopting Law Enforcement, Parks, Water and Sewer Impact Fees

REQUESTED ACTION: Staff recommends approval.

CONTRACT: Vendor/Entity:
Effective Date: January 1, 2026 Termination Date:
Managing Division/Department: Executive

BUDGET IMPACT: Increased impact fees from new development.

HISTORY/FACTS/ISSUES:

The City engaged its financial consulting firm to update the city's law enforcement, parks and recreation, water, and sewer impact fees. Stantec presented its findings to the City Commission at the First Budget Workshop on July 21, 2025, and the City Commission adopted the findings via Resolution R2025-29. The resolution further directed the City Manager to initiate the public hearing process to consider the increased impact fees.

The attached ordinance updates the City's impact fees for law enforcement, parks and recreation, water, and sewer services pursuant to F.S. 163.31801. Impact fees are permissible via Florida Statutes and encouraged in the City's Comprehensive Plan to ensure new development pays its fair share of its impact on the City's public facilities and services. If the Commission were to approve the ordinance, new impact fees would increase over four years (2026-2029) as follows:

	Current Fee	Increase	Year 1	Year 2	Year 3	Year 4
Law Enforcement	\$271.42	48%	\$304.15	\$336.88	\$369.62	\$402.35
Recreation	\$366.30	50%	\$412.09	\$457.88	\$503.66	\$549.45
Water	\$1,888	7%	\$1,950	\$2,011	\$2,011	\$2,011
Sewer	\$3,298	50%	\$3,710	\$4,123	\$4,535	\$4,947
Total	\$5,824		\$6,437	\$6,929	\$7,419	\$7,910

The City is required by law to provide 90 days' advance notice of the increased fees. The new impact fees pursuant to the table above would be implemented on January 1, 2026.

ORDINANCE NO. O2025-51

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF WILDWOOD, FLORIDA, UPDATING THE CITY'S LAW ENFORCEMENT AND PARKS AND RECREATION IMPACT FEES AND WATER AND SEWER SYSTEM DEVELOPMENT CHARGES PURSUANT TO THE "FLORIDA IMPACT FEE ACT" CHAPTER 163.31801 FLORIDA STATUTES; PROVIDING A STATEMENT OF PURPOSE AND INTENT; PROVIDING FINDINGS; PROVIDING FOR STATUTORY NOTICE REQUIREMENTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City is a provider of law enforcement and parks and recreation services to residents, businesses, and property owners within the municipal limits;

WHEREAS, the City is a provider of potable water and sanitary sewer services to residents, business, and property owners within the City's Utility Service Area;

WHEREAS, the City assesses Law Enforcement and Parks and Recreation impact fees and Water and Sewer System development charges (impact fees) to fund infrastructure necessitated by new growth to provide services within its jurisdiction and to mitigate the impacts of new development on existing taxpayers and ratepayers;

WHEREAS, Section 163.3202(3), Florida Statutes, encourages the use of innovative land development regulations which include the use of impact fees to implement the goals, objectives, and policies of the City's Comprehensive Plan;

WHEREAS, Policy 8.4.1 of the City's Comprehensive Plan encourages the use of impact fees as a means of allowing Development to bear an equitable and proportionate share of the cost of providing new or expanded public facilities required to maintain adopted levels of service;

WHEREAS, Policy 8.4.2 of the City's Comprehensive Plan provides that the City will continue to use the various impact fees it has adopted to support the implementation of the Capital Improvements Program meeting the demands for public facility capital improvements necessitated by new development;

WHEREAS, Policy 8.4.3. of the City's Comprehensive Plan calls upon the City to regularly evaluate the adequacy of its impact fees;

WHEREAS, the “Florida Impact Fee Act” codified in Section 163.31801, Florida Statutes, requires local governments to meet certain minimum requirements when assessing impact fees;

WHEREAS, the City engaged its financial consulting firm, Stantec, to update the City’s impact fees in accordance with Chapter 163.31801, Florida Statutes;

WHEREAS, Stantec submitted their report titled “Impact Fee Study: Law Enforcement, Park, and Water & Sewer” dated August 19, 2025, (hereinafter “Impact Fee Study”) and incorporated into this Ordinance as “Exhibit A”; and

WHEREAS, the City Commission adopted the Impact Fee Study via Resolution R2025-29 on August 25, 2025, and authorized the City Manager to initiate the public hearing process to consider modifying the respective impact fees;

WHEREAS, the Impact Fee Study Final Report recommended yearly incremental increases in cost recovery in the Law Enforcement and Parks and Recreation impact fee and the Water and Sewer system development charges in accordance with Section 163.31801(6), Florida Statutes;

WHEREAS, the City finds it is in the best interest of the public to update the Law Enforcement and Parks and Recreation impact fee and the Water and Sewer system development charges in accordance with the Impact Fee Study and Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED, BY THE CITY COMMISSION OF THE CITY OF WILDWOOD, FLORIDA, THAT:

SECTION 1. PURPOSE AND INTENT. This Ordinance is enacted to carry out the purpose and intent of, and exercise the authority set out in, the Community Planning Act, Part II of Chapter 163, Florida Statutes, and Chapter 166, Florida Statutes, as amended.

SECTION 2. FINDINGS. The City Commission relies upon the following findings in the adoption of this Ordinance:

(a) The statements set forth in the above recitals to this Ordinance are true and correct and incorporated herein by reference;

(b) The City Commission has found the Impact Fee Study adopted via Resolution R2025-29 on August 25, 2025, is appropriate and provides sufficient basis for the increase in impact fees;

(c) The amendments to the impact fees set forth herein are necessary to fund the capital facilities needed to accommodate new development;

(d) The City Commission has found, after considering the Impact Fee Study, public comments, and the evidence in the public hearing record, the proposed impact fee increase in this Ordinance to be consistent with the City's Comprehensive Plan and in furtherance of the public, health, safety and welfare, and has adopted this Ordinance as set forth herein; and

(e) The City Commission has the authority to adopt this Ordinance pursuant to Article VIII, § 2 the Florida Constitution and Chapters 163 and 166, Florida Statutes.

SECTION 3. A Law Enforcement Impact fee shall be imposed on new development pursuant to Section 163.31801 Florida Statutes, and Article III, Section 10.5-52(a) of the Wildwood Code of Ordinances, the rate of which shall be increased in four (4) equal installments:

(a) January 1, 2026

Residential (per dwelling unit):	\$304.15
Non-Residential (per square foot):	\$0.19

(b) January 1, 2027

Residential (per dwelling unit):	\$336.88
Non-Residential (per square foot):	\$0.19

(c) January 1, 2028

Residential (per dwelling unit):	\$369.62
Non-Residential (per square foot):	\$0.19

(d) January 1, 2029

Residential (per dwelling unit):	\$402.35
Non-Residential (per square foot):	\$0.19

SECTION 4. A Parks and Recreation impact fee shall be imposed on new development pursuant to Section 163.31801 Florida Statutes, and Article II, Section 10.5-26(a) of the Wildwood Code of Ordinances, the rate of which shall be increased in four (4) equal installments:

(a) January 1, 2026

Residential (per dwelling unit):	\$412.09
----------------------------------	----------

(b) January 1, 2027

Residential (per dwelling unit): \$457.88

(c) January 1, 2028

Residential (per dwelling unit): \$503.66

(d) January 1, 2029

Residential (per dwelling unit): \$549.45

SECTION 5. A Water system development charge (impact fee) shall be imposed on new development pursuant to Section 163.31801 Florida Statutes, and Section 19-343 of the Wildwood Code of Ordinances, the rate of which shall be as follows:

(a) January 1, 2026

Per ERU \$1,950.00

(b) January 1, 2027

Per ERU \$2,011.00

(c) January 1, 2028

Per ERU \$2,011.00

(d) January 1, 2029

Per ERU \$2,011.00

SECTION 6. A Sewer system development charge (impact fee) shall be imposed on new development pursuant to Section 163.31801 Florida Statutes, and Section 19-343, of the Wildwood Code of Ordinances, the rate of which shall be increased in four (4) equal installments:

(a) January 1, 2026

Per ERU: \$3,710.00

(b) January 1, 2027

Per ERU: \$4,123.00

(c) January 1, 2028

Per ERU: \$4,535.00

(d) January 1, 2029

Per ERU: \$4,947.00

SECTION 7. EFFECTIVE DATE, NOTICE OF INCREASED IMPACT FEES:

(a) The fees set forth in this Ordinance shall take effect as set forth above.

(b) Pursuant to Section 163.31801(4)(d), Florida Statutes, and no later than October 3, 2025, the City Clerk shall publish a legal notice in the legal section of the local newspaper, stating that the City Commission has imposed new or increased impact fees effective January 1, 2026.

(c) No later than October 3, 2025, the Development Services Department shall post notice in the appropriate location at City Hall and on the City's website, stating that the City Commission has imposed increased impact fees effective January 1, 2026.

(d) In the event, the notices required by Section (b) and (c) above are not published at least ninety (90) days prior to the initial January 1, 2026, implementation dates for the increased Impact Fees, then the January 1, 2026, implementation date shall be adjusted to ensure that the increased Impact Fees rates are not implemented earlier than ninety (90) days after the date of publication and posting of the notices.

SECTION 8. APPLICABILITY. The amendments set forth in Section 3 of this Ordinance shall apply to any impact-generating land development for which a development or building permit application is filed on or after the Effective Date of this Ordinance.

SECTION 9. SEVERABILITY: If any section, sentence, clause, provision or portion of this Ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect and it shall be construed to have been the Commission's intent to pass this Ordinance without such void, unconstitutional, or unenforceable part therein.

SECTION 10. SCRIVENERS ERRORS: It is the intention of the City Commission that regardless of whether such inclusion in the Code is accomplished, sections of this Ordinance may be renumbered or re-lettered and the correction of typographical and/or scrivener's errors which do not affect the intent may be authorized by the city attorney, without need of public hearing, by filing a corrected or re-codified copy of same with the City Clerk.

PASSED AND ORDAINED this ____ day of _____, 2025, by the City Commission of the City of Wildwood, Florida.

**CITY COMMISSION
CITY OF WILDWOOD, FLORIDA**

Ed Wolf, Mayor

ATTEST: _____
Jessica Barnes, City Clerk

First Reading: _____

Second Reading: _____

Approved as to form:

City Attorney

RESOLUTION NO. R2025-29

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF WILDWOOD, FLORIDA; ADOPTING THE LAW ENFORCEMENT, PARKS AND RECREATION, AND WATER AND SEWER IMPACT FEE STUDY COMPLETED BY STANTEC; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Wildwood ("City") is a provider of law enforcement, parks and recreation, water, sewer and other municipal services to residents, businesses, and property owners within the municipal limits; and,

WHEREAS, the City assesses Law Enforcement, Parks and Recreation, Water, and Sewer impact fees on certain new development to mitigate the impacts of new development on existing taxpayers in accordance with Florida law; and,

WHEREAS, the City engaged Stantec to perform a new impact fee study to update the Law Enforcement, Parks and Recreation, and Water and Sewer Impact Fees in accordance with Florida law; and,

WHEREAS, Stantec submitted its report to the City titled "Impact Fee Study: Law Enforcement, Parks, and Water & Sewer" dated August 19, 2025; and,

WHEREAS, the City finds it is in the best interest of the public to adopt the Law Enforcement, Parks and Recreation, and Water and Sewer Impact Fee study completed by Stantec; and,

WHEREAS, the City intends to propose an ordinance and hold a public hearing updating its impact fees.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF WILDWOOD, FLORIDA, THAT:

SECTION 1. The foregoing recitals are deemed true and material parts of this Resolution and are fully incorporated herein by reference.

SECTION 2. This Resolution formally adopts the Impact Fee Study titled "Impact Fee Study: Law Enforcement, Parks, and Water & Sewer" dated August 19, 2025.

SECTION 3. Upon adoption of this Resolution, updated Impact Fees consistent with the findings and recommendations of the Stantec report will be brought to the City Commission for public hearing and to consider implementing the new fees pursuant to Section 163.31801, Florida Statutes.

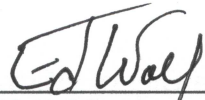
SECTION 4. The City Manager is hereby authorized to initiate the process.

SECTION 5. Effective Date. This Resolution shall become effective immediately upon passage and adoption by City Commission.

DONE AND RESOLVED this 25th day of August, 2025, by the City Commission of the City of Wildwood, Florida.



**CITY COMMISSION
CITY OF WILDWOOD, FLORIDA**



Ed Wolf, Mayor

ATTEST: 

Jessica Barnes, City Clerk



City of Wildwood, FL

Impact Fee Study: Law Enforcement, Park, and Water & Sewer

August 19, 2025





August 19, 2025

Jason McHugh
City Manager
100 N Main St
Wildwood, Florida 34785

Re: Law Enforcement and Park
Impact Fees, and Water &
Sewer System Development
Charges Study –Final Report

Dear Mr. McHugh,

Stantec Consulting Services Inc. is pleased to present this Final Report of the Law Enforcement Impact Fees, & Park Impact Fees and Water & Sewer System Development Charges Study performed for the City of Wildwood, Florida. We appreciate the fine assistance provided by you and all the members of the City staff who participated in the Study.

If you or others at the City have any questions, please do not hesitate to call me at (904) 671-0117 or email me at peter.napoli@stantec.com.

A handwritten signature in black ink, appearing to read "Peter Napoli".

Sincerely,

Peter Napoli
Manager

777 S Harbour Island Boulevard Suite 600
Tampa FL 33602-5729
(904) 671-0117
peter.napoli@stantec.com

Enclosure

IMPACT FEES STUDY

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IMPACT FEES STUDY

Introduction

1. INTRODUCTION

Stantec Consulting Services Inc. (Stantec) was retained by the City of Wildwood, Florida (hereafter referred to as the “City”) to conduct an Impact Fee Study (Study). This report presents the results of the Study, including background information, legal considerations, an explanation of the calculation methodology employed, results of the analysis, as well as comparative impact fee surveys.

The principal objectives or components of the Study are as follows:

Law Enforcement Impact Fee – Identify the appropriate methodology for and associated calculation of updated law enforcement impact fees for new residential units and businesses.

Park Impact Fee – Identify the appropriate methodology for and associated calculation of an updated park impact fee applicable to new residential units.

Utility System Development Charges (SDCs) – Identify the appropriate methodology for and associated calculation of updated water and sewer system development charges.

1.1 BACKGROUND

Impact fees are assessed against new development to recover the cost of providing capital facilities (infrastructure) needed to serve new development. Such charges are the mechanism by which new growth can “pay its own way” and minimize the extent to which existing residents must bear the cost of new or expanded facilities, which are necessary to serve new development. Impact fees are capital cost recovery fees and are often referred to as connection fees, capacity fees, and system development charges. For the purposes of this report and analysis, the term system development charges refers to water and sewer fees, while impact fees are associated with law enforcement and parks.

If impact fees are not assessed, either:

1. The facilities and capital equipment to serve new growth will not be constructed or acquired, and the level of service provided to current properties will degrade as growth occurs; or
2. The facilities and equipment to serve new growth will be constructed or acquired but will be funded mostly by current properties for the benefit of new growth.

The City currently charges impact fees for law enforcement, parks, and water & sewer. The current law enforcement and park impact fees were adopted in 2021, and the current water & sewer system development charges were adopted in 2017. It is recommended that impact fees be updated approximately



IMPACT FEES STUDY

Introduction

every four years to accurately reflect changes in a City's property mix, cost of facilities and equipment, and level of service. As such, the City requested that Stantec update its existing fees with the most current data available. The current fees charged by the City are summarized in Table 1 below.

Table 1 - Current Impact Fees

	Current Residential Fee	Current Non-Residential Fee
Law Enforcement	\$271.42 Per Equivalent Dwelling Unit	\$0.19 per Square Foot
Parks	\$366.30 Per Equivalent Dwelling Unit	Not Applicable
Water SDC	\$1,888.00 Per Equivalent Residential Unit	\$1,888.00 Per Equivalent Residential Unit
Sewer SDC	\$3,298.00 Per Equivalent Residential Unit	\$3,298.00 Per Equivalent Residential Unit

1.2 LEGAL CONSIDERATIONS

Many of the legal precedents and requirements for impact fees in Florida date back to a Florida Supreme Court decision in the case of the Contractors and Builders Association of Pinellas County versus the City of Dunedin, Florida. This case identified certain conditions to support a valid impact fee that were ultimately embodied in statutory guidelines enacted by the Growth Management Legislation passed in 1985. These legal standards require that impact fees must 1) bear a reasonable relationship to the benefit received by those who pay it, 2) must not exceed the proportional share of the cost of new facilities or services needed to serve new development and must include credits for contributions the development will make toward that cost, and 3) must be earmarked and expended in such a way as to ensure that those paying the fee receive benefit from that payment.

Also, in 2006 Florida Legislature passed Senate Bill 1194 that created Section 163.31801, Florida Statutes, which has also come to be known as the "Florida Impact Fee Act". This legislation outlined additional requirements regarding the calculation of and accounting for impact fees. Most notably, this legislation requires 1) that the calculation of impact fees be based upon the most recent, localized data, 2) separate reporting/accounting of impact fee revenues and expenditures in a distinct fund, 3) that the administrative charges collected in impact fees be based upon actual costs, and 4) that 90 days' notice be given prior to the effective date of an ordinance imposing or amending an impact fee.

In summary, the courts and subsequent legislation have addressed three areas associated with the development of impact fees. These areas include: 1) "fair share" allocation rules dealing with payment of impact fees by the affected property owners, 2) "rational nexus" standards, which focus on the expenditure or purpose of impact fees, and 3) "credit" allowances, which recognize offsets in the calculation of impact fees.



IMPACT FEES STUDY

Introduction

The “fair share” allocation rules require that an impact fee only be used for capital expenditures that are attributable to new growth. Additionally, the “fair share” allocation rules recognize that the cost of facilities used by both existing customers and new development must be apportioned between the two user groups, such that the user groups are treated equally, and one group does not subsidize the other.

The “rational nexus” standards require that there is a reasonable relationship between the need for capital facilities and the benefits received by new customers for which the impact fee will be expended.

There are two conditions that limit where and when impact fees can be collected and used. With respect to the first condition, although there is no specific limit as to distance between an applicant paying the impact fee and the capital expenditure to be constructed by the fee, there should be a general geographical relationship between fee collection and use. The second nexus condition recognizes that the property must receive a benefit from the service for which the impact fee is being applied. With respect to the impact fees considered in this Study, the facilities and equipment included are used by and constructed or purchased on behalf of all properties within the City service area, and they benefit both residential and non-residential customers, except for park facilities which only serves residential customers. Consequently, all new growth requesting capacity from the City will be subject to these impact fees.

The “credit” allowance requirements recognize that if a public agency has received property in the form of cost-free capital or if there is another revenue source that will be or was used for the capital expenditures necessitated by new growth, a credit should be included within the determination of the impact fees. Specifically, “credits” should be reflected as part of calculating impact fees to recognize any grants, contributions by developers, assessments, and other sources that provide funds for the same capital expenditures included in the basis of impact fees to avoid a double recovery of cost.



IMPACT FEES STUDY

Introduction

1.3 METHODOLOGIES

There are three primary approaches for the calculation of impact fees within the industry:

Buy-In – This approach uses the value of the utility’s existing assets as the basis for the fee calculation. This approach is most appropriate for a system with considerable excess capacity such that most new connections to the system will be served by that existing available capacity or when a utility does not have substantial or representative growth and expansion related projects planned in its capital improvement plan (CIP).

Incremental – This approach uses a utility’s planned multi-year CIP to determine projects that are associated with the provision of additional system capacity as the cost basis for the fee. This approach is most appropriate where 1) the existing system has limited excess capacity to accommodate growth, and 2) the CIP has a substantial number of projects that provide additional system capacity for each functional system component to be representative of the cost of capacity for an entire system.

Combined – This approach uses the system’s existing assets as well as the growth-related CIP as the cost basis for the fee calculation. This approach is most appropriate to use when 1) there is excess capacity in the existing system that will accommodate some growth, but additional capacity is needed in the relative short-term as reflected in the CIP, and 2) the CIP includes significant projects that will provide additional system capacity but does not necessarily have sufficient projects in each functional component to be reflective of a total system.



IMPACT FEES STUDY

Law Enforcement Impact Fee

2. LAW ENFORCEMENT IMPACT FEE

The buy-in approach was used for calculating the law enforcement impact fee because growth can be accommodated by the current capacity of the service levels, and the City is not planning a significant number of capital projects related to serving growth. The objective of the buy-in approach is to determine the costs of facilities and capital equipment necessary to serve new growth through an analysis of existing assets and existing units served.

2.1 COST BASIS

City staff has provided the specific costs for original land purchase, as well as the original costs for all vehicles, equipment and building construction within the law enforcement function. Vehicle, equipment and building costs were escalated using the Engineering News Record Construction Cost Index (ENR-CCI) to 2025 costs to identify the estimated replacement cost of each asset in current day dollars. Based upon Staff's documentation of the funding source for each purchase, existing assets funded with debt were deducted from the cost basis.¹ The current replacement costs of all law enforcement assets are presented at a summary level in Table 2 and Schedule 1 of the Appendix.

Table 2 - Law Enforcement Asset Summary

Asset Category	Description	Cost
Buildings	Replacement Cost New	\$ 8,150,914
Vehicles/Equipment	Replacement Cost New	\$ 5,265,581
Land	Original Cost	\$ 710,599
Total Existing Law Enforcement Fixed Asset Cost		\$ 14,127,094
Less : Outstanding Principal on Debt Funded Assets		\$ (4,338,249)
Net Existing Asset Cost for Fee Calculation		\$ 9,788,845

2.2 EQUIVALENT DWELLING UNITS

Different types of developments must be translated into a common unit of measurement that reflects the impact of new development on the demand for services. The law enforcement impact fee calculated in this Study utilizes a common service unit based on an "equivalent dwelling unit" or EDU, which represents the impact of a typical single-family detached dwelling.

¹ Debt funded assets are excluded from the cost basis to avoid double charging new developments (rates pay for debt funded assets).



IMPACT FEES STUDY

Law Enforcement Impact Fee

2.2.1 Functional Population

In order to assign the appropriate EDUs to properties within each land use category, EDU multipliers are utilized, based on a concept called “functional population”. Similar to the concept of full-time equivalent employees, functional population represents the number of “full-time equivalent” people present at the site of each particular land use category, in terms of the average number of equivalent persons present for an entire 24-hour day. For residential development, functional population is simply average household size times the percent of time people spend at home. For non-residential development, functional population is based on a formula that includes square foot per employee ratios, trip generation rates, average vehicle occupancy and average number of hours spent by employees and visitors at each respective land use category. These all tend to be stable characteristics that do not change significantly over time. Functional population multipliers by land use are calculated in Table 3 and 4 and include notations as to the source data and assumptions being relied upon.

Table 3 - Functional Population

Land Use	Unit	Average HH Size ¹	Daily Occupancy ²	Functional Pop./Unit ³
Residential	Dwelling	2.53	67.0%	1.69

¹ U.S. Census Bureau's American Community Survey (ACS), Public Use Microdata

² The Daily Occupancy was estimated by assuming 15 hours a day at home on weekdays (15 hrs x 5 days = 75 hrs at home) and 19 hrs a day at home on weekends (19 hrs x 2 days = 38 hrs at home).

³ For residential development, functional population is the average household size times the percent of time people are assumed to spend at home.

Table 4 - Functional Population Multipliers

Land Use	ITE Trip ¹	Trip Rate ÷ 2	Persons/ Trip ²	Employees/ Unit ³	Visitors/ Unit ⁴	Functional Pop./ Unit ⁵	Weight ⁶	Weighted Functional Pop./ Unit
Retail	37.01	18.51	1.960	0.83	35.44	1.753	28%	0.499
Office	10.84	5.42	1.210	2.08	4.48	0.879	15%	0.133
Institutional	3.06	1.53	1.740	0.97	1.70	0.393	25%	0.097
Industrial	4.75	2.38	1.210	0.80	2.07	0.311	15%	0.045
Warehouse	1.71	0.86	1.210	0.49	0.55	0.174	17%	0.030
Non Residential (Weighted Avg.)	11.47	5.74	1.47	1.03	8.85	0.70		0.804

¹ Trip rate is average daily trip ends during a weekday from Institute of Transportation Engineers (ITE), Trip Generation, 10th ed.,

² Persons/trip is average vehicle occupancy from Federal Highway Administration, Nationwide Household Travel Survey, 2017.

³ Employees/Unit is from the U.S. Department of Energy, Commercial Buildings Energy Consumption Survey, 2012

⁴ Visitors/Unit is trips times persons/trip minus employees/unit.

⁵ Functional population is estimated employee hours divided by 24hrs in a day (8 hrs times employees / unit plus visitor hours / Unit. Visitor hours / unit reflect 1 hr for Retail, Office, and Institutional and 0.5 hr for Industrial and Warehouse).

⁶ The weight for each non residential land use category represents the current distribution of developed square feet in the City calculated using the Sumter County Property Database.



IMPACT FEES STUDY

Law Enforcement Impact Fee

2.2.2 Existing Equivalent Dwelling Units

The functional population multipliers calculated in the previous section were used to establish an EDU for each land use. Since one EDU represents the impact of one average household, the residential land use category's functional population is represented by 1 EDU and the non-residential category is assigned EDUs based on their proportional relationship to the residential land use category's functional population per unit Table 5 presents this calculation.

Table 5 - EDU Assignments by Land Use Based on Functional Population Multipliers

Land Use	Functional Population / Unit	EDUs / Unit ¹	Total EDUs ²	Unit
Residential	1.692	1.00	21,561	Dwelling Unit
Non-Residential	0.804	0.47	2,768	1,000 Square Feet

¹ EDUs/Unit is calculated for the Non-Residential Land Use categories by dividing each Functional Population/Unit by the Residential Functional Population/Unit, or 1.692, since the Residential Land Use category represents 1 EDU, rounded to the nearest 2 decimal places.

² The Total EDUs for each Land Use are derived from the Sumter County Property Database. This is shown in greater detail in Schedule 6 of the Appendix.

Utilizing the Sumter County Property Appraiser's databases, the EDUs/Unit multipliers are applied to all the units contained within each land use category and added together in order to establish the total existing EDUs utilized in the impact fee calculations in the next sections. The law enforcement service area encompasses the entire City, therefore all the properties within the City were included in the analysis.

2.3 ALLOCATED COST AND IMPACT FEE PER UNIT

Once the law enforcement costs are determined and the total existing EDUs per land use category are established, the cost is allocated between residential and non-residential land uses based on their proportional share of EDUs. The allocated cost is then applied on a per-unit basis by dividing the Allocated Existing Asset Cost (shown in Table 6) by the existing units within the City for each land use category. Residential units are expressed in dwelling units (DUs), and non-residential units are expressed in square feet (Sq Ft). Table 6 presents both the allocation of law enforcement costs across land use categories and the resulting impact fee per unit.



IMPACT FEES STUDY

Law Enforcement Impact Fee

Table 6 – Impact Fee by Land Use

Buy-In Method				
	Residential		Non-Residential	
Net Existing Asset Cost	\$	9,788,845	\$	9,788,845
Total Asset Cost for Allocation	\$	9,788,845	\$	9,788,845
Existing EDU Allocation		88.6%		11.4%
Allocated Existing Asset Cost	\$	8,675,022	\$	1,113,823
Existing Units		21,561 DUs		5,890,019 Sq Ft
Projected Units		- DUs		- Sq Ft
Total Units for Cost Apportionment		21,561 DUs		5,890,019 Sq Ft
Law Enforcement Impact Fee per Unit	\$	402.35 per DU	\$	0.19 Per Sq Ft
Current Fee	\$	271.42	\$	0.19
Change %		48%		0%

¹ The Net Asset Cost was allocated amongst the Residential (88.6%) and Non-Residential (11.4%) customer classes based upon the existing proportionate share of Equivalent Dwelling Units (EDUs) in the City.

2.4 RECOMMENDED IMPACT FEE

Impact fees may be adopted at any level up to the 100% cost recovery calculated herein and shown in Table 6. Our recommendation for the City is to consider adopting the calculated law enforcement impact fees at 100% cost recovery and phase-in the increase over the next four years. The recommended increase amounts to approximately 48% for residential and 0% for non-residential. Table 7 shows the recommended law enforcement impact fees phase in schedule at 100% cost recovery.

Table 7 - Recommended Law Enforcement Impact Fees Phase-in

Land Use	Calculated Change	Phase-In Time	Current Fee	Year 1	Year 2	Year 3	Year 4
Residential	48%	4 Year	\$ 271.42	\$ 304.15	\$ 336.88	\$ 369.62	\$ 402.35
Non-Residential	0%	N/A	\$ 0.19	\$ 0.19	\$ 0.19	\$ 0.19	\$ 0.19



IMPACT FEES STUDY

Park Impact Fee

3. PARK IMPACT FEE

The buy-in approach was used for calculating the recreation fee because growth can be accommodated by the current capacity of the system and the City is not planning for a significant amount of capital projects related to serving growth. The objective of the buy-in approach is to determine the costs of facilities and capital equipment necessary to serve new growth through an analysis of the existing assets and existing units served.

3.1 COST BASIS

Under the buy-in approach, only the value of existing assets is included in the cost basis, such as vehicles, equipment and building construction within the parks function. Asset costs were escalated using the Engineering News Record Construction Cost Index (ENR-CCI) to 2025 costs to identify the estimated replacement cost of each asset in current day dollars. Equipment and vehicle costs were removed from the analysis, as they are not eligible to be included in the cost basis for park impact fees according to the Florida state statutes governing impact fees. With assistance from City staff, any assets that were donated, or paid for using debt have been also excluded from the cost basis. A summary of the cost basis for the park facilities is shown in Table 8 and Schedule 2 of the Appendix.

Table 8 - Cost Basis for Park Facilities

Asset Category	Description	Cost
Building	Replacement Cost New	\$ 5,255,153
Equipment/Vehicles	Replacement Cost New	\$ 2,059,869
Land	Original Cost	\$ 652,850
Total Existing Park Fixed Asset Cost		\$ 7,967,871
Less : Outstanding Principal on Debt Funded Assets		\$ (223,623)
Less: Equipment/Vehicles		\$ (2,059,869)
Net Cost Basis for Fee Calculation		\$ 5,684,379

3.2 EQUIVALENT DWELLING UNITS

The park impact fee calculated in this Study utilizes equivalent dwelling units, consistent with the buy in approach. Utilizing the Sumter County Property Appraiser's databases, all residential EDUs are added together in order to establish the total existing EDUs utilized in the impact fee calculations. It is noteworthy that the combined EDUs exclude the residential dwelling units associated with The Villages retirement community. This is because, The Villages community is exempt from park impact fee and excluded from the service area, as part of an agreement with the City. The combined equivalent dwelling units used as the basis for the City's current capacity equals 5,657.



IMPACT FEES STUDY

Park Impact Fee

3.3 IMPACT FEE PER UNIT

Once the park cost basis is determined and the allocable units are established, the park impact fee per dwelling unit is calculated. The details of the calculation of the impact fee are shown in Table 9.

Table 9 – Calculation of Park Impact Fee

	Residential
Net Existing Asset Cost	\$ 5,684,379
Total Asset Cost for Fee Calculation	\$ 5,684,379
Existing Units	5,657 <i>DUs</i>
Projected Dwelling Units	0
Total Units for Cost Apportionment	5,657 <i>Dwelling Units</i>
Park Impact Fee per Unit	\$ 1,004.84
Cost Recovery %	54.7%
Park Impact Fee per Unit (Recommended)	\$ 549.45
Current Fee	\$ 366.30
Change %	50%

3.4 RECOMMENDED IMPACT FEE

Florida state statutes dictates that under normal circumstances impact fees may not be adopted at full cost recovery if the calculated fee amount represents more than 50% increase as compared to current fees. Table 8 presents the full cost recovery calculated fee, which is higher than the 50% increase allowed by Florida Statute. To maintain compliance with Florida statutes, it is recommended that the City adopt the park impact fee at a 54.7% cost recovery level. The recommended impact fee represents a 50% increase from the current impact fee as shown in Table 10.

Table 10 - Recommended Park Impact Fee

Park Impact Fee per Unit	\$ 1,004.84
Cost Recovery %	54.7%
Park Impact Fee per Unit (Recommended)	\$ 549.45
Current Fee	\$ 366.30
Change %	50%



IMPACT FEES STUDY

Park Impact Fee

A phased implementation plan is necessary to achieve the recommended increase over a four-year period. Table 11 illustrates the recommended park impact fees phase in schedule, alongside the City's current park impact fee

Table 11 - Recommended Park Impact Fees Phase-in Schedule

Land Use	Calculated Change	Phase-In Time	Current Fee	Year 1	Year 2	Year 3	Year 4
Residential	50%	4 Year	\$ 366.30	\$ 412.09	\$ 457.88	\$ 503.66	\$ 549.45



IMPACT FEES STUDY

Water and Sewer System Development Charges

4. WATER AND SEWER SYSTEM DEVELOPMENT CHARGES

The Study used the buy-in approach as the cost basis for the water system development charge because the Water Utility can accommodate near-term growth with the current capacity, and it does not have significant expansion projects identified in the near-term to be able to serve new growth or redevelopment. However, for the sewer system development charge, the combined approach was used because the Sewer System has identified a combination of major expansion projects, aggregated into the Wastewater Treatment Facility Expansion, in the City's CIP, in order to serve future development.

The first step in calculating the fees was to determine the cost basis for each major system (water and sewer) function (i.e., transmission, treatment, supply, disposal), and identify any expansionary CIP that could be included. The second step was to determine each system's capacities by functional cost component as stated in terms of Equivalent Residential Units (ERUs).

4.1 SYSTEM VALUE – COST BASIS

The asset listing for the Utility's existing and in-service assets serves as part of the basis to determine the water and sewer system's existing value. Stantec evaluated the Utility's fixed asset listing, accounting records of assets, which included an asset number and description, location description, purchase date or year in service, useful life, and net book value of each asset.

Stantec removed assets contributed by a developer or received at no cost such as grants. Stantec then allocated each fixed asset to its corresponding system and functional cost components; Stantec provided that allocation list to Utility staff for review. Water assets were functionalized by supply/treatment and transmission, whereas sewer assets were functionalized by treatment and conveyance. General and Administrative assets were split amongst each functional component based on their share of the direct asset allocation.

To determine the current system value, FY 2025 replacement cost, for the water and sewer systems, Stantec escalated the net book value of each asset utilizing the Engineering News Record (ENR) Construction Cost Index and the year the City placed each asset in service. In this way, Stantec identified the value of the water and sewer systems stated in terms of replacement cost new less depreciation (RCNLD). Table 12 and Schedule 3 of the Appendix provides the Utility's fixed assets in service, RCNLD, and applicable allocations for calculation of the water and sewer impact fees under the buy-in approach.



IMPACT FEES STUDY

Water and Sewer System Development Charges

Once the RCNLD was determined for the water and sewer systems, a credit was applied to the respective system value in recognition of outstanding debt incurred to fund the existing system in service. Upon connection to the system, new customers will pay recurring monthly rates which recover the cost of existing debt service. Therefore, to avoid a double recovery a credit is given within the impact fee calculation.

The approach for establishing the sewer system cost basis also included the Utility's planned Wastewater Treatment Facility Expansion (WWTF Expansion). The total WWTF Expansion cost is estimated at \$156 million with offsetting funding from general contributions and grants resulting in a net total cost of approximately \$132 million for inclusion in the combined cost basis.

Table 12 - Fixed Assets in Service

Function		Gross RCN Asset Value	Net RCN Asset Value	% of Total	Net Asset Value + Allocated Admin
Water	Transmission	\$ 6,826,752	\$ 6,826,752	5.28%	\$ 6,826,752
Water	Treatment/Supply	\$ 50,134,462	\$ 50,134,462	38.77%	\$ 50,134,462
Sewer	Conveyance	\$ 17,540,301	\$ 17,540,301	13.56%	\$ 17,540,301
Sewer	Treatment	\$ 54,812,206	\$ 54,812,206	42.39%	\$ 54,812,206
Total		\$ 129,313,721	\$ 129,313,721	100%	\$ 129,313,721

The total cost basis for the water system is summarized in Table 13 below.

Table 13 – Water Buy-In Cost Basis

Functional Component:	Transmission		Treatment/Supply		Total
Gross Plant in Service Value	\$	6,826,752	\$	50,134,462	\$ 56,961,214
Capital Improvement Cost		-		-	-
Gross System Value	\$	6,826,752	\$	50,134,462	\$ 56,961,214
Less:					
Principal Credit	\$	481,702	\$	3,537,533	\$ 4,019,234
Net System Value	\$	6,345,051	\$	46,596,929	\$ 52,941,980

The total cost basis for the sewer system is summarized in Table 14 below.

Table 14 – Sewer Combined Cost Basis

Functional Component:	Conveyance		Treatment		Total
Gross Plant in Service Value	\$	17,540,301	\$	54,812,206	\$ 72,352,507
Capital Improvement Cost		-		156,813,500	156,813,500
Gross System Value	\$	17,540,301	\$	211,625,706	\$ 229,166,007
Less:					
Principal Credit	\$	664,607	\$	2,076,851	\$ 2,741,458
Contributions from Other Sources			\$	15,500,000	\$ 15,500,000
Grants	\$	-	\$	9,250,000	\$ 9,250,000
Net System Value	\$	16,875,694	\$	184,798,855	\$ 201,674,549

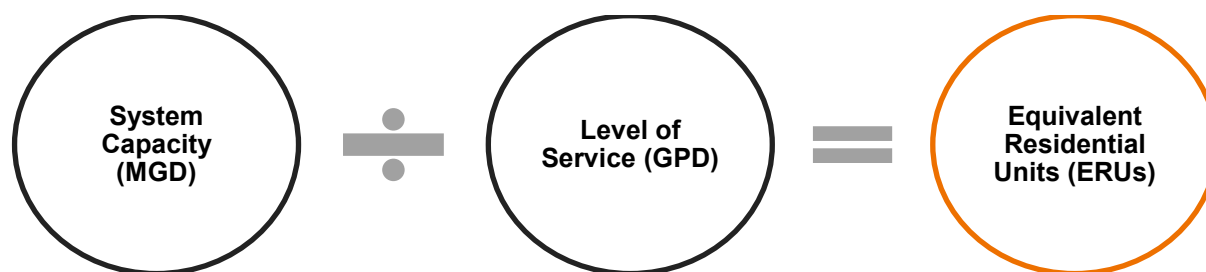


4.2 SYSTEM CAPACITY – EQUIVALENT RESIDENTIAL UNITS (ERUS)

Once the total cost basis of each system by functional cost component was determined, the next step was to determine the system capacities as stated in terms of equivalent residential units (ERUs).

Expressing the system capacities in terms of ERUs allows for the development of the unit pricing of capacity which is essential for the determination of water and sewer impact fees. The total system capacity stated in MGD for each system divided by the level of service stated in terms of gallons per day (GPD) per ERU is equal to the total number of ERUs that the Utility can serve with the identified infrastructure outlined herein. Figure 1 provides a summary of the conversion calculation from system capacity stated in terms of flow to capacity in ERUs.

Figure 1 - Equivalent Residential Units Calculation



The City's water and sewer systems consist of numerous functional components such as water treatment, source of supply, transmission, and storage. Each of the functional components have a physical or regulatory permitted capacity. While treatment, supply, and disposal capacities are generally accepted to be either the physical or regulatory permitted capacity of such facilities and are readily available, transmission system capacities are more difficult to quantify.

Therefore, it is common to define the capacity for all functional components (including the transmission facilities) based on the system's total treatment capacity. This approach was utilized for the determination of the Utility's system capacities. The rationale is that even if the transmission and pumping portion of either system is larger than that system's treatment capacity, the only capacity the system can offer to its users is its total treatment capacity.

The approach to establishing the sewer system's capacity included the projected additional capacity from the planned wastewater treatment facility project. The project is projected to add 2.95 MGD to the Utility's current 3.55 MGD for a total projected capacity of 6.5 MGD.



IMPACT FEES STUDY

Water and Sewer System Development Charges

Table 15 summarizes the capacity by function used in the fee calculation. The water and sewer system capacities reflect existing assets in service rather than future capacities.

Table 15 - System Capacities: Million Gallons per Day

System	Supply / Treatment	Transmission / Conveyance
Water	7.90	7.90
Sewer	6.50	6.50

4.3 LEVEL OF SERVICE

In the evaluation of the capital facility needs for providing water and sewer utility services, it is critical to define a level of service. The “level of service” means an indicator of the extent or degrees of service provided by, or proposed by a facility, based on, and related to the operational characteristics of the facility. Utilities establish level of service standards to ensure provision of adequate facility capacity for future development and for purposes of issuing development orders or permits.

For water and sewer systems, the level of service is the amount of capacity allocable to an ERU expressed as the amount of usage in gallons. This reflects the amount of capacity allowable per ERU represented by a 5/8” or 3/4” meter equivalent for a single-family residence, whether they use such capacity or not. The Utility’s level of service was defined by the City’s most recent Comprehensive Plan, which is 300 gallons per day (gpd) per capita for water and 250(gpd) for sewer service, as summarized in Table 16.

Table 16 - Level of Service

Description	Water	Wastewater	Notes
Demand per Capita (GPD)	300	250	City’s Comprehensive Plan

4.4 RESULTS

After determining the cost basis (net RCNLD) of each system and the number of ERUs each system can serve, unit costs of capacity are calculated by dividing the cost basis by the total number of ERUs a system can serve. Figure 5 presents the calculated unit costs of capacity by system (water and sewer) at full (100%) cost recovery and compares them to the City’s current impact fees. The comparison illustrates

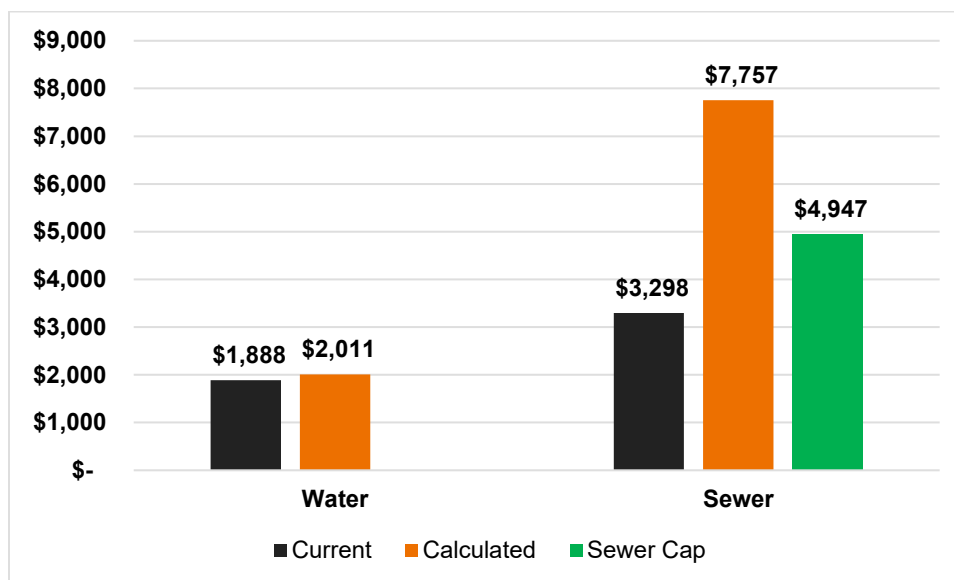


IMPACT FEES STUDY

Water and Sewer System Development Charges

that the calculated water system development charge represents a modest increase of 7% over the existing charge and should be phased-in over two years in accordance with state guidelines.

Figure 2 - Current and Calculated Water and Sewer System Development Charge Per ERU



The comparison illustrates sewer system development charges are significantly lower than the Utility's actual cost of providing capacity. In accordance with state guidelines on impact fees, the increase to the sewer fee is capped at 50% (or \$4,947) and phased in over a four-year period as shown in Table 18.

Table 17 – Phase in Schedule

System Development Charge	Calculated Charge	Phase-in Time	Current Fee	Year 1	Year 2	Year 3	Year 4
Water	7%	2 Year	\$1,888.00	\$1,949.50	\$2,011.00	\$2,011.00	\$2,011.00
Sewer	50%	4 Year	\$3,298.00	\$3,710.25	\$4,122.50	\$4,534.75	\$4,947.00



5. BENCHMARKING

To provide additional context to the City regarding the calculated impact fees and system development charges, we prepared comparisons of the City's existing and calculated law enforcement and park impact fees, as well as water and sewer system development charges, to those of neighboring and generally comparable municipalities and utilities. These comparisons are presented in Figure 6.

The reader should view these comparisons with caution. No in-depth analysis was performed to determine the specific methodologies used by other jurisdictions in developing their fees, nor whether the fees are designed to recover 100% of costs. Additionally, no analysis was conducted to identify the types of capital facilities currently in service or planned by the agencies surveyed.

Water and sewer impact fees may differ among utilities for a variety of reasons including the following:

- Source of supply and proximity thereto
- Type and complexity of treatment
- Effluent disposal method
- Density of service area
- Availability of grant funding to finance Capital Improvement Projects (CIP)
- Age of system
- Utility life cycle (i.e., growth-oriented vs. mature)
- Level of service standards
- Methodology used and date or period of last fee update.

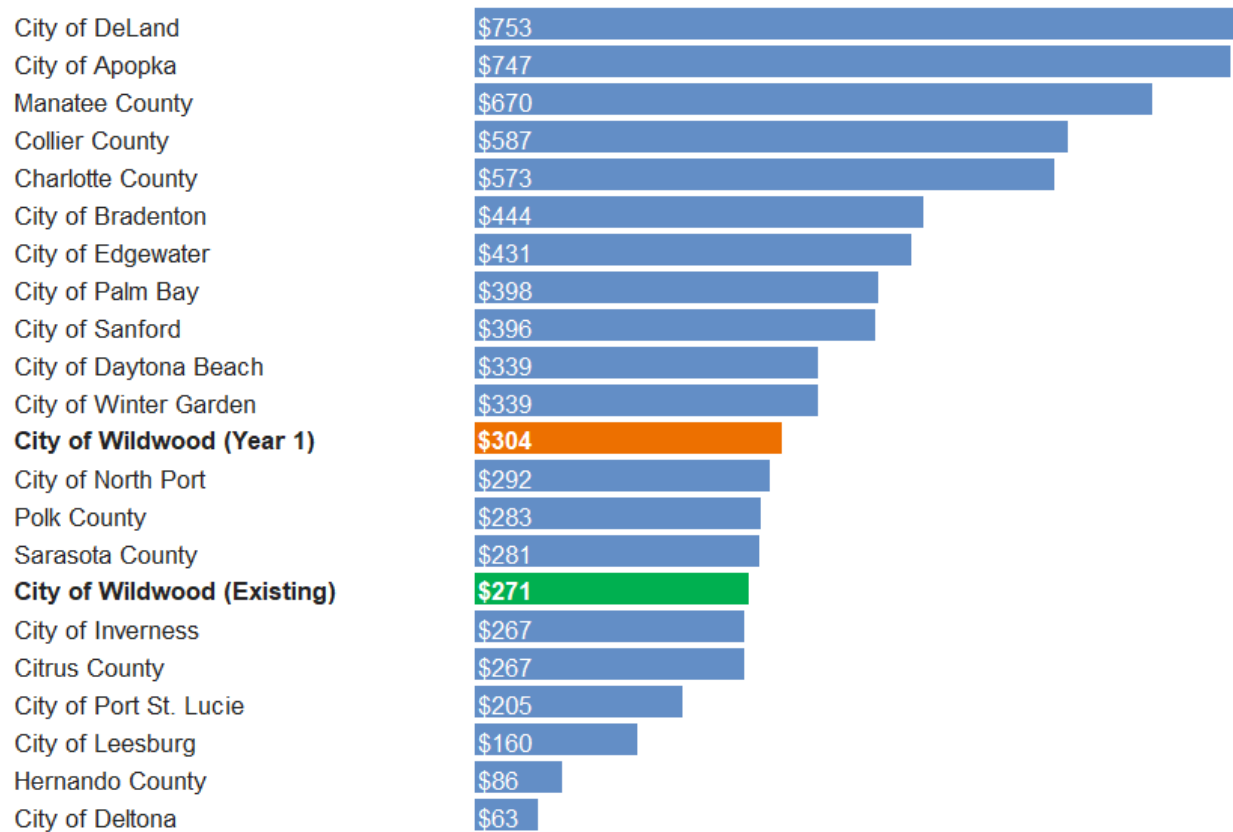


IMPACT FEES STUDY

Benchmarking

Figure 3

Law Enforcement Impact Fee Survey - Residential (per Dwelling Unit)

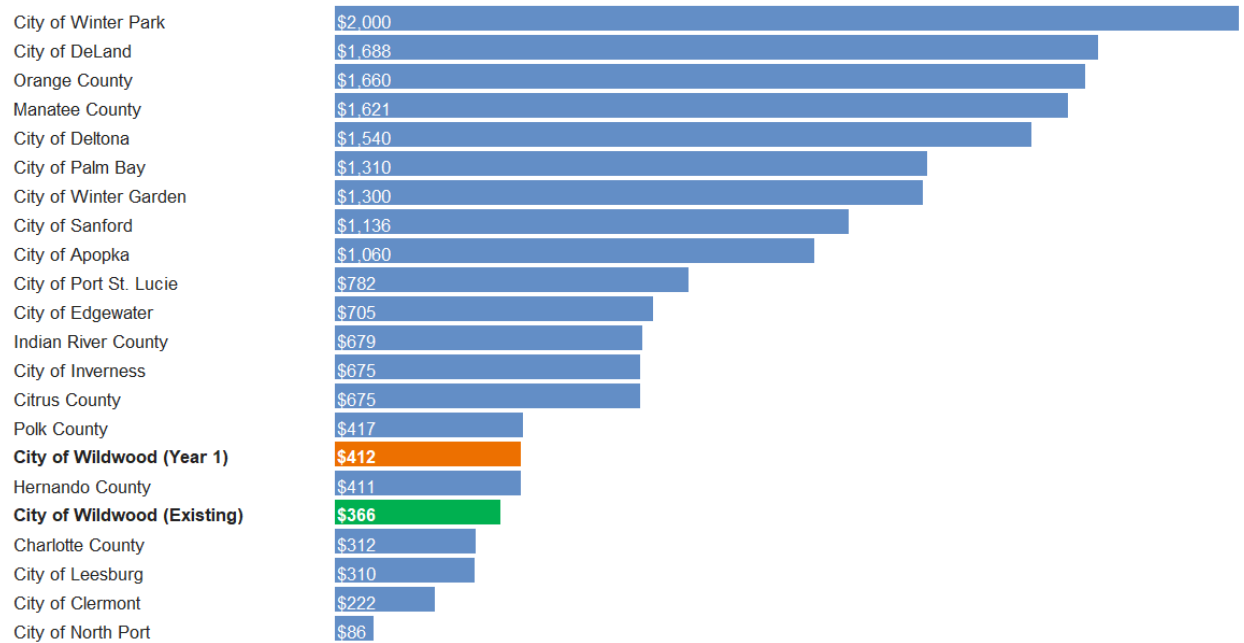


IMPACT FEES STUDY

Benchmarking

Figure 4

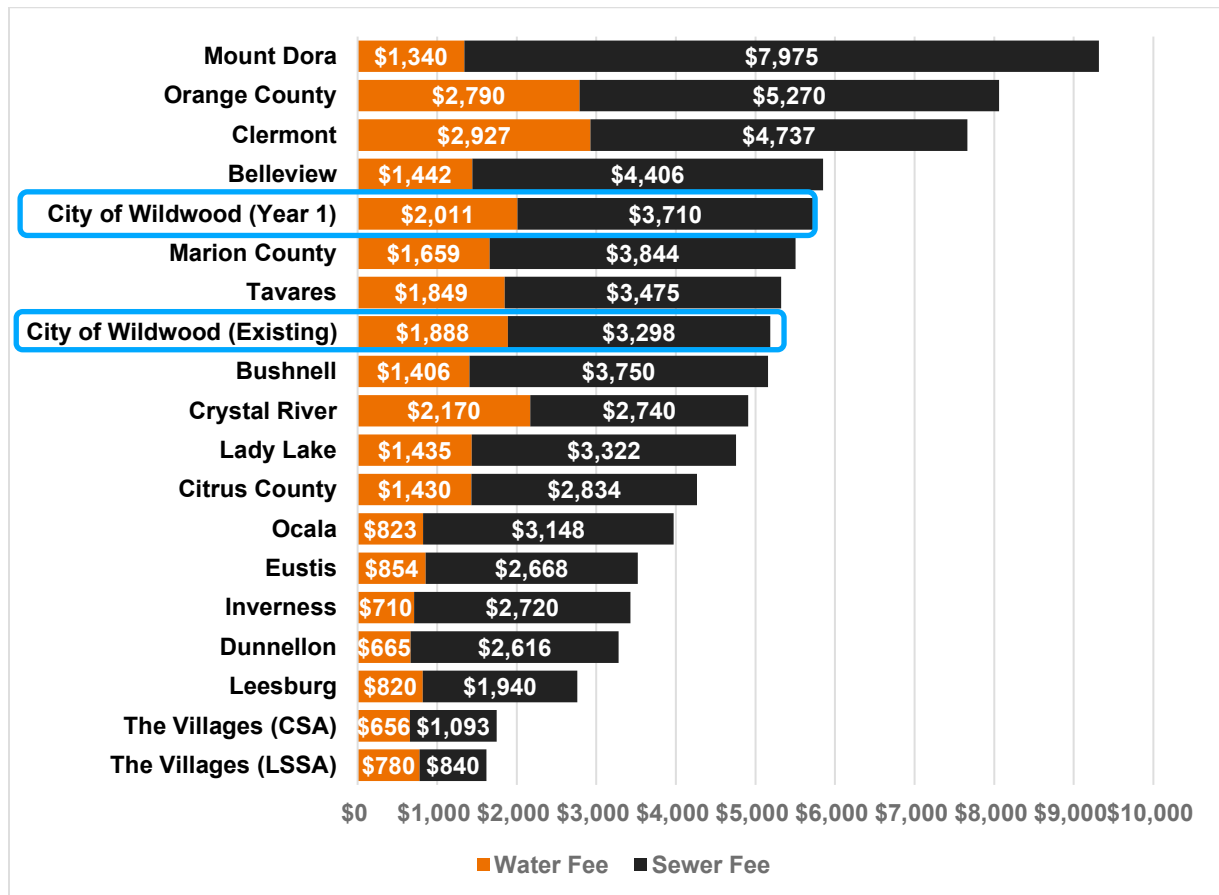
Recreation Impact Fee Survey - Residential (per Dwelling Unit)



IMPACT FEES STUDY

Benchmarking

Figure 5 - Water and Sewer Comparison



IMPACT FEES STUDY

Recommended Fees and Implementation

6. RECOMMENDED FEES AND IMPLEMENTATION

A recent update to the Florida Impact Fee legislation limits impact fee increases to 50%. Also, the legislation requires that any fee increase between 0% and 25% should be implemented in two equal increments and a fee increase greater than 25% but equal to or less than 50% should be implemented in four equal increments. Furthermore, impact fees may not increase more than once every 4 years. In accordance with these guidelines, Stantec developed a phased-in approach to implement increases to the City's impact fees. The phased in approach for one equivalent residential unit is outlined in Table 18.

Table 18 - Recommended Law Enforcement and Park Impact Fees and Water and Sewer, System Development Charges

	Current Fee	Increase	Year 1	Year 2	Year 3	Year 4
Law Enforcement	\$271.42	48%	\$304.15	\$336.88	\$369.62	\$402.35
Recreation	\$366.30	50%	\$412.09	\$457.88	\$503.66	\$549.45
Water	\$1,888	7%	\$1,950	\$2,011	\$2,011	\$2,011
Sewer	\$3,298	50%	\$3,710	\$4,123	\$4,535	\$4,947
Total	\$5,824		\$6,437	\$6,929	\$7,419	\$7,910

The recommended increases result in impact fees that are closer to the actual cost of the infrastructure to support new growth and will minimize the impact to existing customers to fund future expansion costs. Additionally, Stantec recommends that the City review these fees every four years to ensure that they remain fair and equitable and continue to reflect the current cost of capacity.



Appendix: Fixed Asset Schedules



Law Enforcement Fixed Assets

Schedule 1

Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	RCN	Notes
Land						
3939 E C-462 - New Police Station	Land	2016	\$ 575,000	1.3127	\$ 575,000	34% of the Cost Included (% of New Facility Providing Existing Service)
610 Jackson Street - PD Sub Station	Land	1962	\$ 3,250	15.5634	\$ 3,250	
100 Huey Street - Police Department	Land	1965	\$ 13,000	13.9766	\$ 13,000	
400 Roy Street - Impound/Communication Tower	Land	2004	\$ 119,349	1.9074	\$ 119,349	
Roof At Police Station	Buildings	2007	\$ 53,519	1.7034	\$ 91,166	
Wall Mount Cooling System for Radio Tower	Buildings	2016	\$ 6,400	1.3127	\$ 8,401	
New Police Station Headquarters	Buildings	2021	\$ 7,198,469	1.1185	\$ 8,051,347	
Generator	Vehicles/Equipment	1994	\$ 30,000	2.5095	\$ 75,285	
Tri Bar Industries Speed Radar Trailer	Vehicles/Equipment	1998	\$ 6,251	2.2924	\$ 14,330	
Radar Unit	Vehicles/Equipment	2003	\$ 6,251	2.0271	\$ 12,671	
Radar Unit	Vehicles/Equipment	2003	\$ 1,697	2.0271	\$ 3,439	
Radar Tower	Vehicles/Equipment	2003	\$ 1,350	2.0271	\$ 2,737	
Radio Base Station	Vehicles/Equipment	2003	\$ 1,350	2.0271	\$ 2,737	
Radio Base Station	Vehicles/Equipment	2003	\$ 1,350	2.0271	\$ 2,737	
Eagle Radar - LAS465	Vehicles/Equipment	2004	\$ 1,350	1.9074	\$ 2,575	
Kustom Eagle II Radar	Vehicles/Equipment	2005	\$ 1,992	1.8226	\$ 3,631	
Kustom Eagle II Radar	Vehicles/Equipment	2005	\$ 774	1.8226	\$ 1,411	
Kustom Eagle II Radar	Vehicles/Equipment	2005	\$ 10,690	1.8226	\$ 19,484	
Kustom Eagle II Radar	Vehicles/Equipment	2005	\$ 1,378	1.8226	\$ 2,512	
SHIELD	Excluded	2005	\$ 99,971	1.8226	\$ 182,210	
Portable Radio	Excluded	2007	\$ 1,498	1.7034	\$ 2,552	
video System and Console	Vehicles/Equipment	2007	\$ 2,066	1.7034	\$ 3,519	
DIGITAL CAMERAS	Vehicles/Equipment	2008	\$ 1,098	1.6331	\$ 1,794	
NEW RADIO TOWER	Vehicles/Equipment	2008	\$ 8,782	1.6331	\$ 14,341	
Traffic Counter	Vehicles/Equipment	2008	\$ 796	1.6331	\$ 1,300	
Crossmatch Livescan Scanner Model ID500M	Vehicles/Equipment	2009	\$ 1,000	1.5836	\$ 1,584	
Crossmatch Xerox Printer for Livescan Scanner	Vehicles/Equipment	2009	\$ 865	1.5836	\$ 1,369	
Dell Latitude E5400 Laptop Computer for Livescan	Vehicles/Equipment	2009	\$ 797	1.5836	\$ 1,262	
Vertex VX-824 Portable Radio w/Charger	Vehicles/Equipment	2009	\$ 774	1.5836	\$ 1,225	
Canon Photolithography Inkjet Printer	Excluded	2009	\$ 1,000	1.5836	\$ 1,584	
Honeywell Portable Generator 5500 w/Electric Start	Vehicles/Equipment	2009	\$ 802	1.5836	\$ 1,270	
Advanced Protection - Through the Glass Comm Mic	Vehicles/Equipment	2009	\$ 4,500	1.5836	\$ 7,126	
Vertex Standard VX824D05 Portable Radio w/Charger	Vehicles/Equipment	2010	\$ 1,495	1.5418	\$ 2,305	
Dell Optiplex 380 Desktop w/20" Monitor	Vehicles/Equipment	2010	\$ 918	1.5418	\$ 1,415	
Vertex Standard VX824 Portable Radio w/Charger	Vehicles/Equipment	2010	\$ 1,284	1.5418	\$ 1,980	
(5) GRIP PLATES W/TEKLOCK HOLSTERS	Vehicles/Equipment	2010	\$ 4,500	1.5418	\$ 6,938	
DIGITALCOP MUGSHOT SOFTWARE	Vehicles/Equipment	2010	\$ 1,495	1.5418	\$ 2,305	
VERTEX VX-2200 RADIO	Vehicles/Equipment	2010	\$ 918	1.5418	\$ 1,415	
BlueTree 5600 Verizon EVDO Sierra	Vehicles/Equipment	2010	\$ 1,284	1.5418	\$ 1,980	
BlueTree 5600 Verizon EVDO Sierra	Vehicles/Equipment	2010	\$ 630	1.5418	\$ 971	

Law Enforcement Fixed Assets

Schedule 1

Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	RCN	Notes
Super Circuits CS Mount Camera's	Vehicles/Equipment	2011	\$ 605	1.4963	\$ 905	
Super Circuit Wide Angle Color Camera	Vehicles/Equipment	2011	\$ 292	1.4963	\$ 437	
Gun Racks	Excluded	2011	\$ 528	1.4963	\$ 790	
Gamma Tech C-SM2300 Laptop w/Windows 7 Pro	Vehicles/Equipment	2011	\$ 1,172	1.4963	\$ 1,753	
Law Enforcement Supply-Cones,Mag Lite	Excluded	2011	\$ 468	1.4963	\$ 701	
BlueTree Modems	Excluded	2011	\$ 483	1.4963	\$ 723	
Portable Radio	Excluded	2011	\$ 601	1.4963	\$ 899	
Portable Radio	Excluded	2011	\$ 601	1.4963	\$ 899	
Synthetic/Blk 14" 12 Modified Bead	Excluded	2011	\$ 760	1.4963	\$ 1,137	
Patrolmans Carbine	Excluded	2011	\$ 785	1.4963	\$ 1,175	
Patrolmans Carbine	Excluded	2011	\$ 785	1.4963	\$ 1,175	
Bushmaster XM15-E25 Custom AR 15 Automatic Rifle	Excluded	2011	\$ 90	1.4963	\$ 135	
Bushmaster XM15-E25 Custom AR 15 Automatic Rifle	Excluded	2011	\$ 90	1.4963	\$ 135	
Vertex VX-824D-05 Portable Radio w/Charger	Vehicles/Equipment	2012	\$ 844	1.4580	\$ 1,231	
Vertex VX-824D-05 Portable Radio w/Charger	Vehicles/Equipment	2012	\$ 844	1.4580	\$ 1,231	
Taser International X-26 Yellow ERD Taser	Excluded	2012	\$ 812	1.4580	\$ 1,184	
Taser International X-26 Yellow ERD Taser	Excluded	2012	\$ 812	1.4580	\$ 1,184	
Durabook D14RM-WKE Laptop w/Windows 7 Pro	Vehicles/Equipment	2012	\$ 1,135	1.4580	\$ 1,655	
Durabook D14RM-WKE Laptop w/Windows 7 Pro	Vehicles/Equipment	2012	\$ 1,135	1.4580	\$ 1,655	
Mitel 3000 Phone System	Excluded	2012	\$ 8,643	1.4580	\$ 12,601	
Smartvue S9X1 Camera/Video Recorder Wireless	Vehicles/Equipment	2012	\$ 1,170	1.4580	\$ 1,706	
Bushmaster XM15E2S Short BBL 223 A3 Rifle	Excluded	2012	\$ 860	1.4580	\$ 1,254	
Bushmaster XM15E2S Short BBL 223 A3 Rifle	Excluded	2012	\$ 860	1.4580	\$ 1,254	
2013 Ford Police Interceptor	Vehicles/Equipment	2012	\$ 29,835	1.4580	\$ 43,500	
2013 Ford Police Interceptor	Vehicles/Equipment	2012	\$ 29,835	1.4580	\$ 43,500	
Bravo 4101 XRP Disc Publisher Burner	Vehicles/Equipment	2012	\$ 2,278	1.4580	\$ 3,321	
Eagle IIX Radar Gun	Vehicles/Equipment	2012	\$ 1,535	1.4580	\$ 2,238	
Southern Custom Creations	Excluded	2013	\$ 1,950	1.4216	\$ 2,772	
Stoptech LTD	Excluded	2013	\$ 3,074	1.4216	\$ 4,370	
DSG Sands Corp	Vehicles/Equipment	2013	\$ 3,462	1.4216	\$ 4,921	
Kustom Signals Eagle IIX Radar Gun	Excluded	2013	\$ 1,465	1.4216	\$ 2,083	
Kustom Signals Eagle IIX Radar Gun	Excluded	2013	\$ 1,465	1.4216	\$ 2,083	
Kustom Signals Eagle IIX Radar Gun	Excluded	2013	\$ 1,465	1.4216	\$ 2,083	
Kustom Signals Eagle IIX Radar Gun	Excluded	2013	\$ 1,465	1.4216	\$ 2,083	
Durabook G15C-HD Laptop w/Windows 7 Pro	Vehicles/Equipment	2013	\$ 1,125	1.4216	\$ 1,599	
Durabook G15C-HD Laptop w/Windows 7 Pro	Vehicles/Equipment	2013	\$ 1,125	1.4216	\$ 1,599	
Vehicle 2014 Ford Explorer	Vehicles/Equipment	2014	\$ 34,388	1.3839	\$ 47,590	
Vehicle 2014 Ford Explorer	Vehicles/Equipment	2014	\$ 34,388	1.3839	\$ 47,590	
Vehicle 2014 Ford Explorer	Vehicles/Equipment	2014	\$ 34,388	1.3839	\$ 47,590	
Vehicle 2014 Ford Explorer	Vehicles/Equipment	2014	\$ 34,388	1.3839	\$ 47,590	
Vehicle 2014 Ford Explorer	Vehicles/Equipment	2014	\$ 32,563	1.3839	\$ 45,064	
Vehicle 2014 Ford Explorer	Vehicles/Equipment	2014	\$ 32,563	1.3839	\$ 45,064	
American Aluminum E/Z Kennel - Portable	Vehicles/Equipment	2014	\$ 2,000	1.3839	\$ 2,768	
American Aluminum E/Z Kennel - Portable	Vehicles/Equipment	2014	\$ 1,779	1.3839	\$ 2,462	
Dell E5430 Laptop w/Windows 7 Pro	Vehicles/Equipment	2014	\$ 844	1.3839	\$ 1,168	
Ultra Kimono RS65-XL K9 Training Bite Suit	Excluded	2014	\$ 1,530	1.3839	\$ 2,117	
2014 Ford Explorer	Vehicles/Equipment	2014	\$ 37,956	1.3839	\$ 52,528	

Law Enforcement Fixed Assets

Schedule 1

Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	RCN	Notes
Raptor RP-1 Radar	Excluded	2014	\$ 1,535	1.3839	\$ 2,124	
Dell 5000 Series Lapto w/Windows 7 Pro	Vehicles/Equipment	2014	\$ 882	1.3839	\$ 1,221	
Dell 5000 Series Lapto w/Windows 7 Pro	Vehicles/Equipment	2014	\$ 882	1.3839	\$ 1,221	
Dell 5000 Series Lapto w/Windows 7 Pro	Vehicles/Equipment	2014	\$ 882	1.3839	\$ 1,221	
IEI Max 3 Access Control System-Keyless Door Entry	Excluded	2014	\$ 4,690	1.3839	\$ 6,491	
Carolina Carports - Metal Framed Covered Canopy	Vehicles/Equipment	2014	\$ 845	1.3839	\$ 1,169	
Falcon BC2u FDLE Rapid ID Scanner for Fingerprints	Excluded	2014	\$ 2,039	1.3839	\$ 2,822	
Falcon BC2u FDLE Rapid ID Scanner for Fingerprints	Excluded	2014	\$ 2,039	1.3839	\$ 2,822	
Eagle IIX Radar Gun	Vehicles/Equipment	2014	\$ 1,535	1.3839	\$ 2,124	
2015 Ford Truck - Police Interceptor	Vehicles/Equipment	2014	\$ 34,604	1.3839	\$ 47,889	
Microsoft Core i3 4020Y MS Surface Pro 3 Tablet	Vehicles/Equipment	2014	\$ 788	1.3839	\$ 1,091	
Dell Optiplex 7020 Desktop Computer	Vehicles/Equipment	2014	\$ 1,360	1.3839	\$ 1,882	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2014	\$ 1,389	1.3839	\$ 1,922	
Presidio AIO 2.0 Map Agent	Vehicles/Equipment	2014	\$ 1,995	1.3839	\$ 2,761	
Taser International X-26P Yellow ERD Taser	Excluded	2014	\$ 874	1.3839	\$ 1,210	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2015	\$ 900	1.3530	\$ 1,218	
Taser International X-26P Yellow ERD Taser w/cam	Excluded	2015	\$ 900	1.3530	\$ 1,218	
2015 Ford Interceptor	Vehicles/Equipment	2015	\$ 32,736	1.3530	\$ 44,290	
Dell 5000 Series Laptop w/Windows 7 Pro	Vehicles/Equipment	2015	\$ 902	1.3530	\$ 1,220	
2015 Kawasaki Mule Pro FXT	Vehicles/Equipment	2016	\$ 12,900	1.3127	\$ 16,933	
2015 Ford Police Interceptor AWD	Vehicles/Equipment	2015	\$ 32,996	1.3530	\$ 44,642	
2015 Ford Police Interceptor AWD	Vehicles/Equipment	2015	\$ 32,996	1.3530	\$ 44,642	
Dell Latitude 5000 Laptop w/Windows 7 Pro	Vehicles/Equipment	2015	\$ 830	1.3530	\$ 1,123	
Dell Latitude 5000 Laptop w/Windows 7 Pro	Vehicles/Equipment	2015	\$ 830	1.3530	\$ 1,123	
Guardian/Dell LiveScan Laptop and Scanner	Vehicles/Equipment	2015	\$ 9,800	1.3530	\$ 13,259	

Law Enforcement Fixed Assets

Schedule 1

Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	RCN	Notes
Axon 6 Bay Docking Station & Desk Plate	Vehicles/Equipment	2015	\$ 1,500	1.3530	\$ 2,029	
Axon 6 Bay Docking Station & Desk Plate	Vehicles/Equipment	2015	\$ 1,500	1.3530	\$ 2,029	
AR-15 Rifle 223 Cal	Excluded	2015	\$ 549	1.3530	\$ 743	
AR-15 Rifle 223 Cal	Excluded	2015	\$ 549	1.3530	\$ 743	
AR-15 Rifle 223 Cal	Excluded	2015	\$ 549	1.3530	\$ 743	
AR-15 Rifle 223 Cal	Excluded	2015	\$ 549	1.3530	\$ 743	
AR-15 Rifle 223 Cal	Excluded	2015	\$ 549	1.3530	\$ 743	
AR-15 Rifle 223 Cal	Excluded	2015	\$ 549	1.3530	\$ 743	
Mark 10 Safety Restraint Chair	Excluded	2016	\$ 1,899	1.3127	\$ 2,493	
Keyless Evidence Locker (2)	Excluded	2015	\$ 4,722	1.3530	\$ 6,389	
Evidence Refrigerator	Excluded	2015	\$ 5,555	1.3530	\$ 7,516	
Falcon BC2u FDLE Rapid ID Scanner for Fingerprints	Excluded	2016	\$ 1,995	1.3127	\$ 2,619	
2015 Ford Explorer	Vehicles/Equipment	2016	\$ 27,024	1.3127	\$ 35,473	
2015 Ford Explorer	Vehicles/Equipment	2016	\$ 34,002	1.3127	\$ 44,633	
2015 Ford Explorer	Vehicles/Equipment	2016	\$ 34,002	1.3127	\$ 44,633	
2015 Ford Explorer	Vehicles/Equipment	2016	\$ 35,264	1.3127	\$ 46,290	
2015 Ford Explorer	Vehicles/Equipment	2016	\$ 26,000	1.3127	\$ 34,129	
Taser International X-26P Yellow ERD Taser w/cam	Vehicles/Equipment	2016	\$ 931	1.3127	\$ 1,222	
Taser International X-26P Yellow ERD Taser w/cam	Vehicles/Equipment	2016	\$ 931	1.3127	\$ 1,222	
Taser International X-26P Yellow ERD Taser w/cam	Vehicles/Equipment	2016	\$ 931	1.3127	\$ 1,222	
Falcon HR Radar Gun	Vehicles/Equipment	2017	\$ 1,407	1.2640	\$ 1,778	
Falcon HR Radar Gun	Vehicles/Equipment	2017	\$ 1,407	1.2640	\$ 1,778	
Casella Cel-242 Sound Level Meter Kit	Vehicles/Equipment	2017	\$ 1,295	1.2640	\$ 1,637	
Casella Cel-242 Sound Level Meter Kit	Vehicles/Equipment	2017	\$ 1,295	1.2640	\$ 1,637	
Taser International X-26P Yellow ERD Taser	Excluded	2017	\$ 964	1.2640	\$ 1,219	
Taser International X-26P Yellow ERD Taser	Excluded	2017	\$ 964	1.2640	\$ 1,219	
Taser International X-26P Yellow ERD Taser	Excluded	2017	\$ 964	1.2640	\$ 1,219	
2015 Ford Explorer	Vehicles/Equipment	2017	\$ 30,209	1.2640	\$ 38,185	
Dell E5430 Laptop w/Windows 7 Pro	Vehicles/Equipment	2017	\$ 818	1.2640	\$ 1,034	
Dell E5430 Laptop w/Windows 7 Pro	Vehicles/Equipment	2017	\$ 818	1.2640	\$ 1,034	
2015 Ford Explorer	Vehicles/Equipment	2017	\$ 26,798	1.2640	\$ 33,873	
Taser International X-26P Yellow ERD Taser	Excluded	2017	\$ 964	1.2640	\$ 1,219	
Taser International X-26P Yellow ERD Taser	Excluded	2017	\$ 964	1.2640	\$ 1,219	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Taser International X-26P Yellow ERD Taser	Excluded	2017	\$ 964	1.2640	\$ 1,219	
Dell Latitude 5480 Laptop w/Windows 10	Vehicles/Equipment	2017	\$ 894	1.2640	\$ 1,130	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
Dell Latitude 5480 Laptop	Vehicles/Equipment	2017	\$ 835	1.2640	\$ 1,055	

Law Enforcement Fixed Assets

Schedule 1

Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	RCN	Notes
Dell Latitude 5480 Laptop w/Windows 10	Vehicles/Equipment	2017	\$ 835	1.2640	\$ 1,055	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2017	\$ 850	1.2640	\$ 1,074	
2017 Ford Explorer - PD Interceptor	Vehicles/Equipment	2017	\$ 40,404	1.2640	\$ 51,072	
Axon 6 Bay Docking Station & Desk Plate	Vehicles/Equipment	2017	\$ 1,495	1.2640	\$ 1,890	
Dell Latitude 5480 Laptop	Vehicles/Equipment	2018	\$ 814	1.2265	\$ 998	
2018 Quality Cargo Enclosed Trailer 8.5 x 18	Vehicles/Equipment	2018	\$ 1,298	1.2265	\$ 1,592	
Dell Latitude 5490 Laptop	Vehicles/Equipment	2018	\$ 882	1.2265	\$ 1,082	
Dell Latitude 5490 Laptop	Vehicles/Equipment	2018	\$ 882	1.2265	\$ 1,082	
Dell Latitude 5490 Laptop	Vehicles/Equipment	2018	\$ 882	1.2265	\$ 1,082	
2017 Ford Explorer	Vehicles/Equipment	2018	\$ 40,517	1.2265	\$ 49,693	
2017 Ford Explorer	Vehicles/Equipment	2018	\$ 40,517	1.2265	\$ 49,693	
2018 Ford Explorer	Vehicles/Equipment	2018	\$ 44,225	1.2265	\$ 54,241	
2018 Ford Explorer	Vehicles/Equipment	2018	\$ 44,225	1.2265	\$ 54,241	
2018 Ford Explorer	Vehicles/Equipment	2018	\$ 44,225	1.2265	\$ 54,241	
Wanco Speed Trailer WSDT3-S-PD	Vehicles/Equipment	2018	\$ 11,635	1.2265	\$ 14,270	
Dell Latitude 5480	Vehicles/Equipment	2018	\$ 814	1.2265	\$ 998	
Storage Unit SUV	Vehicles/Equipment	2018	\$ 1,310	1.2265	\$ 1,606	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2019	\$ 850	1.2030	\$ 1,023	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2019	\$ 850	1.2030	\$ 1,023	
2019 Ford Police Interceptor	Vehicles/Equipment	2019	\$ 45,847	1.2030	\$ 55,153	
2019 Ford Police Interceptor	Vehicles/Equipment	2019	\$ 45,847	1.2030	\$ 55,153	
2019 Ford Police Interceptor	Vehicles/Equipment	2019	\$ 45,847	1.2030	\$ 55,153	
2019 Ford Police Interceptor	Vehicles/Equipment	2019	\$ 45,847	1.2030	\$ 55,153	
2019 Ford Police Interceptor	Vehicles/Equipment	2019	\$ 41,031	1.2030	\$ 49,359	
PowerEdge T440 Server	Vehicles/Equipment	2019	\$ 9,632	1.2030	\$ 11,587	
PowerEdge T440 Server	Vehicles/Equipment	2019	\$ 9,632	1.2030	\$ 11,587	
Wheen Justice LED Full Light Bar	Vehicles/Equipment	2019	\$ 1,168	1.2030	\$ 1,405	
Radarsign TC-400 11" LED Modular Battery Power Radar Sign	Vehicles/Equipment	2019	\$ 2,895	1.2030	\$ 3,483	
Radarsign TC-400 11" LED Modular Battery Power Radar Sign	Vehicles/Equipment	2019	\$ 2,895	1.2030	\$ 3,483	
Gen2 Radar Recorder Kit w/Software	Vehicles/Equipment	2019	\$ 3,430	1.2030	\$ 4,126	
TASKalfa 3501i MFP Copy Machine	Excluded	2019	\$ 1,987	1.2030	\$ 2,390	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 850	1.1833	\$ 1,006	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 850	1.1833	\$ 1,006	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 850	1.1833	\$ 1,006	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 850	1.1833	\$ 1,006	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 850	1.1833	\$ 1,006	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	

Law Enforcement Fixed Assets

Schedule 1

Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	RCN	Notes
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Safariland HW-2015-10-SB Body Armor Vest	Excluded	2020	\$ 907	1.1833	\$ 1,073	
Ford 2020 Transit Van	Vehicles/Equipment	2020	\$ 42,423	1.1833	\$ 50,199	
Ford 2020 Explorer	Vehicles/Equipment	2020	\$ 49,747	1.1833	\$ 58,865	
22KW Standby Generator	Vehicles/Equipment	2020	\$ 4,795	1.1833	\$ 5,673	
HP Elitebook 840 G6	Vehicles/Equipment	2020	\$ 915	1.1833	\$ 1,082	
Nautilus Barbell Rack	Vehicles/Equipment	2020	\$ 829	1.1833	\$ 981	
Endurance T150 Commercial Treadmill	Vehicles/Equipment	2020	\$ 2,075	1.1833	\$ 2,455	
PCL Counter Balanced Smith Fitness Equipment	Vehicles/Equipment	2020	\$ 1,761	1.1833	\$ 2,084	
PC2 - Assist Chin Dip Fitness Equipment	Vehicles/Equipment	2020	\$ 2,290	1.1833	\$ 2,710	
PRO Clubline SPR1000 w/Rear Extension Fitness Equip	Vehicles/Equipment	2020	\$ 1,135	1.1833	\$ 1,343	
Body-Solid GDCC200 Functional Trainer Fitness Equip	Vehicles/Equipment	2020	\$ 1,650	1.1833	\$ 1,952	
PC2-Pec Fly/Rear Delts Fitness Equipment	Vehicles/Equipment	2020	\$ 1,891	1.1833	\$ 2,238	
PC2-Lat Pull/Row	Vehicles/Equipment	2020	\$ 1,891	1.1833	\$ 2,238	
Camera System - Impound Yard	Vehicles/Equipment	2021	\$ 1,068	1.1185	\$ 1,195	
ZOLL AED Plus w/PASS Cover	Vehicles/Equipment	2021	\$ 1,295	1.1185	\$ 1,448	
ZOLL AED Plus w/PASS Cover	Vehicles/Equipment	2021	\$ 1,295	1.1185	\$ 1,448	
ZOLL AED Plus w/PASS Cover	Vehicles/Equipment	2021	\$ 1,295	1.1185	\$ 1,448	
ZOLL AED Plus w/PASS Cover	Vehicles/Equipment	2021	\$ 1,295	1.1185	\$ 1,448	
ZOLL AED Plus w/PASS Cover	Vehicles/Equipment	2021	\$ 1,295	1.1185	\$ 1,448	
ZOLL AED Plus w/PASS Cover	Vehicles/Equipment	2021	\$ 1,295	1.1185	\$ 1,448	
ZOLL AED Plus w/PASS Cover	Vehicles/Equipment	2021	\$ 1,295	1.1185	\$ 1,448	
Dell Latitude 3551 Laptop	Vehicles/Equipment	2021	\$ 1,087	1.1185	\$ 1,215	
Ver-mac Speed Trailer	Vehicles/Equipment	2021	\$ 20,400	1.1185	\$ 22,817	
2021 Ford Explorer	Vehicles/Equipment	2021	\$ 40,606	1.1185	\$ 45,417	
2021 Ford Explorer	Vehicles/Equipment	2021	\$ 41,644	1.1185	\$ 46,578	
2021 Ford Police Interceptor	Vehicles/Equipment	2021	\$ 48,532	1.1185	\$ 54,282	
Camera System - patrol vehicle	Vehicles/Equipment	2022	\$ 6,340	1.0434	\$ 6,615	
Camera System - patrol vehicle	Vehicles/Equipment	2022	\$ 6,340	1.0434	\$ 6,615	
Camera System - patrol vehicle	Vehicles/Equipment	2022	\$ 6,340	1.0434	\$ 6,615	
Camera System - patrol vehicle	Vehicles/Equipment	2022	\$ 6,340	1.0434	\$ 6,615	
Camera System - patrol vehicle	Vehicles/Equipment	2022	\$ 6,340	1.0434	\$ 6,615	
Camera System - patrol vehicle	Vehicles/Equipment	2022	\$ 6,340	1.0434	\$ 6,615	
2022 Ford Explorer	Vehicles/Equipment	2022	\$ 39,776	1.0434	\$ 41,502	
2022 Ford Explorer	Vehicles/Equipment	2022	\$ 48,471	1.0434	\$ 50,574	
2022 Ford Explorer	Vehicles/Equipment	2022	\$ 48,471	1.0434	\$ 50,574	
2022 Ford Explorer	Vehicles/Equipment	2022	\$ 48,471	1.0434	\$ 50,574	
2022 Ford Explorer	Vehicles/Equipment	2022	\$ 48,471	1.0434	\$ 50,574	
2022 Ford Explorer	Vehicles/Equipment	2022	\$ 48,307	1.0434	\$ 50,403	
2022 Ford Explorer	Vehicles/Equipment	2022	\$ 48,307	1.0434	\$ 50,403	
2022 Ford Explorer	Vehicles/Equipment	2022	\$ 48,162	1.0434	\$ 50,252	
2022 Gas EFI Quietech	Vehicles/Equipment	2022	\$ 14,995	1.0434	\$ 15,646	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	

Law Enforcement Fixed Assets

Schedule 1

Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	RCN	Notes
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Dell Latitude 5430 Rugged Laptop	Vehicles/Equipment	2023	\$ 2,107	1.0160	\$ 2,141	
Fingerprint Scanner	Vehicles/Equipment	2023	\$ 7,600	1.0160	\$ 7,721	
PD Security Access System-CDVI Control System	Vehicles/Equipment	2023	\$ 36,926	1.0160	\$ 37,515	
Fingerprint Reader Hardware-Live Scan	Vehicles/Equipment	2023	\$ 5,165	1.0160	\$ 5,247	
PhaZZer Enforcer LE Package (36 total)	Vehicles/Equipment	2023	\$ 38,664	1.0160	\$ 39,281	
2022 Ford Explorer	Vehicles/Equipment	2023	\$ 32,657	1.0160	\$ 33,178	
2023 Ford Explorer	Vehicles/Equipment	2023	\$ 45,304	1.0160	\$ 46,027	
Body Cameras and Hardware Bundle (10 units)	Vehicles/Equipment	2023	\$ 34,000	1.0160	\$ 34,543	
LPR Speed Trailer	Vehicles/Equipment	2023	\$ 55,630	1.0160	\$ 56,518	
LPR Speed Trailer	Vehicles/Equipment	2023	\$ 55,630	1.0160	\$ 56,518	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 1,011	1.0000	\$ 1,011	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	

Law Enforcement Fixed Assets

Schedule 1

Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	RCN	Notes
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
16 Bay Rackstation Synology	Vehicles/Equipment	2024	\$ 8,506	1.0000	\$ 8,506	
In-Car Video System	Vehicles/Equipment	2024	\$ 26,880	1.0000	\$ 26,880	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 50,340	1.0000	\$ 50,340	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 68,047	1.0000	\$ 68,047	
2024 Ford Explorer	Vehicles/Equipment	2024	\$ 40,872	1.0000	\$ 40,872	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2024 Ford Explorer	Vehicles/Equipment	2024	\$ 40,872	1.0000	\$ 40,872	
2024 Ford Explorer	Vehicles/Equipment	2024	\$ 40,872	1.0000	\$ 40,872	
In-Car Video System (5 add'l units)	Vehicles/Equipment	2024	\$ 8,561	1.0000	\$ 8,561	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 1,011	1.0000	\$ 1,011	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor 7010	Vehicles/Equipment	2024	\$ 741	1.0000	\$ 741	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
OptiPlex Small Form Factor Plus 7010	Vehicles/Equipment	2024	\$ 805	1.0000	\$ 805	
16 Bay Rackstation Synology	Vehicles/Equipment	2024	\$ 8,506	1.0000	\$ 8,506	
In-Car Video System	Vehicles/Equipment	2024	\$ 26,880	1.0000	\$ 26,880	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	

Law Enforcement Fixed Assets

Schedule 1

Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	RCN	Notes
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 61,831	1.0000	\$ 61,831	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 50,340	1.0000	\$ 50,340	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 68,047	1.0000	\$ 68,047	
2024 Ford Explorer	Vehicles/Equipment	2024	\$ 40,872	1.0000	\$ 40,872	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2023 Ford Explorer	Vehicles/Equipment	2024	\$ 60,547	1.0000	\$ 60,547	
2024 Ford Explorer	Vehicles/Equipment	2024	\$ 40,872	1.0000	\$ 40,872	
2024 Ford Explorer	Vehicles/Equipment	2024	\$ 40,872	1.0000	\$ 40,872	
In-Car Video System (5 add'l units)	Vehicles/Equipment	2024	\$ 8,561	1.0000	\$ 8,561	
			\$ 12,929,272		\$ 14,486,548	

Recreation Fixed Assets Listing

Schedule 2

Asset #	Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	Current Year Cost	Notes
	LAND						
G06C092	Vacant Lot & Playground - Off of Maddox Street	Land	1971	\$ 1,000	8.5840	\$ 1,000	
G06D126	605 Wilson Street - Clarke Park Playground - Meadowlane	Land	0	\$ 250	0.0000	\$ 250	
G06F027	101 Martin Luther King Jr Ave - Lot	Land	2002	\$ 42,500	2.0758	\$ 42,500	
G07-043	Martin Luther King Park	Land	0	\$ 100	0.0000	\$ 100	
G07-044	700 Walker Road - King Park Court	Land	2010	\$ 150,000	1.5418	\$ 150,000	
G08-004	6844 Powell Road - Millenium Park	Land	2002	\$ 125,000	2.0758	\$ 125,000	
G08-00S	6844 Powell Road - Millenium Park	Land	2000	\$ -	2.1815	\$ -	
G08-018	6500 Powell Road - Parks & Recreation Community Center	Land	2001	\$ -	2.1426	\$ -	
G08-039	4947 CR 144 - Dog Park	Land	2001	\$ 15,000	2.1426	\$ 15,000	
G08-047	ROW - Off of Huey Street and Powell Road	Land	2001	\$ 1,000	2.1426	\$ 1,000	
G08-087	Vacant Lot - Millenium Park	Land	2002	\$ 125,000	2.0758	\$ 125,000	
G08A008	Parks & Recreation Barn off of Coburn Street	Land	2000	\$ 37,500	2.1815	\$ 37,500	
G08A009	1103 Coburn Street - ROW and Easement	Land	2017	\$ 100	1.2640	\$ 100	
G08A100	1202 Coburn Street - Parks & Rec Barn Area	Land	2000	\$ 155,000	2.1815	\$ 155,000	
G15-002	6106 C-44A, Wildwood (Baker House)	Land	2012	\$ 100	1.4580	\$ 100	
G15-009	5300 CR 155 - Lake Deaton Boat Ramp Area	Land	2009	\$ 100	1.5836	\$ 100	
G15-035	5103 CR 155, Wildwood - Lake Deaton	Land	2009	\$ 100	1.5836	\$ 100	
G15-045	Off of Wesleyan Way - Lake Deaton	Land	2009	\$ 100	1.5836	\$ 100	
	Buildings						
Bldg. 18	Concession Stand	Building	1996	\$ 9,381	2.4148	\$ 22,653	
Bldg. 31	Dugouts	Building	1991	\$ 1,890	2.8069	\$ 5,305	
Bldg. 37	Gazebo	Building	1995	\$ 28,941	2.4806	\$ 71,791	
Bldg. 19	Dugouts	Building	1989	\$ 1,890	2.9407	\$ 5,558	
Bldg.. 20	Community Center (new Library)	Building	1992	\$ 162,750	2.7224	\$ -	Not related to Park/Rec
0	Library (New Renovations)	Building	2004	\$ 99,666	1.9074	\$ -	Not related to Park/Rec
Bldg. 23	Senior Citizens Building	Building	1984	\$ 68,250	3.2718	\$ 223,298	
Bldg. 25	Day Care Center - Jackson St. Police	Building	1986	\$ 89,250	3.1598	\$ 282,011	Not related to Park/Rec
Bldg. 62	Emergency Shelter/Community Center	Building	2003	\$ 2,992,992	2.0271	\$ -	Not related to Park/Rec
Bldg. 63	Steel Building (Emergency Shelter)	Building	2004	\$ 21,417	1.9074	\$ -	Not related to Park/Rec
BLDG72	Press Box - Millennium Park	Building	2004	\$ 5,186	1.9074	\$ 9,892	
BLDG73	Metal Building - Millennium Park	Building	2005	\$ 13,700	1.8226	\$ -	Not related to Park/Rec
0	Fencing - Millennium Park	Building	2005	\$ 19,890	1.8226	\$ -	Not related to Park/Rec
0	Sports Lighting - Millennium Park	Building	2005	\$ 56,229	1.8226	\$ -	Not related to Park/Rec
0	Keyed Entrance Pad - Library	Building	2007	\$ 2,650	1.7034	\$ 4,514	
	Concession Press Box - Millennium Park	Building	2007	\$ 2,500	1.7034	\$ 4,259	
BLDG74	Bathrooms - Millennium Park (FRDAP)	Building	2007	\$ 50,446	1.7034	\$ 85,932	
BLDG75	Bathrooms - Pavillion - MLK	Building	2007	\$ 75,628	1.7034	\$ 128,828	
0	Library (New Carpet)	Building	2008	\$ 9,187	1.6331	\$ 15,004	
BLDG76	Concession/Press Box	Building	2008	\$ 319,459	1.6331	\$ 521,717	
0	Fence/Millennium Park	Building	2010	\$ 19,847	1.5418	\$ 30,600	
0	Tot Lot - High Street	Building	2011	\$ 1,780	1.4963	\$ 2,663	
0	Senior Citizens Building	Building	2011	\$ 7,817	1.4963	\$ 11,697	
0	Millennium Pk SB Field Improvements	Building	2011	\$ 2,041	1.4963	\$ 3,053	
0	Millennium Park Fencing	Building	2011	\$ 1,608	1.4963	\$ 2,405	
0	Folding Banquet Tables (3)	Building	2011	\$ 1,143	1.4963	\$ 1,710	
0	Oxford Doors	Building	2013	\$ 10,487	1.4216	\$ 14,908	
0	Exterior Painting Oxford Building	Building	2015	\$ 1,500	1.3530	\$ 2,029	
0	Sod Millennium Park	Building	2015	\$ 2,352	1.3530	\$ 3,182	
0	Blinds Oxford Community Center	Building	2015	\$ 1,350	1.3530	\$ 1,826	

Recreation Fixed Assets Listing

Schedule 2

Asset #	Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	Current Year Cost	Notes
0	Basketball Court Millennium Park	Building	2015	\$ 17,700	1.3530	\$ 23,947	
0	Roof Oxford Community Center	Building	2015	\$ 1,989	1.3530	\$ 2,691	
0	Basketball Court Millennium Park	Building	2015	\$ 1,312	1.3530	\$ 1,775	
0	Fence and Post Dog Park	Building	2015	\$ 2,184	1.3530	\$ 2,955	
0	Baker House Roof	Building	2016	\$ 28,424	1.3127	\$ 37,311	
0	Flooring - Oxford CC	Building	2016	\$ 12,496	1.3127	\$ 16,403	
0	Oxford CC Air Conditioning	Building	2017	\$ 7,537	1.2640	\$ 9,527	
0	Flooring - WWCC - Imp Fees	Building	2017	\$ 49,305	1.2640	\$ 62,323	
0	WWCC Sound System Upgrade-Imp Fees	Building	2017	\$ 27,497	1.2640	\$ 34,757	
0	Jackson St Building Rehab	Building	2022	\$ 86,590	1.0434	\$ 90,348	
0	Lake Deaton Restrooms	Building	2022	\$ 114,449	1.0434	\$ 119,416	
0	Millennium Park Storage Barn	Building	2022	\$ 7,070	1.0434	\$ 7,376	
0	MLK Concession Stand	Building	2023	\$ 269,618	1.0160	\$ 273,922	
0	Baker House Restrooms	Building	2023	\$ 179,183	1.0160	\$ 182,044	
0	Adult Center Roof Replacement(4th St Building)	Building	2023	\$ 15,590	1.0160	\$ 15,839	
	Equipment						
710013	Mower	Equipment/Vehicles	1994	\$ 2,398	2.5095	\$ 6,018	
710025	Trailer	Equipment/Vehicles	1996	\$ 2,350	2.4148	\$ 5,675	
710007	Mower	Equipment/Vehicles	1997	\$ 5,699	2.3294	\$ 13,275	
710015	Mower	Equipment/Vehicles	1997	\$ 1,333	2.3294	\$ 3,104	
710014	Bushhog RTN60 Tiller	Equipment/Vehicles	1997	\$ 2,118	2.3294	\$ 4,934	
720147	Tidal Wave	Equipment/Vehicles	1998	\$ 1,724	2.2924	\$ 3,952	
720146	Space Whirl	Equipment/Vehicles	1998	\$ 2,367	2.2924	\$ 5,426	
720140	PowerScape Swing	Equipment/Vehicles	1998	\$ 1,324	2.2924	\$ 3,035	
720142	Star Gazer	Equipment/Vehicles	1998	\$ 1,300	2.2924	\$ 2,980	
720141	Buck A Bout	Equipment/Vehicles	1998	\$ 825	2.2924	\$ 1,891	
720139	Powerscape Swing	Equipment/Vehicles	1998	\$ 853	2.2924	\$ 1,955	
710005	Utility Vehicle	Equipment/Vehicles	1999	\$ 1,700	2.2399	\$ 3,808	
720150	Trailer	Equipment/Vehicles	1999	\$ 850	2.2399	\$ 1,904	
720149	Trailer	Equipment/Vehicles	1999	\$ 850	2.2399	\$ 1,904	
710009	KubotaTractor - Model #M40305	Equipment/Vehicles	2001	\$ 13,000	2.1426	\$ 27,854	
710008	Mower	Equipment/Vehicles	2001	\$ 6,000	2.1426	\$ 12,856	
750100	Air Wrench	Equipment/Vehicles	2002	\$ 1,000	2.0758	\$ 2,076	
710021	Pressure Washer	Equipment/Vehicles	2002	\$ 1,900	2.0758	\$ 3,944	
710017	Lesco Spreader	Equipment/Vehicles	2002	\$ 1,499	2.0758	\$ 3,112	
710047	Mower	Equipment/Vehicles	2002	\$ 1,678	2.0758	\$ 3,483	
720101	Mower	Equipment/Vehicles	2003	\$ 23,053	2.0271	\$ 46,729	
720104	Edger	Equipment/Vehicles	2003	\$ 1,382	2.0271	\$ 2,801	
750104	Ice Maker	Equipment/Vehicles	2003	\$ 2,339	2.0271	\$ 4,740	
750106	Floor Scrubber	Equipment/Vehicles	2003	\$ 3,465	2.0271	\$ 7,024	
750107	Floor Machine	Equipment/Vehicles	2003	\$ 849	2.0271	\$ 1,721	
750103	Tables	Equipment/Vehicles	2003	\$ 2,641	2.0271	\$ 5,354	
750102	Chairs	Equipment/Vehicles	2003	\$ 10,168	2.0271	\$ 20,610	
720151	Sandpro	Equipment/Vehicles	2004	\$ 8,807	1.9074	\$ 16,799	
720162	Groomer	Equipment/Vehicles	2004	\$ 2,468	1.9074	\$ 4,708	
710141	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710144	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710142	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710143	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710150	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	

Recreation Fixed Assets Listing

Schedule 2

Asset #	Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	Current Year Cost	Notes
710146	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710149	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710147	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710148	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710156	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710152	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710151	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710155	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710153	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710154	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710157	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
710145	Workstation	Equipment/Vehicles	2004	\$ 1,065	1.9074	\$ 2,032	
75	Gel Battery & Floor	Equipment/Vehicles	2004	\$ 4,927	1.9074	\$ 9,398	
720168	Toro 22 HP Rake-O-Vac	Equipment/Vehicles	2005	\$ 26,638	1.8226	\$ 48,551	
750153	TABLES/68	Equipment/Vehicles	2005	\$ 2,881	1.8226	\$ 5,251	
750155	SOUND SYSTEM	Equipment/Vehicles	2005	\$ 11,255	1.8226	\$ 20,514	
720215	WESCOTURF MOWER	Equipment/Vehicles	2006	\$ 6,766	1.7514	\$ 11,850	
0	LARGE WOOD DISPLAY CASE	Equipment/Vehicles	2006	\$ 880	1.7514	\$ 1,541	
720233	BATTING TUNNEL FRAME	Equipment/Vehicles	2006	\$ 2,435	1.7514	\$ 4,265	
720234	BATTING TUNNEL FRAME	Equipment/Vehicles	2006	\$ 2,435	1.7514	\$ 4,265	
FRDAP GRANT	PLAY GROUND EQUIPMENT	Equipment/Vehicles	2006	\$ 128,595	1.7514	\$ 225,216	
MILLEN PARK	PLAY GroUND EQUIPMENT	Equipment/Vehicles	2006	\$ 26,535	1.7514	\$ 46,472	
0	Computer station-Casey	Equipment/Vehicles	2007	\$ 1,166	1.7034	\$ 1,987	
FRDAP GRANT MLKING	Park Playground Equipment	Equipment/Vehicles	2007	\$ 86,062	1.7034	\$ 146,601	
0	Table-Martin Luther King Park	Equipment/Vehicles	2007	\$ 924	1.7034	\$ 1,574	
0	Shelving for Van	Equipment/Vehicles	2007	\$ 939	1.7034	\$ 1,599	
750161	2007 Chevy Cargo Van	Equipment/Vehicles	2007	\$ 14,498	1.7034	\$ 24,696	
0	Security cameras/P&R	Equipment/Vehicles	2008	\$ 1,122	1.6331	\$ 1,832	
0	Flowers	Equipment/Vehicles	2008	\$ 978	1.6331	\$ 1,597	
0	Fencing	Equipment/Vehicles	2008	\$ 1,633	1.6331	\$ 2,667	
0	Electric Panel-Storm Shelter	Equipment/Vehicles	2008	\$ 2,685	1.6331	\$ 4,385	
0	BATHROOM/FENCING/MLK	Equipment/Vehicles	2008	\$ 62,049	1.6331	\$ 101,334	
0	Ride on Magnum	Equipment/Vehicles	2008	\$ 6,245	1.6331	\$ 10,199	
720269	2008 Chevy Silverado	Equipment/Vehicles	2008	\$ 16,435	1.6331	\$ 26,840	
N/A	Sod	Equipment/Vehicles	2008	\$ 976	1.6331	\$ 1,594	
0	Bike Rack-P&R	Equipment/Vehicles	2008	\$ 925	1.6331	\$ 1,511	
720282	HOT DOG ROLLER	Equipment/Vehicles	2009	\$ 995	1.5836	\$ 1,576	
720268	Triple Crown Utility Trailer 6 x 16	Equipment/Vehicles	2009	\$ 1,454	1.5836	\$ 2,303	
720284	2010 Ford E350 Van	Equipment/Vehicles	2009	\$ 22,687	1.5836	\$ 35,927	
0	Monitor	Equipment/Vehicles	2011	\$ 123	1.4963	\$ 184	
720821	Triple Crown Utility Trailer 6x12	Equipment/Vehicles	2012	\$ 1,565	1.4580	\$ 2,282	
0	Highland Tractor	Equipment/Vehicles	2013	\$ 5,560	1.4216	\$ 7,904	
0	Munn' s Sales & Service	Equipment/Vehicles	2013	\$ 3,934	1.4216	\$ 5,592	
0	Trimmers, Blowers, Chain Saws, Etc	Equipment/Vehicles	2013	\$ 4,923	1.4216	\$ 6,998	
0	MLK A/C	Equipment/Vehicles	2013	\$ 3,934	1.4216	\$ 5,592	

Recreation Fixed Assets Listing

Schedule 2

Asset #	Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	Current Year Cost	Notes
0	4 x 8 Portable Stage	Equipment/Vehicles	2013	\$ 400	1.4216	\$ 569	
59387	2014 Ford F-150 Truck	Equipment/Vehicles	2014	\$ 17,220	1.3839	\$ 23,831	
59386	2014 Ford F-150 Truck	Equipment/Vehicles	2014	\$ 17,220	1.3839	\$ 23,831	
722878	2014 Ford F-150 Truck	Equipment/Vehicles	2014	\$ 19,200	1.3839	\$ 26,571	
N/A	Sand Millennium Park	Equipment/Vehicles	2015	\$ 1,620	1.3530	\$ 2,192	
0	52" Mower	Equipment/Vehicles	2016	\$ 15,038	1.3127	\$ 19,740	
723014	2016 Ford F-150 Pick Up	Equipment/Vehicles	2016	\$ 20,816	1.3127	\$ 27,324	
0	Drop Safe	Equipment/Vehicles	2016	\$ 690	1.3127	\$ 906	
0	AED's for Community Centers (3)	Equipment/Vehicles	2016	\$ 3,693	1.3127	\$ 4,848	
0	Bleacher Covers	Equipment/Vehicles	2016	\$ 20,974	1.3127	\$ 27,532	
0	Aluminum Bleachers	Equipment/Vehicles	2016	\$ 6,773	1.3127	\$ 8,891	
0	(2) 10' 3D Silhouette Christmas Trees	Equipment/Vehicles	2017	\$ 1,720	1.2640	\$ 2,174	
0	Santa Reindeer Team Xmas Dec	Equipment/Vehicles	2017	\$ 1,692	1.2640	\$ 2,139	
0	Elf Express Train Set Xmas Dec.	Equipment/Vehicles	2017	\$ 1,332	1.2640	\$ 1,684	
0	(20) 2-Bay Tilted Dugout Shades	Equipment/Vehicles	2017	\$ 59,265	1.2640	\$ 74,912	
0	Vizio 70" LED TV - WWCC	Equipment/Vehicles	2017	\$ 1,257	1.2640	\$ 1,589	
0	Vizio 70" LED TV - WWCC	Equipment/Vehicles	2017	\$ 1,257	1.2640	\$ 1,589	
0	Vizio 70" LED TV - WWCC	Equipment/Vehicles	2017	\$ 1,257	1.2640	\$ 1,589	
0	HP Computer	Equipment/Vehicles	2017	\$ 767	1.2640	\$ 970	
0	HP Computer	Equipment/Vehicles	2017	\$ 767	1.2640	\$ 970	
0	John Deere FM3012 Mower	Equipment/Vehicles	2017	\$ 11,600	1.2640	\$ 14,663	
330473	2018 Ford Truck	Equipment/Vehicles	2018	\$ 23,908	1.2265	\$ 29,322	
0	2018 Trailer - LTV Vertical Mast Light Tower	Equipment/Vehicles	2019	\$ 9,250	1.2030	\$ 11,128	
0	2019 Trailer - LTV Vertical Mast Light Tower	Equipment/Vehicles	2019	\$ 9,250	1.2030	\$ 11,128	
0	Skag 52" Zero Turn Mower	Equipment/Vehicles	2019	\$ 8,000	1.2030	\$ 9,624	
0	Skag 52" Zero Turn Mower	Equipment/Vehicles	2019	\$ 8,000	1.2030	\$ 9,624	
0	PowerEdge T340 Server	Equipment/Vehicles	2019	\$ 3,364	1.2030	\$ 4,047	
0	Jaypro Classic Club Soccer Goal 8x24	Equipment/Vehicles	2019	\$ 2,087	1.2030	\$ 2,511	
0	Jaypro Classic Club Soccer Goal 7x21	Equipment/Vehicles	2019	\$ 2,012	1.2030	\$ 2,421	
0	2018 Henry Mitchem 2000 Gal 28' Spray Tank & Boom	Equipment/Vehicles	2019	\$ 2,800	1.2030	\$ 3,368	
0	Candelabra Light Stringers/Falling Icicle LED Bulbs	Equipment/Vehicles	2019	\$ 2,000	1.2030	\$ 2,406	
0	3 - Shure BLX Handheld Wireless Mics and 1 Shure 5-Way Antenna	Equipment/Vehicles	2019	\$ 2,448	1.2030	\$ 2,945	
410728	2014 Ford Econoline Van	Equipment/Vehicles	2014	\$ 18,186	1.3839	\$ 25,168	
0	Ice Maker	Equipment/Vehicles	2020	\$ 900	1.1833	\$ 1,065	
0	2019 Ford Fusion Car	Equipment/Vehicles	2020	\$ 19,477	1.1833	\$ 23,047	
0	Power Turf Renovator 60" Sports Machine	Equipment/Vehicles	2020	\$ 12,995	1.1833	\$ 15,377	
0	Scag ZTR Mower - 72"	Equipment/Vehicles	2020	\$ 10,799	1.1833	\$ 12,779	
0	Christmas Tree - 20' RGB Animated	Equipment/Vehicles	2020	\$ 13,000	1.1833	\$ 15,383	
0	Projector, 1080P 5000 Lumen	Equipment/Vehicles	2020	\$ 1,178	1.1833	\$ 1,394	
0	Outdoor Movie Screen	Equipment/Vehicles	2020	\$ 2,684	1.1833	\$ 3,176	
0	Micro Rider (Floor) Scrubber EcoFlex SC2000 20D	Equipment/Vehicles	2020	\$ 8,795	1.1833	\$ 10,407	
0	Cradlepoint 5-yr NetCloud Essentials for Branch Router	Equipment/Vehicles	2020	\$ 1,319	1.1833	\$ 1,560	
0	Scag ZTR Mower	Equipment/Vehicles	2021	\$ 8,619	1.1185	\$ 9,640	
0	Scag ZTR Mower	Equipment/Vehicles	2021	\$ 8,619	1.1185	\$ 9,640	
0	Dell Latitude 3510 Laptop	Equipment/Vehicles	2021	\$ 815	1.1185	\$ 911	
0	Bush Hog 3308	Equipment/Vehicles	2021	\$ 6,650	1.1185	\$ 7,438	
0	2020 John Deere 5055E Tractor	Equipment/Vehicles	2021	\$ 30,450	1.1185	\$ 34,058	
0	PS 4/7 BP OBC Mister-disinfectant mister	Equipment/Vehicles	2021	\$ 1,092	1.1185	\$ 1,221	
0	iStrike Lightning Siren System	Equipment/Vehicles	2022	\$ 7,089	1.0434	\$ 7,397	

Recreation Fixed Assets Listing

Schedule 2

Asset #	Asset Description	Asset Type	Acquisition Year	Original Cost	ENR Factor	Current Year Cost	Notes
0	2021 John Deere Z930M Gas Mower	Equipment/Vehicles	2022	\$ 10,275	1.0434	\$ 10,721	
0	2021 John Deere Z930M Gas Mower	Equipment/Vehicles	2022	\$ 10,275	1.0434	\$ 10,721	
0	2022 Ford F-150	Equipment/Vehicles	2022	\$ 26,581	1.0434	\$ 27,735	
0	2022 Ford Escape	Equipment/Vehicles	2022	\$ 23,705	1.0434	\$ 24,734	
0	Ball Field Windscreens	Equipment/Vehicles	2023	\$ 12,973	1.0160	\$ 13,180	
0	Hexagonal Picnic Table (5)	Equipment/Vehicles	2023	\$ 6,293	1.0160	\$ 6,393	
0	Camera System Wildwood Community Center	Equipment/Vehicles	2023	\$ 14,090	1.0160	\$ 14,315	
0	Security Access System for Wildwood Com Center	Equipment/Vehicles	2023	\$ 6,194	1.0160	\$ 6,293	
0	Toro Sand Pro 3040	Equipment/Vehicles	2023	\$ 24,041	1.0160	\$ 24,424	
0	Toro Multi Pro 1750	Equipment/Vehicles	2023	\$ 44,877	1.0160	\$ 45,593	
0	Toro Groundmaster 3505-D	Equipment/Vehicles	2023	\$ 37,842	1.0160	\$ 38,446	
0	Texas Utility Trailer	Equipment/Vehicles	2023	\$ 5,837	1.0160	\$ 5,930	
0	2022 Ford F350	Equipment/Vehicles	2023	\$ 40,773	1.0160	\$ 41,424	
0	Taskalfa 3554ci	Equipment/Vehicles	2024	\$ 5,380	1.0000	\$ 5,380	
0	Light tower	Equipment/Vehicles	2024	\$ 10,837	1.0000	\$ 10,837	
0	Light tower	Equipment/Vehicles	2024	\$ 10,837	1.0000	\$ 10,837	
0	Light tower	Equipment/Vehicles	2024	\$ 10,837	1.0000	\$ 10,837	
0	Light tower	Equipment/Vehicles	2024	\$ 10,837	1.0000	\$ 10,837	
0	Toro Turf Aerator 687	Equipment/Vehicles	2024	\$ 8,495	1.0000	\$ 8,495	
0	2023 John Deere 3039R Tractor	Equipment/Vehicles	2024	\$ 28,977	1.0000	\$ 28,977	
0	2023 John Deere Q810E Mower	Equipment/Vehicles	2024	\$ 9,275	1.0000	\$ 9,275	
0	2024 Rexedim 1010 Rink Topdresser	Equipment/Vehicles	2024	\$ 15,000	1.0000	\$ 15,000	
	Infrastructure						
	Custom Shade Tilted Dugout (CC Fields)	Building	2017	\$ 59,265	1.2640	\$ 74,912	
	MLK Park Improvements	Building	2021	\$ 416,855	1.1185	\$ 466,244	
	MLK Park Improvements - Impact Fee funded	Building	2021	\$ 1,767,570	1.1185	\$ 1,976,992	
	Splash Pad - MLK Park	Building	2023	\$ 308,181	1.0160	\$ 313,100	
	MLK Park Lighting Upgrade	Building	2023	\$ 60,330	1.0160	\$ 61,293	
	2024 Asset Additions						
	Taskalfa 3554ci	Equipment/Vehicles	2024	\$ 5,380	1.0000	\$ 5,380	
	Light tower	Equipment/Vehicles	2024	\$ 10,837	1.0000	\$ 10,837	
	Light tower	Equipment/Vehicles	2024	\$ 10,837	1.0000	\$ 10,837	
	Light tower	Equipment/Vehicles	2024	\$ 10,837	1.0000	\$ 10,837	
	Light tower	Equipment/Vehicles	2024	\$ 10,837	1.0000	\$ 10,837	
	Turf Aerator 687	Equipment/Vehicles	2024	\$ 8,495	1.0000	\$ 8,495	
	2023 John Deere 3039R Tractor	Equipment/Vehicles	2024	\$ 28,977	1.0000	\$ 28,977	
	John Deere Q810E Mower	Equipment/Vehicles	2024	\$ 9,275	1.0000	\$ 9,275	
	Rexedim Topdresser	Equipment/Vehicles	2024	\$ 15,000	1.0000	\$ 15,000	
					0.0000	\$ -	
	Constuction Work in Progress				0.0000	\$ -	
	Rec Center at MLK	Building	2023	\$ 5,380	1.0160	\$ 5,466	
	Community Center Rehab (P&R office space)	Building	2024	\$ 10,837	1.0000	\$ 10,837	
	Comm Center HVAC Upgrades	Building	2024	\$ 10,837	1.0000	\$ 10,837	
289				\$ 9,688,535		\$ 7,967,871	

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	SEWER PLANT			100%	\$ 330,604	1990	2.87	\$ 948,183	\$ 948,183
	LOWRY		50%	50%	\$ 20,511	1991	2.81	\$ 57,571	\$ 57,571
	I-75 PROJECT		50%	50%	\$ 6,290	1991	2.81	\$ 17,655	\$ 17,655
	PRISON WELLS		100%		\$ 61,500	1994	2.51	\$ 154,345	\$ 154,345
	RAPID INFILTRATION BASINS			100%	\$ 26,000	1995	2.48	\$ 64,493	\$ 64,493
	WILLIAMS/MARTIN LAND - RIBS			100%	\$ 660,563	1996	2.41	\$ 1,594,526	\$ 1,594,526
	WILLIAMS/MARTIN LAND - RIBS			100%	\$ 4,996	1997	2.33	\$ 11,640	\$ 11,640
	RDB PROPERTY		50%	50%	\$ 19,500	2000	2.18	\$ 42,539	\$ 42,539
	UTILITY EASEMENT PARCEL G031-007		50%	50%	\$ 2,200	2000	2.18	\$ 4,799	\$ 4,799
	ADJOINING LAND MAIN ST LIFT STATION			100%	\$ 10,272	2001	2.14	\$ 21,981	\$ 21,981
	CR139		50%	50%	\$ 90,161	2002	2.08	\$ 187,152	\$ 187,152
	CONTINENTAL PARCEL 1 WATER TREATMENT PLANT		100%		\$ 6,900	2016	1.31	\$ 9,057	\$ 9,057
	CONTINENTAL PARCEL 2 - WELL SITE		100%		\$ 15,530	2016	1.31	\$ 20,386	\$ 20,386
	CONTINENTAL PARCEL 3 - WWTF & POND			100%	\$ 12,340	2016	1.31	\$ 16,198	\$ 16,198
	CONTINENTAL PARCEL 4 - SPRAY FIELD			100%	\$ 6,980	2016	1.31	\$ 9,162	\$ 9,162
	CONTINENTAL PARCEL 5 - POND			100%	\$ 22,140	2016	1.31	\$ 29,062	\$ 29,062
	WARFIELD COMPLEX - LAND PORTION	0%			\$ 50,000	2019	1.20	\$ 60,149	\$ 60,149
	UTILITY EASEMENT PARCEL C25-005		50%	50%	\$ 9,210	2022	1.04	\$ 9,610	\$ 9,610
	Buildings	0%			\$ 627,439	1988	3.00	\$ 1,884,301	\$ 1,884,301
	Improvements	0%			\$ 4,181	1995	2.48	\$ 10,371	\$ 10,371
	Improvements	0%			\$ 36,080	1996	2.41	\$ 87,093	\$ 87,093
	Improvements	0%			\$ 28,328	1997	2.33	\$ 65,999	\$ 65,999
	Improvements	0%			\$ 2,362	1998	2.29	\$ 5,414	\$ 5,414
	3 Shell Building Carports	0%			\$ 4,000	2000	2.18	\$ 8,726	\$ 8,726
	Wastewater Treatment Plant Office			100%	\$ 70,945	2004	1.91	\$ 135,320	\$ 135,320
	New Air Conditioning Unit WWTP			100%	\$ 9,398	2010	1.54	\$ 14,495	\$ 14,495
	Superior Shed - 14X30	0%			\$ 6,000	2012	1.46	\$ 8,748	\$ 8,748
	Warfield Complex	0%			\$ 1,650,000	2019	1.20	\$ 1,984,915	\$ 1,984,915
	Metal Storage Building - Warfield Complex	0%			\$ 155,325	2023	1.02	\$ 157,805	\$ 157,805
	Metal Roof Installation - Polymer Storage Room	0%			\$ 13,911	2023	1.02	\$ 14,133	\$ 14,133
	New HVAC split system - WWTP			100%	\$ 11,450	2024	1.00	\$ 11,450	\$ 11,450
	Fences	0%			\$ 1,345	1990	2.87	\$ 3,858	\$ 3,858
	Wells (2)		100%		\$ 13,150	1991	2.81	\$ 36,910	\$ 36,910
	Paving Water Tower Road		100%		\$ 3,100	2000	2.18	\$ 6,763	\$ 6,763
	Lift Station Fencing			100%	\$ 4,692	2000	2.18	\$ 10,236	\$ 10,236
	Water Treatment Plant		100%		\$ 2,626,649	1988	3.00	\$ 7,888,253	\$ 7,888,253
	Water Tank		100%		\$ 868,628	1988	3.00	\$ 2,608,631	\$ 2,608,631
	Lift Station			100%	\$ 413,294	1991	2.81	\$ 1,160,049	\$ 1,160,049
	Sewer Line Improvements			100%	\$ 136,980	1991	2.81	\$ 384,480	\$ 384,480
	I-75 Project		50%	50%	\$ 1,333,562	1994	2.51	\$ 3,346,810	\$ 3,346,810
	CR 466A Water Main		100%		\$ 60,660	1994	2.51	\$ 152,237	\$ 152,237
	Youth Challenge Project		50%	50%	\$ 22,293	1994	2.51	\$ 55,948	\$ 55,948
	Container Corporation Extension		50%	50%	\$ 9,885	1994	2.51	\$ 24,808	\$ 24,808
	Dairyman's Extension		50%	50%	\$ 39,214	1992	2.72	\$ 106,761	\$ 106,761
	Walker Road Exit		50%	50%	\$ 2,859	1992	2.72	\$ 7,784	\$ 7,784
	Misc. Sewer Lines			100%	\$ 1,784	1992	2.72	\$ 4,857	\$ 4,857
	Oak Grove Water Main		100%		\$ 223	1992	2.72	\$ 607	\$ 607
	Pipe & Fittings		50%	50%	\$ 35,432	1994	2.51	\$ 88,923	\$ 88,923
	Clay Drain Road- Gravel Sewer Extension			100%	\$ 15,741	1994	2.51	\$ 39,505	\$ 39,505
	Sludge Treatment			100%	\$ 11,602	1994	2.51	\$ 29,117	\$ 29,117
	Wetlands Project		50%	50%	\$ 101,814	1994	2.51	\$ 255,520	\$ 255,520
	Water Loop		100%		\$ 13,304	1994	2.51	\$ 33,389	\$ 33,389
	Prison Project		50%	50%	\$ 3,339,194	1995	2.48	\$ 8,282,907	\$ 8,282,907
	Ohahumpka Plaza Project		50%	50%	\$ 444,899	1995	2.48	\$ 1,103,577	\$ 1,103,577

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	Effluent Reuse			100%	\$ 3,143,478	1995	2.48	\$ 7,797,432	\$ 7,797,432
	Osceola Lift Station			100%	\$ 87,624	1995	2.48	\$ 217,352	\$ 217,352
	West Potable Water Well		100%		\$ 194,898	1996	2.41	\$ 470,462	\$ 470,462
	Oak Street Lift Station			100%	\$ 30,641	1996	2.41	\$ 73,964	\$ 73,964
	Public Works Barn - Fuel Tank	0%			\$ 7,613	1997	2.33	\$ 17,737	\$ 17,737
	Pipe & Fittings		50%	50%	\$ 8,774	1997	2.33	\$ 20,442	\$ 20,442
	Rapid Infiltration Basin			100%	\$ 830,466	1997	2.33	\$ 1,934,821	\$ 1,934,821
	CDBG Southwest Improvements		50%	50%	\$ 453,300	1997	2.33	\$ 1,056,099	\$ 1,056,099
	West Potable Water Well		100%		\$ 172,505	1997	2.33	\$ 401,902	\$ 401,902
	State Road 44 Project		50%	50%	\$ 71,862	1997	2.33	\$ 167,424	\$ 167,424
	Reuse Holding Pond		50%	50%	\$ 75	1997	2.33	\$ 175	\$ 175
	Renovation of Water Tower		100%		\$ 17,500	1998	2.29	\$ 40,115	\$ 40,115
	West Potable Water Well		100%		\$ 955	1998	2.29	\$ 2,189	\$ 2,189
	State Road 44 Project		50%	50%	\$ 4,408	1998	2.29	\$ 10,104	\$ 10,104
	Concrete/Fiber Mesh		50%	50%	\$ 674	1998	2.29	\$ 1,545	\$ 1,545
	CR219 Bypass Project		50%	50%	\$ 1,351	1998	2.29	\$ 3,097	\$ 3,097
	Probe Rods/Megalugs/Valves		50%	50%	\$ 8,106	1998	2.29	\$ 18,581	\$ 18,581
	Enclose I-75 Lift Station			100%	\$ 1,467	1998	2.29	\$ 3,363	\$ 3,363
	Playground Project		50%	50%	\$ 1,557	1998	2.29	\$ 3,569	\$ 3,569
	Service Main Street Lift Station/RIB's			100%	\$ 1,705	1998	2.29	\$ 3,908	\$ 3,908
	Clamps/Pipes/Tees/Couplings		50%	50%	\$ 6,363	1998	2.29	\$ 14,586	\$ 14,586
	Rehab CR 468 Lift Station			100%	\$ 11,508	1998	2.29	\$ 26,380	\$ 26,380
	Effluent Disp/Manholes 301			100%	\$ 11,400	1998	2.29	\$ 26,132	\$ 26,132
	WWTP Expansion			100%	\$ 2,518,891	1998	2.29	\$ 5,774,019	\$ 5,774,019
	Water Department Improvements		100%		\$ 7,341	1999	2.24	\$ 16,441	\$ 16,441
	Charlotte Pipe Project			100%	\$ 129,731	1999	2.24	\$ 290,555	\$ 290,555
	Eckerds Project			100%	\$ 3,040	1999	2.24	\$ 6,809	\$ 6,809
	Lift Station Improvements			100%	\$ 6,395	1999	2.24	\$ 14,323	\$ 14,323
	Osceola & Gilliam Force Main			100%	\$ 1,317	1999	2.24	\$ 2,950	\$ 2,950
	Effluent Disp/Gibbs			100%	\$ 39,354	1999	2.24	\$ 88,140	\$ 88,140
	Telemetry Station at 2 Lift Stations			100%	\$ 11,159	2000	2.18	\$ 24,343	\$ 24,343
	Wet Well Project		100%		\$ 35,684	2000	2.18	\$ 77,844	\$ 77,844
	JC McCormick Property		50%	50%	\$ 17,423	2000	2.18	\$ 38,008	\$ 38,008
	Wildwood Estates Project		50%	50%	\$ 223,765	1999	2.24	\$ 501,160	\$ 501,160
	Main Street North Lift Station			100%	\$ 41,473	2001	2.14	\$ 88,747	\$ 88,747
	Coniglio Project		50%	50%	\$ 5,072	2001	2.14	\$ 10,853	\$ 10,853
	The Fairways Project		100%		\$ 129,913	2002	2.08	\$ 269,668	\$ 269,668
	Hook-Up at Prison		100%		\$ 22,169	2002	2.08	\$ 46,017	\$ 46,017
	Stuart Irby Project		50%	50%	\$ 29,033	2002	2.08	\$ 60,265	\$ 60,265
	Wastewater Treatment Plant Filter			100%	\$ 250,737	2002	2.08	\$ 520,469	\$ 520,469
	Wastewater Treatment Plant Generator			100%	\$ 135,962	2002	2.08	\$ 282,224	\$ 282,224
	Homes in Partnership		50%	50%	\$ 14,986	2002	2.08	\$ 31,107	\$ 31,107
	Dublin Investments Property		50%	50%	\$ 11,955	2003	2.03	\$ 24,235	\$ 24,235
	Millenium Project		50%	50%	\$ 445,024	2003	2.03	\$ 902,155	\$ 902,155
	Business Park SR44		50%	50%	\$ 53,316	2003	2.03	\$ 108,082	\$ 108,082
	CR 501 Prison Expansion		100%		\$ 345,269	2003	2.03	\$ 699,931	\$ 699,931
	East SR 44		50%	50%	\$ 146,222	2003	2.03	\$ 296,422	\$ 296,422
	Pine Grove		100%		\$ 17,710	2003	2.03	\$ 35,902	\$ 35,902
	Hideaway MH Park Project		50%	50%	\$ 28,719	2003	2.03	\$ 58,219	\$ 58,219
	CR 501 Storage Tank		100%		\$ 73,130	2004	1.91	\$ 139,488	\$ 139,488
	E/One Liftstations (4)			100%	\$ 6,716	2005	1.82	\$ 12,241	\$ 12,241
	Carolina Carport 22 X 21	0%			\$ 1,605	2005	1.82	\$ 2,925	\$ 2,925
	Carolina Carport 24 X 51	0%			\$ 6,505	2005	1.82	\$ 11,856	\$ 11,856

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	Cathodic Protection - Huey St. Tower		100%		\$ 34,200	2005	1.82	\$ 62,333	\$ 62,333
	Fill Lake Miona Resue Ponds		50%	50%	\$ 46,461	2005	1.82	\$ 84,680	\$ 84,680
	Reuse Lines		50%	50%	\$ 634,048	2006	1.75	\$ 1,110,124	\$ 1,110,124
	Villas @ Lake Miona		50%	50%	\$ 439,022	2006	1.75	\$ 768,662	\$ 768,662
	Master Plan	0%			\$ 85,049	2005	1.82	\$ 155,011	\$ 155,011
	Villas @ Lake Miona		50%	50%	\$ 39,009	2006	1.75	\$ 68,299	\$ 68,299
	North Annexation Improvements		50%	50%	\$ 56,021	2006	1.75	\$ 98,084	\$ 98,084
	Grace Tabernacle Church		50%	50%	\$ 109,649	2006	1.75	\$ 191,979	\$ 191,979
	Down to Earth		50%	50%	\$ 83,647	2006	1.75	\$ 146,453	\$ 146,453
	CR 468 Line Extension		50%	50%	\$ 32,249	2006	1.75	\$ 56,463	\$ 56,463
	Connection/Tie Fee Projects		50%	50%	\$ 35,060	2007	1.70	\$ 59,722	\$ 59,722
	Lake Andrew Preserves		100%		\$ 1,959,167	2007	1.70	\$ 3,337,319	\$ 3,337,319
	WWTP Expansion			100%	\$ 5,836,002	2008	1.63	\$ 9,531,031	\$ 9,531,031
	Miscellaneous Sewer Lines			100%	\$ 96,705	2008	1.63	\$ 157,933	\$ 157,933
	Parkwood Village		50%	50%	\$ 1,053,953	2008	1.63	\$ 1,721,257	\$ 1,721,257
	WWTP Facility Plan			100%	\$ 18,631	2008	1.63	\$ 30,427	\$ 30,427
	Bill Gregory Site Plan		100%		\$ 35,000	2008	1.63	\$ 57,160	\$ 57,160
	Lake Andrew Preserves		50%	50%	\$ 13,930	2008	1.63	\$ 22,750	\$ 22,750
	Reuse Project		50%	50%	\$ 41,986	2009	1.58	\$ 66,488	\$ 66,488
	Westwell Relocation		100%		\$ 63,484	2010	1.54	\$ 97,917	\$ 97,917
	CR 462/139 Line Extension		50%	50%	\$ 332,190	2010	1.54	\$ 512,364	\$ 512,364
	CR 139/CR 466A Line Extension		50%	50%	\$ 39,697	2010	1.54	\$ 61,227	\$ 61,227
	CR 114 Repump Station			100%	\$ 927,222	2010	1.54	\$ 1,430,131	\$ 1,430,131
	New Tower PD		50%	50%	\$ 47,768	2010	1.54	\$ 73,676	\$ 73,676
	St Vincent DePaul Church		50%	50%	\$ 64,048	2010	1.54	\$ 98,787	\$ 98,787
	Legacy Park		50%	50%	\$ 117,396	2010	1.54	\$ 181,069	\$ 181,069
	FL Turnpike PD & East Utility Cooridor		50%	50%	\$ 750	2011	1.50	\$ 1,122	\$ 1,122
	HVAC System	0%			\$ 201,073	2012	1.46	\$ 293,164	\$ 293,164
	CSX Utility Relocates		50%	50%	\$ 123,448	2012	1.46	\$ 179,986	\$ 179,986
	Oxford Assembly of God Church		50%	50%	\$ 156,074	2012	1.46	\$ 227,556	\$ 227,556
	Homes in Partnership / 5th St Project		50%	50%	\$ 55,786	2012	1.46	\$ 81,336	\$ 81,336
	FDOT Bridge Over CSX/301/widening		50%	50%	\$ 48,645	2012	1.46	\$ 70,925	\$ 70,925
	North Well Development		100%		\$ 42,481	2012	1.46	\$ 61,937	\$ 61,937
	Capacity Tracking System		50%	50%	\$ 25,268	2012	1.46	\$ 36,841	\$ 36,841
	Crossing @ Millennium Park		50%	50%	\$ 10,002	2012	1.46	\$ 14,583	\$ 14,583
	Colemans FS Water Main Ext		100%		\$ 52,199	2012	1.46	\$ 76,106	\$ 76,106
	CR 214 Modification Project		50%	50%	\$ 42,726	2012	1.46	\$ 62,294	\$ 62,294
	Champagne Farms Wells		100%		\$ 691,229	2013	1.42	\$ 982,633	\$ 982,633
	Okahumpka Water Main		100%		\$ 151,895	2014	1.38	\$ 210,209	\$ 210,209
	C466A Utility Relocates		50%	50%	\$ 257,674	2015	1.35	\$ 348,447	\$ 348,447
	WWTP Bar Screen/INF Channel (Headworks)			100%	\$ 602,816	2015	1.35	\$ 815,174	\$ 815,174
	Coleman 501 Water Treatment		100%		\$ 1,091,449	2015	1.35	\$ 1,475,941	\$ 1,475,941
	CR 462 Utility Upsizing		100%		\$ 203,659	2015	1.35	\$ 275,403	\$ 275,403
	Hydro Tank		100%		\$ 72,595	2015	1.35	\$ 98,169	\$ 98,169
	C468 Intersection Utility Relocates		100%		\$ 488,216	2015	1.35	\$ 660,203	\$ 660,203
	CR 466A Sumter County Bldg Project		50%	50%	\$ 129,106	2016	1.31	\$ 169,471	\$ 169,471
	Three Flag Sewer System			100%	\$ 5,625	2016	1.31	\$ 7,384	\$ 7,384
	CR 214 Re-Pump Station Improvements			100%	\$ 220,670	2016	1.31	\$ 289,663	\$ 289,663
	Northeast Service Territory		50%	50%	\$ 1,776,862	2016	1.31	\$ 2,332,404	\$ 2,332,404
	Northeast Service Territory -Reimbursement for Overpayment		50%	50%	\$ (11,158)	2017	1.26	\$ (14,103)	\$ (14,103)
	West Well (Ashley Well)		100%		\$ 1,092,379	2016	1.31	\$ 1,433,915	\$ 1,433,915
	Continental C.C. Utility Acquisition & Improvements		50%	50%	\$ 981,787	2016	1.31	\$ 1,288,746	\$ 1,288,746
	C466A (Trailwinds) Utility Relocates		100%		\$ 177,836	2016	1.31	\$ 233,437	\$ 233,437

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	Continental C.C. Utility Improvements		100%		\$ 226,482	2017	1.26	\$ 286,277	\$ 286,277
	C462 Water Line Relocation		100%		\$ 73,821	2017	1.26	\$ 93,311	\$ 93,311
	C466 Water Line Relocation		100%		\$ 311,797	2017	1.26	\$ 394,117	\$ 394,117
	Rosecastle Utility Extension		50%	50%	\$ 145,083	2017	1.26	\$ 183,387	\$ 183,387
	Paint Huey Street Water Tower		100%		\$ 38,083	2017	1.26	\$ 48,138	\$ 48,138
	CR209 Forcemain Extension			100%	\$ 2,124,833	2018	1.23	\$ 2,606,035	\$ 2,606,035
	North (214) Well		100%		\$ 1,404,341	2018	1.23	\$ 1,722,376	\$ 1,722,376
	CR501 Well		100%		\$ 54,639	2018	1.23	\$ 67,013	\$ 67,013
	Police Station Utility Extension		50%	50%	\$ 138,400	2018	1.23	\$ 169,743	\$ 169,743
	Freedom Plaza Extension Project		50%	50%	\$ 57,911	2018	1.23	\$ 71,026	\$ 71,026
	Continental Country Club Water Interconnect		100%		\$ 86,106	2018	1.23	\$ 105,606	\$ 105,606
	Peters Street Lift Station Upgrade			100%	\$ 55,500	2018	1.23	\$ 68,069	\$ 68,069
	CR 501 Water Treatment Plant (408-533-70-7311)		100%		\$ 397,163	2019	1.20	\$ 477,779	\$ 477,779
	CR 501 Forcemain Replacement (407-535-70-7340)			100%	\$ 970,083	2019	1.20	\$ 1,166,990	\$ 1,166,990
	Fairways WTP Upgrades		100%		\$ 44,963	2019	1.20	\$ 54,090	\$ 54,090
	Oxford WTP		100%		\$ 7,331,303	2020	1.18	\$ 8,675,060	\$ 8,675,060
	Odor Control System-CR 209 LS			100%	\$ 81,765	2020	1.18	\$ 96,752	\$ 96,752
	WWTP Phase I Improvements			100%	\$ 930,068	2020	1.18	\$ 1,100,541	\$ 1,100,541
	CR 468 Upgrade-Coleman/Fenney		100%		\$ 596,166	2020	1.18	\$ 705,437	\$ 705,437
	Rib Site Expansion-R-10/R-11 Ponds		50%	50%	\$ 577,147	2020	1.18	\$ 682,932	\$ 682,932
	WWTP Enhancements-PLC Upgrades			100%	\$ 1,065,440	2020	1.18	\$ 1,260,725	\$ 1,260,725
	Hypochlorite Storage Tanks		100%		\$ 60,000	2021	1.12	\$ 67,109	\$ 67,109
	Woodlane Meadows LS #26 Access Road	0%			\$ 72,844	2022	1.04	\$ 76,005	\$ 76,005
	Buena Vista Forcemain Ext			100%	\$ 328,013	2023	1.02	\$ 333,249	\$ 333,249
	CR 209 Water Main Ext		100%		\$ 2,048,204	2023	1.02	\$ 2,080,900	\$ 2,080,900
	Manhole Rings and Covers (66)			100%	\$ 35,404	2023	1.02	\$ 35,969	\$ 35,969
	Houston Polyethylene Tanks-Oxford WTP (2 @ 2,000gal ea)		100%		\$ 66,659	2024	1.00	\$ 66,659	\$ 66,659
	Rehab and Coating 29 manholes			100%	\$ 70,438	2024	1.00	\$ 70,438	\$ 70,438
	Riser Piping Upgrade-St. Clair			100%	\$ 33,598	2024	1.00	\$ 33,598	\$ 33,598
	Riser Piping Upgrade-LS #1			100%	\$ 82,903	2024	1.00	\$ 82,903	\$ 82,903
	LS Control Panel Upgrade (6 LS)			100%	\$ 208,436	2024	1.00	\$ 208,436	\$ 208,436
	Headworks Drum Screen Control Panel	0%			\$ 46,594	2024	1.00	\$ 46,594	\$ 46,594
	Rehab and recoating 27 manholes and 3 LS Wet Wells			100%	\$ 191,611	2024	1.00	\$ 191,611	\$ 191,611
	Wildwood Estates LS Upgrade and relocation			100%	\$ 943,400	2024	1.00	\$ 943,400	\$ 943,400
	Chitty Chatty Utility Bridge Crossing		50%	50%	\$ 162,877	2024	1.00	\$ 162,877	\$ 162,877
	Osceola FM/St.Clair LS Improvements			100%	\$ 431,092	2024	1.00	\$ 431,092	\$ 431,092
	Ashley WTP Upgrades		100%		\$ 732,218	2024	1.00	\$ 732,218	\$ 732,218
	TRACTOR		50%	50%	\$ 14,716	1991	2.81	\$ 41,305	\$ 41,305
	410C JOHN DEERE TRACTOR		50%	50%	\$ 37,960	1993	2.60	\$ 98,872	\$ 98,872
	WETLAND GAUGES		50%	50%	\$ 26,643	1994	2.51	\$ 66,865	\$ 66,865
	INSTALLATION FLOWMETER		50%	50%	\$ 2,643	1995	2.48	\$ 6,556	\$ 6,556
	100KW GENERATOR	0%			\$ 6,000	1995	2.48	\$ 14,883	\$ 14,883
	FLYTE PUMP		50%	50%	\$ 3,833	1995	2.48	\$ 9,508	\$ 9,508
	LIFTMORE CRANE		50%	50%	\$ 3,685	1995	2.48	\$ 9,141	\$ 9,141
	DIGEST/DISTILL APPARATUS		50%	50%	\$ 3,948	1995	2.48	\$ 9,793	\$ 9,793
	TURBIDMETER/APPARATUS		50%	50%	\$ 2,733	1995	2.48	\$ 6,779	\$ 6,779
	PH ANALYZER, SENSOR		50%	50%	\$ 1,513	1995	2.48	\$ 3,753	\$ 3,753
	CL2 WELL MODIFIER		100%		\$ 2,315	1996	2.41	\$ 5,588	\$ 5,588
	REMOTE TERMINAL UNIT		50%	50%	\$ 10,060	1996	2.41	\$ 24,284	\$ 24,284
	AIR CURTAIN INCINERATOR		50%	50%	\$ 143,928	1996	2.41	\$ 347,426	\$ 347,426
	ANALOG & DIGITAL MONITOR M		50%	50%	\$ 3,079	1996	2.41	\$ 7,432	\$ 7,432
	SPECTRPHOTOMETER		50%	50%	\$ 1,535	1996	2.41	\$ 3,705	\$ 3,705
	DIS HARROW/BUSH HOG MOWER		50%	50%	\$ 2,330	1996	2.41	\$ 5,624	\$ 5,624
	TRAILER AND BLADES		50%	50%	\$ 1,175	1996	2.41	\$ 2,836	\$ 2,836

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	HYDRAULIC PUMP		50%	50%	\$ 1,650	1996	2.41	\$ 3,983	\$ 3,983
	TRACTOR		50%	50%	\$ 12,600	1996	2.41	\$ 30,415	\$ 30,415
	RADIO/REPAIRS/PURCHASES		50%	50%	\$ 5,688	1997	2.33	\$ 13,252	\$ 13,252
	Port Fuel Tank & Trailer		50%	50%	\$ 750	1997	2.33	\$ 1,747	\$ 1,747
	VIBRATORY PLATE		50%	50%	\$ 1,766	1997	2.33	\$ 4,114	\$ 4,114
	GENERATORS	0%			\$ 20,700	1997	2.33	\$ 48,227	\$ 48,227
	PUMP/FLOWMETER/MOTOR		50%	50%	\$ 10,193	1997	2.33	\$ 23,748	\$ 23,748
	ANTENNA SYSTEM/TELEMETRY		50%	50%	\$ 1,040	1997	2.33	\$ 2,423	\$ 2,423
	Case Backhoe w/Bucket and Forks		50%	50%	\$ 54,188	1997	2.33	\$ 126,247	\$ 126,247
	AIR CURTAIN INCINERATOR		50%	50%	\$ 3,302	1997	2.33	\$ 7,693	\$ 7,693
	DUAL PEN WITH DISPLAY TOTALIZER		50%	50%	\$ 1,047	1998	2.29	\$ 2,400	\$ 2,400
	MOWER/WEEDEATER/EDGER/RPR/PURCH		50%	50%	\$ 5,686	1998	2.29	\$ 13,034	\$ 13,034
	CONTROL PANEL/PUMPS/ALUM COVER	0%			\$ 50,027	1998	2.29	\$ 114,676	\$ 114,676
	FURNACE/FILTERS/TESTKITS/RECEPT		50%	50%	\$ 1,739	1998	2.29	\$ 3,986	\$ 3,986
	THERMOMETER/TUBING/FORKS/TRIPOD		50%	50%	\$ 2,046	1998	2.29	\$ 4,690	\$ 4,690
	LIGHTING PERIPHERALS/HARDWARE		50%	50%	\$ 11,660	1998	2.29	\$ 26,728	\$ 26,728
	OZONE GENERATOR WITH CABINET	0%			\$ 21,000	1998	2.29	\$ 48,138	\$ 48,138
	TRENCHER		50%	50%	\$ 10,990	1998	2.29	\$ 25,192	\$ 25,192
	Stone Jumpin Jack		50%	50%	\$ 2,307	1998	2.29	\$ 5,288	\$ 5,288
	GAS POWERED UTILITY VEHICLE		50%	50%	\$ 900	1999	2.24	\$ 2,016	\$ 2,016
	CUTOFF SAW		50%	50%	\$ 946	1999	2.24	\$ 2,119	\$ 2,119
	FIRE SUPPRESSION PROJ		50%	50%	\$ 3,446	1999	2.24	\$ 7,718	\$ 7,718
	20HP MOTOR/DRIVE		50%	50%	\$ 1,150	1999	2.24	\$ 2,576	\$ 2,576
	WELLS FARGO UTILITY TRAILER	0%			\$ 2,280	1999	2.24	\$ 5,106	\$ 5,106
	TV CABLE ASSEMBLY, MANHOLE GUIDE		50%	50%	\$ 8,770	1999	2.24	\$ 19,642	\$ 19,642
	VFLOW MASTERFLEX PUMP		50%	50%	\$ 905	1999	2.24	\$ 2,027	\$ 2,027
	PUMP/DEWATERING STATION			100%	\$ 4,436	1999	2.24	\$ 9,935	\$ 9,935
	HACH CLORINE ANALYZER		50%	50%	\$ 2,500	1999	2.24	\$ 5,599	\$ 5,599
	HACH CLORINE ANALYZER		50%	50%	\$ 2,500	1999	2.24	\$ 5,599	\$ 5,599
	HACH TURBIDITY METER		50%	50%	\$ 1,795	1999	2.24	\$ 4,020	\$ 4,020
	ISCO TEMPERATURE MEASURE MODULE		50%	50%	\$ 1,276	1999	2.24	\$ 2,858	\$ 2,858
	ISCO MODEL 6700 PORTABLE SAMPLER		50%	50%	\$ 2,156	1999	2.24	\$ 4,829	\$ 4,829
	LARGE HAVO OVEN		50%	50%	\$ 1,831	1999	2.24	\$ 4,101	\$ 4,101
	SURGE PROTECTOR		50%	50%	\$ 5,885	1999	2.24	\$ 13,180	\$ 13,180
	BLOCK HEATER		50%	50%	\$ 1,200	2000	2.18	\$ 2,618	\$ 2,618
	LT155 LAWN TRACTOR		50%	50%	\$ 1,799	2000	2.18	\$ 3,925	\$ 3,925
	GATE - WATER SEWER PLANT		100%		\$ 3,700	2000	2.18	\$ 8,071	\$ 8,071
	PROSCOUT CAMERA		50%	50%	\$ 2,891	2000	2.18	\$ 6,307	\$ 6,307
	2000 Ford F450 Diesel Crane	0%			\$ 48,809	2000	2.18	\$ 106,475	\$ 106,475
	PORTABLE SAMPLER		50%	50%	\$ 4,203	2000	2.18	\$ 9,169	\$ 9,169
	PORTABLE SAMPLER		50%	50%	\$ 3,009	2000	2.18	\$ 6,564	\$ 6,564
	LEL INSTRUMENT		50%	50%	\$ 2,150	2000	2.18	\$ 4,690	\$ 4,690
	TANK AIR CHANGING SYSTEM		50%	50%	\$ 992	2001	2.14	\$ 2,123	\$ 2,123
	SCADAPACK PLC 16 DIGITAL INPUTS			100%	\$ 4,500	2001	2.14	\$ 9,629	\$ 9,629
	SCADAPACK PLC 16 DIGITAL INPUTS			100%	\$ 4,500	2001	2.14	\$ 9,629	\$ 9,629
	CHLORINATOR AT PRISON		50%	50%	\$ 5,000	2001	2.14	\$ 10,699	\$ 10,699
	Back Pack Radio		50%	50%	\$ 11,000	2001	2.14	\$ 23,539	\$ 23,539
	NES TRENCH SHIELD		50%	50%	\$ 2,450	2001	2.14	\$ 5,243	\$ 5,243
	3660 ZERO TURN MOWER		50%	50%	\$ 5,840	2001	2.14	\$ 12,497	\$ 12,497
	RADIO KIT		50%	50%	\$ 1,485	2001	2.14	\$ 3,178	\$ 3,178
	VT SCADA SYSTEM		50%	50%	\$ 9,995	2001	2.14	\$ 21,388	\$ 21,388
	BASE STATION ANTENNAE		50%	50%	\$ 1,830	2001	2.14	\$ 3,916	\$ 3,916
	SCADA		50%	50%	\$ 1,350	2001	2.14	\$ 2,889	\$ 2,889
	SCADA REMOTE SITE		50%	50%	\$ 5,962	2001	2.14	\$ 12,758	\$ 12,758

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	LANDPRIDE MOWER		50%	50%	\$ 8,300	2001	2.14	\$ 17,761	\$ 17,761
	DELL PENTIUM III		50%	50%	\$ 2,960	2001	2.14	\$ 6,334	\$ 6,334
	2001 BACKHOE CAPITAL LEASE		50%	50%	\$ 57,642	2001	2.14	\$ 123,347	\$ 123,347
	AM832 OFFICE TRAILER/BATH		50%	50%	\$ 2,500	2002	2.08	\$ 5,189	\$ 5,189
	3660M JOHN DEERE 48 BACKHOE		100%		\$ 5,522	2002	2.08	\$ 11,462	\$ 11,462
	SUNSTATE METER		50%	50%	\$ 4,900	2002	2.08	\$ 10,171	\$ 10,171
	460 JOHN DEERE LOADER		50%	50%	\$ 2,872	2002	2.08	\$ 5,962	\$ 5,962
	JOHN DEERE GATOR4 UTILITY VEHICLE		50%	50%	\$ 4,586	2002	2.08	\$ 9,519	\$ 9,519
	SCADA SYSTEM OKAHUMPA WESTWELL		100%		\$ 4,800	2002	2.08	\$ 9,964	\$ 9,964
	SCADA SYSTEM OKAHUMPA WESTWELL		100%		\$ 4,800	2002	2.08	\$ 9,964	\$ 9,964
	CONVAULT		50%	50%	\$ 8,225	2002	2.08	\$ 17,073	\$ 17,073
	TP-L3G PIPE LASER		50%	50%	\$ 6,495	2002	2.08	\$ 13,482	\$ 13,482
	5 SCADA SYSTEMS KING PARK CT		50%	50%	\$ 27,500	2002	2.08	\$ 57,083	\$ 57,083
	20 BY 21 CANOPY		50%	50%	\$ 1,195	2002	2.08	\$ 2,481	\$ 2,481
	20 BY 21 CANOPY		50%	50%	\$ 1,195	2002	2.08	\$ 2,481	\$ 2,481
	2001 Case C90 Tractor		50%	50%	\$ 18,853	2002	2.08	\$ 39,134	\$ 39,134
	MODEL 2020 INCUBATOR		50%	50%	\$ 2,483	2002	2.08	\$ 5,154	\$ 5,154
	27 HP Tiger with 52" Deck		50%	50%	\$ 7,120	2003	2.03	\$ 14,434	\$ 14,434
	2 duplex control panels		50%	50%	\$ 9,645	2003	2.03	\$ 19,552	\$ 19,552
	Sterilizer		50%	50%	\$ 4,470	2003	2.03	\$ 9,062	\$ 9,062
	Scada Pack Controller		50%	50%	\$ 2,740	2003	2.03	\$ 5,555	\$ 5,555
	4-RTU's		50%	50%	\$ 23,340	2003	2.03	\$ 47,315	\$ 47,315
	MV145H Flatplate		50%	50%	\$ 3,263	2003	2.03	\$ 6,615	\$ 6,615
	Tractor & Loader		50%	50%	\$ 20,847	2003	2.03	\$ 42,261	\$ 42,261
	3000 PSI Pressure Washer Ser 77841		50%	50%	\$ 893	2004	1.91	\$ 1,703	\$ 1,703
	4 Aluminum dumpsters		50%	50%	\$ 5,160	2004	1.91	\$ 9,842	\$ 9,842
	2 Front load Alum. Dumpsters		50%	50%	\$ 1,590	2004	1.91	\$ 3,033	\$ 3,033
	Protector hood & blower unit		50%	50%	\$ 5,265	2004	1.91	\$ 10,042	\$ 10,042
	Gator grinder		50%	50%	\$ 4,336	2004	1.91	\$ 8,270	\$ 8,270
	Submersible mixer		50%	50%	\$ 10,043	2004	1.91	\$ 19,156	\$ 19,156
	Grinder pumps			100%	\$ 6,719	2004	1.91	\$ 12,816	\$ 12,816
	Mower		50%	50%	\$ 6,610	2004	1.91	\$ 12,607	\$ 12,607
	Tractor broom & angle kit		50%	50%	\$ 3,668	2004	1.91	\$ 6,996	\$ 6,996
	BACKHOE FORKS		50%	50%	\$ 1,000	2005	1.82	\$ 1,823	\$ 1,823
	SOFTRONICS SOFTSTART		50%	50%	\$ 3,353	2005	1.82	\$ 6,111	\$ 6,111
	SAMPLER-TELEDYNE		50%	50%	\$ 2,607	2005	1.82	\$ 4,752	\$ 4,752
	PRESSURE WASHER		50%	50%	\$ 1,090	2005	1.82	\$ 1,987	\$ 1,987
	HONDA PUMP		50%	50%	\$ 1,912	2005	1.82	\$ 3,485	\$ 3,485
	SAMPLER-TELEDYNE		50%	50%	\$ 4,790	2005	1.82	\$ 8,730	\$ 8,730
	2005 Gilson Cement Mixer		50%	50%	\$ 3,969	2005	1.82	\$ 7,234	\$ 7,234
	SAMPLER-ISCO		50%	50%	\$ 3,880	2005	1.82	\$ 7,072	\$ 7,072
	JOHN DEERE EXCAVATOR		50%	50%	\$ 140,000	2005	1.82	\$ 255,165	\$ 255,165
	SCADA PACK-ENGINEER SERVICE (2)		50%	50%	\$ 13,000	2005	1.82	\$ 23,694	\$ 23,694
	HYDRAULIC SCALE		50%	50%	\$ 1,370	2006	1.75	\$ 2,399	\$ 2,399
	FIELD PROGRAMMER		50%	50%	\$ 1,890	2006	1.75	\$ 3,309	\$ 3,309
	HARDRIVE-WATER DEPT		100%		\$ 880	2006	1.75	\$ 1,541	\$ 1,541
	2006 Triple Crown 6 x 12 Utility Trailer		50%	50%	\$ 999	2006	1.75	\$ 1,749	\$ 1,749
	PUMPS/WATER DEPT (2)		100%		\$ 2,000	2006	1.75	\$ 3,502	\$ 3,502
	SCADA PACK		50%	50%	\$ 7,500	2006	1.75	\$ 13,131	\$ 13,131
	PROBE		50%	50%	\$ 1,050	2006	1.75	\$ 1,838	\$ 1,838
	LOGGING SYSTEMS		50%	50%	\$ 1,600	2006	1.75	\$ 2,801	\$ 2,801
	BACK FLOW TESTER		50%	50%	\$ 1,722	2006	1.75	\$ 3,014	\$ 3,014
	SHELTER		50%	50%	\$ 1,500	2006	1.75	\$ 2,626	\$ 2,626
	SHELTER		50%	50%	\$ 1,500	2006	1.75	\$ 2,626	\$ 2,626

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	CUT QUIK CUT OFF SAW		50%	50%	\$ 895	2006	1.75	\$ 1,567	\$ 1,567
	CANOPY-20X21		50%	50%	\$ 980	2006	1.75	\$ 1,716	\$ 1,716
	CARPORT-18X26		50%	50%	\$ 2,350	2006	1.75	\$ 4,115	\$ 4,115
	TELEMETRY SYSTEM		50%	50%	\$ 19,500	2006	1.75	\$ 34,142	\$ 34,142
	Computer For Trane A/c-City Hall/phys. Environment		50%	50%	\$ 2,863	2007	1.70	\$ 4,876	\$ 4,876
	Mter Upgrade-Fed. Prison-watr		50%	50%	\$ 14,000	2007	1.70	\$ 23,848	\$ 23,848
	SOFTRONICS 60 HP MODEL GP10-water		100%		\$ 1,968	2007	1.70	\$ 3,352	\$ 3,352
	Surge Protector at Prison-water		100%		\$ 4,196	2007	1.70	\$ 7,147	\$ 7,147
	Video /Carmeras @ Prison (2)-water		100%		\$ 11,207	2007	1.70	\$ 19,091	\$ 19,091
	New Gate Opener-water		100%		\$ 1,595	2007	1.70	\$ 2,717	\$ 2,717
	4 mount boxes-side-eater		50%	50%	\$ 760	2007	1.70	\$ 1,295	\$ 1,295
	wiring of new office-water		100%		\$ 1,286	2007	1.70	\$ 2,191	\$ 2,191
	2007 F250- Water Dept		100%		\$ 28,125	2007	1.70	\$ 47,909	\$ 47,909
	2007 Mack Truck-(roll Off Truck)		50%	50%	\$ 114,094	2007	1.70	\$ 194,352	\$ 194,352
	Valve Vault-sewer		50%	50%	\$ 1,945	2007	1.70	\$ 3,313	\$ 3,313
	Computer processor & monitor-sewer		50%	50%	\$ 1,147	2007	1.70	\$ 1,954	\$ 1,954
	scadia Upgrade-sewer		50%	50%	\$ 3,529	2007	1.70	\$ 6,012	\$ 6,012
	computer-sewer		50%	50%	\$ 824	2007	1.70	\$ 1,404	\$ 1,404
	briggs blower-sewer		50%	50%	\$ 895	2007	1.70	\$ 1,525	\$ 1,525
	computer process-sewer		50%	50%	\$ 2,067	2007	1.70	\$ 3,521	\$ 3,521
	Refrigerator		50%	50%	\$ 2,570	2007	1.70	\$ 4,378	\$ 4,378
	Camera server		50%	50%	\$ 2,177	2007	1.70	\$ 3,708	\$ 3,708
	computer-sewer		50%	50%	\$ 2,916	2007	1.70	\$ 4,967	\$ 4,967
	Kubota Cart 4 x 4			100%	\$ 8,995	2007	1.70	\$ 15,322	\$ 15,322
	Pallet Forks-sewer		50%	50%	\$ 850	2007	1.70	\$ 1,448	\$ 1,448
	Telemetry at Rib Site-sewer		50%	50%	\$ 24,900	2007	1.70	\$ 42,416	\$ 42,416
	Bolley-sewer		50%	50%	\$ 2,200	2007	1.70	\$ 3,748	\$ 3,748
	2 Gator Grinders-sewer		50%	50%	\$ 5,611	2007	1.70	\$ 9,558	\$ 9,558
	Mag convertor		50%	50%	\$ 955	2007	1.70	\$ 1,626	\$ 1,626
	2006 Acme Dynamics Trailer with Pump		50%	50%	\$ 22,895	2007	1.70	\$ 39,000	\$ 39,000
	2007 Chevrolet Silverado 2500		50%	50%	\$ 29,172	2007	1.70	\$ 49,693	\$ 49,693
	Caterpillar Olympian D150PI Portable Generator (On Trailer)	0%			\$ 33,652	2007	1.70	\$ 57,324	\$ 57,324
	WATER TANK IMPROVEMENTS		100%		\$ 14,940	2008	1.63	\$ 24,399	\$ 24,399
	METERS (8)-WATER		100%		\$ 16,895	2008	1.63	\$ 27,592	\$ 27,592
	Strobe Light		50%	50%	\$ 1,058	2008	1.63	\$ 1,728	\$ 1,728
	REWIRE- PUMP-WATER		100%		\$ 952	2008	1.63	\$ 1,555	\$ 1,555
	PORTABLE RADIOS-REFUSE		50%	50%	\$ 1,154	2008	1.63	\$ 1,885	\$ 1,885
	ManHole Restorations-SEWER			100%	\$ 36,455	2008	1.63	\$ 59,536	\$ 59,536
	Back Pack Radio-SEWER			100%	\$ 2,195	2008	1.63	\$ 3,585	\$ 3,585
	Roll Bar-SEWER			100%	\$ 1,115	2008	1.63	\$ 1,821	\$ 1,821
	Carpot-SEWER			100%	\$ 5,790	2008	1.63	\$ 9,456	\$ 9,456
	UPS For Computer Syster (530)		50%	50%	\$ 1,209	2008	1.63	\$ 1,974	\$ 1,974
	Mower-SEWER			100%	\$ 5,895	2008	1.63	\$ 9,627	\$ 9,627
	Reactor with Reducing Adapter		50%	50%	\$ 1,183	2011	1.50	\$ 1,770	\$ 1,770
	Oxidator		50%	50%	\$ 15,341	2011	1.50	\$ 22,955	\$ 22,955
	Peerless M8LB Vert-Turbine Pump		50%	50%	\$ 13,116	2012	1.46	\$ 19,123	\$ 19,123
	2012 Ford F-250 Truck w/ tow package	0%			\$ 17,743	2012	1.46	\$ 25,869	\$ 25,869
	2012 Ford F-150 Truck w/ tow package	0%			\$ 14,892	2012	1.46	\$ 21,713	\$ 21,713
	2012 Ford F-150 Reg Cab 4 x 2	0%			\$ 15,835	2012	1.46	\$ 23,087	\$ 23,087
	2012 Ford F250 4 x 2	0%			\$ 23,706	2012	1.46	\$ 34,563	\$ 34,563
	Variable Speed Sampler		50%	50%	\$ 1,709	2014	1.38	\$ 2,365	\$ 2,365
	Chop Saw		50%	50%	\$ 853	2014	1.38	\$ 1,181	\$ 1,181
	2014 Ford F150 Truck	0%			\$ 18,830	2014	1.38	\$ 26,059	\$ 26,059
	Autoclave Series STE		50%	50%	\$ 4,596	2014	1.38	\$ 6,360	\$ 6,360

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	2014 Ford Explorer	0%			\$ 24,932	2014	1.38	\$ 34,504	\$ 34,504
	2014 Ford F150	0%			\$ 18,830	2014	1.38	\$ 26,059	\$ 26,059
	Fire Hydrant		50%	50%	\$ 5,026	2014	1.38	\$ 6,956	\$ 6,956
	74 HP Motor (TAW)		50%	50%	\$ 19,535	2014	1.38	\$ 27,035	\$ 27,035
	75 HP Pump (Tom Evans)		50%	50%	\$ 29,092	2014	1.38	\$ 40,261	\$ 40,261
	3" Tru/Flo Gal Meter		50%	50%	\$ 2,233	2014	1.38	\$ 3,090	\$ 3,090
	450 # Net Drum (20)		50%	50%	\$ 14,400	2014	1.38	\$ 19,928	\$ 19,928
	Ford F550 Truck	0%			\$ 40,935	2015	1.35	\$ 55,355	\$ 55,355
	2014 John Deere Gator TX 4 x 2		100%		\$ 7,855	2015	1.35	\$ 10,622	\$ 10,622
	Starter		50%	50%	\$ 5,390	2015	1.35	\$ 7,289	\$ 7,289
	2012 MGSI Trailer		50%	50%	\$ 32,634	2015	1.35	\$ 44,131	\$ 44,131
	2015 Multiquip Generator Trailer	0%			\$ 55,150	2015	1.35	\$ 74,578	\$ 74,578
	Caterpillar Generator	0%			\$ 32,806	2015	1.35	\$ 44,363	\$ 44,363
	Ice Cuber and Bin		50%	50%	\$ 3,447	2015	1.35	\$ 4,662	\$ 4,662
	Wanco Solar Trailer		50%	50%	\$ 4,555	2015	1.35	\$ 6,160	\$ 6,160
	2 Depolox 3 Residual Analyzers		50%	50%	\$ 11,375	2015	1.35	\$ 15,382	\$ 15,382
	Sci-Text 1062 and Programming/Screen/Module		50%	50%	\$ 12,047	2015	1.35	\$ 16,291	\$ 16,291
	Fire Hydrant (2)		50%	50%	\$ 3,190	2015	1.35	\$ 4,313	\$ 4,313
	Fire Hydrant (2)		50%	50%	\$ 3,310	2015	1.35	\$ 4,476	\$ 4,476
	60 HP Motor		50%	50%	\$ 2,213	2015	1.35	\$ 2,993	\$ 2,993
	Portable Generator	0%			\$ 1,369	2015	1.35	\$ 1,851	\$ 1,851
	Caterpillar Generator	0%			\$ 40,690	2016	1.31	\$ 53,412	\$ 53,412
	Pub Works Software		50%	50%	\$ 11,250	2016	1.31	\$ 14,767	\$ 14,767
	Air Conditioner		50%	50%	\$ 3,876	2016	1.31	\$ 5,088	\$ 5,088
	Generator	0%			\$ 36,179	2016	1.31	\$ 47,490	\$ 47,490
	Generator	0%			\$ 45,887	2016	1.31	\$ 60,234	\$ 60,234
	Panel Filter		50%	50%	\$ 25,875	2016	1.31	\$ 33,965	\$ 33,965
	Sound Enclosure for Blower Assembly			100%	\$ 9,956	2016	1.31	\$ 13,069	\$ 13,069
	Caterpillar Generator	0%			\$ 41,206	2016	1.31	\$ 54,089	\$ 54,089
	2016 Ford F-150	0%			\$ 27,300	2016	1.31	\$ 35,835	\$ 35,835
	SCADA System - Huey Street WTP		100%		\$ 3,147	2016	1.31	\$ 4,131	\$ 4,131
	CCTV Security System - Fairways WTP		100%		\$ 10,662	2016	1.31	\$ 13,996	\$ 13,996
	Slide Gate - Huey Street WTP		100%		\$ 7,006	2016	1.31	\$ 9,196	\$ 9,196
	Valve Boss		50%	50%	\$ 3,471	2016	1.31	\$ 4,556	\$ 4,556
	Locator		100%		\$ 905	2016	1.31	\$ 1,188	\$ 1,188
	HP EliteBook (2)		50%	50%	\$ 3,287	2016	1.31	\$ 4,315	\$ 4,315
	Aeration Rotor Shaft (East Ditch, South Rotor)			100%	\$ 5,495	2016	1.31	\$ 7,213	\$ 7,213
	Computer Server		50%	50%	\$ 5,123	2016	1.31	\$ 6,725	\$ 6,725
	Rehab 12" Well		100%		\$ 30,583	2016	1.31	\$ 40,145	\$ 40,145
	2016 Harben Jet Rodder Trailer			100%	\$ 47,639	2017	1.26	\$ 60,217	\$ 60,217
	2017 Ford F-150	0%			\$ 23,628	2017	1.26	\$ 29,866	\$ 29,866
	2017 Ford F-250 w/ Light Bar (light bar added separately)	0%			\$ 27,745	2017	1.26	\$ 35,071	\$ 35,071
	Pro Push Camera System			100%	\$ 9,500	2017	1.26	\$ 12,008	\$ 12,008
	Handheld Data Collector		50%	50%	\$ 16,335	2017	1.26	\$ 20,648	\$ 20,648
	2016 Compact Excavator, Trencher on Trailer		50%	50%	\$ 49,565	2017	1.26	\$ 62,651	\$ 62,651
	All Material Locator		50%	50%	\$ 7,488	2017	1.26	\$ 9,465	\$ 9,465
	Cat. 40 KW Generator-Peters St Lift Station			100%	\$ 38,600	2017	1.26	\$ 48,791	\$ 48,791
	Letter Opener - Utility Billing	0%			\$ 1,667	2018	1.23	\$ 2,044	\$ 2,044
	CCTV Security System - Continental CC		50%	50%	\$ 12,017	2018	1.23	\$ 14,738	\$ 14,738
	Fairways VFD		100%		\$ 12,300	2018	1.23	\$ 15,086	\$ 15,086
	Fairways VFD Pump Control (75 HP Danfoss Drive)		50%	50%	\$ 13,795	2018	1.23	\$ 16,919	\$ 16,919
	Trimble Geo 7X handheld GNSS Unit		50%	50%	\$ 5,736	2018	1.23	\$ 7,035	\$ 7,035
	Terra Sync GPS Software (for Trimble Geo 7X)		50%	50%	\$ 2,695	2018	1.23	\$ 3,305	\$ 3,305
	GIS Tornado Antenna (for Trimble Geo 7X)		50%	50%	\$ 1,462	2018	1.23	\$ 1,793	\$ 1,793

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	ICS 695XL Gas-Powered Concrete/Pipe Saw		50%	50%	\$ 2,390	2018	1.23	\$ 2,931	\$ 2,931
	2018 Big Tex Trailer		50%	50%	\$ 5,690	2018	1.23	\$ 6,979	\$ 6,979
	2018 Ford F-150	0%			\$ 23,624	2018	1.23	\$ 28,973	\$ 28,973
	2018 Ford F-150	0%			\$ 23,624	2018	1.23	\$ 28,973	\$ 28,973
	2018 Ford F-150	0%			\$ 23,624	2018	1.23	\$ 28,973	\$ 28,973
	2018 Ford F-150	0%			\$ 28,461	2018	1.23	\$ 34,906	\$ 34,906
	2018 Ford F-150	0%			\$ 23,908	2018	1.23	\$ 29,322	\$ 29,322
	Cargo Glide Slide Out Tray		50%	50%	\$ 1,050	2018	1.23	\$ 1,288	\$ 1,288
	3" 3 HP Pump - CCC LS 45-5			100%	\$ 4,463	2018	1.23	\$ 5,474	\$ 5,474
	Flygt R.A.S. 35 HP Pump - WWTP			100%	\$ 27,689	2018	1.23	\$ 33,960	\$ 33,960
	Polyblend Polymer System - WWTP			100%	\$ 8,060	2018	1.23	\$ 9,885	\$ 9,885
	Remote Terminal Unit - Peter St LS		50%	50%	\$ 12,500	2018	1.23	\$ 15,331	\$ 15,331
	Remote Terminal Unit - Coleman LS		50%	50%	\$ 12,000	2018	1.23	\$ 14,718	\$ 14,718
	Remote Terminal Unit - Lake Miona Reuse Station		50%	50%	\$ 12,000	2018	1.23	\$ 14,718	\$ 14,718
	Remote Terminal Unit - George Nahas LS		50%	50%	\$ 12,500	2018	1.23	\$ 15,331	\$ 15,331
	Vactron LP373GT Vacuum Excavation Machine		50%	50%	\$ 52,500	2019	1.20	\$ 63,156	\$ 63,156
	Caterpillar D60-LC Engine Generator	0%			\$ 47,500	2019	1.20	\$ 57,142	\$ 57,142
	Generator - Part #EU2200A	0%			\$ 949	2019	1.20	\$ 1,142	\$ 1,142
	2019 Ford F-250 Truck	0%			\$ 29,269	2019	1.20	\$ 35,210	\$ 35,210
	2019 Ford F-250 Truck	0%			\$ 29,269	2019	1.20	\$ 35,210	\$ 35,210
	John Deer Rotary Cutter - Split with Pub Works		50%	50%	\$ 2,625	2019	1.20	\$ 3,158	\$ 3,158
	Access Control System @ Wastewater Facility			100%	\$ 5,122	2019	1.20	\$ 6,162	\$ 6,162
	Fleet Fuel Pump System Replacement (Split with all Depts)		50%	50%	\$ 4,500	2019	1.20	\$ 5,413	\$ 5,413
	SFC Micro 2000 Analyzer Controller 115 Volt AC		50%	50%	\$ 8,272	2019	1.20	\$ 9,951	\$ 9,951
	Kyocera TASKalfa 3212i 120V60HZ		50%	50%	\$ 3,987	2020	1.18	\$ 4,718	\$ 4,718
	Honda Generator	0%			\$ 999	2020	1.18	\$ 1,182	\$ 1,182
	Honda Generator	0%			\$ 999	2020	1.18	\$ 1,182	\$ 1,182
	Radiodetection Transmitter		50%	50%	\$ 3,499	2020	1.18	\$ 4,140	\$ 4,140
	20 YD Sludge Container w/side to side roll tarp		50%	50%	\$ 8,660	2020	1.18	\$ 10,247	\$ 10,247
	2020 Freightliner		50%	50%	\$ 379,280	2020	1.18	\$ 448,798	\$ 448,798
	Aquatap Pro Tapping Kit		100%		\$ 3,031	2020	1.18	\$ 3,586	\$ 3,586
	2020 Ford F-150 Truck	0%			\$ 30,344	2020	1.18	\$ 35,906	\$ 35,906
	Honda 340CC Trash Pump		50%	50%	\$ 2,263	2020	1.18	\$ 2,678	\$ 2,678
	Caterpillar D40 Generator	0%			\$ 39,200	2020	1.18	\$ 46,385	\$ 46,385
	Caterpillar D80 Generator	0%			\$ 49,750	2020	1.18	\$ 58,869	\$ 58,869
	2020 Ford F-250 Truck	0%			\$ 34,115	2020	1.18	\$ 40,368	\$ 40,368
	2019 John Deere 310SL Backhoe Loader		50%	50%	\$ 96,908	2021	1.12	\$ 108,390	\$ 108,390
	Caterpillar D60 Generator	0%			\$ 48,665	2021	1.12	\$ 54,431	\$ 54,431
	Caterpillar D125 Diesel Engine Generator	0%			\$ 53,044	2021	1.12	\$ 59,329	\$ 59,329
	Caterpillar D100 Generator	0%			\$ 58,900	2021	1.12	\$ 65,879	\$ 65,879
	Caterpillar D40 Generator	0%			\$ 43,000	2021	1.12	\$ 48,095	\$ 48,095
	Caterpillar D125 Generator	0%			\$ 62,300	2021	1.12	\$ 69,681	\$ 69,681
	Caterpillar D80 Generator	0%			\$ 53,900	2021	1.12	\$ 60,286	\$ 60,286
	Caterpillar D40 Generator	0%			\$ 43,350	2021	1.12	\$ 48,486	\$ 48,486
	Nitrate Probe & SC200 Monitor		50%	50%	\$ 22,757	2021	1.12	\$ 25,453	\$ 25,453
	MRX920v4 Meter Reading Device		50%	50%	\$ 9,963	2021	1.12	\$ 11,143	\$ 11,143
	Hydraulic Clamp Long Arm		50%	50%	\$ 2,223	2021	1.12	\$ 2,487	\$ 2,487
	Radiodetection Ground Penetrating Radar & Display		50%	50%	\$ 15,461	2021	1.12	\$ 17,293	\$ 17,293
	2021 Ford F-250 w/Light Bar (light bar added separately)	0%			\$ 35,706	2021	1.12	\$ 39,936	\$ 39,936
	Chemical Pump Skid		50%	50%	\$ 13,216	2022	1.04	\$ 13,790	\$ 13,790
	Motor		50%	50%	\$ 34,739	2022	1.04	\$ 36,246	\$ 36,246
	2021 Ford Explorer	0%			\$ 27,112	2022	1.04	\$ 28,289	\$ 28,289
	2022 Ford F350	0%			\$ 53,830	2022	1.04	\$ 56,166	\$ 56,166
	2022 Ford F250	0%			\$ 37,836	2022	1.04	\$ 39,478	\$ 39,478

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	Trimble TDC600 GPS Unit		100%		\$ 7,383	2022	1.04	\$ 7,704	\$ 7,704
	2021 John Deere Z930M Gas Mower		50%	50%	\$ 10,275	2022	1.04	\$ 10,721	\$ 10,721
	2021 John Deere Gator XUV835M		50%	50%	\$ 18,900	2022	1.04	\$ 19,720	\$ 19,720
	Camera system - Ribs site			100%	\$ 5,361	2022	1.04	\$ 5,594	\$ 5,594
	Camera system - Wastewater Plant			100%	\$ 29,207	2022	1.04	\$ 30,474	\$ 30,474
	55" 4K Plan Review Table		50%	50%	\$ 11,224	2023	1.02	\$ 11,403	\$ 11,403
	Reizler Camera		100%		\$ 9,563	2023	1.02	\$ 9,716	\$ 9,716
	Triplex Chemical Metering Skid Pump		50%	50%	\$ 36,948	2023	1.02	\$ 37,538	\$ 37,538
	Triplex Chemical Metering Skid Pump		50%	50%	\$ 36,948	2023	1.02	\$ 37,538	\$ 37,538
	SFC Micro 2000 Analyzer		50%	50%	\$ 9,635	2023	1.02	\$ 9,789	\$ 9,789
	2023 Cargo Mate Enclosed Trailer			100%	\$ 7,821	2023	1.02	\$ 7,946	\$ 7,946
	Caterpillar D80 80KW Generator	0%			\$ 63,206	2023	1.02	\$ 64,215	\$ 64,215
	Caterpillar D80 80KW Generator	0%			\$ 65,480	2023	1.02	\$ 66,525	\$ 66,525
	Caterpillar D40 40KW Generator	0%			\$ 55,900	2023	1.02	\$ 56,792	\$ 56,792
	Caterpillar D40 40KW Generator	0%			\$ 57,280	2023	1.02	\$ 58,194	\$ 58,194
	Caterpillar D40 40KW Generator	0%			\$ 55,341	2023	1.02	\$ 56,225	\$ 56,225
	55" 4K Plan Review Table		50%	50%	\$ 11,224	2023	1.02	\$ 11,403	\$ 11,403
	Kyocera Taskalfa 6054ci Printer		50%	50%	\$ 9,139	2023	1.02	\$ 9,285	\$ 9,285
	Dell Latitude 3520 Laptops (20)		50%	50%	\$ 15,362	2023	1.02	\$ 15,607	\$ 15,607
	Oxidation Mixer		50%	50%	\$ 31,500	2023	1.02	\$ 32,003	\$ 32,003
	Water Meters		100%		\$ 410,286	2023	1.02	\$ 416,835	\$ 416,835
	Optiplex SFF 7010 (1) (physical environment)		50%	50%	\$ 1,012	2024	1.00	\$ 1,012	\$ 1,012
	Optiplex Micro 7010 (4)		50%	50%	\$ 2,805	2024	1.00	\$ 2,805	\$ 2,805
	Optiplex SFF 7010 (6) (water dept)		100%		\$ 6,069	2024	1.00	\$ 6,069	\$ 6,069
	Water Meters		100%		\$ 310,672	2024	1.00	\$ 310,672	\$ 310,672
	(2) 12" Touchscreen PLCs (Continental & Fairways		100%		\$ 14,978	2024	1.00	\$ 14,978	\$ 14,978
	2023 Ford F150	0%			\$ 42,879	2024	1.00	\$ 42,879	\$ 42,879
	2023 Ford F150	0%			\$ 37,338	2024	1.00	\$ 37,338	\$ 37,338
	2024 Ford F350	0%			\$ 73,206	2024	1.00	\$ 73,206	\$ 73,206
	2024 Ford F350	0%			\$ 58,822	2024	1.00	\$ 58,822	\$ 58,822
	Optiplex SFF 7010 (8) (wastewater dept)			100%	\$ 8,092	2024	1.00	\$ 8,092	\$ 8,092
	Dell Servers (2)		50%	50%	\$ 9,987	2024	1.00	\$ 9,987	\$ 9,987
	Kyocera Taskalfa 3554CI (wastewater dept)			100%	\$ 5,380	2024	1.00	\$ 5,380	\$ 5,380
	Flygt Model NP-3102.060 6.5HP Pump		50%	50%	\$ 9,757	2024	1.00	\$ 9,757	\$ 9,757
	Flygt Model NP-3127.060 11HP Pump		50%	50%	\$ 15,364	2024	1.00	\$ 15,364	\$ 15,364
	2023 Ford Transit Cargo Vtrade	0%			\$ 48,862	2024	1.00	\$ 48,862	\$ 48,862
	Caterpillar D40 40KW Generator-LS26			100%	\$ 69,017	2024	1.00	\$ 69,017	\$ 69,017
	Caterpillar D40 40KW Generator-LS3			100%	\$ 69,017	2024	1.00	\$ 69,017	\$ 69,017
	Caterpillar D40 40KW Generator-LS4			100%	\$ 69,017	2024	1.00	\$ 69,017	\$ 69,017
	Caterpillar D40 40KW Generator-LS10			100%	\$ 69,017	2024	1.00	\$ 69,017	\$ 69,017
	Caterpillar D40 40KW Generator-LS25			100%	\$ 69,017	2024	1.00	\$ 69,017	\$ 69,017
	2023 Ford F150	0%			\$ 42,879	2024	1.00	\$ 42,879	\$ 42,879
	2023 Ford F150	0%			\$ 35,165	2024	1.00	\$ 35,165	\$ 35,165
	2024 Reizler Crawler Camera MSE-5000			100%	\$ 83,633	2024	1.00	\$ 83,633	\$ 83,633
	LS Blower 3			100%	\$ 10,500	2024	1.00	\$ 10,500	\$ 10,500
	LS Blower 4			100%	\$ 10,500	2024	1.00	\$ 10,500	\$ 10,500
	LS Blower 10			100%	\$ 10,500	2024	1.00	\$ 10,500	\$ 10,500
	LS Blower 25			100%	\$ 10,500	2024	1.00	\$ 10,500	\$ 10,500
	LS Blower 33			100%	\$ 10,500	2024	1.00	\$ 10,500	\$ 10,500
	2023 Ford F350	0%			\$ 64,614	2024	1.00	\$ 64,614	\$ 64,614
	CF150S-CS-FSA Pump 60HP Transfer Pump		50%	50%	\$ 106,304	2024	1.00	\$ 106,304	\$ 106,304
	2024 Ford F250	0%			\$ 68,364	2024	1.00	\$ 68,364	\$ 68,364
	2024 Ford F250	0%			\$ 68,364	2024	1.00	\$ 68,364	\$ 68,364
	Reject pumps			100%	\$ 18,754	2024	1.00	\$ 18,754	\$ 18,754

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	CR 501 Iron Filtration Plant Upgrades (408-533-70-7351)		100%		\$ 11,570	2019	1.20	\$ 13,918	\$ 13,918
	CR 501 Iron Filtration Plant Upgrades (408-533-70-7351)		100%		\$ 47,388	2020	1.18	\$ 56,073	\$ 56,073
	SR 44 Forcemain Project (409-535-70-7345)			100%	\$ 40,950	2020	1.18	\$ 48,456	\$ 48,456
	SR 44 Forcemain Project (409-535-70-7345)			100%	\$ 17,550	2021	1.12	\$ 19,629	\$ 19,629
	Continental Country Club Decommission-SR44 FM portion(409-535-70-7354)		50%	50%	\$ 170,679	2021	1.12	\$ 190,901	\$ 190,901
	CR 501 Service Pump Replacement and Elec Upg (533-3100)?		100%		\$ 10,050	2021	1.12	\$ 11,241	\$ 11,241
	CR 501 Service Pump Replacement and Elec Upg (533-3100)?		100%		\$ 51,950	2022	1.04	\$ 54,204	\$ 54,204
	Millennium Park Project (Reuse Extension) (401-535-60-6310)		50%	50%	\$ 91,900	2022	1.04	\$ 95,888	\$ 95,888
	SR 44 Forcemain Project (401-535-60-6770)			100%	\$ 349,285	2022	1.04	\$ 364,443	\$ 364,443
	WWTP Facility (409-535-70-7346)			100%	\$ 247,031	2022	1.04	\$ 257,752	\$ 257,752
	WWTP Project Phase IA (402-536-70-7353)			100%	\$ 2,317,688	2023	1.02	\$ 2,354,686	\$ 2,354,686
	WWTP Facility (409-535-70-7346)			100%	\$ 679,023	2023	1.02	\$ 689,862	\$ 689,862
	SR 44 Forcemain Project (401-535-60-6770)			100%	\$ 26,499	2023	1.02	\$ 26,922	\$ 26,922
	Millennium Park Project (Reuse Extension) (401-535-60-6310)		50%	50%	\$ 408,808	2023	1.02	\$ 415,334	\$ 415,334
	Stanley Ave & Magnolia St Waterline (401-533-60-6350)		100%		\$ 45,932	2024	1.00	\$ 45,932	\$ 45,932
	Millennium Park Project (Reuse Extension) (401-535-60-6310)		50%	50%	\$ 127,252	2024	1.00	\$ 127,252	\$ 127,252
	CR209 LS Upgrades (401-535-60-6330)			100%	\$ 286,901	2024	1.00	\$ 286,901	\$ 286,901
	SR 44 Forcemain Project (401-535-60-6770)			100%	\$ 3,317,709	2024	1.00	\$ 3,317,709	\$ 3,317,709
	CR 501 Iron Filtration Plant Upgrades (408-533-70-7351)		100%		\$ 37,153	2024	1.00	\$ 37,153	\$ 37,153
	WWTP Project Phase IA (402-536-70-7353)			100%	\$ 432,420	2024	1.00	\$ 432,420	\$ 432,420
	WWTP Project Phase IA (409-535-70-7346)			100%	\$ 406,779	2024	1.00	\$ 406,779	\$ 406,779
	WWTP Facility (409-535-70-7346)			100%	\$ 1,092,275	2024	1.00	\$ 1,092,275	\$ 1,092,275
	WWTP Facility (402-536-70-7353)			100%	\$ 421,800	2024	1.00	\$ 421,800	\$ 421,800
	New HVAC Split System-WWTP			100%	\$ 11,450	2024	1.00	\$ 11,450	\$ 11,450
	Optiplex SFF 7010 (1) (utility billing)	0%			\$ 1,012	2024	1.00	\$ 1,012	\$ 1,012
	Optiplex Micro 7010 (4) (utility billing)	0%			\$ 2,805	2024	1.00	\$ 2,805	\$ 2,805
	Optiplex SFF 7010 (6) (water dept)		100%		\$ 6,069	2024	1.00	\$ 6,069	\$ 6,069
	Water Meters		100%		\$ 310,672	2024	1.00	\$ 310,672	\$ 310,672
	(2) 12" Touchscreen PLCs (Continental & Fairways	0%			\$ 14,978	2024	1.00	\$ 14,978	\$ 14,978
	2023 Ford F150	0%			\$ 42,879	2024	1.00	\$ 42,879	\$ 42,879
	2023 Ford F150	0%			\$ 37,338	2024	1.00	\$ 37,338	\$ 37,338
	2024 Ford F350	0%			\$ 73,206	2024	1.00	\$ 73,206	\$ 73,206
	2024 Ford F350	0%			\$ 58,822	2024	1.00	\$ 58,822	\$ 58,822
	Optiplex SFF 7010 (8) (wastewater)			100%	\$ 8,092	2024	1.00	\$ 8,092	\$ 8,092
	Dell Servers (2)	0%			\$ 9,987	2024	1.00	\$ 9,987	\$ 9,987
	Kyocera Taskalfa 3554CI	0%			\$ 5,380	2024	1.00	\$ 5,380	\$ 5,380
	Flygt Model NP-3102.060 6.5HP Pump		50%	50%	\$ 9,757	2024	1.00	\$ 9,757	\$ 9,757
	Flygt Model NP-3127.060 11HP Pump		50%	50%	\$ 15,364	2024	1.00	\$ 15,364	\$ 15,364
	2023 Ford Transit Cargo Vtrade	0%			\$ 48,862	2024	1.00	\$ 48,862	\$ 48,862
	Caterpillar D40 40KW Generator-LS26			100%	\$ 69,017	2024	1.00	\$ 69,017	\$ 69,017
	Caterpillar D40 40KW Generator-LS3			100%	\$ 69,017	2024	1.00	\$ 69,017	\$ 69,017
	Caterpillar D40 40KW Generator-LS4			100%	\$ 69,017	2024	1.00	\$ 69,017	\$ 69,017
	Caterpillar D40 40KW Generator-LS10			100%	\$ 69,017	2024	1.00	\$ 69,017	\$ 69,017
	Caterpillar D40 40KW Generator-LS25			100%	\$ 69,017	2024	1.00	\$ 69,017	\$ 69,017
	2023 Ford F150	0%			\$ 42,879	2024	1.00	\$ 42,879	\$ 42,879
	2023 Ford F150	0%			\$ 35,165	2024	1.00	\$ 35,165	\$ 35,165
	2024 Reizler Crawler Camera MSE-5000	0%			\$ 83,633	2024	1.00	\$ 83,633	\$ 83,633
	LS Blower 3			100%	\$ 10,500	2024	1.00	\$ 10,500	\$ 10,500
	LS Blower 4			100%	\$ 10,500	2024	1.00	\$ 10,500	\$ 10,500
	LS Blower 10			100%	\$ 10,500	2024	1.00	\$ 10,500	\$ 10,500
	LS Blower 25			100%	\$ 10,500	2024	1.00	\$ 10,500	\$ 10,500
	LS Blower 33			100%	\$ 10,500	2024	1.00	\$ 10,500	\$ 10,500
	2023 Ford F350	0%			\$ 64,614	2024	1.00	\$ 64,614	\$ 64,614
	CF150S-CS-FSA Pump 60HP Transfer Pump		50%	50%	\$ 106,304	2024	1.00	\$ 106,304	\$ 106,304

Water & Sewer Fixed Assets

Schedule 3

Asset Type	Asset Description	Admin	Water	Sewer	Original Cost	Year Acquired	ENR Escalation	RCN	Net Asset Value
	2024 Ford F250	0%			\$ 68,364	2024	1.00	\$ 68,364	\$ 68,364
	2024 Ford F250	0%			\$ 68,364	2024	1.00	\$ 68,364	\$ 68,364
	Reject pumps		50%	50%	\$ 18,754	2024	1.00	\$ 18,754	\$ 18,754
	Chemical Tanks (Oxford WTP)		100%		\$ 66,659	2024	1.00	\$ 66,659	\$ 66,659
	Rehab and recoating 29 manholes			100%	\$ 70,438	2024	1.00	\$ 70,438	\$ 70,438
	Riser Piping Upgrade-St. Clair		50%	50%	\$ 33,598	2024	1.00	\$ 33,598	\$ 33,598
	Riser Piping Upgrade-LS #1			100%	\$ 82,903	2024	1.00	\$ 82,903	\$ 82,903
	LS Control Panel Upgrade (6 LS)			100%	\$ 208,436	2024	1.00	\$ 208,436	\$ 208,436
	Headworks Drum Screen Control Panel		50%	50%	\$ 46,594	2024	1.00	\$ 46,594	\$ 46,594
	Rehab and recoating 27 manholes and 3 LS Wet Wells			100%	\$ 191,611	2024	1.00	\$ 191,611	\$ 191,611
	Wildwood Estates LS Upgrade and relocation			100%	\$ 943,400	2024	1.00	\$ 943,400	\$ 943,400
	Chitty Chatty Utility Bridge Crossing		50%	50%	\$ 162,877	2024	1.00	\$ 162,877	\$ 162,877
	Osceola FM/St.Clair LS Improvements			100%	\$ 431,092	2024	1.00	\$ 431,092	\$ 431,092
	Ashley WTP Upgrades		100%		\$ 732,218	2024	1.00	\$ 732,218	\$ 732,218
Total Fixed Assets					\$ 88,378,623			\$ 137,823,929	\$ 137,823,929



Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City of Wildwood website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: O2025-51 Adopting Law Enforcement, Parks and Recreation, Water, and Sewer Impact Fees

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, a business impact estimate is not required by state law¹ for the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
 - b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
 - c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
 - d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

¹ See Section 166.041(4)(c), Florida Statutes.



In accordance with the provisions of controlling law, the City of Wildwood hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

The City of Wildwood provides municipal services, including but not limited to law enforcement, parks and recreation, water, and sewer services to residents and businesses within the City's service area. New development, a change in use, renovations, expansions, or building modifications to existing structures may impose increased demands for City services.

Section 163.3202(3), Florida Statutes, encourages the use of innovative land development regulations in the use of impact fees to implement the goals, objectives, and policies of the City's Comprehensive Plan. Further, Policy 8.4.1 of the City's Comprehensive Plan encourages the use of impact fees as a means of allowing development to bear an equitable and proportionate share of the cost of providing new or expanded public facilities required to maintain adopted levels of service, and Policy 8.4.2 provides that the City will continue to use the impact fees it has adopted to support the implementation of the Capital Improvements Program meeting the demand for public facility capital improvements necessitated by new development.

Pursuant to Section 163.31801, Florida Statutes, the City engaged its financial consulting firm, Stantec, to update the City's impact fees based on the most recently available data. The report titled "Impact Fee Study: Law Enforcement, Park, and Water and Sewer" was adopted via Resolution R2025-29 and recommended new fees and authorized the City Manager to initiate the public hearing process pursuant to Florida law.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City of Wildwood, if any:

(a) An estimate of direct compliance costs that businesses may reasonably incur;



If the Ordinance is approved, the fees will increase as follows:

	Current Fee	Increase	Year 1	Year 2	Year 3	Year 4
Law Enforcement	\$271.42	48%	\$304.15	\$336.88	\$369.62	\$402.35
Recreation	\$366.30	50%	\$412.09	\$457.88	\$503.66	\$549.45
Water	\$1,888	7%	\$1,950	\$2,011	\$2,011	\$2,011
Sewer	\$3,298	50%	\$3,710	\$4,123	\$4,535	\$4,947
Total	\$5,824		\$6,437	\$6,929	\$7,419	\$7,910

(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and

None.

(c) An estimate of the City of Wildwood's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

None known at this time.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

This Ordinance has no effect on the current operations of existing businesses within the City's jurisdiction. However, should a business expand or a new business require City services, the business may be subject to higher impact fees.

4. Additional information the governing body deems useful (if any):

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: Pay Application No. 1 for Oak Grove Village Drainage Improvements in the Amount of \$69,825.00

REQUESTED ACTION: Staff recommends approval.

CONTRACT: Vendor/Entity:
Effective Date: Termination Date:
Managing Division/Department: Public Works

BUDGET IMPACT: Funding for this project is allocated from 301-541-60-6303

HISTORY/FACTS/ISSUES:

The Oak Grove Village Drainage Improvements Project was approved by the City Commission and awarded to DB Civil Construction, LLC, on February 13, 2025. DB Civil Construction has submitted Payment Application No. 1 in the amount of \$69,825.00 for work performed through July 31, 2025. As of this application, the project is approximately 14% complete. Kimley-Horn, the City's consulting engineer, has reviewed Payment Application No. 1 and recommends approval.

APPLICATION FOR PAYMENT CONTRACTOR

CITY OF WILDWOOD

Contractor

Is this Application for Payment a progress payment or final payment? ☒ Monthly Progress Payment ☐ Final Application for Payment				Brief Description of Completed Work	
Enter GRANT Number here (if applicable):		Bid/RFP/RFQ No.:		Mobilization, Installation of well-points and slide rail for well installation. Material staging and equipment. Excavation and material removal for well install. Acceptance of Well	
CONTRACTOR NAME: DB Civil Construction, LLC		Project Name: Oak Grove Village Drainage			
CONTRACTOR ADDRESS: 4475 US HWY 1		Contract/Agreement No.:			
St. Augustine, FL 32086		Purchase Order/Change Order No.: 25-00800			
		Invoice/Application Date: 14-Aug-25			
		Invoice/Application No.: 1			
CONTRACTOR TAX ID # 82-1245533		Period From/To: 7/1/2025-7/31/2025			

CONTRACTOR'S APPLICATION FOR PAYMENT			
Application is made for payment, as shown below, in connection with the above referenced Contract/Agreement.			
1.0	ORIGINAL CONTRACT PRICE.....	\$529,890.00	The undersigned Contractor certifies that Contractor has checked and verified this Application for Payment for this period, and that it is a true and correct statement of all work performed, and/or any and all material and equipment supplied by the Contractor; that all Work, materials and equipment included in this Application for Payment has been performed and/or supplied in full accordance with the Contract Documents and/or duly authorized deviations, substitutions or alterations and/or additions; that all terms of this Application for Payment have been authenticated and approved by the authorized undersigned representative of the Contractor and the Current Payment shown herein is now due.
2.0	NET CHANGE BY CHANGE ORDERS.....	\$0.00	
3.0	CONTRACT SUM TO DATE (Lines 1 + 2).....	\$529,890.00	
4.0	TOTAL PREVIOUS AMOUNT BILLED.....	\$0.00	
5.0	WORK COMPLETED THIS PERIOD.....	\$73,500.00	Contractor Authorized Representative Signature Date _____ Digitally signed by Steven Kelley DN: cn=US, e=skelley@dbcivilconstruction.com, ou=DB Civil Construction, CHS/James Kelley Date: 2025.08.14 14:41:37-0400
5.1	STORED MATERIAL THIS PERIOD.....		
NOTE: Pre-approval required for Line Item 5.1, see Payment Procedure for additional requirements.			
6.0	TOTAL GROSS EARNED.....	\$ 73,500.00	Print Name _____ Title _____ Engineer: Mohammed Murad
7.0	RETAINAGE: 5% of Completed Work	\$3,675.00	
8.0	TOTAL EARNED LESS RETAINAGE..... (Lines 6.0 minus Line 7.0)	\$69,825.00	County Department : _____ County Department Address: _____
9.0	LESS PREVIOUS PAYMENTS..... (Line 8 from prior Application for Payment)	\$0.00	
10.0	CURRENT PAYMENT DUE.....	\$69,825.00	PM Initials _____ County Authorized Representative Signature _____ County Authorized Representative Printed Name _____

2.0	CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS	
2.1				Cost Code: _____
2.2				Cost Code: _____
2.3				Cost Code: _____
2.4				Cost Code: _____
2.5				Cost Code: _____
FAILURE TO FULLY COMPLETE THIS FORM MAY JEOPARDIZE TIMELY PAYMENT. IF THIS APPLICATION FOR PAYMENT IS A FINAL INVOICE FOR THE NAMED PROJECT INCLUDE CONTRACTOR'S FINAL RELEASE AND WAIVER OF LIEN.				PO#: _____ Misc. Codes: _____
				For Finance Use

CONTRACTOR NAME: DB Civil Construction, LLC					Project Name:		Oak Grove Village Drainage	
SCHEDULE OF VALUES					Contract/Agreement No.:			
					Purchase Order/Change Order No.:		25-00800	
					Invoice/Application Date:		14-Aug-25	
					Invoice/Application No.:		1	
A	B	C	D	E	F	G	H	I
Pay Item	Description of Work	Scheduled Value	Work Complete		Materials Presently Stored (Not in D or E)	Total Completed and Stored to Date (D + E + F)	% Complete	Balance to Finish (C - G)
			From Previous Application for Payment	This Period				
1.0	MOBILIZATION	\$ 40,000.00		\$ 40,000.00		\$ 40,000.00	100%	\$ -
2.0	MAINTENECNE OF TRAFFIC	\$ 4,000.00		\$ 1,500.00		\$ 1,500.00	38%	\$ 2,500.00
3.0	EROSION CONTROL	\$ 3,000.00		\$ 2,000.00		\$ 2,000.00	67%	\$ 1,000.00
4.0	RESTORATION, COMPLETE	\$ 8,000.00				\$ -	0%	\$ 8,000.00
5.0	PROFESSIONAL SITE VIDEO (Pre & Post CONSTRUCTION)	\$ 700.00				\$ -	0%	\$ 700.00
6.0	STORMWATER LIFT STATION, COMPLETE (INCLUDING HANDLING, TRANSPORTATION, AND INSTALLATION OF ALL CITY SUPPLIED EQUIPMENT AND MATERIALS AS SPECIFIED BY THE CONTRACT PLANS)	\$ 286,500.00		\$ 24,500.00		\$ 24,500.00	9%	\$ 262,000.00
7.0	MILLING EXISTING ASPHALT PAVEMENT, 1 1/2" AVG DEPTH	\$ 39,950.00				\$ -	0%	\$ 39,950.00
8.0	CONCRETE DRIVEWAY AND PADS, 6" THICK	\$ 19,000.00				\$ -	0%	\$ 19,000.00
9.0	TURNOUT CONSTRUCTION- ASPHALT/DRIVEWAY BASE-ASPHALT MATERIAL	\$ 24,000.00				\$ -	0%	\$ 24,000.00
10.0	POWER POLE, RELOCATE	\$ 2,500.00				\$ -	0%	\$ 2,500.00
11.0	EXISTING STORM STRUCTURE REMOVAL	\$ 2,500.00				\$ -	0%	\$ 2,500.00
12.0	20' DOUBLE SWING GATE	\$ 4,000.00				\$ -	0%	\$ 4,000.00
13.0	TYPE "V" STORMWATER INLET	\$ 18,000.00				\$ -	0%	\$ 18,000.00
14.0	TYPE "C" STORMWATER INLET	\$ 16,000.00				\$ -	0%	\$ 16,000.00
15.0	6' BARBED WIRE BLACK COATED CHAIN LINK FENCE	\$ 12,120.00				\$ -	0%	\$ 12,120.00
16.0	STORM PIPE, REMOVAL (8" PVC)	\$ 3,920.00				\$ -	0%	\$ 3,920.00
17.0	6" C900 DR-18 PVC FORCE MAIN BY OPEN CUT	\$ 5,400.00				\$ -	0%	\$ 5,400.00
18.0	18" DRAINAGE PIPE	\$ 23,800.00				\$ -	0%	\$ 23,800.00
19.0	CONNECT TO EXISTING 6" STORM FORCE MAIN	\$ 3,500.00				\$ -	0%	\$ 3,500.00
20.0	REMOVE AND CAP FORCE MAIN PIPE	\$ 7,500.00				\$ -	0%	\$ 7,500.00
21.0	PAYMENT AND PERFORMANCE BOND	\$ 5,500.00		\$ 5,500.00		\$ 5,500.00	100%	\$ -
0.0								
0.0								
0.0								
TOTAL:		\$ 529,890.00	\$ -	\$ 73,500.00		\$ 73,500.00	13.9 %	\$ 456,390.00

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: **Kimley Horn Amendment #2 to Work Authorization #15 for MLK Park Permit Modification in the Amount of \$36,500.00**

REQUESTED ACTION: Staff recommends approval.

CONTRACT: Vendor/Entity:
Effective Date: Termination Date:
Managing Division/Department: Public Works

BUDGET IMPACT: Funding for the services will be allocated from 402-536-70-7353.

HISTORY/FACTS/ISSUES:

The City retained Kimley Horn through Work Authorization (WA) No. 15 to complete the engineering services for the design and expansion of the Rapid Infiltration Basin (RIB). As part of the RIB expansion project, an anticipated excess of suitable soil is expected to be available for City use.

The Parks and Recreation Department has expressed interest in modifying the existing MLK Park design to include an additional practice field located west of the existing football field. The proposed Amendment #2 to Work Authorization #15 is for engineering services to design and prepare the required minor permit modification to allow for infill of the defined area.

The transport and delivery of the determined suitable fill will be proposed as a line item as part of the RIB expansion project solicitation. The final field grading and site completion will be coordinated jointly by Public Works and the Parks and Recreation Department.

**AMENDMENT NUMBER 2 TO WA 15
BETWEEN KIMLEY-HORN AND ASSOCIATES, INC.
AND THE CITY OF WILDWOOD**

AMENDMENT NUMBER 2 DATED August 21, 2025 to Work Authorization 15 between the City of Wildwood (the "City" or the "Client") and Kimley-Horn and Associates, Inc., ("Kimley-Horn or Consultant") dated November 14, 2024 (the "WA") concerning Purchase Order 25-00224, Rapid Infiltration Basin Site Expansion (the "Project").

Kimley-Horn has entered into the WA with the City for the furnishing of professional services, and the parties now desire to amend the Agreement.

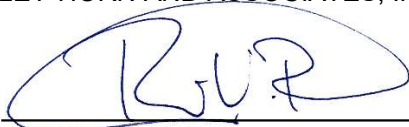
Therefore, it is mutually agreed that the WA is amended to include Additional Services to be performed by Kimley-Horn and provisions for additional compensation by the City to Kimley-Horn, all as set forth in Exhibit A hereto. The parties ratify the terms and conditions of the Agreement, not inconsistent with this Amendment, all of which are incorporated by reference.

Attachment: Exhibit A; Exhibit B

ACCEPTED:
CITY OF WILDWOOD

KIMLEY-HORN AND ASSOCIATES, INC.

BY: _____

BY:  _____
Richard V. Busche, PE

TITLE: _____

TITLE: Senior Vice President

DATE: _____

DATE: August 21, 2025

G:\New Business\Public Sector\City of Wildwood\2024\JEC\RIB Expansion\AMD 2 to WA 15_Practice Field Design.docx

Consultant shall perform the following Additional Services:

Project Understanding:

The City is planning to fill an existing low area at Martin Luther King (MLK) Park to build a practice field. The Project limits are shown in the attached Exhibit B. The Project will include survey and design, then permitting. The following tasks provide details for the scope included with this project.

Scope of Services:

Task 1 – Survey Services

Kimley-Horn will retain a Professional Land Surveyor as a subconsultant to perform survey services for the Project. The surveyor will:

- A. Prepare a certified Boundary Survey prepared in accordance with Florida Standards of Practice found in Rule 5J-17 of the Florida Administrative Code. The survey will include the location of all above-ground visible site features such as buildings, walks, asphalt, signs, etc. on the subject property and within ten feet of the property line.
- B. Review the title commitment provided and plot the applicable encumbrances. The location and/or setting of the property corners of the subject parcel is included in this task.
- C. Depict spot elevation data at approximate 50-foot intervals within the subject topographic limits and all major grade breaks therein. The spot elevation data will be interpolated to depict one-foot contour intervals and will be shown on the survey. Additionally, collection of inverts, sizes, and materials of pipes within storm and sanitary structures will be included when reasonably accessible.

Task 2 – Site Development Plans

- A. Using the approved conceptual site plan and Client authorization, Kimley-Horn will prepare site civil construction plans and drainage calculations for the proposed improvements. Construction plans will consist of the following sheets:
 - 1) Cover Sheet and Vicinity Map
 - 2) General Notes Sheet
 - 3) Demolition Plan
 - 4) Geometry Plan and Utilities
 - 5) Grading and Drainage Plan
 - 6) Construction and Utility Details
- B. Kimley-Horn will coordinate with existing utilities within the project limits to determine potential utility conflicts.
- C. Kimley-Horn will include earthwork calculations for the proposed fill activity in the construction plans.
- D. It is assumed that no lift station is needed for the Project.

- E. It is assumed that no landscaping is required for the Project.
- F. THE SITE PLAN WILL BE DEVELOPMENT TO INCLUDE THE MINIMUM INFORMATION NEEDED FOR PERMITTING.

Task 3 – Permitting

- A. Kimley-Horn will submit a MINOR site plan application to the City of Wildwood. The City will assist in coordinating the approval process with Wildwood Development Services.
- B. Kimley-Horn will prepare and submit a MINOR modification permit application to the Southwest Florida Water Management District (SWFWMD). This construction activity will likely modify the existing ERP permit number 43044032.000. Kimley-Horn will submit the required number of plans and supporting documentation to provide a complete permit application. Kimley-Horn will respond to up to two reasonable Requests for Additional Information (RAI). The City will be the applicant and provide the necessary signatures, supporting documents as well as any required permitting fees.

Additional Services if required:

Services requested that are not specifically stated in the scope of work described herein can be provided under a new and separate Work Authorization agreement or can be performed on an hourly basis upon written authorization.

Schedule:

Kimley-Horn will begin services upon receipt of an executed Work Authorization. The above services will be provided as expeditiously as practicable to meet a mutually agreed-upon schedule.

Method of Compensation:

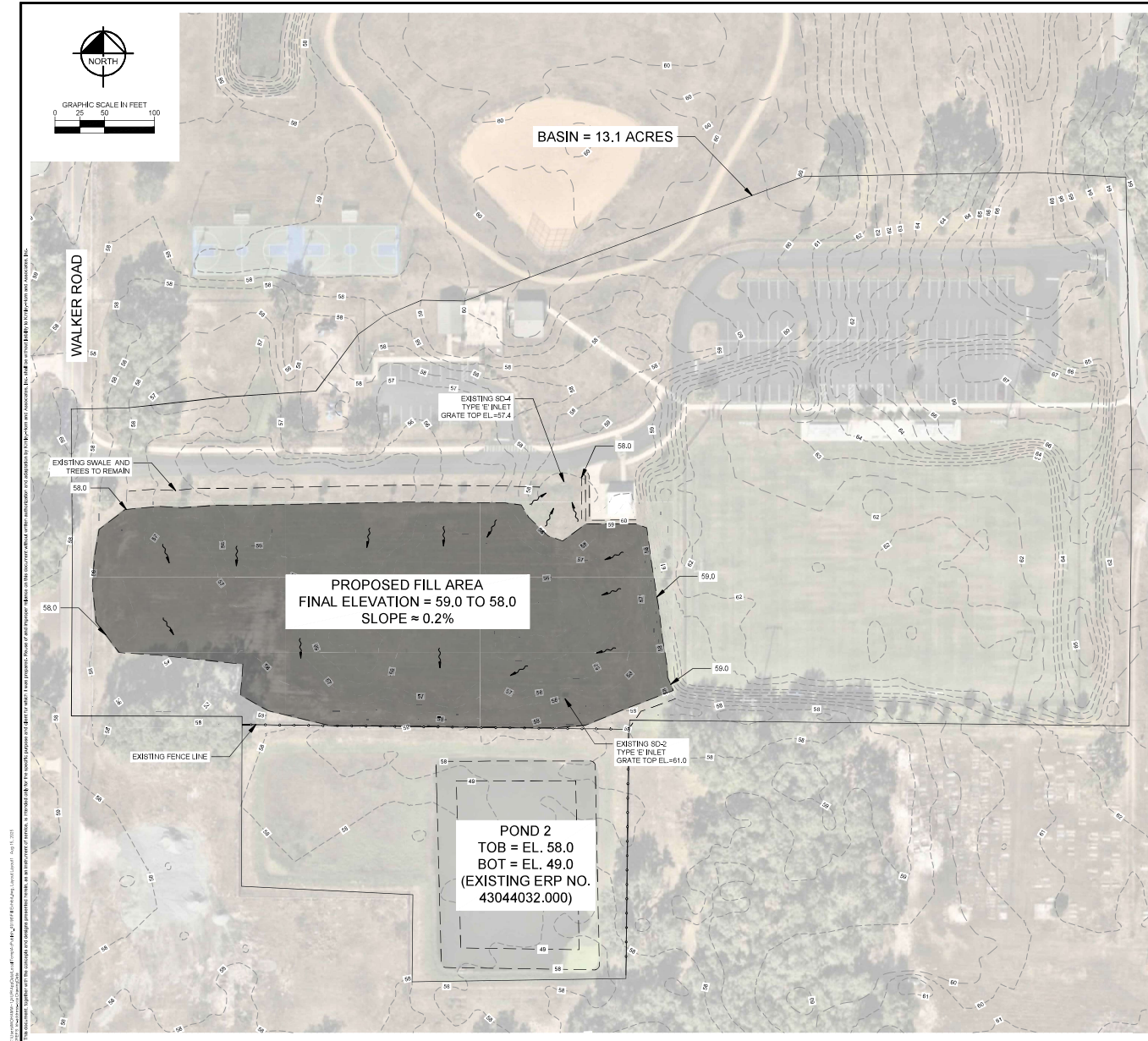
Kimley-Horn will provide the Scope of Services for the fees shown in the table below.

<i>Task Description</i>	<i>Lump Sum Fees</i>
Task 1 – Survey Services	\$9,000.00
Task 2 – Site Development Plans	\$19,500.00
Task 3 – Permitting	\$8,000.00

Kimley-Horn will perform the services in Tasks 1-3 for the lump sum fees shown above.

All permitting, application, and similar project fees will be paid directly by the Client. Should the Client request Kimley-Horn to advance any such project fees on the Client's behalf, an invoice for such fees, with a fifteen percent (15%) markup, will be immediately issued to and paid by the Client.

Lump sum fees will be invoiced monthly based on the overall percentage of services performed. Payment is due within 25 days of receipt of the invoice and should include the invoice number and Kimley-Horn project number.



© 2025 Kimley-Horn and Associates, Inc. All rights reserved. This drawing is the property of Kimley-Horn and Associates, Inc. and is not to be reproduced or used in any manner without the written consent of Kimley-Horn and Associates, Inc. The information contained herein is for informational purposes only and does not constitute a contract. The user of this drawing assumes all responsibility for its use. The information contained herein is for informational purposes only and does not constitute a contract. The user of this drawing assumes all responsibility for its use.

NOTES

1. THE SITE HAS BEEN PREVIOUSLY PERMITTED UNDER ERP NO. 44033005.000 (APPROVED 2008) AND ERP NO. 43044032.000 (APPROVED 2018). POND 2 CALCULATIONS INCORPORATE THE OPEN SPACE PROJECT AREA.
2. CONCEPT LAYOUT INCLUDES FILLING THE EXISTING LOW AREA TO CREATE A PRACTICE FIELD.
3. FINISH GRADE SHALL BE 59.0 FEET AT THE EAST SIDE AND 58.0 FEET AT THE WEST SIDE WITH A SLOPE OF ABOUT 0.2%.
4. NO PROPOSED IMPERVIOUS SURFACES.
5. FILL MATERIAL TO CONSIST OF CLEAN FREE DRAINAGE SAND AND SANDY SOIL.
6. ANY FILL USED FOR THE PROJECT SHOULD CONSIST OF CLEAN FINE SAND WITH LESS THAN 12 PERCENT BY DRY WEIGHT PASSING THE U.S. STANDARD NO. 200 SIEVE AND BE FREE OF RUBBLE, ORGANICS, CLAY, DEBRIS AND OTHER DELETERIOUS MATERIAL. FILL SHOULD BE TESTED AND APPROVED PRIOR TO IMPORT AND PLACEMENT. EACH LIFT SHOULD HAVE A LOOSE THICKNESS NOT EXCEEDING 12 INCHES. DENSITY TESTS SHOULD BE PERFORMED TO CONFIRM THE REQUIRED COMPACTION IS BEING ACHIEVED BEFORE PLACING THE NEXT LIFT. BEFORE BEGINNING COMPACTION, SOIL MOISTURE CONDITIONING MAY BE REQUIRED. SOIL MOISTURE CONTENTS SHOULD BE CONTROLLED TO FACILITATE PROPER COMPACTION. A MOISTURE CONTENT WITHIN TWO PERCENTAGE POINTS OF THE MATERIAL'S OPTIMUM INDICATED BY THE MODIFIED PROCTOR TEST (ASTM D-1557) IS RECOMMENDED PRIOR TO COMPACTION OF THE NATURAL GROUND AND FILL. ALL ENGINEERED FILL SHOULD BE COMPACTED TO AT LEAST 95 PERCENT OF THE MATERIAL'S MODIFIED PROCTOR (ASTM D-1557) MAXIMUM DRY DENSITY.
7. APPROXIMATE FILL VOLUME: 9,500 CUBIC YARDS.
8. THE TOPOGRAPHIC INFORMATION IS APPROXIMATE AND IS BASED ON PUBLICLY AVAILABLE DATA AND NOT BASED ON A RECENT SURVEY.
9. THIS PLAN SHOULD NOT BE USED FOR CONSTRUCTION.

PRACTICE FIELD AT MLK PARK		CONCEPT LAYOUT		Kimley-Horn		NOT FOR CONSTRUCTION		DATE	
PREPARED FOR CITY OF WILMINGTON		FLORIDA		MOHAMMED ALI, M.D., P.E.		91243		DATE	
SHEET NUMBER EX-B		MARION COUNTY		JUL		JUL		DATE	
SUNGAP - MAJOR SITE PLAN		MARION COUNTY		JUL		JUL		DATE	



CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: Kimley Horn WA No. 26 for Millennium Park Reuse Main Extension Alternative Route Design for the Amount of \$44,950.00

REQUESTED ACTION: Staff Recommends Approval

CONTRACT: Vendor/Entity: Kimley Horn Engineering
Effective Date: 08/28/2025 Termination Date:
Managing Division/Department: Utility Department / Wastewater Division

BUDGET IMPACT: Funds for this project are available in account 402-536-70-7352 (Millennium Park Reuse Project).

HISTORY/FACTS/ISSUES:

The Millennium Park Reuse Extension project has been identified in the City's Capital Improvement Project program. The City retained Kimley-Horn to complete the engineering analysis, design, and bid specification to extend the city's reuse system to Millennium Park. The City has identified the need to reroute the reuse main from its original design due to easement availability. This work authorization is to have Kimley Horn complete the design of the new route, including survey and permitting. Staff recommend approval of Work Authorization No. 26 for the amount of \$44,950.00.

WORK AUTHORIZATION NUMBER 26

Describing a specific agreement between Kimley-Horn and Associates, Inc. (“Kimley-Horn”) and the City of Wildwood (“the Client” or “the City”) in accordance with the terms of the Master Agreement for Continuing Professional Services for RFQ 2023-07 dated May 8, 2023, which is incorporated herein by reference.

Identification of Project:

Project: Millennium Park Reuse Main Extension Alternative Route Design

Client: City of Wildwood

Project Manager: James E. Clayton, PE

Project Understanding:

Under a previous work authorization, Kimley-Horn provided services for the Millennium Park Reuse Extension. It required easements from multiple property owners. The City was unable to acquire the easements along the proposed route. Therefore, the City negotiated with adjacent property owners to acquire easements for an alternative route for the Millennium Park Reuse Extension. The City has acquired all the necessary easements along the alternative route to design and construct the remainder of the Millennium Park Reuse Extension. The alternative route of the Millennium Park Reuse Extension (the Project) is shown in the attached Exhibit A. The design of the alternative route will require additional survey and underground utility locates that were not included in the original route. This Scope of Services will include the design services and permitting required to complete the construction plans for the alternative route.

Scope of Services:

Task 1 –Design Services for Alternative Reuse Line

- A. Kimley-Horn will contract directly with a professional surveyor subconsultant to perform a topographic survey along the Project corridor. The survey will consist of underground utility locates within the limits of the survey and the proposed route.
- B. Kimley-Horn will submit 60%, 90% and 100% plans, specifications, and an opinion of probable cost for the City’s review and comment. Kimley-Horn will provide responses to City comments with the subsequent plan submittals. At completion of 100% plans, the City will provide written approval of the plans and specifications indicating that there are no further comments outstanding.
- C. Kimley-Horn will prepare a Sumter County Right-of-Way (ROW) permit application for construction of the utility extensions within Sumter County ROW.

Additional Services if required:

Services requested that are not specifically stated in the scope of work described herein can be provided under a new and separate Work Authorization agreement or can be performed on an hourly basis upon written authorization.

Schedule:

Kimley-Horn will begin services upon receipt of an executed Work Authorization. The above services will be provided as expeditiously as practicable to meet a mutually agreed-upon schedule.

Method of Compensation:

Kimley-Horn will provide the Scope of Services in Task 1 for the lump sum fee of \$44,950.00.

All permitting, application, and similar project fees will be paid directly by the Client. Should the Client request Kimley-Horn to advance any such project fees on the Client's behalf, an invoice for such fees, with a fifteen percent (15%) markup, will be immediately issued to and paid by the Client.

Lump sum fees will be invoiced monthly based on the overall percentage of services performed. Payment is due within 25 days of receipt of the invoice and should include the invoice number and Kimley-Horn project number.

ATTACHMENT: Exhibit A

ACCEPTED:
THE CITY OF WILDWOOD, FLORIDA

KIMLEY-HORN AND ASSOCIATES, INC.

BY: _____

BY: _____
Richard V. Busche, PE

Title: _____

Title: Senior Vice President

Date: _____

Date: August 26, 2025

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EXHIBIT A

Legend

Millennium Park Reuse Extension

- Phase I
- Phase II
- Phase III
- Phase IV
- Phase V
- Phase VI

Required Easements

Project Parcels

Dashed lines to indicate reuse line construction phases that are part of roadway projects.

COMPLETE



Feet

0 300 600

OLD ROUTE

Villas at Wildwood

PROPOSED
ALTERNATIVE
ROUTE

COMPLETED

Millennium Park Reuse Extension

Kimley»Horn

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: Purchase of Replacement Gear Drive Assembly for 50' Walker Clarifier for the Amount of \$34,635.00

REQUESTED ACTION: Staff Recommends Approval

CONTRACT: Vendor/Entity: Walker Process Equipment
Effective Date: 08/28/2025 Termination Date:
Managing Division/Department: Utility Department / Wastewater Division

BUDGET IMPACT: Funds for this purchase are available in account 401-535-30-4600 — Repair and Maintenance.

HISTORY/FACTS/ISSUES:

Earlier this year, the west clarifier gear box at the wastewater treatment facility had a failure and needed to be replaced. This put the plant down to three functioning clarifiers for over 6 weeks. Fortunately, it was a dry time of year and the city suffered no FDEP violations. This request is to purchase a spare gear drive to have in stock in the event of a future failure on the East Walker unit. Staff recommends approval to purchase the spare gear drive assembly from Walker Process for the amount of \$34,635.00. Attached is the quote and sole source letter from Walker Process Equipment for the replacement.

07-17-2025

QUOTE

26914
CONTRACT#: M70410A

WALKER PROCESS EQUIPMENT
A DIVISION OF MCNISH LLC
840 N RUSSELL AVE
AURORA, ILLINOIS 60506
PHONE: (630) 892-7921
FAX: (630) 892-7951
Mike Fowler
(630) 264-5241
mfowler@walker-process.com

CUSTOMER: WILDWOOD FL
1290 INDUSTRIAL DRIVE
WILDWOOD, FL 34785

CONTACT: SCOTT GEOGHEGAN
PHONE: 352-459-4669

JOB NAME: WILDWOOD MWWT
WILDWOOD, FL

QTY	DESCRIPTION	UNIT PRICE	AMOUNT	SHIPMENT
1	WALKER PROCESS S42H FINAL SPUR GEAR DRIVE ASSEMBLY - DRIVE WILL BE SET UP FOR LONG TERM STORAGE DRIVE WILL BE FINISHED PAINTED FREIGHT TO WILDWOOD, FL INCLUDED IN THE PRICE	34,635.00	34,635.00	4-6 WK ARO
Net 30 Days after Shipment			\$34,635.00	

Note:

Prices are firm for thirty (30) days from this quotation. All prices quoted are based on buyers acceptance to the companies standard terms of sales, and/or additional terms on this quotation. Printed copies can be mailed upon written request.

The prices quoted are subject to adjustment to reflect changes in the cost of material (A) and other items (B) to Walker Process Division of McNish Corporation that occur between quotation time and time materials are purchased as measured by:

- A. The appropriate material indices, such as North American Carbon Steel Price Index.
- B. Price revisions for items not manufactured by Walker Process, Division of McNish LLC.

Taxes: Seller is registered to collect and pay sales and use tax for the purchase of materials. If Buyer purchases equipment, Buyer will provide a tax exemption certificate. If the Buyer is not tax exempt or does not provide a tax exempt certificate, Seller will add state sales and use tax at the applicable tax rate at the time equipment is invoiced.

SIGNED: _____ **DATE:** _____

Delivery Terms

F.O.B. Aurora, IL or point of shipment.

Payment Terms

Net 30 Days of Order

Minimum Order

\$50.00

NOTE: Walker Process Equipment accepts credit card payments for order not exceeding \$9,000.00.
Credit Card Orders are subject to a 3% credit card fee. Walker Process Equipment must be advised at the time of placing the order that payment will be made by a credit card.

When ordering parts, please refer to Contract Number: **M70410A** and Quote No. **26914**

BY: Mike Fowler - (630) 264-5241

REPAIR SALES

Page 1 of 1

MECHANICAL WARRANTY

Walker Process Equipment, division of McNish, LLC ("Seller") warrants, to Buyer that all products and parts of its manufacture ("Goods") are free from defects in material and workmanship on the date of shipment. Seller's obligation under this Mechanical Warranty is to replace or repair, at no charge to Buyer and the original user of the Goods, any Goods which proves to Seller's satisfaction to have a defect in material or workmanship that interferes with the mechanical operation of the Goods under normal use and service within one (1) year from date of initial operation of the Goods or fifteen (15) months from date of shipment, whichever time period first occurs (the "Warranty Period").

If, within the Warranty Period, Buyer gives Seller prompt written notice of any defects in the Goods, Seller shall then, as Buyer's sole remedy, repair or replace, any such Goods, which Seller determines, in its sole discretion, to have failed under normal use. Unless otherwise agreed to, in writing, by Seller, (i) all repairs or replacements shall be made F.O.B. Seller's manufacturing facility or other locations designated by Seller; and (ii) Buyer shall be solely responsible for the cost of any labor required in order to allow Seller to gain access to the Goods in order to allow Seller to assess the claimed defects; and (iii) Buyer shall be responsible for all costs of installation of all Goods replaced or repaired by Seller under this Warranty. If Seller determines that any claimed defect is not, in fact, covered by this Warranty, Buyer shall pay Seller its then customary charges for any repairs or replacements made by Seller. Any suit or action brought under this Warranty must be commenced not later than ninety (90) days after the expiration of the Warranty Period, notwithstanding any statute of limitations to the contrary. Buyer shall provide Seller with satisfactory evidence that all the Goods have been maintained in accordance with Seller's instructions as stated in the installation, operations and maintenance (IOM) manual provided by Seller to Buyer.

This Warranty does not apply to, and is rendered null and void by, any Goods which, after leaving Seller's manufacturing plant, are: (i) repaired or altered without Seller's prior written approval; or (ii) improperly stored, installed or operated, including any Goods operated beyond its rated capacity or without required safety devices and protective measures; or (iii) the subject of intentional or negligent misuse, misapplication, neglect, or accident; or (iv) installed contrary to Seller's instructions; or (v) the subject of start-up, inspections, or instructions in the operation or maintenance performed by any person who is not an authorized representative of Seller; or (vi) damaged from corrosion, erosion, or any other deterioration occurring after the Goods, or parts thereof, leave the point of manufacture; or (vii) not maintained in accordance with Seller's instructions as stated in the Installation, Operation and Maintenance (IOM) Manual provided by Seller to Buyer.

This Mechanical Warranty shall not apply to products or parts which are not manufactured by Seller. Buyer's sole remedy for defective products and parts not manufactured by Seller shall be solely as provided under the warranty, if any, of the original manufacturer of such products and parts. All warranty claims for defective products and parts not manufactured by Seller shall be submitted directly to the original manufacturer for coverage.

The obligations of Seller under this Warranty are subject to, and contingent upon, Buyer not being in breach of any of its payment obligations to Seller for the Goods.

This Warranty is provided by Seller, and accepted by Buyer, in lieu of all other warranties and remedies, express or implied. Seller disclaims the implied warranties of merchantability and fitness for a particular purpose, and any implied warranties arising from course of performance, course of dealing, or usage or trade. Seller shall not be liable under this Mechanical Warranty to Buyer or any other party for direct, special, consequential, indirect or incidental damages of any kind, including, but not limited to, loss of profits. Seller's sole obligation and Buyer's exclusive remedy for warranty claims relating to any Goods is as stated in this Mechanical Warranty.



**Dedicated to the
Water and Wastewater
Industry**

**Walker Process Equipment
A Division of McNish LLC**

840 North Russell Avenue
Aurora, Illinois 60506-2853

Phone – (630) 892-7921

Sales/Admin.– Fax - (630) 892-7951

Engineering – Fax - (630) 844-9590

Purchasing – Fax - (630) 892-7998

June 2, 2025

City of Wildwood
1290 Industrial Drive
Wildwood, FL 34785

Attn: All Concerned

Re: Sole Source Material
Walker Process Contract M70410A

This letter will serve to advise you that the Walker Process Equipment supplied to the Wildwood MWWT, Wildwood, FL under Walker Process Equipment Contract M70410A, was engineered, designed and manufactured solely by Walker Process Equipment.

All drawings of our equipment are the sole property of Walker Process Equipment and releasing detailed information is against company policy. We are obligated to our customer to provide competitive quotations for replacement parts.

The services/parts for Walker Process Contract M70410A are only available from Walker Process Equipment, through our Repair Parts Department.

Walker Process Equipment
Division of McNish Corporation

Brian Freeman
Repair Sales
(630)-264-5244
bfreeman@walker-process.com

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: Pay Application No. 6 for Phase One of the Water Reclamation Facility Project in the Amount of \$980,265.86

REQUESTED ACTION: Staff Recommends Approval

CONTRACT: Vendor/Entity: Garney Construction
Effective Date: 08/29/2025 Termination Date:
Managing Division/Department: Utility Department / Wastewater Division

BUDGET IMPACT: Funds for this application can be found in account 402-536-70-7353 - Wastewater Treatment Plant Project.

HISTORY/FACTS/ISSUES:

On August 12, 2024, the City approved the construction contract with its Construction Manager at Risk (CMAR), Garney Construction, for Phase 1 of the expansion of the Water Reclamation Facility. The Guaranteed Maximum Price (GMP) for Phase 1 was approved on February 10, 2025, for the amount of \$34,546,993.00. This request is for Pay Application No. 6 for Phase 1, in the amount of \$980,265.86. After review, both the consultant (CPH Engineering) and City staff recommend approval of payment to Garney Construction in the amount of \$980,265.86.

APPLICATION AND CERTIFICATE OF PAYMENT

AIA DOCUMENT G702

PAGE ONE OF 2 PAGES

TO: City of Wildwood
743 Huey Street
Wildwood, FL 34785

PROJECT: Wildwood WRF BNR Improvements CMAR

APPLICATION NO: 6

PERIOD TO: 08/31/25

Distribution to:

☒ OWNER

☐ CONTRACTOR

FROM: Garney Construction
370 East Crown Point Road
Winter Garden, FL. 34787

CONTRACT DATE: 01/22/24

CONTRACTOR'S APPLICATION FOR PAYMENT

CHANGE ORDER SUMMARY			
Change Orders approved in previous months by Owner		Additions	Deductions
TOTAL			
Approved this month			
Number	Date Approved		
1			
2			
3			
TOTALS		-	-
Net change by Change Orders		-	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Garney Construction

By: 
Ryan Winslow

Date: 08/25/25

CERTIFICATE FOR PAYMENT

In accordance with the Contract documents, based on on-site observations and the data comprising the above application, the Engineer certifies to the Owner that to the best of the Engineer's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the contractor is entitled to payment of the AMOUNT CERTIFIED.

Application is made for payment, as shown below, in connection with the Contract.

Continuation Sheet, AIA Document G703, is attached.

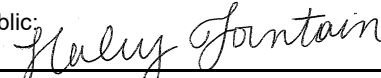
1. ORIGINAL CONTRACT SUM	\$	34,546,993.00
2. Net change by change Orders	\$	-
3. CONTRACT SUM TO DATE (Line 1+or- 2)	\$	34,546,993.00
4. TOTAL COMPLETED & STORED TO DATE	\$	7,048,952.72
(Column G on G703)		
5. TOTAL RETAINAGE: 5%	\$	352,447.64
6. TOTAL EARNED LESS RETAINAGE	\$	6,696,505.08
(Line 4 less Line 5 Total)		
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	5,716,239.22
8. CURRENT PAYMENT DUE	\$	980,265.86
9. BALANCE TO FINISH	\$	27,850,487.92
(Line 3 less Line 6)		

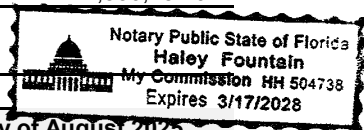
State of: Florida County Of: Orange

Subscribed and sworn to before me this

25th day of August 2025.

Notary Public:





AMOUNT CERTIFIED \$ 980,265.86

(Attach explanation if amount certified differs from the amount applied for.)

By:  Date: 8/28/2025

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

AIA DOCUMENT G703

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing

Contractor's signed Certification is attached

In tabulations below, amounts are stated to the nearest dollar.

Use Column 1 on Contracts were variable retainage for line items may apply

APPLICATION NUMBER:

6

APPLICATION DATE:

08/25/25

PERIOD TO:

08/31/25

PROJECT NO.:

0669

A	B		C	D	E	G		H
ITEM NO.	DESCRIPTION OF WORK		SCHEDULED VALUE	WORK COMPLETED		TOTAL COMPLETED AND STORED TO DATE	% COMPLETE	BALANCE TO FINISH
				FROM PREVIOUS APPLICATION	THIS PERIOD			
INDIRECT COST - PHASE 1								
	GENERAL CONDITIONS							
GC-01	Mobilization		\$1,760,000.00	\$1,760,000.00	\$0.00	\$1,760,000.00	100.0%	\$0.00
GC-02	General Conditions		\$1,864,262.00	\$782,991.44	\$167,784.00	\$950,775.44	51.0%	\$913,486.56
GC-03	Bonds		\$345,470.00	\$211,995.00	\$0.00	\$211,995.00	61.4%	\$133,475.00
GC-04	Insurance		\$518,205.00	\$518,205.00	\$0.00	\$518,205.00	100.0%	\$0.00
CG-05	Builder's Risk Insurance		\$172,735.00	\$172,735.00	\$0.00	\$172,735.00	100.0%	\$0.00
	CONSTRUCTION MANAGER FEE							
CM-01	CM Fee		\$2,852,504.00	\$884,277.48	\$171,151.00	\$1,055,428.48	37.0%	\$1,797,075.52
	STORED MATERIALS							
SM-01	Stored Materials		\$0.00	\$0.00	\$0.00	\$0.00	0.0%	\$0.00
ALLOWANCE & CONTINGENCIES - PHASE 1								
AC-01	Testing & Inspection Fees Allowance		\$50,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$50,000.00
AC-02	Permit Fees Allowance		\$25,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$25,000.00
AC-03	Hazardous Material Survey Allowance		\$25,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$25,000.00
AC-04	Builder's Risk Insurance Deductible Allowance		\$1,010,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,010,000.00
AC-05	Unsuitable Soils Allowance		\$250,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$250,000.00
AC-06	Permanent Power Fees Allowance		\$50,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$50,000.00
AC-07	Escalation Allowance		\$1,067,659.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,067,659.00
AC-08	CM Contingency		\$1,067,659.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,067,659.00
AC-09	Scope Gap / Exclusions Contingency		\$1,067,659.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,067,659.00
AC-10	Owner Contingency		\$1,067,659.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,067,659.00
OWNER DIRECT PURCHASE EQUIPMENT - PHASE 1								
ODP-01	ODP - Submersible Pumps		\$456,661.00	\$0.00	\$0.00	\$0.00	0.0%	\$456,661.00
OPD-02	ODP - Influent Drum Screens		\$765,456.00	\$0.00	\$0.00	\$0.00	0.0%	\$765,456.00
ODP-03	ODP - Clarifiers		\$1,519,500.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,519,500.00
ODP-02	ODP - Large Diameter Pipe & Valves		\$1,049,395.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,049,395.00
OPD-03	ODP - Disc Filters		\$569,800.00	\$0.00	\$0.00	\$0.00	0.0%	\$569,800.00
ODP-04	ODP - DAVCO Plant		\$4,450,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$4,450,000.00
ODP-03	ODP - Electrical Gear		\$1,269,840.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,269,840.00
OPD-04	ODP - Generator		\$439,750.00	\$0.00	\$0.00	\$0.00	0.0%	\$439,750.00
PHASE 1 WORK								
	SITEWORK							
SW-01	Earthwork General - Erosion Control & Dust Control / Maintenance		\$21,000.00	\$3,360.00	\$1,680.00	\$5,040.00	24.0%	\$15,960.00
SW-02	Earthwork General - Parking, Laydown & Storage Areas / Maintenance		\$20,000.00	\$3,200.00	\$1,600.00	\$4,800.00	24.0%	\$15,200.00
SW-03	Earthwork General - Construction Entrances / Maintenance		\$22,000.00	\$3,520.00	\$1,760.00	\$5,280.00	24.0%	\$16,720.00
SW-04	Screening Structure - Excavate		\$49,000.00	\$12,250.00	\$0.00	\$12,250.00	25.0%	\$36,750.00
SW-05	Screening Structure - Prep Subgrade		\$10,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$10,000.00
SW-06	Screening Structure - Structural Base		\$10,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$10,000.00
SW-07	Screening Structure - Backfill		\$20,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$20,000.00
SW-08	Influent Flow Meter - Excavate		\$26,000.00	\$6,500.00	\$0.00	\$6,500.00	25.0%	\$19,500.00

CONTINUATION SHEET

AIA DOCUMENT G703

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing

Contractor's signed Certification is attached

In tabulations below, amounts are stated to the nearest dollar.

Use Column 1 on Contracts were variable retainage for line items may apply

APPLICATION NUMBER:

6

APPLICATION DATE:

08/25/25

PERIOD TO:

08/31/25

PROJECT NO.:

0669

A	B	C	D	E	G		H
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		TOTAL COMPLETED AND STORED TO DATE	% COMPLETE	BALANCE TO FINISH
			FROM PREVIOUS APPLICATION	THIS PERIOD			
SW-09	Influent Flow Meter - Prep Subgrade	\$3,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$3,000.00
SW-10	Influent Flow Meter - Structural Base	\$3,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$3,000.00
SW-11	Influent Flow Meter - Backfill	\$6,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$6,000.00
SW-12	Master Lift Station - Security Fence & Gates	\$14,904.00	\$0.00	\$0.00	\$0.00	0.0%	\$14,904.00
	YARD PIPE						
YP-01	Submit - Yard Pipe/Fittings	\$10,000.00	\$5,000.00	\$5,000.00	\$10,000.00	100.0%	\$0.00
YP-02	Submit - Valves	\$10,000.00	\$2,500.00	\$7,500.00	\$10,000.00	100.0%	\$0.00
YP-03	Submit - Precast Manholes	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	100.0%	\$0.00
YP-04	Deliver - Yard Pipe/Fittings	\$936,000.00	\$327,600.00	\$0.00	\$327,600.00	35.0%	\$608,400.00
YP-05	Deliver - Valves	\$74,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$74,000.00
YP-06	Deliver - Precast Manholes	\$18,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$18,000.00
YP-07	Unload, Store & Inventory	\$31,000.00	\$9,300.00	\$0.00	\$9,300.00	30.0%	\$21,700.00
YP-08	Subsurface Exploration (Pothole / VacTruck)	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	100.0%	\$0.00
YP-09	Restrain Existing 16" FM	\$158,000.00	\$158,000.00	\$0.00	\$158,000.00	100.0%	\$0.00
YP-10	30" dia FM from Ex. 30" Plug Valve to Flowmeter	\$801,000.00	\$0.00	\$451,603.80	\$451,603.80	56.4%	\$349,396.20
YP-11	Underslab 30" dia at Influent Flowmeter	\$26,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$26,000.00
YP-12	30" dia FM from 30x12 Reducing Tee to 30" Cap at end of Header including (3)ea 30x20 Reducing Tees to Screening Structure	\$101,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$101,000.00
YP-13	16" dia FM from 30x16 Reducing Tee to 16x16 Tapping Saddle / Hot Tap	\$18,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$18,000.00
YP-14	12" dia RAS from 30x12 Reducing Tee on 30" FM to 12" Plug Valve For Future Phasing	\$22,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$22,000.00
YP-15	6" dia RWM from 6x6 hot tap/tee to 2" at MLS and 4" at Screening Structure	\$111,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$111,000.00
YP-16	Potable Water Lines	\$39,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$39,000.00
YP-17	Underslab 20" dia Influent at Screening Structure	\$24,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$24,000.00
YP-18	Underslab 30" dia Effluent at Screening Structure	\$31,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$31,000.00
YP-19	Underslab 2" dia RWM at Screening Structure	\$8,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$8,000.00
YP-20	Underslab 6" dia Backwash Drain Lines at Screening Structure	\$12,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$12,000.00
YP-21	Underslab 4" dia Sanitary Drains Lines	\$26,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$26,000.00
YP-22	Precast Manholes	\$13,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$13,000.00
YP-23	Sanitary Drain Line b/w Recycle Lift Station and MH-5	\$13,248.00	\$0.00	\$0.00	\$0.00	0.0%	\$13,248.00
YP-24	36" dia Effluent from Screening Structure Effluent to Master Lift Station	\$40,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$40,000.00
YP-25	6" dia Drum Screen Backwash Drain Lines at Screening Structure	\$7,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$7,000.00
YP-26	4" dia Sanitary Drain Lines from Dumpsters	\$11,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$11,000.00
YP-27	8" dia Gravity Sanitary Main & Cleanouts to MH-2 at Screening Structure	\$20,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$20,000.00
YP-28	8" dia Gravity Sanitary Main b/w MH-2 and MH-1	\$15,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$15,000.00
YP-29	8" dia Gravity Sanitary Main b/w MH-1 and Master Lift Station	\$5,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$5,000.00
YP-30	8" dia FM from PV to Lift Station	\$3,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$3,000.00
YP-31	24" dia Discharge from Master Lift Station to Existing EQ Basin	\$133,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$133,000.00
YP-32	Underslab 24" dia at Master Lift Station	\$10,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$10,000.00
YP-33	Underslab 2" dia ARV at Master Lift Station	\$7,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$7,000.00
YP-34	1"-2" dia RWM at Screening Structure and Master Lift Station	\$16,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$16,000.00
YP-35	Flush / Clean Pipe	\$13,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$13,000.00
YP-36	Test Pipe	\$27,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$27,000.00
YP-37	Disinfect Pipe	\$5,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$5,000.00

CONTINUATION SHEET

AIA DOCUMENT G703

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing

Contractor's signed Certification is attached

In tabulations below, amounts are stated to the nearest dollar.

Use Column 1 on Contracts were variable retainage for line items may apply

APPLICATION NUMBER:

6

APPLICATION DATE:

08/25/25

PERIOD TO:

08/31/25

PROJECT NO.:

0669

A	B	C	D	E	G		H
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		TOTAL COMPLETED AND STORED TO DATE	% COMPLETE	BALANCE TO FINISH
			FROM PREVIOUS APPLICATION	THIS PERIOD			
	INFLUENT FLOW METER						
IFM-01	Submit - Concrete	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	100.0%	\$0.00
IFM-02	Submit - Rebar	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	100.0%	\$0.00
IFM-03	Submit - Flange Pipe / Fittings	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	100.0%	\$0.00
IFM-04	Submit - Valves	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	100.0%	\$0.00
IFM-05	Submit - Flow Meter (not accounted for in GMP-1)	\$0.00	\$0.00	\$0.00	\$0.00	0.0%	\$0.00
IFM-06	Deliver - Rebar	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	100.0%	\$0.00
IFM-07	Deliver - Flange Pipe / Fittings	\$274,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$274,000.00
IFM-08	Deliver - Valves	\$101,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$101,000.00
IFM-09	Deliver - Flow Meter & Instruments (not accounted for in GMP-1)	\$0.00	\$0.00	\$0.00	\$0.00	0.0%	\$0.00
IFM-10	Form/Rebar/Pour Slab	\$41,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$41,000.00
IFM-11	Cure / Finish / Point & Patch Concrete	\$22,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$22,000.00
IFM-12	Install Exposed Flange Pipe/Fittings	\$201,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$201,000.00
IFM-13	Install Exposed Valves	\$63,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$63,000.00
IFM-14	Install Flow Meter & Instruments (not accounted for in GMP-1)	\$0.00	\$0.00	\$0.00	\$0.00	0.0%	\$0.00
IFM-15	Bollards	\$5,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$5,000.00
IFM-16	Testing & Start up Flow Meter	\$3,242.00	\$0.00	\$0.00	\$0.00	0.0%	\$3,242.00
	SCREENING STRUCTURE						
SS-01	Submit - Concrete	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	100.0%	\$0.00
SS-02	Submit - Rebar	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	100.0%	\$0.00
SS-03	Submit - Flange Pipe / Fittings	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	100.0%	\$0.00
SS-04	Submit - Valves	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	100.0%	\$0.00
SS-05	Submit - Drum Screens	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	100.0%	\$0.00
SS-06	Deliver - Rebar	\$43,000.00	\$0.00	\$43,000.00	\$43,000.00	100.0%	\$0.00
SS-07	Deliver - Flange Pipe / Fittings	\$334,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$334,000.00
SS-08	Deliver - Valves	\$124,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$124,000.00
SS-09	Deliver - Drum Screens	\$3,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$3,000.00
SS-10	Form/Rebar/Pour Slab	\$67,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$67,000.00
SS-11	Cure / Finish / Point & Patch Slab	\$3,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$3,000.00
SS-12	Form/Rebar/Pour Dumpster Slabs	\$6,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$6,000.00
SS-13	Cure / Finish / Point & Patch Dumpster Slabs	\$2,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$2,000.00
SS-14	Form/Rebar/Pour Equipment Piers/ Pedestals / Pads	\$1,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,000.00
SS-15	Cure / Finish / Point & Patch Equipment Piers/ Pedestals / Pads	\$1,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,000.00
SS-16	Install Drum Screens	\$42,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$42,000.00
SS-17	Install Solids Chute	\$2,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$2,000.00
SS-18	Install Exposed Pipe / Fittings	\$242,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$242,000.00
SS-19	Install Exposed Valves	\$76,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$76,000.00
SS-20	Set Dumpsters	\$7,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$7,000.00
SS-21	Install Instruments	\$10,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$10,000.00
SS-22	Bollards & Hose Racks	\$15,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$15,000.00
SS-23	Testing & Start up Screens	\$5,138.00	\$0.00	\$0.00	\$0.00	0.0%	\$5,138.00

CONTINUATION SHEET

AIA DOCUMENT G703

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Contractor's signed Certification is attached

In tabulations below, amounts are stated to the nearest dollar.

Use Column 1 on Contracts were variable retainage for line items may apply

APPLICATION NUMBER:

6

APPLICATION DATE:

08/25/25

PERIOD TO:

08/31/25

PROJECT NO.:

0669

A	B	C	D	E	G		H
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		TOTAL COMPLETED AND STORED TO DATE	% COMPLETE	BALANCE TO FINISH
			FROM PREVIOUS APPLICATION	THIS PERIOD			
	MASTER LIFT STATION						
MLS-01	Submit - Concrete	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	100.0%	\$0.00
MLS-02	Submit - Rebar	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	100.0%	\$0.00
MLS-03	Submit - Flange Pipe / Fittings	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	100.0%	\$0.00
MLS-04	Submit - Valves	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	100.0%	\$0.00
MLS-05	Submit - Pumps	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	100.0%	\$0.00
MLS-06	Deliver - Rebar	\$38,000.00	\$30,400.00	\$7,600.00	\$38,000.00	100.0%	\$0.00
MLS-07	Deliver - Flange Pipe / Fittings	\$701,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$701,000.00
MLS-08	Deliver - Valves	\$259,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$259,000.00
MLS-09	Deliver - Pumps	\$2,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$2,000.00
MLS-10	Form/Rebar/Pour Base Slab	\$130,000.00	\$130,000.00	\$0.00	\$130,000.00	100.0%	\$0.00
MLS-11	Cure / Finish / Point & Patch Base Slab	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	100.0%	\$0.00
MLS-12	Form/Rebar/Pour Walls & Trough	\$51,000.00	\$12,750.00	\$28,050.00	\$40,800.00	80.0%	\$10,200.00
MLS-13	Cure / Finish / Point & Patch Walls & Trough	\$18,000.00	\$0.00	\$14,400.00	\$14,400.00	80.0%	\$3,600.00
MLS-14	Leak Test Structure	\$5,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$5,000.00
MLS-15	Form/Rebar/Pour Deck	\$43,000.00	\$0.00	\$10,750.00	\$10,750.00	25.0%	\$32,250.00
MLS-16	Cure / Finish / Point & Patch Deck	\$8,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$8,000.00
MLS-17	Set Pump Bases	\$21,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$21,000.00
MLS-18	Install Flanged Pipe Risers inside Lift Station	\$240,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$240,000.00
MLS-19	Install Exposed Pipe / Fittings	\$510,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$510,000.00
MLS-20	Install Exposed Valves	\$161,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$161,000.00
MLS-21	Install Submersible Pumps	\$54,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$54,000.00
MLS-22	Form/Rebar/Pour Slab on Grade	\$25,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$25,000.00
MLS-23	Cure / Finish / Point & Patch Slab of Grade	\$6,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$6,000.00
MLS-24	Install Instruments	\$10,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$10,000.00
MLS-25	Bollards, Hose Racks, Hatches	\$8,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$8,000.00
MLS-26	Start-up and Test Pumps	\$5,952.00	\$0.00	\$0.00	\$0.00	0.0%	\$5,952.00
	CLARIFIER GEAR BOX REPLACEMENT						
CGB-01	Clarifier Gear Box Replacement	\$51,160.00	\$51,160.00	\$0.00	\$51,160.00	100.0%	\$0.00
	RECYCLE LIFT STATION						
RLS-01	Submit - Precast Recycle Lift Station	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	100.0%	\$0.00
RLS-02	Deliver - Precast Recycle Lift Station	\$50,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$50,000.00
RLS-03	Recycle Lift Station - Excavate	\$23,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$23,000.00
RLS-04	Recycle Lift Station - Prep Subgrade	\$1,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,000.00
RLS-05	Recycle Lift Station - Structural Base	\$4,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$4,000.00
RLS-06	Recycle Lift Station - Install Precast	\$1,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,000.00
RLS-07	Recycle Lift Station - Backfill	\$4,780.00	\$0.00	\$0.00	\$0.00	0.0%	\$4,780.00
	SITework WORK PACKAGE						
SWP-01	Mobilization/Bonds	\$34,000.00	\$34,000.00	\$0.00	\$34,000.00	100.0%	\$0.00
SWP-02	Erosion Control	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	100.0%	\$0.00
SWP-03	Clearing, Grubbing, Debris Removal, Rough Grading	\$180,000.00	\$180,000.00	\$0.00	\$180,000.00	100.0%	\$0.00
SWP-04	Demo Existing Buildings/Structures	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	100.0%	\$0.00

CONTINUATION SHEET

AIA DOCUMENT G703

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing

Contractor's signed Certification is attached

In tabulations below, amounts are stated to the nearest dollar.

Use Column 1 on Contracts were variable retainage for line items may apply

APPLICATION NUMBER:

6

APPLICATION DATE:

08/25/25

PERIOD TO:

08/31/25

PROJECT NO.:

0669

A	B	C	D	E	G		H
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		TOTAL COMPLETED AND STORED TO DATE	% COMPLETE	BALANCE TO FINISH
			FROM PREVIOUS APPLICATION	THIS PERIOD			
SWP-05	Install Construction Entrances	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	100.0%	\$0.00
SWP-06	Widen Trailer Entrance	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	100.0%	\$0.00
SWP-07	Install Fence	\$55,000.00	\$55,000.00	\$0.00	\$55,000.00	100.0%	\$0.00
SWP-08	Prepare Trailer Area	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00	100.0%	\$0.00
SWP-09	Additional Site Grading, Parking Areas, Entrances	\$38,000.00	\$38,000.00	\$0.00	\$38,000.00	100.0%	\$0.00
SWP-10	Master Lift Station - Excavate	\$153,000.00	\$153,000.00	\$0.00	\$153,000.00	100.0%	\$0.00
SWP-11	Master Lift Station - Prep Subgrade	\$7,550.00	\$7,550.00	\$0.00	\$7,550.00	100.0%	\$0.00
SWP-12	Master Lift Station - Structural Base	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	100.0%	\$0.00
SWP-13	Master Lift Station - Backfill	\$71,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$71,000.00
	COATINGS						
CWP-01	Mobilization/Bonds	\$6,805.00	\$0.00	\$0.00	\$0.00	0.0%	\$6,805.00
CWP-02	Coating Submittals	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	100.0%	\$0.00
CWP-03	Master Lift Station - Concrete Exterior Below Grade	\$11,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$11,000.00
CWP-04	Master Lift Station - Concrete Interior Below Grade	\$102,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$102,000.00
CWP-05	Master Lift Station - Pipe Systems / Bollards	\$21,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$21,000.00
CWP-06	Screening Structure - Pipe Systems / Bollards	\$7,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$7,000.00
CWP-07	Influent Flow Meter Assembly - Pipe Systems / Bollards	\$10,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$10,000.00
	ELECTRICAL						
EWP-01	Mobilization/Bonds	\$125,800.00	\$125,800.00	\$0.00	\$125,800.00	100.0%	\$0.00
EWP-02	Gear Submittals	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	100.0%	\$0.00
EWP-03	Fixture Submittals	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	100.0%	\$0.00
EWP-04	Misc. Submittals	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	100.0%	\$0.00
EWP-05	Site Temp Power	\$60,000.00	\$48,000.00	\$12,000.00	\$60,000.00	100.0%	\$0.00
EWP-06	Influent Flow Station - Underground / Includes Duct Bank	\$55,300.00	\$0.00	\$0.00	\$0.00	0.0%	\$55,300.00
EWP-07	Influent Flow Station - Above Grade	\$25,900.00	\$0.00	\$0.00	\$0.00	0.0%	\$25,900.00
EWP-08	Influent Flow Station - Gear / Equipment	\$14,400.00	\$0.00	\$0.00	\$0.00	0.0%	\$14,400.00
EWP-09	Influent Flow Station - Pull Wire / Terminate	\$8,700.00	\$0.00	\$0.00	\$0.00	0.0%	\$8,700.00
EWP-10	Influent Flow Station - Start-up	\$1,200.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,200.00
EWP-11	Screening Structure - Underground / Includes Duct Bank	\$125,400.00	\$0.00	\$0.00	\$0.00	0.0%	\$125,400.00
EWP-12	Screening Structure - Above Grade	\$109,800.00	\$0.00	\$0.00	\$0.00	0.0%	\$109,800.00
EWP-13	Screening Structure - Gear / Equipment	\$21,600.00	\$0.00	\$0.00	\$0.00	0.0%	\$21,600.00
EWP-14	Screening Structure - Pull Wire / Terminate	\$23,700.00	\$0.00	\$0.00	\$0.00	0.0%	\$23,700.00
EWP-15	Screening Structure - Start-up	\$3,800.00	\$0.00	\$0.00	\$0.00	0.0%	\$3,800.00
EWP-16	Master Lift Station - Underground / Includes Duct Bank	\$217,300.00	\$0.00	\$0.00	\$0.00	0.0%	\$217,300.00
EWP-17	Master Lift Station - Above Grade	\$209,500.00	\$0.00	\$0.00	\$0.00	0.0%	\$209,500.00
EWP-18	Master Lift Station - Gear / Equip	\$31,200.00	\$0.00	\$0.00	\$0.00	0.0%	\$31,200.00
EWP-19	Master Lift Station - Pull Wire / Terminate	\$80,100.00	\$0.00	\$0.00	\$0.00	0.0%	\$80,100.00
EWP-20	Master Lift Station - Start-up	\$4,600.00	\$0.00	\$0.00	\$0.00	0.0%	\$4,600.00
EWP-21	Duct Banks - DB MM	\$186,700.00	\$0.00	\$0.00	\$0.00	0.0%	\$186,700.00
EWP-22	Duct Banks - DB LL	\$232,900.00	\$0.00	\$0.00	\$0.00	0.0%	\$232,900.00
EWP-23	Duct Banks - DB EQ Basin	\$56,700.00	\$0.00	\$0.00	\$0.00	0.0%	\$56,700.00
EWP-24	Duct Banks - Pull Boxes	\$122,400.00	\$0.00	\$0.00	\$0.00	0.0%	\$122,400.00

CONTINUATION SHEET

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Use Column 1 on Contracts were variable retainage for line items may apply

APPLICATION NUMBER:

6

APPLICATION DATE:

08/25/25

PERIOD TO:

08/31/25

PROJECT NO.:

0669

A	B	C	D	E	G		H
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		TOTAL COMPLETED AND STORED TO DATE	% COMPLETE	BALANCE TO FINISH
			FROM PREVIOUS APPLICATION	THIS PERIOD			
EWP-25	Electric Building 2 - Underground	\$169,700.00	\$0.00	\$0.00	\$0.00	0.0%	\$169,700.00
EWP-26	Electric Building 2 - Above Grade	\$156,400.00	\$0.00	\$0.00	\$0.00	0.0%	\$156,400.00
EWP-27	Electric Building 2 - Gear / Equipment	\$54,600.00	\$0.00	\$0.00	\$0.00	0.0%	\$54,600.00
EWP-28	Electric Building 2 - Pull Wire / Terminate	\$59,600.00	\$0.00	\$0.00	\$0.00	0.0%	\$59,600.00
EWP-29	Electric Building 2 - Start-up	\$5,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$5,000.00
EWP-30	Existing Sludge / Electric Building - Underground	\$71,400.00	\$0.00	\$49,980.00	\$49,980.00	70.0%	\$21,420.00
EWP-31	Existing Sludge / Electric Building - Above Grade	\$35,300.00	\$0.00	\$0.00	\$0.00	0.0%	\$35,300.00
EWP-32	Existing Sludge / Electric Building - Gear / Equipment	\$9,600.00	\$0.00	\$0.00	\$0.00	0.0%	\$9,600.00
EWP-33	Existing Sludge / Electric Building - Pull Wire / Terminate	\$59,100.00	\$0.00	\$0.00	\$0.00	0.0%	\$59,100.00
EWP-34	Existing Sludge / Electric Building - Start-up	\$1,200.00	\$0.00	\$0.00	\$0.00	0.0%	\$1,200.00
EWP-35	Switch Gear	\$62,900.00	\$0.00	\$0.00	\$0.00	0.0%	\$62,900.00
EWP-36	Fixtures	\$28,900.00	\$0.00	\$0.00	\$0.00	0.0%	\$28,900.00
EWP-37	Lightning Protection	\$26,100.00	\$0.00	\$0.00	\$0.00	0.0%	\$26,100.00
EWP-38	Testing	\$24,200.00	\$0.00	\$0.00	\$0.00	0.0%	\$24,200.00
EWP-39	Scope Discrepancies / Contingency (changes from 90% to 100% Plans Specs)	\$184,000.00	\$0.00	\$0.00	\$0.00	0.0%	\$184,000.00
	TOTALS	\$34,546,993.00	\$6,017,093.92	\$1,031,858.80	\$7,048,952.72	20.4%	\$27,498,040.28

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: **Preliminary 2025 Population Estimate for the City of Wildwood (BEBR)**

REQUESTED ACTION: Staff recommends acceptance of the estimate.

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department: DSD

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

The University of Florida Bureau of Economic and Business Research (BEBR) has provided a population estimate for the City of Wildwood of 36,783, as of April 1, 2025. The new estimate reflects an increase of 21,053 permanent residents since the April 1, 2020 census data was published.



College of Liberal Arts and Sciences
Bureau of Economic and Business Research

720 SW 2nd Ave. Ste. 150
PO Box 117148
Gainesville, FL 32611-7148
352-294-9150
888-534-2404 Fax

August 17, 2025

Dear Sir or Madam:

Enclosed is the preliminary estimate of the resident¹ population of your jurisdiction as of **April 1, 2025**. This estimate was produced by our office under contractual agreement with the Florida Legislature, and it is a factor used in determining the distribution of state revenue sharing funds (Section 186.901, Florida Statutes, Revenue Sharing Act, 1972).

We ask that you evaluate this estimate carefully and mark the appropriate response on the enclosed form. Please complete the enclosed form and email it in PDF format to RichardLDoty@ufl.edu (preferred method) or mail it back in the postage-paid envelope. If future correspondence to your office should be directed toward a different title or address than the one on the envelope, please indicate that change on the form.

These 2025 estimates are based on the April 1, 2020 Census population counts.² The Bureau of Economic and Business Research (BEBR) has estimated population change between the Census counts and April 1, 2025. You have the right to challenge the population change between the April 1, 2020 Census count and the April 1, 2025 estimate if you believe that change is not reasonably accurate. You may do so by providing an alternative estimate along with data to support the revision. This challenge must be received by our office by **September 5, 2025**. We will review your challenge thoroughly and objectively, and we will notify you of our response to your challenge.

Thank you very much; your assistance is greatly appreciated. If you have any questions regarding the preliminary estimate or the challenge process, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard L. Doty".

Richard L. Doty

RichardLDoty@ufl.edu | 352-294-9150

¹ The residence criteria are based on the Census Bureau's concept of "usual residence", which is defined as the place where a person lives and sleeps most of the time. Consequently, seasonal and temporary residents whose usual place of residence is in another jurisdiction are not included.

² The 2020 Census counts are now final and cannot be challenged. However, any official population count that is conducted through a Special Census with the Census Bureau will be used as a new base for future estimates during the decade. A Special Census is a basic enumeration of population, housing units, group quarters and transitory locations, conducted by the U.S. Census Bureau at the request of a governmental unit. They are conducted on a cost-reimbursable basis. The Special Census Program continues through May 2027 for cost estimates, while the data collection will occur through September 2028. See <https://www.census.gov/programs-surveys/specialcensus/about.html>.

Have You Had an Annexation Lately? If So, Your Population Estimate Needs Your Help

Your population estimate is important because it is a factor in determining the amount of state and federal dollars that your community receives. It is essential to notify the state of your annexations in order to include annexed areas into your population estimate.

Where to Report:

Report your annexations to the State of Florida contacts below to ensure that you qualify for all benefits available under the law.

Report to the Following 3 Contacts:

Alexandra LaTorre Executive Office of the Governor RE: Annexations The Capitol, Room 1601 Tallahassee, FL 32399-0001 Phone: 850-717-9506 Alexandra.LaTorre@laspbs.state.fl.us	Pam Schenker Florida Legislature, Office of Economic and Demographic Research 111 W. Madison St., Suite 574 Tallahassee, FL 32399-6588 Phone: 850-487-1402 DenseUrbanLandArea@leg.state.fl.us	Suzanne Roulston-Doty University of Florida, Bureau of Economic & Business Research PO Box 117148 Gainesville, FL 32611-7148 Phone: (352) 392-0171 x337 SRDoty@ufl.edu
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What to Send:

- Annexation ordinance including:
 - ☒ Ordinance number
 - ☒ Legal description
 - ☒ Parcel number
 - ☒ Map with acreage denoted
 - ☒ Annexed land area (acres)
 - ☒ Effective date of the annexation
- Number of housing units by type of unit (single-family, multifamily, or mobile home) at the time of annexation

Other Essential Parties to Notify:

- Population estimates are typically based on the number of active residential electric meters in your area. So, please remember to **let your electric utility company/companies know of the annexation** to ensure the data that drive your population estimate will correctly reflect your current boundaries, both today and in the future. This also ensures that any franchise fees paid by your utility are paid to the correct jurisdiction.
- Annexations also must be reported to the **U.S. Census Bureau** through its annual Boundary and Annexation Survey (BAS). For more information, see <https://www2.census.gov/geo/pdfs/partnerships/bas/BAS-Flyer.pdf>.

Statutory Authority:

- FS186.901(3): *In cases of annexation or consolidation, local governments shall be required to submit to the Executive Office of the Governor, within 30 days following annexation or consolidation, a statement as to the population census effect of the action.*
- FS171.091: **Recording.**— *Any change in the municipal boundaries through annexation or contraction shall revise the charter boundary article and shall be filed as a revision of the charter with the Department of State within 30 days. A copy of such revision must be submitted to the Office of Economic and Demographic Research along with a statement specifying the population census effect and the affected land area.*
- In addition to the above, please remember to file your annexation in accordance with Florida Statutes 171.044(3): *An ordinance adopted under this section shall be filed with the clerk of the circuit court and the chief administrative officer of the county in which the municipality is located and with the Department of State within 7 days after the adoption of such ordinance. The ordinance must include a map which clearly shows the annexed area and a complete legal description of that area by metes and bounds.*

Official Population Estimate (Permanent Residents): April 1, 2025

Prepared by the University of Florida, Bureau of Economic & Business Research

JURISDICTION: **Wildwood**COUNTY: **Sumter County**

CENSUS POPULATION 4/1/2020	TOTAL POPULATION CHANGE	PRELIMINARY POPULATION ESTIMATE 4/1/2025	INMATE POPULATION 4/1/2025	PRELIMINARY POPULATION ESTIMATE LESS INMATES 4/1/2025
15,730	21,053	36,783	0	36,783

15,730 ⇐ Your 2020 Census count from the U.S. Census Bureau (CANNOT be challenged here)**21,053** ⇐ Your preliminary estimate of population change since 2020 (CAN be challenged)**36,783** ⇐ Your preliminary population estimate for 2025 (including any inmates)**36,783** ⇐ The preliminary population estimate for state revenue-sharing use (FY 2026-2027)

Please check the appropriate box below and return a copy of this form in time to be received by our office by **September 5, 2025** and retain a copy for your files. Please return this form via **one** of the following methods:

- Email PDF to **RichardLDoty@ufl.edu** (preferred method), or
- Postal mail using the postage paid envelope.

☐ I have reviewed this preliminary population estimate and consider the estimated population **change** since the 2020 Census to be reasonably accurate. (Unless new information is presented to us which would affect your jurisdiction, this will become your official estimate on October 15, 2025.)

☐ I have reviewed this preliminary population estimate and do not consider the estimated population **change** since the 2020 Census to be reasonably accurate. I believe a more accurate estimate of population **change from 4/1/2020 to 4/1/2025** would be _____. I request that you reconsider your estimate, and I am **providing data and/or documentation (required)** supporting the requested revision.

*Name*_____
*Signature*_____
*Date*_____
*Title*_____
*Email*_____
Phone

We mail these estimates to titles rather than names. If it should be mailed to a **different contact title or address** in the future, please print that information below. **Otherwise, please leave this blank.**

Title: _____

Street Address: _____

City, State Zip _____

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: Local Construction Projects Update

REQUESTED ACTION: For Information Only

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

Please find the attached update on the local construction projects.

Local Infrastructure Projects
Construction Update
September 3, 2025

Updates Shown in Red

1. City Water Projects

- a. *US 301& CR 462 Line Relocation*
 - i. Hughes Brothers completing the work pursuant to the Twisted Oaks Developer's Agreement; SDC credits funding the work
 - ii. Tie-ins and BacT's complete
 - iii. Grouting of abandoned line complete
 - iv. **Reimbursement request per DA pending**
- b. *Continental Country Club Water Treatment Plant Decommissioning*
 - i. **Design Progress – 100%**
 - ii. **Project out to bid**
 - iii. **Pre-bid meeting – September 11, 2025**
 - iv. **Bid Opening – September 24, 2025**
- c. *Stanley Avenue Water Rain Replacement*
 - i. Design complete
 - ii. Determining funding options
- d. *North Old Wire Road Water Main Replacement*
 - i. Design complete
 - ii. Included in FY 26 proposed budget
- e. *South Old Wire Road Water Main Replacement*
 - i. Art Walker Construction - 483,511.23
 - ii. **Construction Progress – 90%**
 - iii. Pay App No. 3 in the amount of \$90,558.01 approved at the July 28, 2025 Commission meeting
 - iv. **Contractor completing major tie-ins**
- f. *Champagne Farm Wells and Future WTP*
 - i. Survey complete
 - ii. LPP Developer's Agreement – ON HOLD per Developer
 - iii. **Continuing dialogue with the property owner's representative**
- g. *CR 501 WTP- Iron Filtration and High Service Pump Upgrades*
 - i. Commission awarded bid to SGS: \$2,715,700
 - i. Substantial Completion – June 9, 2025
 - ii. Construction Progress – 60%

- iii. Pay Application No. 6 approved at the August 25th Commission meeting
- iv. Procurement Manager coordinating city-initiated bid

2. City Wastewater Projects

a. *Water Reclamation Facility*

- i. CPH designing the expansion of the new plant to 8 MGD
- ii. Commission moved to build 4 MGD new plant and maximize the capacity of the existing plant; both will be AWT with a total capacity estimated at 6.5 MGD (after DavCo plant installed)
- iii. Garney Preconstruction Agreement approved at the January 22, 2024 Commission meeting
- iv. Garney Construction Contract approved at the August 12, 2024 Commission meeting
 - i. ~~Ancillary improvements:~~
 - ~~i. Complete.~~
 - ii. Phase 1
 - i. GMP Phase 1 – \$34.5 million
 - ii. Commission approved ODP packages
 - I. All equipment ordered and being delivered on site
 - iii. Pay App. No.6 in the amount of \$980,265.86 scheduled for the September 8, 2025 Commission meeting
 - iii. Phase 2 – Awaiting 90% plans from CPH
 - i. 60% Constructability meeting held October 16, 2024
 - ii. 60% budget estimate received
 - iii. 1 MGD of temporary capacity approved by City Commission; equipment included in Phase 1 ODP; installation will be included in Phase 2 GMP
 - iv. SRF Coordination ongoing; impacts to timeline for GMP approval for Phase 2
 - iv. Phase 3
 - i. 30% ROM estimate received
 - ii. Awaiting 60% plans from CPH

b. *Rapid Infiltration Basin (RIB) Site Expansion*

- i. Design progress – 60% complete
- ii. Updated capacity numbers received
- iii. Construction funded in FY 26 and will be completed during the dry season (winter)

- c. *SR 44 Forcemain and CR 219 Lift Station Improvements*
 - i. Funded by Sumter County BOCC (ARPA funds); awarded to Art Walker Construction
 - ii. Construction progress – 99% Complete
 - iii. Coordinating generator/electrical issues with the contractor
 - iv. BOCC to transfer the completed project to the City in September
- d. *Millennium Park Reclaimed Water Line Extension*
 - i. R-12 Pump Station (RIBS site)
 - i. Commission awarded the bid to Cathcart Construction - \$4,165,466
 - ii. Construction progress – 0%
 - iii. Reviewing shop drawings
 - iv. ODP items approved at the August 11, 2025 Commission meeting - \$769,390
 - v. Construction to begin in October
 - ii. Reclaimed line design – 90% complete – to be bid in FY 26
 - i. ~~Phase 1 (Millennium Park)~~
~~i. Complete.~~
 - ii. ~~Phase 2: St. Claire Street~~
~~i. Complete.~~
 - iii. ~~Phase 3: Broken Oak Drive~~
~~i. Complete.~~
 - iv. Phase 4: Assembly of God Church
 - i. Easement shown on preliminary plat;
coordinating final easement document execution
 - v. ~~Phase 5: Solamar~~
~~i. Complete.~~
 - vi. Phase 6: Turkey Run Development and North to Catholic Church
 - i. Easement agreement approved; Clerk's office coordinating easement execution
 - ii. KHA Work Authorization for Phase 4, 5, and 6 survey and design activities scheduled for the September 8, 2025 Commission meeting

3. City Projects (Other)

- a. *Wildwood Community Center Improvements:*
 - i. HVAC System Replacement:
 - i. Holiday Enterprise Heat and Air -\$554,300
 - ii. All air distribution and piping installed
 - iii. Two units installed
 - iv. Received refrigerant!

- b. *Millennium Park Phase I and II*
 - i. Kingdom Construction - \$10.7 million
 - ii. Construction progress – 30%
 - iii. ODP items approved
 - iv. Pay Application No. 6 in the amount of \$249,068.81 and Change Order No. 2 (knee wall) approved at the August 25th Commission meeting
- c. *Dr. Martin Luther King Jr. Park Recreation and Outreach Center*
 - i. OLC Design contract approved at the 5/22 City Commission meeting
 - ii. Design progress – OLC preparing 60% design documents
- d. *Public Works Annex – The Villages*
 - i. OLC has started conceptual design activities
 - ii. Looking for property
- e. *Police Substation – The Villages*
 - i. KP Design Studio has finalized the building footprint
 - ii. Looking for property
- f. *Downtown Master Plan Related*
 - i. Coordinating with FDOT on Complete Streets Project
 - i. Coordinating with LSMPO and FDOT on funding alternatives
 - ii. Scoping meeting held on July 9, 2025
 - ii. CSX Coordination
 - i. Meeting held CSX Real Estate team on July 15th
 - ii. City reviewing conceptual screen layout proposed by KHA
 - iii. Shared Compactor – WM
 - i. Commission approved Kingdom Construction's bid of \$55K for the enclosure
 - ii. Compactor lease with WM in future
 - iv. Christian Worship Center
 - i. Commission moved to demolish the building and obtain an architect for conceptual design options
 - ii. RFQ awarded to Gator Sktch
 - iii. Commission to consider Gator Sktch proposal at the September 22, 2025 Commission meeting
 - v. The Railyard
 - i. Construction ongoing

4. City Stormwater Projects

- a. *Oak Grove Village Drainage Improvement*
 - i. DB Civil awarded the bid - \$529,890
 - ii. Construction Progress – 20%
 - iii. Contractor requesting Change Order for time due to equipment delivery delay
- b. *Missouri Avenue Stormwater Project*
 - i. Awarded to Paquette Co - \$109,415
 - ii. **Construction Progress – 10%**

5. City Road Projects

- a. *Pavement Activities*
 - i. FY 26 - Updating Pavement Management Plan to determine new decision tree and appropriate funding amount; new funding amount programmed in FY 26 and beyond
 - i. Transferred segment of CR 213 included in FY 26 activities
- b. *Signature Drive and Clay Drain Road*
 - i. Project Phases
 - i. Signature Drive Phase
 - i. Commission awarded bid to CW Roberts - \$428,515.50
 - ii. **All permits received**
 - iii. **Contractor to start work once the stormwater structures are received**
 - iv. **Reviewing MOT and shop drawings**
 - ii. Clay Drain Road Phase
 - i. Funding to be programmed in the CIP based on priority scoring (ROW in FY 27; construction in FY 28)
- c. *Jackson Street (Utilities, Roadway, and Drainage)*
 - i. DB Civil - \$1,533,916
 - ii. **Construction Progress – 99%**
 - iii. **Project closeout underway**
- d. *Barwick Street Improvements:*
 - i. Design Progress – 80%

- ii.* All ponds acquired
- iii.* Added water line replacement to the scope of project
- iv.* Construction funded in FY 26 and FY 27
- v.* Project to be bid in October pending budget approval