WILDWOOD
FLORIDA
EST. 1877

<u>CITY COMMISSION - CITY OF WILDWOOD</u>

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

August 3, 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.

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1. **<u>Call to Order</u>**

2. **<u>Item(s) for Discussion</u>**

   A. *FY27 BUDGET PRESENTATION*

3. **<u>Adjournment</u>**

August 3, 2026 9:00 AM

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: **FY27 Budget Presentation**

REQUESTED ACTION: For information purposes.

CONTRACT: Vendor/Entity:

Effective Date: Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

Attached please find the presentation and supporting documents for the 2nd Budget Workshop.

Annual Budget

Fiscal Year 2026-2027

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Summary of Changes from 1st Budget Workshop

Expenditures

- Increased Legislative IT (City Clerk Commission Laptop)
- Increased PD Squad Allocation (Updated Quote)

Projects

- Added US 301 Complete Streets Project ($7,500,000)
- Added City Hall Courtyard Rehab ($100,000)
- Added FDOT 301 Widening Water Main ($4,500,000)
- Revised CIE (Property Tax Reform Version) to Incorporate Updated Assumptions

Transfers

- Increased Transfer from General Fund to CIP Fund to $22,304,050
- Updated Transfer Amount to CRA from General Fund

Debt

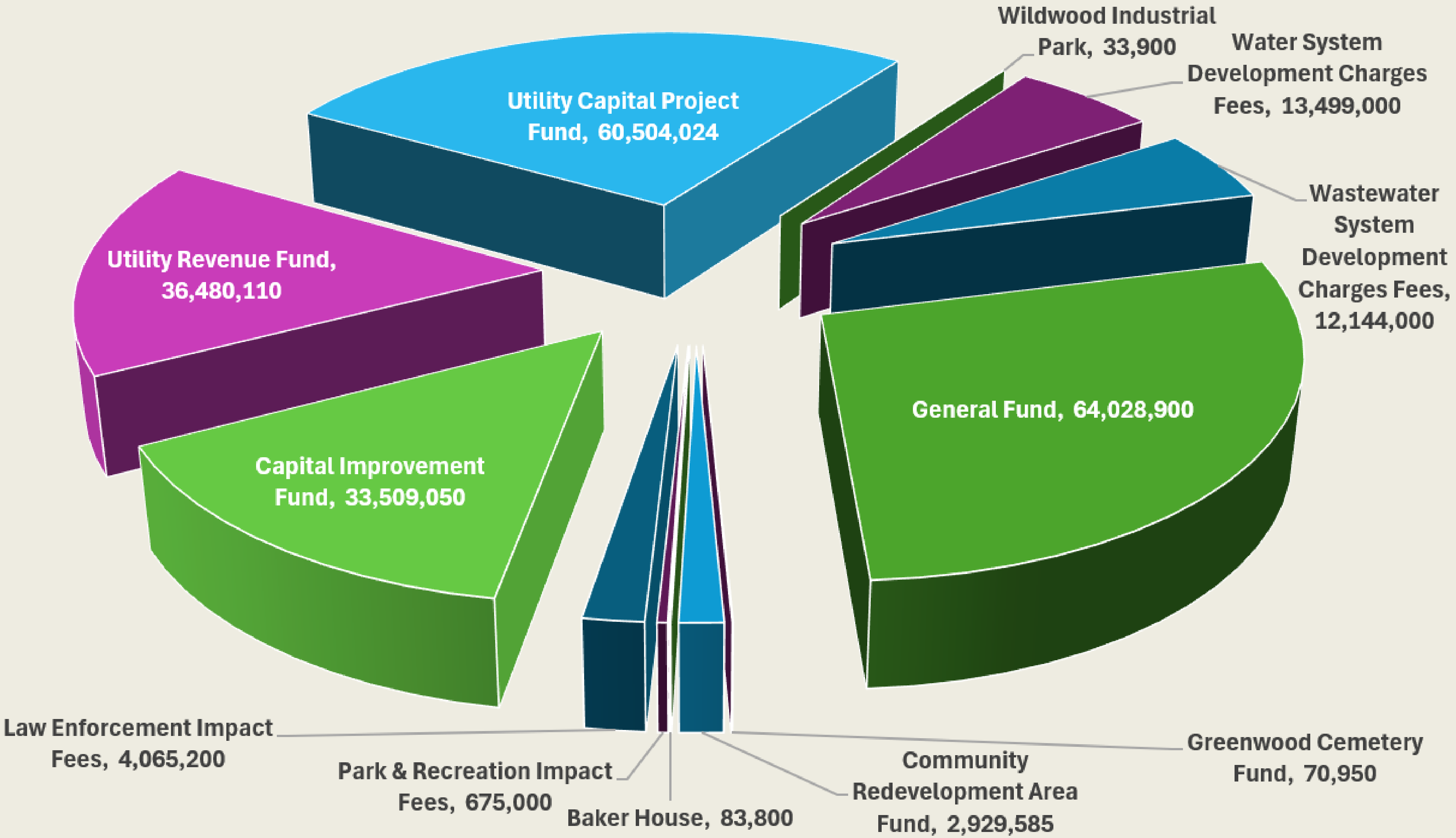
- Added Debt Issuance for Water Projects

FUND SUMMARY

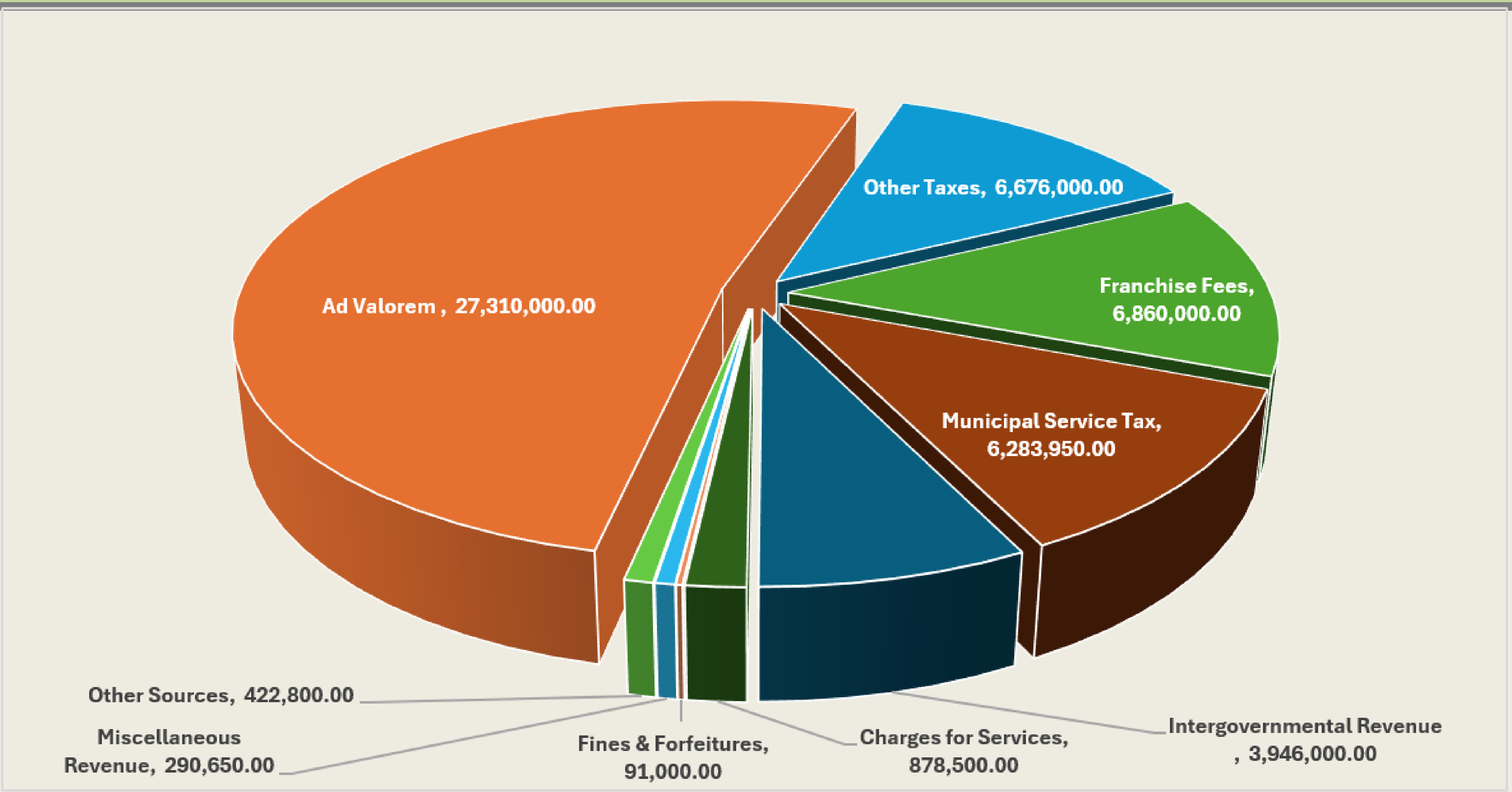
Fund	Est. Beginning Balance (Operating Revenues) 10/01/2026	Plus: Estimated Revenues	Less: Budgeted Expenditures	Ending Balance (Operating Revenues) 09/30/2027
General Fund	11,270,000	52,758,900	57,273,960	6,754,940
Greenwood Cemetery Fund	68,150	2,800	3,100	67,850
Community Redevelopment Area Fund	1,950,000	979,585	1,747,200	1,182,385
Baker House	63,700	20,100	20,000	63,800
Wildwood Historical Association	45	0	0	45
Park & Recreation Impact Fees	170,000	505,000	300,000	375,000
Law Enforcement Impact Fees	3,600,000	465,200	2,363,425	1,701,775
Capital Improvement Fund	11,200,000	22,309,050	27,375,000	6,134,050
Utility Revenue Fund	13,100,000	23,380,110	23,430,820	13,049,290
Capital Project Construction Fund	60,504,024	0	26,748,000	33,756,024
Wildwood Industrial Park	33,800	100	10,100	23,800
Water System Development Charges Fees	3,634,000	9,865,000	6,826,020	6,672,980
Wastewater System Development Charges Fee	6,460,000	5,684,000	6,890,603	5,253,397
Law Enforcement Trust Fund	51,000	100	100	51,000
Total Proposed Budget	**112,104,719.00**	**115,969,945.00**	**152,988,328.00**	**75,086,336.00**

TOTAL BUDGET

-ALL FUNDS-



FY27 General Fund Revenues
-By Sources-



GENERAL FUND ALLOCATIONS

Public Safety
- $13,245,025

Transportation
- $9,567,800

Culture & Recreation
- $4,250,600

General Government Services
- $6,622,370

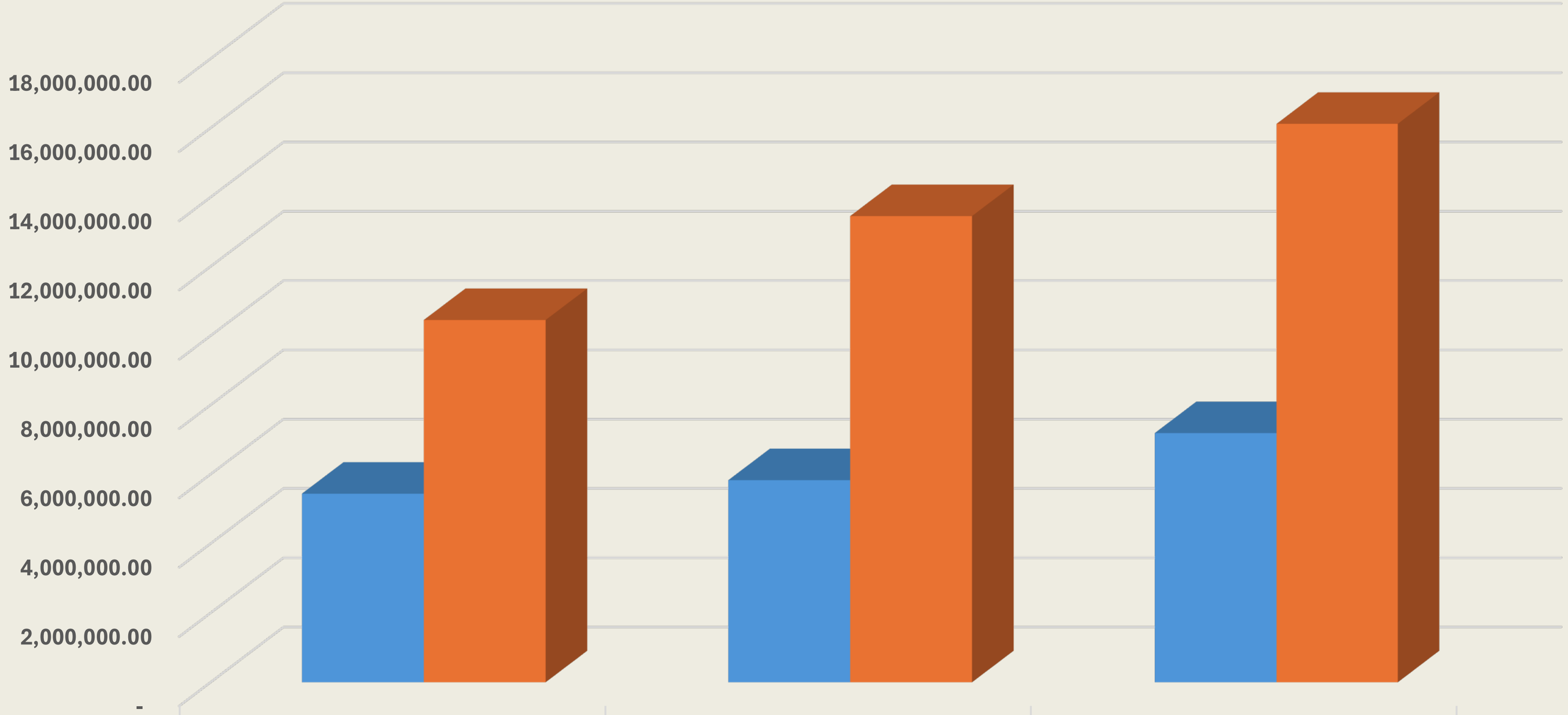
Debt Service
- $849,530

Transfers to Capital Project Funds
- $22,304,050

How the City Allocates its General Fund Expenditures of $57,273,960

FY27 Utility Fund Revenues

-Comparison By Year-

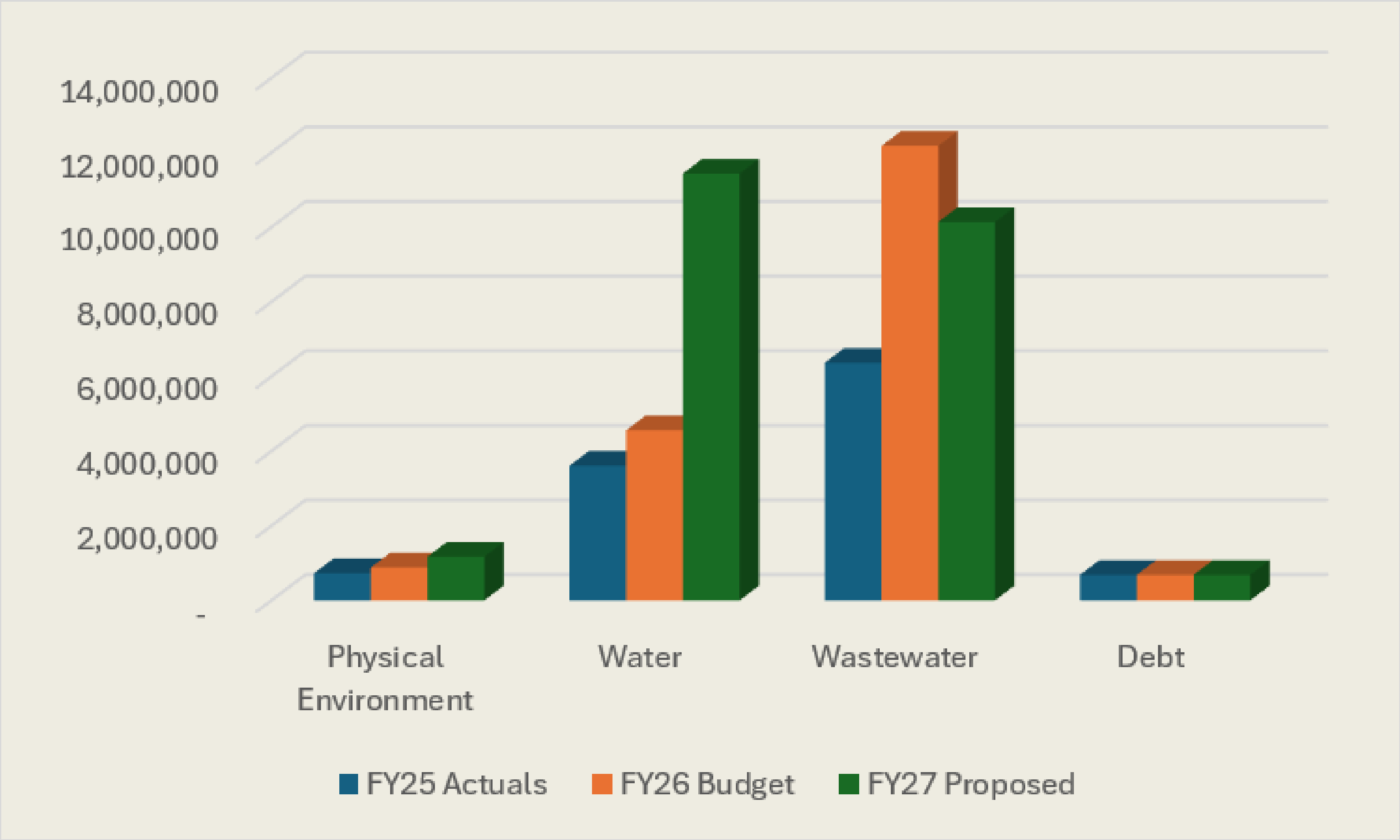


	FY25 Actuals	FY26 Budget	FY27 Proposed
Water Income	5,438,910.47	5,828,230.00	7,187,000.00
Sewer Income	10,452,315.06	13,453,965.00	16,118,110.00

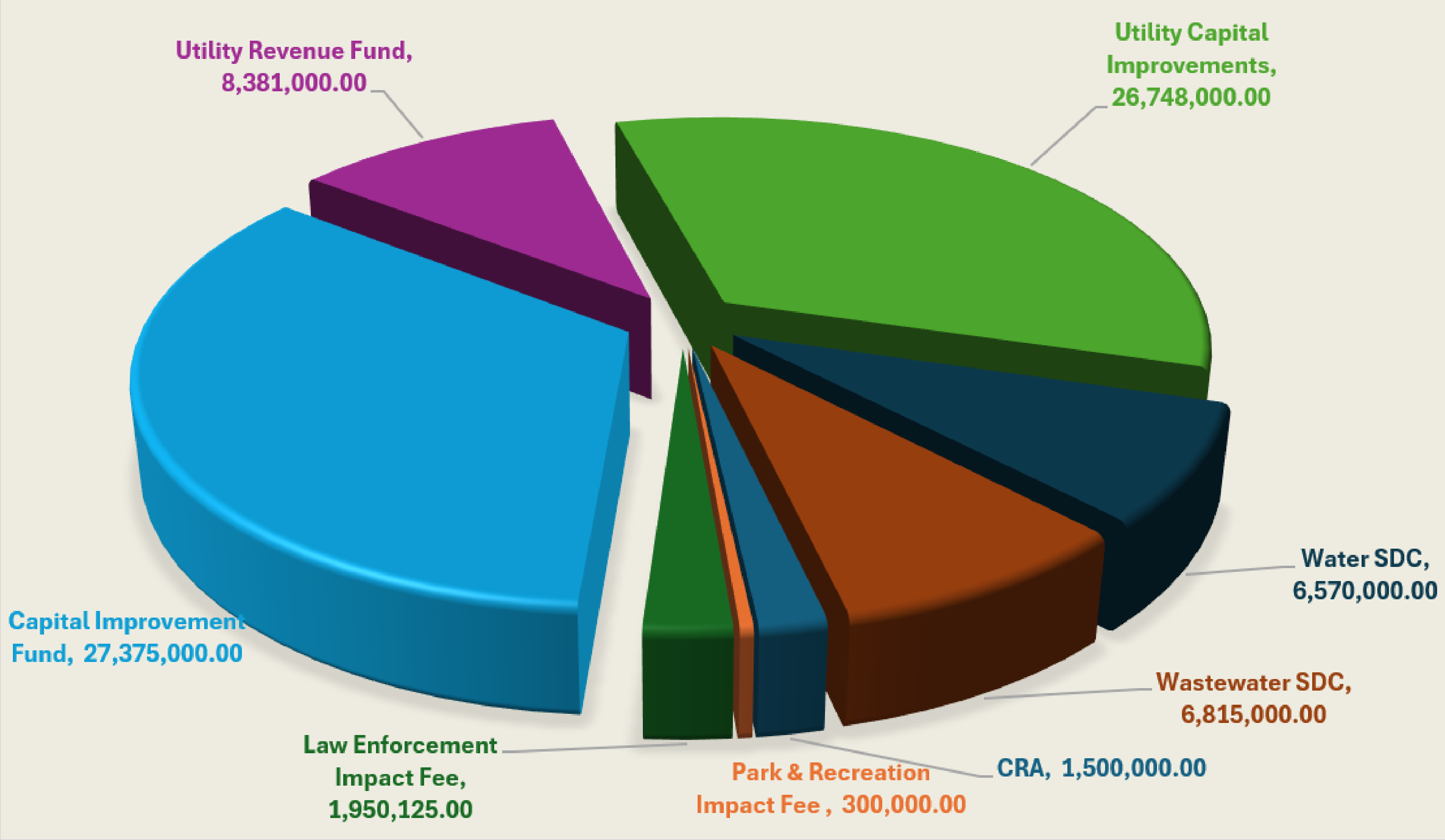
Water Income Sewer Income

FY27 Utility Fund Expenditures

-Comparison By Year-



FY27 Capital Projects
-By Fund-



Property Tax Reform Impact

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Map: Florida Policy Institute • Source: FPI analysis of data from the Office of Economic and Demographic Research

Table 1. Impact* to Each Florida City, Town, and Village if Amendment 3 Passes

Impact of Amendment 3 on Florida municipalities, FY 2027-28 to FY 2031-32

Search in table

Page 21 of 21

Municipality	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32
Wewahitchka	–$152,345	–$207,646	–$228,277	–$250,391	–$273,849
White Springs	–$34,471	–$42,075	–$42,128	–$41,815	–$41,257
Wildwood	–$4,404,055	–$8,858,280	–$9,720,590	–$10,688,649	–$11,742,080

Property Tax Reform

Analysis of Uses

If Passed, Use of Ad Valorem Tax Would Be Limited To:

- **Public Safety**
    - Law Enforcement
- **Infrastructure**
    - Road/Bridge Construction/Reconstruction/Maintenance
    - Stormwater Control
- **Natural Resource Projects**
- **Bond Issuance**
    - Issue Bonds for Projects Consistent with Allowable Uses
    - Debt Service Payments for Existing Debt
- **Retirement Benefits**
    - Meet Obligations for Employee Retirement Programs
- **"Operations and administration of county officers and commissioners established under Article VIII and municipalities, and the expenditures approved by such county officers or county or municipal governing bodies, except those expenditures prohibited by general law."**
    - There is no clear explanation of what is included in this language. Educational resources indicate that this will likely be decided through court challenges.

Property Tax Reform

Analysis of Uses

ANALYSIS OF AD VALOREM REVENUE VS. ALLOWABLE USES

		Fiscal Year 24	Fiscal Year 25	Fiscal Year 26	Fiscal Year 27	Fiscal Year 28	Fiscal Year 29	Fiscal Year 30
	Ad Valorem Revenue:	**$ 16,494,816**	**$ 18,647,514**	**$ 22,165,075**	**$ 27,310,000**	**$ 27,000,000**	**$ 27,540,000**	**$ 28,090,800**
Less:								
	Public Safety Operating Budget:	$ (6,281,074)	$ (7,682,749)	$ (10,354,100)	$ (12,833,600)	$ (14,870,113)	$ (17,103,006)	$ (19,335,899)
	Transportation Operating Budgets:	$ (5,654,627)	$ (7,273,879)	$ (9,126,728)	$ (9,402,800)	$ (11,138,851)	$ (12,448,587)	$ (13,758,324)
	Public Safety (Operating) Capital Projects:	$ (530,245)	$ (450,637)	$ (944,900)	$ (411,425)	$ (618,753)	$ (632,533)	$ (646,313)
	Transportation (Operating) Capital Projects:	$ (257,171)	$ (67,369)	$ (500,700)	$ (165,000)	$ -	$ -	$ -
	Public Safety Capital Projects:	$ (21,713)	$ -	$ -	$ (1,500,000)	$ (1,250,000)	$ -	$ -
	Transportation Capital Projects (Street/Storm	$ (1,727,581)	$ (2,366,778)	$ (4,104,112)	$ (1,150,000)	$ -	$ -	$ -
Balance:	**Ad Valorem Excess/(Deficit) :**	**$ 2,022,405**	**$ 806,102**	**$ (2,865,465)**	**$ 1,847,175**	**$ (877,716)**	**$ (2,644,126)**	**$ (5,649,736)**

Capital Projects Fund

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**	**$ 8,435,175**	**$ 12,711,425**	**$ 2,782,738**	**$ 5,477,566**	
Revenue							
Taxes (Transfer from General Fund)		$ 22,304,050	$ 13,781,250	$ 14,470,313	$ 15,193,828	$ 15,953,520	**$ 81,702,960**
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		**$ 22,354,050**	**$ 43,826,250**	**$ 14,471,313**	**$ 15,194,828**	**$ 15,954,520**	**$ 111,800,960**
Project Expenditures							
Administrative	Downtown Master Plan Projects Including:						
Administrative	Martin Theatre Redevelopment Project	$ 2,000,000	$ 15,000,000	$ 16,000,000			**$ 33,000,000**
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	**$ 4,475,000**
Administrative	US 301 Complete Streets /Landscaping	$ 7,500,000	$ 7,500,000				**$ 15,000,000**
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				**$ 1,250,000**
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						**$ -**
Parks and Recreation	Millennium Park Improvements Construction	$ 600,000					**$ 600,000**
Parks and Recreation	Millennium Park Playground	$ 1,000,000					**$ 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:		**$ 27,375,000**	**$ 39,550,000**	**$ 24,400,000**	**$ 12,500,000**	**$ 4,000,000**	**$ 107,825,000**
End Balance - Capital Improvement Fund		**$ 8,435,175**	**$ 12,711,425**	**$ 2,782,738**	**$ 5,477,566**	**$ 17,432,085**	

Capital Projects Fund (Property Tax Reform)

FY26 - FY30 CAPITAL PROJECT FUNDING PLAN (CASH FLOW VERSION) ASSUMING PROPERTY TAX REFORM							
FUND/DEPARTMENT	**PROJECT DESCRIPTION**	**FY27**	**FY28**	**FY29**	**FY30**	**FY31**	**5-Yr Total**
Capital Improvement Project Fund							
Beginning Balance		**$ 13,456,125**	**$ 14,385,175**	**$ 5,012,370**	**$ 2,525,403**	**$ (359)**	
Revenue							
Taxes (Transfer from General Fund)		$ 22,304,050	$ 9,376,195	$ 5,912,033	$ 5,473,238	$ 5,264,871	**$ 48,330,386**
Interest Revenue		$ 50,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	**$ 54,000**
Grant Revenue							**$ -**
New Debt							**$ -**
Total Funding Sources		**$ 22,354,050**	**$ 9,377,195**	**$ 5,913,033**	**$ 5,474,238**	**$ 5,265,871**	**$ 48,384,386**
Project Expenditures							
Administrative	Downtown Master Plan Projects Including:						
Administrative	Martin Theatre Redevelopment Project	$ 2,000,000					**$ 2,000,000**
Administrative	City Hall Courtyard Rehab Project	$ 100,000	$ 1,000,000				**$ 1,100,000**
Administrative	US 301 Linear Park & Screening	$ 50,000					**$ 50,000**
Administrative	Property Acquisitions	$ 250,000	$ 250,000	$ 250,000		$ 250,000	**$ 1,000,000**
Administrative	CR 44A/Lynum Corridor Expansion/Crossing	$ 75,000		$ 400,000	$ 2,000,000	$ 2,000,000	**$ 4,475,000**
Administrative	US 301 Complete Streets/Landscaping	$ 7,500,000	$ 7,500,000	$ -	$ -		**$ 15,000,000**
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				**$ 1,250,000**
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					**$ 50,000**
Parks and Recreation	Millennium Park Improvements Construction	$ 600,000					**$ 600,000**
Parks and Recreation	Millennium Park Playground	$ 1,000,000					**$ 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	**$ 1,000,000**
Parks and Recreation	Recreation Center at MLK Park Construction						$ -
Total Project Expenses:		**$ 21,425,000**	**$ 18,750,000**	**$ 8,400,000**	**$ 8,000,000**	**$ 4,000,000**	**$ 60,575,000**
End Balance - Capital Improvement Fund		**$ 14,385,175**	**$ 5,012,370**	**$ 2,525,403**	**$ (359)**	**$ 1,265,511**	

Strategic Plan Update

Strategic Plan Workshop
Strategic Plan

- Strategic Plan Review
  - Policy document that drives the direction of the City by prioritizing goals
  - States how goals will be achieved and how they will be measured
  - Contains:
    - Goals, Initiatives, Action Items, Performance Indicators
  - Should be reviewed annually for progress
    - Today we’ll review our progress on the goals

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Planning Process
VISION/MISSION STATEMENT
STRATEGIC PLAN
VALIDATE
ACHIEVEMENT & PROGRESS REPORTING
5yr
FIVE-YEAR OPERATING PLAN
STAKEHOLDER CONSULTATION & INPUT
1yr
ANNUAL OPERATING PLAN & BUDGET

Strategic Plan Review

- Adopted concurrent with the FY 22-23 Budget
- Going into 5th /Final Year of Implementation
- Goals:
  - Community Engagement
  - Transportation
  - Affordable Housing
  - Downtown Redevelopment
  - Infrastructure
  - Employee Recruitment and Retainment

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Strategic Plan Review
Community Engagement

Action Item	Planned Completion	Complete?
Disseminate Citizens' Newsletter	FY23	Yes
Downtown Master Plan website	FY23	Yes
Welcome to Wildwood Program	FY23	Yes
Citizen Advisory Committee	FY24	Yes (Charter Review)
Expansion of Community Policing Initiatives	Annual	Yes
Dissemination of Code Compliance Flyer	FY23	Yes
Millennium Park Improvements	Annual	In Progress
Support of Wildwood Business Coalition	Ongoing	Yes
Construct Recreation Center at Dr. Martin Luther King, Jr. Park	FY25	In Progress

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Strategic Plan Review
Transportation

Action Item	Planned Completion	Complete?
Adopt Bicycle & Pedestrian Master Plan	FY25	In Progress
Joint City/County Transit Route Expansion Plan	FY24	Yes
Ensure Traffic Light Installation Upon Meeting Warrants	Ongoing	Yes
Clay Drain Road Improvements	FY27	In Progress
Huey Street Improvements	FY26	Yes
Jackson Street Improvements	FY26	In Progress
Design CR 44/Lynum Street Corridor and Overpass	FY26	No
Improve CSX Service Road	FY25	No
Pavement Preservation Activities	Ongoing	Yes

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Strategic Plan Review
Affordable Housing

Action Item	Planned Completion	Complete?
Attend Quarterly Housing Advisory Committee Meetings	Ongoing	Ongoing
Co-Host Housing Purchase and Construction Workshop	FY23	Yes
Develop Affordable Housing on City Surplus Property	FY27	Yes
Process Code Enforcement Foreclosures to Mitigate Abandoned Properties	Annual	Ongoing
Develop Incentivized Housing Agreement	FY24	No
Maintain and Post Available Housing Opportunities on Website and Flyers	FY23	Yes
Revise Land Development Regulations to Promote Affordable Housing Initiatives	FY23	Yes

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Strategic Plan Review
Downtown Redevelopment

Action Item	Planned Completion	Complete?
Update Community Redevelopment Plan	FY24	No
Create Uniform Downtown Development Standards	FY25	In Progress
Create Plan to Repurpose Fleet Services Property	FY26	Yes
Plan Gamble Street Improvements	FY27	No
Plan a Truck Bypass for Hwy 301	FY27	Ongoing
Enter into Public-Private Partnership for Commercial/Parking Uses	FY23	Yes
Downtown Master Plan Implementation	Annual	Ongoing
Acquire Property to Support Downtown Redevelopment	Annual	Ongoing
Construct Hwy 301 Linear Park	FY25	No
Implement Complete Streets on Hwy 301	FY27	Ongoing

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Strategic Plan Review
Infrastructure – Utility Department

Action Item	Planned Completion	Complete?
Increase the City's Wastewater Treatment Facility Capacity	FY25	Ongoing
Construct CR 209 Water Main Extension	FY27	Phase I & II
Construct Millennium Park Reuse Water Line	FY26	Ongoing
Increase City's Reuse Water Capacity	Annual	Ongoing
Modify City's Water Use Permit to Meet Forecasted Water Demand	FY25	No (In Progress)
Update 2019 Utility Master Plan	FY25	Yes
Create Plan to Replace Galvanized and Steel Water Lines	FY23	Yes
Install Odor Control Equipment at Wastewater Facilities	Annual	Yes
Rehabilitate Manholes to Reduce I & I	Annual	Ongoing
Slip Line Sewer Lines to Reduce I & I	Annual	Ongoing
Replace Water Meters to Ensure Accurate Usage Information	Annual	Ongoing

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Strategic Plan Review
Infrastructure – Public Works

Action Item	Planned Completion	Complete?
Adopt Watershed Management Plan	FY23	Yes
Adopt Level of Service (LOS) for Stormwater Management	FY23	Yes
Implement Stormwater Management Plan	Annual	Ongoing

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Strategic Plan Review
Employee Recruitment/Retainment

Action Item	Planned Completion	Complete?
Conduct Classification & Compensation Study	FY23	Yes
Update Tuition Reimbursement Program	FY24	Yes
Create Career Progression Plans	FY24	Yes
Evaluate Expansion of Employee Health Benefits	FY24	Yes
Provide Diversified Training Opportunities	Annual	Ongoing
Hold Employee Appreciation Events	Annual	Ongoing
Audit Performance Management System	Annual	Ongoing
Conduct Employee Satisfaction Survey	Annual	Ongoing
Track Employee Retention Effectiveness	Ongoing	Ongoing

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Strategic Plan Review
IMPLEMENTATION
FY27 Budgeted Items

Department/Fund	Project	Strategic Goal	Amount
Administrative – CIP Fund	Planning for Development of City Property for Expansion	Downtown Redevelopment	$2,000,000
Parks & Recreation – CIP Fund	Millennium Park Improvements	Community Engagement	$1,600,000
Parks & Recreation – CIP Fund	Oxford Park Improvements	Community Engagement	$1,400,000
Police Department – CIP Fund	PD Substation	Community Engagement/ Infrastructure	$1,500,000
Public Works – CIP Fund	Clay Drain Road Improvements	Transportation	$1,000,000
Public Works – CIP Fund	Public Works Annex	Transportation	$2,000,000
Public Works – CIP Fund	Municipal Services Complex Expansion	Transportation / Infrastructure	$1,000,000
Public Works – General Fund	Pavement Preservation Activities	Transportation	$2,235,000
Public Works – CIP Fund	Fourth Street Drainage Improvements	Transportation/ Infrastructure	$150,000

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Strategic Plan Review
IMPLEMENTATION
FY26 Budgeted Items

Department/Fund	Project	Strategic Goal	Amount
Utility Fund	Increase Capacity of Wastewater Treatment Plant	Infrastructure	$12,848,000
Utility Fund	RIB Site Expansion	Infrastructure	$6,900,000
Utility Fund	MLK Reuse Pump Station	Infrastructure	$7,000,000
Utility Fund	Water Main Improvements	Infrastructure	$1,300,000
Utility Fund	Lift Station Upgrades	Infrastructure	$637,000
Utility Fund	CR209 Water Main Ext. Phase III	Infrastructure	$6,000,000
Utility Fund	Replacement of Water Meters	Infrastructure	$100,000
Human Resources – General Fund	Employee Programs	Employee Recruitment & Retention	$37,400

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STRATEGIC PLAN UPDATE

New Strategic Plan for FY28 Budget Year

2028-2032 Strategic Plan Draft Preparation Schedule

Milestone	Start Date	Finish Date	Entity
News Release Regarding Process and Schedule	4-Jan-27	4-Jan-27	Executive Department
Issue Resident Survey	1-Jan-27	31-Jan-27	Executive Department
Issue Commissioner Survey	15-Jan-27	31-Jan-27	Executive Department
Present Survey Results to City Commission	1-Mar-27	1-Mar-27	Executive Department
Core Values Retreat	8-Mar-27	12-Mar-27	Department Heads
Vision & Mission Statement Questionnaire Developed	15-Mar-27	19-Mar-27	Executive Department
Core Values Presented to City Commission	19-Apr-27	19-Apr-27	Executive Department
Develop Vision and Mission Statement	19-Apr-27	19-Apr-27	City Commission
Present Draft Goals to City Commission	19-Apr-27	19-Apr-27	Executive Department
Strategic Plan Document Preparation	20-Apr-27	9-Jul-27	Executive Department
Draft Strategic Plan Presented to City Commission	19-Jul	19-Jul	Executive Department
Draft Strategic Plan Posted on Website for Comment	20-Jul	20-Jul	Executive Department
Public Comment Period on Draft Strategic Plan	20-Jul	20-Jul	Executive Department
Public Feedback Presented to City Commission	23-Aug-27	23-Aug-27	Executive Department
Annual Department Goals Finalized	23-Aug-27	23-Aug-27	Executive Department
Final Strategic Plan Completed	24-Aug-27	27-Aug-27	Executive Department
Commission Adopts Plan	13-Sep-27	27-Sep-27	City Commission
2028-2032 Plan Posted on Website	14-Sep-27	14-Sep-27	Executive Department

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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 UTILIITY 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
		FERRELLGAS 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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		BUILDING RENTAL-WILDWOOD COMMUNITY CEN	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 CENTEF	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 Revenues	4,031	19,296	10,000	10,000
		STATE HIGHWAY LIGHTING AGREEMENT	001-369-0010	Miscellaneous Revenues	18,298	18,847	18,850	18,850
		FDOT HIGHWAY MAINTENANCE AGREEMENT	001-369-0012	Miscellaneous Revenues	19,033	28,564	19,000	40,000
		AUCTION PROCEEDS	001-369-0050	Miscellaneous Revenues	3,620	13,402	10,000	10,000
		SPONSORSHIPS	001-369-0052	Miscellaneous Revenues	6,000	0	0	100
		DONATIONS	001-369-0058	Miscellaneous Revenues	11,664	27,922	0	0
		MULTI-PURPOSE FIELD RENTAL	001-369-0075	Miscellaneous Revenues	0	1,959	0	0
		BASEBALL FIELD RENTAL	001-369-0076	Miscellaneous Revenues	6,569	3,245	3,500	500
		FIELD PREPARATION FEES	001-369-0078	Miscellaneous Revenues	1,620	(300)	500	100
		PROGRAM REGISTRATION FEES	001-369-0792	Miscellaneous Revenues	39,301	40,595	35,000	45,000
		CONCESSION / VENDOR FEES	001-369-0794	Miscellaneous Revenues	620	0	0	0
		SPECIAL EVENT REGISTRATION FEES	001-369-0796	Miscellaneous Revenues	30,156	32,522	20,000	15,000
		POLICE DEPT MISCELLANEOUS REVENUE	001-369-2100	Miscellaneous Revenues	7,756	4,901	6,000	6,000
		MISCELLANEOUS POLICE DONATIONS	001-369-3700	Miscellaneous Revenues	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 Revenues	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**	**64,028,900**
	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	8,200
		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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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**	**145,000**
	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	1,200
		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**	**1,293,220**
	Finance							
		FINANCE:	**001-513-00-0000**	**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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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-PRINCP	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-INTRS	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**
	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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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
		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
	Resource				**355,282**	**373,256**	**465,885**	**483,200**

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
	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	411,425
	Total Public Safety				**6,954,040**	**8,065,346**	**10,431,100**	**13,245,025**
	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
		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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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	74,300
		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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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
		CAPTIAL IMPROVEMENTS OTHER	001-549-60-6300	CAPTIAL 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**	**753,500**
	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
		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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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	434,585
		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	22,304,050
		CONTINGENCY	001-580-90-9901	CONTINGENCY RESERVE	0	0	4,639,486	6,754,940
	Total Other Financing Sources				**18,915,690**	**17,747,525**	**19,965,490**	**29,493,575**
Total General Fund Expenditures					**39,971,709**	**41,697,478**	**51,397,745**	**64,028,900**
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**

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Community Redevelopment Area Fu								
		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	540,000
		TRANSFER FROM GENERAL	104-382-0010	Transfers In	215,690	247,525	326,004	434,585
		CASH FORWARD - CRA DISTRICT	104-389-5006	Other Sources	0	0	1,550,000	1,950,000
					628,695	**695,364**	**2,386,004**	**2,929,585**
	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	1,182,385
					91,771	**973,665**	**2,321,150**	**2,929,585**
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 Fu								
		WILDWOOD AREA HISTORICAL ASSN	**106-577-00-0000**	**WILDWOOD AREA HISTORICAL ASSN**				
	Revenues							
		DUES	106-369-0056	Miscellaneous Revenues	0	0	0	0

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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**
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	1,950,125
		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	1,701,775
					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	22,304,050
		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**	**33,509,050**

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
	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
		US 301 COMPLETE STREETS/LANDSCAPING	301-516-60-6306	US 301 COMPLETE STREETS/LANDSCAPING	0	0	0	7,500,000
		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	100,000
		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	6,134,050
		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**	**33,509,050**
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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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**
	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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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	4,500,000
	Total Water Division				**3,197,122**	**3,921,448**	**10,701,800**	**11,435,700**
	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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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
		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	13,049,290
	Total Fund Balance				**0**	**0**	**5,798,695**	**13,049,290**
	Total Utility Fund Expenditures				**11,446,089**	**14,919,625**	**21,950,870**	**36,480,110**
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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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 IMPROVEM	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**
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**

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
	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**
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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		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**
Law Enforcement Trust Fund								
	Revenues							
		CONFISCATED PROPERTY	601-351-2000	CONFISCATED PROPERTY	0	0	0	0
		INTEREST	601-361-0000	INTEREST	138	117	100	100
		OTHER MISCELLANEOUS REVENUE	601-369-0000	OTHER MISCELLANEOUS REVENUE	0	0	0	0
		REFUNDS-PRIOR YEAR	601-369-3000	REFUNDS-PRIOR YEAR	0	0	0	0
		TEMPORARY LOAN-DUE TO GENERAL FUND	601-369-4000	TEMPORARY LOAN-DUE TO GENERAL FUND	0	0	0	0
		NON-REVENUE	601-380-0000	NON-REVENUE	0	0	0	0
		TRANSFER IN FROM OTHER FUNDS	601-381-1000	TRANSFER IN FROM OTHER FUNDS	0	0	0	0
		NON-OPERATIONAL- CASH FORWARD	601-389-5000	NON-OPERATIONAL- CASH FORWARD	0	0	52,050	51,000
	Total Revenues				**138**	**117**	**52,150**	**51,100**
	Expenditures							
		OTHER CONTRACTUAL SERVICES	601-521-30-3400	OTHER CONTRACTUAL SERVICES	0	0	0	0
		MISC. EXPENSE & OTHER CURRENT	601-521-30-4900	MISC. EXPENSE & OTHER CURRENT	0	0	0	100
		MATCHING FUNDS-SUMTER TASK FORCE	601-521-30-4990	MATCHING FUNDS-SUMTER TASK FORCE	0	0	0	0
		OPERATING SUPPLIES	601-521-30-5200	OPERATING SUPPLIES	0	0	0	0
		TRAINING	601-521-30-5500	TRAINING	0	0	0	0
		MACHINERY AND EQUIPMENT	601-521-60-6400	MACHINERY AND EQUIPMENT	0	0	0	0
		Fund Balance		Fund Balance	0	0	0	0
		CONTINGENCY	601-580-90-9999	CONTINGENCY	0	0	52,150	51,000
	Total Law Enforcement Trust Fund Expenditures				**0**	**0**	**52,150**	**51,100**

Capital Improvement Project
FY 27 Prioritization Scoring Totals

Project or Improvement	Rank	Score
US 301 Water Main Upgrade	1	74.5
Gamble Street Water Line Upgrade	2	74
US 301 Complete Streets Project	3	69
Peters/Orange Street Drainage Project	4	62
Fourth Street Drainage Project	4	62
Police Substation	6	59
CR 44A Corridor Improvement	7	58.5
Clay Drain Road Phase 2	8	56.5
Lee Street Rehabilitation Project	9	56
Martin Theatre Redevelopment Project	10	51
Millennium Park Playground	11	44.5
Dr. MLK Jr. Recreation Center	12	40.5
Public Works Substation	13	40
US 301 Linear Park	14	39
City Hall Courtyard	14	39
Oxford Park Playground	16	33.5
Municipal Services Complex Expansion	17	23

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: US 301 Water Main Upgrade

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	100	30%	30
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	100	15%	15
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**74.5**

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Gamble Street Water Main Upgrade

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	50	25%	12.5
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	100	20%	20
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	100	15%	15
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	74

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: US 301 Complete Streets Project

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	80	30%	24
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	100	20%	20
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	0	15%	0
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**69**

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Peters/Orange Street Drainage Project

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

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Fourth St. Drainage Project

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

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Police Substation

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

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: CR 44A Corridor Improvement

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

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Clay Drain Road Phase 2

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

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Clay Drain Road Phase 2

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

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Martin Theatre Redevelopment Project

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

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Millennium Park Playground

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	40	30%	12
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	25	20%	5
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	0	15%	0
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	44.5

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Dr. MLK Jr. Recreation Center

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	20	30%	6
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	50	15%	7.5
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**40.5**

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Public Works Substation

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	60	30%	18
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	50	25%	12.5
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	50	15%	7.5
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	40

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: US 301 Linear Park

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	40	30%	12
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	0	15%	0
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	39

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: City Hall Courtyard

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	40	30%	12
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	100	25%	25
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	0	15%	0
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	0	10%	0
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	**39**

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Oxford Park Playground

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	20	30%	6
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	50	25%	12.5
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	25	20%	5
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	50	15%	7.5
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	33.5

City of Wildwood
FY 27 - Capital Project and Major Initiatives Prioritization Matrix

Project: Municipal Services Complex Expansion

#	Criteria	Description	Max Value	Scoring Description	Assigned Value	Weight	Score
1	Community and Economic Impact	These projects are broken down in five (5) categories that support different classifications depending on their importance and impact to the public	100	Essential Projects - This category includes projects that have legal or regulatory mandate where not achieving these requirements may lead to legal action, fines, or penalties against the City.	20	30%	6
			80	Priority Projects - This category includes projects with positive economic and community impacts that are required to maintain critical infrastructure. These projects are not mandatory, but will maintain critical infrastructure at current service levels and ensure they remain in a good state of repair.			
			60	Efficiency or Cost Savings Projects - This category includes projects that have a positive return on investment over the project's life due to operational cost savings.			
			40	State of Good Repair/Lifecycle - This category includes projects that maintain existing/capital infrastructure. These projects are not mandatory, but if the project is not undertaken, the current service level or condition will decline over time.			
			20	Improvement (non-essential) - This category includes projects that will increase the current service levels such as new facilities or the expansion of existing facilities or initiatives.			
2	Strategic Alignment	The project's alignment with the Strategic Plan, Downtown Master Plan (DMP), and/or Comprehensive Plan	100	Directly aligned with the Strategic/DMP/Comprehensive Plan	50	25%	12.5
			50	Indirectly aligned with the Strategic/DMP/Comprehensive Plan			
			0	Not aligned with the Strategic/DMP/Comprehensive Plan			
3	Financing	The extent to how the project is funded from internal and external sources	100	Financed entirely from external sources (grants, appropriations)	10	20%	2
			75	More than 75% of the project is financed from external sources			
			50	More than 25% of the project is financed from external sources			
			25	Less than 25% of the project is financed from external sources			
			10	Project is funded entirely from internal sources			
4	Service Levels	Impact on the service levels to the public as a result of the project	100	Addresses a substandard condition so level of service is achieved	0	15%	0
			50	Increases level of service			
			0	Has no impact on level of service			
5	Operating Budget Impact	Increase or decrease in operating budget as a result of the project	100	Significant decrease in department operating budget (20% or greater)	25	10%	2.5
			50	Moderate decrease in department operating budget (between 0% and 19%)			
			25	Little or no impact in department operating budget			
			0	Increase in department operating costs			
				Total Score:		100%	23