



CITY COMMISSION - CITY OF WILDWOOD

Mayor/Commissioner – Ed Wolf – Seat 1

David Fountaine – Seat 2

Joe Elliott – Seat 3

Mayor Pro Tem/Commissioner – Marcos Flores – Seat 4

Julian Green – Seat 5

Jason McHugh – City Manager

Agenda

Workshop

August 17, 2026 9:00 AM

City Hall Commission Chamber

100 N Main Street

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

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

1. Call to Order

2. Item(s) for Discussion

A. *FY27 THIRD BUDGET PRESENTATION*

B. *10% BUDGET REDUCTION EXERCISE*

3. Adjournment

August 17, 2026 9:00 AM

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: **FY27 Third Budget Presentation**

REQUESTED ACTION: For information only.

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

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

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

BUDGET SUMMARY
CITY OF WILDWOOD - FISCAL YEAR 2026-27

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF WILDWOOD ARE 25.1% LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund 2.8287

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL ALL FUNDS
ESTIMATED REVENUES				
Taxes:				
Ad Valorem Taxes Millage per \$1,000 = 2.8287	\$ 27,310,000			\$ 27,310,000
Local Option, Fuel, & Other Taxes	\$ 19,819,950			\$ 19,819,950
Intergovernmental Revenue	\$ 3,886,000	\$ 540,000		\$ 4,426,000
Other Intergovernmental Revenue	\$ 60,000			\$ 60,000
Charges for Services	\$ 878,500		\$ 31,854,110	\$ 32,732,610
Fines & Forfeitures	\$ 91,000	\$ 100		\$ 91,100
Miscellaneous Revenue	\$ 290,650	\$ 1,003,100	\$ 75,100	\$ 1,368,850
Loan Proceeds and Other Financing Sources	\$ -	\$ -	\$ 7,000,000	\$ 7,000,000
TOTAL SOURCES	\$ 52,336,100	\$ 1,543,200	\$ 38,929,210	\$ 92,808,510
Transfers In	\$ 422,800	\$ 22,738,635		\$ 23,161,435
Fund Balances/Reserves/Net Assets	\$ 11,270,000	\$ 17,102,895	\$ 83,731,824	\$ 112,104,719
TOTAL REVENUES, TRANSFERS, & BALANCES	\$ 64,028,900	\$ 41,384,730	\$ 122,661,034	\$ 228,074,664
EXPENDITURES				
General Government Services	\$ 4,093,720	\$ 9,875,000		\$ 13,968,720
Public Safety	\$ 13,223,725	\$ 3,450,725		\$ 16,674,450
Physical Environment		\$ 3,100	\$ 65,258,610	\$ 65,261,710
Transportation	\$ 9,567,800	\$ 6,650,000		\$ 16,217,800
Economic Development	\$ 2,528,650	\$ 1,747,200		\$ 4,275,850
Culture & Recreation	\$ 4,250,600	\$ 9,670,000		\$ 13,920,600
Debt Service	\$ 849,530		\$ 1,136,933	\$ 1,986,463
Total Expenditures	\$ 34,514,025	\$ 31,396,025	\$ 66,395,543	\$ 132,305,593
Transfers Out	\$ 22,738,635	\$ 412,800	\$ 10,000	\$ 23,161,435
Fund Balances/Reserves/Net Assets	\$ 6,776,240	\$ 9,575,905	\$ 56,255,491	\$ 72,607,636
TOTAL APPROPRIATED EXPENDITURES				
TRANSFERS, RESERVES & BALANCES	\$ 64,028,900	\$ 41,384,730	\$ 122,661,034	\$ 228,074,664

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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
General Fund								
General Fund Revenues								
		AD VALOREM TAXES	001-311-1000	Ad Valorem	16,494,816	18,647,514	21,895,000	27,310,000
		LOCAL OPTION GAS TAX	001-312-4100	Local Option Tax	1,146,258	1,281,821	1,508,000	676,000
		DISCRETIONARY/LOCAL GOVT. INFRA	001-312-6000	Local Option Tax	4,393,938	5,484,992	5,230,000	6,000,000
		FRANCHISE TAX-/PROGRESS ENERGY SVCS	001-313-1000	Franchise Fees	1,033,765	862,438	969,000	940,000
		FRANCHISE TAX- SECO	001-313-1010	Franchise Fees	1,569,066	2,117,341	2,100,000	2,600,000
		LEESBURG ELECTRIC FRANCHISE FEE	001-313-4080	Franchise Fees	64,087	70,473	84,000	70,000
		FRANCHISE TAX- TECO/PEOPLES GAS	001-313-4160	Franchise Fees	316,155	297,263	350,000	300,000
		GIBSON PLACE WATER CONSERV AUTH FRAN FEE	001-313-4175	Franchise Fees	36,244	138,940	150,000	210,000
		LEESBURG GAS FRANCHISE FEE	001-313-4180	Franchise Fees	82,408	154,942	160,000	250,000
		MIDDLETON WATER CONSERV AUTH FRAN FEES	001-313-4185	Franchise Fees	26,015	43,346	57,000	50,000
		SOUTH SUMTER UTILITY COMPANY FRANCHISE	001-313-4190	Franchise Fees	618,297	971,490	1,073,000	1,115,000
		MIDDLETON UTILITY CO FRANCHISE FEES	001-313-4195	Franchise Fees	25,698	50,516	67,000	75,000
		GIBSON PLACE UTILITY CO FRAN FEES	001-313-4196	Franchise Fees	11,312	132,929	130,000	330,000
		FRANCHISE TAX- WASTE MGMNT-REFUSE SVCS	001-313-5000	Franchise Fees	240,819	296,807	300,000	340,000
		TRI-COUNTY SANITATION FRANCHISE FEE	001-313-5001	Franchise Fees	242,815	503,137	510,000	580,000
		UTILITY TAX-PROGRESS ENERGY SVCS.	001-314-1000	Public Services Tax	877,030	833,743	820,000	900,000
		UTILITY TAX-SUMTER ELECTRIC	001-314-1010	Public Services Tax	1,448,274	1,963,731	1,870,000	2,100,000
		UTILITY TAX-WATER SALES	001-314-3000	Public Services Tax	146,548	174,315	163,000	185,000
		THE VILLAGES-5% WATER UTILITY TAX	001-314-3002	Public Services Tax	229,891	215,700	215,000	215,000
		CENTRAL SUMTER UTILITY CO. LLC	001-314-3003	Public Services Tax	144,850	152,402	161,000	160,000
		UTILITY TAX-SUBURBAN PROPANE	001-314-4000	Public Services Tax	15,322	14,093	16,000	16,000
		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 CEI	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 CENTE	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

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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Resource					355,282	373,256	465,885	483,200
Public Safety								
	POLICE DEPARTMENT:		001-521-00-0000	POLICE DEPARTMENT:				
	SALARIES		001-521-10-1200	SALARIES	3,006,270	3,602,371	5,319,000	7,180,400
	UNIFORM ALLOWANCE		001-521-10-1220	UNIFORM ALLOWANCE	16,530	17,530	24,800	26,200
	ON CALL		001-521-10-1250	ON CALL	11,550	12,250	13,000	13,000
	SHIFT DIFFERENTIAL		001-521-10-1260	SHIFT DIFFERENTIAL	14,785	16,070	20,100	50,000
	OVERTIME		001-521-10-1300	OVERTIME	147,306	160,384	160,000	190,000
	SICK LEAVE		001-521-10-1500	SICK LEAVE	68,754	95,324	0	0
	VACATION PAY		001-521-10-1600	VACATION PAY	134,587	146,814	0	0
	INCENTIVE PAY		001-521-10-1700	INCENTIVE PAY	26,280	28,280	55,000	35,000
	HOLIDAY PAY		001-521-10-1800	HOLIDAY PAY	111,346	132,716	0	0
	HOLIDAY PREMIUM		001-521-10-1820	HOLIDAY PREMIUM	100,436	201,274	180,000	180,000
	FICA EXPENSE		001-521-10-2100	FICA EXPENSE	278,423	338,167	410,400	482,300
	RETIREMENT		001-521-10-2200	RETIREMENT	1,110,463	1,359,530	1,709,600	2,190,000
	BENEFIT ADMIN FEES		001-521-10-2210	BENEFIT ADMIN FEES	531	851	500	1,000
	LIFE & HEALTH INSURANCE		001-521-10-2300	LIFE & HEALTH INSURANCE	467,260	519,387	777,600	1,020,000
	WORKERS COMPENSATION INSURANCE		001-521-10-2600	WORKERS COMPENSATION INSURANCE	113,445	112,755	134,500	180,000
	PROFESSIONAL SERVICES		001-521-30-3100	PROFESSIONAL SERVICES	48,179	30,398	52,000	50,000
	OTHER CONTRACTUAL SERVICES		001-521-30-3400	OTHER CONTRACTUAL SERVICES	39,271	78,097	41,200	56,300
	CLOTHING AND UNIFORMS		001-521-30-3450	CLOTHING AND UNIFORMS	18,236	11,059	27,000	30,000
	INVESTIGATIONS		001-521-30-3500	INVESTIGATIONS	9,528	13,181	17,000	25,000
	TRAVEL & PER DIEM		001-521-30-4000	TRAVEL & PER DIEM	13,720	17,369	15,000	20,000
	TELEPHONE EXPENSE		001-521-30-4100	TELEPHONE EXPENSE	68,556	85,885	107,000	105,000
	IT LICENSING / EQUIPMENT		001-521-30-4110	IT LICENSING / EQUIPMENT	258,989	220,900	470,000	388,400
	POSTAGE/TRANSPORTATION FEES		001-521-30-4200	POSTAGE/TRANSPORTATION FEES	513	462	2,000	1,000
	UTILITIES EXPENSE		001-521-30-4300	UTILITIES EXPENSE	60,416	67,929	70,000	85,000
	RENTAL & LEASING		001-521-30-4400	RENTAL & LEASING	1,453	2,209	5,000	3,000
	REPAIR & MAINTENANCE		001-521-30-4600	REPAIR & MAINTENANCE	70,696	61,251	90,000	90,000
	MISC. EXPENSE & OTHER CURRENT		001-521-30-4900	MISC. EXPENSE & OTHER CURRENT	0 —		4,000	1,000
	BOOT ALLOWANCE		001-521-30-4960	BOOT ALLOWANCE	2,368	2,882	11,000	11,000
	OFFICE SUPPLIES		001-521-30-5100	OFFICE SUPPLIES	2,172	1,854	5,000	4,000
	OPERATING SUPPLIES		001-521-30-5200	OPERATING SUPPLIES	51,990	73,902	85,000	100,000
	FUEL EXPENSE		001-521-30-5250	FUEL EXPENSE	154,019	172,571	220,000	250,000
	SUBSCRIPTIONS/DUES		001-521-30-5400	SUBSCRIPTIONS/DUES	1,679	4,982	5,500	6,000
	TRAINING		001-521-30-5500	TRAINING	14,045	26,075	50,000	60,000
	CAP. IMPROVEMENT-MACHINERY		001-521-60-6400	CAP. IMPROVEMENT-MACHINERY	530,245	450,637	349,900	390,125
Total Public Safety					6,954,040	8,065,346	10,431,100	13,223,725
Public Works								
	PUBLIC WORKS/STREET DEPT.		001-541-00-0000	PUBLIC WORKS/STREET DEPT.				
	SALARIES		001-541-10-1200	SALARIES	1,282,197	1,302,143	1,694,100	1,739,100
	ON CALL		001-541-10-1250	ON CALL	6,400	6,500	6,500	6,500
	OVERTIME		001-541-10-1300	OVERTIME	22,268	17,198	15,000	15,000
	SICK LEAVE		001-541-10-1500	SICK LEAVE	52,339	58,161	0	0
	VACATION PAY		001-541-10-1600	VACATION PAY	77,709	79,185	0	0
	HOLIDAY PAY		001-541-10-1800	HOLIDAY PAY	48,154	51,988	0	0
	HOLIDAY PREMIUM		001-541-10-1820	HOLIDAY PREMIUM	2,243	48,213	30,000	10,000
	FICA EXPENSE		001-541-10-2100	FICA EXPENSE	114,025	119,242	130,300	134,900
	RETIREMENT		001-541-10-2200	RETIREMENT	236,603	249,740	265,900	268,700
	BENEFIT ADMIN FEES		001-541-10-2210	BENEFIT ADMIN FEES	41	95	100	100

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		LIFE & HEALTH INSURANCE	001-541-10-2300	LIFE & HEALTH INSURANCE	218,840	231,690	280,800	312,000
		WORKERS COMPENSATION INSURANCE	001-541-10-2600	WORKERS COMPENSATION INSURANCE	37,815	37,585	45,000	60,000
		PROFESSIONAL SERVICES	001-541-30-3100	PROFESSIONAL SERVICES	201,499	281,763	471,300	391,000
		OTHER CONTRACTUAL SERVICES	001-541-30-3400	OTHER CONTRACTUAL SERVICES	947,306	243,840	596,100	531,500
		RIGHT-OF-WAY MAINTENANCE	001-541-30-3440	RIGHT-OF-WAY MAINTENANCE	397,333	454,941	485,400	663,200
		CLOTHING AND UNIFORMS	001-541-30-3450	CLOTHING AND UNIFORMS	8,464	7,051	9,000	9,000
		TRAVEL & PER DIEM	001-541-30-4000	TRAVEL & PER DIEM	549	1,663	5,500	9,000
		TELEPHONE EXPENSE	001-541-30-4100	TELEPHONE EXPENSE	25,622	24,979	30,000	35,000
		IT LICENSING / EQUIPMENT	001-541-30-4110	IT LICENSING / EQUIPMENT	58,907	54,642	148,400	138,000
		POSTAGE/TRANSPORTATION FEES	001-541-30-4200	POSTAGE/TRANSPORTATION FEES	67	204	150	150
		UTILITIES EXPENSE	001-541-30-4300	UTILITIES EXPENSE	30,672	31,541	40,000	50,000
		VILLAGES STREET LIGHTING	001-541-30-4350	VILLAGES STREET LIGHTING	609,549	1,674,319	1,736,625	1,735,000
		RENTAL & LEASING	001-541-30-4400	RENTAL & LEASING	24,472	15,037	7,580	10,000
		REPAIR & MAINTENANCE	001-541-30-4600	REPAIR & MAINTENANCE	54,592	67,712	60,000	85,000
		REPAIR & MAINTENANCE - BUILDINGS	001-541-30-4601	REPAIR & MAINTENANCE - BUILDINGS	5,656	15,560	70,000	60,000
		REPAIR & MAINTENANCE - VEHICLES/EQUIP	001-541-30-4602	REPAIR & MAINTENANCE - 610 JACKSON ST	0	0	15,000	10,000
		PAVEMENT PRESERVATION/REHABILITATION	001-541-30-4603	PAVEMENT PRESERVATION/REHABILITATION	435,943	1,431,382	2,000,000	2,235,000
		MISC. EXPENSE & OTHER CURRENT	001-541-30-4900	MISC. EXPENSE & OTHER CURRENT	0	0	3,000	2,000
		LANDFILL DISPOSAL FEES	001-541-30-4940	LANDFILL DISPOSAL FEES	4,791	7,702	6,000	6,000
		BOOT ALLOWANCE	001-541-30-4960	BOOT ALLOWANCE	3,182	3,319	4,100	4,100
		OFFICE SUPPLIES	001-541-30-5100	OFFICE SUPPLIES	2,045	2,184	6,000	3,000
		OPERATING SUPPLIES	001-541-30-5200	OPERATING SUPPLIES	72,811	82,800	75,000	90,000
		FUEL EXPENSE	001-541-30-5250	FUEL EXPENSE	29,355	33,028	40,000	40,000
		SUBSCRIPTIONS/DUES	001-541-30-5400	SUBSCRIPTIONS/DUES	6,867	6,968	6,000	3,750
		TRAINING	001-541-30-5500	TRAINING	12,336	15,765	23,000	42,300
		CITY HALL / ANNEX REHAB	001-541-60-6115	CITY HALL / ANNEX REHAB	19,543	0	0	0
		CAP. IMPROVEMENT-BUILDINGS	001-541-60-6200	CAP. IMPROVEMENT-BUILDINGS	51,527	0	0	0
		CAPITAL IMPROVEMENT-OTHER	001-541-60-6300	CAPITAL IMPROVEMENT-OTHER	74,070	0	5,500	30,000
		CAP. IMPROVEMENT-MACHINERY	001-541-60-6400	CAP. IMPROVEMENT-MACHINERY	228,975	67,369	294,500	85,000
		PRINCIPAL-EQUIPMENT LEASE	001-541-60-6681	PRINCIPAL-EQUIPMENT LEASE	29,231	0	0	0
		INTEREST-EQUIPMENT LEASE	001-541-60-6691	INTEREST-EQUIPMENT LEASE	1,100	0	0	0
Total Public Works					5,435,096	6,725,511	8,605,855	8,814,300
Fleet Services								
		FLEET MAINTENANCE DEPT:	001-549-00-0000	FLEET MAINTENANCE DEPT:				
		SALARIES	001-549-10-1200	SALARIES	238,916	260,477	309,900	346,100
		OVERTIME	001-549-10-1300	OVERTIME	357	0	1,500	1,000
		SICK LEAVE	001-549-10-1500	SICK LEAVE	8,447	4,237	0	0
		VACATION PAY	001-549-10-1600	VACATION PAY	18,482	19,230	0	0
		HOLIDAY PAY	001-549-10-1800	HOLIDAY PAY	9,391	9,944	0	0
		FICA EXPENSE	001-549-10-2100	FICA EXPENSE	21,082	22,483	24,100	26,700
		RETIREMENT	001-549-10-2200	RETIREMENT	37,440	40,376	43,500	47,100
		BENEFIT ADMIN FEES	001-549-10-2210	BENEFIT ADMIN FEES	108	54	100	100
		LIFE & HEALTH INSURANCE	001-549-10-2300	LIFE & HEALTH INSURANCE	45,166	48,037	54,000	60,000
		WORKERS COMPENSATION INSURANCE	001-549-10-2600	WORKERS COMPENSATION INSURANCE	12,403	14,094	16,800	23,000
		PROFESSIONAL SERVICES	001-549-30-3100	PROFESSIONAL SERVICES	0	0	500	500
		OTHER CONTRACTUAL SERVICES	001-549-30-3400	OTHER CONTRACTUAL SERVICES	7,427	5,797	10,000	8,000
		CLOTHING AND UNIFORMS	001-549-30-3450	CLOTHING AND UNIFORMS	2,665	2,243	3,500	3,500
		TRAVEL & PER DIEM	001-549-30-4000	TRAVEL & PER DIEM	0	0	100	100
		TELEPHONE EXPENSE	001-549-30-4100	TELEPHONE EXPENSE	1,949	2,219	3,000	2,700
		IT LICENSING / EQUIPMENT	001-549-30-4110	IT LICENSING / EQUIPMENT	23,007	24,975	72,000	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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		RENTAL & LEASING	001-549-30-4400	RENTAL & LEASING	1,590	1,826	2,500	2,500
		REPAIR & MAINTENANCE	001-549-30-4600	REPAIR & MAINTENANCE	4,486	3,542	5,000	6,000
		MISC. EXPENSE & OTHER CURRENT	001-549-30-4900	MISC. EXPENSE & OTHER CURRENT	0	0	100	100
		BOOT ALLOWANCE	001-549-30-4960	BOOT ALLOWANCE	350	625	700	700
		OFFICE SUPPLIES	001-549-30-5100	OFFICE SUPPLIES	387	341	1,500	1,000
		OPERATING SUPPLIES	001-549-30-5200	OPERATING SUPPLIES	36,522	77,233	83,000	83,000
		FUEL EXPENSE	001-549-30-5250	FUEL EXPENSE	3,376	3,912	4,000	5,000
		SUBSCRIPTIONS/DUES	001-549-30-5400	SUBSCRIPTIONS/DUES	314	323	800	1,000
		TRAINING	001-549-30-5500	TRAINING	575	1,767	4,000	5,000
		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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		CAP. IMPROVEMENT-BUILDINGS	001-572-60-6200	CAP. IMPROVEMENT-BUILDINGS	9,772	0	200,000	0
		CAPITAL IMPROVEMENT-OTHER	001-572-60-6300	CAPITAL IMPROVEMENT-OTHER	9,000	0	8,000	132,000
		CAP. IMPROVEMENT-MACHINERY	001-572-60-6400	CAP. IMPROVEMENT-MACHINERY	105,095	121,352	49,800	49,500
	Total Parks & Recreation				2,008,651	2,490,795	3,825,290	3,935,400
	Community Center							
	COMMUNITY CENTER:	001-575-00-0000	COMMUNITY CENTER:					
	SALARIES	001-575-10-1200	SALARIES		75,050	91,236	127,900	126,700
	OVERTIME	001-575-10-1300	OVERTIME		225	317	0	500
	SICK LEAVE	001-575-10-1500	SICK LEAVE		0	44	0	0
	VACATION PAY	001-575-10-1600	VACATION PAY		0	323	0	0
	HOLIDAY PAY	001-575-10-1800	HOLIDAY PAY		197	601	0	0
	FICA EXPENSE	001-575-10-2100	FICA EXPENSE		5,774	5,929	10,000	10,100
	RETIREMENT	001-575-10-2200	RETIREMENT		9,242	12,691	12,000	15,200
	LIFE & HEALTH INSURANCE	001-575-10-2300	LIFE & HEALTH INSURANCE		10	(1,054)	0	0
	PROFESSIONAL SERVICES	001-575-30-3100	PROFESSIONAL SERVICES		176	0	500	500
	OTHER CONTRACTUAL SERVICES	001-575-30-3400	OTHER CONTRACTUAL SERVICES		20,174	19,541	20,000	24,000
	CLOTHING AND UNIFORMS	001-575-30-3450	CLOTHING AND UNIFORMS		845	1,039	1,200	1,000
	TELEPHONE EXPENSE	001-575-30-4100	TELEPHONE EXPENSE		0	513	6,680	13,000
	POSTAGE/TRANSPORTATION FEES	001-575-30-4200	POSTAGE/TRANSPORTATION FEES		3	1	150	100
	UTILITIES EXPENSE	001-575-30-4300	UTILITIES EXPENSE		56,441	64,119	60,000	62,000
	RENTAL & LEASING	001-575-30-4400	RENTAL & LEASING		2,210	1,594	2,500	2,000
	REPAIR & MAINTENANCE	001-575-30-4600	REPAIR & MAINTENANCE		49,584	14,564	50,000	40,000
	OFFICE SUPPLIES	001-575-30-5100	OFFICE SUPPLIES		504	0	1,000	0
	OPERATING SUPPLIES	001-575-30-5200	OPERATING SUPPLIES		18,790	21,739	30,000	20,000
	SUBSCRIPTIONS/DUES	001-575-30-5400	SUBSCRIPTIONS/DUES		100	100	0	100
	Total Community Center				239,325	233,297	321,930	315,200
	Other Financing Sources							
	TRANSFERS:	001-581-00-0000	TRANSFERS:					
	TRANSFER TO EXPANDED CRA	001-581-00-1040	TRANSFER TO EXPANDED CRA		215,690	247,525	326,004	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	6,776,240
	Total Other Financing Sources				18,915,690	17,747,525	19,965,490	29,514,875
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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
					0	8	800	70,950
Community Redevelopment Area Fund								
	COMM REDEVELOPMENT DEPT.:		104-550-00-0000	COMM REDEVELOPMENT DEPT.:				
Revenues								
	INTEREST		104-361-0000	Investment Earnings	17,310	19,970	5,000	5,000
	TAX INCREMENT FINANCING - SUM CTY		104-369-9000	Taxes	395,695	427,869	505,000	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 Revenues	27,072	32,505	20,000	20,000
	CASH FORWARD - BAKER HOUSE		105-389-5010	Other Sources	0	0	38,900	63,700
					27,086	32,577	59,000	83,800
Expenditures								
	BAKER HOUSE OPERATIONS		105-576-30-4620	BAKER HOUSE OPERATIONS	79	23,225	25,000	20,000
	CONTINGENCY		105-576-90-9910	CONTINGENCY	0	0	34,000	63,800
					79	23,225	59,000	83,800
Wildwood Historical Association Fund								
	WILDWOOD AREA HISTORICAL ASSN		106-577-00-0000	WILDWOOD AREA HISTORICAL ASSN				
Revenues								

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		DUES	106-369-0056	Miscellaneous Revenues	0	0	0	0
		DONATIONS	106-369-0058	Miscellaneous Revenues	0	0	0	0
		CASH FORWARD - HISTORICAL ASSOCIATION	106-369-5011	Other Sources	45	45	45	45
	Expenditures							
		MISC. EXPENSE & OTHER CURRENT	106-577-30-4900	MISC. EXPENSE & OTHER CURRENT	0	0	0	0
		CONTINGENCY	106-580-90-9911	CONTINGENCY			45	45
					0	0	45	45
Parks and Recreation Impact Fee Fund								
		RECREATION IMPACT FEES:	107-572-00-0000	RECREATION IMPACT FEES:				
	Revenues							
		RECREATION IMPACT FEES	107-341-3004	Charges for Services	301,196	208,491	250,000	500,000
		INTEREST	107-361-0000	Investment Earnings	10,585	12,296	5,000	5,000
		CASH FORWARD - P & R IMPACT FEE	107-389-5004	Other Sources	0	0	1,310,000	170,000
					311,781	220,787	1,565,000	675,000
	Expenditures							
		CAP. IMPROVEMENT-BUILDINGS	107-572-60-6200	CAP. IMPROVEMENT-BUILDINGS	0	0	0	300,000
		MILLENNIUM PARK IMPROVEMENTS	107-572-60-6301	MILLENNIUM PARK IMPROVEMENTS	0	0	1,500,000	0
		CAPITAL IMPROVEMENT-MACHINERY & EQUIP.	107-572-60-6400	CAPITAL IMPROVEMENT-MACHINERY & EQUIP	0	0	13,500	0
		CONTINGENCY	107-580-90-9903	CONTINGENCY			51,500	375,000
					0	0	1,565,000	675,000
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 & EQUIPMEN	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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
					16,065,044	10,605,950	24,657,000	33,509,050
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 SUBSTATION	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 IMPROVEMENTS	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 IMPROVEMENTS	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 PARK 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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		LAND LEASE-TURTLE MOUNT(TOWER)	401-343-5511	Charges for Services	14,180	15,870	15,000	15,000
		TSS/COD WASTEWATER FEES	401-343-5520	Charges for Services	906,498	924,273	1,000,000	1,000,000
		REUSE WATER OPERATIONS	401-343-6100	Charges for Services	125,915	86,600	139,650	139,560
		INTEREST EARNINGS	401-361-0000	Investment Earnings	93,479	73,471	60,000	75,000
		OTHER MISCELLANEOUS REVENUE	401-369-0000	Taxes	8,200	25	0	0
		OTHR FINANCING SOURCE-INSURANCE PROCEED	401-380-1000	Other Sources	26,318	0	0	0
		TRANSFER FROM 2013 DEBT REFI CONST FUND	401-381-1007	Transfers In	854,220	11,140,343	0	0
		TRANSFER FROM WATER SDC FUND	401-381-1011	Transfers In	537,115	2,435,884	0	0
		TRANSFER FROM SEWER SDC FUND	401-381-1014	Transfers In	2,248,717	1,678,361	0	0
		Non-Operational-Cash Forward- W/S	401-389-5000	Other Sources	0	0	9,000,000	13,100,000
		CAPITAL CONTRIBUTIONS	401-389-5150	Other Sources	0	32,563	0	0
		CANCEL PRIOR YEAR EXPENSE	401-393-0000	Other Sources	107	4,323	0	0
Total Revenues					16,111,121	31,272,494	28,342,195	36,480,110
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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		SICK LEAVE	401-533-10-1500	SICK LEAVE	26,919	28,840	0	0
		VACATION PAY	401-533-10-1600	VACATION PAY	37,247	40,120	0	0
		INCENTIVE PAY	401-533-10-1700	INCENTIVE PAY	1,250	2,800	0	2,600
		HOLIDAY PAY	401-533-10-1800	HOLIDAY PAY	28,384	32,545	0	0
		HOLIDAY PREMIUM	401-533-10-1820	HOLIDAY PREMIUM	1,877	13,165	10,000	5,000
		FICA EXPENSE	401-533-10-2100	FICA EXPENSE	68,974	83,091	88,100	135,500
		RETIREMENT	401-533-10-2200	RETIREMENT	262,851	149,854	158,800	237,000
		BENEFIT ADMIN FEES	401-533-10-2210	BENEFIT ADMIN FEES	95	90	100	100
		LIFE & HEALTH INSURANCE	401-533-10-2300	LIFE & HEALTH INSURANCE	148,013	161,500	210,600	336,000
		WORKERS COMPENSATION INSURANCE	401-533-10-2600	WORKERS COMPENSATION INSURANCE	24,202	23,960	33,000	44,000
		PROFESSIONAL SERVICES	401-533-30-3100	PROFESSIONAL SERVICES	132,675	79,485	255,000	145,000
		OTHER CONTRACTUAL SERVICES	401-533-30-3400	OTHER CONTRACTUAL SERVICES	215,610	265,382	331,000	415,600
		CLOTHING AND UNIFORMS	401-533-30-3450	CLOTHING AND UNIFORMS	8,126	7,918	11,000	11,000
		TRAVEL & PER DIEM	401-533-30-4000	TRAVEL & PER DIEM	4,226	10,428	8,000	8,000
		TELEPHONE EXPENSE	401-533-30-4100	TELEPHONE EXPENSE	35,835	37,876	40,000	40,000
		IT LICENSING / EQUIPMENT	401-533-30-4110	IT LICENSING / EQUIPMENT	46,138	29,092	40,000	91,000
		POSTAGE/TRANSPORTATION FEES	401-533-30-4200	POSTAGE/TRANSPORTATION FEES	975	717	3,500	3,500
		UTILITIES EXPENSE	401-533-30-4300	UTILITIES EXPENSE	180,008	209,755	230,000	200,000
		RENTAL & LEASING	401-533-30-4400	RENTAL & LEASING	3,226	3,172	9,000	9,000
		REPAIR & MAINTENANCE	401-533-30-4600	REPAIR & MAINTENANCE	146,646	182,205	220,000	390,000
		MISC. EXPENSE & OTHER CURRENT	401-533-30-4900	MISC. EXPENSE & OTHER CURRENT	4,030	103	6,000	5,000
		BOOT ALLOWANCE	401-533-30-4960	BOOT ALLOWANCE	2,671	2,201	4,000	4,000
		OFFICE SUPPLIES	401-533-30-5100	OFFICE SUPPLIES	3,794	1,495	6,500	6,500
		OPERATING SUPPLIES	401-533-30-5200	OPERATING SUPPLIES	162,975	145,708	200,000	210,000
		WATER METERS	401-533-30-5220	WATER METERS	(9,455)	0	360,000	250,000
		FUEL EXPENSE	401-533-30-5250	FUEL EXPENSE	45,671	42,647	50,000	80,000
		CHEMICALS	401-533-30-5260	CHEMICALS	398,029	535,600	530,000	575,000
		LABORATORY SAMPLES	401-533-30-5270	LABORATORY SAMPLES	47,076	38,546	40,000	53,000
		SUBSCRIPTIONS/DUES	401-533-30-5400	SUBSCRIPTIONS/DUES	7,232	6,149	7,000	6,500
		TRAINING	401-533-30-5500	TRAINING	8,512	11,177	12,500	14,500
		CAPITAL IMPROVEMENT-OTHER	401-533-60-6300	CAPITAL IMPROVEMENT-OTHER	11,574	99,773	450,000	114,000
		METER CHANGE OUT PROGRAM	401-533-60-6301	METER CHANGE OUT PROGRAM	115,408	93,681	253,000	100,000
		LOOP/UPGRADE WATER MAINS	401-533-60-6350	LOOP/UPGRADE WATER MAINS	222,691	617,937	1,150,000	1,300,000
		CAP. IMPROVEMENT-MACHINERY	401-533-60-6400	CAP. IMPROVEMENT-MACHINERY	0	0	290,700	342,000
		LEASE PURCHASE PRINCIPAL PMT	401-533-60-6681	LEASE PURCHASE PRINCIPAL PMT	0	0	20,760	0
		LEASE PURCHASE INTEREST PMT	401-533-60-6691	LEASE PURCHASE INTEREST PMT	1,702	1,638	840	0
		FDOT 301 WIDENING	401-533-70-7306	FDOT 301 WIDENING	0	0	4,500,000	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

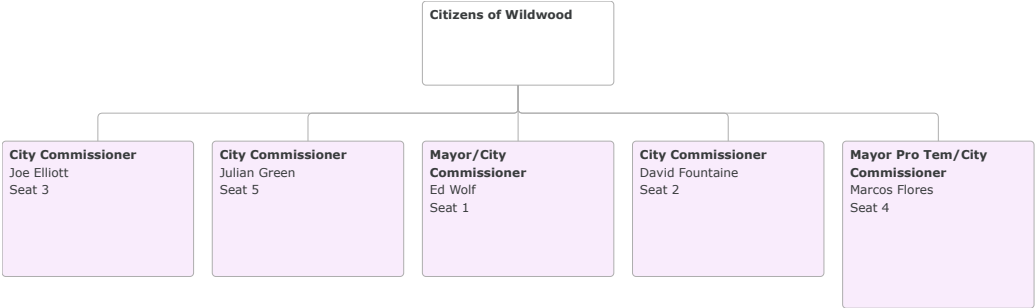
Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		LIFE & HEALTH INSURANCE	401-535-10-2300	LIFE & HEALTH INSURANCE	190,158	254,214	415,800	432,000
		UNEMPLOYMENT COMPENSATION	401-535-10-2500	UNEMPLOYMENT COMPENSATION	0	783	0	0
		WORKERS COMPENSATION INSURANCE	401-535-10-2600	WORKERS COMPENSATION INSURANCE	48,403	47,733	66,000	88,000
		PROFESSIONAL SERVICES	401-535-30-3100	PROFESSIONAL SERVICES	153,804	71,765	170,000	150,000
		OTHER CONTRACTUAL SERVICES	401-535-30-3400	OTHER CONTRACTUAL SERVICES	217,229	795,386	1,100,000	1,591,800
		CLOTHING AND UNIFORMS	401-535-30-3450	CLOTHING AND UNIFORMS	9,169	10,043	11,000	12,000
		TRAVEL & PER DIEM	401-535-30-4000	TRAVEL & PER DIEM	6,841	14,852	16,000	12,000
		TELEPHONE EXPENSE	401-535-30-4100	TELEPHONE EXPENSE	24,270	29,734	30,000	30,000
		IT LICENSING / EQUIPMENT	401-535-30-4110	IT LICENSING / EQUIPMENT	40,259	32,681	55,000	66,700
		POSTAGE/TRANSPORTATION FEES	401-535-30-4200	POSTAGE/TRANSPORTATION FEES	2,614	1,831	3,000	2,000
		UTILITIES EXPENSE	401-535-30-4300	UTILITIES EXPENSE	517,850	498,504	570,000	550,000
		RENTAL & LEASING	401-535-30-4400	RENTAL & LEASING	33,743	27,964	50,000	116,000
		REPAIR & MAINTENANCE	401-535-30-4600	REPAIR & MAINTENANCE	641,053	668,956	782,000	775,000
		MISC. EXPENSE & OTHER CURRENT	401-535-30-4900	MISC. EXPENSE & OTHER CURRENT	10,881	13,640	5,000	5,000
		LANDFILL DISPOSAL FEES	401-535-30-4940	LANDFILL DISPOSAL FEES	166,292	161,301	235,000	300,000
		BOOT ALLOWANCE	401-535-30-4960	BOOT ALLOWANCE	1,958	3,183	5,000	5,000
		OFFICE SUPPLIES	401-535-30-5100	OFFICE SUPPLIES	4,354	5,977	7,500	9,000
		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								

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		FED GRANT - WATER QUALITY	402-331-3101	Intergovernmental Revenue	2,565,476	0	0	0
		STATE GRANT	402-334-3500	Intergovernmental Revenue	0	0	6,684,524	0
		INTEREST	402-361-0000	Investment Earnings	38,837	135,865	15,000	0
		TRANSFER FROM GENERAL FUND	402-382-0010	Transfers In	3,000,000	7,500,000	4,500,000	0
		TRANSFER FROM CAPITAL IMPROVEMENT FUND	402-382-3010	Transfers In	5,000,000	5,000,000	0	0
		TRANSFER FROM WW SDC FUND	402-382-4090	Transfers In	1,000,000	10,000,000	0	0
		CASH FORWARD	402-389-5000	Other Sources	0	0	24,000,000	60,504,024
		LOAN PROCEEDS	402-389-9001	Other Sources	0	0	120,000,000	0
					11,604,312	22,635,865	155,199,524	60,504,024
		Expenditures						
		RIB SITE EXPANSION	402-536-60-6912	RIB SITE EXPANSION	0	0	4,650,000	6,900,000
		MILLENNIUM PARK PROJECT	402-536-60-6913	MILLENNIUM PARK PROJECT	0	0	4,165,500	0
		MLK EFFLUENT REUSE PS & STORAGE 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

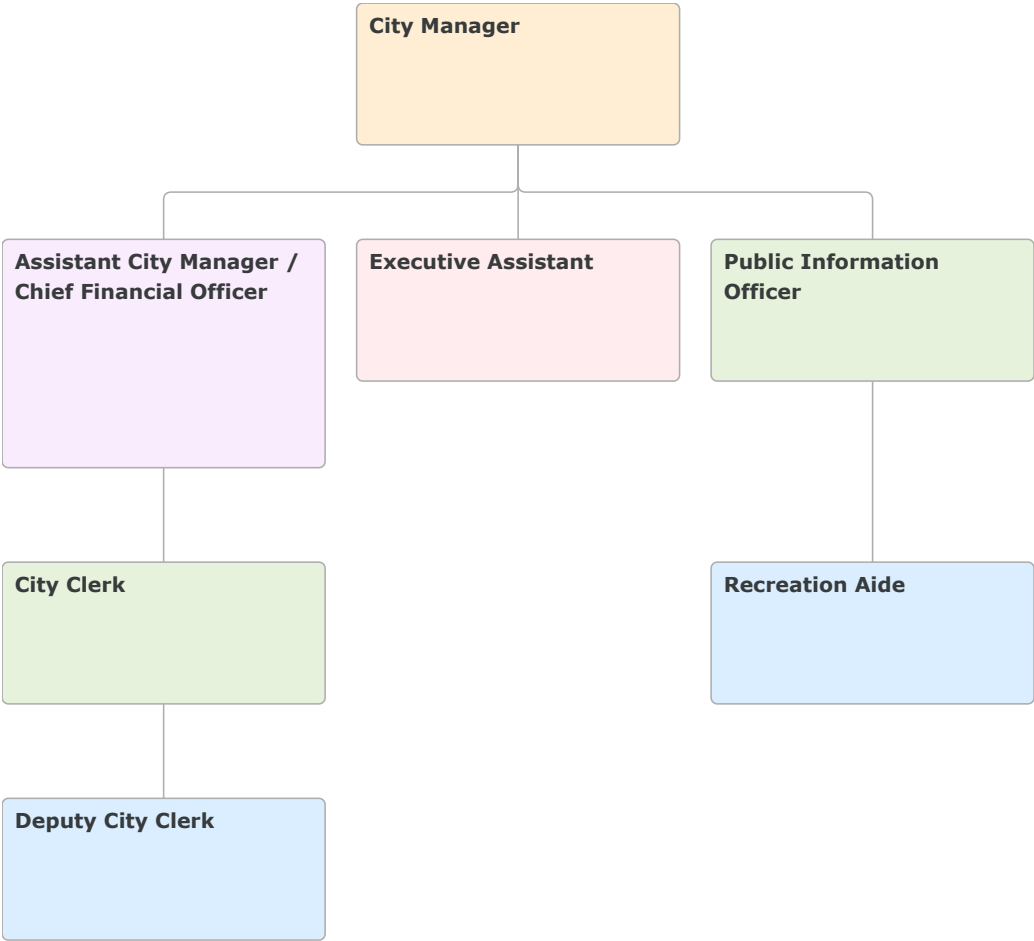
Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
		TRANSFER FROM W/S FUND	408-381-1000	Transfers In	0	0	0	0
		CASH FORWARD - WATER SDC	408-389-5012	Other Sources	0	0	1,604,340	3,634,000
		NEW DEBT		Other Sources				7,000,000
Total Revenues					1,991,424	814,809	3,492,380	13,499,000
Expenditures								
		MISC. EXPENSE & OTHER CURRENT	408-533-30-4900	MISC. EXPENSE & OTHER CURRENT	389	400	0	0
		OXFORD WTP PHOSPHATE INJECTION	408-533-60-6310	OXFORD WTP PHOSPHATE INJECTION	0	29,948	0	0
		CR209 WATER MAIN EXT PHASE 3	408-533-60-6320	CR209 WATER MAIN EXT PHASE 3	0	0	0	6,000,000
		CR121 WATER MAIN INTERCONNECT	408-533-60-6321	CR121 WATER MAIN INTERCONNECT	0	0	170,000	170,000
		OXFORD WTP PHASE 2 EXPANSION	408-533-60-6323	OXFORD WTP PHASE 2 EXPANSION	0	0	0	400,000
Total Water Division					389	1,099,371	170,000	6,570,000
Fund Balance								
		CONTINGENCY - WATER SDC FUND	408-580-90-9914	CONTINGENCY - WATER SDC FUND	0	0	3,066,350	6,672,980
Total Fund Balance					0	0	3,066,350	6,672,980
Other Financing Sources								
		TRANSFER TO W/S FUND	408-581-90-9101	TRANSFER TO W/S FUND	537,115	2,435,884	0	0
Total Other Financing Sources					537,115	2,435,884	0	0
Debt Service								
		SRF PRINCIPAL - OXFORD WTP	408-582-70-7107	SRF PRINCIPAL - OXFORD WTP	0	0	226,910	228,900
		SRF INTEREST - OXFORD WTP	408-582-70-7207	SRF INTEREST - OXFORD WTP	33,068	31,102	29,120	27,120
Total Debt Service					33,068	31,102	256,030	256,020
Total Water SDC Expenditures					570,571	3,566,357	3,492,380	13,499,000
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	2,500,000
		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	9,315,000
Fund Balance								
		CONTINGENCY - WASTEWATER SDC FUND	409-580-90-9915	CONTINGENCY - WASTEWATER SDC FUND	0	0	4,696,180	2,753,397
Total Fund Balance					0	0	4,696,180	2,753,397
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

Fund	Department	Description	Account ID	Object	FY24 Actual	FY25 Actual	FY26 Budgeted	FY27 In Progress
Debt Service								
		DBT SERV-SRF CRC09 FORCEMAIN DESIGN PRIN	409-582-70-7101	DBT SERV-SRF CRC09 FORCEMAIN DESIGN PRIN	0	0	4,620	4,690
		DBT SRV-SRF CR209 FM CONSTRUCTION PRIN	409-582-70-7102	DBT SRV-SRF CR209 FM CONSTRUCTION PRIN	0	0	69,850	69,883
		DBT SRV-SRF WWTF PRINCIPAL	409-582-70-7103	DBT SRV-SRF WWTF PRINCIPAL	0	0	0	0
		INTEREST EXPENSE-CR209 FM SRF CONSTRUCTN	409-582-70-7200	INTEREST EXPENSE-CR209 FM SRF CONSTRUCT	310	289	270	250
		INT EXP.-SRF DESIGN LOAN-CR209 FORCEMAIN	409-582-70-7202	INT EXP.-SRF DESIGN LOAN-CR209 FORCEMAIN	1,002	927	850	780
Total Debt Service					1,312	1,215	75,590	75,603
Total Wastewater SDC Expenditures					3,309,129	11,750,104	7,311,770	12,144,000
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

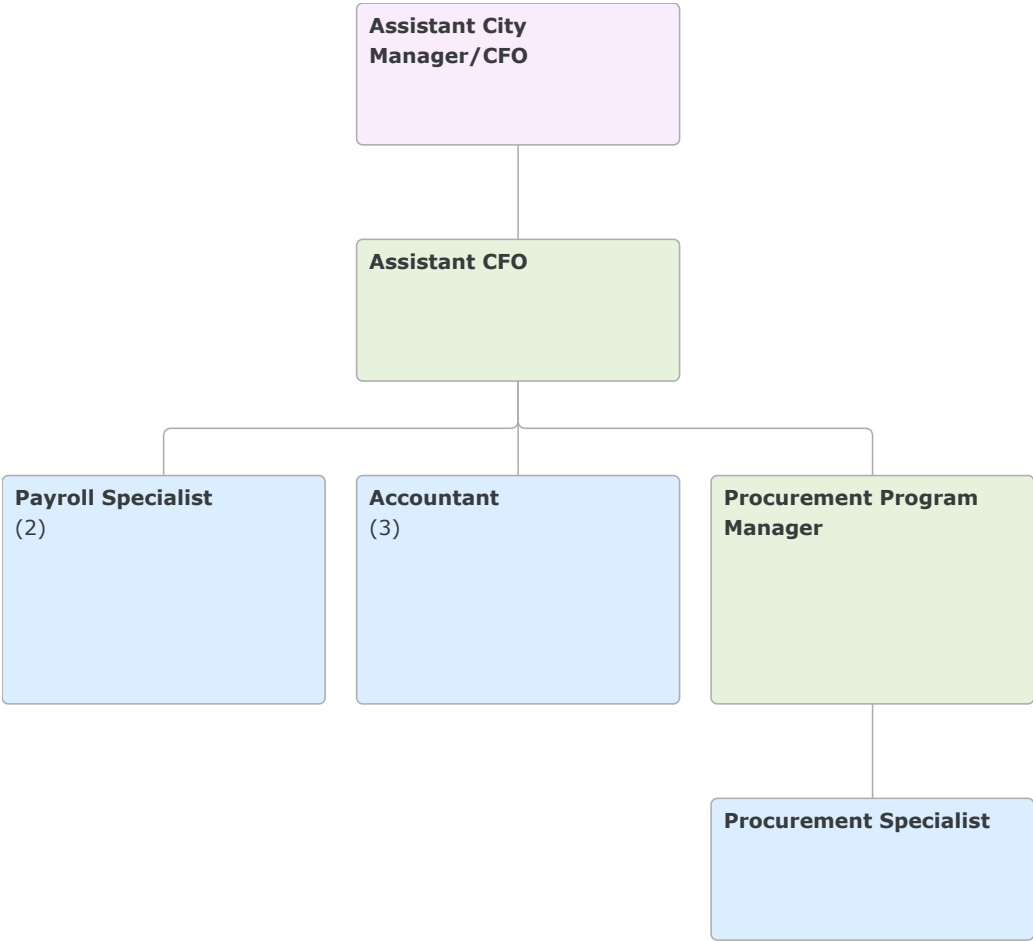
Legislative Department



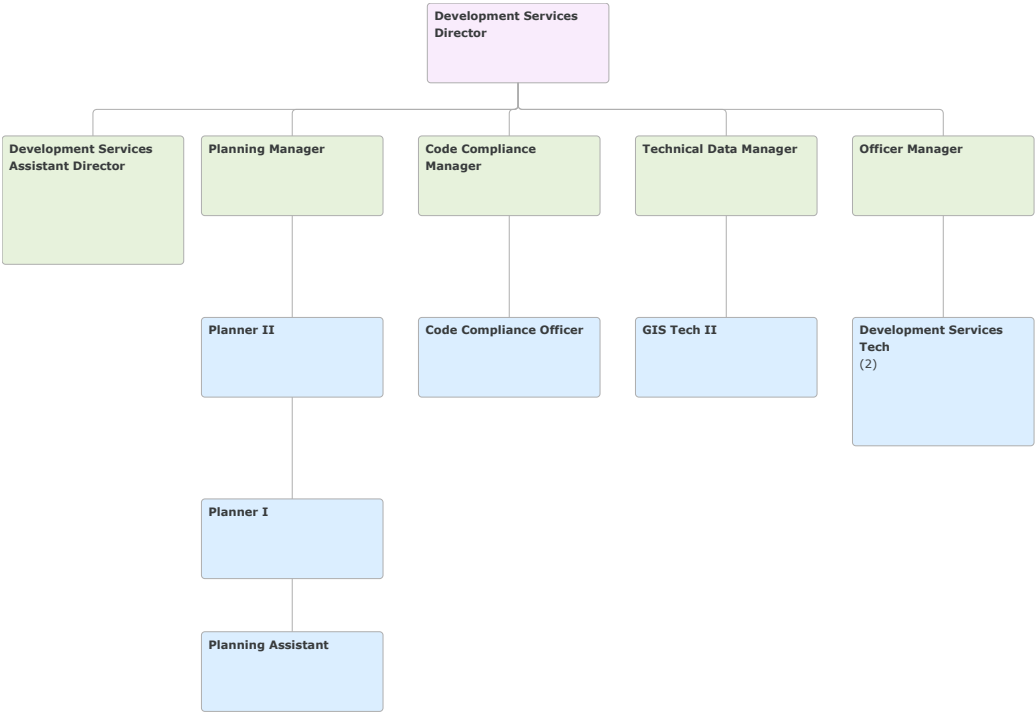
Executive Department



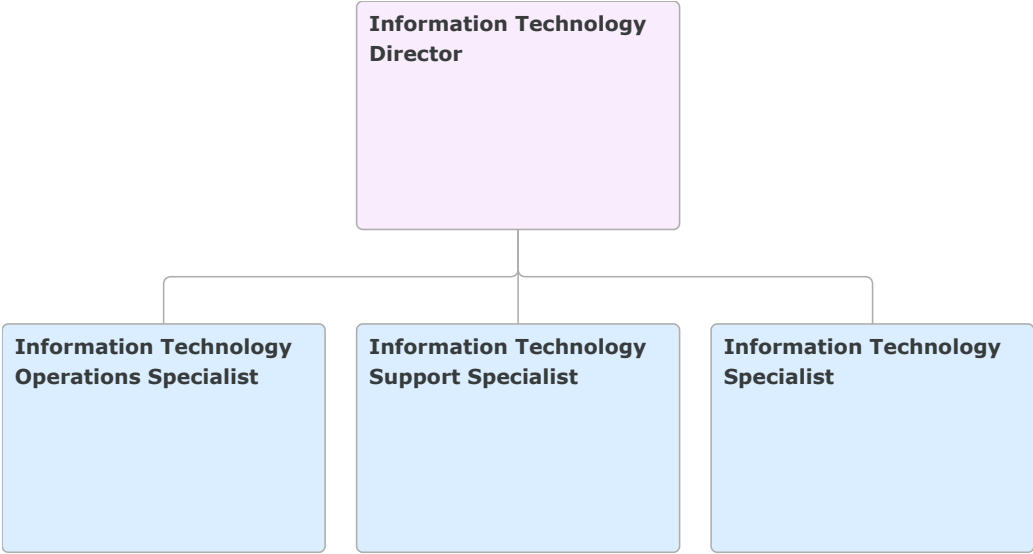
Finance Department



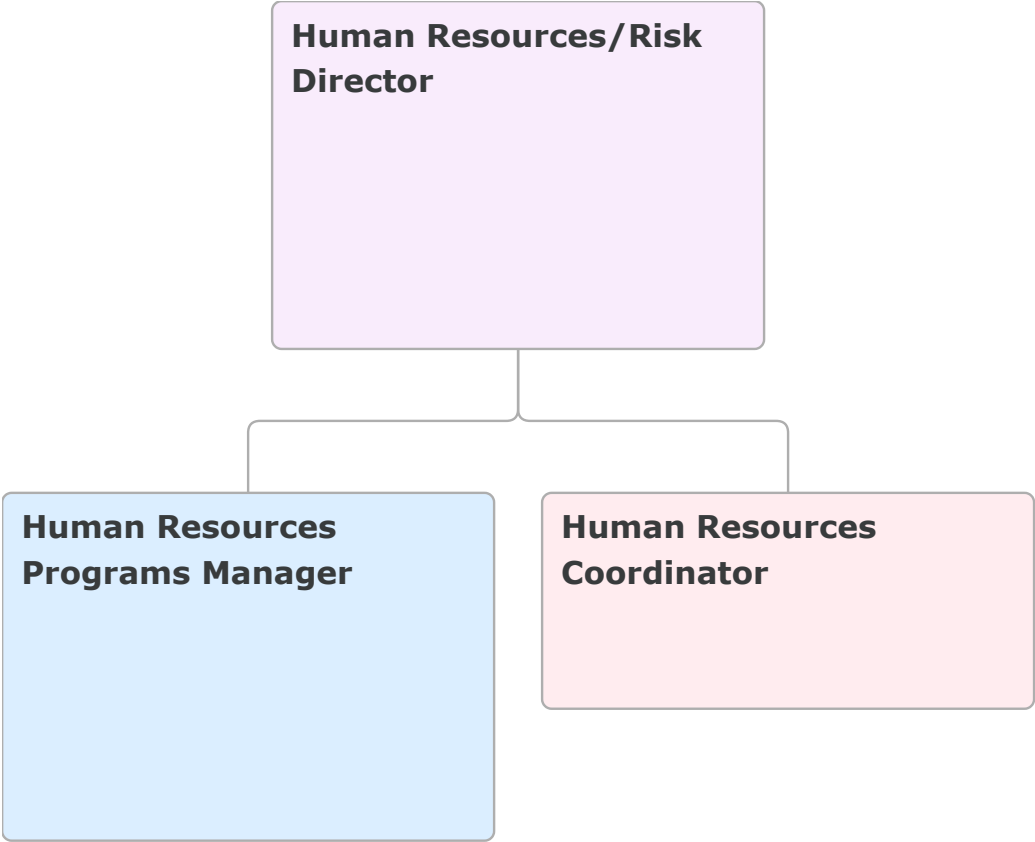
Development Services Department



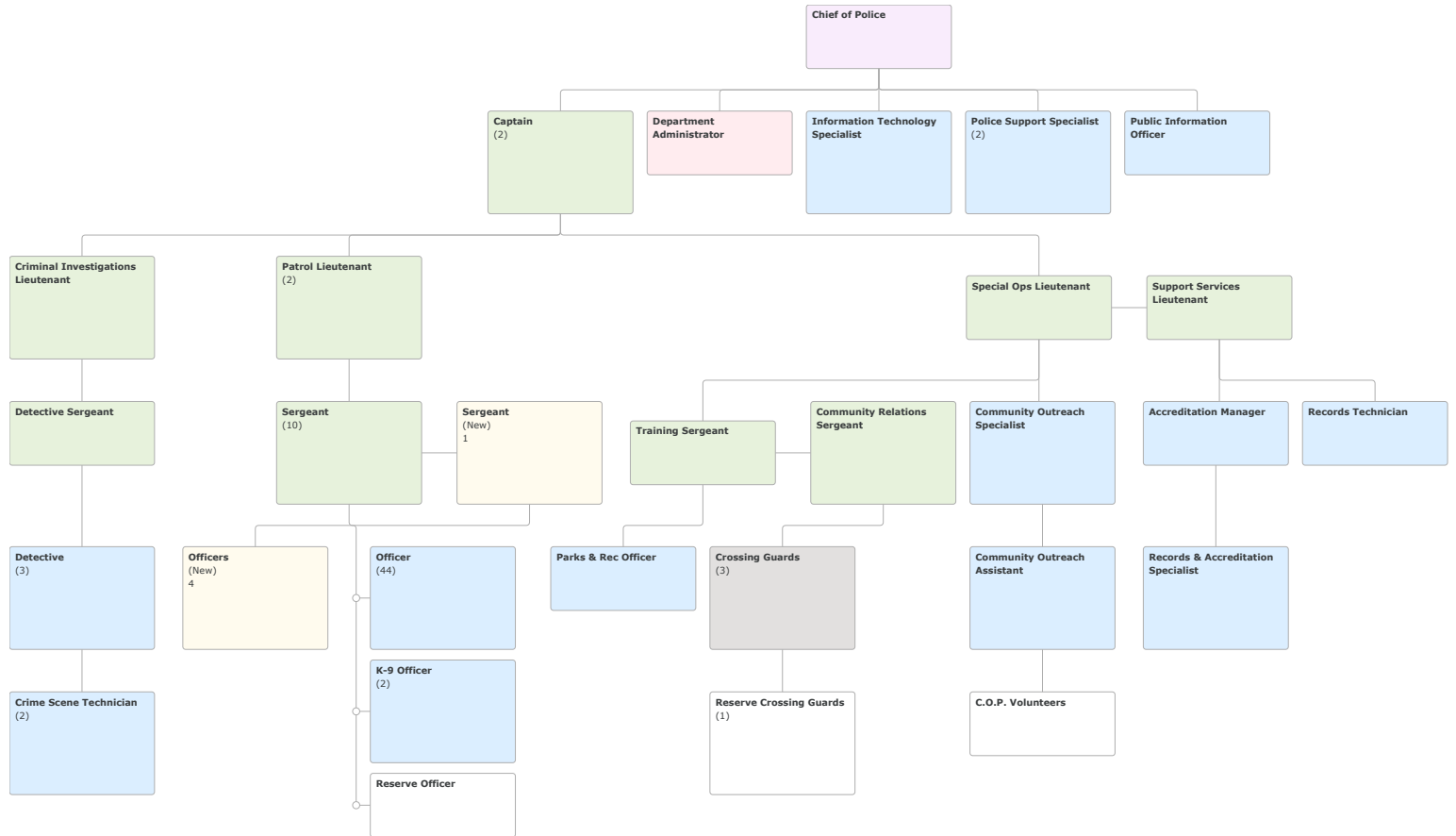
Information Technology Department



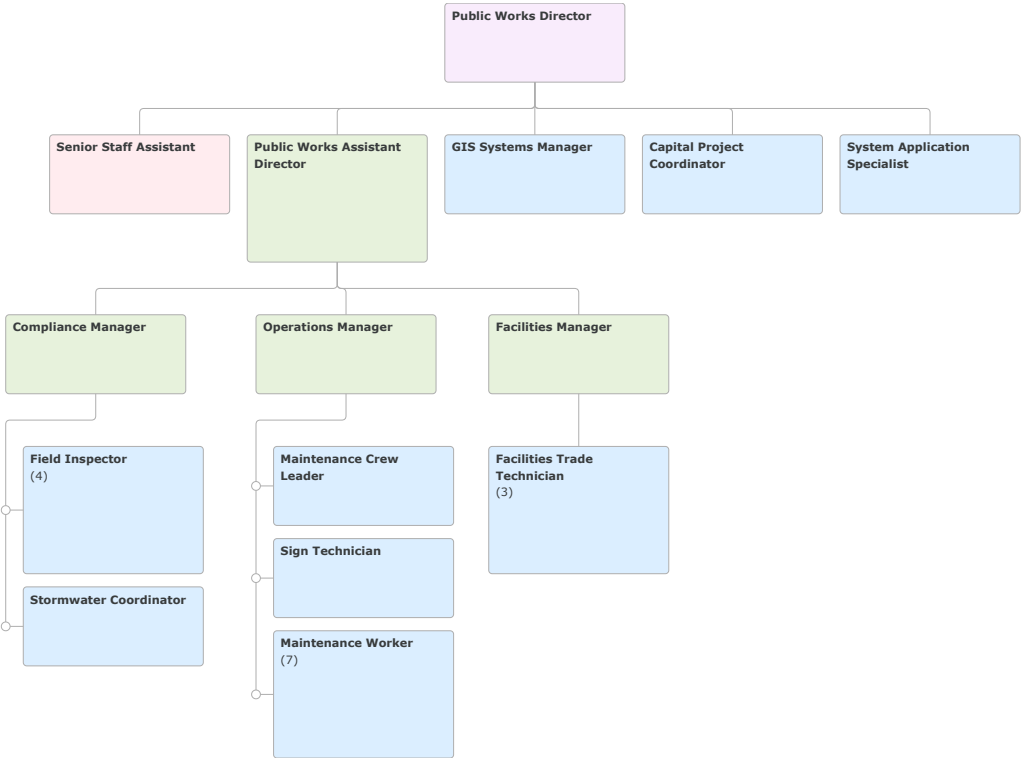
Human Resources Department



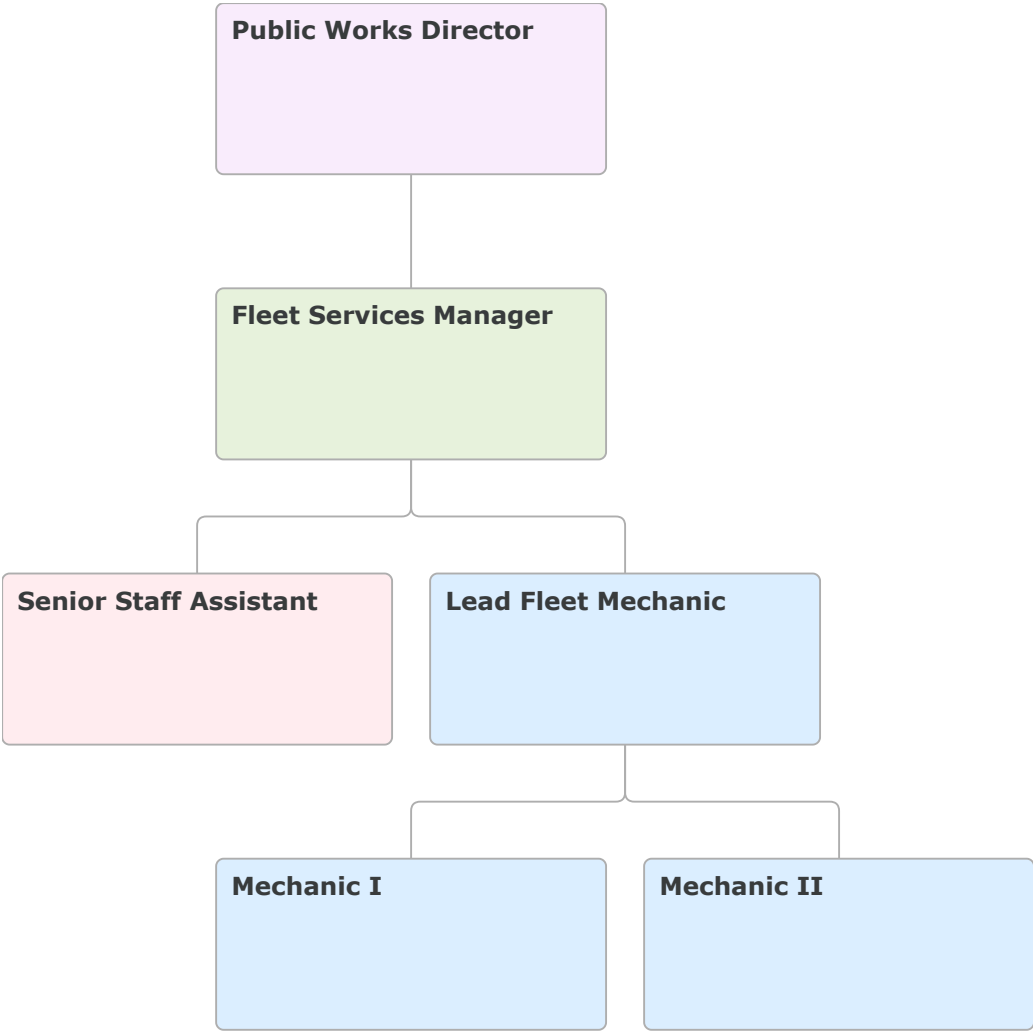
Police Department



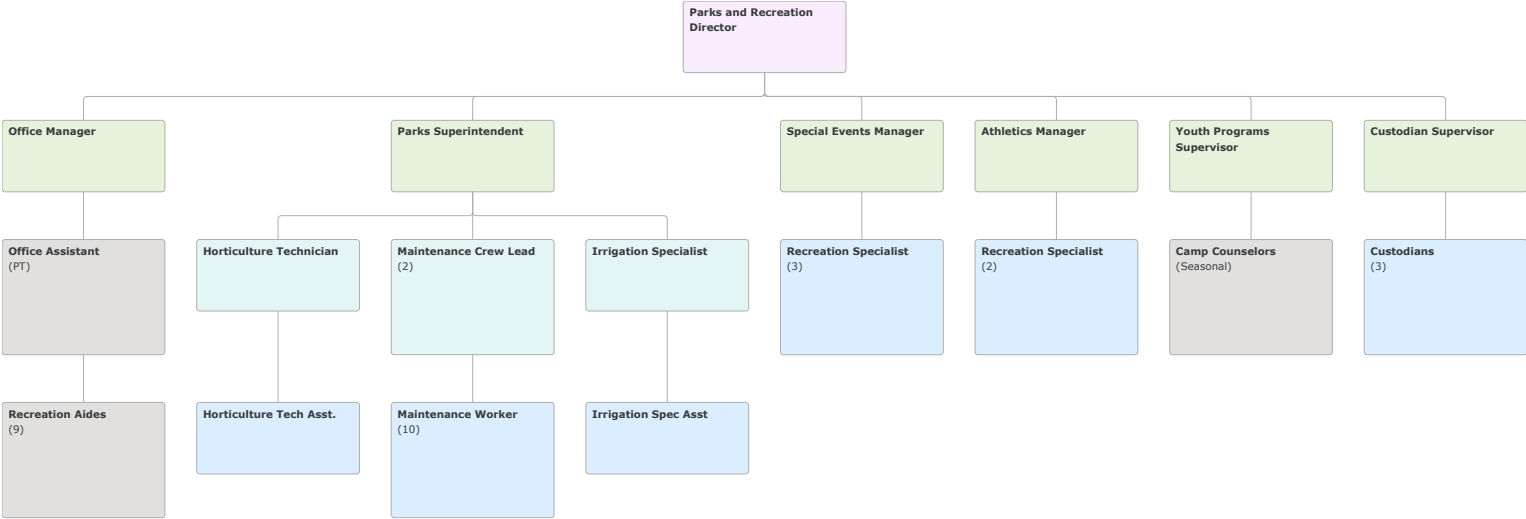
Public Works Department

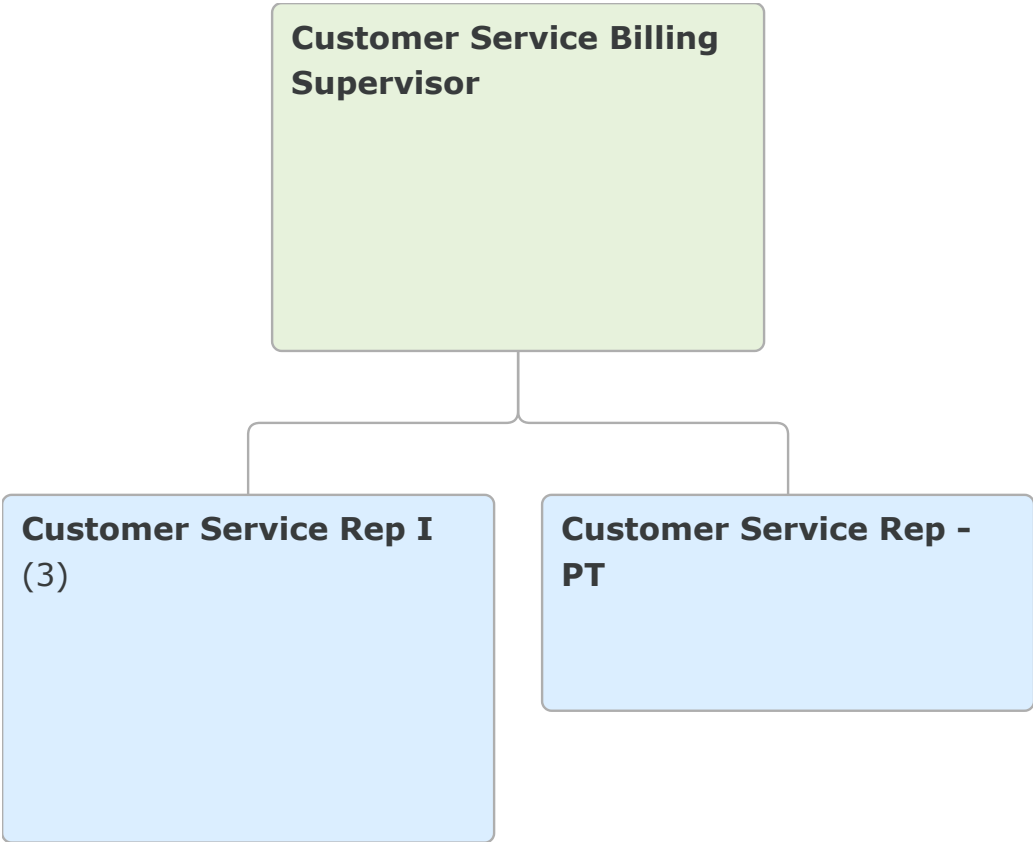


Fleet Services Department

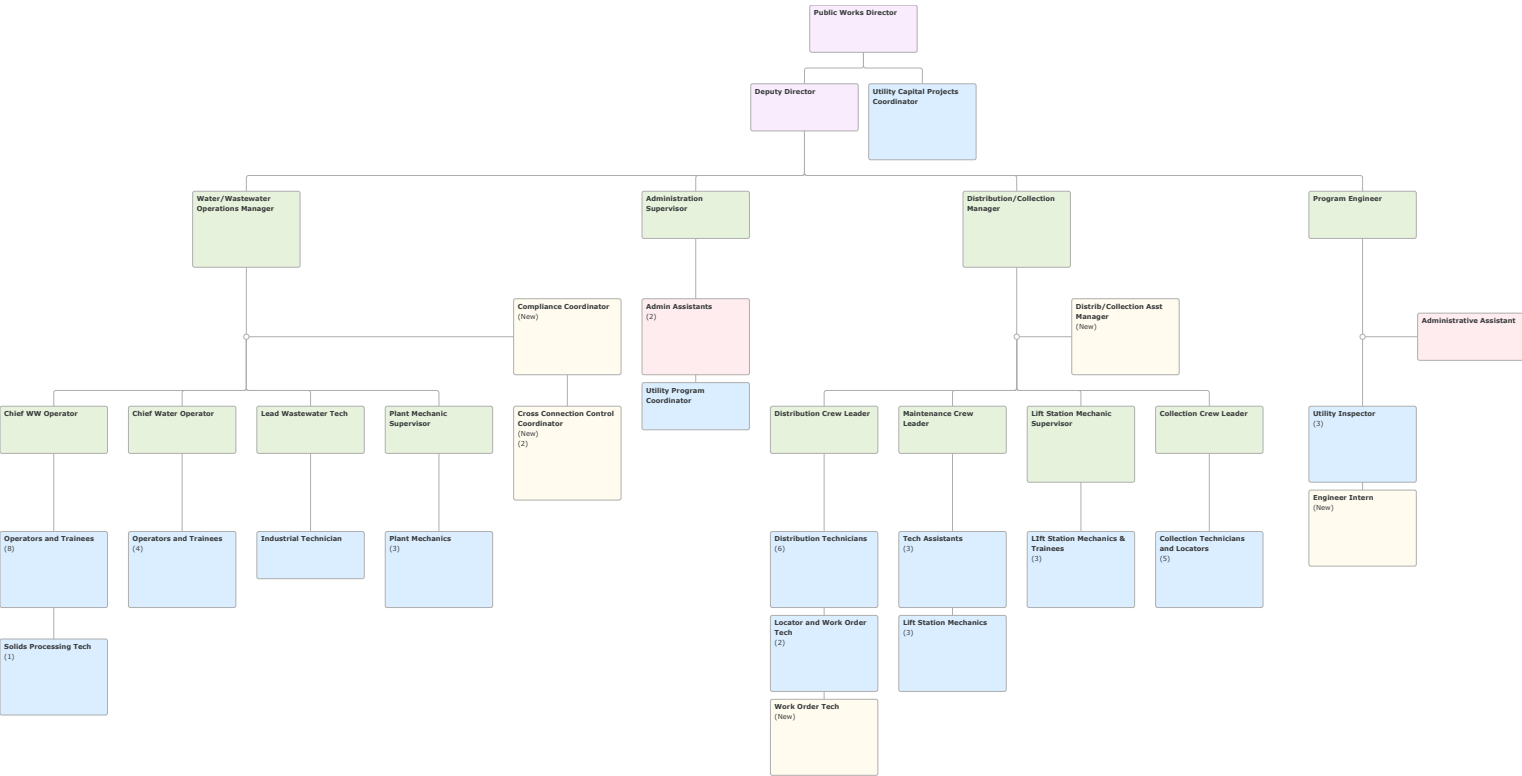


Parks and Recreation Department





Utility Department



Executive Department

FY 26-27 Goals

Directors: Jason McHugh and Cassandra Smith

Department Goals to Achieve:

- 1) Work with Department Heads to advance the goals and initiatives contained within the 2023 – 2027 Strategic Plan (*Strategic Plan References – Goal 1; Goal 2; Goal 3; Goal 4; Goal 5; Goal 6*).
- 2) Carry out the projects identified within the Capital Improvement Fund to position the City's infrastructure to meet the growing needs of our community (*Strategic Plan References – Goal 2; Goal 4; Goal 5*).
- 3) Increase public awareness and promote the successes of the City by disseminating a Citizens Newsletter to City residents and businesses (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of times the newsletter is disseminated: FY 23: 10; FY 24: 12; FY 25: 12; FY 26: 12; FY 27: 12 (Target).
 - b. Performance Measurement – Increase online subscriptions to the Citizens Newsletter by 15%: FY 23: 295; FY 24: 449; FY 25: 652; FY 26: 768; FY 27: 903 (Target).
- 4) Continue to hold community engagement events in the Executive and Legislative Departments featuring the City Manager or designee to increase citizen engagement (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of Executive and Legislative Department community engagement events held annually: FY 23: 0; FY 24: 11; FY 25: 12; FY 26: 12 (Target).
- 5) Disseminate timely news releases about significant City programming and milestones (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of press releases issued: FY 23: 18; FY 24: 23; FY 25: 13; FY 26: 25; FY 27: 20 (Target).
- 6) Successfully facilitate the financing of the Water Reclamation Facility project, including grants, SRF Funding, Revenue Bonds, and other applicable funding sources (*Strategic Plan Reference – Goal 5*).
- 7) Maintain effective communication with the City Commission on pertinent matters (*Strategic Plan Reference – Goal 1*).
- 8) Modernize the City's records management by implementing best management practices (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – FY 26: Formulate a retention schedule and catalogue historic records.
 - b. Performance Measurement – FY 27: Obtain a consultant to digitize historic records.

- 9) Develop the City's new five-year Strategic Plan for FY 2028 – 2032 (*Strategic Plan References – Goal 1; Goal 6*).
 - a. Performance Measurement – Create and establish a plan formulation schedule with associated milestones by November 1, 2026.
 - b. Performance Measurement – Present FY 2028 – 2032 Strategic Plan to the City Commission for consideration in September 2027.
- 10) Ensure Departmental operating budget complies with SB 1134.
 - a. Performance Measurement – Review department operating and capital budget, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.
- 11) Provide support to the Development Services Department in the implementation of a new permitting and business registration system (*Strategic Plan Reference – Goal 1*).
- 12) Implement a new records management system for Greenwood Cemetery (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Provide report to City Manager by July 1, 2027.
- 13) Update the public records request process to include the acceptance of electronic payments (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Install necessary software and payment system before December 31, 2026.

Finance Department

FY 26-27 Goals

Director: Lynzey McClellan

Department Goals to Achieve:

- 1) Produce a budget that attains the GFOA Distinguished Budget Award to inform residents and businesses of the City's activities (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Notify residents of the achievement of the Distinguished Budget Award by June 30, 2027.
- 2) Create a separate fund for Capital Equipment renewal and replacement expenditures and determine an adequate funding level for annual maintenance activities (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Establish fund by July 1, 2027.
- 3) Ensure that the Capital Improvement Fund has sufficient resources each fiscal year to support the projects included in the Capital Improvement Element of the City's Comprehensive Plan (*Strategic Plan References – Goal 2; Goal 4; Goal 5*).
 - a. Performance Measurement – Ensure the ending balance in the CIP Fund is projected to be greater than \$1,000.
- 4) Ensure all phases of the Water Reclamation Facility (WRF) improvements have sufficient funding (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Fully fund project expenses related to the WRF.
- 5) Complete the external audit process with an unmodified audit opinion.
 - a. Performance Measurement – Provide the audit report to the City Commission by July 1, 2027.
- 6) Transition the City's financial software program towards one that meets the current needs of the City.
 - a. Performance Measurement - Vet and select new financial software by July 1, 2027.
- 7) Ensure Departmental operating budget complies with SB 1134.
 - a. Performance Measurement – Review department operating and capital budget, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.
- 8) Ensure the City's procurement policies comply with HB 1134.
 - a. Performance Measurement – Modify the City's Purchasing Policy before December 1, 2027.
- 9) Create 5-year pro formas for all revenues and expenditures to forecast the City's financial future (*Strategic Plan References – Goal 1; Goal 5*).

- a. Performance Measurement – Create 5-year pro formas during the preparation of the FY 28 budget.
- 10) Apply for the Popular Annual Financial Reporting Award Program.
 - a. Performance Measurement – Notify residents of the achievement of the Popular Annual Financial Reporting Award by July 1, 2026.

Development Services Department

FY 26-27 Goals

Director: Melanie Strickland

Department Goals to Achieve:

- 1) Maintain an inventory of available affordable housing options within the City (*Strategic Plan Reference – Goal 3*).
 - a. Performance Measurement – Issuance of quarterly reports to the City Commission and the public.
- 2) Partner with the Sumter County Affordable Housing Committee and explore grant funding opportunities for affordable housing (*Strategic Plan Reference – Goal 3*).
 - a. Performance Measurement – Represent the City as a voting member on the Affordable Housing Advisory Committee (AHAC) and attend quarterly meetings.
 - b. Performance Measurement – Continue to work with the contracted grants administrator to identify affordable housing grant opportunities.
- 3) Update the Design District Standards for clarity and to include standards to support the Downtown Master Plan and establish Downtown Development Standards to facilitate orderly growth within the City's Downtown area (*Strategic Plan Reference – Goal 4*).
 - a. Performance Measurement – Develop standards and present to the City Commission for consideration by January 1, 2027.
- 4) Coordinate with FDOT on Complete Streets Design in accordance with the Downtown Master Plan (*Strategic Plan Reference – Goal 4*).
 - a. Performance Measurement – Attend all applicable FDOT meetings and act as City liaison through FDOT's design process.
 - b. Performance Measurement – Coordinate with the Lake-Sumter Metropolitan Planning Organization (LSMPO) and FDOT to advance the project.
- 5) Research and provide supporting data to recommend modifications in the City's Development Services Fee Schedule.
 - a. Performance Measurement – Present modified Development Services Fee Schedule to the City Commission for consideration by January 1, 2027.
- 6) Track the City's water and wastewater capacity levels and update flow projection data quarterly to ensure adequate services are available to meet forecasted demands from new developments (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Issue Quarterly Reports to the City Commission showing the City's available water and wastewater capacity levels.
- 7) Ensure Departmental operating budget comply with SB 1134.

- a. Performance Measurement – Review department operating and capital budget, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.
- 8) Coordinate with city attorney’s office on foreclosure and title work.
 - a. Performance Measurement – Provide comprehensive report to city commission on foreclosure statuses by January 31, 2027.
- 9) Continue education and community engagement efforts in the community (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Organize and hold three (3) public education and community engagement events before June 30, 2027.

IT Department

FY 26-27 Goals

Director: Paul Ketz

Department Goals to Achieve:

- 1) Support IT users within the city organization by responding quickly to requests for technical support (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Average response time on IT Support Tickets:
 - FY 24: 13.64 minutes average response time.
 - FY 25: 11.11 minutes average (1.125 minutes median) response time or less.
 - FY 26: 15 minutes average (5 minutes median) response time or less.
 - FY 27: 10 minute average (3 minutes median) response time or less (Target)
- 2) Adopt new city-wide training for using AI (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Provide recommended training program to the City Manager by January 1, 2027.
 - b. Performance Measurement – Subject to funding of the recommendation in (a), complete all departmental training by September 30, 2027.
- 3) Implement a new city-wide Cybersecurity Standards Employee Training (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Ongoing - Roll out FY 27 training by November 1, 2026.
 - b. Performance Measurement – Evaluate compliance with the new program to establish new compliance benchmarks based on FY 26 data and available FY 27 data by April 1, 2027.
- 4) Ensure Departmental operating budget complies with SB 1134.
 - a. Performance Measurement – Review department operating and capital budget, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.
- 5) Coordinate IT equipment inventory and replacement via the annual budget process (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Ongoing - Provide annual IT Inventory report with recommended equipment purchases to the City Manager by April 1, 2027.
- 6) Implement the new Information Technology Incident Response plan (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Ongoing - Perform at least one tabletop exercise of the program with all primary members by September 30, 2027.

Human Resources Department

FY 26-27 Goals

Director: Melissa Tuck

Department Goals to Achieve:

- 1) Maintain the City's Compensation Plan and identify any areas for improvement (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Recommend any changes to the plan to the City Manager by June 1, 2027.
- 2) Reevaluate the current employee benefits package to reduce taxpayer cost without degrading benefits offered to our employees (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Coordinate with the City's insurance broker and issue an RFP for employee benefits by April 1, 2027.
 - b. Performance Measurement – Present recommendations to the City Manager by July 1, 2027.
- 3) Continue to update the Personnel Policies and Procedures Manual to ensure compliance with the City's Strategic Plan Goals, public policy, and state and federal law (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Identify potential policies and procedures updates and provide recommendations to the City Manager by April 1, 2027.
- 4) Hold two (2) employee appreciation events (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of employee events held: FY 23: 2; FY 24: 2; FY 25: 2; FY 26: 2; FY 27: 2 (Target); FY 28: 2 (Target).
- 5) Hold four (4) leadership and professional development trainings (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of trainings held: FY 23: 6; FY 24: 5; FY 25: 3; FY 26: 4; FY 27: 4 (Target).
- 6) Revamp the City's Performance Management process and system to verify accuracy, cost-effectiveness, and equity (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Submit recommended changes to the City Manager by April 1, 2027.
- 7) Continue on with the "Breakfast with the City Manager" initiative so that new employees are introduced to the City Manager (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of "Breakfast with the City Manager" events held with new employees: FY 25: 0; FY 26: 2; FY 27: 4 (Target);
- 8) Ensure Departmental operating budget complies with SB 1134.

- a. Performance Measurement – Review department operating and capital budget, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.

Police Department

FY 26-27 Goals

Chief of Police: Randall Parmer

Department Goals to Achieve:

- 1) Conduct community policing initiatives by collaborating with the community to strengthen safety measures and increase crime prevention efforts (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of community-related events held: FY 26: 25; FY 27: 25 (Target); FY 28: 25 (Target).
- 2) Continue to conduct quarterly officer recognition awards as well as an “Officer of the Year” award (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of awards given: FY 24: 5 awards; FY 25: 5 awards; FY 26: 5 awards; FY 27: 5 awards (Target).
- 3) Continue to provide training related to firearm proficiency and de-escalation techniques (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Number of training sessions held: FY 26: 40 sessions; FY 27: 40 sessions (Target).
- 4) Maintain a vacancy rate of less than 10% for sworn and non-sworn personnel (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – Staff vacancy rate for sworn personnel: FY 23: 18%; FY 24: 16%; FY 25: 14%; FY 26: 14%; FY 27: <10% (Target).
 - b. Performance Measurement – Staff vacancy rate for non-sworn personnel: FY 23: <10%; FY 24: 10%; FY 25: 0%; FY 26: 0%; FY 27: <10% (Target).
- 5) Conduct two (2) dedicated traffic deployments monthly at high-frequency violation locations (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of deployments conducted: FY 24: 24; FY 25: 24; FY 26: 24; FY 27: 24 (Target).
- 6) Monitor the current zone configuration to ensure responsive and adequate police services are provided within the community (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Evaluate call volume data and provide any zone configuration recommendations to the City Manager by July 1, 2027.
- 7) Ensure departmental operating budgets comply with SB 1134.
 - a. Performance Measurement – Review department operating and capital budgets, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.
- 8) Assist in the planning, development, and oversight of the construction of the Wildwood Police Substation (*Strategic Plan Reference – Goal 1*).

- a. Performance Measurement – Coordinate with the Executive Department and enter into a contract with a professional construction manager to begin construction by April 1, 2027.
 - b. Performance Measurement – Construction progress: FY 26: 0%; FY 27: 75% (Target); FY 28: 100% (Target).
- 9) Conduct regular golf cart safety classes for the public to promote important safety practices and increase awareness of the proper operation of golf carts and low-speed vehicles in the City of Wildwood (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Number of golf cart safety classes held: FY 26: 1; FY 27: 4 (Target); FY 28: 6 (Target).

Public Works Department

FY 26-27 Goals

Director: Jeremy Hockenbury

Department Goals to Achieve:

- 1) Complete pavement preservation and resurfacing program planning and projects (*Strategic Plan Reference – Goal 2*).
 - a. Performance Measurement – Establish required funding levels and programs to achieve an average network pavement condition index (PCI) of 82.
 - b. Performance Measurement – Expend programmed funding consistent with the Pavement Management Plan: FY 23: \$800,948; FY 24: \$841,621; FY 25: \$1,027,084; FY 26: \$1,997,819; FY 27: \$2 million (Target); FY 28: \$2 million (Target); FY 29: \$2 million (Target); FY 30: \$2 million (Target).
- 2) Complete at least one (1) stormwater facility improvement project (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Projects completed (design or constructed): FY 23: 2; FY 24: 1; FY 25: 1; FY 26: 2+; FY 27: 2 (Target); FY 28: 1 (Target).
 - b. Performance Measurement - Complete design for Fourth Street stormwater improvements by September 30, 2027.
 - c. Performance Measurement - Complete construction of Barwick Street improvements by April 1, 2027.
 - d. Performance Measurement - Complete the construction of the Peters and Orange Street drainage improvements by September 30, 2028.
- 3) Complete MSC Facility expansion improvements (*Strategic Plan Reference – Goal 6*).
 - a. Performance Measurement – FY 26: Complete the design, procurement, and construction of the parking lot expansion by September 30, 2027.
- 4) Complete annual documentation and submittal for the NPDES MS4 permit (year 6) (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Completed documentation and submittal of permit requirements: FY 22: Year 1; FY 23: Year 2; FY 24: Year 3; FY 25: Year 4; FY 26: Year 5; FY 27: Year 6.
 - b. Performance Measurement – Begin coordination with FDEP to renew the five-year NDPES permit by September 30, 2027.

- 5) Ensure Departmental operating budgets comply with SB 1134.
 - a. Performance Measurement – Review department operating and capital budgets, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.
- 6) Complete right-of-way acquisition for Clay Drain Road Phase 2 roadway improvements (*Strategic Plan Reference – Goal 2*).
 - a. Performance Measurement – Percentage of right-of-way acquired: FY 26: 0%; FY 27: 50% (Target); FY 28: 100% (Target).
- 7) Complete facility assessments for City buildings.
 - a. Performance Measurement – Number of assessments completed: FY 26: 0; FY 27: 2 (Target); FY 28: 2 (Target).

Fleet Services Department

FY 26-27 Goals

Manager: Steve Watson

Department Goals to Achieve:

- 1) Continue implementing the Vehicle Replacement Program and begin phasing out vehicles that have been on the replacement list for an extended period (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Provide Vehicle Replacement Report to the City Manager by April 1, 2027.
- 2) Continue maintaining the GPS tracking system and work with each department to provide reports that support the promotion of safer driving practices (*Strategic Plan References – Goal 5; Goal 6*).
- 3) Ensure Departmental operating budget complies with SB 1134.
 - a. Performance Measurement – Review department operating and capital budget, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.
- 4) Ensure the City's fleet is maintained with the highest quality of workmanship while adhering to fiscal responsibility (*Strategic Plan References – Goal 5; Goal 6*).
- 5) Coordinate with the Public Works Director and oversee the expansion of the Fleet Services building (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Complete construction by September 30, 2027.
- 6) Implement city-wide generator maintenance and repair.
 - a. Performance Measurement– Create a maintenance schedule and upload data into Fleetio by July 1, 2027.

Parks and Recreation Department

FY 26-27 Goals

Director: Courtney Kellem

Department Goals to Achieve:

- 1) Investigate the feasibility of a new partnership with Tobacco Free Florida in an effort to make the City's parks and green spaces tobacco/vape-free (*Strategic Plan Reference – Goal 1*).
 - a) Performance Measurement - Propose a tobacco-free concept to the City Commission at a public workshop by April 1, 2027.
 - b) Performance Measurement – Coordinate with Tobacco Free Florida Sumter County to establish signage and educational material, if approved by the City Commission, in all parks by July 1, 2027.
- 2) Reduce the taxpayer cost per participant in special events and programs, youth camps, and athletic leagues (*Strategic Plan Reference – Goal 1*).
 - a) Performance Measurement – Determine cost per participant in special events and programs, youth camps, and athletic leagues by October 1, 2026.
 - b) Performance Measurement – Reduction in cost per participant: FY 27: 5%; FY 28: 7%; FY 29: 10%.
- 3) Apply for at least two (2) grants to support capital projects, youth and adult recreation programming, or environmental initiatives (*Strategic Plan Reference – Goal 1, Goal 5*).
 - a) Performance Measurement – Coordinate with the Assistant City Manager and the City's grant writer to identify potential grants by December 1, 2026.
 - b) Performance Measurement – Coordinate with the Assistant City Manager and the City's grant writer and apply for at least two (2) grants by April 1, 2027.
- 4) Improve park/facility accessibility and safety (*Strategic Plan Reference – Goal 1; Goal 2; Goal 5*).
 - a) Performance Measurement – Conduct an ADA compliance evaluation at all City parks and facilities by September 30, 2026.
 - b) Performance Measurement – Update indoor/outdoor facility signage to meet ADA visual and tactile requirements by March 1, 2027.
- 5) Complete the Oxford Park improvements (*Strategic Plan Reference – Goal 1; Goal 5*).
 - a) Performance Measurement – Construction Progress: FY 25: 0%; FY 26: 25%; FY 27: 75%; FY 28: 100% (Target).

Utility Billing Department

FY 26-27 Goals

Manager: Ryan Smith

Department Goals to Achieve:

- 1) Ensure Departmental operating budgets comply with SB 1134.
 - a. Performance Measurement – Review department operating and capital budgets, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.
- 2) Improve departmental operational consistency and continuity through the review, documentation, and cross-training of key Utility Billing functions. (Strategic Plan Reference – Goal 6.)
 - a. Performance Measurement – Review and update or formally document a minimum of five key Utility Billing procedures and complete cross-training of appropriate staff on those procedures by September 30, 2027.
- 3) Encourage greater adoption of digital and automated payment methods by increasing customer awareness and accessibility (*Strategic Plan Reference – Goal 1*).
 - a. Performance Measurement – Increase the total number of utility customers enrolled in the City’s automated payment system, EZ Pay: FY 24: 27.71%; FY 25: 27.94%; FY 26: 28.54%; FY 27: 29.00% (Target).

Water and Wastewater Departments

FY 26-27 Goals

Deputy Director: Jason Martin

Department Goals to Achieve:

Water Department

- 1) Provide clean, safe drinking water to the City's customers by achieving 100% regulatory compliance with SWFWMD and FDEP throughout the year through efficient operations of the water treatment plant facilities and proper reporting (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Regulatory Compliance: FY 24: 99%; FY 25: 100%; FY 26: 99%; FY 27: 100%; (Target).
- 2) Responsibly manage the City's groundwater resources by reducing annual water loss of less than 10% within the water system to comply with SWFWMD's requirements (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Percentage of water loss within the system: FY 24: 7.91%; FY 25: 6.49%; FY 26: 3.70%; FY 27: <10% (Target); FY 28: <10% (Target); FY 29: <10% (Target).
- 3) Continue meter change-out program by installing data collectors for the next phase of AMI-compatible meters to improve accuracy and provide customers and staff with real-time water usage data (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Upgrade the water meter system and procure three (3) data collectors by April 1, 2027.
 - b. Performance Measurement – Number of water meters installed: FY 23: 428; FY 24: 420; FY 25: 97; FY 26: 998; FY 27: 300 (Target); FY 28: 400 (Target).
- 4) Finalize construction of the CR 209 Water Main Extension Project (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Construction progress: FY 24: 40%; FY 25: 50%; FY 26: 50%; FY 27: 75% (Target); FY 28: 100% (Target).
- 5) Finalize the Gamble Street water line upgrades (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Construction progress: FY 26: 0%; FY 27: 100% (Target).
- 6) Provide professional development opportunities for staff, including training, mentoring, and certification advancement (*Strategic Plan References – Goal 5, Goal 6*).
 - a. Performance Measurement – Percentage of employees who advanced in their applicable certification levels: FY 23: 29.4%; FY 24: 25%; FY 25: 26%; FY 26: 22%; FY 27: 25% (Target).
- 7) Identify and replace at least 1,000 LF of galvanized water lines (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Linear feet of water line replaced: FY 25: 1,110 feet; FY 26: 2,450 feet; FY 27: >1,000 feet (Target); FY 28: >1,000 feet (Target).

- 8) Ensure Departmental operating budgets comply with SB 1134.
 - a. Performance Measurement – Review department operating and capital budgets, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.
- 9) Modify the City’s Water Use Permit (WUP) to meet forecasted water demands.
 - a. Performance Measurement – Permit process with SWFWMD: FY 25: 5%; FY 26: 25%; FY 27: 100% (Target).
- 10) Complete a study to determine the optimal method for Per- and Polyfluoroalkyl Substances (PFAS) treatment at the City’s Huey Street and Ashley Water Treatment Plants.
 - a. Performance Measurement – Study results provided to the City Commission by July 1, 2026.

Wastewater Division

- 1) Maintain 100% regulatory compliance with FDEP throughout the year at both wastewater treatment facilities by fine-tuning plant operations, utilizing new and upgraded process control equipment, improving operator training and job knowledge, and improving work performance standards (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Regulatory compliance: FY 24: 99%; FY 25: 100%; FY 26: 100%; FY 27: 100% (Target); FY 28: 100% (Target).
- 2) Repair and replace at least 45 sewer manholes impacted by H₂S gas deterioration (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Manholes repaired: FY 24: 60; FY 25: 46; FY 26: 15; FY 27: 45 (Target); FY 28: 45 (Target).
- 3) Oversee the construction of the Wastewater Treatment Facility expansion to 6.5 million gallons per day of treatment capacity (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Phase 1 construction progress: FY 24: 0%; FY 25: 25%; FY 26: 75%; FY 27: 100% (Target)
 - b. Performance Measurement – Phase 2 construction progress: FY 25: 0%; FY 26: 25%; FY 27: 100% (Target).
 - c. Performance Measurement – Phase 3 construction progress: FY 25: 0%; FY 26: 0%; FY 27: 50% (Target); FY28: 100% (Target).
- 4) Responsibly manage and protect the groundwater supply by meeting FDEP permit conditions for advanced waste treatment of effluent discharged by the City's Wastewater Treatment Facility by limiting nutrient levels to less than 3.0 parts per million for nitrogen and less than 5.0 parts per million for phosphorus for 365 days of the year (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Percentage of effluent disposal with a daily average nitrogen parts per million below 3.0: FY 24: 85%; FY 25: 50%; FY 26: 50%; FY 27: 100% (Target); FY 28: 100% (Target).
 - b. Performance Measurement – Percentage of effluent disposal with a daily average phosphorus parts per million below 5.0: FY 24: 100%; FY 25: 92%; FY 26: 100%; FY 27: 100% (Target); FY 28: 100% (Target).
- 5) Ensure Departmental operating budgets comply with SB 1134.
 - a. Performance Measurement – Review department operating and capital budgets, identify expenditures in conflict with the law, and provide an itemized list for appropriate cuts to the Assistant Chief Financial Officer by November 1, 2026.
- 6) Complete the implementation of a chemical odor control system to reduce the amount of hydrogen sulfide gases to less than 5.0ppm for 365 days of the year at the 209 LS and WWTF (*Strategic Plan Reference – Goal 5*).
 - a. Performance Measurement – Percentage of daily average hydrogen sulfide parts per million less than 5.0 emitted from the lift station: FY 24: 90%; FY 25: 100%; FY 26: 100% (Target); FY 27: 100% (Target); FY 28: 100% (Target).

- 7) Provide professional development opportunities for staff, including training, mentoring, and certification advancement (*Strategic Plan References – Goal 5; Goal 6*).
 - a. Performance Measurement – Percentage of employees who advanced in their applicable certification levels: FY 24: 25%; FY 25: 31%; FY 26: 26%; FY 27: 25% (Target); FY 28: 25% (Target).
- 8) Complete feasibility study for class AA biosolids treatment at the City’s water reclamation facility to meet the upcoming FDEP rule.
 - a. Performance Measurement – Percentage of study completed. FY 26: 5%; FY 27: 100% (Target);

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	57,252,660	6,776,240
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 Fees	6,460,000	5,684,000	9,390,603	2,753,397
Law Enforcement Trust Fund	51,000	100	100	51,000
Total Proposed Budget	112,104,719.00	115,969,945.00	155,467,028.00	72,607,636.00

CITY COMMISSION OF THE CITY OF WILDWOOD

EXECUTIVE SUMMARY

SUBJECT: 10% Budget Reduction Exercise

REQUESTED ACTION: For information only

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT:

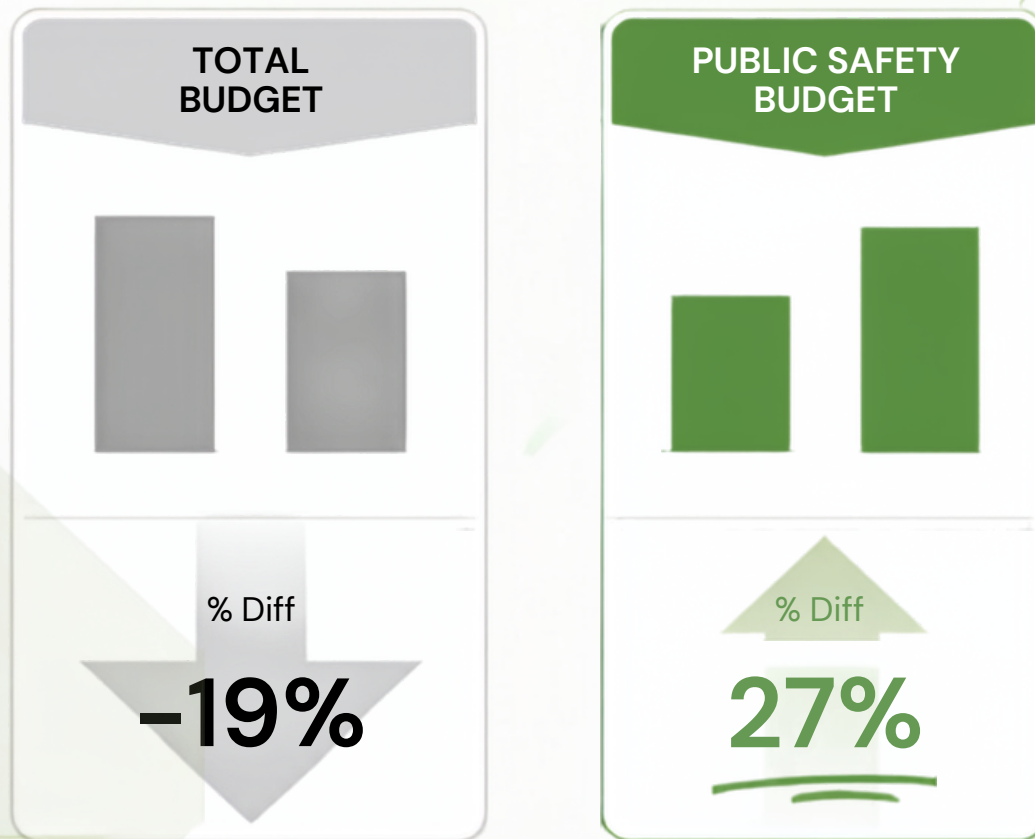
HISTORY/FACTS/ISSUES:

In June 2026, House Bill 1329 — Local Government Finances, also known as the Local Government Financial Transparency and Accountability Act, was passed. The legislation includes several changes affecting local government finances, including a budget reduction exercise intended to identify strategies for potentially reducing the ensuing fiscal year's budget by 10% compared to the current fiscal year, while maintaining essential public services, such as law enforcement and fire services, and meeting all legal obligations.

Although this requirement does not take effect until January 1, 2027, staff conducted the budget reduction exercise during the current budget cycle to proactively prepare for the upcoming statutory requirements.

The proposed FY2026-27 budget reflects an overall decrease of approximately 19% from FY2025-26. Despite this reduction, the Public Safety budget is proposed to increase by approximately 27%, or \$2.8 million. This increase demonstrates the City's continued commitment to Public Safety as a priority and ensures that resources remain focused on essential services while maintaining fiscal responsibility throughout the overall budget.

House Bill 1329 – Local Government Finances



	FY26	FY27	% Diff
 Public Safety Budget	10,431,100	13,223,725	27%
 Total Budget	280,764,068	228,074,664	-19%

Explanation:



While the City's overall budget is decreasing by approximately 19% from FY26 to FY27, the Public Safety budget is increasing by approximately 27%, or 2.8M. This demonstrates that Public Safety remains a priority in the FY27 budget, with resources being directed toward this critical service area despite the reduction in the overall budget.