



CITY COMMISSION - CITY OF WILDWOOD

Mayor/Commissioner – Ed Wolf – Seat 1

David Fountaine – Seat 2

Joe Elliott – Seat 3

Mayor Pro Tem/Commissioner – Marcos Flores – Seat 4

Julian Green – Seat 5

Jason McHugh – City Manager

Agenda

Workshop

July 20, 2026 9:00 AM

City Hall Commission Chamber

100 N Main Street

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

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

1. Call to Order

2. Item(s) for Discussion

A. *FIRST FY 27 BUDGET PRESENTATION*

B. *ISSUE CAMPAIGN ADVOCACY*

C. *EDELMAN TRUST BAROMETER*

3. Adjournment

July 20, 2026 9:00 AM

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: First FY 27 Budget Presentation

REQUESTED ACTION: City Manager requests direction on certain budgetary issues.

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT: FY 27 budget.

HISTORY/FACTS/ISSUES:

The City Manager will introduce the FY 27 annual budget and present the attached presentation and supporting materials. Additional handouts will be provided at the meeting.

FY 2026-2027
First Budget Presentation
July 20, 2026
City Commission Workshop

Jason McHugh, City Manager



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FY27 First Budget Presentation Budget Calendar

- Budget Preparation Schedule
 - Property Tax Reform Memo – June 22nd
 - First Budget Presentation – Today
 - Set Tentative Millage Rate – July 27th
 - Second Budget Workshop – August 3rd
 - Third Budget Workshop – August 17th
 - First Public Hearing – September 14th
 - Second Public Hearing – September 28th



FY27 First Budget Presentation Information Covered

- Information provided:
 - Draft budget workbook by Department/Fund
 - FY 25, FY 26, and FY 27 expenditures comparison
 - List of enhancements contained in the budget
 - New personnel
 - New equipment
 - New programs
 - 5-Year Capital Improvement Project Fund
 - With Property Tax Reform
 - Without Property Tax Reform
 - Selected expenditures cost analyses



FY27 First Budget Presentation Next Budget Meeting Agenda

- Second Budget Workshop on August 3rd
 - Update on the General, Utility Revenue, Capital Improvement Project, and remaining funds
 - Detailed presentation by ACM/CFO
 - Discussion of CIPF and priority scoring
 - Strategic Plan
 - Review progress of the current plan
 - Provide tentative schedule for new plan



FY27 First Budget Presentation

Third Budget Workshop

- Third Budget Workshop on August 17th
 - Budget exercise – 10% reduction
 - HB 1329
 - Final draft of the budget
 - Budget will be uploaded to ClearGov website
 - Additional Support Data:
 - Organizational charts
 - Salary information per employee
 - Other information sought by the Commission
 - Other budget-related items as warranted
 - Finalize Department Goals and Performance Measures

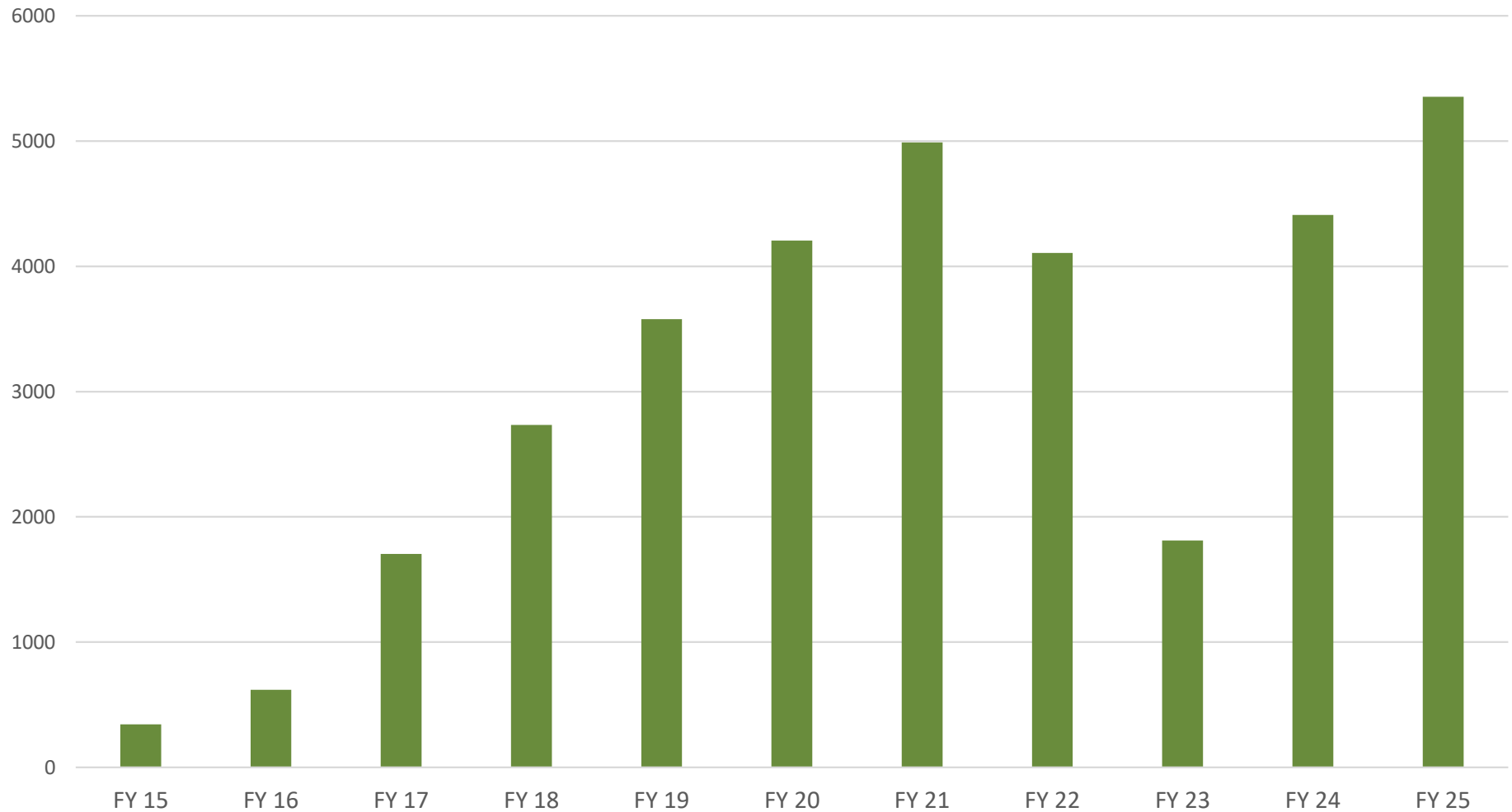


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FY27 First Budget Presentation

Development Services Volume

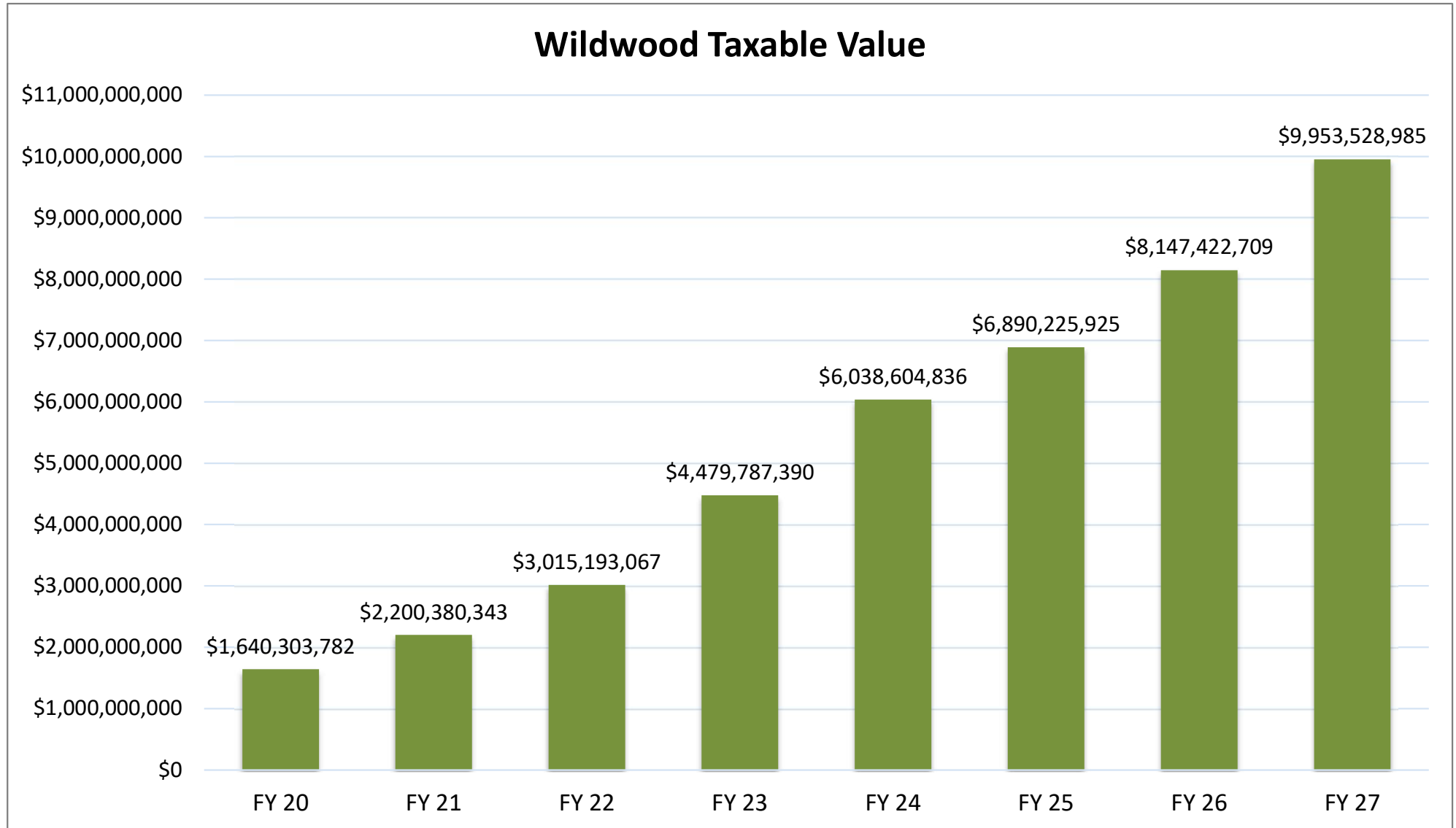
Projects Processed per Fiscal Year



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FY27 First Budget Presentation

Tax Base



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FY27 First Budget Presentation

Budget Themes

- Recalibration due to property tax reform
 - Use of ad valorem taxes
 - Slowed or reduced spending
 - Maintaining level of service
 - with increased demand for service
 - Two options with the CIPF
- Guides
 - Strategic Plan
 - Downtown Master Plan
 - Utility Master Plan
 - Revenue Sufficiency Analysis



FY27 First Budget Presentation

Property Tax Reform

- CS/HJR 1-F
 - Increases homestead exemptions
 - \$150,000 on January 1, 2027
 - \$250,000 on January 1, 2028
 - Sets the stage for the elimination of property taxes
 - Restricts use of ad valorem funds to core services
- Constitutional Amendment on ballot Nov. 3rd



FY27 First Budget Presentation

Property Tax Reform

Ad Valorem Taxes as Percentage of Total GF Revenues

	FY 24 (Actual)	FY 25 (Actual)	FY 26 (Budgeted)	FY 27 (In Progress)
Ad Valorem	\$16,494,816	\$18,647,514	\$21,895,000	\$27,310,000
Total GF	\$35,940,325	\$42,185,170	\$45,620,650	\$53,428,300
Percentage of Total Revenues	45.90%	44.20%	47.99%	51.12%

Transportation, 30¢



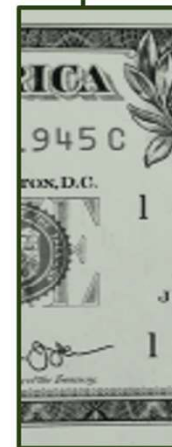
Public Safety, 24¢



Culture and Recreation, 22¢



General Gov. Services, 13¢



Transfer to Utilities, 9¢



Debt Service, 2¢



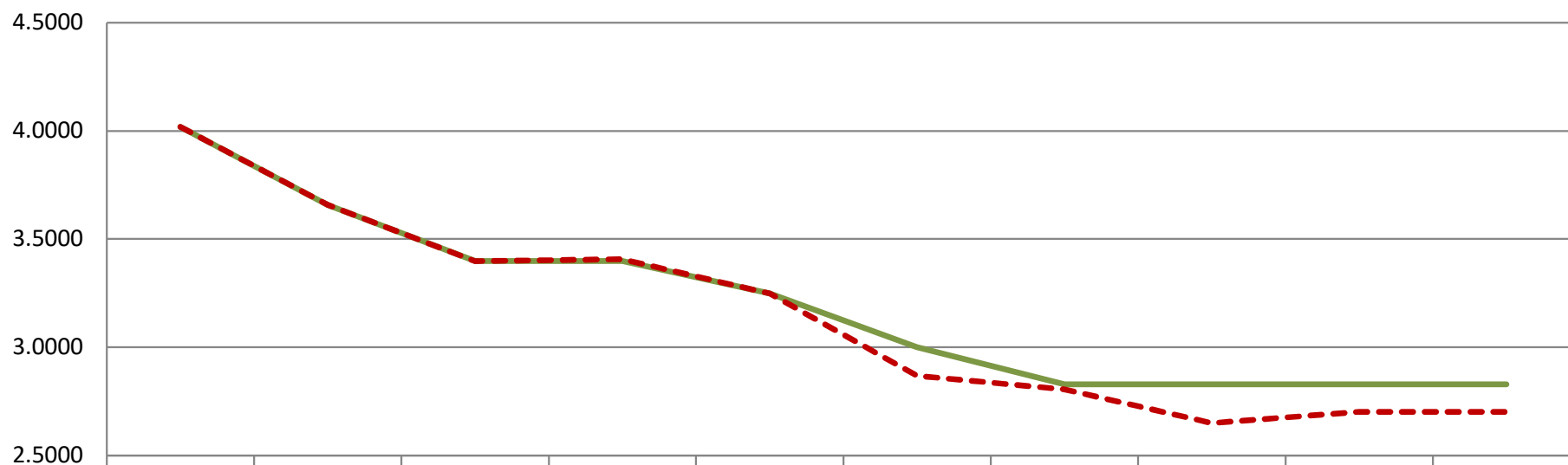
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FY27 First Budget Presentation

Millage Rate

- Millage Rate Determination
 - Current – 2.8287
 - Rollback Rate – 2.7013

Millage Rate Trend



	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
— Millage Rate	4.0184	3.6580	3.3980	3.3980	3.2478	3.0000	2.8287	2.8287	2.8287	2.8287
- - - Rollback Rate	4.0184	3.6580	3.3980	3.4070	3.2478	2.8684	2.8051	2.6499	2.7022	2.7013

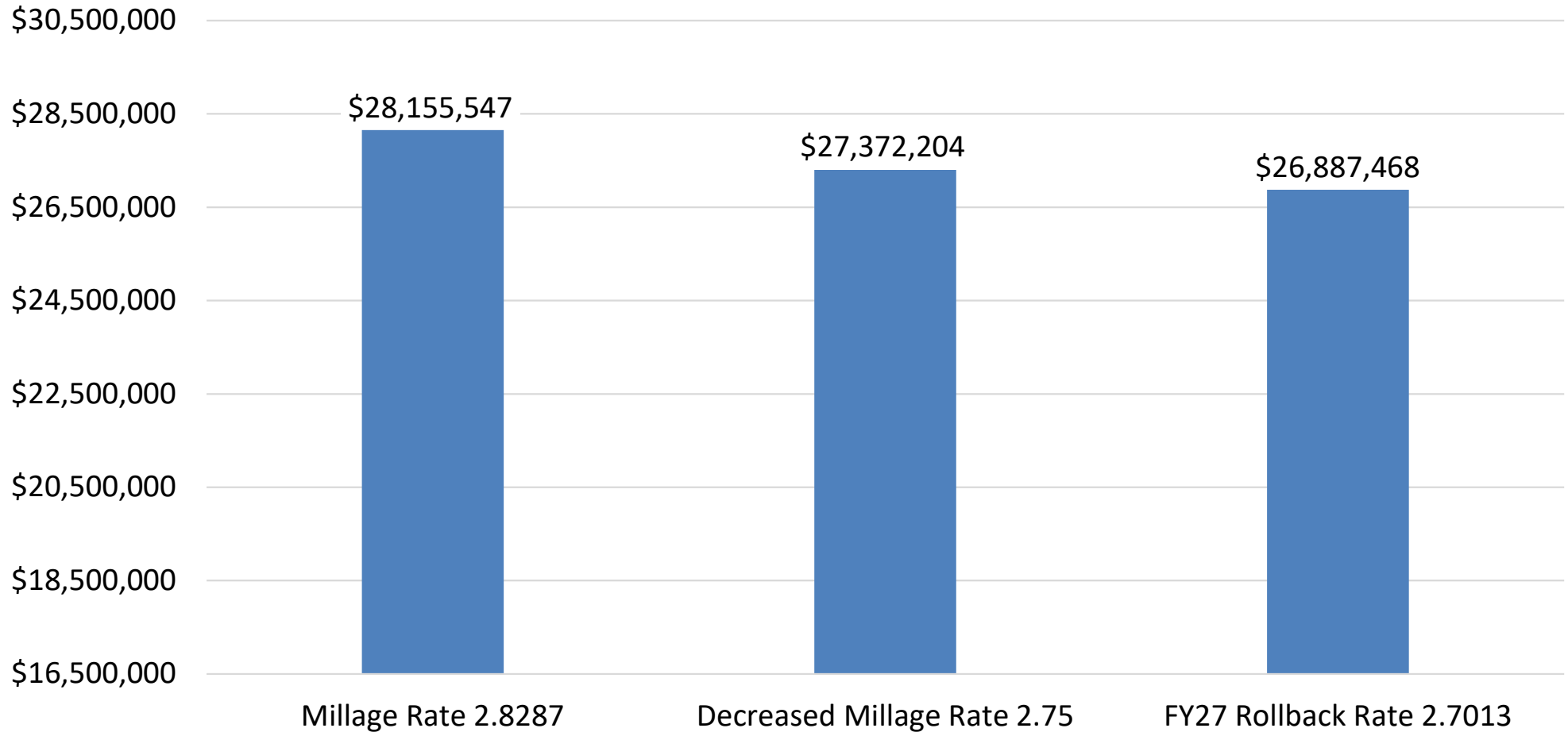


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FY27 First Budget Presentation

Millage Rate Options

FY27 Ad Valorem Taxes Levied Per Option



FY27 First Budget Presentation

Millage Rate Comparisons

Comparison of Tax Decreases Per Millage Rate Option					
Taxable Home Value	Current Millage Rate 2.8287	Decreased Millage Rate 2.75	Decrease if 2.75 Rate is Adopted	FY27 Rollback Rate 2.7013	Decrease if Rollback is Adopted
\$400,000	\$1,131.48	\$1,100.00	\$31.48	\$1,080.52	\$50.96
\$350,000	\$990.05	\$962.50	\$27.55	\$945.46	\$44.59
\$300,000	\$848.61	\$825.00	\$23.61	\$810.39	\$38.22
\$250,000	\$707.18	\$687.50	\$19.68	\$675.33	\$31.85
\$200,000	\$565.74	\$550.00	\$15.74	\$540.26	\$25.48
\$150,000	\$424.31	\$412.50	\$11.81	\$405.20	\$19.11
\$100,000	\$282.87	\$275.00	\$7.87	\$270.13	\$12.74
\$50,000	\$141.44	\$137.50	\$3.94	\$135.07	\$6.37



FY27 First Budget Presentation

Salaries, Benefits, Insurance

- Salaries:
 - COLA – 3.8%
 - Maintaining the Performance Evaluation System
 - Longevity Bonus
- Employee Benefits:
 - Anticipating 10% rate increase for medical insurance
- Property & Liability Insurance:
 - Estimated 5% increase



FY27 First Budget Presentation

Salaries, Benefits, and Insurance

Cost to Implement – Personnel and Benefits

Item	General Fund Cost	Utility Revenue Fund Cost	Total Cost
COLA	\$483,954	\$142,239	\$626,193
Merit Raises	\$521,063	\$155,414	\$676,477
Health Insurance Increase	\$323,400	\$135,600	\$459,000
Longevity Bonus (NEW)	\$133,270	\$31,088	\$164,358
Total Cost	\$1,461,687	\$464,341	\$1,926,028



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FY27 First Budget Presentation

Organizational Changes

- Cut Positions (7.5 FTEs):
 - Finance (1 FTE)
 - Payroll Specialist (Retired)
 - Police Department (5.5 FTEs)
 - Middleton Crossing Guards
 - Development Services (1 FTE)
 - Technical Systems Analyst
- Added Positions (11 FTEs)
 - Police Officers (5 FTEs)
 - Utilities (6 FTEs)
 - Engineering Intern; Distribution/Collections; Work Order Tech; Compliance Coordinator; Cross Connection Control Coordinator (2)



GENERAL FUND REVENUES		2025 Actual	2026 Budgeted		FY27 (In Progress)
Revenue Source					
Taxes					
	-> Ad Valorem	\$ 18,647,514	\$ 21,895,000	\$ 27,310,000	
	-> Local Option Tax	\$ 6,766,813	\$ 6,738,000	\$ 6,676,000	
	-> Franchise Fees	\$ 5,639,623	\$ 5,950,000	\$ 6,860,000	
	-> Public Services Tax	\$ 5,484,229	\$ 5,589,200	\$ 6,283,850	
	-> Taxes	\$ 30,177	\$ 21,000	\$ 60,000	
	Total Taxes:	\$ 36,568,356	\$ 40,193,200	\$ 47,189,850	
	Intergovernmental Revenue	\$ 3,459,139	\$ 3,675,300	\$ 3,886,000	
	Charges for Services	\$ 931,342	\$ 876,500	\$ 878,500	
	Judgements, Fines & Forfeits	\$ 82,971	\$ 107,500	\$ 91,000	
Miscellaneous Revenues					
	-> Investment Earnings	\$ 192,173	\$ 200,000	\$ 120,000	
	-> Miscellaneous Reveues	\$ 201,340	\$ 142,850	\$ 150,550	
	-> Grants	\$ 50,000	\$ 2,500	\$ 100	
	-> Other Sources	\$ 277,049	\$ -	\$ -	
	-> Transfers In	\$ 422,800	\$ 422,800	\$ 422,800	
		\$ 42,185,170	\$ 45,620,650	\$ 52,738,800	

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FY27 First Budget Presentation

General Fund Expenditures

General Fund Departments	FY25 Actual	FY26 Budgeted	FY27 Proposed	Change from FY26 to FY27
Legislative	\$114,340.00	\$130,175.00	\$143,500.00	10%
Executive	\$1,080,975.00	\$1,338,370.00	\$1,292,020.00	-3%
Finance	\$1,958,523.00	\$2,477,020.00	\$2,460,030.00	-1%
Development Services	\$1,968,800.00	\$2,794,730.00	\$2,528,650.00	-10%
IT	\$418,122.00	\$518,500.00	\$561,800.00	8%
Human Resources	\$372,256.00	\$465,885.00	\$483,200.00	4%
Police	\$8,065,346.00	\$10,431,100.00	\$13,228,525.00	27%
Public Works	\$6,725,511.00	\$8,605,855.00	\$8,814,300.00	2%
Fleet Services	\$548,369.00	\$848,400.00	\$748,500.00	-12%
Parks & Rec	\$2,490,795.00	\$3,825,290.00	\$3,935,400.00	3%
Community Center	\$233,297.00	\$321,930.00	\$315,200.00	-2%
Total	\$23,976,334.00	\$31,757,255.00	\$34,511,125.00	9%



FY27 First Budget Presentation

General Fund Expenditures – Without Personnel

General Fund Departments	FY25 Total	FY26 Budget	FY27 In Progress	Change from FY26 to FY27
Legislative	\$26,014	\$40,425	\$50,400	25%
Executive	\$298,138	\$417,550	\$334,320	-20%
Finance	\$542,110	\$786,330	\$848,000	8%
Development Services	\$871,253	\$1,152,270	\$1,240,900	8%
IT	\$52,946	\$123,100	\$125,000	2%
Human Resources	\$80,046	154,725	\$138,150	-11%
Police	\$1,321,641	1,626,600	\$1,680,625	3%
Public Works	\$4,523,771	6,138,155	\$6,268,000	2%
Fleet Services	\$129,437	398,500	\$244,500	-39%
Parks & Rec	\$1,144,061	1,488,990	\$1,437,400	-3%
Community Center	\$123,210	172,030	\$162,700	-5%
Total	\$9,112,626	\$12,498,675	\$12,529,995	0%



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FY27 First Budget Presentation

Noteworthy New Equipment (6300)

General Fund:

- Police
 - Police Interceptors (10) and associated equipment
 - Golf Carts (3)
- Public Works
 - CCTV Camera
 - Fueling station canopy
- Parks and Recreation
 - Ballfield netting and shading
 - Batwing mower
 - 20-foot trailer for special events



FY27 First Budget Presentation

Capital Improvement Project Fund

Without Property Tax Reform:

- Executive
 - Martin Theatre redevelopment – full implementation
 - Downtown Master Plan projects
- Police
 - TV Substation construction
- Public Works
 - Buildings – MSC Expansion, TV Substation construction
 - Clay Drain Road
 - Drainage Projects – Orange/Peters and Fourth Street (NEW)
 - Lee Street Rehabilitation (NEW)
- Parks and Recreation
 - Millennium Park improvements
 - Wildwood Community Center renovations
 - Oxford Park improvements
 - MLK recreation center



FY27 First Budget Presentation

Capital Improvement Project Fund

With Property Tax Reform:

- **Budget Amendment necessary prior to January 1, 2027**
 - Ensure ad valorem dollars are spent in accordance with state law
 - Prioritization by the Commission during a future workshop
- Current DRAFT plan:
 - Executive
 - Martin Theatre redevelopment project (design only)
 - DMP Projects – US 301 Complete Streets and water line upgrade
 - Police
 - TV substation construction
 - Public Works
 - Buildings – MSC expansion and TV substation construction
 - Municipal Services Complex expansion
 - Parks and Recreation
 - Millennium Park improvements
 - Wildwood Community Center renovations
 - Oxford Park improvements



FY27 First Budget Presentation

Utility Revenue Fund

- Revenues based on Revenue Sufficiency Analysis (RSA)
- Current Proposed Tentative Rate Increases:
 - Water – 5%
 - Wastewater – 5%
 - Previously forecast at 20%
 - Reuse – 5%
- Expenditures based on Utility Master Plan, water quality initiatives, and operational needs



FY27 First Budget Presentation

Utility Revenue Fund Revenues

Description	FY25 Actual	FY26 Budgeted	FY27 (In Progress)
OTHER MISCELLANEOUS REVENUE	\$25	\$0	\$0
WATER SALES-OPERATING INCOME	\$5,104,970	\$5,522,210	\$6,881,000
WATER- METER INSTALLATIONS	\$256,036	\$263,000	\$263,000
WATER- OTHER (ON/OFF FEES)	\$47,625	\$33,020	\$33,000
WATER INCOME-OTHER	\$30,655	\$10,000	\$10,000
SEWER OPERATING INCOME-BILLINGS	\$9,424,278	\$12,285,940	\$14,950,150
SEWER OTHER MISC	\$1,295	\$13,375	\$13,400
LAND LEASE-TURTLE MOUNT(TOWER)	\$15,870	\$15,000	\$15,000
TSS/COD WASTEWATER FEES	\$924,273	\$1,000,000	\$1,000,000
REUSE WATER OPERATIONS	\$86,600	\$139,650	\$139,560
INTEREST EARNINGS	\$73,471	\$60,000	\$75,000
OTHR FINANCING -INSURANCE PROCEEDS		\$0	\$0
	\$15,963,802	\$19,328,820	\$23,366,710



FY27 First Budget Presentation

Utility Revenue Fund Expenditures

UTILITY REVENUE FUND

Description	FY25 Actual	FY26 Budgeted	FY27 (In Progress)
Physical Environment	\$806,455	\$1,087,150	\$1,171,100
Water Division	\$3,921,448	\$10,701,800	\$6,935,700
Wastewater Division	\$6,858,403	\$9,477,380	\$10,139,480
Debt Service	\$3,333,317	\$684,540	\$684,540



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FY27 First Budget Presentation

Noteworthy New Equipment (6300)

Utility Revenue Fund:

- Water
 - F-150 trucks (2)
 - F-250 trucks (3)
 - Meter change-out program
 - Cross-connection inspection program
- Wastewater
 - Ford Explorer
 - Tow-behind generator
 - CCTV camera system
- Renewal and Replacement:
 - Lift stations, manholes, pumps, SCADA
 - Water and sewer line upgrades and replacements



FY27 First Budget Presentation

Major Projects - Utilities

- Capital Projects:
 - CR 121 water line interconnect (NEW)
 - CR 209 water main extension Phase 3 (NEW)
 - Oxford WTP expansion (NEW)
 - Gamble Street water line upgrade (CRA)
 - Charlotte Lift Station capacity upgrade (NEW)
 - Trailwinds/CR 209 FM repump station (NEW)
 - CR 229 Lift Station upgrade (NEW)
 - Reroute of prison force main through FFT
 - Water Reclamation Facility
 - RIBs expansion
 - MLK effluent pump station and storage tank



FY27 First Budget Presentation

Today's Discussion Items

- Millage Rate
 - Maintain current rate?
 - Reduce the rate?
 - Adopt the rollback rate?
- Budget Cuts
 - Determine if personnel and benefit increases are to be cut
 - Determine if parks and recreation spending is to be cut
 - Determine if the Commission would like additional information on other expenditures



FY27 First Budget Presentation

Next Steps

- Millage Rate
 - Set the millage rate ceiling at the July 27, 2026, meeting
- 2nd Budget Workshop
 - August 3rd





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Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
General Fund								
	General Fund Revenues							
		AD VALOREM TAXES	001-311-1000	Ad Valorem	16,494,816	18,647,514	21,895,000	27,310,000
		LOCAL OPTION GAS TAX	001-312-4100	Local Option Tax	1,146,258	1,281,821	1,508,000	676,000
		DISCRETIONARY/LOCAL GOVT. INFRA	001-312-6000	Local Option Tax	4,393,938	5,484,992	5,230,000	6,000,000
		FRANCHISE TAX-/PROGRESS ENERGY SVCS	001-313-1000	Franchise Fees	1,033,765	862,438	969,000	940,000
		FRANCHISE TAX- SECO	001-313-1010	Franchise Fees	1,569,066	2,117,341	2,100,000	2,600,000
		LEESBURG ELECTRIC FRANCHISE FEE	001-313-4080	Franchise Fees	64,087	70,473	84,000	70,000
		FRANCHISE TAX- TECO/PEOPLES GAS	001-313-4160	Franchise Fees	316,155	297,263	350,000	300,000
		GIBSON PLACE WATER CONSERV AUTH FRAN FEE	001-313-4175	Franchise Fees	36,244	138,940	150,000	210,000
		LEESBURG GAS FRANCHISE FEE	001-313-4180	Franchise Fees	82,408	154,942	160,000	250,000
		MIDDLETON WATER CONSERV AUTH FRAN FEES	001-313-4185	Franchise Fees	26,015	43,346	57,000	50,000
		SOUTH SUMTER UTILITY COMPANY FRANCHISE	001-313-4190	Franchise Fees	618,297	971,490	1,073,000	1,115,000
		MIDDLETON UTILITY CO FRANCHISE FEES	001-313-4195	Franchise Fees	25,698	50,516	67,000	75,000
		GIBSON PLACE UTILITY CO FRAN FEES	001-313-4196	Franchise Fees	11,312	132,929	130,000	330,000
		FRANCHISE TAX- WASTE MGMNT-REFUSE SVCS	001-313-5000	Franchise Fees	240,819	296,807	300,000	340,000
		TRI-COUNTY SANITATION FRANCHISE FEE	001-313-5001	Franchise Fees	242,815	503,137	510,000	580,000
		UTILITY TAX-PROGRESS ENERGY SVCS.	001-314-1000	Public Services Tax	877,030	833,743	820,000	900,000
		UTILITY TAX-SUMTER ELECTRIC	001-314-1010	Public Services Tax	1,448,274	1,963,731	1,870,000	2,100,000
		UTILITY TAX-WATER SALES	001-314-3000	Public Services Tax	146,548	174,315	163,000	185,000
		THE VILLAGES-5% WATER UTILITY TAX	001-314-3002	Public Services Tax	229,891	215,700	215,000	215,000
		CENTRAL SUMTER UTILITY CO. LLC	001-314-3003	Public Services Tax	144,850	152,402	161,000	160,000
		UTILITY TAX-SUBURBAN PROPANE	001-314-4000	Public Services Tax	15,322	14,093	16,000	16,000
		FERRELL GAS LP	001-314-4030	Public Services Tax	1,770	3,970	4,200	3,500
		CIRCLE K STORES	001-314-4040	Public Services Tax	336	231	200	400
		LEESBURG ELECTRIC UTILITY TAX	001-314-4080	Public Services Tax	56,229	60,952	73,000	65,000
		LEESBURG GAS UTILITY TAX	001-314-4081	Public Services Tax	132,922	247,771	247,000	385,000
		INTERCONN RESOURCES LLC	001-314-4100	Public Services Tax	11,936	17,179	10,000	18,000
		THOMPSON GAS SOUTHEAST	001-314-4110	Public Services Tax	0	66	100	100
		PAR GAS	001-314-4140	Public Services Tax	0	44	100	100
		CVS	001-314-4150	Public Services Tax	399	257	300	100
		AMERIGAS PROPANE	001-314-4151	Public Services Tax	4,409	6,210	4,000	7,000
		LOWE'S PROPANE TAX	001-314-4152	Public Services Tax	1,790	1,499	1,800	1,800
		BLOSSMAN COMPANIES PROPANE TAX	001-314-4153	Public Services Tax	344	264	500	400
		TECO-PEOPLES GAS UTILITY TAX	001-314-4160	Public Services Tax	406,314	444,091	530,000	560,000
		GAS SOUTH UTILITY TAX	001-314-4162	Public Services Tax	779	667	1,000	700
		SOUTH SUMTER UTILITY CO UTILITY TAX	001-314-4190	Public Services Tax	180,651	293,449	300,000	300,000
		PUBLIX UTILITY TAX	001-314-4191	Public Services Tax	876	843	1,000	750
		MIDDLETON UTILITY CO UTILITY TAX	001-314-4195	Public Services Tax	9,051	17,339	15,000	25,000
		GIBSON PLACE UTILITY CO UTIL TAX	001-314-4196	Public Services Tax	3,640	42,303	26,000	100,000
		TIGER NATURAL GAS UTILITY TAX	001-314-4197	Public Service Tax	0	9	0	100
		STATE COMMUNICATIONS TAX	001-314-9010	Public Services Tax	836,621	993,112	1,130,000	1,240,000
		FEMA GRANT	001-331-5000	Intergovernmental Revenue	33,192	1,164	0	0
		STATE REVENUE SHARING	001-335-1200	Intergovernmental Revenue	952,865	1,115,560	1,162,000	1,210,000
		MOBILE HOME LICENSES	001-335-1400	Intergovernmental Revenue	15,926	15,078	16,500	15,000
		STATE BEVERAGE LICENSES	001-335-1600	Intergovernmental Revenue	9,661	8,997	9,800	11,000
		1/2 CENT SALES TAX	001-335-1800	Intergovernmental Revenue	2,198,675	2,318,340	2,487,000	2,650,000
		GIBSON PLACE UTIL CO PILOT FEES	001-339-1005	Taxes	2,009	22,985	14,000	50,000
		MIDDLETON UTILITY CO PILOT FEES	001-339-1010	Taxes	3,622	7,193	7,000	10,000
		COMMUNITY DEVELOPMENT SERVICES	001-341-2006	Charges for Services	687,912	748,238	750,000	750,000
		TREE MITIGATION PERMITS	001-341-2010	Charges for Services	76,470	606	0	0
		VCS CROSSING GUARD PROGRAM	001-342-9000	Charges for Services	0	43,148	0	0
		SPECIAL EVENT PERMIT FEE	001-347-4000	Charges for Services	0	850	500	0
		BUILDING RENTAL-WILDWOOD COMMUNITY CENTER	001-347-5300	Charges for Services	143,963	91,677	100,000	90,000
		COMMUNITY CENTER-RESERVATION FEES	001-347-5302	Charges for Services	2,459	17,078	0	15,000
		COMMUNITY CENTER STAFF FEES	001-347-5304	Charges for Services	0	1,865	0	0
		BUILDING RENTAL-OXFORD COMMUNITY CENTER	001-347-5305	Charges for Services	12,251	16,052	15,000	6,500
		BUILDING RENTAL-MLK JR COMMUNITY CENTER	001-347-5306	Charges for Services	2,421	1,260	1,500	1,000
		OUTDOOR BUILDING RENTALS	001-347-5307	Charges for Services	280	1,113	500	1,000
		OPEN SPACE RENTALS	001-347-5308	Charges for Services	1,005	9,456	9,000	15,000
		FINES	001-350-1000	Judgements, Fines & Forfeits	85,329	72,690	90,000	80,000
		CODE ENFORCEMENT	001-351-1002	Judgements, Fines & Forfeits	33,516	4,316	10,000	5,000
		POLICE-2ND DOLLAR FUND	001-351-3000	Judgements, Fines & Forfeits	7,947	5,964	7,500	6,000
		INTEREST EARNINGS	001-361-0000	Investment Earnings	222,934	192,173	200,000	120,000
		OTHER MISCELLANEOUS REVENUE	001-369-0000	Miscellaneous Reveues	4,031	19,296	10,000	10,000
		STATE HIGHWAY LIGHTING AGREEMENT	001-369-0010	Miscellaneous Reveues	18,298	18,847	18,850	18,850
		FDOT HIGHWAY MAINTENANCE AGREEMENT	001-369-0012	Miscellaneous Reveues	19,033	28,564	19,000	20,000
		AUCTION PROCEEDS	001-369-0050	Miscellaneous Reveues	3,620	13,402	10,000	10,000
		SPONSORSHIPS	001-369-0052	Miscellaneous Reveues	6,000	0	0	100
		DONATIONS	001-369-0058	Miscellaneous Reveues	11,664	27,922	0	0
		MULTI-PURPOSE FIELD RENTAL	001-369-0075	Miscellaneous Reveues	0	1,959	0	0
		BASEBALL FIELD RENTAL	001-369-0076	Miscellaneous Reveues	6,569	3,245	3,500	500
		FIELD PREPARATION FEES	001-369-0078	Miscellaneous Reveues	1,620	(300)	500	100
		PROGRAM REGISTRATION FEES	001-369-0792	Miscellaneous Reveues	39,301	40,595	35,000	45,000
		CONCESSION / VENDOR FEES	001-369-0794	Miscellaneous Reveues	620	0	0	0
		SPECIAL EVENT REGISTRATION FEES	001-369-0796	Miscellaneous Reveues	30,156	32,522	20,000	15,000
		POLICE DEPT MISCELLANEOUS REVENUE	001-369-2100	Miscellaneous Reveues	7,756	4,901	6,000	6,000
		MISCELLANEOUS POLICE DONATIONS	001-369-3700	Miscellaneous Reveues	5,200	0	0	0
		FRDAP GRANT- M.L. KING PARK	001-369-3740	Grants	0	50,000	0	0
		MISC. GRANTS/VESTS	001-369-3748	Grants	7,600	0	2,500	100
		FUEL TAX REFUND	001-369-4000	Miscellaneous Reveues	17,520	10,387	20,000	25,000
		OTHR FINANCING SOURCE-INSURANCE PROCEED	001-380-1000	Other Sources	21,490	246,817	0	0
		TRANSFER FROM INDUSTRIAL PARK	001-382-1010	Transfers In	10,000	10,000	10,000	10,000
		TRANSFER FROM LAW ENFORCEMENT IMP FEES	001-382-1013	Transfers In	412,800	412,800	412,800	412,800
		NON-OPERATIONAL CASH FORWARD-GEN FUND	001-389-5000	Other Sources	0	0	7,500,000	11,270,000
		CANCEL PRIOR YEAR EXPENSE	001-393-0000	Other Sources	12,888	30,232	0	0
Total General Fund Revenues					35,940,325	42,185,178	45,620,650	64,008,900

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Expenditures								
Legislative								
	LEGISLATIVE- CITY COMMISSION:		001-511-00-0000	LEGISLATIVE- CITY COMMISSION:				
	SALARIES		001-511-10-1200	SALARIES	51,186	53,001	54,900	56,600
	FICA EXPENSE		001-511-10-2100	FICA EXPENSE	3,916	4,055	4,200	4,300
	RETIREMENT		001-511-10-2200	RETIREMENT	30,036	30,516	29,800	31,300
	LIFE & HEALTH INSURANCE		001-511-10-2300	LIFE & HEALTH INSURANCE	285	285	350	400
	WORKERS COMPENSATION INSURANCE		001-511-10-2600	WORKERS COMPENSATION INSURANCE	378	470	500	500
	PROFESSIONAL SERVICES		001-511-30-3100	PROFESSIONAL SERVICES	2,365	2,571	3,000	6,000
	TRAVEL & PER DIEM		001-511-30-4000	TRAVEL & PER DIEM	6,705	6,400	9,100	11,300
	TELEPHONE EXPENSE		001-511-30-4100	TELEPHONE EXPENSE	1,090	1,223	2,000	2,000
	IT LICENSING / EQUIPMENT		001-511-30-4110	IT LICENSING / EQUIPMENT	5,474	3,589	7,600	6,700
	POSTAGE/TRANSPORTATION FEES		001-511-30-4200	POSTAGE/TRANSPORTATION FEES	95	104	0	0
	UTILITIES EXPENSE		001-511-30-4300	UTILITIES EXPENSE	1,030	1,837	2,000	2,000
	REPAIR & MAINTENANCE		001-511-30-4600	REPAIR & MAINTENANCE	0	0	500	500
	MISC. EXPENSE & OTHER CURRENT		001-511-30-4900	MISC. EXPENSE & OTHER CURRENT	0	686	2,500	4,000
	OFFICE SUPPLIES		001-511-30-5100	OFFICE SUPPLIES	0	0	200	100
	OPERATING SUPPLIES		001-511-30-5200	OPERATING SUPPLIES	64	0	400	400
	SUBSCRIPTIONS/DUES		001-511-30-5400	SUBSCRIPTIONS/DUES	4,852	6,705	9,600	12,300
	TRAINING		001-511-30-5500	TRAINING	2,050	2,899	3,525	5,100
Total Legislative					109,526	114,340	130,175	143,500
Executive								
	EXECUTIVE- CITY MANAGER:		001-512-00-0000	EXECUTIVE- CITY MANAGER:				
	SALARIES		001-512-10-1200	SALARIES	433,739	477,633	640,200	671,900
	SICK LEAVE		001-512-10-1500	SICK LEAVE	11,907	12,435	0	0
	VACATION PAY		001-512-10-1600	VACATION PAY	28,844	37,343	0	0
	HOLIDAY PAY		001-512-10-1800	HOLIDAY PAY	18,656	20,112	0	0
	FICA EXPENSE		001-512-10-2100	FICA EXPENSE	36,865	40,075	50,900	52,000
	RETIREMENT		001-512-10-2200	RETIREMENT	135,161	146,465	163,700	161,700
	BENEFIT ADMIN FEES		001-512-10-2210	BENEFIT ADMIN FEES	0	113	100	100
	LIFE & HEALTH INSURANCE		001-512-10-2300	LIFE & HEALTH INSURANCE	41,230	47,723	64,800	72,000
	WORKERS COMPENSATION INSURANCE		001-512-10-2600	WORKERS COMPENSATION INSURANCE	756	940	1,120	0
	PROFESSIONAL SERVICES		001-512-30-3100	PROFESSIONAL SERVICES	366,714	245,820	320,000	241,000
	CLOTHING AND UNIFORMS		001-512-30-3450	CLOTHING AND UNIFORMS	303	292	800	500
	TRAVEL & PER DIEM		001-512-30-4000	TRAVEL & PER DIEM	9,629	7,592	12,100	10,600
	TELEPHONE EXPENSE		001-512-30-4100	TELEPHONE EXPENSE	4,075	3,597	5,500	5,500
	IT LICENSING / EQUIPMENT		001-512-30-4110	IT LICENSING / EQUIPMENT	22,684	22,612	32,600	42,160
	ADVERTISING/RECORDING EXPENSE		001-512-30-4150	ADVERTISING/RECORDING EXPENSE	1,979	1,806	4,000	3,000
	POSTAGE/TRANSPORTATION FEES		001-512-30-4200	POSTAGE/TRANSPORTATION FEES	660	295	1,000	700
	REPAIR & MAINTENANCE		001-512-30-4600	REPAIR & MAINTENANCE	2,010	3,937	7,000	4,500
	MISC. EXPENSE & OTHER CURRENT		001-512-30-4900	MISC. EXPENSE & OTHER CURRENT	412	1,041	2,500	1,500
	OFFICE SUPPLIES		001-512-30-5100	OFFICE SUPPLIES	837	1,516	2,500	2,000
	OPERATING SUPPLIES		001-512-30-5200	OPERATING SUPPLIES	2,520	1,143	9,050	6,900
	FUEL EXPENSE		001-512-30-5250	FUEL EXPENSE	160	128	300	300
	SUBSCRIPTIONS/DUES		001-512-30-5400	SUBSCRIPTIONS/DUES	3,845	4,117	6,500	6,660
	TRAINING		001-512-30-5500	TRAINING	5,621	4,243	13,700	9,000
Total Executive					1,128,607	1,080,975	1,338,370	1,292,020

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Finance								
		SALARIES	001-513-10-1200	SALARIES	293,511	361,202	610,800	546,600
		OVERTIME	001-513-10-1300	OVERTIME	0	613	500	0
		SICK LEAVE	001-513-10-1500	SICK LEAVE	10,034	13,424	0	0
		VACATION PAY	001-513-10-1600	VACATION PAY	17,960	23,563	0	0
		HOLIDAY PAY	001-513-10-1800	HOLIDAY PAY	11,184	14,016	0	0
		FICA EXPENSE	001-513-10-2100	FICA EXPENSE	25,451	31,580	46,700	42,400
		RETIREMENT	001-513-10-2200	RETIREMENT	50,381	62,303	84,600	74,400
		BENEFIT ADMIN FEES	001-513-10-2210	BENEFIT ADMIN FEES	54	108	0	100
		LIFE & HEALTH INSURANCE	001-513-10-2300	LIFE & HEALTH INSURANCE	49,982	59,127	97,200	96,000
		UNEMPLOYMENT COMPENSATION	001-513-10-2500	UNEMPLOYMENT COMPENSATION	377	0	0	0
		WORKERS COMPENSATION INSURANCE	001-513-10-2600	WORKERS COMPENSATION INSURANCE	1,513	1,879	2,240	3,000
		PROFESSIONAL SERVICES	001-513-30-3100	PROFESSIONAL SERVICES	1,955	5,048	11,000	10,000
		ACCOUNTING/AUDITING FEE	001-513-30-3200	ACCOUNTING/AUDITING FEE	22,500	25,125	25,750	26,650
		OTHER CONTRACTUAL SERVICES	001-513-30-3400	OTHER CONTRACTUAL SERVICES	13,546	25,593	28,150	35,650
		TRAVEL & PER DIEM	001-513-30-4000	TRAVEL & PER DIEM	17	1,416	3,880	3,800
		TELEPHONE EXPENSE	001-513-30-4100	TELEPHONE EXPENSE	5,487	6,385	7,500	7,500
		IT LICENSING / EQUIPMENT	001-513-30-4110	IT LICENSING / EQUIPMENT	67,302	50,722	93,000	71,300
		ADVERTISING/RECORDING EXPENSE	001-513-30-4150	ADVERTISING/RECORDING EXPENSE	2,611	1,305	1,600	1,600
		POSTAGE/TRANSPORTATION FEES	001-513-30-4200	POSTAGE/TRANSPORTATION FEES	1,842	4,281	7,000	7,000
		UTILITIES EXPENSE	001-513-30-4300	UTILITIES EXPENSE	17,992	21,466	30,000	30,000
		RENTAL & LEASING	001-513-30-4400	RENTAL & LEASING	3,807	1,336	1,500	1,500
		GENERAL INSURANCE	001-513-30-4500	GENERAL INSURANCE	319,610	364,729	517,500	600,000
		REPAIR & MAINTENANCE	001-513-30-4600	REPAIR & MAINTENANCE	28,341	16,646	20,000	20,000
		MISC. EXPENSE & OTHER CURRENT	001-513-30-4900	MISC. EXPENSE & OTHER CURRENT	4,719	6,876	6,000	7,500
		ELECTION EXPENSES	001-513-30-4910	ELECTION EXPENSES	0	0	500	500
		OFFICE SUPPLIES	001-513-30-5100	OFFICE SUPPLIES	3,702	2,968	5,000	4,000
		OPERATING SUPPLIES	001-513-30-5200	OPERATING SUPPLIES	6,468	5,327	13,750	8,000
		SUBSCRIPTIONS/DUES	001-513-30-5400	SUBSCRIPTIONS/DUES	188	1,654	2,700	5,000
		TRAINING	001-513-30-5500	TRAINING	2,291	1,235	11,500	8,000
		DEBT SERVICE/CITY HALL-PRINCIPAL	001-513-70-7100	DEBT SERVICE/CITY HALL-PRINCIPAL	115,380	118,236	121,170	124,160
		DEBT SERVICE/CITY HALL-INTEREST	001-513-70-7200	DEBT SERVICE/CITY HALL-INTEREST	19,047	16,192	13,270	10,260
		DEBT SERVICE/POLICE STATION-PRINCIPAL	001-513-70-7500	DEBT SERVICE/POLICE STATION-PRINCIPAL	235,452	241,638	247,990	254,500
		DEBT SERVICE/POLICE STATION-INTEREST	001-513-70-7550	DEBT SERVICE/POLICE STATION-INTEREST	56,158	49,973	43,630	37,110
		DEBT SERV/2018 GEN FUND PROJ LOAN-PRINC	001-513-70-7600	DEBT SERV/2018 GEN FUND PROJ LOAN-PRINC	339,576	345,956	352,460	360,000
		DEBT SERV/2018 GEN FUND PROJ LOAN-INTRST	001-513-70-7650	DEBT SERV/2018 GEN FUND PROJ LOAN-INTRST	83,009	76,603	70,130	63,500
Total Finance					1,811,449	1,958,523	2,477,020	2,460,030
Development Services								
	DEVELOPMENT SERVICES:	001-516-00-0000	DEVELOPMENT SERVICES:					
		SALARIES	001-516-10-1200	SALARIES	631,805	679,718	946,400	937,400
		OVERTIME	001-516-10-1300	OVERTIME	0	141	1,000	0
		SICK LEAVE	001-516-10-1500	SICK LEAVE	19,674	30,871	0	0
		VACATION PAY	001-516-10-1600	VACATION PAY	32,502	42,244	0	0
		HOLIDAY PAY	001-516-10-1800	HOLIDAY PAY	23,839	27,022	0	0
		FICA EXPENSE	001-516-10-2100	FICA EXPENSE	54,148	60,251	73,200	65,100
		RETIREMENT	001-516-10-2200	RETIREMENT	112,906	124,596	147,600	130,700
		BENEFIT ADMIN FEES	001-516-10-2210	BENEFIT ADMIN FEES	117	216	100	100
		LIFE & HEALTH INSURANCE	001-516-10-2300	LIFE & HEALTH INSURANCE	96,094	102,287	145,800	150,000
		WORKERS COMPENSATION INSURANCE	001-516-10-2600	WORKERS COMPENSATION INSURANCE	2,269	2,819	3,360	4,450
		PROFESSIONAL SERVICES	001-516-30-3100	PROFESSIONAL SERVICES	961,994	731,863	880,000	850,000
		CLOTHING AND UNIFORMS	001-516-30-3450	CLOTHING AND UNIFORMS	0	1,654	2,500	1,800
		TRAVEL & PER DIEM	001-516-30-4000	TRAVEL & PER DIEM	4,996	8,378	14,000	14,000
		TELEPHONE EXPENSE	001-516-30-4100	TELEPHONE EXPENSE	8,818	10,581	10,000	10,000
		IT LICENSING / EQUIPMENT	001-516-30-4110	IT LICENSING / EQUIPMENT	81,279	57,817	107,250	262,600
		ADVERTISING/RECORDING EXPENSE	001-516-30-4150	ADVERTISING/RECORDING EXPENSE	23,838	35,832	38,720	34,000
		POSTAGE/TRANSPORTATION FEES	001-516-30-4200	POSTAGE/TRANSPORTATION FEES	1,242	1,706	2,500	2,000
		REPAIR & MAINTENANCE	001-516-30-4600	REPAIR & MAINTENANCE	2,274	2,457	5,500	4,000
		MISC. EXPENSE & OTHER CURRENT	001-516-30-4900	MISC. EXPENSE & OTHER CURRENT	16,494	277	5,000	1,000
		CODE ENFORCEMENT	001-516-30-4950	CODE ENFORCEMENT	18,695	4,151	45,000	35,000
		OFFICE SUPPLIES	001-516-30-5100	OFFICE SUPPLIES	1,900	1,797	7,000	3,000
		OPERATING SUPPLIES	001-516-30-5200	OPERATING SUPPLIES	5,368	1,610	7,000	3,000
		FUEL EXPENSE	001-516-30-5250	FUEL EXPENSE	472	617	1,800	1,000
		SUBSCRIPTIONS/DUES	001-516-30-5400	SUBSCRIPTIONS/DUES	2,937	3,375	6,000	4,500
		TRAINING	001-516-30-5500	TRAINING	6,929	9,138	20,000	15,000
Total Development Services					2,110,590	1,941,419	2,469,730	2,528,650

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Information Technology								
	INFORMATION TECHNOLOGY DEPARTMENT		001-518-00-0000	INFORMATION TECHNOLOGY DEPARTMENT				
	SALARIES	001-518-10-1200		SALARIES	212,735	236,419	288,700	319,900
	SICK LEAVE	001-518-10-1500		SICK LEAVE	6,178	13,478	0	0
	VACATION PAY	001-518-10-1600		VACATION PAY	13,344	12,229	0	0
	HOLIDAY PAY	001-518-10-1800		HOLIDAY PAY	6,506	7,558	0	0
	FICA EXPENSE	001-518-10-2100		FICA EXPENSE	17,894	20,413	22,500	24,700
	RETIREMENT	001-518-10-2200		RETIREMENT	32,440	37,056	40,400	43,400
	LIFE & HEALTH INSURANCE	001-518-10-2300		LIFE & HEALTH INSURANCE	33,568	37,527	43,200	48,000
	WORKERS COMPENSATION INSURANCE	001-518-10-2600		WORKERS COMPENSATION INSURANCE	303	497	600	800
	PROFESSIONAL SERVICES	001-518-30-3100		PROFESSIONAL SERVICES	12,452	7,691	30,000	25,000
	OTHER CONTRACTUAL SERVICES	001-518-30-3400		OTHER CONTRACTUAL SERVICES	4,651	3,293	6,000	6,000
	TRAVEL & PER DIEM	001-518-30-4000		TRAVEL & PER DIEM	2,296	3,922	5,000	5,000
	TELEPHONE EXPENSE	001-518-30-4100		TELEPHONE EXPENSE	7,740	8,150	8,500	8,500
	IT LICENSING / EQUIPMENT	001-518-30-4110		IT LICENSING / EQUIPMENT	13,301	16,565	23,500	37,800
	POSTAGE/TRANSPORTATION FEES	001-518-30-4200		POSTAGE/TRANSPORTATION FEES	26	0	100	100
	UTILITIES EXPENSE	001-518-30-4300		UTILITIES EXPENSE	1,597	0	0	0
	REPAIR & MAINTENANCE	001-518-30-4600		REPAIR & MAINTENANCE	1,057	131	2,000	1,000
	MISC. EXPENSE & OTHER CURRENT	001-518-30-4900		MISC. EXPENSE & OTHER CURRENT	583	0	500	500
	OFFICE SUPPLIES	001-518-30-5100		OFFICE SUPPLIES	746	148	1,000	1,000
	OPERATING SUPPLIES	001-518-30-5200		OPERATING SUPPLIES	5,070	1,630	6,000	6,000
	FUEL EXPENSE	001-518-30-5250		OPERATING SUPPLIES	0	39	500	100
	SUBSCRIPTIONS/DUES	001-518-30-5400		SUBSCRIPTIONS/DUES	522	390	2,000	1,000
	TRAINING	001-518-30-5500		TRAINING	1,449	1,393	8,000	3,000
	LICENSING	001-518-30-5550		LICENSING	13,458	9,594	30,000	30,000
	CAP. IMPROVEMENTS-MACHINERY/EQUIP	001-518-60-6400		CAP. IMPROVEMENTS-MACHINERY/EQUIP	8,506	0	0	0
Total Information Technology					396,421	418,122	518,500	561,800
Human Resource								
	HUMAN RESOURCE DEPARTMENT:		001-519-00-0000	HUMAN RESOURCE DEPARTMENT:				
	SALARIES	001-519-10-1200		SALARIES	161,530	197,305	228,600	254,300
	SICK LEAVE	001-519-10-1500		SICK LEAVE	6,063	2,801	0	0
	VACATION PAY	001-519-10-1600		VACATION PAY	7,753	9,563	0	0
	HOLIDAY PAY	001-519-10-1800		HOLIDAY PAY	6,595	7,983	0	0
	FICA EXPENSE	001-519-10-2100		FICA EXPENSE	13,918	16,650	17,600	19,600
	RETIREMENT	001-519-10-2200		RETIREMENT	24,720	29,904	32,100	34,500
	BENEFIT ADMIN FEES	001-519-10-2210		BENEFIT ADMIN FEES	54	108	100	100
	LIFE & HEALTH INSURANCE	001-519-10-2300		LIFE & HEALTH INSURANCE	20,948	28,594	32,400	36,000
	WORKERS COMPENSATION INSURANCE	001-519-10-2600		WORKERS COMPENSATION INSURANCE	166	301	360	550
	PROFESSIONAL SERVICES	001-519-30-3100		PROFESSIONAL SERVICES	13,401	375	15,000	10,000
	OTHER CONTRACTUAL SERVICES	001-519-30-3400		OTHER CONTRACTUAL SERVICES	5,601	5,934	6,650	7,050
	TRAVEL & PER DIEM	001-519-30-4000		TRAVEL & PER DIEM	2,889	4,357	8,700	6,500
	TELEPHONE EXPENSE	001-519-30-4100		TELEPHONE EXPENSE	5,301	5,257	5,500	5,500
	IT LICENSING / EQUIPMENT	001-519-30-4110		IT LICENSING / EQUIPMENT	45,222	22,292	45,800	36,600
	ADVERTISING/RECRUITING	001-519-30-4150		ADVERTISING/RECRUITING	9,024	5,478	9,500	7,000
	POSTAGE/TRANSPORTATION FEES	001-519-30-4200		POSTAGE/TRANSPORTATION FEES	158	308	500	500
	UTILITIES EXPENSE	001-519-30-4300		UTILITIES EXPENSE	1,597	1,855	2,300	2,000
	REPAIR & MAINTENANCE	001-519-30-4600		REPAIR & MAINTENANCE	5,487	5,397	5,500	5,500
	EMPLOYEE PROGRAMS	001-519-30-4800		EMPLOYEE PROGRAMS	12,662	16,284	31,440	37,400
	MISC. EXPENSE & OTHER CURRENT	001-519-30-4900		MISC. EXPENSE & OTHER CURRENT	752	747	1,000	1,000
	OFFICE SUPPLIES	001-519-30-5100		OFFICE SUPPLIES	1,829	1,060	1,500	1,000
	OPERATING SUPPLIES	001-519-30-5200		OPERATING SUPPLIES	2,760	2,814	3,880	3,500
	FUEL EXPENSE	001-519-30-5250		FUEL EXPENSE	263	218	100	0
	SUBSCRIPTIONS/DUES	001-519-30-5400		SUBSCRIPTIONS/DUES	1,680	2,154	2,220	2,500

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		TRAINING	001-519-30-5500	TRAINING	3,677	4,660	7,135	5,100
		STAFF TRAINING PROGRAMS	001-519-30-5501	STAFF TRAINING PROGRAMS	1,234	856	8,000	7,000
Total Human Resource					355,282	373,256	465,885	483,200
Public Safety								
	POLICE DEPARTMENT:		001-521-00-0000	POLICE DEPARTMENT:				
	SALARIES		001-521-10-1200	SALARIES	3,006,270	3,602,371	5,319,000	7,180,400
	UNIFORM ALLOWANCE		001-521-10-1220	UNIFORM ALLOWANCE	16,530	17,530	24,800	26,200
	ON CALL		001-521-10-1250	ON CALL	11,550	12,250	13,000	13,000
	SHIFT DIFFERENTIAL		001-521-10-1260	SHIFT DIFFERENTIAL	14,785	16,070	20,100	50,000
	OVERTIME		001-521-10-1300	OVERTIME	147,306	160,384	160,000	190,000
	SICK LEAVE		001-521-10-1500	SICK LEAVE	68,754	95,324	0	0
	VACATION PAY		001-521-10-1600	VACATION PAY	134,587	146,814	0	0
	INCENTIVE PAY		001-521-10-1700	INCENTIVE PAY	26,280	28,280	55,000	35,000
	HOLIDAY PAY		001-521-10-1800	HOLIDAY PAY	111,346	132,716	0	0
	HOLIDAY PREMIUM		001-521-10-1820	HOLIDAY PREMIUM	100,436	201,274	180,000	180,000
	FICA EXPENSE		001-521-10-2100	FICA EXPENSE	278,423	338,167	410,400	482,300
	RETIREMENT		001-521-10-2200	RETIREMENT	1,110,463	1,359,530	1,709,600	2,190,000
	BENEFIT ADMIN FEES		001-521-10-2210	BENEFIT ADMIN FEES	531	851	500	1,000
	LIFE & HEALTH INSURANCE		001-521-10-2300	LIFE & HEALTH INSURANCE	467,260	519,387	777,600	1,020,000
	WORKERS COMPENSATION INSURANCE		001-521-10-2600	WORKERS COMPENSATION INSURANCE	113,445	112,755	134,500	180,000
	PROFESSIONAL SERVICES		001-521-30-3100	PROFESSIONAL SERVICES	48,179	30,398	52,000	50,000
	OTHER CONTRACTUAL SERVICES		001-521-30-3400	OTHER CONTRACTUAL SERVICES	39,271	78,097	41,200	56,300
	CLOTHING AND UNIFORMS		001-521-30-3450	CLOTHING AND UNIFORMS	18,236	11,059	27,000	30,000
	INVESTIGATIONS		001-521-30-3500	INVESTIGATIONS	9,528	13,181	17,000	25,000
	TRAVEL & PER DIEM		001-521-30-4000	TRAVEL & PER DIEM	13,720	17,369	15,000	20,000
	TELEPHONE EXPENSE		001-521-30-4100	TELEPHONE EXPENSE	68,556	85,885	107,000	105,000
	IT LICENSING / EQUIPMENT		001-521-30-4110	IT LICENSING / EQUIPMENT	258,989	220,900	470,000	388,400
	POSTAGE/TRANSPORTATION FEES		001-521-30-4200	POSTAGE/TRANSPORTATION FEES	513	462	2,000	1,000
	UTILITIES EXPENSE		001-521-30-4300	UTILITIES EXPENSE	60,416	67,929	70,000	85,000
	RENTAL & LEASING		001-521-30-4400	RENTAL & LEASING	1,453	2,209	5,000	3,000
	REPAIR & MAINTENANCE		001-521-30-4600	REPAIR & MAINTENANCE	70,696	61,251	90,000	90,000
	MISC. EXPENSE & OTHER CURRENT		001-521-30-4900	MISC. EXPENSE & OTHER CURRENT	0 —		4,000	1,000
	BOOT ALLOWANCE		001-521-30-4960	BOOT ALLOWANCE	2,368	2,882	11,000	11,000
	OFFICE SUPPLIES		001-521-30-5100	OFFICE SUPPLIES	2,172	1,854	5,000	4,000
	OPERATING SUPPLIES		001-521-30-5200	OPERATING SUPPLIES	51,990	73,902	85,000	100,000
	FUEL EXPENSE		001-521-30-5250	FUEL EXPENSE	154,019	172,571	220,000	250,000
	SUBSCRIPTIONS/DUES		001-521-30-5400	SUBSCRIPTIONS/DUES	1,679	4,982	5,500	6,000
	TRAINING		001-521-30-5500	TRAINING	14,045	26,075	50,000	60,000
	CAP. IMPROVEMENT-MACHINERY		001-521-60-6400	CAP. IMPROVEMENT-MACHINERY	530,245	450,637	349,900	394,925
Total Public Safety					6,954,040	8,065,346	10,431,100	13,228,525
Public Works								
	PUBLIC WORKS/STREET DEPT.		001-541-00-0000	PUBLIC WORKS/STREET DEPT.				
	SALARIES		001-541-10-1200	SALARIES	1,282,197	1,302,143	1,694,100	1,739,100
	ON CALL		001-541-10-1250	ON CALL	6,400	6,500	6,500	6,500
	OVERTIME		001-541-10-1300	OVERTIME	22,268	17,198	15,000	15,000
	SICK LEAVE		001-541-10-1500	SICK LEAVE	52,339	58,161	0	0
	VACATION PAY		001-541-10-1600	VACATION PAY	77,709	79,185	0	0
	HOLIDAY PAY		001-541-10-1800	HOLIDAY PAY	48,154	51,988	0	0
	HOLIDAY PREMIUM		001-541-10-1820	HOLIDAY PREMIUM	2,243	48,213	30,000	10,000
	FICA EXPENSE		001-541-10-2100	FICA EXPENSE	114,025	119,242	130,300	134,900
	RETIREMENT		001-541-10-2200	RETIREMENT	236,603	249,740	265,900	268,700
	BENEFIT ADMIN FEES		001-541-10-2210	BENEFIT ADMIN FEES	41	95	100	100

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		LIFE & HEALTH INSURANCE	001-541-10-2300	LIFE & HEALTH INSURANCE	218,840	231,690	280,800	312,000
		WORKERS COMPENSATION INSURANCE	001-541-10-2600	WORKERS COMPENSATION INSURANCE	37,815	37,585	45,000	60,000
		PROFESSIONAL SERVICES	001-541-30-3100	PROFESSIONAL SERVICES	201,499	281,763	471,300	391,000
		OTHER CONTRACTUAL SERVICES	001-541-30-3400	OTHER CONTRACTUAL SERVICES	947,306	243,840	596,100	531,500
		RIGHT-OF-WAY MAINTENANCE	001-541-30-3440	RIGHT-OF-WAY MAINTENANCE	397,333	454,941	485,400	663,200
		CLOTHING AND UNIFORMS	001-541-30-3450	CLOTHING AND UNIFORMS	8,464	7,051	9,000	9,000
		TRAVEL & PER DIEM	001-541-30-4000	TRAVEL & PER DIEM	549	1,663	5,500	9,000
		TELEPHONE EXPENSE	001-541-30-4100	TELEPHONE EXPENSE	25,622	24,979	30,000	35,000
		IT LICENSING / EQUIPMENT	001-541-30-4110	IT LICENSING / EQUIPMENT	58,907	54,642	148,400	138,000
		POSTAGE/TRANSPORTATION FEES	001-541-30-4200	POSTAGE/TRANSPORTATION FEES	67	204	150	150
		UTILITIES EXPENSE	001-541-30-4300	UTILITIES EXPENSE	30,672	31,541	40,000	50,000
		VILLAGES STREET LIGHTING	001-541-30-4350	VILLAGES STREET LIGHTING	609,549	1,674,319	1,736,625	1,735,000
		RENTAL & LEASING	001-541-30-4400	RENTAL & LEASING	24,472	15,037	7,580	10,000
		REPAIR & MAINTENANCE	001-541-30-4600	REPAIR & MAINTENANCE	54,592	67,712	60,000	85,000
		REPAIR & MAINTENANCE - BUILDINGS	001-541-30-4601	REPAIR & MAINTENANCE - BUILDINGS	5,656	15,560	70,000	60,000
		REPAIR & MAINTENANCE - VEHICLES/EQUIP	001-541-30-4602	REPAIR & MAINTENANCE - 610 JACKSON ST	0	0	15,000	10,000
		PAVEMENT PRESERVATION/REHABILITATION	001-541-30-4603	PAVEMENT PRESERVATION/REHABILITATION	435,943	1,431,382	2,000,000	2,235,000
		MISC. EXPENSE & OTHER CURRENT	001-541-30-4900	MISC. EXPENSE & OTHER CURRENT	0	0	3,000	2,000
		LANDFILL DISPOSAL FEES	001-541-30-4940	LANDFILL DISPOSAL FEES	4,791	7,702	6,000	6,000
		BOOT ALLOWANCE	001-541-30-4960	BOOT ALLOWANCE	3,182	3,319	4,100	4,100
		OFFICE SUPPLIES	001-541-30-5100	OFFICE SUPPLIES	2,045	2,184	6,000	3,000
		OPERATING SUPPLIES	001-541-30-5200	OPERATING SUPPLIES	72,811	82,800	75,000	90,000
		FUEL EXPENSE	001-541-30-5250	FUEL EXPENSE	29,355	33,028	40,000	40,000
		SUBSCRIPTIONS/DUES	001-541-30-5400	SUBSCRIPTIONS/DUES	6,867	6,968	6,000	3,750
		TRAINING	001-541-30-5500	TRAINING	12,336	15,765	23,000	42,300
		CITY HALL / ANNEX REHAB	001-541-60-6115	CITY HALL / ANNEX REHAB	19,543	0	0	0
		CAP. IMPROVEMENT-BUILDINGS	001-541-60-6200	CAP. IMPROVEMENT-BUILDINGS	51,527	0	0	0
		CAPITAL IMPROVEMENT-OTHER	001-541-60-6300	CAPITAL IMPROVEMENT-OTHER	74,070	0	5,500	30,000
		CAP. IMPROVEMENT-MACHINERY	001-541-60-6400	CAP. IMPROVEMENT-MACHINERY	228,975	67,369	294,500	85,000
		PRINCIPAL-EQUIPMENT LEASE	001-541-60-6681	PRINCIPAL-EQUIPMENT LEASE	29,231	0	0	0
		INTEREST-EQUIPMENT LEASE	001-541-60-6691	INTEREST-EQUIPMENT LEASE	1,100	0	0	0
Total Public Works					5,435,096	6,725,511	8,605,855	8,814,300
Fleet Services								
	FLEET MAINTENANCE DEPT:	001-549-00-0000	FLEET MAINTENANCE DEPT:					
	SALARIES	001-549-10-1200	SALARIES		238,916	260,477	309,900	346,100
	OVERTIME	001-549-10-1300	OVERTIME		357	0	1,500	1,000
	SICK LEAVE	001-549-10-1500	SICK LEAVE		8,447	4,237	0	0
	VACATION PAY	001-549-10-1600	VACATION PAY		18,482	19,230	0	0
	HOLIDAY PAY	001-549-10-1800	HOLIDAY PAY		9,391	9,944	0	0
	FICA EXPENSE	001-549-10-2100	FICA EXPENSE		21,082	22,483	24,100	26,700
	RETIREMENT	001-549-10-2200	RETIREMENT		37,440	40,376	43,500	47,100
	BENEFIT ADMIN FEES	001-549-10-2210	BENEFIT ADMIN FEES		108	54	100	100
	LIFE & HEALTH INSURANCE	001-549-10-2300	LIFE & HEALTH INSURANCE		45,166	48,037	54,000	60,000
	WORKERS COMPENSATION INSURANCE	001-549-10-2600	WORKERS COMPENSATION INSURANCE		12,403	14,094	16,800	23,000
	PROFESSIONAL SERVICES	001-549-30-3100	PROFESSIONAL SERVICES		0	0	500	500
	OTHER CONTRACTUAL SERVICES	001-549-30-3400	OTHER CONTRACTUAL SERVICES		7,427	5,797	10,000	8,000
	CLOTHING AND UNIFORMS	001-549-30-3450	CLOTHING AND UNIFORMS		2,665	2,243	3,500	3,500
	TRAVEL & PER DIEM	001-549-30-4000	TRAVEL & PER DIEM		0	0	100	100
	TELEPHONE EXPENSE	001-549-30-4100	TELEPHONE EXPENSE		1,949	2,219	3,000	2,700
	IT LICENSING / EQUIPMENT	001-549-30-4110	IT LICENSING / EQUIPMENT		23,007	24,975	72,000	69,300
	POSTAGE/TRANSPORTATION FEES	001-549-30-4200	POSTAGE/TRANSPORTATION FEES		24	0	100	100
	UTILITIES EXPENSE	001-549-30-4300	UTILITIES EXPENSE		4,373	4,635	7,000	6,000
	RENTAL & LEASING	001-549-30-4400	RENTAL & LEASING		1,590	1,826	2,500	2,500
	REPAIR & MAINTENANCE	001-549-30-4600	REPAIR & MAINTENANCE		4,486	3,542	5,000	6,000
	MISC. EXPENSE & OTHER CURRENT	001-549-30-4900	MISC. EXPENSE & OTHER CURRENT		0	0	100	100
	BOOT ALLOWANCE	001-549-30-4960	BOOT ALLOWANCE		350	625	700	700
	OFFICE SUPPLIES	001-549-30-5100	OFFICE SUPPLIES		387	341	1,500	1,000
	OPERATING SUPPLIES	001-549-30-5200	OPERATING SUPPLIES		36,522	77,233	83,000	83,000
	FUEL EXPENSE	001-549-30-5250	FUEL EXPENSE		3,376	3,912	4,000	5,000
	SUBSCRIPTIONS/DUES	001-549-30-5400	SUBSCRIPTIONS/DUES		314	323	800	1,000
	TRAINING	001-549-30-5500	TRAINING		575	1,767	4,000	5,000
	CAPITAL IMPROVEMENTS OTHER	001-549-60-6300	CAPITAL IMPROVEMENTS OTHER		0	0	0	50,000
	CAP. IMPROVEMENTS-MACHINERY/EQUIP	001-549-60-6400	CAP. IMPROVEMENTS-MACHINERY/EQUIP		28,196	0	200,700	0
Total Fleet Services					507,033	548,369	848,400	748,500
Parks & Recreation								
	PARKS & RECREATION:	001-572-00-0000	PARKS & RECREATION:					
	SALARIES	001-572-10-1200	SALARIES		662,626	861,994	1,628,800	1,726,400
	ON CALL	001-572-10-1250	ON CALL		5,900	6,500	6,500	6,500
	OVERTIME	001-572-10-1300	OVERTIME		11,799	13,157	10,000	10,000
	SICK LEAVE	001-572-10-1500	SICK LEAVE		14,673	17,510	0	0
	VACATION PAY	001-572-10-1600	VACATION PAY		33,372	33,363	0	0
	HOLIDAY PAY	001-572-10-1800	HOLIDAY PAY		23,382	31,203	0	0
	HOLIDAY PREMIUM	001-572-10-1820	HOLIDAY PREMIUM		3,552	45	0	5,000
	FICA EXPENSE	001-572-10-2100	FICA EXPENSE		58,248	74,869	125,000	134,100
	RETIREMENT	001-572-10-2200	RETIREMENT		100,839	128,592	215,600	222,700
	BENEFIT ADMIN FEES	001-572-10-2210	BENEFIT ADMIN FEES		18	171	100	300
	LIFE & HEALTH INSURANCE	001-572-10-2300	LIFE & HEALTH INSURANCE		135,895	167,113	334,800	372,000
	WORKERS COMPENSATION INSURANCE	001-572-10-2600	WORKERS COMPENSATION INSURANCE		9,832	12,215	15,500	21,000
	PROFESSIONAL SERVICES	001-572-30-3100	PROFESSIONAL SERVICES		7,135	22,378	14,000	14,000
	OTHER CONTRACTUAL SERVICES	001-572-30-3400	OTHER CONTRACTUAL SERVICES		172,400	178,649	205,080	204,600
	CLOTHING AND UNIFORMS	001-572-30-3450	CLOTHING AND UNIFORMS		7,495	10,539	15,000	11,000
	TRAVEL & PER DIEM	001-572-30-4000	TRAVEL & PER DIEM		580	4,970	4,550	4,500
	TELEPHONE EXPENSE	001-572-30-4100	TELEPHONE EXPENSE		30,076	33,732	30,000	34,000
	IT LICENSING / EQUIPMENT	001-572-30-4110	IT LICENSING / EQUIPMENT		43,658	36,320	71,000	106,000
	ADVERTISING AND PROMOTIONS	001-572-30-4150	ADVERTISING AND PROMOTIONS		24,109	25,388	25,000	15,000
	POSTAGE/TRANSPORTATION FEES	001-572-30-4200	POSTAGE/TRANSPORTATION FEES		11	4	150	100
	UTILITIES EXPENSE	001-572-30-4300	UTILITIES EXPENSE		39,367	41,409	50,000	85,000
	RENTAL & LEASING	001-572-30-4400	RENTAL & LEASING		8,243	4,830	7,500	7,000
	REPAIR & MAINTENANCE	001-572-30-4600	REPAIR & MAINTENANCE		68,873	106,945	125,000	100,000
	REPAIR & MAINTENANCE - BUILDINGS	001-572-30-4601	REPAIR & MAINTENANCE - BUILDINGS		26,032	8,335	38,000	20,000
	BAKER HOUSE MAINTENANCE	001-572-30-4610	BAKER HOUSE MAINTENANCE		1,803	1,681	10,000	5,000
	BAKER HOUSE OPERATIONS-OTHER MISC.	001-572-30-4620	BAKER HOUSE OPERATIONS-OTHER MISC.		2,380	3,691	5,300	5,300
	BAKER HOUSE SPECIAL EVENTS	001-572-30-4630	BAKER HOUSE SPECIAL EVENTS		7,887	11,513	20,000	19,000
	MISC. EXPENSE & OTHER CURRENT	001-572-30-4900	MISC. EXPENSE & OTHER CURRENT		(88)	81	5,000	1,000
	SPECIAL EVENTS	001-572-30-4910	SPECIAL EVENTS		136,448	182,861	170,000	170,000
	ATHLETIC LEAGUES & ACTIVITIES	001-572-30-4915	PROGRAMS, ACTIVITIES & LEAGUES		104,460	120,958	140,000	140,000
	YOUTH CAMPS & PROGRAMS	001-572-30-4920	SUMMER RECREATION PROGRAM		20,293	53,748	60,000	60,000
	BOOT ALLOWANCE	001-572-30-4960	BOOT ALLOWANCE		1,224	1,537	3,500	3,700
	OFFICE SUPPLIES	001-572-30-5100	OFFICE SUPPLIES		2,909	4,132	4,500	3,500
	OPERATING SUPPLIES	001-572-30-5200	OPERATING SUPPLIES		74,262	101,201	117,400	134,000
	FUEL EXPENSE	001-572-30-5250	FUEL EXPENSE		23,954	19,709	25,000	35,000

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		LANDSCAPING	001-572-30-5280	LANDSCAPING	12,730	35,383	70,000	63,000
		SUBSCRIPTIONS/DUES	001-572-30-5400	SUBSCRIPTIONS/DUES	868	3,804	3,210	3,200
		TRAINING	001-572-30-5500	TRAINING	7,536	8,909	12,000	12,000
		CAP. IMPROVEMENT-BUILDINGS	001-572-60-6200	CAP. IMPROVEMENT-BUILDINGS	9,772	0	200,000	0
		CAPITAL IMPROVEMENT-OTHER	001-572-60-6300	CAPITAL IMPROVEMENT-OTHER	9,000	0	8,000	132,000
		CAP. IMPROVEMENT-MACHINERY	001-572-60-6400	CAP. IMPROVEMENT-MACHINERY	105,095	121,352	49,800	49,500
Total Parks & Recreation					2,008,651	2,490,795	3,825,290	3,935,400
Community Center								
		COMMUNITY CENTER:	001-575-00-0000	COMMUNITY CENTER:				
		SALARIES	001-575-10-1200	SALARIES	75,050	91,236	127,900	126,700
		OVERTIME	001-575-10-1300	OVERTIME	225	317	0	500
		SICK LEAVE	001-575-10-1500	SICK LEAVE	0	44	0	0
		VACATION PAY	001-575-10-1600	VACATION PAY	0	323	0	0
		HOLIDAY PAY	001-575-10-1800	HOLIDAY PAY	197	601	0	0
		FICA EXPENSE	001-575-10-2100	FICA EXPENSE	5,774	5,929	10,000	10,100
		RETIREMENT	001-575-10-2200	RETIREMENT	9,242	12,691	12,000	15,200
		LIFE & HEALTH INSURANCE	001-575-10-2300	LIFE & HEALTH INSURANCE	10	(1,054)	0	0
		PROFESSIONAL SERVICES	001-575-30-3100	PROFESSIONAL SERVICES	176	0	500	500
		OTHER CONTRACTUAL SERVICES	001-575-30-3400	OTHER CONTRACTUAL SERVICES	20,174	19,541	20,000	24,000
		CLOTHING AND UNIFORMS	001-575-30-3450	CLOTHING AND UNIFORMS	845	1,039	1,200	1,000
		TELEPHONE EXPENSE	001-575-30-4100	TELEPHONE EXPENSE	0	513	6,680	13,000
		POSTAGE/TRANSPORTATION FEES	001-575-30-4200	POSTAGE/TRANSPORTATION FEES	3	1	150	100
		UTILITIES EXPENSE	001-575-30-4300	UTILITIES EXPENSE	56,441	64,119	60,000	62,000
		RENTAL & LEASING	001-575-30-4400	RENTAL & LEASING	2,210	1,594	2,500	2,000
		REPAIR & MAINTENANCE	001-575-30-4600	REPAIR & MAINTENANCE	49,584	14,564	50,000	40,000
		OFFICE SUPPLIES	001-575-30-5100	OFFICE SUPPLIES	504	0	1,000	0
		OPERATING SUPPLIES	001-575-30-5200	OPERATING SUPPLIES	18,790	21,739	30,000	20,000
		SUBSCRIPTIONS/DUES	001-575-30-5400	SUBSCRIPTIONS/DUES	100	100	0	100
Total Community Center					239,325	233,297	321,930	315,200
Other Financing Sources								
		TRANSFERS:	001-581-00-0000	TRANSFERS:				
		TRANSFER TO EXPANDED CRA	001-581-00-1040	TRANSFER TO EXPANDED CRA	215,690	247,525	326,004	402,750
		TRANSFER TO UTILITY CAP PROJECTS FUND	001-581-00-4020	TRANSFER TO UTILITY CAP PROJECTS FUND	3,000,000	7,500,000	4,500,000	0
		TRANSFER TO CAPITAL PROJECT FUND	001-581-90-3010	TRANSFER TO CAPITAL PROJECT FUND	15,700,000	10,000,000	10,500,000	17,825,000
		CONTINGENCY	001-580-90-9901	CONTINGENCY RESERVE	0	0	4,639,486	11,270,025
Total Other Financing Sources					18,915,690	17,747,525	19,965,490	29,497,775
Total General Fund Expenditures					39,971,709	41,697,478	51,397,745	64,008,900

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Greenwood Cemetery Fund								
		GREENWOOD CEMETERY:	101-569-00-0000	GREENWOOD CEMETERY:				
Revenues								
		INTEREST EARNED	101-361-1350	Investment Earnings	256	240	200	200
		CONTRIBUTIONS/DUES	101-366-1350	Licenses and Permits	1,450	1,325	2,000	2,000
		GRAVE OPENING PERMITS	101-366-1360	Licenses and Permits	900	1,350	600	600
		NON-OPER/ CEMETERY RESERVES FORWARD	101-389-5000	Other Sources	0	0	67,900	68,150
					2,606	2,915	70,700	70,950
Expenditures								
		REPAIR & MAINTENANCE	101-569-30-4600	REPAIR & MAINTENANCE	0	0	500	500
		MISC. EXPENSE & OTHER CURRENT	101-569-30-4900	MISC. EXPENSE & OTHER CURRENT	0	8	200	2,500
		OPERATING SUPPLIES	101-569-30-5200	OPERATING SUPPLIES	0	0	100	100
		CONTINGENCY	101-580-90-9999	CONTINGENCY	0	0	0	67,850
					0	8	800	70,950
Community Redevelopment Area Fund								
		COMM REDEVELOPMENT DEPT.:	104-550-00-0000	COMM REDEVELOPMENT DEPT.:				
Revenues								
		INTEREST	104-361-0000	Investment Earnings	17,310	19,970	5,000	5,000
		TAX INCREMENT FINANCING - SUM CTY	104-369-9000	Taxes	395,695	427,869	505,000	0
		TRANSFER FROM GENERAL	104-382-0010	Transfers In	215,690	247,525	326,004	0
		CASH FORWARD - CRA DISTRICT	104-389-5006	Other Sources	0	0	1,550,000	1,950,000
					628,695	695,364	2,386,004	1,955,000
Expenditures								
		SALARIES	104-550-10-1200	SALARIES	45,481	46,095	77,700	85,900
		SICK LEAVE	104-550-10-1500	SICK LEAVE	774	2,493	0	0
		VACATION PAY	104-550-10-1600	VACATION PAY	4,838	5,657	0	0
		HOLIDAY PAY	104-550-10-1800	HOLIDAY PAY	1,831	1,938	0	0
		FICA EXPENSE	104-550-10-2100	FICA EXPENSE	4,049	4,298	6,000	6,700
		RETIREMENT	104-550-10-2200	RETIREMENT	18,269	19,197	25,800	28,000
		LIFE & HEALTH INSURANCE	104-550-10-2300	LIFE & HEALTH INSURANCE	3,785	4,035	5,400	6,000
		PROFESSIONAL SERVICES	104-550-30-3100	PROFESSIONAL SERVICES	0	0	0	15,000
		TRAVEL & PER DIEM	104-550-30-4000	TRAVEL & PER DIEM	0	0	0	1,350
		MISC. EXPENSE & OTHER CURRENT	104-550-30-4900	MISC. EXPENSE & OTHER CURRENT	0	0	0	500
		OPERATING SUPPLIES	104-550-30-5200	OPERATING SUPPLIES	0	0	0	500
		SUBSCRIPTIONS/DUES	104-550-30-5400	SUBSCRIPTIONS/DUES	175	0	200	1,250
		TRAINING	104-550-30-5500	TRAINING	0	0	0	2,000
		LAND PURCHASE	104-550-60-6100	LAND PURCHASE	0	0	0	50,000
		FACADE IMPROVEMENT GRANT	104-550-60-6330	SIGNAGE GRANTS	3,891	2,180	40,000	50,000
		GAMBLE ST. STORMWATER PROJECT	104-550-60-6340	GAMBLE ST. STORMWATER PROJECT	0	0	0	1,500,000
		OLD WIRE RD WATER LINE REPLACEMENT	104-550-60-6360	PITT & STONE DRAINAGE (CDBG)	0	0	900,000	0
		OTHER MISC PROJECTS	104-550-60-6390	OTHER MISC PROJECTS	0	887,772	0	0
		DEMOLITIONS	104-550-70-7303	DEMOLITIONS	0	0	25,000	0
		MISC. OTHER PROJECTS	104-550-70-7307	MISC. OTHER PROJECTS	8,679	0	200,000	0
		CONTINGENCY	104-580-90-9904	CONTINGENCY	0	0	1,041,050	207,800
					91,771	973,665	2,321,150	1,955,000

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Baker House Fund								
	Baker House							
	BAKER HOUSE DEPARTMENT:		105-576-00-0000	BAKER HOUSE DEPARTMENT:	0	0	0	0
	Revenues							
	INTEREST		105-361-0000	Investment Earnings	14	72	100	100
	DONATIONS		105-369-0058	Miscellaneous Reveues	27,072	32,505	20,000	20,000
	CASH FORWARD - BAKER HOUSE		105-389-5010	Other Sources	0	0	38,900	63,700
					27,086	32,577	59,000	83,800
	Expenditures							
	BAKER HOUSE OPERATIONS		105-576-30-4620	BAKER HOUSE OPERATIONS	79	23,225	25,000	20,000
	CONTINGENCY		105-576-90-9910	CONTINGENCY	0	0	34,000	63,800
					79	23,225	59,000	83,800
Wildwood Historical Association Fund								
	WILDWOOD AREA HISTORICAL ASSN		106-577-00-0000	WILDWOOD AREA HISTORICAL ASSN				
	Revenues							
	DUES		106-369-0056	Miscellaneous Revenues	0	0	0	0
	DONATIONS		106-369-0058	Miscellaneous Revenues	0	0	0	0
	CASH FORWARD - HISTORICAL ASSOCIATION		106-369-5011	Other Sources	45	45	45	45
	Expenditures							
	MISC. EXPENSE & OTHER CURRENT		106-577-30-4900	MISC. EXPENSE & OTHER CURRENT	0	0	0	0
	CONTINGENCY		106-580-90-9911	CONTINGENCY			45	45
					0	0	45	45
Parks and Recreation Impact Fee Fund								
	RECREATION IMPACT FEES:		107-572-00-0000	RECREATION IMPACT FEES:				
	Revenues							
	RECREATION IMPACT FEES		107-341-3004	Charges for Services	301,196	208,491	250,000	500,000
	INTEREST		107-361-0000	Investment Earnings	10,585	12,296	5,000	5,000
	CASH FORWARD - P & R IMPACT FEE		107-389-5004	Other Sources	0	0	1,310,000	170,000
					311,781	220,787	1,565,000	675,000
	Expenditures							
	CAP. IMPROVEMENT-BUILDINGS		107-572-60-6200	CAP. IMPROVEMENT-BUILDINGS	0	0	0	300,000
	MILLENNIUM PARK IMPROVEMENTS		107-572-60-6301	MILLENNIUM PARK IMPROVEMENTS	0	0	1,500,000	0
	CAPITAL IMPROVEMENT-MACHINERY & EQUIP.		107-572-60-6400	CAPITAL IMPROVEMENT-MACHINERY & EQUIP	0	0	13,500	0
	CONTINGENCY		107-580-90-9903	CONTINGENCY			51,500	375,000
					0	0	1,565,000	675,000

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Law Enforcement Impact Fee Fund								
		LAW ENFORCEMENT IMPACT FEES:	108-521-00-0000	LAW ENFORCEMENT IMPACT FEES:				
Revenues								
		LAW ENFORCEMENT IMPACT FEES	108-341-3001	Charges for Services	1,064,546	1,168,712	1,100,000	465,000
		INTEREST	108-361-0000	Investment Earnings	207	244	200	200
		CASH FORWARD - POLICE IMPACT FEE	108-389-5002	Other Sources	0	0	2,630,000	3,600,000
					1,064,753	1,168,956	3,730,200	4,065,200
Expenditures								
		MISC. EXPENSE & OTHER CURRENT	108-521-30-4900	MISC. EXPENSE & OTHER CURRENT	407	405	0	500
		CAP. IMPROVEMENT-BUILDINGS	108-521-60-6200	CAP. IMPROVEMENT-BUILDINGS	0	0	1,014,100	0
		CAP. IMPROVEMENT- MACHINERY & EQUIPMENT	108-521-60-6400	CAP. IMPROVEMENT- MACHINERY & EQUIPME	621,472	0	0	1,933,625
		TRANSFER TO GENERAL FUND - LOAN PAYMENT	108-521-70-9105	TRANSFER TO GENERAL FUND - LOAN PAYMEN	412,800	412,800	412,800	412,800
		CONTINGENCY	108-580-90-9902	CONTINGENCY	0	0	2,303,300	1,718,275
					1,034,679	413,205	3,730,200	4,065,200
Capital Improvement Fund								
		CAPITAL IMPROVEMENT	301-000-00-0000	CAPITAL IMPROVEMENT:				
Revenues								
		INTEREST	301-361-0000	Investment Earnings	174,367	146,253	7,000	5,000
		GAIN OR LOSS ON INVESTMENT	301-361-4000	Investment Earnings	190,677	164,547	0	0
		TRANSFER FROM GENERAL FUND	301-382-0010	Transfers In	15,700,000	10,000,000	10,500,000	17,825,000
		SALE OF GENERAL CAPITAL ASSETS	301-388-1000	Miscellaneous Revenues	0	295,050	0	0
		NON-OPERATIONAL CASH FORWARD-CAP.IMPR	301-389-5000	Other Sources	0	0	14,150,000	11,200,000
		CANCEL PRIOR YEAR EXPENSE	301-393-0000	Other Sources	0	100	0	0
					16,065,044	10,605,950	24,657,000	29,030,000
Expenditures								
		MARTIN THEATRE PROJECT	301-511-60-6202	MARTIN THEATRE PROJECT	0	0	0	2,000,000
		DOWNTOWN MASTER PLAN PROJECTS	301-516-60-6301	DOWNTOWN MASTER PLAN PROJECTS	855,348	27,381	325,000	250,000
		TRAILWINDS FOUNTAIN	301-516-60-6304	TRAILWINDS FOUNTAIN	560	0	0	0
		CR 44A CORRIDOR EXPANSION AND CROSSING	301-516-60-6305	CR 44A CORRIDOR EXPANSION AND CROSSING	0	0	0	75,000
		US 301 LINEAR PARK	301-516-60-6307	US 301 LINEAR PARK	0	0	0	50,000
		THE VILLAGES POLICE DEPARTMENT SUBSTATION	301-521-60-6201	THE VILLAGES POLICE DEPARTMENT SUBSTATI	0	0	2,000,000	1,500,000
		POLICE DEPARTMENT HQ MONUMENT SIGN	301-521-60-6301	POLICE DEPARTMENT HQ MONUMENT SIGN	21,713	0	0	0
		DRAINAGE PROJECT LAND ACQUISITION	301-541-60-6101	DRAINAGE PROJECT LAND ACQUISITION	229,394	322,576	250,000	300,000
		MUNICIPAL SERVICES COMPLEX PROJECT	301-541-60-6202	MUNICIPAL SERVICES COMPLEX PROJECT	128,116	0	903,600	1,000,000
		PW BUILDING HVAC UPGRADES	301-541-60-6204	PW BUILDING HVAC UPGRADES	110,940	0	0	0
		PUBLIC WORKS DEPARTMENT ANNEX	301-541-60-6206	PUBLIC WORKS DEPARTMENT ANNEX	0	0	1,500,000	2,000,000
		PLEASANTDALE REHAB	301-541-60-6301	PLEASANTDALE REHAB	377,430	0	0	0
		BARWICK REHAB	301-541-60-6302	BARWICK REHAB	29,468	27,745	3,000,000	0
		OAK GROVE VILLAGE DRAINAGE IMPROVEMENTS	301-541-60-6303	OAK GROVE VILLAGE DRAINAGE IMPROVEMEN	36,220	362,793	0	0
		PAVEMENT PRESERVATION PLAN	301-541-60-6305	PAVEMENT PRESERVATION PLAN	76,605	0	0	0
		CLAY DRAIN ROAD DESIGN	301-541-60-6306	CLAY DRAIN ROAD DESIGN	70,377	158,486	0	1,000,000
		JACKSON ST IMPROVEMENTS	301-541-60-6307	JACKSON ST IMPROVEMENTS	45,390	610,967	0	0
		HUEY ST IMPROVEMENTS	301-541-60-6308	HUEY ST IMPROVEMENTS	1,088,856	1,569,580	0	0
		ST CLAIR STREET IMPROVEMENTS	301-541-60-6309	ST CLAIR STREET IMPROVEMENTS	522,958	0	0	0
		DOWNTOWN PARKING GARAGE	301-541-60-6310	DOWNTOWN PARKING GARAGE	6,841,597	267,559	0	0
		MSC ENTRANCE GATE	301-541-60-6311	MSC ENTRANCE GATE	33,559	0	0	0
		BROKEN OAK DRIVE	301-541-60-6312	BROKEN OAK DRIVE	437,328	0	0	0
		FOURTH STREET REHAB	301-541-60-6313	FOURTH STREET REHAB	0	0	50,000	150,000
		PETERS ST STORMWATER BMP IMPROVEMENTS	301-541-60-6315	PETERS ST STORMWATER BMP IMPROVEMENT	0	0	435,000	2,200,000
		RAILYARD TRASH COMPACTOR	301-541-60-6318	RAILYARD TRASH COMPACTOR	0	0	100,000	0
		RECREATION CENTER AT MLK PARK	301-572-60-6205	RECREATION CENTER AT MLK PARK	156,456	1,885	0	6,000,000
		MILLENNIUM PARK IMPROVEMENTS	301-572-60-6302	MILLENNIUM PARK IMPROVEMENTS	227,418	5,713,827	6,250,000	600,000
		LAKE DEATON PIER IMPROVEMENTS	301-572-60-6304	LAKE DEATON PIER IMPROVEMENTS	419,016	0	0	0
		CITY HALL COURTYARD REHAB	301-572-60-6305	CITY HALL COURTYARD REHAB	12,588	0	300,000	0
		OXFORD PARK IMPROVEMENTS	301-572-60-6306	OXFORD PAK IMPROVEMENTS	0	54,280	500,000	1,400,000
		MILLENNIUM PARK PLAYGROUND	301-572-60-6308	MILLENNIUM PARK PLAYGROUND	0	0	0	1,000,000
		COMMUNITY CENTER HVAC UPGRADES	301-575-60-6201	COMMUNITY CENTER HVAC UPGRADES	66,745	304,486	0	0
		COMMUNITY CENTER RENOVATIONS	301-575-60-6202	COMMUNITY CENTER RENOVATIONS	0	5,793	105,000	250,000
		CONTINGENCY-CAP.IMPROVEMENT FUND	301-580-90-9901	CONTINGENCY-CAP.IMPROVEMENT FUND	0	0	8,938,400	9,255,000
		TRANSFER TO UTILITY CAP PROJECTS FUND	301-581-00-4020	TRANSFER TO UTILITY CAP PROJECTS FUND	5,000,000	5,000,000	0	0
					16,788,080	14,427,357	24,657,000	29,030,000
Utility Revenue Fund								
Revenues								
		WATER SALES-OPERATING INCOME	401-343-3100	Charges for Services	4,094,206	5,104,970	5,522,210	6,881,000
		WATER- METER INSTALLATIONS	401-343-3500	Charges for Services	233,501	256,036	263,000	263,000
		WATER- OTHER (ON/OFF FEES)	401-343-3510	Charges for Services	35,325	47,625	33,020	33,000
		WATER INCOME-OTHER	401-343-3520	Charges for Services	20,440	30,655	10,000	10,000
		RETURN CHECK BILLINGS	401-343-3521	Charges for Services	15	15	0	0
		SEWER OPERATING INCOME-BILLINGS	401-343-5100	Charges for Services	6,906,353	9,424,278	12,285,940	14,950,150
		SEWER OTHER MISC	401-343-5510	Charges for Services	0	1,295	13,375	13,400
		LAND LEASE-TURTLE MOUNT(TOWER)	401-343-5511	Charges for Services	14,180	15,870	15,000	15,000
		TSS/COD WASTEWATER FEES	401-343-5520	Charges for Services	906,498	924,273	1,000,000	1,000,000
		REUSE WATER OPERATIONS	401-343-6100	Charges for Services	125,915	86,600	139,650	139,560
		INTEREST EARNINGS	401-361-0000	Investment Earnings	93,479	73,471	60,000	75,000
		OTHER MISCELLANEOUS REVENUE	401-369-0000	Taxes	8,200	25	0	0
		OTHR FINANCING SOURCE-INSURANCE PROCEED	401-380-1000	Other Sources	26,318	0	0	0
		TRANSFER FROM 2013 DEBT REFI CONST FUND	401-381-1007	Transfers In	854,220	11,140,343	0	0
		TRANSFER FROM WATER SDC FUND	401-381-1011	Transfers In	537,115	2,435,884	0	0
		TRANSFER FROM SEWER SDC FUND	401-381-1014	Transfers In	2,248,717	1,678,361	0	0
		Non-Operational-Cash Forward- W/S	401-389-5000	Other Sources	0	0	9,000,000	13,100,000
		CAPITAL CONTRIBUTIONS	401-389-5150	Other Sources	0	32,563	0	0
		CANCEL PRIOR YEAR EXPENSE	401-393-0000	Other Sources	107	4,323	0	0
		Total Revenues			16,111,121	31,272,494	28,342,195	36,480,110

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Expenditures								
Physical Environment								
	PHYSICAL ENVIRONMENT/ADMIN:		401-530-00-0000	PHYSICAL ENVIRONMENT/ADMIN:				
	SALARIES		401-530-10-1200	SALARIES	123,616	162,640	227,900	219,500
	SICK LEAVE		401-530-10-1500	SICK LEAVE	9,676	6,998	0	0
	VACATION PAY		401-530-10-1600	VACATION PAY	11,520	9,340	0	0
	HOLIDAY PAY		401-530-10-1800	HOLIDAY PAY	6,282	6,571	0	0
	FICA EXPENSE		401-530-10-2100	FICA EXPENSE	13,776	14,169	17,500	16,900
	RETIREMENT		401-530-10-2200	RETIREMENT	24,523	25,489	31,800	29,800
	BENEFIT ADMIN FEES		401-530-10-2210	BENEFIT ADMIN FEES	27	54	100	100
	LIFE & HEALTH INSURANCE		401-530-10-2300	LIFE & HEALTH INSURANCE	37,218	36,036	54,000	48,000
	WORKERS COMPENSATION INSURANCE		401-530-10-2600	WORKERS COMPENSATION INSURANCE	1,513	1,503	2,100	3,000
	PROFESSIONAL SERVICES		401-530-30-3100	PROFESSIONAL SERVICES	1,205	3,018	1,000	3,500
	ACCOUNTING & AUDITING FEES		401-530-30-3200	ACCOUNTING & AUDITING FEES	22,500	25,125	30,000	30,000
	OTHER CONTRACTUAL SERVICES		401-530-30-3400	OTHER CONTRACTUAL SERVICES	31,354	36,576	39,750	39,000
	TRAVEL & PER DIEM		401-530-30-4000	TRAVEL & PER DIEM	0	0	500	500
	TELEPHONE EXPENSE		401-530-30-4100	TELEPHONE EXPENSE	5,095	5,225	6,500	6,000
	IT LICENSING / EQUIPMENT		401-530-30-4110	IT LICENSING / EQUIPMENT	35,984	29,449	44,000	51,600
	POSTAGE/TRANSPORTATION FEES		401-530-30-4200	POSTAGE/TRANSPORTATION FEES	31,457	22,790	32,800	38,000
	UTILITIES EXPENSE		401-530-30-4300	UTILITIES EXPENSE	17,690	18,031	20,000	20,000
	RENTAL & LEASING		401-530-30-4400	RENTAL & LEASING	3,807	1,453	1,500	1,600
	GENERAL INSURANCE		401-530-30-4500	GENERAL INSURANCE	316,166	364,729	512,000	600,000
	REPAIR & MAINTENANCE		401-530-30-4600	REPAIR & MAINTENANCE	23,424	12,511	28,100	25,000
	MISC. EXPENSE & OTHER CURRENT		401-530-30-4900	MISC. EXPENSE & OTHER CURRENT	14,718	18,327	23,000	25,000
	OFFICE SUPPLIES		401-530-30-5100	OFFICE SUPPLIES	527	319	1,000	1,000
	OPERATING SUPPLIES		401-530-30-5200	OPERATING SUPPLIES	5,466	5,113	11,100	10,100
	SUBSCRIPTIONS/DUES		401-530-30-5400	SUBSCRIPTIONS/DUES	410	231	500	500
	TRAINING		401-530-30-5500	TRAINING	760	760	2,000	2,000
Total Physical Environment					738,712	806,455	1,087,150	1,171,100
Water Division								
	WATER DEPARTMENT:		401-533-00-0000	WATER DEPARTMENT:				
	SALARIES		401-533-10-1200	SALARIES	773,366	928,913	1,135,900	1,760,700
	ON CALL		401-533-10-1250	ON CALL	12,800	12,500	19,500	15,600
	SHIFT DIFFERENTIAL		401-533-10-1260	SHIFT DIFFERENTIAL	0	0	0	2,600
	OVERTIME		401-533-10-1300	OVERTIME	15,771	21,387	17,000	23,000
	SICK LEAVE		401-533-10-1500	SICK LEAVE	26,919	28,840	0	0
	VACATION PAY		401-533-10-1600	VACATION PAY	37,247	40,120	0	0
	INCENTIVE PAY		401-533-10-1700	INCENTIVE PAY	1,250	2,800	0	2,600
	HOLIDAY PAY		401-533-10-1800	HOLIDAY PAY	28,384	32,545	0	0
	HOLIDAY PREMIUM		401-533-10-1820	HOLIDAY PREMIUM	1,877	13,165	10,000	5,000
	FICA EXPENSE		401-533-10-2100	FICA EXPENSE	68,974	83,091	88,100	135,500
	RETIREMENT		401-533-10-2200	RETIREMENT	262,851	149,854	158,800	237,000
	BENEFIT ADMIN FEES		401-533-10-2210	BENEFIT ADMIN FEES	95	90	100	100
	LIFE & HEALTH INSURANCE		401-533-10-2300	LIFE & HEALTH INSURANCE	148,013	161,500	210,600	336,000
	WORKERS COMPENSATION INSURANCE		401-533-10-2600	WORKERS COMPENSATION INSURANCE	24,202	23,960	33,000	44,000
	PROFESSIONAL SERVICES		401-533-30-3100	PROFESSIONAL SERVICES	132,675	79,485	255,000	145,000
	OTHER CONTRACTUAL SERVICES		401-533-30-3400	OTHER CONTRACTUAL SERVICES	215,610	265,382	331,000	415,600
	CLOTHING AND UNIFORMS		401-533-30-3450	CLOTHING AND UNIFORMS	8,126	7,918	11,000	11,000
	TRAVEL & PER DIEM		401-533-30-4000	TRAVEL & PER DIEM	4,226	10,428	8,000	8,000
	TELEPHONE EXPENSE		401-533-30-4100	TELEPHONE EXPENSE	35,835	37,876	40,000	40,000
	IT LICENSING / EQUIPMENT		401-533-30-4110	IT LICENSING / EQUIPMENT	46,138	29,092	40,000	91,000
	POSTAGE/TRANSPORTATION FEES		401-533-30-4200	POSTAGE/TRANSPORTATION FEES	975	717	3,500	3,500
	UTILITIES EXPENSE		401-533-30-4300	UTILITIES EXPENSE	180,008	209,755	230,000	200,000
	RENTAL & LEASING		401-533-30-4400	RENTAL & LEASING	3,226	3,172	9,000	9,000
	REPAIR & MAINTENANCE		401-533-30-4600	REPAIR & MAINTENANCE	146,646	182,205	220,000	390,000
	MISC. EXPENSE & OTHER CURRENT		401-533-30-4900	MISC. EXPENSE & OTHER CURRENT	4,030	103	6,000	5,000
	BOOT ALLOWANCE		401-533-30-4960	BOOT ALLOWANCE	2,671	2,201	4,000	4,000
	OFFICE SUPPLIES		401-533-30-5100	OFFICE SUPPLIES	3,794	1,495	6,500	6,500
	OPERATING SUPPLIES		401-533-30-5200	OPERATING SUPPLIES	162,975	145,708	200,000	210,000
	WATER METERS		401-533-30-5220	WATER METERS	(9,455)	0	360,000	250,000
	FUEL EXPENSE		401-533-30-5250	FUEL EXPENSE	45,671	42,647	50,000	80,000
	CHEMICALS		401-533-30-5260	CHEMICALS	398,029	535,600	530,000	575,000
	LABORATORY SAMPLES		401-533-30-5270	LABORATORY SAMPLES	47,076	38,546	40,000	53,000
	SUBSCRIPTIONS/DUES		401-533-30-5400	SUBSCRIPTIONS/DUES	7,232	6,149	7,000	6,500
	TRAINING		401-533-30-5500	TRAINING	8,512	11,177	12,500	14,500
	CAPITAL IMPROVEMENT-OTHER		401-533-60-6300	CAPITAL IMPROVEMENT-OTHER	11,574	99,773	450,000	114,000
	METER CHANGE OUT PROGRAM		401-533-60-6301	METER CHANGE OUT PROGRAM	115,408	93,681	253,000	100,000
	LOOP/UPGRADE WATER MAINS		401-533-60-6350	LOOP/UPGRADE WATER MAINS	222,691	617,937	1,150,000	1,300,000
	CAP. IMPROVEMENT-MACHINERY		401-533-60-6400	CAP. IMPROVEMENT-MACHINERY	0	0	290,700	342,000
	LEASE PURCHASE PRINCIPAL PMT		401-533-60-6681	LEASE PURCHASE PRINCIPAL PMT	0	0	20,760	0
	LEASE PURCHASE INTEREST PMT		401-533-60-6691	LEASE PURCHASE INTEREST PMT	1,702	1,638	840	0
	FDOT 301 WIDENING		401-533-70-7306	FDOT 301 WIDENING	0	0	4,500,000	0
Total Water Division					3,197,122	3,921,448	10,701,800	6,935,700
Wastewater Division								
	WASTEWATER DEPARTMENT:		401-535-00-0000	WASTEWATER DEPARTMENT:	0	0	0	0
	SALARIES		401-535-10-1200	SALARIES	1,114,544	1,484,695	2,290,500	2,313,400
	ON CALL		401-535-10-1250	ON CALL	18,700	19,500	19,500	19,500
	SHIFT DIFFERENTIAL		401-535-10-1260	SHIFT DIFFERENTIAL	0	0	0	6,660
	OVERTIME		401-535-10-1300	OVERTIME	30,322	44,328	25,000	25,000
	SICK LEAVE		401-535-10-1500	SICK LEAVE	47,850	55,031	0	0
	VACATION PAY		401-535-10-1600	VACATION PAY	60,149	72,826	0	0
	INCENTIVE PAY		401-535-10-1700	INCENTIVE PAY	1,900	5,100	0	0
	HOLIDAY PAY		401-535-10-1800	HOLIDAY PAY	37,977	51,628	0	0
	HOLIDAY PREMIUM		401-535-10-1820	HOLIDAY PREMIUM	9,174	35,694	20,000	15,000
	FICA EXPENSE		401-535-10-2100	FICA EXPENSE	101,798	135,262	177,200	179,000
	RETIREMENT		401-535-10-2200	RETIREMENT	184,571	242,051	321,200	313,500
	BENEFIT ADMIN FEES		401-535-10-2210	BENEFIT ADMIN FEES	311	531	500	650
	LIFE & HEALTH INSURANCE		401-535-10-2300	LIFE & HEALTH INSURANCE	190,158	254,214	415,800	432,000
	UNEMPLOYMENT COMPENSATION		401-535-10-2500	UNEMPLOYMENT COMPENSATION	0	783	0	0
	WORKERS COMPENSATION INSURANCE		401-535-10-2600	WORKERS COMPENSATION INSURANCE	48,403	47,733	66,000	88,000
	PROFESSIONAL SERVICES		401-535-30-3100	PROFESSIONAL SERVICES	153,804	71,765	170,000	150,000
	OTHER CONTRACTUAL SERVICES		401-535-30-3400	OTHER CONTRACTUAL SERVICES	217,229	795,386	1,100,000	1,591,800
	CLOTHING AND UNIFORMS		401-535-30-3450	CLOTHING AND UNIFORMS	9,169	10,043	11,000	12,000
	TRAVEL & PER DIEM		401-535-30-4000	TRAVEL & PER DIEM	6,841	14,852	16,000	12,000
	TELEPHONE EXPENSE		401-535-30-4100	TELEPHONE EXPENSE	24,270	29,734	30,000	30,000
	IT LICENSING / EQUIPMENT		401-535-30-4110	IT LICENSING / EQUIPMENT	40,259	32,681	55,000	66,700
	POSTAGE/TRANSPORTATION FEES		401-535-30-4200	POSTAGE/TRANSPORTATION FEES	2,614	1,831	3,000	2,000
	UTILITIES EXPENSE		401-535-30-4300	UTILITIES EXPENSE	517,850	498,504	570,000	550,000
	RENTAL & LEASING		401-535-30-4400	RENTAL & LEASING	33,743	27,964	50,000	116,000
	REPAIR & MAINTENANCE		401-535-30-4600	REPAIR & MAINTENANCE	641,053	668,956	782,000	775,000
	MISC. EXPENSE & OTHER CURRENT		401-535-30-4900	MISC. EXPENSE & OTHER CURRENT	10,881	13,640	5,000	5,000
	LANDFILL DISPOSAL FEES		401-535-30-4940	LANDFILL DISPOSAL FEES	166,292	161,301	235,000	300,000
	BOOT ALLOWANCE		401-535-30-4960	BOOT ALLOWANCE	1,958	3,183	5,000	5,000
	OFFICE SUPPLIES		401-535-30-5100	OFFICE SUPPLIES	4,354	5,977	7,500	9,000

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		OPERATING SUPPLIES	401-535-30-5200	OPERATING SUPPLIES	260,524	217,690	275,000	300,000
		FUEL EXPENSE	401-535-30-5250	FUEL EXPENSE	71,968	91,633	120,000	85,000
		CHEMICALS	401-535-30-5260	CHEMICALS	257,346	278,173	350,000	325,000
		LABORATORY SAMPLES	401-535-30-5270	LABORATORY SAMPLES	160,464	328,945	320,000	240,000
		SUBSCRIPTIONS/DUES	401-535-30-5400	SUBSCRIPTIONS/DUES	2,676	2,017	6,500	10,500
		TRAINING	401-535-30-5500	TRAINING	8,924	8,279	16,000	16,000
		CAP. IMPROVEMENT-BUILDINGS	401-535-60-6200	CAP. IMPROVEMENT-BUILDINGS	0	63,055	0	20,000
		LIFT STATION UPGRADES	401-535-60-6250	LIFT STATION UPGRADES	45,147	290,627	750,000	637,000
		CAPITAL IMPROVEMENT-OTHER	401-535-60-6300	CAPITAL IMPROVEMENT-OTHER	46,594	0	113,500	435,000
		GRAVITY SYSTEM RENEWAL & REPLACEMENT	401-535-60-6340	GRAVITY SYSTEM RENEWAL & REPLACEMENT	0	161,036	0	0
		CAP. IMPROVEMENT-MACHINERY	401-535-60-6400	CAP. IMPROVEMENT-MACHINERY	48,631	44,716	370,500	523,000
		SEWER SYSTEM RENEWAL AND REPLACEMENT	401-535-60-6610	SEWER SYSTEM RENEWAL AND REPLACEMENT	71,295	587,041	660,000	410,000
		LEASE PURCHASE PRINCIPAL PMT	401-535-60-6681	LEASE PURCHASE PRINCIPAL PMT	0	0	88,830	96,000
		LEASE PURCHASE INTEREST PMT	401-535-60-6691	LEASE PURCHASE INTEREST PMT	4,617	0	31,850	24,770
Total Wastewater Division					4,654,359	6,858,404	9,477,380	10,139,480
Debt Service								
		DEBT SERVICE:	401-582-00-0000	DEBT SERVICE:	0	0	0	0
		DEPRECIATION	401-582-30-5900	DEPRECIATION	2,768,017	3,191,196	0	0
		SUMTER SCHOOL BOARD LEASE PURCHASE	401-582-70-7100	SUMTER SCHOOL BOARD LEASE PURCHASE	0	0	170,000	170,000
		DBT SRV.-SRF LOAN PRIN-2007	401-582-70-7103	DBT SRV.-SRF LOAN PRIN-2007	0	0	362,640	370,220
		DEBT SERV-2016 CONTINENTAL LOAN (BB&T)	401-582-70-7106	DEBT SERV-2016 CONTINENTAL LOAN (BB&T)	0	0	116,300	119,300
		INT EXP.-SRF LOAN-3 (2007)	401-582-70-7204	INT EXP.-SRF LOAN-3 (2007)	31,069	24,705	17,280	9,700
		DEBT SERV-INTERST-2016 CONTINENTAL (BBT)	401-582-70-7206	DEBT SERV-INTERST-2016 CONTINENTAL (BBT)	22,660	21,236	18,320	15,320
Total Debt Service					2,855,895	3,333,317	684,540	684,540
Fund Balance								
		CONTINGENCY	401-580-90-9912	CONTINGENCY	0	0	5,798,695	17,549,290
Total Fund Balance					0	0	5,798,695	17,549,290
Total Utility Fund Expenditures					11,446,089	14,919,625	21,950,870	36,480,110

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Utility Capital Projects Fund								
Capital Projects								
		CONSTRUCTION FUND:	402-536-00-0000	CONSTRUCTION FUND:				
Revenues								
		FED GRANT - WATER QUALITY	402-331-3101	Intergovernmental Revenue	2,565,476	0	0	0
		STATE GRANT	402-334-3500	Intergovernmental Revenue	0	0	6,684,524	0
		INTEREST	402-361-0000	Investment Earnings	38,837	135,865	15,000	0
		TRANSFER FROM GENERAL FUND	402-382-0010	Transfers In	3,000,000	7,500,000	4,500,000	0
		TRANSFER FROM CAPITAL IMPROVEMENT FUND	402-382-3010	Transfers In	5,000,000	5,000,000	0	0
		TRANSFER FROM WW SDC FUND	402-382-4090	Transfers In	1,000,000	10,000,000	0	0
		CASH FORWARD	402-389-5000	Other Sources	0	0	24,000,000	60,504,024
		LOAN PROCEEDS	402-389-9001	Other Sources	0	0	120,000,000	0
					11,604,312	22,635,865	155,199,524	60,504,024
Expenditures								
		RIB SITE EXPANSION	402-536-60-6912	RIB SITE EXPANSION	0	0	4,650,000	6,900,000
		MILLENNIUM PARK PROJECT	402-536-60-6913	MILLENNIUM PARK PROJECT	0	0	4,165,500	0
		MLK EFFLUENT REUSE PS & STORAGE IMPROVEMEN	402-536-60-6914	MLK REUSE PUMP STATION	0	0	760,000	7,000,000
		WWTP PROJECT	402-536-70-7353	WWTP PROJECT	0	65,075	83,263,000	12,848,000
		Total Capital Projects			0	65,075	92,838,500	26,748,000
		CONTINGENCY - CONSTRUCTION FUND	402-580-90-9913	CONTINGENCY - CONSTRUCTION FUND	0	0	62,361,024	33,756,024
		Total Fund Balance			0	0	62,361,024	33,756,024
Other Financing Sources								
		TRANSFER TO W/S REVENUE FUND	402-581-90-9101	TRANSFER TO W/S REVENUE FUND	854,220	11,140,343	0	0
		Total Other Financing Sources			854,220	11,140,343	0	0
Total Utility Capital Projects Fund					12,458,532	33,841,284	310,399,048	60,504,024
Industrial Park Fund								
Industry Development								
		INDUSTRIAL PARK:	403-552-00-0000	INDUSTRIAL PARK:	0	0	0	0
Revenues								
		INTEREST EARNINGS	403-361-0000	Investment Earnings	266	126	100	100
		NON-OPERATIONAL-CASH FORWARD	403-389-5000	Other Sources	0	0	43,900	33,800
					266	126	44,000	33,900
		PROFESSIONAL SERVICES	403-552-30-3100	PROFESSIONAL SERVICES	0	0	1,000	0
		MISC. EXPENSE & OTHER CURRENT	403-552-30-4900	MISC. EXPENSE & OTHER CURRENT	0	0	0	100
		Total Industry Development			0	0	1,000	100
Fund Balance								
		CONTINGENCY	403-580-90-9999	CONTINGENCY	0	0	33,000	23,800
		Total Fund Balance			0	0	33,000	23,800
Other Financing Sources								
		INDUSTRIAL PARK:	403-581-00-0000	INDUSTRIAL PARK:	0	0	0	0
		TRANSFER TO GENERAL FUND	403-581-00-0100	TRANSFER TO GENERAL FUND	10,000	10,000	10,000	10,000
		Total Other Financing Sources			10,000	10,000	10,000	10,000
Total Expenditures					10,000	10,000	44,000	33,900

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Water System Development Charge Fund								
Revenues								
		WATER SDC FEES	408-343-3560	Charges for Services	1,990,895	814,280	1,887,940	2,865,000
		INTEREST EARNED	408-361-0000	Investment Earnings	529	529	100	0
		TRANSFER FROM W/S FUND	408-381-1000	Transfers In	0	0	0	0
		CASH FORWARD - WATER SDC	408-389-5012	Other Sources	0	0	1,604,340	3,634,000
		NEW DEBT		Other Sources				7,000,000
Total Revenues					1,991,424	814,809	3,492,380	13,499,000
Expenditures								
		MISC. EXPENSE & OTHER CURRENT	408-533-30-4900	MISC. EXPENSE & OTHER CURRENT	389	400	0	0
		OXFORD WTP PHOSPHATE INJECTION	408-533-60-6310	OXFORD WTP PHOSPHATE INJECTION	0	29,948	0	0
		CR209 WATER MAIN EXT PHASE 3	408-533-60-6320	CR209 WATER MAIN EXT PHASE 3	0	0	0	6,000,000
		CR121 WATER MAIN INTERCONNECT	408-533-60-6321	CR121 WATER MAIN INTERCONNECT	0	0	170,000	170,000
		OXFORD WTP PHASE 2 EXPANSION	408-533-60-6323	OXFORD WTP PHASE 2 EXPANSION	0	0	0	400,000
Total Water Division					389	1,099,371	170,000	6,570,000
Fund Balance								
		CONTINGENCY - WATER SDC FUND	408-580-90-9914	CONTINGENCY - WATER SDC FUND	0	0	3,066,350	6,672,980
Total Fund Balance					0	0	3,066,350	6,672,980
Other Financing Sources								
		TRANSFER TO W/S FUND	408-581-90-9101	TRANSFER TO W/S FUND	537,115	2,435,884	0	0
Total Other Financing Sources					537,115	2,435,884	0	0
Debt Service								
		SRF PRINCIPAL - OXFORD WTP	408-582-70-7107	SRF PRINCIPAL - OXFORD WTP	0	0	226,910	228,900
		SRF INTEREST - OXFORD WTP	408-582-70-7207	SRF INTEREST - OXFORD WTP	33,068	31,102	29,120	27,120
Total Debt Service					33,068	31,102	256,030	256,020
Total Water SDC Expenditures					570,571	3,566,357	3,492,380	13,499,000

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Wastewater System Development Charge Fund								
Revenues								
		WASTEWATER SDC FEES	409-343-5560	Charges for Services	5,726,336	2,164,144	3,271,270	5,684,000
		INTEREST EARNED	409-361-0000	Investment Earnings	1,268	1,095	500	0
		CASH FORWARD	409-389-5013	Other Sources	0	0	4,040,000	6,460,000
Total Revenues					5,727,605	2,165,240	7,311,770	12,144,000
Expenditures								
Wastewater Division								
		DEVELOPER REIMBURSEMENTS	409-535-30-3401	DEVELOPER REIMBURSEMENTS	176,524	0	0	0
		MISC. EXPENSE & OTHER CURRENT	409-535-30-4900	MISC. EXPENSE & OTHER CURRENT	397	401	0	0
		MILLENIUM PARK REUSE LINE	409-535-60-6310	MILLENIUM PARK REUSE LINE PROJECT	0	0	1,510,000	0
		PRISON FM PROJECT	409-535-60-6316	PRISON FM PROJECT	0	0	250,000	2,500,000
		CR229 LS AND FM UPSIZE	409-535-60-6319	CR229 LS AND FM UPSIZE	0	0	0	365,000
		WWTP FACILITY PLAN	409-535-70-7346	WWTP FACILITY PLAN	0	70,127	0	0
		CHARLOTTE LS UPGRADES	409-535-70-7347	CHARLOTTE LS UPGRADES	0	0	290,000	750,000
		CR209 AND TRAILWINDS FM REPUMP STATION	409-535-70-7348	CR209 AND TRAILWINDS FM REPUMP STATION	0	0	400,000	3,200,000
		BEAUMONT LS CAPACITY DECREASE	409-535-70-7356	BEAUMONT LS CAPACITY DECREASE	0	0	90,000	0
Total Wastewater Division					176,921	70,528	2,540,000	6,815,000
Fund Balance								
		CONTINGENCY - WASTEWATER SDC FUND	409-580-90-9915	CONTINGENCY - WASTEWATER SDC FUND	0	0	4,696,180	5,253,397
Total Fund Balance					0	0	4,696,180	5,253,397
Other Financing Sources								
		TRANSFER TO UTILITY CAP PROJECTS FUND	409-581-00-4020	TRANSFER TO UTILITY CAP PROJECTS FUND	1,000,000	10,000,000	0	0
		TRANSFER TO W/S REVENUE FUND	409-581-90-9101	TRANSFER TO W/S REVENUE FUND	2,130,896	1,678,361	0	0
Total Other Financing Sources					3,130,896	11,678,361	0	0
Debt Service								
		DBT SERV-SRF CRC09 FORCEMAIN DESIGN PRIN	409-582-70-7101	DBT SERV-SRF CRC09 FORCEMAIN DESIGN PRIN	0	0	4,620	4,690
		DBT SRV-SRF CR209 FM CONSTRUCTION PRIN	409-582-70-7102	DBT SRV-SRF CR209 FM CONSTRUCTION PRIN	0	0	69,850	69,883
		DBT SRV-SRF WWTF PRINCIPAL	409-582-70-7103	DBT SRV-SRF WWTF PRINCIPAL	0	0	0	0
		INTEREST EXPENSE-CR209 FM SRF CONSTRUCTN	409-582-70-7200	INTEREST EXPENSE-CR209 FM SRF CONSTRUCT	310	289	270	250
		INT EXP.-SRF DESIGN LOAN-CR209 FORCEMAIN	409-582-70-7202	INT EXP.-SRF DESIGN LOAN-CR209 FORCEMAIN	1,002	927	850	780
Total Debt Service					1,312	1,215	75,590	75,603
Total Wastewater SDC Expenditures					3,309,129	11,750,104	7,311,770	12,144,000

FY26 - FY30 CAPITAL PROJECT FUNDING PLAN (CASH FLOW VERSION)								
FUND/DEPARTMENT	PROJECT DESCRIPTION	FY27	FY28	FY29	FY30	FY31	5-Yr Total	
Capital Improvement Project Fund								
Beginning Balance		\$ 13,456,125	\$ 11,406,125	\$ 18,782,375	\$ 4,753,688	\$ 8,948,516		
Revenue								
Taxes (Transfer from General Fund)		\$ 17,825,000	\$ 13,781,250	\$ 14,470,313	\$ 15,193,828	\$ 15,953,520	\$ 77,223,910	
Interest Revenue		\$ 50,000	\$ 45,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 98,000	
Grant Revenue							\$ -	
New Debt			\$ 30,000,000				\$ 30,000,000	
Total Funding Sources		\$ 17,875,000	\$ 43,826,250	\$ 14,471,313	\$ 15,194,828	\$ 15,954,520	\$ 107,321,910	
Project Expenditures								
Administrative	Downtown Master Plan Projects Including:							
Administrative	Martin Theatre Redevelopment Project	\$ 2,000,000	\$ 15,000,000	\$ 16,000,000				
Administrative	City Hall Courtyard Rehab Project	\$ 100,000	\$ 1,000,000				\$ 1,100,000	
Administrative	US 301 Linear Park & Screening	\$ 50,000	\$ 1,000,000				\$ 1,050,000	
Administrative	Property Acquisitions	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	
Administrative	CR 44A/Lynum Corridor Expansion/Crossing	\$ 75,000	\$ 400,000	\$ 2,000,000	\$ 2,000,000		\$ 4,400,000	
Administrative	US 301 Complete Streets Landscaping			\$ 2,500,000	\$ 2,500,000		\$ 5,000,000	
Administrative	Main Street Water Main Upgrade		\$ 400,000	\$ 2,000,000	\$ 2,000,000		\$ 4,400,000	
Administrative	Railyard Trash Compactor							
Police Department	PD Substation	\$ 1,500,000	\$ 1,250,000				\$ 2,750,000	
Public Works	Fourth Street Drainage Improvements	\$ 150,000	\$ 1,100,000					
Public Works	Watershed Master Plan Projects	\$ 300,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 4,300,000	
Public Works	Peters/Orange Street Stormwater Project	\$ 2,200,000					\$ 2,200,000	
Public Works	Clay Drain Road	\$ 1,000,000	\$ 4,000,000	\$ 4,000,000			\$ 9,000,000	
Public Works	Barwick Street Rehabilitation	\$ -					\$ -	
Public Works	Public Works Annex	\$ 2,000,000	\$ 2,000,000				\$ 4,000,000	
Public Works	Municipal Services Complex Expansion Planning	\$ 1,000,000					\$ 1,000,000	
Public Works	Lee Street Rehabilitation			\$ 500,000	\$ 3,000,000	\$ 500,000	\$ 4,000,000	
Public Works	Jackson Street Improvements							
Public Works	Oak Grove Village Drainage Improvement							
Fleet	Fueling Station Canopy	\$ 50,000						
Parks and Recreation	Millennium Park Improvements Construction	\$ 600,000					\$ 600,000	
Parks and Recreation	Millennium Park Playground	\$ 1,000,000						
Parks and Recreation	Oxford Park Improvements	\$ 1,400,000					\$ 1,400,000	
Parks and Recreation	Community Center Renovations	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	
Parks and Recreation	Recreation Center at MLK Park Construction	\$ 6,000,000	\$ 8,800,000				\$ 14,800,000	
Total Project Expenses:		\$ 19,925,000	\$ 36,450,000	\$ 28,500,000	\$ 11,000,000		\$ 108,427,256	
End Balance - Capital Improvement Fund		\$ 11,406,125	\$ 18,782,375	\$ 4,753,688	\$ 8,948,516	\$ 24,903,035		

FY26 - FY30 CAPITAL PROJECT FUNDING PLAN
(CASH FLOW VERSION)
ASSUMING NO PROPERTY TAX

FUND/DEPARTMENT		PROJECT DESCRIPTION	FY27	FY28	FY29	FY30	FY31	5-Yr Total
Capital Improvement Project Fund								
Beginning Balance			\$ 13,456,125	\$ 20,756,125	\$ 18,457,125	\$ 11,708,125	\$ 4,959,125	
Revenue								
Taxes (Transfer from General Fund)			\$ 17,825,000	\$ -	\$ -	\$ -	\$ -	\$ 17,825,000
Interest Revenue			\$ 50,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 54,000
Grant Revenue								\$ -
New Debt								\$ -
Total Funding Sources			\$ 17,875,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 17,879,000
Project Expenditures								
Administrative	Downtown Master Plan Projects Including:							
Administrative	Martin Theatre Redevelopment Project		\$ 2,000,000					
Administrative	City Hall Courtyard Rehab Project		\$ 100,000					\$ 100,000
Administrative	US 301 Linear Park & Screening		\$ 50,000					\$ 50,000
Administrative	Property Acquisitions		\$ 250,000					\$ 250,000
Administrative	CR 44A/Lynum Corridor Expansion/Crossing		\$ 75,000	\$ 400,000	\$ 2,000,000	\$ 2,000,000		\$ 4,400,000
Administrative	US 301 Complete Streets Landscaping				\$ 2,500,000	\$ 2,500,000		\$ 5,000,000
Administrative	Main Street Water Main Upgrade			\$ 400,000	\$ 2,000,000	\$ 2,000,000		\$ 4,400,000
Administrative	Railyard Trash Compactor							
Police Department	PD Substation		\$ 1,500,000	\$ 1,250,000				\$ 2,750,000
Public Works	Fourth Street Drainage Improvements							
Public Works	Watershed Master Plan Projects		\$ 300,000					\$ 300,000
Public Works	Peters/Orange Street Stormwater Project							\$ -
Public Works	Clay Drain Road							\$ -
Public Works	Barwick Street Rehabilitation		\$ -					\$ -
Public Works	Public Works Annex		\$ 2,000,000					\$ 2,000,000
Public Works	Municipal Services Complex Expansion Planning		\$ 1,000,000					\$ 1,000,000
Public Works	Lee Street Rehabilitation							\$ -
Public Works	Jackson Street Improvements							
Public Works	Oak Grove Village Drainage Improvement							
Fleet	Fueling Station Canopy		\$ 50,000					
Parks and Recreation	Millennium Park Improvements Construction		\$ 600,000					\$ 600,000
Parks and Recreation	Millennium Park Playground		\$ 1,000,000					
Parks and Recreation	Oxford Park Improvements		\$ 1,400,000					\$ 1,400,000
Parks and Recreation	Community Center Renovations		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Parks and Recreation	Recreation Center at MLK Park Construction							\$ -
Total Project Expenses:			\$ 10,575,000	\$ 2,300,000	\$ 6,750,000	\$ 6,750,000		\$ 38,927,256
End Balance - Capital Improvement Fund			\$ 20,756,125	\$ 18,457,125	\$ 11,708,125	\$ 4,959,125	\$ 4,960,125	

**FY26 - FY30 CAPITAL PROJECT FUNDING PLAN
(CASH FLOW VERSION)**

FUND/DEPARTMENT	PROJECT DESCRIPTION	FY27	FY28	FY29	FY30	FY31	5-Yr Total
Community & Redevelopment Agency Fund							
Beginning Balance		\$ 1,700,000	\$ 966,039	\$ 1,747,398	\$ 2,544,385	\$ 3,357,311	
Revenue		\$ 766,039	\$ 781,359	\$ 796,987	\$ 812,926	\$ 829,185	\$ 3,986,496
Incremental Taxes							\$ -
Total Funding Sources		\$ 2,466,039	\$ 1,747,398	\$ 2,544,385	\$ 3,357,311	\$ 4,186,496	\$ 14,301,629
Project Expenditures							
CRA	Old Wire Road Water Line Replacement						\$ -
CRA	Jackson Street Rehab						\$ -
CRA	Gamble Street Improvements	\$ 1,500,000					\$ 1,500,000
CRA							\$ -
Total Project Expenditures		\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
End Balance - Park & Recreation Impact Fee Fund:		\$ 966,039	\$ 1,747,398	\$ 2,544,385	\$ 3,357,311	\$ 4,186,496	
Park & Recreation Impact Fee Fund							
Beginning Balance		\$ 150,000	\$ 350,000	\$ 900,000	\$ 1,130,000	\$ 1,130,000	
Revenue							
Impact Fees		\$ 500,000	\$ 550,000	\$ 430,000	\$ 300,000	\$ 260,000	\$ 2,040,000
Total Funding Sources		\$ 650,000	\$ 900,000	\$ 1,330,000	\$ 1,430,000	\$ 1,390,000	\$ 5,700,000
Project Expenditures							
Parks and Recreation	Millennium Park Improvements						\$ -
Parks and Recreation	MLK Recreation Center	\$ 300,000					\$ 300,000
Parks and Recreation	Lynum Street Park			\$ 200,000	\$ 300,000		\$ 500,000
Total Project Expenditures		\$ 300,000	\$ -	\$ 200,000	\$ 300,000	\$ -	\$ 800,000
End Balance - Park & Recreation Impact Fee Fund:		\$ 350,000	\$ 900,000	\$ 1,130,000	\$ 1,130,000	\$ 1,390,000	
Law Enforcement Impact Fee Fund							
Beginning Balance		\$ 3,500,000	\$ 1,658,700	\$ 140,900	\$ (314,600)	\$ (882,400)	
Revenue							
Impact Fees		\$ 465,000	\$ 545,000	\$ 382,300	\$ 270,000	\$ 239,000	\$ 1,901,300
Total Funding Sources		\$ 3,965,000	\$ 2,203,700	\$ 523,200	\$ (44,600)	\$ (643,400)	\$ 6,003,900
Project Expenditures							
Police	The Villages Substation	\$ 1,500,000	\$ 1,250,000				\$ 2,750,000
Police	Golf Carts (3)	\$ 60,000					\$ 60,000
Police	Equipment/Cars for New Officers	\$ 333,500	\$ 400,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 2,008,500
Police	Debt Service Transfer - PD Building	\$ 412,800	\$ 412,800	\$ 412,800	\$ 412,800	\$ 412,800	\$ 2,064,000
Total Project Expenditures		\$ 2,306,300	\$ 2,062,800	\$ 837,800	\$ 837,800	\$ 837,800	\$ 6,882,500
End Balance - Law Enforcement Impact Fee Fund:		\$ 1,658,700	\$ 140,900	\$ (314,600)	\$ (882,400)	\$ (1,481,200)	

**FY26 - FY30 CAPITAL PROJECT FUNDING PLAN
(CASH FLOW VERSION)**

FUND/DEPARTMENT		PROJECT DESCRIPTION	FY27	FY28	FY29	FY30	FY31	5-Yr Total
Utility Revenue Fund								
Beginning Balance (for Capital Projects)			\$ -	\$ -	\$ -	\$ -		
Revenue								
Utility Revenues			\$ 3,021,500	\$ 3,474,725	\$ 3,995,934	\$ 4,595,324	\$ 5,284,622	\$ 20,372,105
Total Funding Sources			\$ 3,021,500	\$ 3,474,725	\$ 3,995,934	\$ 4,595,324	\$ 5,284,622	\$ 20,372,105
Project Expenditures								
Water	Water Line Upgrades		\$ 1,300,000	\$ 1,495,000	\$ 1,719,250	\$ 1,977,138	\$ 2,273,708	\$ 8,765,096
Water	Annual Meter Change Out Program		\$ 100,000	\$ 115,000	\$ 132,250	\$ 152,088	\$ 174,901	\$ 674,238
Water	Hwy 301 Water Main Relocation							\$ -
Wastewater	Sewer System Renewal & Replacement		\$ 759,000	\$ 872,850	\$ 1,003,778	\$ 1,154,344	\$ 1,327,496	\$ 5,117,467
Wastewater	Lift Station Upgrades		\$ 862,500	\$ 991,875	\$ 1,140,656	\$ 1,311,755	\$ 1,508,518	\$ 5,815,304
Debt Payment								\$ -
Total Project Expenditures:			\$ 3,021,500	\$ 3,474,725	\$ 3,995,934	\$ 4,595,324	\$ 5,284,622	\$ 20,372,105
End Balance Utility Revenue Fund (for Capital Projects):			\$ -	\$ -	\$ -	\$ -		
Utility Capital Improvement (Grant) Fund								
Beginning Balance			\$ 60,504,024	\$ 9,154,024	\$ 1,164,024	\$ 1,174,024	\$ 1,184,024	
Revenue								
Revenue Bonds								\$ -
Grant Funds								\$ -
SRF Revolving Loan Fund Proceeds			\$ 23,000,000	\$ 25,000,000				\$ 48,000,000
Interest Revenue			\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 90,000
Transfer-in from General								\$ -
Transfer-in from CIP Fund								
Transfer-In WW SDC Fund								\$ -
Total Funding Sources			\$ 23,050,000	\$ 25,010,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 48,090,000
Project Expenditures								
Wastewater	WWTF Upgrades		\$ 63,000,000	\$ 30,000,000				\$ 93,000,000
Wastewater (Reuse)	RCW Imp. No. 2 - R-12 Pump Station							\$ -
Wastewater (Reuse)	RCW Imp. No. 3 - Expansion of RIB Site		\$ 4,400,000	\$ 2,500,000				\$ 6,900,000
Wastewater (Reuse)	RCW Imp. No. 4 - Effluent PS & Storage Improvements at WWTP		\$ 7,000,000	\$ 500,000				\$ 7,500,000
Total Project Expenditures:			\$ 74,400,000	\$ 33,000,000	\$ -	\$ -		\$ 107,400,000
End Balance - Capital Improvement (Grant) Fund:			\$ 9,154,024	\$ 1,164,024	\$ 1,174,024	\$ 1,184,024	\$ 1,194,024	

FY26 - FY30 CAPITAL PROJECT FUNDING PLAN (CASH FLOW VERSION)								
FUND/DEPARTMENT		PROJECT DESCRIPTION	FY27	FY28	FY29	FY30	FY31	5-Yr Total
Water SDC Fund								
Beginning Balance			\$ 3,634,000	\$ 6,672,950	\$ 1,706,900	\$ 1,707,850	\$ 2,801,800	
Revenue								
SDC Revenue			\$ 2,865,000	\$ 3,137,000	\$ 2,005,000	\$ 1,350,000	\$ 1,195,000	\$ 10,552,000
New Debt Issuance			\$ 7,000,000					
Total Funding Sources			\$ 9,865,000	\$ 3,137,000	\$ 2,005,000	\$ 1,350,000	\$ 1,195,000	\$ 17,552,000
Project Expenditures								
Water	PWS Imp. No. 1 - CR 121 WM Interconnect		\$ 170,000	\$ 1,580,000				\$ 1,750,000
Water	PWS Imp. No. 2 - CR 209 Phase 3 WM Ext.		\$ 6,000,000					\$ 6,000,000
Water	PWS Imp. No. 3 - Oxford Oaks Interconnect			\$ 319,000				\$ 319,000
Water	PWS Imp. No. 4 - Oxford WTP Phase 2 Expansion		\$ 400,000	\$ 4,200,000				\$ 4,600,000
Water	PWS Imp. No. 5 - Wildwood WTP No. 2 Expansion			\$ 1,748,000	\$ 1,748,000			\$ 3,496,000
Water	Debt Service		\$ 256,050	\$ 256,050	\$ 256,050	\$ 256,050	\$ 256,050	\$ 1,280,250
Total Project Expenditures:			\$ 6,826,050	\$ 8,103,050	\$ 2,004,050	\$ 256,050	\$ 256,050	\$ 17,445,250
End Balance - Water SDC Fund:			\$ 6,672,950	\$ 1,706,900	\$ 1,707,850	\$ 2,801,800	\$ 3,740,750	
Wastewater SDC Fund								
Beginning Balance			\$ 6,460,000	\$ 5,253,400	\$ 8,553,800	\$ 10,922,200	\$ 10,403,600	
Revenue								
SDC Revenue			\$ 5,684,000	\$ 6,676,000	\$ 4,694,000	\$ 3,319,000	\$ 2,939,000	\$ 23,312,000
Total Funding Sources			\$ 5,684,000	\$ 6,676,000	\$ 4,694,000	\$ 3,319,000	\$ 2,939,000	\$ 23,312,000
Project Expenditures								
Wastewater-Trnsfr to Cap Proj Fund	Wastewater Treatment Facility Upgrades							\$ -
Wastewater	WW Imp. No. 2 - Charlotte LS Capacity Upgrade		750,000					\$ 750,000
Wastewater	WW Imp. No. 4 - Trailwinds and 209 FM Repump Station		3,200,000					\$ 3,200,000
Wastewater	WW Imp. No. 5 - Upsize 229 Lift Station and Force Main		365,000	3,300,000				\$ 3,665,000
Wastewater	WW Imp. No. 6C - Triumph South Phase I Flow Reroute to Dublin LS					408,000		\$ 408,000
Wastewater	WW Imp. No. 8 - Upsize and reroute Prison FM thru Monarch Ranch		2,500,000					\$ 2,500,000
Wastewater	RCW Imp No. 5 - Design/Construct VWCA 8/10 Connection Point					552,000		\$ 552,000
Wastewater	RCW Imp No. 6 - Design/Construct VWCA 3/6 Connection Point					552,000		\$ 552,000
Wastewater	Existing Debt Service	\$ 75,600	\$ 75,600	\$ 75,600	\$ 75,600			\$ 302,400
Wastewater	New Debt Service (SRF Loan)				\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 6,750,000
Total Project Expenditures:			\$ 6,890,600	\$ 3,375,600	\$ 2,325,600	\$ 3,837,600	\$ 2,250,000	\$ 18,679,400
End Balance - Wastewater SDC Fund:			\$ 5,253,400	\$ 8,553,800	\$ 10,922,200	\$ 10,403,600	\$ 11,092,600	

Fund	Est. Beginning Balance (Operating Revenues) 10/01/2026	Plus: Estimated Revenues	Less: Budgeted Expenditures	Ending Balance (Operating Revenues) 09/30/2027
General Fund	11,270,000.00	52,738,900.00	52,738,875.00	11,270,025.00
Greenwood Cemetery Fund	68,150.00	2,800.00	3,100.00	67,850.00
Community Redevelopment Area Fund	1,950,000.00	5,000.00	1,695,200.00	259,800.00
Baker House	63,700.00	20,100.00	20,000.00	63,800.00
Wildwood Historical Association	45.00	0	0	45.00
Park & Recreation Impact Fees	170,000.00	505,000.00	300,000.00	375,000.00
Law Enforcement Impact Fees	3,600,000.00	465,200.00	2,346,925.00	1,718,275.00
Capital Improvement Fund	11,200,000.00	17,830,000.00	19,775,000.00	9,255,000.00
Utility Revenue Fund	13,100,000.00	23,380,110.00	18,930,820.00	17,549,290.00
Capital Project Construction Fund	60,504,024.00	0.00	26,748,000.00	33,756,024.00
Wildwood Industrial Park	33,800.00	100.00	10,100.00	23,800.00
Water System Development Charges Fees	3,634,000.00	9,865,000.00	6,826,020.00	6,672,980.00
Wastewater System Development Charges Fees	6,460,000.00	5,684,000.00	6,890,603.00	5,253,397.00
Law Enforcement Trust Fund	51,000.00	100.00	100.00	51,000.00
	112,104,719.00	110,496,310.00	136,284,743.00	86,316,286.00
Total Proposed Budget		222,601,029.00		222,601,029.00

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: Issue Campaign Advocacy

REQUESTED ACTION: For information only.

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

City Attorney Joshua Bills will lead a discussion with the Commission on campaign advocacy in preparation for the upcoming proposed property tax amendment.

CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY

SUBJECT: Edelman Trust Barometer

REQUESTED ACTION: For information only.

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

Commissioner Elliott has provided the attached document, the 2026 Edelman Trust Barometer, in support of his requested agenda item topic regarding trust in the community.

2026 Edelman Trust Barometer

Global Report
Trust Amid Insularity

Edelman
Trust Institute



2026 Edelman Trust Barometer

METHODOLOGY

Annual online survey in its 26th year

Fieldwork conducted: Oct 25 – Nov 16, 2025

28

Countries

33,938

Respondents

1,200+/-

Respondents per country*

Argentina	China	India	Japan	Netherlands	S. Africa	Thailand
Australia	Colombia	Indonesia	Kenya	Nigeria	S. Korea	UAE
Brazil	France	Ireland	Malaysia	Saudi Arabia	Spain	UK
Canada	Germany	Italy	Mexico	Singapore	Sweden	U.S.

Data collected is representative of the general population across age, gender, and region within each country.**

*The sample size varies by country, from 1,200 to 1,501.

**Data also representative across nationality in Saudi Arabia and UAE, and race/ethnicity in the UK and U.S.

Margin of error for full general population 28-market global average: +/- 0.7 percentage points.

Margin of error for full general population country averages: +/- 3.3 to 3.7 percentage points (varies by country).

Margin of error is calculated at the 99% confidence level.

Global averages

Unless otherwise indicated, global averages are composed of all 28 countries surveyed.

Statistical significance

0

+

0

-

Significant change

Indicates a statistically meaningful difference or change in the data that is unlikely to be due to chance or a random fluctuation.

All indicated year-over-year significant changes were determined using a t-test set at a 99%+ confidence level.

Shortened question text

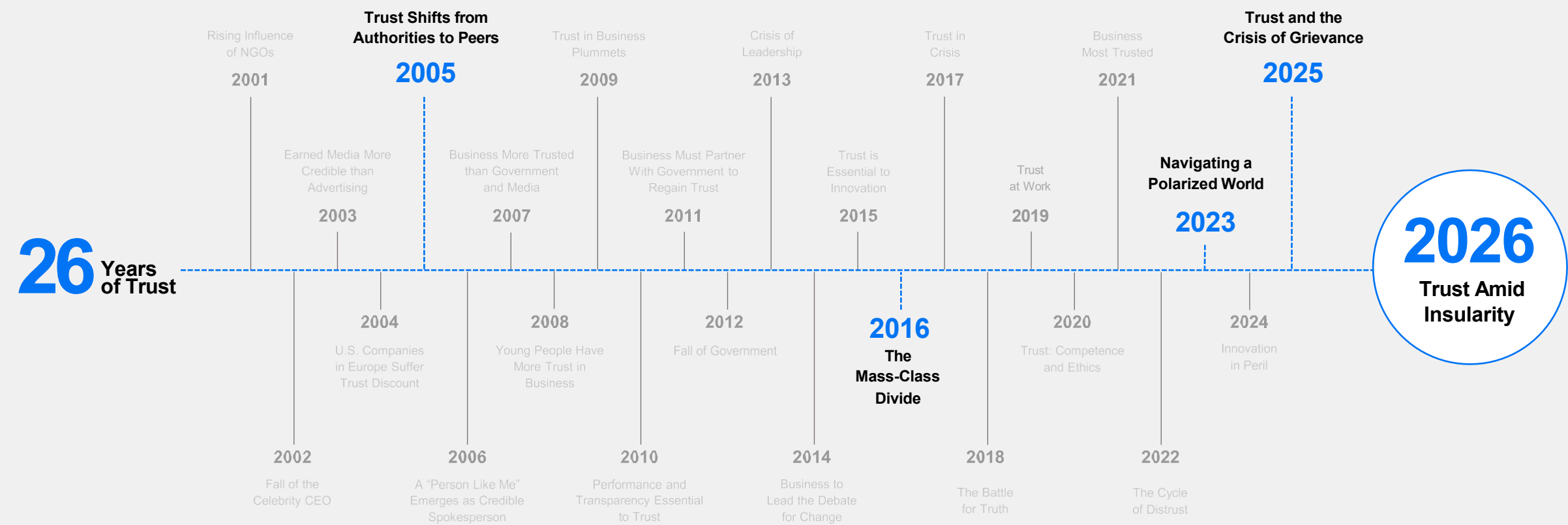
Throughout the report, question text has been edited for readability.

For more details on the margin of error, global averages, country-specific sample information, questions asked to partial sample, or to see the full text for any shortened statements, please see the Technical Appendix.

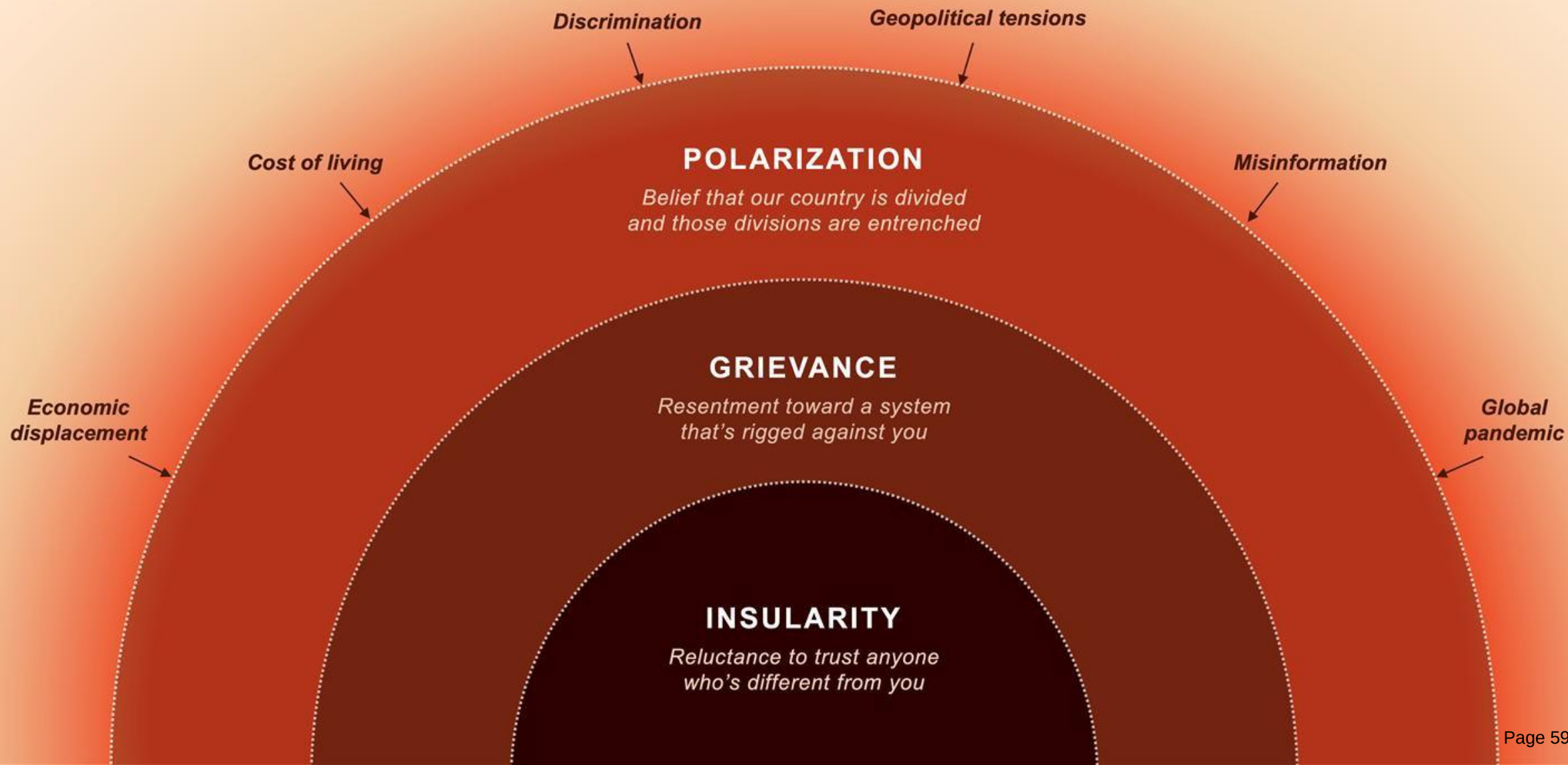
All contents in this report are the property of the Edelman Trust Institute.

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Shared Reality Erodes Over 20 Years



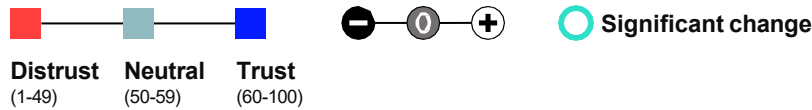
The Retreat Into Insularity



Trust Grows in Developing Countries, Stagnates in Developed

Trust Index

(average percent trust in business, government, media, NGOs)



2026 Edelman Trust Barometer. The Trust Index is the average percent trust in business, government, media, and NGOs. TRU_INS. Below is a list of institutions. For each one, please indicate how much you trust that institution to do what is right. 9-point scale; top 4 box, trust. General population, 28-mkt avg., and by developed and developing avg. Year-over-year changes were tested for significance using a t-test set at the 99%+ confidence level.

2025 General population

56	Global 28
77	China
76	Indonesia
75	India
72	UAE
71	Saudi Arabia
66	Malaysia
66	Thailand
65	Nigeria
65	Singapore
63	Kenya
57	Mexico
57	Netherlands
53	S. Africa
52	Canada
51	Brazil
50	Italy
50	Sweden
49	Australia
49	Colombia
48	Argentina
48	France
48	Ireland
47	U.S.
44	Spain
43	UK
41	Germany
41	S. Korea
37	Japan

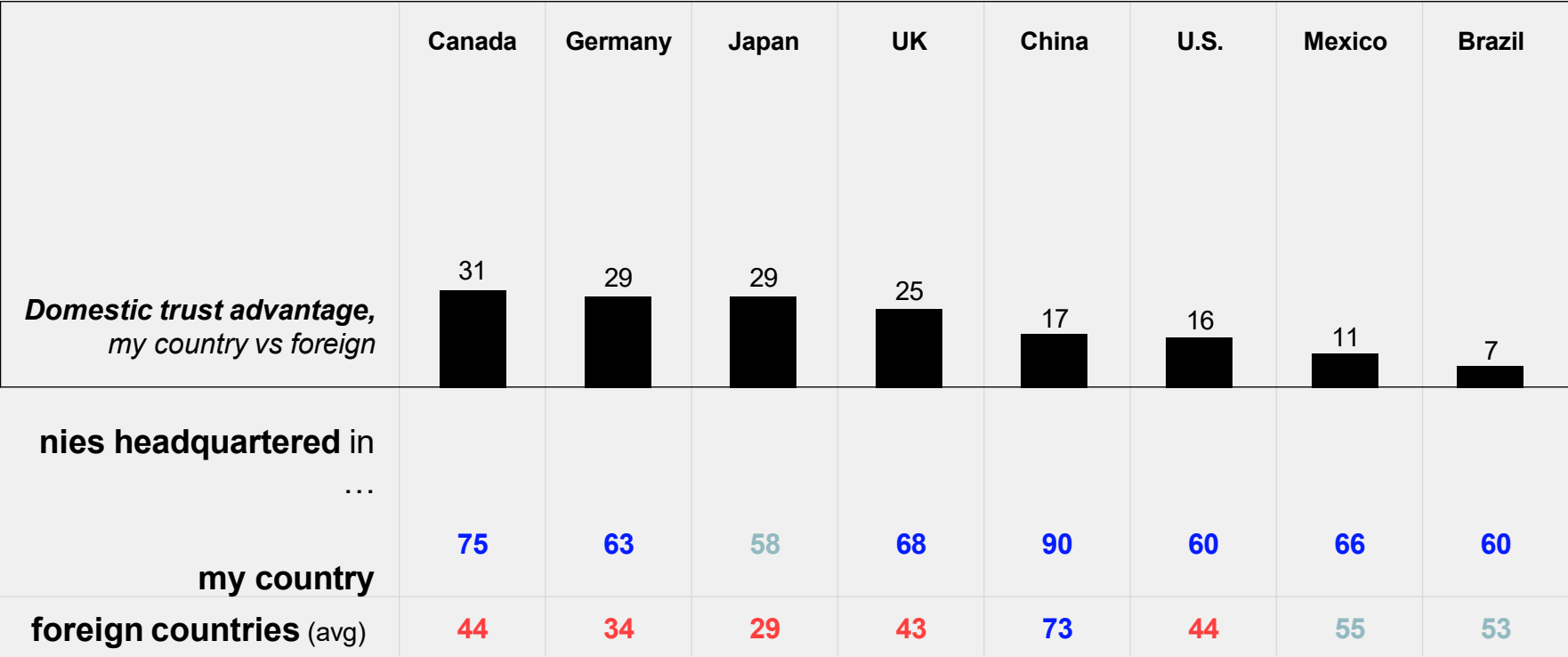
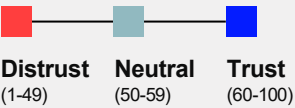
2026 General population

57	Global 28
80	China
80	UAE
74	India
73	Indonesia
73	Saudi Arabia
72	Nigeria
71	Malaysia
68	Kenya
65	Thailand
64	Singapore
58	Netherlands
57	Mexico
56	Brazil
54	Australia
54	S. Africa
52	Canada
52	Sweden
50	Argentina
50	Italy
49	Colombia
47	Ireland
47	U.S.
46	S. Korea
45	Spain
44	Germany
44	UK
42	France
38	Japan

2026		
Developing countries	66	+3
Developed countries	49	+1

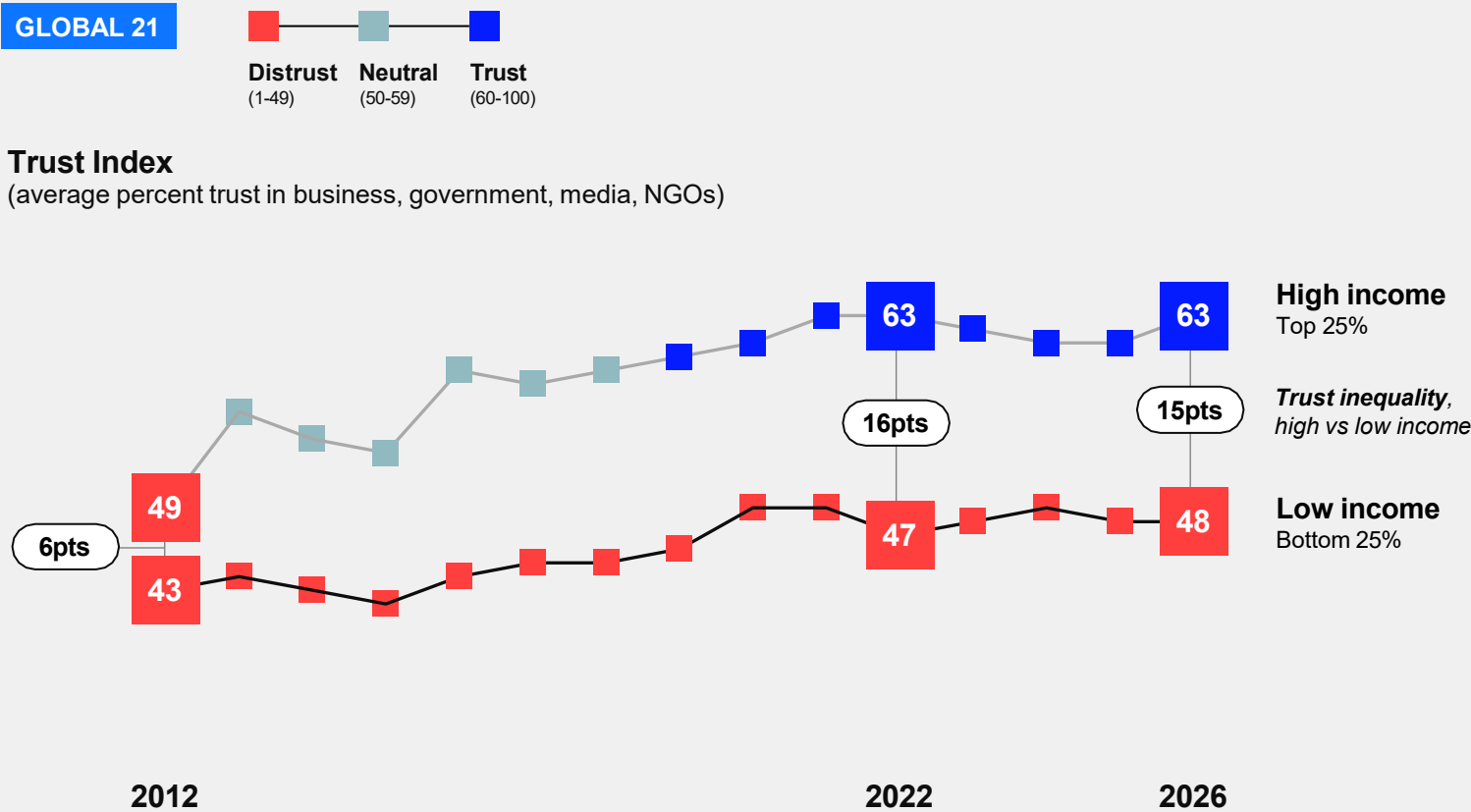
Geopolitical Insularity: My Country’s Companies Trusted More Than Foreign Companies

Among those in each country, percent trust in companies headquartered in my country vs in foreign countries



Income Divide More Than Doubles Since 2012

Trust Index



2026	
Top 7 of 28 Countries	High-low income gap
U.S.	29pts
Indonesia	26pts
Nigeria	26pts
France	22pts
Saudi Arabia	21pts
Thailand	20pts
UAE	20pts

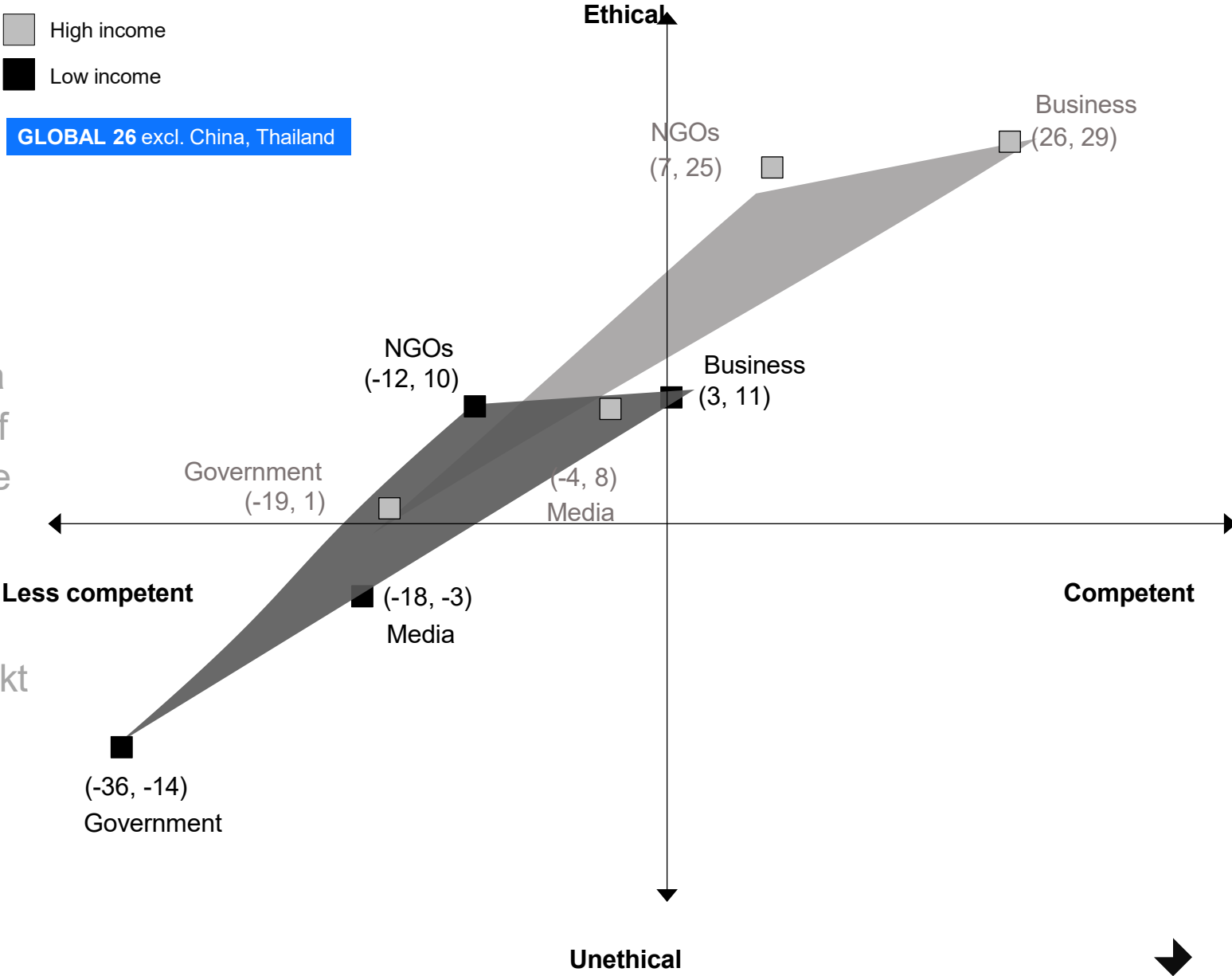
2026 Edelman Trust Barometer. The Trust Index is the average percent trust in business, government, media, and NGOs. TRU_INS. Below is a list of institutions. For each one, please indicate how much you trust that institution to do what is right. 9-point scale; top 4 box, trust. General population, 21-mkt avg., by income. Income quartiles were determined separately for each country based on the distribution of household incomes among respondents from that country.

Due to a translation inconsistency in France, the 2021-2023 Trust Index scores have been imputed using a model. For more details, please see the Technical Appendix.

High and Low Income Live In Opposing Institutional Realities; Business Leads for Both

(Competence score, net ethical score)

2026 Edelman Trust Barometer. The competence score is a net based on TRU_3D_[INS]/1. Media and NGOs were only asked to half the sample. The ethical scores are averages of nets based on [INS]_PER_DIM/1-4. Media and NGOs were only asked of half the sample. General population, 26-mkt avg., by income. Data not collected in China and Thailand. For full details regarding how this data was calculated and plotted, please see the Technical Appendix.



As Fears Rise, Trust Goes Local



Few Believe Next Generation Will Be Better Off

Percent who say

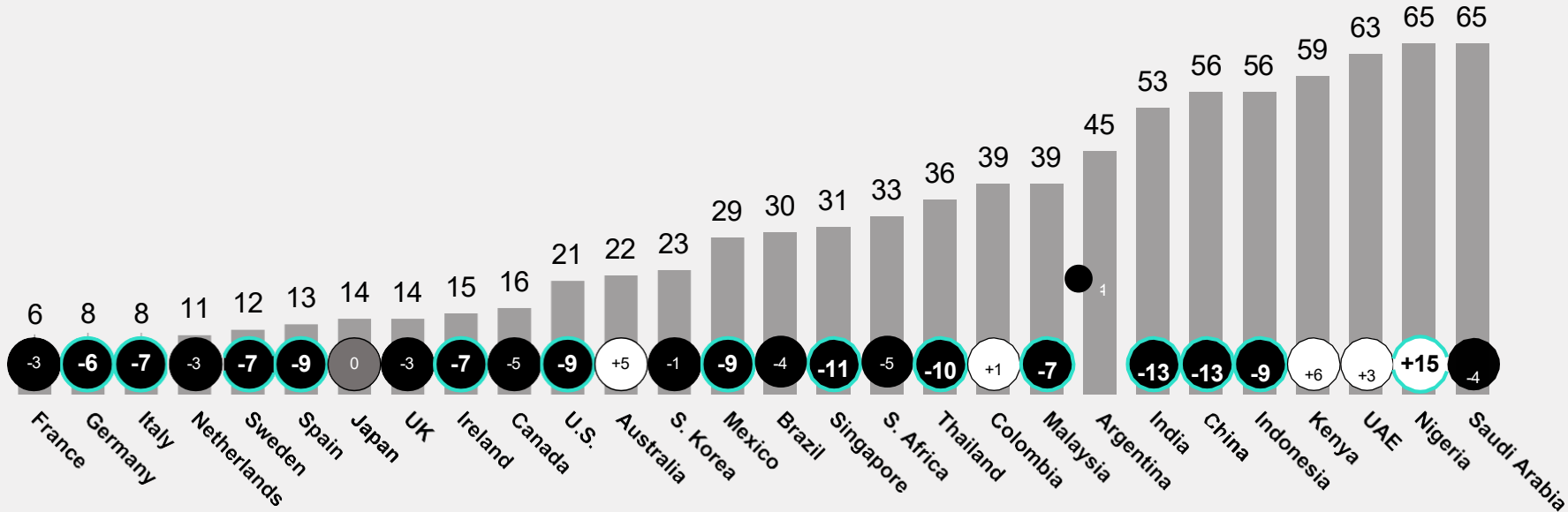
GLOBAL 28  Significant change

Compared to today,
the **next generation will be better off**

ONLY
32%

-4 pts
Change,
2025 to 2026

Double digit declines in
Singapore, Thailand, India, and China



Trade and Recession-Related Job Fears Hit All-Time High

Percent of employees who say

GLOBAL 24

−

0

+

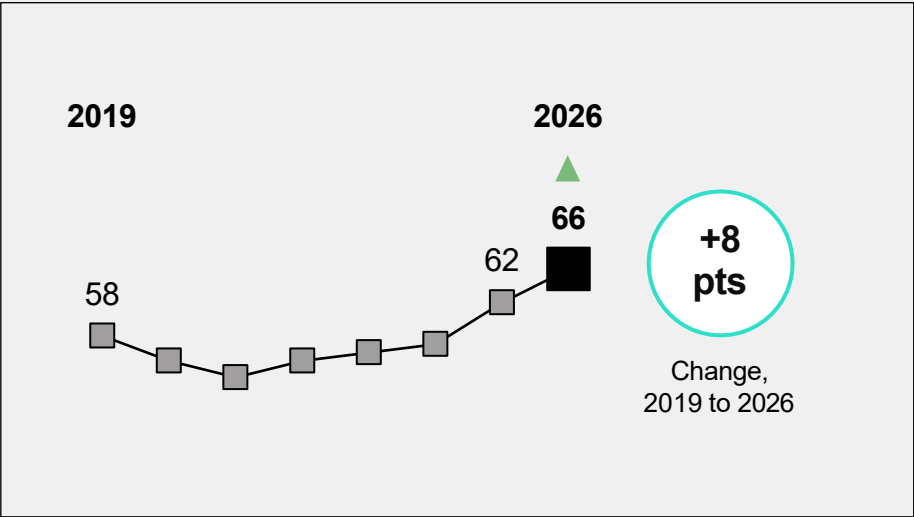
Significant change

▲

▼

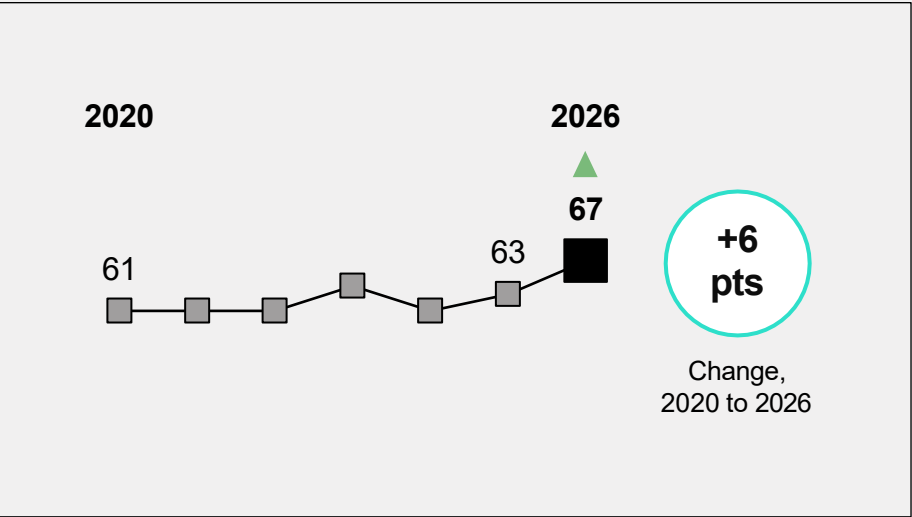
All-time highs and lows

I worry about **international trade and tariff conflicts** hurting the company I work for



GLOBAL 26

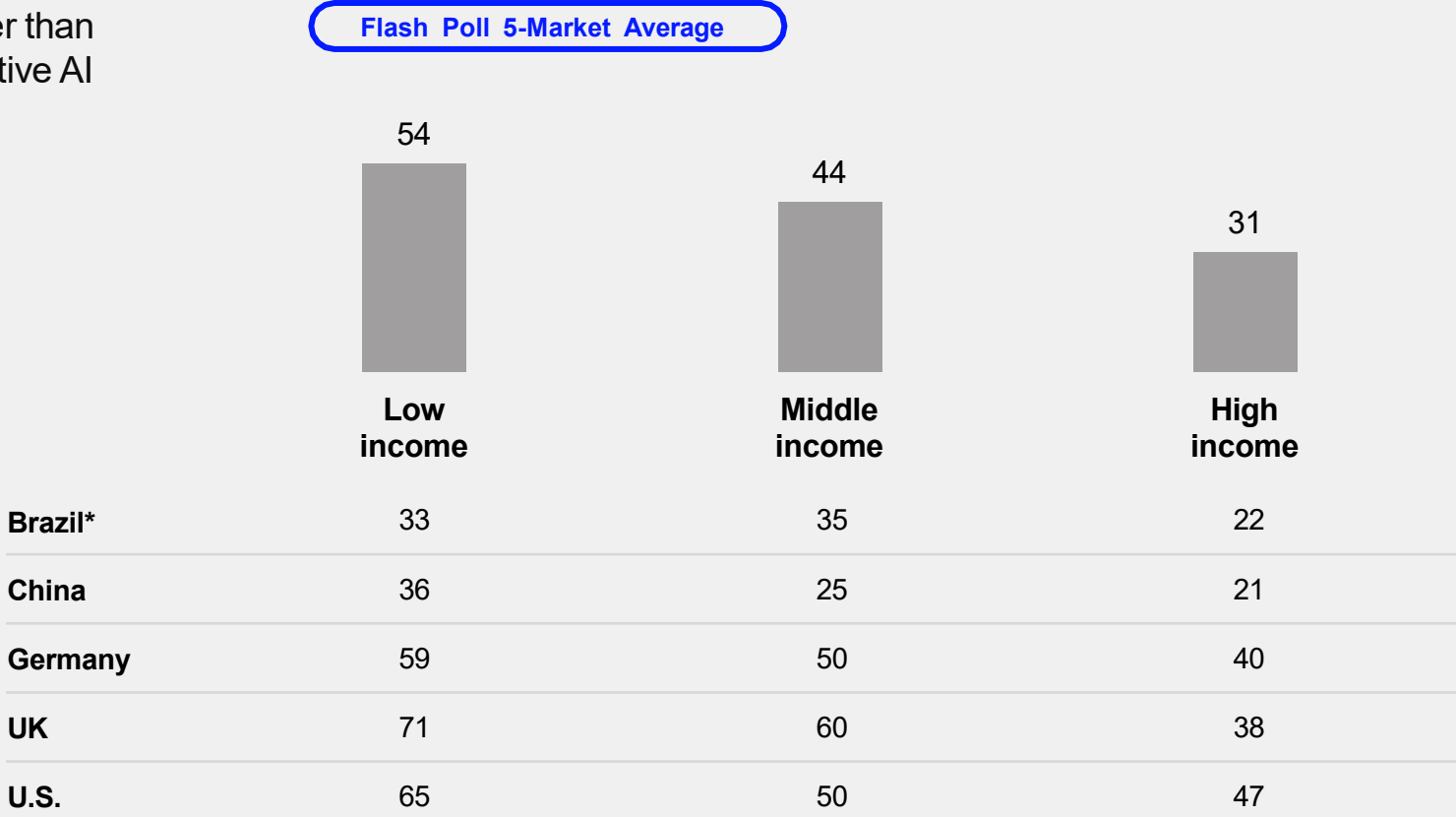
I worry losing my job as a result of a **looming recession**



Majority of Low-Income Fear Being Left Behind by AI

Percent who say

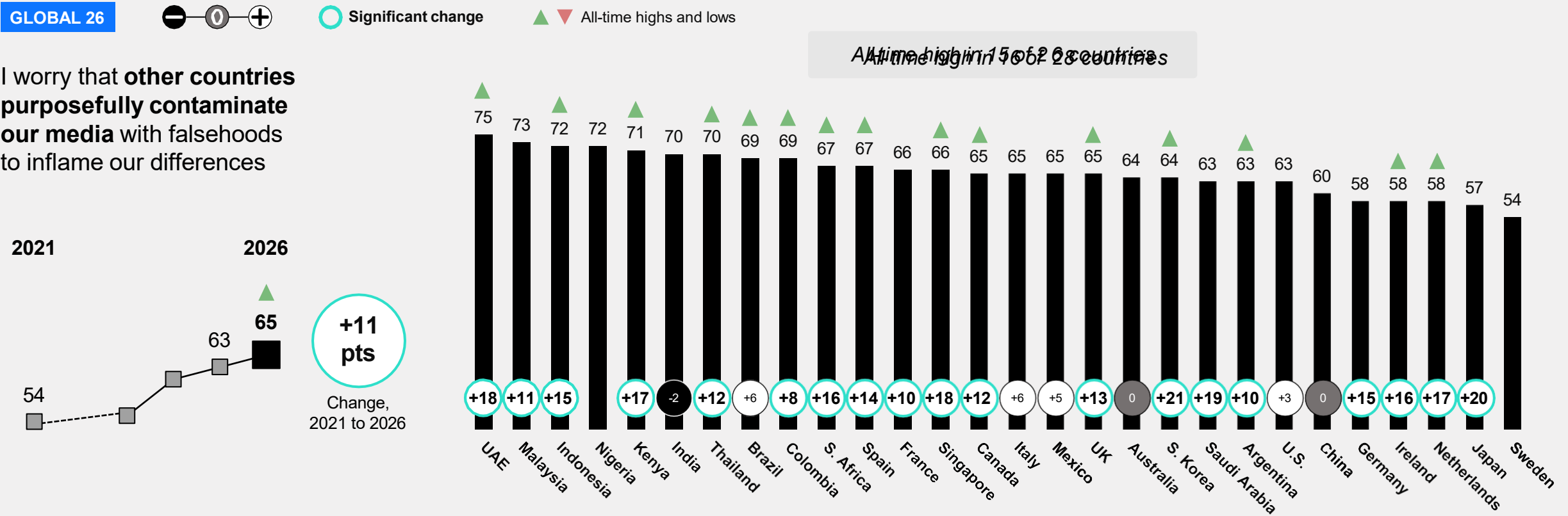
People like me will be left behind rather than realize any real advantages from generative AI



2025 Edelman Trust Barometer Flash Poll: Trust and Artificial Intelligence at a Crossroads. AI_CHOICE. You are about to see two choices regarding the potential impact of generative AI on society. We want you to choose the one you think is more likely to become true. General population, 5-mkt avg., by country and income. *The pattern shown in the 5-mkt avg. for income is not true in Brazil. Income quartiles were determined separately for each country based on the distribution of household incomes among respondents from that country in the 2025 Trust Barometer.

Fear That Foreign Actors Spread Disinformation to Sow Domestic Division Hits All-Time High

Percent who say



A Turn Inward: Widespread Decline in Exposure to Differing Political Views

Percent who say

GLOBAL 28 Significant change

I get information from **sources**
with a different political leaning
than mine **at least weekly**

39%
Change, 2025 to 2026
-6 pts

Significant decrease in 20 of 28 countries
20 of 28 countries since last year



From “We” to “Me”: Our Shared Institutions Lose, *My* Local Circle Wins

Among those who say recent societal events impacted their trust in people or institutions (95%), percent who say

GLOBAL 27 excl. China

As a result of a major societal event in the past five years...

% who say they have			
 I have lost trust in:	Net change	Lost trust	Gained trust
National government leaders	-16	40	24
Major news organizations	-11	35	24
Foreign business leaders	-6	30	24

% who say they have			
 I have gained trust in:	Net change	Lost trust	Gained trust
<i>My</i> neighbors, family, and friends	+11	18	29
<i>My</i> coworkers (among employees)	+11	20	31
<i>My</i> CEO (among employees)	+9	21	30

Insularity Stops Progress



Worldwide, 7 in 10 Have an Insular Trust Mindset

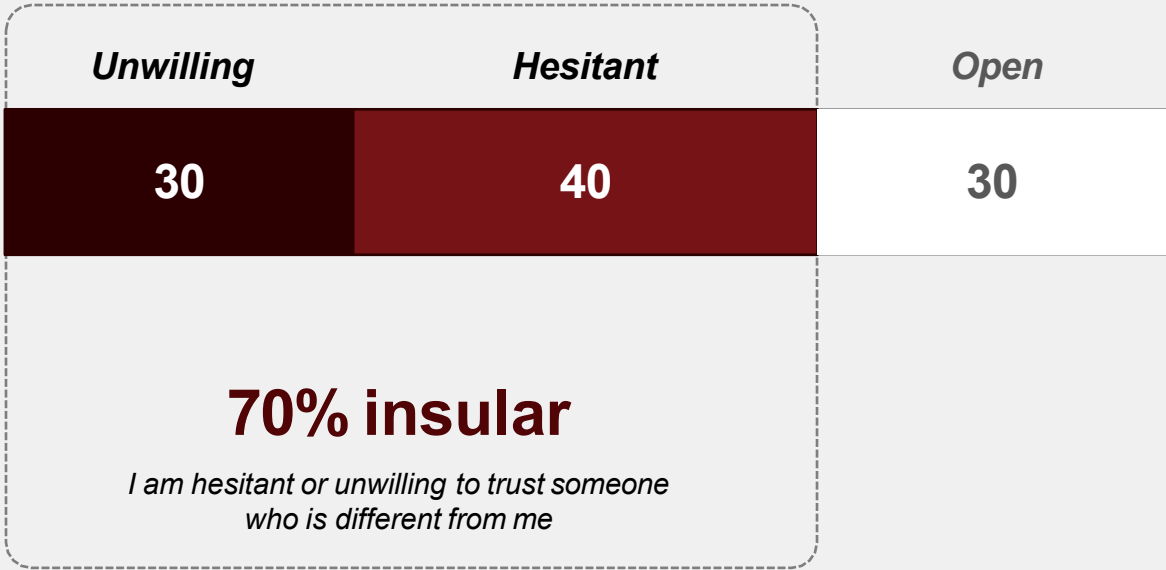
On average, percent who say

GLOBAL 28

When it comes to **trusting someone who:**

- Lives by **different core values** than me
- Believes **different facts** and trusts **different sources** than I do
- Wants to address **societal problems differently** than I do
- Has a **different culture, background, or lifestyle** than mine

I am generally ...



Unmitigated Differences Stall Economic Growth

Percent who say

GLOBAL 28

Workplace Conflict

I would rather **switch departments** than report to a manager with different values than me *(among employees)*

42%

Loss of Productivity

If my project team leader had different political beliefs than me, I would **put less effort into helping them succeed** *(among employees)*

34%

Nationalism

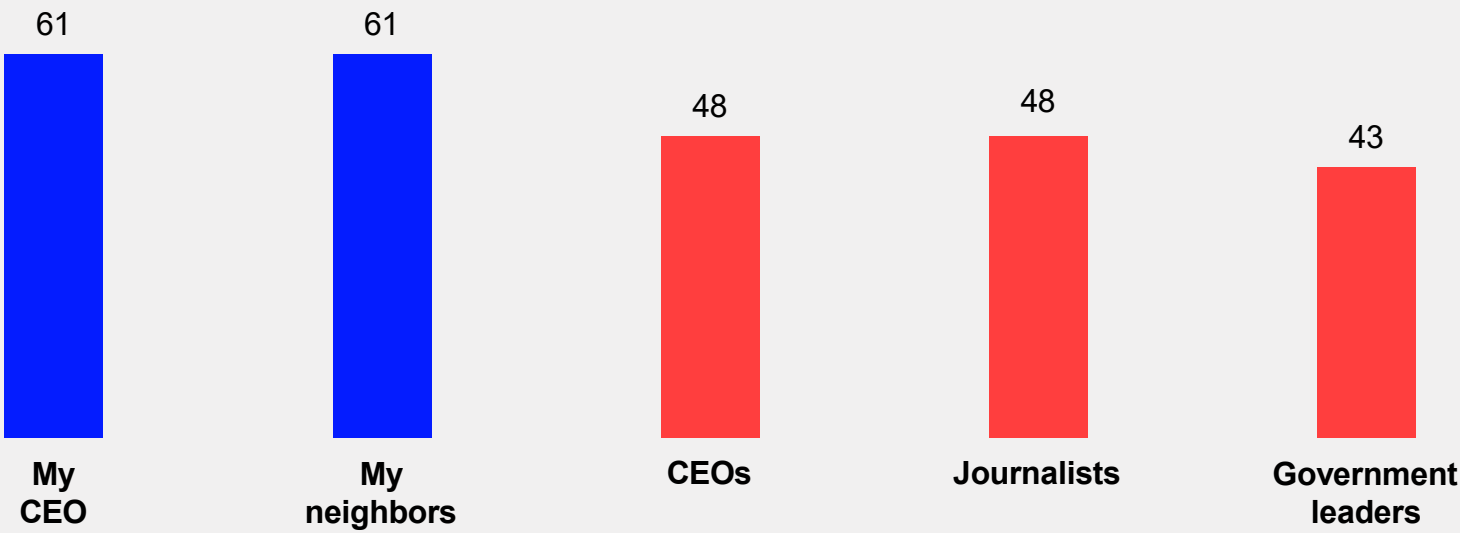
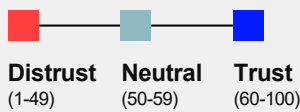
I would support **reducing the number of foreign companies** operating in my country even if it meant higher prices

34%

With Insular Trust Mindset, My Circle Trusted and Institutional Leaders Distrusted

Among those with an **insular trust mindset** (70%), percent trust

GLOBAL 28



With Insular Trust Mindset, Grievance More Likely

Percent who say

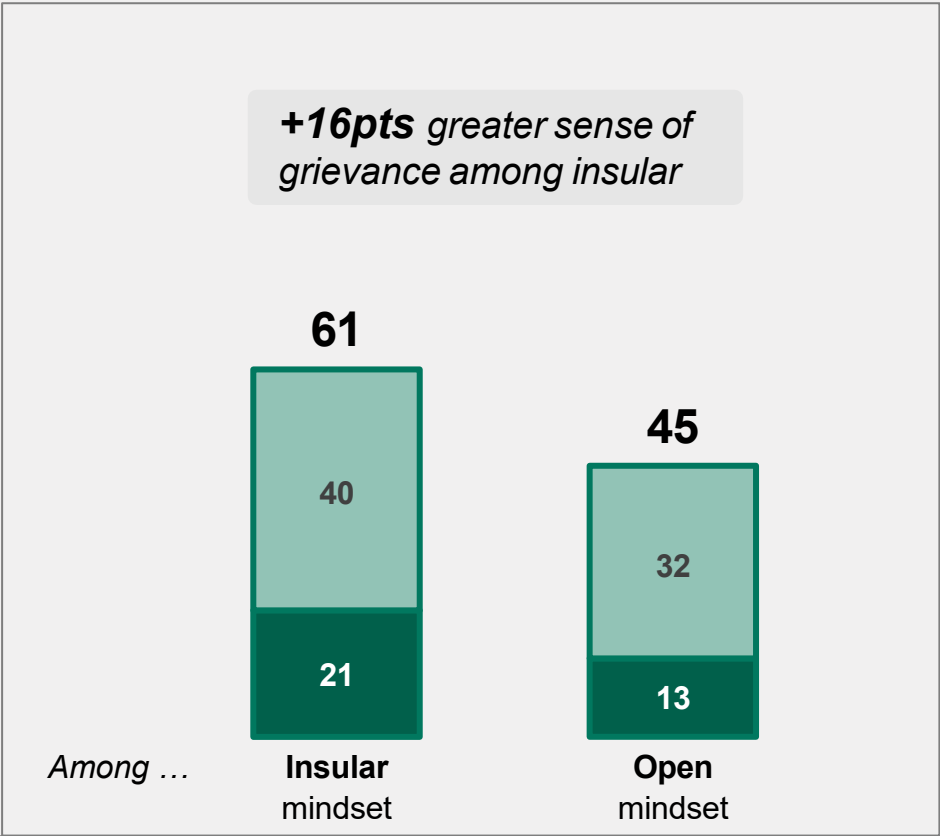
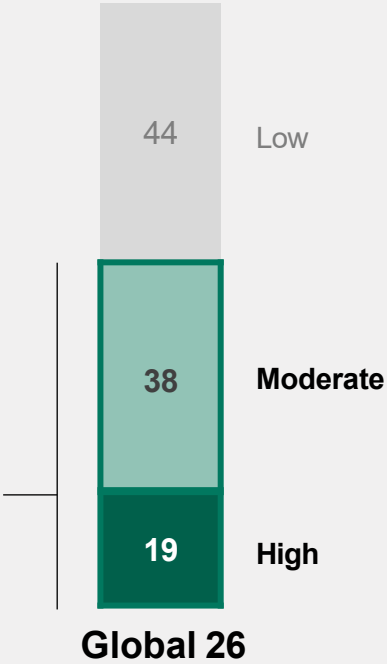
GLOBAL 26 excl. China, Thailand

I hold a sense of grievance because:

- Business and government serve select few
- Business and government actions hurt me
- The system favors the rich
- The rich are getting richer

My sense of grievance is moderate or higher

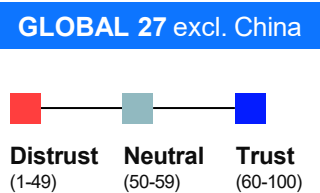
57%



2026 Edelman Trust Barometer. Sense of Grievance scale. General population, 26-mkt avg., and by insularity segments. Certain data included in the Sense of Grievance scale was not collected in China or Thailand. For a full explanation of how the Sense of Grievance scale was developed or how the insularity segments were created, please see the Technical Appendix.

With Insular Trust Mindset, Institutions With Leaders Different From Me Distrusted

Percent who say



2026 Edelman Trust Barometer. DIV_INS_[1-4]. If people who [are different than you in their values, sources, approaches to societal problems, or their backgrounds] were in charge of the decisions and actions of each of the following institutions, to what degree could you trust that institution? 9-point scale; top 4 box, could trust. General population, 27-mkt avg., by insularity segments. Data shown is the average percent trust in each institution across the four dimensions of difference. For a full explanation of how the insularity segments were created, please see the Technical Appendix.

I could trust each institution if it were led by **someone who differs from me** in their *values, sources, approaches to societal problems, or their background* (avg)

	Business	NGOs	Government	Media
Among those with an open mindset	71	69	65	65
Trust gap, open vs insular	-28	-30	-28	-29
Among those with an insular mindset	43	39	37	36
	Business	NGOs	Government	Media

Global Consensus That Insularity Needs To Be Addressed

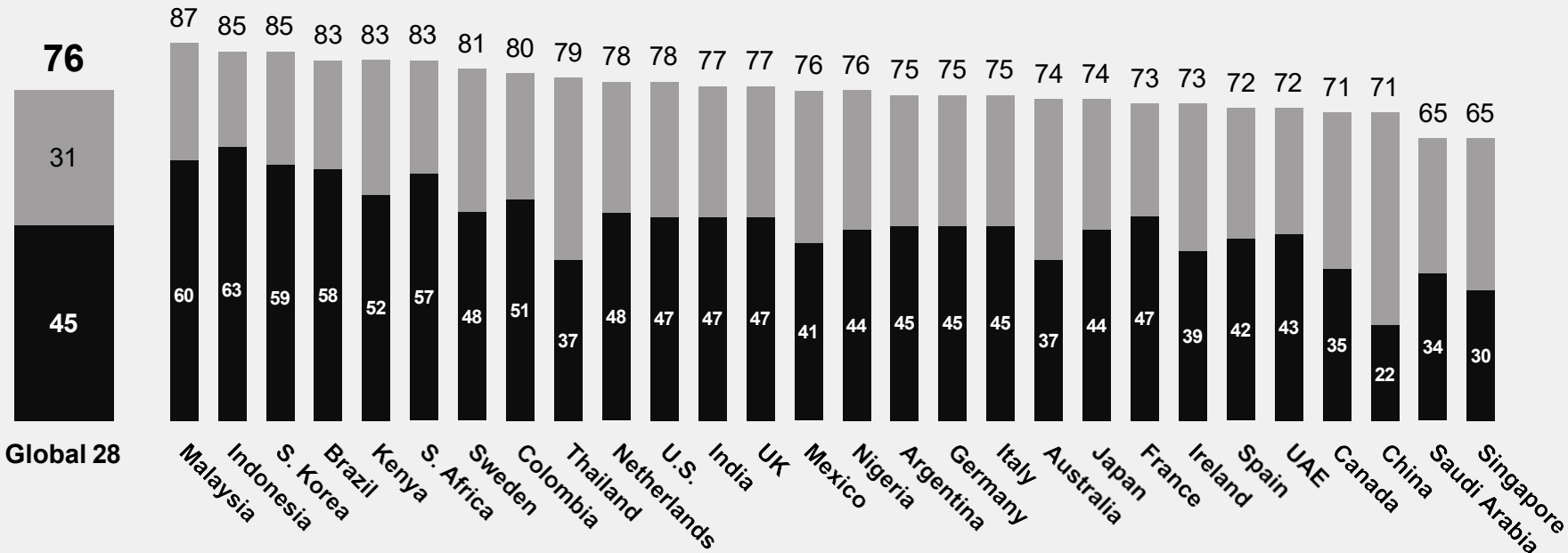
Percent who say

GLOBAL 28

People in my country distrust those with differences so much that they **actively try to make things worse for one another**

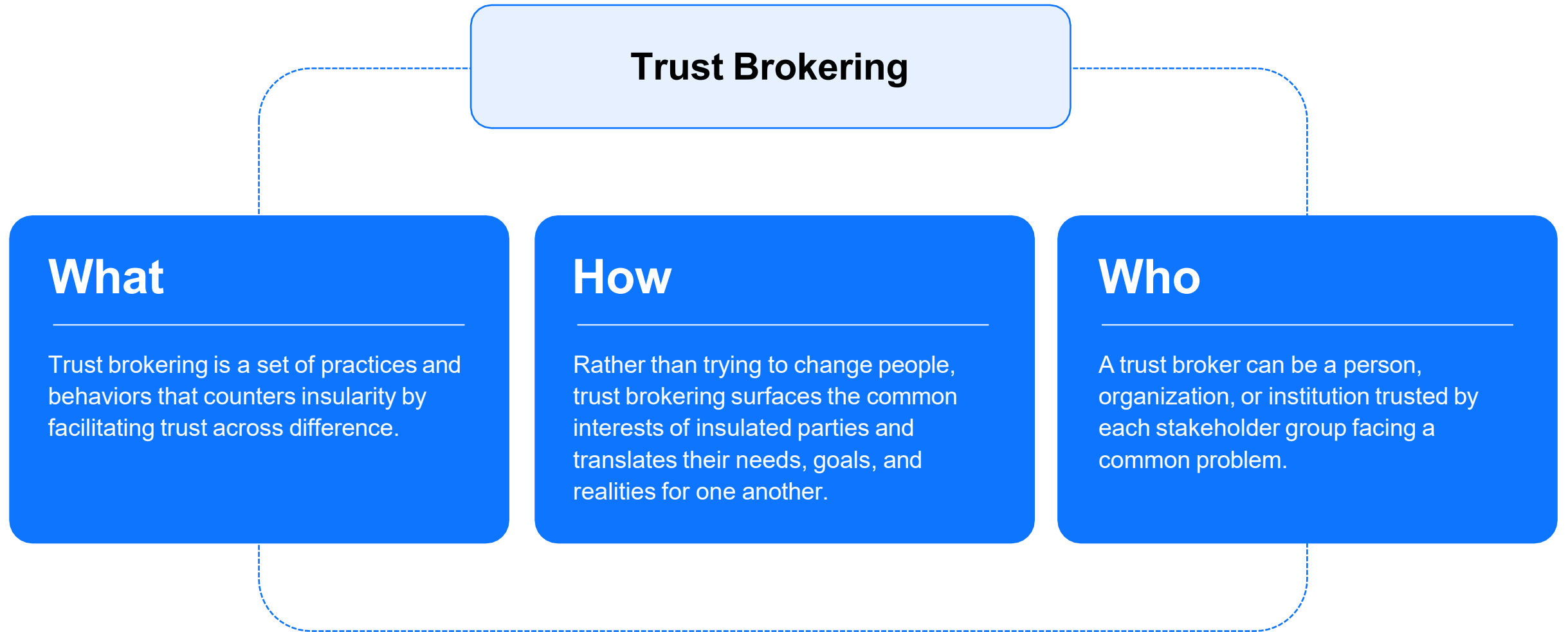
This is a moderate problem

This is a large or crisis-level problem



Trust Brokering: The Response to Insularity





Trust Brokering Begins With Acknowledgment and Acceptance of Differences

Among those who already trust someone who differs from them (22%), percent who say

GLOBAL 28

This is why I currently trust someone who differs from me in their values, sources, approaches to societal problems, or their background (avg):

Openness

They have an open mind and don't try to change me	49
They are transparent about how they differ from me	46

Positive experiences

They helped me in the past	24
They defended me when I've been criticized	21

2026 Edelman Trust Barometer. WHY_CIR_PEP[1-4]. You indicated that you currently trust [at least one person who differs from you in their values, sources, approaches to societal problems, or their backgrounds]. Why do you trust them, even though you differ on this? Question asked to those who already trust someone who differs from them (TRU_CIR_PEP/C5 ANY). General population, 28-mkt avg. Data shown for each attribute is an average across the four dimensions of difference.



Trust Brokering Most Powerful Action for Business To Earn Trust in High-Stakes Moments

Percent who say

GLOBAL 28

When responding to a highly divisive social issue, a **business could earn my trust** by ...

Encouraging people to cooperate on finding solutions without taking a side	35
Supporting the position that is true to its values	28
Supporting my position	13
Not taking any public position on the issue	13

2026 Edelman Trust Barometer. BUS_TRU. Which of the following actions that a business could take in response to a highly divisive social issue would be most likely to increase your trust in that business to do what is right? Question asked to partial sample. General population, 28-mkt avg.



International Trust Brokering Hinges on Long-Term, Local Relationships

Percent who say

GLOBAL 28

If a company from a **country that I distrust** wanted to operate in my local community, **it could earn my trust** by ...

Long-term relationships

Investing in long-term community projects	48
Hiring people from my community	46

Short-term interaction

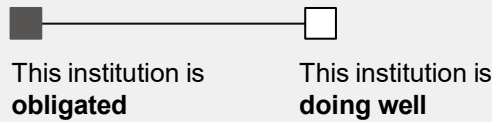
Helping my community recover from a crisis	38
Donating to my community's social organizations	27

Mandate for All Institutions to Broker Trust; Employers Best Positioned

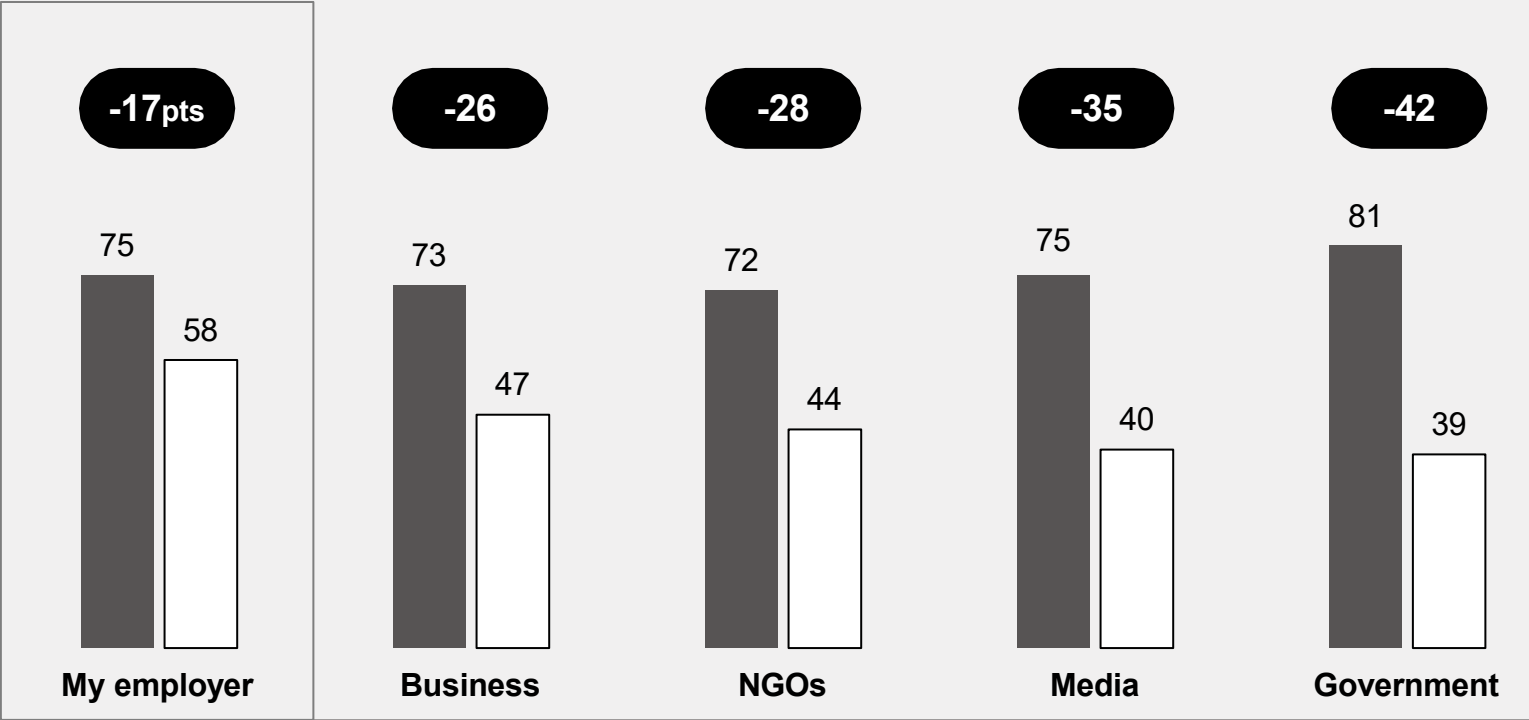
Percent who say

GLOBAL 27 excl. China

When it comes to bridging divides and facilitating trust building between groups who distrust each other ...



Gap, expectation vs performance



Trust Brokering Playbook



NGOs, Government, and Media: Fulfill Your Role in Brokering Trust

Percent who say

GLOBAL 27 excl. China

This would be an **effective strategy for this institution** to facilitate trust building between distrusting groups:

NGOs: Translate Between Groups	
Help distrusting groups understand each other	79
Establish local community mediation programs	77

Government: Set the Right Tone	
Avoid rhetoric that blames or vilifies particular groups	80
Require politicians to engage in civil discourse	79

Media: De-Escalate Tensions	
Dedicate equal time and coverage to different viewpoints on big issues	81
Write accurate headlines instead of exaggerated or fear-inducing ones	81

Business: Showcase Best Practices for Trust Brokering

Percent who say

GLOBAL 28

This would be an **effective strategy for business** to facilitate trust building between distrusting groups:

	Global 28	Low income	Middle income	High income
Bring employees into the workplace to interact with people who are different than them	74	70	76	78
Partner with unexpected organizations to initiate cross-cultural or cross-political conversations	68	63	70	72

Consensus across income levels

Employers: Scale Trust Brokering Across the Workforce

Percent of employees who say

GLOBAL 28

This would be an **effective strategy for my employer** to facilitate trust building between distrusting groups:

	Global 28	Low income	Middle income	High income
Promote a shared identity and culture so that employees are reminded of what unites them rather than divides them	82	77	82	85
Build teams that will require people with different values to work together to succeed	81	77	82	84
Provide mandatory employee training for engaging in constructive dialogue amid conflict	80	77	81	82

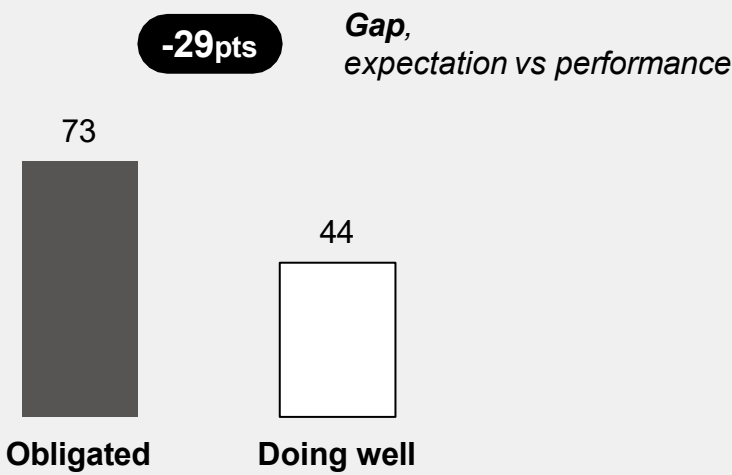
2026 Edelman Trust Barometer. EMP_BRK. For each of the employer actions listed below, please indicate whether you feel it would be an effective strategy or not for actively bridging divides and facilitating trust-building between groups of people who distrust each other on the basis of having different values they live by, facts they rely on, backgrounds they come from, or approaches to solving challenges in society. 5-point scale; codes 3-5, moderately or more effective. Question only asked to those who are employees of an organization (Q43/1). General population, 28-mkt avg., and by income.

CEOs: Lead By Example

Percent who say

GLOBAL 28

When it comes to bridging divides and facilitating trust building between groups of people who distrust each other, **CEOs are ...**



This would be an **effective strategy for business** to facilitate trust building between distrusting groups:

Ensure CEOs consult people with different values and backgrounds when making business decisions	75
Have CEOs constructively engage with groups who criticize or distrust the company	74

Social Media: Leverage Established Relationships to Boost Institutional Trust

Percent who say

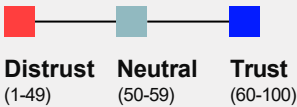
GLOBAL 28

	I trust a financial influencer (44%) and if they endorsed a financial service company I <i>distrusted</i> ...	I trust a food and lifestyle influencer (48%) and if they endorsed a food company I <i>distrusted</i> ...
I would still trust this person and I would trust or consider trusting the company	57	62
I would still trust this person and I would continue to distrust the company	23	20
I would lose trust in this person and I would continue to distrust the company	15	14

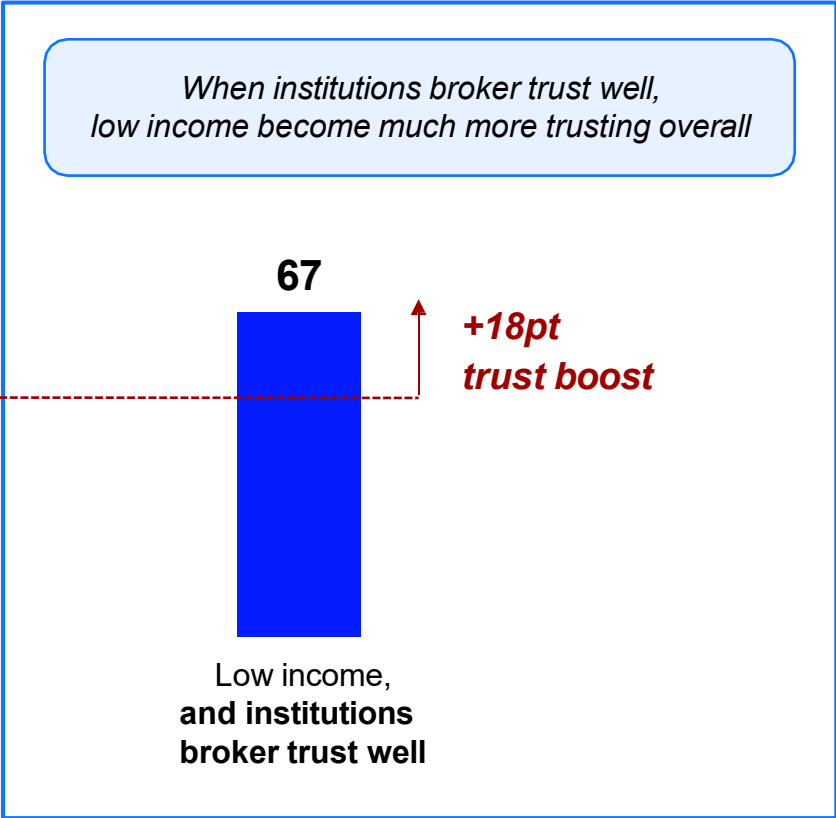
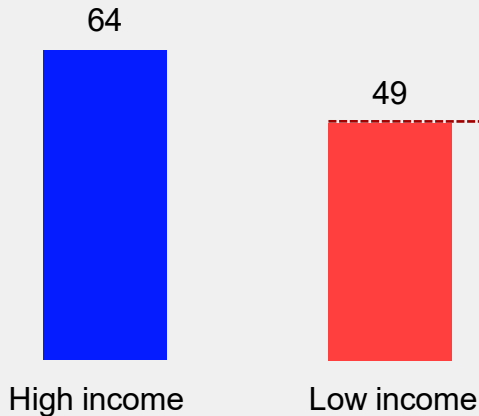
Successful Trust Brokering Can Help Close the Income-Based Trust Gap

Trust Index

GLOBAL 27 excl. China



Trust Index
(average percent trust in business, government, media, NGOs)



Brokering Trust in the Age of Insularity

1

Pervasive insularity stalls progress

Economic uncertainty, unmitigated fears, and pessimism have fueled a turn inward to safety and certainty. An insular trust mindset now prevails globally: 7 in 10 are unwilling or hesitant to trust someone who is different from them. In this context, perfect alignment becomes an unachievable prerequisite for trust.

2

Business must address insularity

If left unaddressed, unmitigated differences will stall workplace productivity, undermine CEO leadership, and harden resistance to innovation. To counter geopolitical insularity, multinationals need to evolve to a polynational model, centered on investing in long-term local relationships.

3

Trust brokering is a strategy and skillset

Trust brokering can be executed by institutions and individuals. It focuses on engaging people where they are rather than trying to change them. Listening without judgement and translating realities are two key skillsets of a trust broker. Done effectively, it will bridge divides.

4

Employers positioned to scale trust brokering

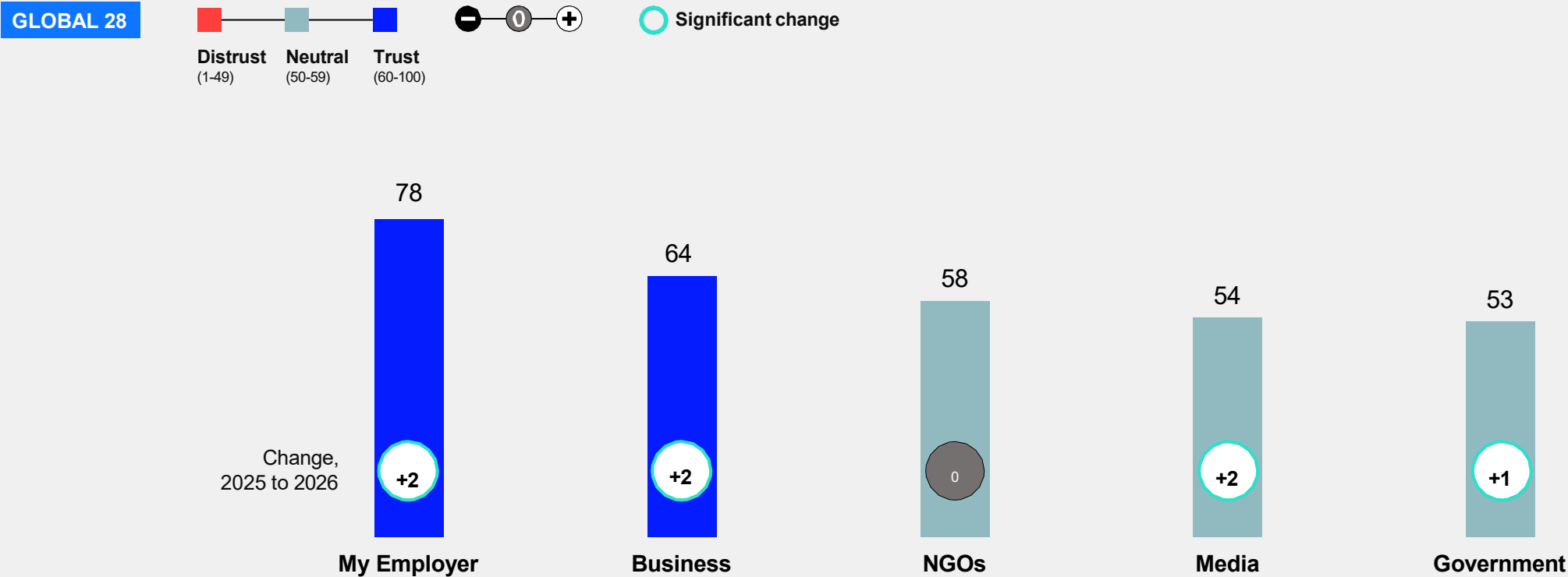
Employers have the smallest expectation-performance gap when it comes to trust brokering and a high degree of trust with their employees. This makes them well-positioned to scale trust brokering through conflict-resolution trainings and opportunities to work and interact with people who have different values.

Supplemental Data Appendix



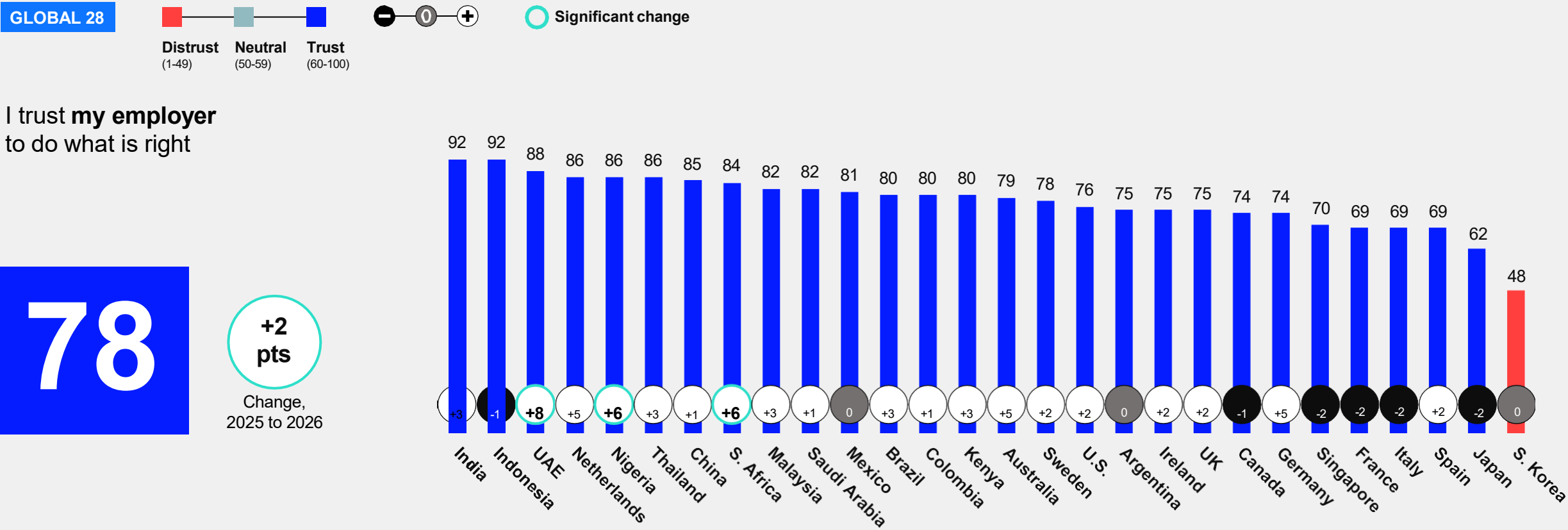
Trust Increases For Each Institution Except NGOs; Only My Employer and Business Trusted

Percent trust



My Employer Trusted in 27 of 28 Countries Measured

Percent of employees who say

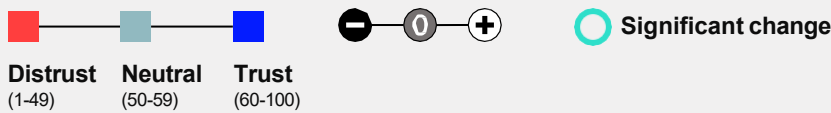


2026 Edelman Trust Barometer. TRU_INS. Below is a list of institutions. For each one, please indicate how much you trust that institution to do what is right. 9-point scale; top 4 box, trust. General population, 28-mkt avg. Attribute only asked to those who are employees of an organization (Q43/1). Year-over-year changes were tested for significance using a t-test set at the 99%+ confidence level. For the 2025 Trust Barometer, respondents in Canada who took the survey in French were recontacted after the initial fielding dates to address a translation issue affecting "My Employer." For more details, please see the Technical Appendix.

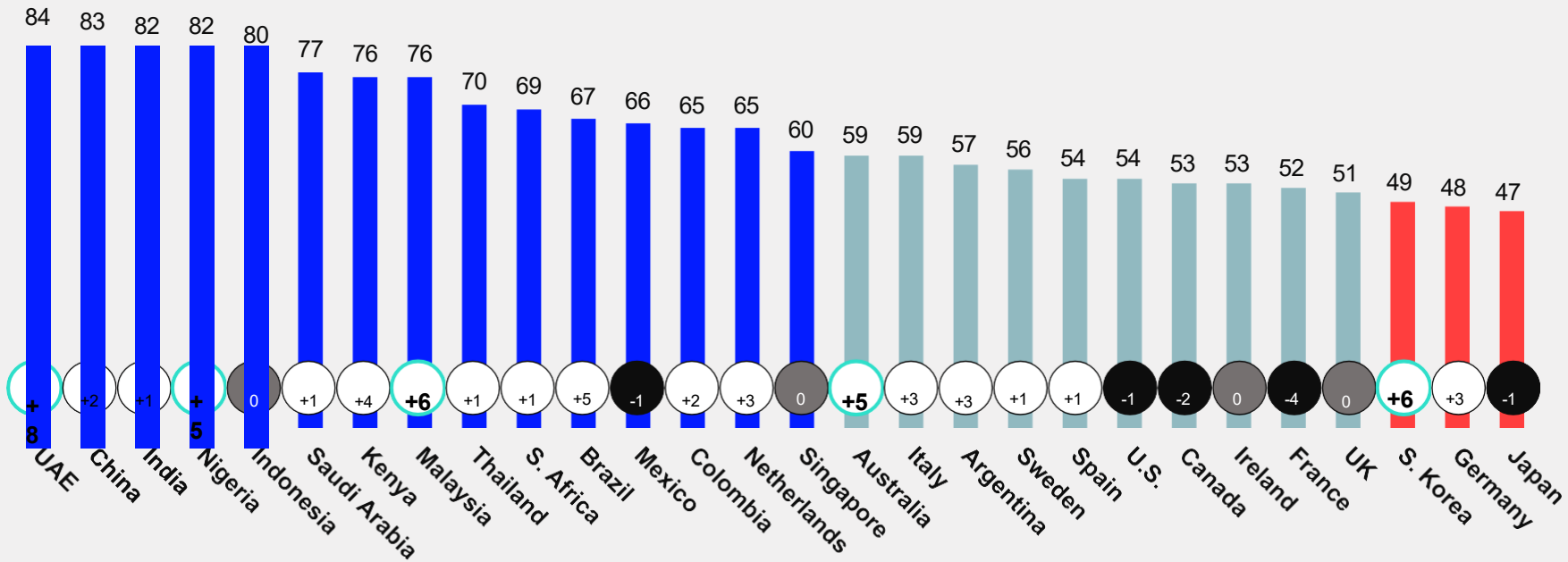
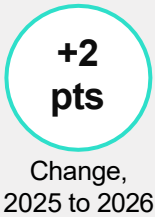
Business Trusted in 15 of 28 Countries Measured

Percent who say

GLOBAL 28



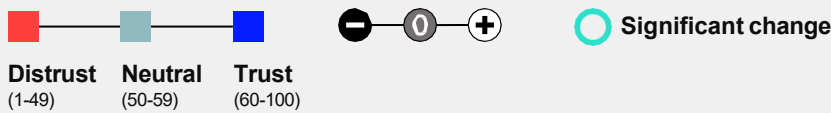
I trust **business**
to do what is right



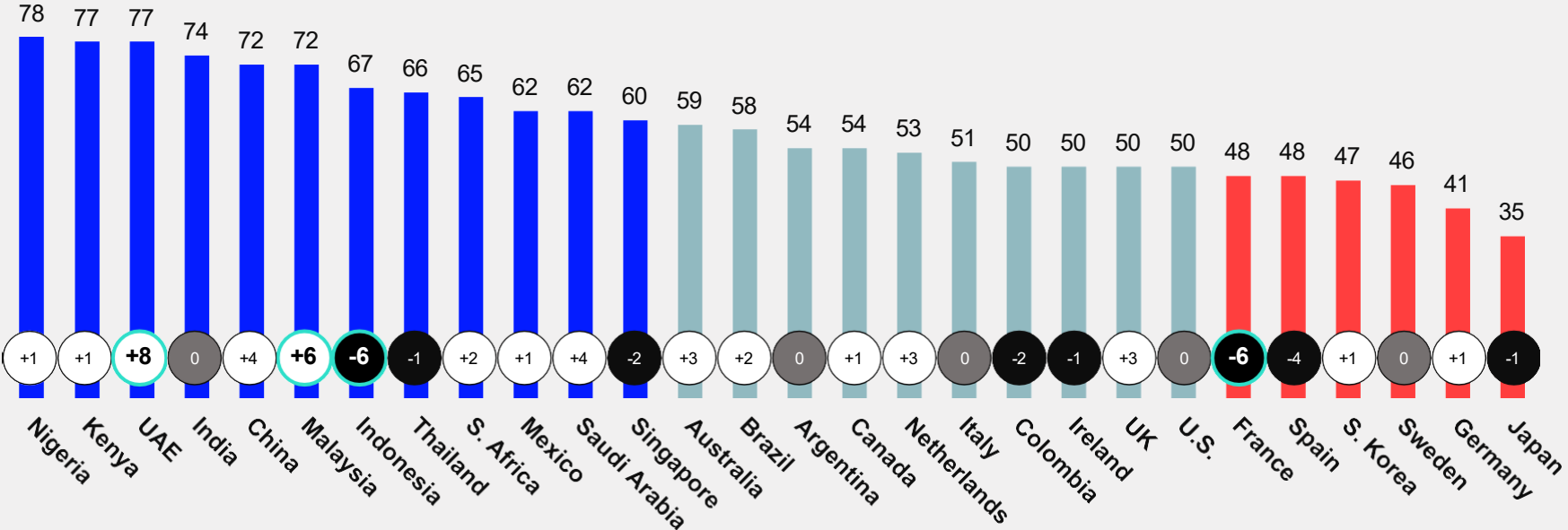
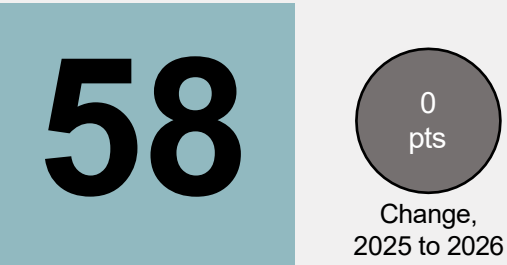
NGOs Trusted in 12 of 28 Countries Measured

Percent who say

GLOBAL 28



I trust NGOs
to do what is right

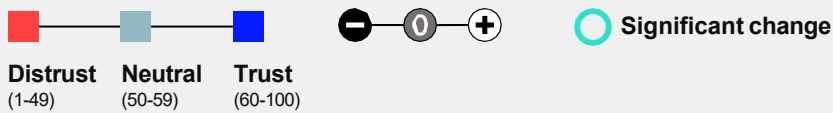


2026 Edelman Trust Barometer. TRU_INS. Below is a list of institutions. For each one, please indicate how much you trust that institution to do what is right. 9-point scale; top 4 box, trust. General population, 28-mkt avg. Year-over-year changes were tested for significance using a t-test set at the 99%+ confidence level.

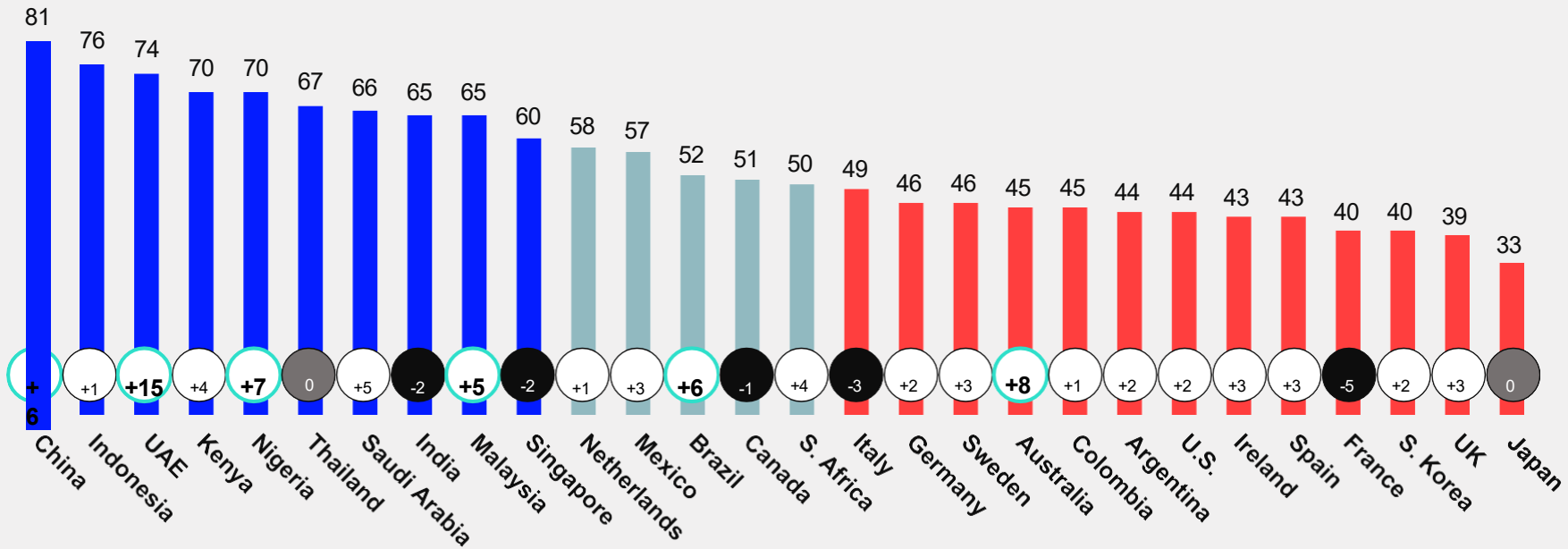
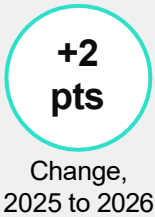
Media Distrusted in 13 of 28 Countries Measured

Percent who say

GLOBAL 28



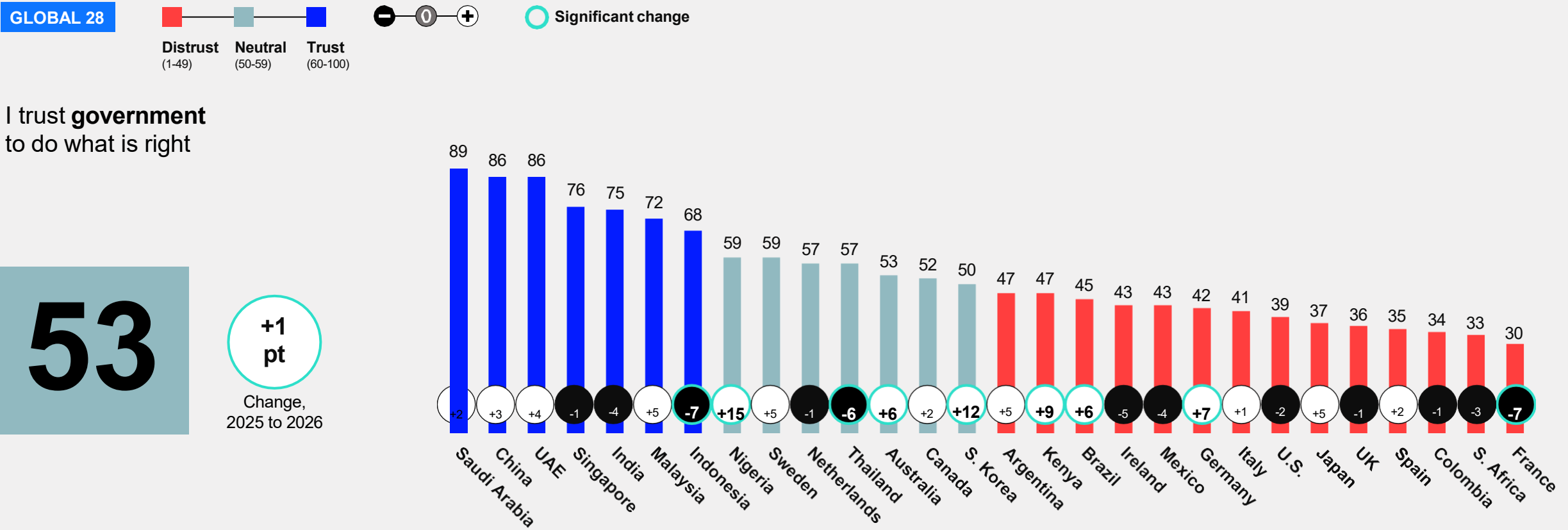
I trust **media**
to do what is right



2026 Edelman Trust Barometer. TRU_INS. Below is a list of institutions. For each one, please indicate how much you trust that institution to do what is right. 9-point scale; top 4 box, trust. General population, 28-mkt avg. Year-over-year changes were tested for significance using a t-test set at the 99%+ confidence level.

Government Distrusted in 14 of 28 Countries Measured

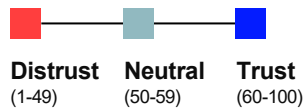
Percent who say



High and Low Income Have Different Trust Realities

Trust Index

(average percent trust in business, government, media, NGOs)



2026 Edelman Trust Barometer. The Trust Index is the average percent trust in business, government, media, and NGOs. TRU_INS. Below is a list of institutions. For each one, please indicate how much you trust that institution to do what is right. 9-point scale; top 4 box, trust. General population, 28-mkt avg., by income. Income quartiles were determined separately for each country based on the distribution of household incomes among respondents from that country.

2026 High income (top 25%)

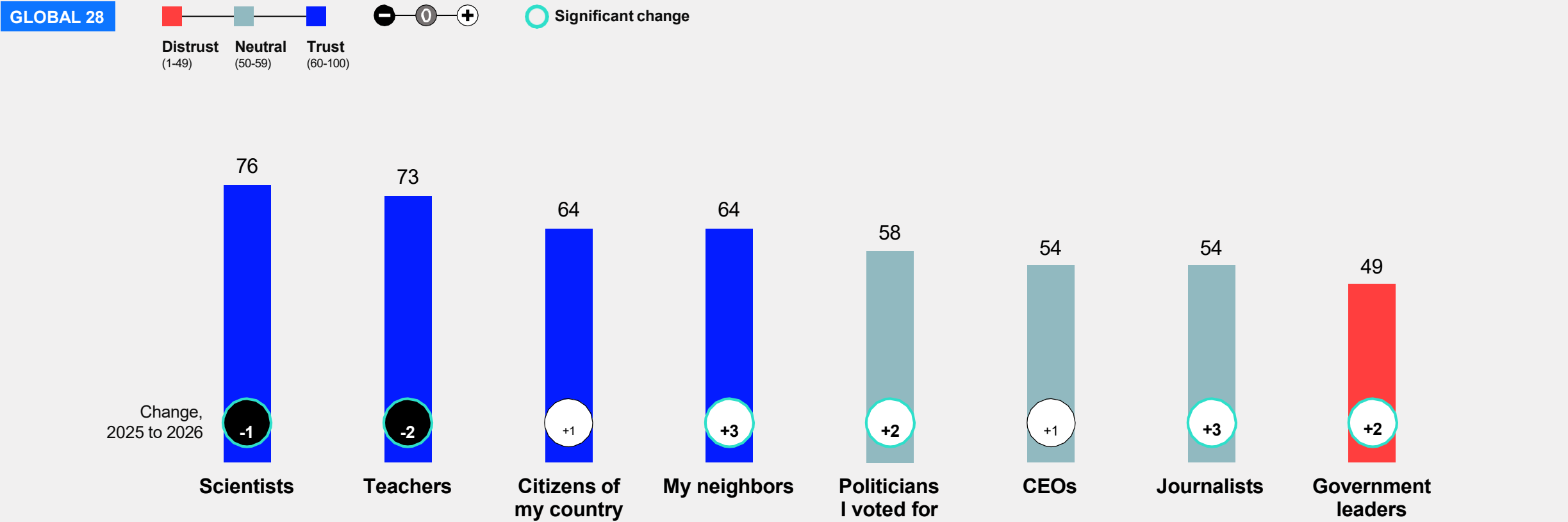
65	Global 28
86	Indonesia
86	UAE
85	China
85	Nigeria
85	Saudi Arabia
80	India
76	Malaysia
74	Thailand
73	Kenya
71	Singapore
68	Netherlands
66	Mexico
63	Australia
62	Brazil
62	U.S.
61	S. Africa
58	Canada
57	Sweden
57	UK
56	Colombia
55	France
55	Italy
53	Germany
53	Spain
52	Ireland
50	Argentina
50	S. Korea
44	Japan

2026 Low income (bottom 25%)

50	Global 28
73	China
67	Malaysia
66	Kenya
66	UAE
64	India
64	Saudi Arabia
60	Indonesia
59	Nigeria
55	Singapore
54	Thailand
53	Brazil
53	S. Africa
50	Mexico
50	Netherlands
46	Canada
46	Italy
44	Argentina
44	Australia
44	Sweden
41	Colombia
41	Ireland
40	S. Korea
38	UK
36	Spain
35	Germany
33	France
33	U.S.
31	Japan

Despite Decline, Scientists and Teachers Remain Most Trusted

Percent trust

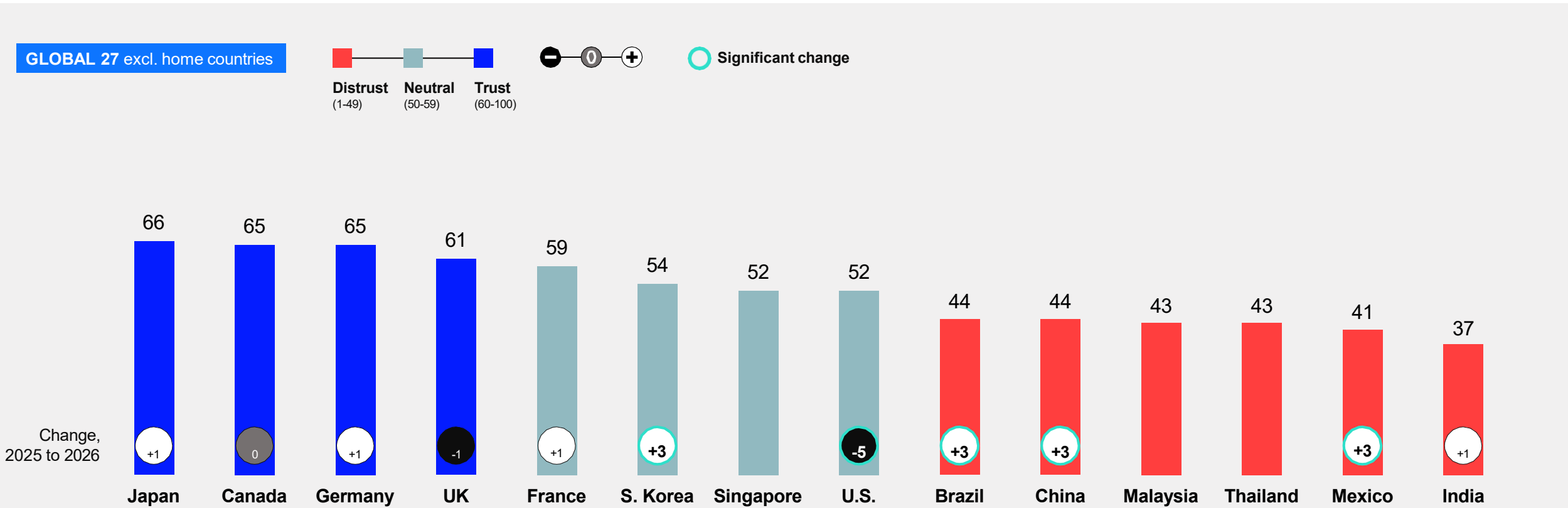


Percent trust



Trust in Companies Headquartered in Foreign Countries

Percent trust in companies headquartered in each country, among respondents from outside each country being rated



Majority in 25 of 28 Markets Have an Insular Trust Mindset Toward Others

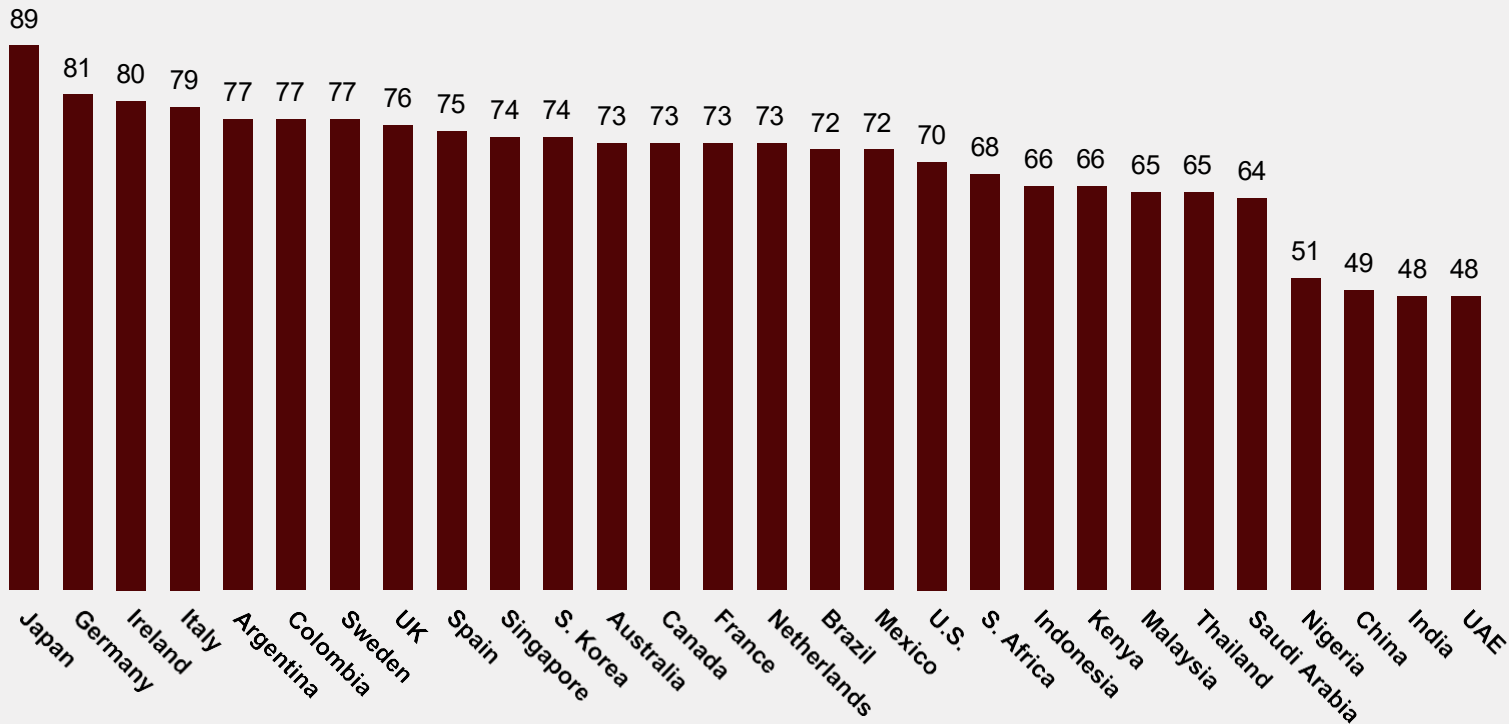
On average, percent who say

GLOBAL 28

I am generally **hesitant or unwilling to trust** someone who differs from me in these ways:

- Lives by **different core values**
- Believes **different facts** and trusts **different sources**
- Wants to address **societal problems differently**
- Has a **different culture, background, or lifestyle**

70%



2026 Edelman Trust Barometer. Insularity segments. General population, 28-mkt avg. Data shown reflects the sum of the percentages of respondents in the hesitant and unwilling groups. For a full explanation of how the insularity segments were created, please see the Technical Appendix.



Majority Across Demographics Have an Insular Trust Mindset Toward Others

On average, percent who say

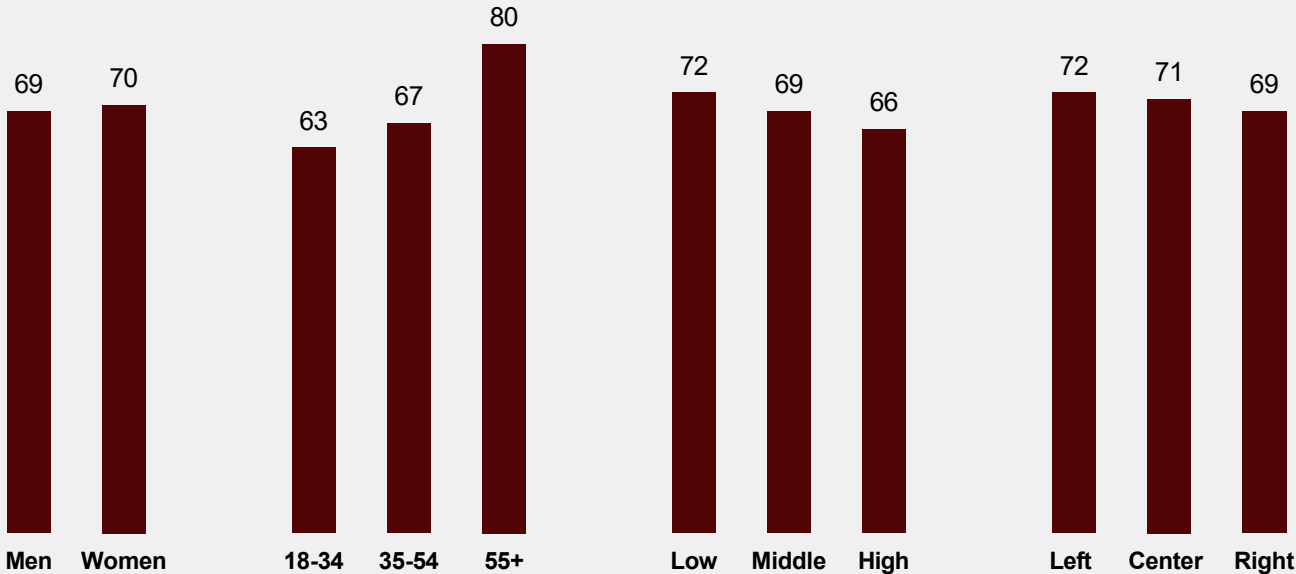
GLOBAL 28

I am generally **hesitant or unwilling to trust** someone who differs from me in these ways:

- Lives by **different core values**
- Believes **different facts** and trusts **different sources**
- Wants to address **societal problems differently**
- Has a **different culture, background, or lifestyle**

70%

GENDER | AGE | INCOME | POLITICS*



2026 Edelman Trust Barometer. Insularity segments. General population, 28-mkt avg., and by gender, age, income and political leaning. Data shown reflects the sum of the percentages of respondents in the hesitant and unwilling groups. *Political leaning is not asked in China, Saudi Arabia, Thailand or the UAE and represents a 24-mkt-avg. For a full explanation of how the insularity segments were created, please see the Technical Appendix.



Technical Appendix



2026 Edelman Trust Barometer: The Sample

Country Sample Sizes, Margins of Error, and Quotas

Country	Weighted Sample Size ¹	Unweighted Sample Size	Margin of Error ²	Quotas Set On ³
Global 28 ⁴	33,600	33,938	+/- 0.7 percentage points total sample	Quotas set at the country level
Argentina	1,200	1,200	+/- 3.7 pct pts. total sample	Age, Gender, Region
Australia	1,200	1,204		
Brazil	1,200	1,200		
Canada	1,200	1,501	+/- 3.3 pct pts. total sample	
China ⁵	1,200	1,200	+/- 3.7 pct pts. total sample	
Colombia	1,200	1,202		
France	1,200	1,203		
Germany	1,200	1,200		
India	1,200	1,200		
Indonesia	1,200	1,200		
Ireland	1,200	1,200		
Italy	1,200	1,200		
Japan	1,200	1,202		
Kenya	1,200	1,206		
Malaysia	1,200	1,203		
Mexico	1,200	1,201		
Netherlands	1,200	1,201		
Nigeria	1,200	1,202		
Saudi Arabia	1,200	1,202		
Singapore	1,200	1,200		
S. Africa	1,200	1,201		
S. Korea	1,200	1,201		
Spain	1,200	1,201		
Sweden	1,200	1,201		
Thailand	1,200	1,201		
UAE	1,200	1,202		
UK	1,200	1,202		
U.S.	1,200	1,202		

1. Data reported on slides is weighted to the same total base size to ensure each country has an equal effect on the global average. Some questions were asked to partial sample. Please refer to the footnotes on each slide for details.

2. Margin of error is calculated on the unweighted sample sizes, utilizing a 99% confidence interval.

3. There were additional quotas on ethnicity in the UK and U.S., and on nationality in Saudi Arabia and the UAE.

4. The “global average” indicates the average result of all the countries where data was collected. As mentioned above, there has been no adjustment made to the population size relative to each country and the global average is not intended to suggest a total result of the entire global population.

5. All data collected in China is from the mainland. Regions of Greater China were not surveyed.



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2026 Edelman Trust Barometer: The Sample

Partial Sample Size and Margin of Error

To improve respondent experience and minimize the length of interview, several questions included in this report were only asked to a subset of the sample¹. Please refer to the below specifications to better understand which questions were not asked to the full sample and thus will have a larger margin of error than questions asked to all respondents.

Variable	Total Answering at Reported Global Avg (unweighted)	Country Base (unweighted)		Total Margin of Error ² (+/- percentage points)	Country Margin of Error ² (+/- percentage points)	
		min	max		range	
TRU_NAT	8,482	298	375	1.4	6.7	7.5
BET_FUT	25,456	898	1,126	0.8	3.8	4.3
POP_EMO	21,845 (Global 24) 23,653 (Global 26)	898	1,126	0.9 (Global 24) 0.8 (Global 26)	3.8	4.3
MED_SEG_OFT	23,653	898	1,126	0.8	3.8	4.3
TRU_CNG_HOW	11,629	404	529	1.2	5.6	6.4
CIR_KPI	25,456	898	1,126	0.8	3.8	4.3
DIS_PRB	12,724	448	563	1.1	5.4	6.1
BUS_TRU	12,724	448	563	1.1	5.4	6.1
FGN_LCL	8,482	298	375	1.4	6.7	7.5
BRK_RSP	24,556	898	1,126	0.8	3.8	4.3
BRK_PER	12,282	449	563	1.2	5.4	6.1
MED_BRK	12,282	449	563	1.2	5.4	6.1
GOV_BRK	12,274	448	563	1.2	5.4	6.1
NGO_BRK	12,274	448	563	1.2	5.4	6.1
BUS_BRK	12,732	449	563	1.1	5.4	6.1
VOU_2	3,767	69	236	2.1	8.4	15.5
VOU_4	4,117	79	246	2.0	8.2	14.5
TRU_IND	8,482	298	375	1.4	6.7	7.5

1. Some items within a question were shown only to respondents who are employees of organizations. Employee-specific base size and margin of error is not reflected here.
2. Margin of error is calculated on the unweighted sample sizes, utilizing a 99% confidence interval.



2025 Edelman Trust Barometer: The Sample

Additional 2025 Trust Barometer Fielding in Canada

Respondents in Canada have the option to take the survey in English or in French.

In 2025, a translation error in the French version of the survey, originally fielded between October 25 and Nov 16, 2024, caused some items and words to be shown in English instead of French, including “My employer.”

To address this and ensure each respondent was able to answer the full survey in their preferred language, all Canadian respondents who took the survey in French were re-contacted between December 12 and 17, 2024 to answer French language versions of the impacted questions, as well as associated questions used for comparing or segmenting data. This new data replaced the original data collected in the dataset at those impacted questions.

French-selecting respondents who did not participate in the recontact were removed from the final data set. All data was then re-weighted to be nationally representative of gender, age, and region in Canada.

To summarize:

- All Canada data among English-selecting respondents is from the original fielding wave of Oct 25 – Nov 12.
- Canada data among French-selecting respondents at the impacted questions is from the recontact fielding wave of Dec 12 – 17.
- Canada data among French-selecting respondents at all other questions is from the original fielding wave of Oct 25 – Nov 12.
- Each Canada respondent who selected French and is present in the final dataset took both waves of the survey, so the sample is consistent across questions.

Data in the 2026 report that is trended back to 2025 may be impacted by this translation error. Any impacted data is indicated in the footnote of the slide.



2026 Edelman Trust Barometer: The Sample

Global Averages: Current Year and Historical Tracking

	Global 28	Tracking Average Global 26	Tracking Average Global 24	Tracking Average Global 21
All countries surveyed:	Used for current year averages and tracking to 2023	Used for tracking to 2020	Used for tracking to 2019	Used for tracking to 2012
Argentina	Argentina	Argentina	Argentina	Argentina
Australia	Australia	Australia	Australia	Australia
Brazil	Brazil	Brazil	Brazil	Brazil
Canada	Canada	Canada	Canada	Canada
China	China	China	China	China
Colombia	Colombia	Colombia	Colombia	----
France	France	France	France	France
Germany	Germany	Germany	Germany	Germany
India	India	India	India	India
Indonesia	Indonesia	Indonesia	Indonesia	Indonesia
Ireland	Ireland	Ireland	Ireland	Ireland
Italy	Italy	Italy	Italy	Italy
Japan	Japan	Japan	Japan	Japan
Kenya	Kenya	Kenya	----	----
Malaysia	Malaysia	Malaysia	Malaysia	Malaysia
Mexico	Mexico	Mexico	Mexico	Mexico
Netherlands	Netherlands	Netherlands	Netherlands	Netherlands
Nigeria	Nigeria	----	----	----
Saudi Arabia	Saudi Arabia	Saudi Arabia	Saudi Arabia	----
Singapore	Singapore	Singapore	Singapore	Singapore
S. Africa	S. Africa	S. Africa	S. Africa	----
S. Korea	S. Korea	S. Korea	S. Korea	S. Korea
Spain	Spain	Spain	Spain	Spain
Sweden	Sweden	----	----	----
Thailand	Thailand	Thailand	----	----
UAE	UAE	UAE	UAE	UAE
UK	UK	UK	UK	UK
U.S.	U.S.	U.S.	U.S.	U.S.



2026 Edelman Trust Barometer: The Sample

Global Averages: Special Averages

	Sensitive Markets Global 27	Sensitive Markets Global 26
All countries surveyed:	Used for current year averages ; excludes sensitive country ¹	Used for current year averages ; excludes sensitive countries ¹
Argentina	Argentina	Argentina
Australia	Australia	Australia
Brazil	Brazil	Brazil
Canada	Canada	Canada
China	-----	-----
Colombia	Colombia	Colombia
France	France	France
Germany	Germany	Germany
India	India	India
Indonesia	Indonesia	Indonesia
Ireland	Ireland	Ireland
Italy	Italy	Italy
Japan	Japan	Japan
Kenya	Kenya	Kenya
Malaysia	Malaysia	Malaysia
Mexico	Mexico	Mexico
Netherlands	Netherlands	Netherlands
Nigeria	Nigeria	Nigeria
Saudi Arabia	Saudi Arabia	Saudi Arabia
Singapore	Singapore	Singapore
S. Africa	S. Africa	S. Africa
S. Korea	S. Korea	S. Korea
Spain	Spain	Spain
Sweden	Sweden	Sweden
Thailand	Thailand	-----
UAE	UAE	UAE
UK	UK	UK
U.S.	U.S.	U.S.

1. Because some of the content we ask is deemed politically sensitive, there are several countries where we take special precautions in order to avoid putting our respondents, or ourselves, in a position to break any local laws. We work closely with our sample partner and its legal team to identify which questions, and in what countries, we should refrain from asking. The countries where we removed certain questions and/or answer options in the survey are noted in the labels on the slide.



2026 Edelman Trust Barometer: The Sample

Survey Languages Used and Internet Penetration by Country

	Languages	Internet Penetration*
Argentina	Localized Spanish	90%
Australia	Localized English	97%
Brazil	Portuguese	84%
Canada	Localized English, Canadian French	94%
China	Simplified Chinese	92%
Colombia	Localized Spanish	77%
France	Localized French	89%
Germany	German	94%
India	Localized English, Hindi	56%
Indonesia	Indonesian	73%

	Languages	Internet Penetration*
Ireland	Localized English	96%
Italy	Italian	89%
Japan	Japanese	87%
Kenya	Localized English	35%
Malaysia	Malay	98%
Mexico	Localized Spanish	81%
Netherlands	Localized English, Dutch	97%
Nigeria	Localized English	39%
Saudi Arabia	Localized English, Modern Standard Arabic	100%
Singapore	Localized English, Simplified Chinese	94%

	Languages	Internet Penetration*
S. Africa	Localized English, Afrikaans	76%
S. Korea	Korean	98%
Spain	Localized Spanish	96%
Sweden	Localized English, Swedish	96%
Thailand	Thai	91%
UAE	Localized English, Modern Standard Arabic	100%
UK	Localized English	96%
U.S.	English, Localized Spanish	93%

*Data source: [Individuals using the Internet \(% of population\) | Data \(worldbank.org\)](#). Date accessed: January 13, 2026. In countries with lower internet penetration, the online sample in those countries tends to skew younger, urban, and more affluent.



2026 Edelman Trust Barometer: Data Analysis in Detail

How We Measured the Impact of Recent Societal Events on Trust in People and Institutions

To measure the impact of major events on respondents’ trust, we first gave them a list of events from the past five years and asked them which, if any, have had an impact on their level of trust in other people or institutions.

If they indicated that more than one event impacted their trust, they were asked in a follow-up question to select the single event which had the biggest impact.

The data in the table to the right shows the list of possible events the respondent could have chosen from and the percentage of the sample that indicated it had the biggest, or only, impact on their trust. In total, 95% of the sample indicated at least one event impacted their trust.

Respondents were then shown a list of various people and institutions, and for each one, asked whether that event – the one with the biggest, or only, impact – had increased or decreased their trust in the specific person or institution (TRU_CNG_HOW).

Event	Percent who say this event had the biggest impact on their trust
Inflation driving the price of goods up	20
The increasing prevalence of misinformation and fake news	20
The COVID-19 pandemic	17
The outcome of a national election within your country	14
The increasing use of generative AI-based platforms (e.g., ChatGPT, DeepSeek)	10
Losing a job or not being able to find a job despite trying	8
Tariffs and trade wars	6
The conflict between Israel and Hamas	5

TRU_EVT. Which of the following events from the past five years, if any, have had an impact on your level of trust in other people or institutions?

TRU_EVT_TOP. Which event had the biggest impact on your level of trust in other people or institutions? (Please select one response.)



2026 Edelman Trust Barometer: Data Analysis in Detail

How We Measured Grievance

The sense of grievance segmentation was created by dividing respondents into three distinct groups based on their agreement with a number of statements. The specific statements were chosen for their ability to reflect a respondent’s sense of unfairness and personal harm caused by institutions, specifically business and government, and by the wealthy:

- **Government*** actions hurt me and serve the few rather than the many
- **Business** actions hurt me and serve the few rather than the many
- **The wealthy** benefit from an unfair system, which is biased in favor of the rich, while regular people struggle to pay their bills

The full language of the statements used in the scale are shown in the table shown to the right. The three segments—low, moderate, and high grievance– were created based on the number of statements they agreed with:

- **Low Grievance:** agreed with 0 to 2 statements
- **Moderate Grievance:** agreed with 3 or 4 statements
- **High Grievance:** agreed with 5 or all 6 statements

Items	Question text	
Government	GOV_PER_DIM. In thinking about why you do or do not trust government in general , please specify where you think it falls on the scale between the two opposing descriptions. (Please use the slider to indicate where you think government in general falls between the two extreme end points of each scale.) <i>Statement below shown in bold on left side, bottom 5 box (codes 1-5)</i>	
	Serves the interests of only certain groups of people	Serves the interests of everyone equally and fairly
	Overall, its actions are hurting my quality of life	Overall, its actions are improving my quality of life
Business	BUS_PER_DIM. In thinking about why you do or do not trust business , please specify where you think it falls on the scale between the two opposing descriptions. (Please use the slider to indicate where you think business falls between the two extreme end points of each scale.) <i>Statement below shown in bold on left side, bottom 5 box (codes 1-5)</i>	
	Serves the interests of only certain groups of people	Serves the interests of everyone equally and fairly
	Overall, its actions are hurting my quality of life	Overall, its actions are improving my quality of life
The wealthy	POP_MDC. Below is a list of statements. For each one, please rate how true you believe that statement is using a nine-point scale where one means it is “not at all true” and nine means it is “completely true”. (Please select one response for each.) <i>Agree, top 4 box (codes 6-9)</i>	
	As regular people struggle just to pay their bills, the elites are getting richer than they deserve	
	The system is biased against regular people and in favor of the rich and powerful	

*Questions related to government were not asked in China or Thailand. These markets are not represented in the grievance scale.

2026 Edelman Trust Barometer: Data Analysis in Detail

How We Measured Insularity

The insularity segmentation was created by assigning respondents into one of three groups based on how they rated their own willingness to trust someone who is different from themselves.

Respondents were shown four ways someone could differ from them: their values they live by, approaches to solving societal problems, trusted facts and sources, and culture or background. For each dimension of difference, they were asked to assess their willingness to trust someone like this using the scale points to the right.

A respondent’s individual ratings at each dimension of difference were averaged together* to create one number indicating their overall average willingness to trust someone who is different from them.

That score was then used to classify respondents into one of three groups:

- **Unwilling to trust (30%):** average score between 1 and 2.5
- **Hesitant to trust (40%):** average score between 2.51 and 3.49
- **Open to trust (30%):** average score between 3.5 and 5

Question text	TRU_CIR_PEP. We want to know what kinds of people you do and do not trust. Please indicate whether you could, or currently do, trust someone who was different from you in the following ways. (Please select one response for each.)
Scale points	1. Definitely not, I could never trust someone like this 2. Probably not 3. Probably yes 4. Definitely yes, I could trust someone like this 5. Yes, and I currently do trust someone like this 99. Don't know / Not sure
Dimensions of difference	1. Many of the core values they live by are different from yours. Their moral code, sense of right and wrong, or beliefs about justice do not match yours. 2. They want to solve societal problems differently than you do. They would use different approaches or different types of solutions than you would to address societal challenges. 3. Many of the facts they rely on are different from yours. They believe different things are true and trust different sources of information. 4. Their culture, life experiences, or backgrounds are different from yours. They have a different level of education or wealth, live in a different part of the world, or have a different lifestyle.

*If a respondent said “Don’t know / Not sure” to any of the four dimensions of difference, that dimension was left out of the average score calculated for that respondent.



How We Plotted the Institutional Competence and Ethics Scores

We define trust as the combination of competence and ethics. The report features a chart depicting how competent and ethical each of the institutions are rated to be. Here’s how we calculated each score.

The competence score (the x-axis of the plot): An institution’s competence score is a net of the top 3 box (AGREE) minus the bottom 3 box (DISAGREE) responses to the question “To what extent do you agree with the following statement? *[INSTITUTION] in general is good at what it does*”. The resulting net score was then subtracted by 50, which means that for an institution to qualify as competent, it would require a net difference of 51 points or more in its percentage of top 3-box ratings versus its bottom 3-box ratings. This ensures that an institution could not be considered competent unless there is a majority who rate it as such.

The net ethical score (the y-axis of the plot): The ethics dimension is defined by four separate items. For each item, a net score was calculated by taking the top 5 box percentage representing a positive ethical perception minus the bottom 5 box percentage representing a negative ethical perception. The y-axis value is an average across those 4 net scores. Scores higher than zero indicate an institution that is perceived as ethical.

Respondents were asked:

In thinking about why you do or do not trust *[INSTITUTION]*, please specify where you think they fall on the scale between the two opposing descriptions. *(Please use the slider to indicate where you think [INSTITUTION] falls between the two extreme end points of each scale.)*

Dimension	Ethical Perception	Unethical Perception
Purpose-Driven	Highly effective agents of positive change	Completely ineffective agents of positive change
Honest	Honest and fair	Corrupt and biased
Vision	Have a vision for the future that I believe in	Do not have a vision for the future that I believe in
Fairness	Serve the interests of everyone equally and fairly	Serve the interests of only certain groups of people



About the Data:

French Data Model

In 2021, the translation of “government in general” in the French questionnaire was incorrectly changed to “authorities in general,” affecting data in all studies conducted in France from 2021 to 2023. When we discovered the inconsistency in early 2023, we suppressed all affected data while investigating the possibility of modeling and replacing the missing data.

Over the course of 2023, we built a data model that could reliably predict what the France data would have been if the translation were consistent. This involved identifying items (shown in the list on the right) that are predictive of trust in government in other Western democracies and testing whether they had similar predictive power in France.

To build a model with a sufficient level of accuracy, we iterated through 5,000 different randomly split samples, controlling for gender, income, age, and other demographics, of France data collected in the 2024 Edelman Trust Barometer and in the 2023 Special Report: Trust and Climate Change. In both surveys, we used the accurate translation for trust in “government in general,” along with the predictor variables. In both surveys, we also included the trust in “authorities in general” attribute for our French respondents. This allowed us to include the mistranslated variable in our model as one of the predictors for trust in government.

For each split sample, 75% of the sample was used to train the data, and the remaining 25% was used as a test group. Using a random forest classification model, we were able to accurately classify 89.41% of respondents as trusters or non-trusters, which gave us the confidence to repopulate the data in affected reports with data from our predictive model.

The modeled data was applied to the France data from each impacted year (2021, 2022, and 2023) to predict the overall level of trust in government in general. The Trust Index for those years has also been updated, given that trust in government is part of that calculation.

Predictors	Question text
Trust in institutions	TRU_INS: Below is a list of institutions. For each one, please indicate how much you trust that institution to do what is right using a 9-point scale where one means that you “do not trust them at all” and nine means that you “trust them a great deal”.
	Media in general
	Business in general
	Non-governmental organizations (NGOs)
	Authorities in general
Economic optimism	CNG_FUT: Thinking about the economic prospects for yourself and your family, how do you think you and your family will be doing in five years’ time?
Government competence	TRU_3D_GOV: To what extent do you agree with the following statement?
	Government in general is good at what it does
Fears of gig-economy	POP_EMO: Some people say they worry about many things while others say they have few concerns. We are interested in what you worry about. Specifically, how much do you worry about each of the following?
	Permanent jobs with benefits being replaced by freelance, gig-economy or short-term jobs that do not offer benefits
Government ethics dimensions	GOV_PER_DIM: In thinking about why you do or do not trust government in general, please specify where you think it falls on the scale between the two opposing descriptions.
	Highly effective agent of positive change
	Honest and fair
	Has a vision for the future that I believe in
	Serves the interests of everyone equally and fairly



Full Text for Shortened Answer Choices



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

Majority of Low-Income Fear Being Left Behind by AI

AI_CHOICE. You are about to see two choices regarding the potential impact of generative AI on society. We want you to choose the one you think is more likely to become true.

Shortened text	Full text
People like me will be left behind rather than realize any real advantages from generative AI	People like me will be left out and left behind when it comes to realizing any real gains or advantages from generative AI
	People like me will realize great gains and advantages from generative AI



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

Fear That Foreign Actors Spread Disinformation to Sow Domestic Division Hits All-Time High

POP_EMO. Some people say they worry about many things while others say they have few concerns. We are interested in what you worry about. Specifically, how much do you worry about each of the following?

Shortened text	Full text
I worry that other countries purposefully contaminate our media with falsehoods to inflame our differences	Other countries waging an information war against us by purposefully contaminating our media with falsehoods and publishing things meant to inflame our differences



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

A Turn Inward: Widespread Decline in Exposure to Differing Political Views

MED_SEG_OFT. How often do you engage in the following activities related to news and information?

Shortened text	Full text
I get information from sources with a different political leaning than mine at least weekly	Get news and information from people, media sources, or organizations that have an ideology or political leaning that is different from my own



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

From “We” to “Me”: *Our* Shared Institutions Lose, *My* Local Circle Wins

TRU_CNG_HOW. How did this event impact your level of trust in each of the following?

Shortened text	Full text
National government leaders	Government leaders from foreign countries
Foreign business leaders	Foreign business leaders and companies



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

Unmitigated Differences Stall Economic Growth

CIR_KPI. Please indicate how much you agree or disagree with the following statements.

Shortened text	Full text
I would rather switch departments than report to a manager with different values than me (among employees)	I would rather switch to a different department or job function than report to a manager who had very different values than mine
If my project team leader had different political beliefs than me, I would put less effort into helping them succeed (among employees)	If I were assigned to a project led by a coworker who had vastly different political, ideological, or social beliefs than me, I would put less effort into helping them succeed than normal
I would support reducing the number of foreign companies operating in my country even if it meant higher prices	I would support reducing the number of foreign companies operating in my country even if it meant fewer choices and higher prices



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

Trust Brokering Begins With Acknowledgement and Acceptance of Differences

WHY_CIR_PEP. You indicated that you currently trust at least one person who lives by different core values than you. Why do you trust them, even though you differ on this?

Shortened text	Full text
They have an open mind and don't try to change me	They generally have an open mind and tolerate our differences without trying to change me
They are transparent about how they differ from me	They are transparent. Even if we don't have this in common, I know where they stand and what they believe.
They helped me in the past	I received help or benefited from them in the past
They defended me when I've been criticized	They defended me when others criticized me



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

Trust Brokering Most Powerful Action for Business To Earn Trust in High-Stakes Moments

BUS_TRU. Which of the following actions that a business could take in response to a highly divisive social issue would be most likely to increase your trust in that business to do what is right?

Shortened text	Full text
Encouraging people to cooperate on finding solutions without taking a side	It acknowledges the significance and impact of the issue, but rather than taking sides, it encourages people to cooperate on finding solutions
Supporting the position that is true to its values	It supports the position that is true to its values and mission
Supporting my position	It supports my position on the issue
Not taking any public position on the issue	It does nothing. It does not take any public position on the issue, even if it supports a side privately.



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

International Trust Brokering Hinges on Long-Term, Local Relationships

FGN_LCL. If a global company headquartered in a foreign country that you distrust wanted to do business in your local community, what could they do to earn your trust?

Shortened text	Full text
Investing in long-term community projects	Invest in long-term projects that improve conditions in my community and strengthen it beyond the company's business
Hiring people from my community	Hire people from my local community
Helping my community recover from a crisis	Help my community recover when it faces a crisis, such as when there is a severe weather event
Donating to my community's social organizations	Donate to and support my local community's clubs, associations, or sports teams



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

NGOs, Government, and Media: Fulfill Your Role in Brokering Trust

[INS]_BRK. For each of the [INS] actions listed below, please indicate whether you feel it would be an effective strategy or not for actively bridging divides and facilitating trust-building between groups of people who distrust each other on the basis of having different values they live by, facts they rely on, backgrounds they come from, or approaches to solving challenges in society.

Shortened text	Full text
Help distrusting groups understand each other	Listening to the perspectives of the groups who distrust each other and helping each group to understand the point of view of the other
Establish local community mediation programs	Establishing local mediation programs or conflict-resolution services to help communities bridge divides
Avoid rhetoric that blames or vilifies particular groups	Using calm and constructive language in official communications, avoiding rhetoric that blames or vilifies a particular group of people
Require politicians to engage in civil discourse	Requiring that all politicians and candidates adhere to a code of conduct that requires them to engage in civil discourse, refrain from hate speech, and to show each other mutual respect
Write accurate headlines instead of exaggerated or fear-inducing ones	Writing accurate headlines rather than scary or exaggerated ones that may make problems sound worse than they are



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

Business: Showcase Best Practices for Trust Brokering

BUS_BRK. For each of the business actions listed below, please indicate whether you feel it would be an effective strategy or not for actively bridging divides and facilitating trust-building between groups of people who distrust each other on the basis of having different values they live by, facts they rely on, backgrounds they come from, or approaches to solving challenges in society.

Shortened text	Full text
Bring employees into the workplace to interact with people who are different than them	Bringing employees into a physical workplace so that they have opportunities to interact with people who have different beliefs, experiences, values, and ideas about solving problems than they do
Partner with unexpected organizations to initiate cross-cultural or cross-political conversations	Partnering with unexpected organizations such as advocacy groups that are not normally associated with the brand or business to initiate cross-cultural or cross-political conversations



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

Employers: Scale Trust Brokering Across the Workforce

EMP_BRK. For each of the employer actions listed below, please indicate whether you feel it would be an effective strategy or not for actively bridging divides and facilitating trust-building between groups of people who distrust each other on the basis of having different values they live by, facts they rely on, backgrounds they come from, or approaches to solving challenges in society.

Shortened text	Full text
Build teams that will require people with different values to work together to succeed	Building diverse work and project teams that will require people with different values to work together effectively to succeed
Provide mandatory employee training for engaging in constructive dialogue amid conflict	Providing mandatory training for employees on how to engage in constructive dialogue and debate amid conflict



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

CEOs: Lead By Example

BUS_BRK. For each of the business actions listed below, please indicate whether you feel it would be an effective strategy or not for actively bridging divides and facilitating trust-building between groups of people who distrust each other on the basis of having different values they live by, facts they rely on, backgrounds they come from, or approaches to solving challenges in society.

Shortened text	Full text
Ensure CEOs consult people with different values and backgrounds when making business decisions	Ensuring that the CEO and other executives consult with people who have different beliefs, values, and backgrounds than theirs when making decisions
Have CEOs constructively engage with groups who criticize or distrust the company	Modelling constructive, respectful dialogue in the way the CEO and other executives engage with groups who criticize or distrust the company



2026 Edelman Trust Barometer:
Full Text for Shortened Answer Choices

Despite Decline, Scientists and Teachers Remain Most Trusted

TRU_PEP. Below is a list of groups of people. For each one, please indicate how much you trust that group of people to do what is right.

Shortened text	Full text
Politicians I voted for	Elected government officials you voted for



	1	2
	3	4
	5	6

Cover Image Credits

1. **Pope Leo XIV greets a child during his Wednesday General Audience at St. Peter's Square on December 17, 2025 in Vatican City, Vatican:** *Vatican Pool via Getty Images*
2. **A board displays the chart of Germany's share index DAX at the stock exchange in Frankfurt am Main, western Germany, on the last day of 2025 trading, December 30, 2025:** *DANIEL ROLAND via Getty Images*
3. **A vendor organizes eggs at the Paloquemao Fruit Market in Bogota on September 5, 2025:** *RAUL ARBOLEDA via Getty Images*
4. **Japan's Prime Minister Sanae Takaichi answers questions from Yoshihiko Noda, leader of the main opposition Constitutional Democratic Party of Japan (CDP), regarding her policy speech at the House of Representatives of the National Diet in Tokyo on November 4, 2025:** *KAZUHIRO NOGI via Getty Images*
5. **New York City Democratic mayoral candidate Zohran Mamdani waves with his wife Rama Duwaji (L) after delivering remarks at his election night watch party at the Brooklyn Paramount on November 4, 2025 in the Brooklyn borough of New York City. Mamdani defeated Independent candidate Andrew Cuomo and Republican candidate Curtis Sliwa in the closely watched election for New York City mayor:** *Michael M. Santiago via Getty Images*
6. **Red STOP AI protest flyer with meeting details taped to a light pole on a sunny city street, San Francisco, California, May 20, 2025:** *Smith Collection/Gado via Getty Images*



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