



Proposed Budget
2025



City of Cape Coral, Florida Fiscal Years 2025-2027 Proposed Budget



Budget Proposed by:

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Bill Steinke, District #1

Dan Sheppard, District #2

Tom Hayden, District #3

Richard Carr, District #4

Robert M. Welsh, District #5

Keith E. Long, District #6

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Prepared by the City of Cape Coral Financial Services Department under the direction of:

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INTRODUCTION





The City

The City of Cape Coral, incorporated in 1970, is located on the southwest coast of Florida, in Lee County. The City is approximately 125 miles south of Tampa, at the mouth of the Caloosahatchee River. The City is principally a residential, recreational and vacation community. Two bridges connect to central and south Fort Myers and one bridge to the north of the City. This peninsular city lies between the scenic Caloosahatchee River, Charlotte Harbor and the Intracoastal Waterway.

Cape Coral is one of the nation's first master-planned communities. It is Florida's third largest city in land area, encompassing 120 square miles. The most populated city in Southwest Florida, Cape Coral has an estimated permanent population of 213,301 (University of Florida, Bureau of Economic and Business Research, 2023).

In addition to broad boulevards and paved streets, the City is interlaced with over 400 miles of waterways, providing many home sites with access to the Intracoastal Waterway and the Gulf of Mexico. 40 City-owned parks with 3 more set to open in FY25, a City-owned municipal golf course, a City-owned yacht club and community park, a City-leased waterpark, City-owned tennis and pickleball complexes provide recreational opportunities for residents and visitors.

The City of Cape Coral operates under the Council-City Manager form of government. City Council members are elected at large from seven districts. The Mayor also is elected at large and is the eighth member of council. The Mayor presides over council meetings.

The City Council enacts ordinances and resolutions, adopts the budget, comprehensive plan and land-use regulations. The Council appoints the City Manager, City Auditor and City Attorney, as well as the members of all boards and commissions. The City Manager hires all department directors and oversees the day-to-day operations of the city.

For additional information concerning the City, please refer to the Community Profile in the Appendix or visit our website at www.capecoral.gov.



City Council and Staff



Mayor
John Gunter



Councilmember
District 1
William Steinke



Councilmember
District 2
Dan Sheppard



Councilmember
District 3
Tom Hayden



Councilmember
District 4
Richard Carr



Councilmember
District 5
Robert M. Welsh



Councilmember
District 6
Keith E. Long



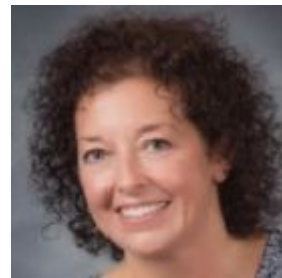
Councilmember
District 7
Jessica Cosden



City Manager
Michael Ilczyszyn

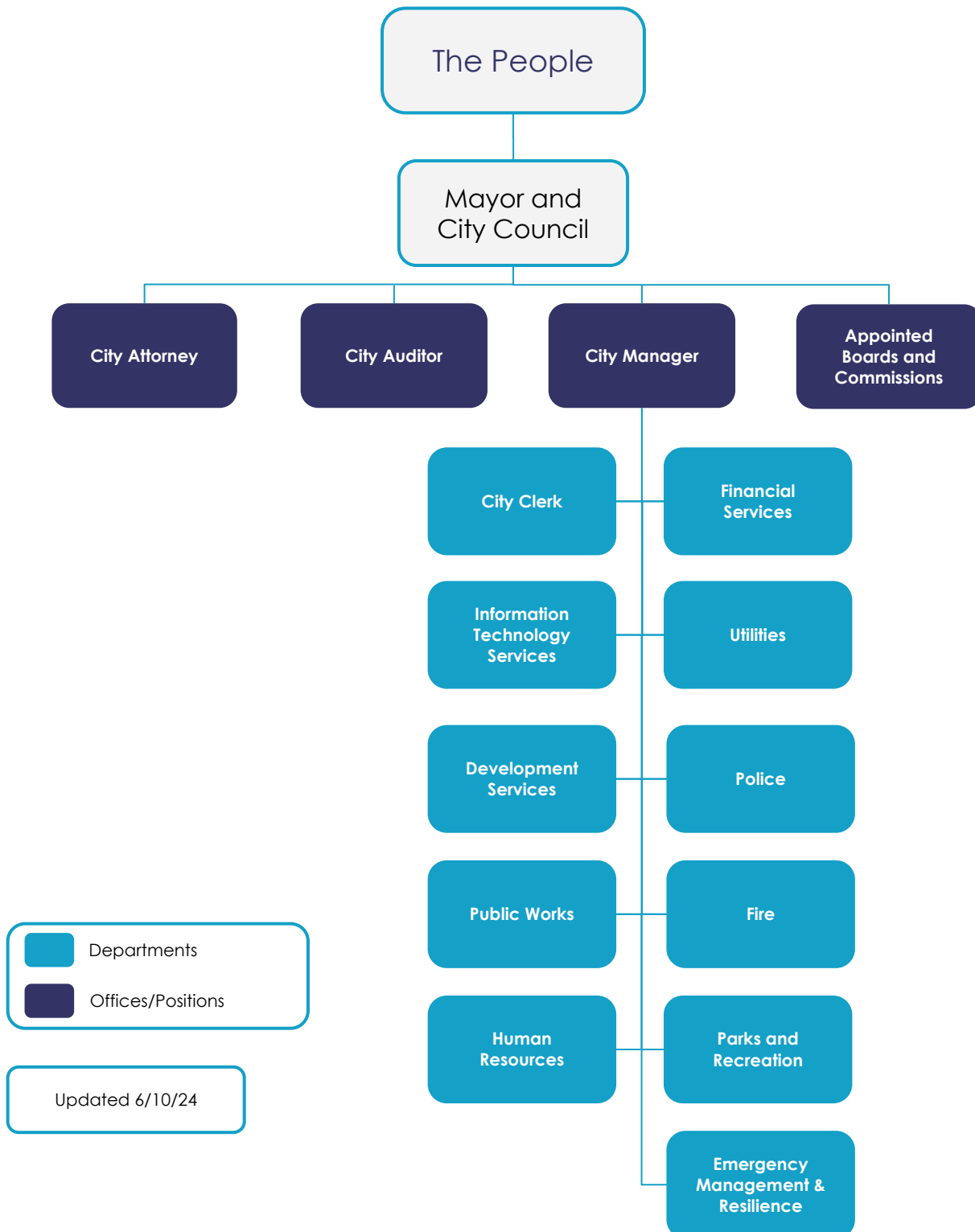


City Attorney
Aleksandr Boksner



City Auditor
Andrea R. Russell

City Manager's Organizational Chart





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Cape Coral
Florida**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director



CITY OF CAPE CORAL

July 15, 2024

Honorable Mayor and Members of the City Council:

I am pleased to present the City Manager's Proposed Budget for Fiscal Year 2025 (FY25) along with the capital program plan for fiscal years 2025 through 2030 as required by the City Charter in sections 7.02 and 7.05 of Article VII Financial Procedures.

This document delivers a structurally balanced budget that maintains property taxes at a reduced rate, while enhancing public safety services and making key investments in public facilities, neighborhood aesthetics, technology, infrastructure, and our workforce. It provides a complete financial plan for all City funds and activities for the upcoming fiscal year. It also identifies major changes in financial policies, expenditures and revenues as well as summarizes the City's debt position, all of which are required by City Charter. Most importantly, this Proposed Budget provides a sustainable approach to current and future service delivery challenges.

The budget development process can at times be a long journey and often challenging as we are faced with making difficult budget choices amidst major economic questions. At the end of the journey however, it is vital that there is compromise and collaboration between the City Council and City Administration. The budget process truly never ends. In the aftermath of Hurricane Ian, our FY24 budget was adjusted to manage building back our community and with our FY25 budget, staff is ready to take it to the next step. Council concluded in June with a workshop that provided valuable insight into our capital improvement plans, focused on improvements in our facilities and reviewed rates and assessments and impacts to potential costs. At the workshop we had discussions on the budget and debt philosophies for the upcoming year.

We began the budget development process in November with the City's Asset Management Plan review and focused on the 2030 strategic plan, Cape Compass, which served as the foundation for developing the FY25 operating and FY25-FY30 capital spending plans. Cape Compass charts a clear course for us to follow in achieving our six strategic priorities:

- **City Services and Amenities** - Deliver exceptional City services and high-quality amenities.
- **Communication and Transparency** – Cultivate an engaged and informed community and workforce.
- **Economy, Education and Workforce** – Create a community of prosperous residents, thriving neighborhoods and successful businesses.
- **Fiscal Sustainability** – Maintain a financially sound government.
- **Infrastructure** – Invest in resilient infrastructure.
- **Environmental Sustainability** – Preserve Cape Coral's natural resources for current and future generations.

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www.CapeCoral.gov

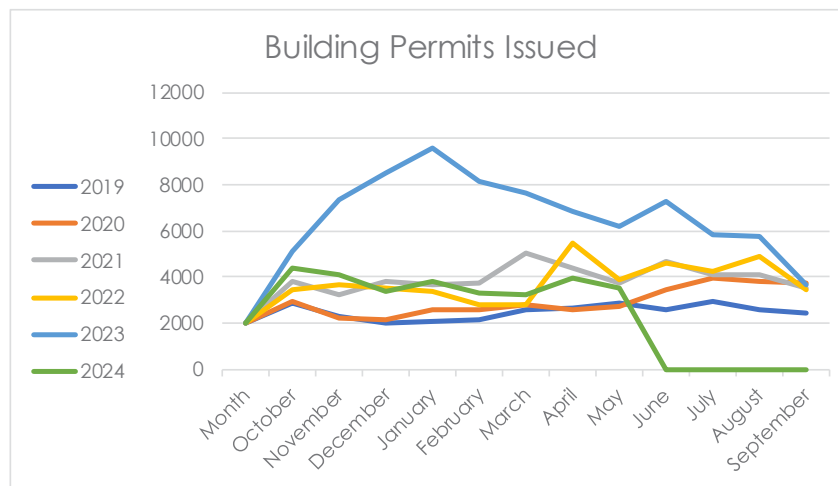
City of Cape Coral, Florida
FY 2025-2027 Proposed Budget





CITY OF CAPE CORAL

The City continues to move past the uncertainties of prior years and push through the current economic struggles in a strong position. We are maintaining a stable workforce and are in a good financial position to meet the needs of our growing community. We continue to welcome new residents at a pace unseen since the Great Recession of 2007-2009, and Cape Coral is among the top areas for growth in the nation. The Bureau of Economic and Business Research (BEBR) Population Program estimated the City of Cape Coral as of April 1, 2023, at 213,301 residents, an increase of 5,248 or 2.5% over the April 1, 2022, population forecast of 208,053 residents. Cape Coral is the 8th largest city in the State of Florida and 101st in the country. The number of single-family building permits issued were 3,586 for calendar year 2023 and 2,153 through May 31, 2024. The City enters FY25 in strong financial condition resulting from actions taken in 2023 and 2024.



Month	October	November	December	January	February	March	April	May	June	July	August	September
2019	2,842	2,275	1,998	2,089	2,170	2,607	2,687	2,854	2,551	2,907	2,566	2,450
2020	2,941	2,250	2,170	2,597	2,578	2,819	2,579	2,706	3,480	3,960	3,833	3,710
2021	3,772	3,234	3,825	3,644	3,710	5,001	4,409	3,732	4,687	4,089	4,087	3,496
2022	3,413	3,629	3,553	3,357	2,821	2,776	5,441	3,862	4,595	4,261	4,876	3,465
2023	5,101	7,380	8,481	9,582	8,132	7,625	6,815	6,218	7,256	5,850	5,728	3,683
2024	4,352	4,116	3,381	3,786	3,314	3,203	3,961	3,519	-	-	-	-

The Proposed Budget recognizes that economic factors on the horizon may weaken our financial position. We continue to work hand-in-hand with our insurance company as well as with FEMA on recovery efforts all while adapting to robust population growth and expansion. While the City has continued to make great strides on building back stronger after Hurricane Ian, this expansion is occurring amidst growing economic uncertainty caused by continued inflation increases and utility cost volatility.



CITY OF CAPE CORAL

Many of our residents – our customers – continue to be concerned about the escalation in the cost of living and struggle to manage those increasing costs. Whether paying more for electricity, fuel or food, inflation continues to have a major impact on household budgets. City Council and City Management are mindful of our residents' financial anxiety, and this Proposed Budget reduces the existing millage rate of 5.3694 to 5.3126 for FY25.

Budget Overview

The total FY25 Proposed Operating Budget for all funds equals \$984,115,107 excluding fund balances, but including transfers, the Community Redevelopment Agency, and the Charter School Authority. Overall, there was a \$111,563,441 decrease from FY24 Adopted Budget or a 10.18% decrease in total budget. This includes a 21.57% decrease in the Enterprise Fund expenditures as a result of the approved Water & Sewer and Stormwater Rate Studies, and the corresponding change in expenditures.

The FY25 Proposed Budget reflects our focus on addressing previously deferred maintenance, meeting the demand for services and infrastructure including our amenities. We began the year with a budget workshop to establish goals for the development of a proposed budget. At our second workshop, the focus was on capital plans and improvements for the future, which are included in this Proposed Budget. Departments have held their budgets to the forecast model with non-discretionary adjustments to meet contractual obligations and inflationary pressures on certain commodities. We have added staff where needed to address growth, increased workloads, service expansions, or as required by capital improvements.

Certified property values for Cape Coral were published on July 1, 2024, by the Lee County Property Appraiser. The overall total taxable values increased 12.64% from \$26.3 billion to \$29.6 billion, including a net growth component of \$1.8 billion. The FY25 Proposed Budget was crafted using a millage rate of 5.3126 yielding 11.45% more in property tax revenue over FY24 and resulting in estimated net property tax revenue of \$150.9 million for operations in the General Fund, an increase of \$15,500,955. The rolled back rate is 5.0423 and would result in an estimated net property tax revenue of \$143.2 million for operations in the General Fund.

With the restricted nature of the City's Fire Service Assessment budget, the City is maintaining the existing 70% recovery rate. This assessment revenue will be offset by support from the General Fund to the Fire Fund.

The Proposed Budget does not include new revenue sources; however, the City has several fee studies in process including Parks and Recreation Fees, Community Development Services Fees, Building Fees, and Impact Fees. These fee studies will help guide future service level cost recovery needs. The City also has the option to increase the Electric Franchise Fees from 3% to 4.5%.

We have been successful over the past several years by having sound financial policies in place and by following a multi-year budget plan. These policies and budget plan provide the opportunity to present a proposed budget that meets the needs of the community and offers our citizens high-quality services. This proposed budget continues those policies.



CITY OF CAPE CORAL

All Funds Proposed Budget Chart

Fund Type	FY 2024 Adopted	FY 2025 Proposed	Change from	
			FY 2024 Adopted	Percentage Change
General Fund	\$ 228,269,306	\$ 242,115,123	\$ 13,845,817	6.07%
Special Revenue Fund	186,780,982	180,104,384	(6,676,598)	-3.57%
Debt Service Fund	24,031,651	28,346,598	4,314,947	17.96%
Capital Project Fund	68,849,935	52,462,985	(16,386,950)	-23.80%
Enterprise Fund	472,319,718	370,418,755	(101,900,963)	-21.57%
Internal Service Fund	68,420,999	75,495,762	7,074,763	10.34%
Charter Schools	47,005,957	35,171,500	(11,834,457)	-25.18%
Total	\$ 1,095,678,548	\$ 984,115,107	\$ (111,563,441)	-10.18%

General Fund Overview

The Proposed General Fund is \$242,115,123 for a balanced budget which includes a 6.07% increase from the FY24 adopted budget or \$13.8 million. Changes to the General Fund Budget included in the Proposed Budget consist of moving the costs of the Golf Course and Lake Kennedy from our General Fund into Special Revenue funds. The Proposed Budget continues to set the standard for the financial sustainability of the City now and into the future.

The Proposed Budget includes a Budget Sustainability Reserve of 2.7 months of General Fund expenditures, excluding the Fire Service Assessment and one-time expenditures. The Budget Sustainability Reserve will replace undesignated reserve requirements and will not be included in the budget unless used.

Proposed Budget by Expense Category

The FY25 Proposed Budget includes the following investments and enhancements by strategic focus area:

General Fund	FY 2024 Adopted	FY 2025 Proposed	Change from	
			FY 2024 Adopted	Percentage Change
Personnel Services	\$ 121,983,135	\$ 126,903,014	\$ 4,919,879	4.03%
Operating	57,058,796	62,936,160	5,877,364	10.30%
Capital Outlay	6,488,277	7,226,749	738,472	11.38%
Other/Transfers Out	38,215,506	45,049,200	6,833,694	17.88%
Reserves	4,523,592	-	(4,523,592)	-100.00%
Total Expenditures	\$ 228,269,306	\$ 242,115,123	\$ 13,845,817	



CITY OF CAPE CORAL

Key Investments – Public Safety

- North Cape Public Safety Complex (includes Fire Station 10, training/community room, equipment/apparatus area)
- Addition of 4 Fire Fighters for an additional Rescue Unit, 1 Fire Safety Educator, 1 Grants position for Emergency Management and Resiliency, 3 Engineers/Drivers and 1 Fire Fighter for the Hazmat vehicle
- Addition of 1 IT Systems Administrator, 1 Crime Analyst, 1 Customer Service Representative, 1 911 Operator, 4 Police officers for Internal Services Bureau, 1 Police Officer for Crime Scene Bureau, 2 Police Detectives for Investigative Services Bureau and 1 Police Officer for Patrol
- Replacement of Fire Station generators
- Fire Station 5 rebuild design and engineering
- Sidewalk expansion in school areas

Key Investments - Parks and Recreation

- Enhanced renewal and replacement at various parks facilities thru Operation Sparkle funding
- Jaycee Park Shoreline Improvements
- Roof replacement at the Youth Center and Lake Kennedy Senior Center
- Cape Coral Sports Complex Facility Expansion – Land purchase to include increased parking and additional athletic fields at the Trafalgar (Multi Sport) Complex
- Neighborhood Park at NE 15th Street
- Acquisition of Old Golf Course

Key Investments - Community Beautification

- Median curbing
- Median improvements

Key Investments – Infrastructure

- City fiber and wireless conduit connecting City facilities with hardened communications in the event of weather events and providing fiber supported wireless at parks and City facilities. In year 3 of the hardening
- Bridge maintenance and rehabilitation
- North RO Water Treatment Plant Wellfield Expansion Phase II
- Master Lift Station Rehab
- Everest Water Reclamation Plant Reuse Pump Station Replacement



CITY OF CAPE CORAL

- Wastewater Inflow and Infiltration – Reduce the amount of Infiltration and Inflow into the Sewer Gravity collection system to decrease chloride concentration in the wastewater that is received by the Water Reclamation Facilities
- North Water Reclamation Facility Expansion Design Phase I – 8 MGD to 17 MGD
- US 41 Irrigation Water Conveyance (Southwest Aggregates Reservoir)
- Master Pump station relocations
- Expanded Road Resurfacing Projects
- North 1 East Utility Expansion Project

Key Investments – Environmental Sustainability

- Weir rehabilitation and replacement
- Surface water management water quality improvements
- Flood prevention improvements

Conclusion

While property values and growth remain steady through 2024 based on our growth model, we expect this trend will taper off over time. We need to remain cognizant of our future challenges and continue to invest in capital improvements, quality of life amenities, and services and personnel to provide acceptable service levels. Building a budget is challenging whether during difficult or better economic times. We must find a balance among competing funding priorities and the need to be responsible with the public's funds. We think it wise to continue following a three-year budget plan with a five-year financial forecast and be thoughtful in deciding how to distribute revenues among competing demands. We must remain diligent to ensure our continued economic sustainability while providing the services and amenities our residents expect.

This FY25 Proposed Budget provides a balanced approach to achieving our goals and meeting our commitment to our residents while also reducing the millage rate. With this budget, we are focusing on immediate needs and providing a path forward to address known future needs while keeping a suitable reserve level.

Cape Coral is the 8th largest city in the state of Florida. As we continue to grow, we must be prepared to meet the challenges and expectations presented not only by our current residents but the thousands of residents yet to come. If we work together to deliver a clear vision for Cape Coral and provide the resources necessary to reach our goals, we will ensure a bright future for all Cape residents.

To continue our progress, we must build on our relationship with the community and work to foster mutual respect and trust in government. The best way to accomplish this goal is to be open and transparent with our residents and keep our promises to deliver the high-quality services they demand as efficiently and cost-effective as possible.



CITY OF CAPE CORAL

This document reflects countless hours of dedication, patience and professionalism from the entire Office of Management and Budget team led by Financial Services Director Mark Mason, Nicole Reitler, Jessica Festa, Jennifer Waters, Kassandra Penner, Tammy Palmer, Clara Fette and Christine Vilivong. Please join me in thanking them for their contributions in developing this budget.

I also want to thank the many residents of Cape Coral who volunteer their time to assist with our programs and events, and take part in our government process. We could not be successful without you.

Finally, I would like to thank the City Council for its leadership and the entire team of professionals employed by the City who serve to provide exceptional services daily. Together we are building a better future for our residents and businesses.

Respectfully Submitted,

Michael Ilczyszyn
City Manager





An aerial photograph of a suburban neighborhood, likely in a coastal area, featuring a central canal or waterway. The houses are densely packed, many with swimming pools and private docks. The sky is clear and blue. A large, stylized blue and white circular graphic is overlaid on the left side of the image.

BUDGET OVERVIEW



Understanding the Budget

The City of Cape Coral's budget is produced in conformance with guidelines established by the Government Finance Officers Association, developed for use by local governments and is intended to ensure proficiency in four major categories as follows:

- The budget must serve as a policy document for elected officials and administration to convey how the organization will operate, and what process will be used to adopt and amend the annual budget.
- The budget must serve as an operations guide to the departments that receive funding through the budget. That includes identifying the resources (dollars and staffing) to be provided and the objectives to be met.
- The budget must serve as a financial plan, divulging all sources of funding. The budget should show data for multiple years for comparison.
- The budget must serve as a communications device to convey essential information to the diverse groups who use budget information – elected officials, the public, the news media, bond rating agencies and investors. This purpose is served through a variety of devices: charts and tables, summary explanations, a glossary, assumptions, trends, etc.

Budget Message

The budget message provided by the City Manager is intended to communicate all the key elements, issues, and resolutions by using succinct topics followed up with detailed discussions. Upon completion of reading the message, the reader will have a grasp of the City's strategic priorities and goals, which are detailed in a separate section of the document.

Budget Overview

This section aids the reader in understanding the City's budget process of preparing, adopting, and amending the budget. This section provides the reader with an explanation of the timing of budget events and decision points as well as a budget calendar. The City's adopted financial policies which guide the daily management of operations are provided in this section of the budget document. Also included in this section are fund descriptions as well as department and fund relationships.

Strategic Planning

Strategic Planning is the foundation upon which our organization is able to build a culture of success. The Strategic Planning process requires us to ask about who we are, where we want to be, and how we intend to get there. This plan outlines our priority elements and indicators of success, which allow us to evaluate performance. It is also a critical component in the development of our budget planning process and departmental goals throughout our City.

Financial Highlights

This section includes revenue and expenditure highlights by fund, as well as charts and graphs illustrating trends and comparisons between fiscal years. The section also provides statistical information, summary level information for authorized staffing and provides an overview of changes being included in the budget.

Department Overviews

The Department Overviews section includes an organizational chart, program descriptions, goals, and accomplishments, as well as an overview of departmental budgets.

Asset Management Program

The Asset Management Program integrates the Capital Improvements Program, Capital Rolling Stock Replacement Program, Capital Equipment Program, and Major Maintenance Projects, as well as the funding required for these elements into an overall financial management plan. Capital improvements include major infrastructure and facilities such as roads, bridges, parks, utilities, and governmental facilities.

Debt Management and Structure

Debt management and structure are important factors to delineate. Debt is an explicit expenditure obligation that must be satisfied when due along with covenant compliance. This section addresses the City's outstanding debt by category.

Appendices

This section provides a glossary of financial terms, and a full cost allocation distributing central services overhead costs to operating departments.



Budget Process

Preparation of the FY 2025 – FY 2027 Budget represents the culmination of a yearlong process that integrates financial planning, trend analysis, accounting enhancements, goals and objectives and strategic planning into service delivery. In so doing, the City of Cape Coral's budget continues its conformance with the four basic criteria established by the Government Finance Officers Association.

Policy Document

The City's budget process is conducted within the framework of the Strategic Plan, Comprehensive Plan, and a comprehensive set of financial management policies, financial trends, and fiscal forecasts. The information contained in these documents allows the policy makers an opportunity to review policies and goals that address long-term concerns and issues of the City and evaluate City services.

Operations Guide

The budget describes activities, services and functions carried out through departmental goals and objectives and continuation/enhancement of performance indicators. The document includes an organizational layout for the City and a three-year analysis on the levels of staffing.

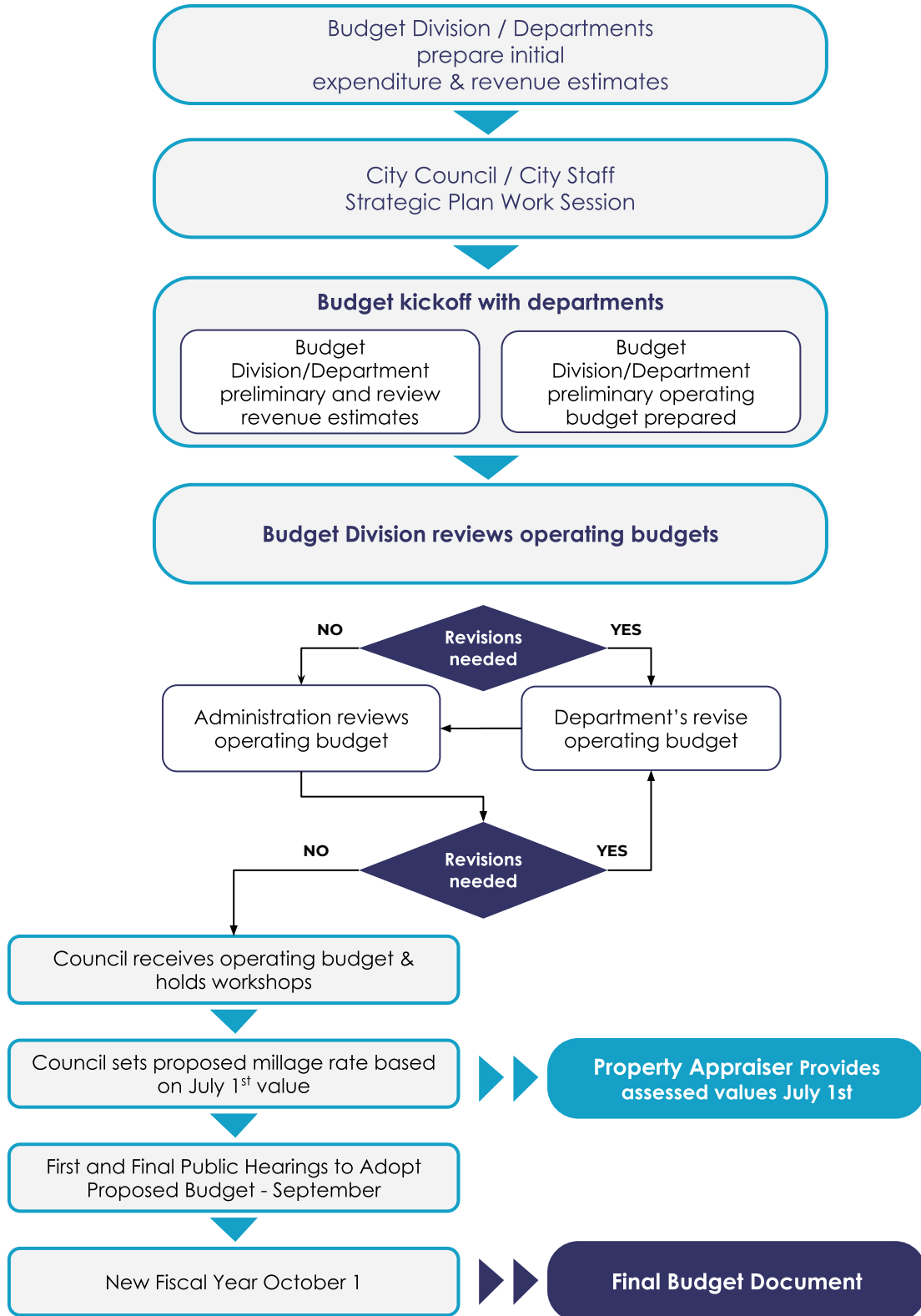
Financial Plan

The budget presents the City's fiscal resources through a process of needs analysis, service delivery priorities and contingency planning. The document includes the current and long-term debt obligations, list of major projects (including an asset improvement plan) and the basis of budgeting for all funds.

Communications Device

The budget seeks to communicate summary information, including an overview of significant budgetary issues, trends, and resource choices to a diverse audience. It describes the process for preparing, reviewing, and adopting the budget for the ensuing fiscal year. The document has been printed and formatted with the focus on ease of understanding to the layman.

Typical Budget Process



Budget Calendar

	FY 2024							FY 2025				
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
Budget Packages and Policy Guidelines sent to Departments	✓	✓										
City Council Workshops	✓					✓		✓				
Strategic Plan Update and Adoption			✓									
Department Preparation			✓									
Development of City Manager's Proposed Budget				✓	✓	✓	✓					
City Manager's Proposed Budget Presented to City Council							✓					
City Council Adopts Proposed Millage Rate							✓					
Host Town hall for Proposed Budget							✓					
Two public hearings held on proposed budget and millage									✓			
City Council Adopts FY 2025 Budget									✓			
Final Document Publication											✓	
Research Financial Trends and Develop FY 2026 -2030 Fiscal Forecast												✓

Budget Preparation, Adoption, and Amendment

The budget process and the levy of ad valorem taxes are governed by Florida Statutes Chapter 200 and City of Cape Coral Charter Article VII Chapter 7. The Statutes address the budget timetable from the point of initial presentation of a proposed budget and taxable value to the governing body. The timetable, public advertising requirements, and the two required public hearings to adopt the budget and to levy ad valorem taxes are statutory/charter requirements. Additionally, State Comptroller Regulations dictate a uniform accounting structure, which must be embodied in the budget and financial reporting.

The final budget document reflects a continuation of the managerial focus on both the budget process and the document itself. An outline of Cape Coral's process is presented below.

November – April

Strategic Planning Session

Budget Kickoff with City Council

Budget Division updates Fiscal Forecasts

Budget Division prepares and distributes Budget Guidelines

Departments update Asset Improvement Plan components and prepare operating budgets

May – June City Manager Review

City Manager reviews departmental requests and service level recommendations

Issues are discussed, resolved, and recommendations prepared for presentation to the City Council

Detailed analysis of budget is accomplished

Preliminary taxable value estimates provided by the Lee County Property Appraiser

July 1 – Certified Taxable Values

Certified taxable values for the determination of proposed ad valorem taxes are received from the Property Appraiser for all taxing districts setting the legal adoption timetable

July/August – Submittal of Proposed Budget and Establishment of Proposed Millage Rate

City Manager submits proposed operating budget to the City Council in late July

City Council establishes a proposed millage rate for all Cape Coral ad valorem taxes for the new Fiscal Year. Proposed ad valorem millage levies must be certified to the Property Appraiser by the City Council within thirty-five (35) days of presentation of assessed values, and public hearing dates must be set.

Late July

A Town Hall is held at City Council Chambers to provide the opportunity for the community to ask questions from Department Directors and learn about the proposed fiscal year budget

August

City Council Workshop(s) to discuss City Manager's Proposed Budget

Property Appraiser mails TRIM notices to all property owners

September – Public Hearings

The first public hearing is held within twenty-five days of the mailing of the TRIM notice. Tentative millage rates and operating budget are approved at the first public hearing.

The second public hearing is held within fifteen days following the first public hearing. Advertisement in the newspaper is required three to five days before the second public hearing. The advertisement must contain a summary of the budget, all millage rates, and tax increase percentages over the rolled back rate millage. The final budget and millage levies are adopted at the second public hearing.

November/December - Final Budget Document

Summary documents of the final approved budget are posted on the City's website. The final budget document is produced reflecting final program service information and dollars. Copies of the final document are made available for review by the media, taxpayers, and public interest groups at all libraries and at the City Clerk's office.

Six-Year Asset Management Program

The six-year Asset Management Program is updated annually at the same time as annual budget preparation, consisting of an adoptable one-year asset improvement program and a five-year forecast. Proposed funding sources are shown for each project. Revenue estimates for capital funding sources are projected for the five years of the program. A proposed update of the five-year Asset Management Program is presented during annual budget review. The proposed update is reviewed and modified by the departments. The first year of the updated Asset Management Program as modified is integrated into the proposed annual budget. When the final budget is adopted, the final update of the six-year Asset Management Program is produced.

Budget Amendment Policy

Florida law provides general guidelines regarding budget amendment policies. Appropriation of additional unanticipated revenue is also allowed by law in all fund categories for many types of revenue at public City Council meetings. The law allows appropriation increases of any nature to occur through a supplemental budget process requiring advertised public hearings. Cape Coral's budget amendment policy allows the maximum flexibility under Florida law. Budget amendments or transfers not requiring an increase in a fund total or department total are granted within guidelines to various levels of management. Formal legal appropriation by the City Council is at the department level for the general fund and at the fund level for all other funds in order to allow the degree of flexibility provided by the City policy.

Basis of Budgeting

Budgets for all funds are prepared on the modified accrual basis, which means it conforms to Generally Accepted Accounting Principles (GAAP) except for a few notable differences:

- Lease and financing proceeds are included as revenue
- Principal payments on debt are included as expenditures
- Cash outlay for both equipment and capital projects are included as expenditures
- Depreciation expense and other non-cash expenses such as Other Post-Employment Benefits (OPEB), amortization of bond premiums, and bond discounts are not included

These variances are necessitated to comply with state regulations requiring an appropriation for all activity. Within the Comprehensive Annual Financial Report (CAFR), there is a reconciliation of budget to GAAP.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

All governmental funds, expendable trust funds, and agency funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the balance sheet. The modified accrual basis of accounting is used by these fund types. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay current liabilities.

All proprietary funds, non-expendable trust funds and pension funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheets. The accrual basis of accounting is utilized by these fund types. Revenues are recorded when earned and expenses are recorded when the liability is incurred.

Financial Management Policies

On February 25, 1991, the City of Cape Coral adopted a comprehensive set of financial management policies in the areas of operating management, debt management, accounts management, financial planning, and economic resources. At various times, City Council and the Budget Review Committee have conducted thorough reviews of such policies as part of an ongoing process of economic and financial analysis as conducted by City staff. On November 2, 2022 the City of Cape Coral adopted an updated set of financial management policies effective September 30, 2022.

The City of Cape Coral Charter School Authority approved financial policies on June 13, 2023.



Budget Management

- Policy #1 **Structurally Balanced Budget.** The City of Cape Coral shall commit to and develop and maintain a structurally balanced budget, whereby current revenues equal current expenditures for the current and forecasted years, to support the high-quality services provided to our residents consistent with the needs of the City.
1. The City shall adopt a one-year budget pursuant to Chapter 166.241, Florida Statutes.
 2. The City shall prepare a one-year budget and a two-year forecast.
- Policy #2 **Revenue Estimates.** Revenue estimates for annual budget purposes should be conservative. In this light, General Fund revenues should be budgeted in the manner delineated below.
1. Property taxes shall be budgeted at 96% of the Property Appraiser's estimate as of July.
 2. The following revenue sources should be budgeted at 95% of the estimates either prepared by outside sources or the Financial Services Department:
 3. State shared revenues
 - 1) Franchise fees
 - 2) Public Service Tax
 - 3) 5 cent and 6 cent Gas Tax
- General Fund net revenues in excess of budget should be applied to the various categories of Fund Balance in accordance with Policy #21.
- Policy #3 **Expenditures.** Expenditures should be managed to create a positive cash balance (surplus) in each fund at the end of the fiscal year. Personnel Services budgets or salary savings shall not be transferred to fund operating, capital or other expenses except in the event of a declared emergency.
- Policy #4 **Revenues/Expenses.** The City will not fund recurring municipal services with reserve funds and/or other temporary or non-recurring revenue sources.
- Policy #5 **Fund Balances.** Fund balances shall be maintained at fiscally sound levels in all funds pursuant to Policy #22.
- Policy #6 **Fiscal Management.** The City will not commit itself to the full extent of its taxing authority.
- Policy #7 **Allocation of Overhead/Indirect Costs.** The City shall develop procedures for completing and administering a full cost allocation methodology to allocate administrative overhead costs to enterprise funds, special revenue funds, internal service funds, and when allowable, grants. Actual documented indirect costs associated with the operations of any other operating fund will be identified and accounted against the operations of those funds and be reimbursed to the General Fund through an indirect cost allocation model.
- Policy #8 **Cost Recovery.** All fee schedules and user charges should be reviewed and adjusted annually but, not more than every three years, to ensure that rates are equitable and cover the cost of the service or that portion of the cost deemed appropriate by the City. The following framework is recommended by the administration to be applied to user fees:
- Total Fee Support (90-100%)
- a. Enterprise Funds (Water/Sewer, Stormwater, Yacht Basin)
 - b. Building Code Fund
 - c. Lot Mowing
 - d. Parks & Recreation – Golf Course; Youth Program; Special Populations City Hall Food Program
- Moderate Fee Support (40-90%)

- e. Parks & Recreation – Athletics, Off-Site/Special Events, Four Freedoms, Yacht Club, Youth Center, Lake Kennedy and Rotino Senior Centers, Special Populations, Parking Program
- f. Development Services – Planning Fees

Minimum Fee Support (less than 40%)

- g. Parks & Recreation --Aquatics, Transportation, Environmental Recreation

Policy #9 The financial burden on the City's taxpayers must be minimized through systematic annual program reviews and evaluation aimed at improving the efficiency and effectiveness of City programs. As such, the annual budget will be based on a City-wide work program of goals, implemented by departmental goals and objectives.

Policy #10 **Asset Management Program.** The City will prepare a six-year asset improvements program annually consisting of the adoptable one-year asset improvement program and a five-year forecast. The asset improvements program will identify the source of funding for all projects, as well as the impact on future operating costs.

Policy #11 Revenue and expenditures for all operating funds should be projected for at least four years beyond the current budget.

Operating Management

Policy #12 The City shall adopt and maintain an investment policy.

Policy #13 The City shall adopt and maintain a grant management policy.

Policy #14 **Risk Management.** The City shall maintain adequate protection from loss due to property damage or liabilities of the City. The City will continue to be self-insured for a maximum of \$350,000 for each worker's compensation claim, \$100,000 for each general liability claim, and \$25,000 for each property damage claim. The City shall purchase excess commercial insurance. Each department director will ensure that safeguards are in place to minimize damage to personnel and property.

Policy #15 **Revenue Recovery.** City management is responsible for recovery of budgeted and non-ad valorem revenues as planned for in the budget. Management shall maintain adequate billing and claiming processes to effectively manage their accounts receivable systems in conformance with the fiscal plan and sound business principles.

Policy #16 The Director of Financial Services will develop and maintain written policies for the administration of such adjustments to service bills and payment plans for remittance of outstanding obligations as requested by customers, in compliance with existing ordinances and resolutions. Such policies will provide administrative authority to specific positions and parameters under which such authority should be exercised. Any exceptions to such policies must be approved, in writing, by the Financial Services Director or designee.

Policy #17 An allowance for uncollectible revenue (receivable), not including deferred or hardship accounts will be determined at the end of each fiscal year. The aging of the receivable will be based on the number of days from the billing general ledger date to the fiscal year end date. The allowance on all receivables with an aging of less than or equal to 120 days will be 1% of the receivable and for all receivables with an aging greater than 120 days will be 100%.

Policy #18 Annually, the City will write off all customer accounts, not including deferred or hardship accounts) that are deemed uncollectible. For purposes of this policy, uncollectible is defined as any account that is greater than or equal to 180 days delinquent from the date of the invoice. The write off amount will be removed from the allowance and the account receivables balances, thereby no longer impacting the City's financial reporting. All legal standing related to these accounts will remain in effect and collection efforts on these accounts will continue through the appropriate collection agency.

Any action to “write off” uncollectible accounts will be taken subordinate to and in compliance with outstanding bond resolutions or applicable ordinances.

Policy #19 The City’s role in social service funding should be supplemental (addressing special or unique local needs) to the basic responsibilities of regional agencies.

Policy #20 The Financial Services Director shall review the Financial Policies annually and include said policies annually as an exhibit to the annual budget ordinance for adoption.

Fund Balance

Policy #21 Fund balance is the difference between assets and liabilities reported in governmental funds in the Annual Comprehensive Financial Statements and are differentiated as follows:

Non-Spendable Fund Balance - Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as the long-term amount of loans, notes receivable and advances, as well as property acquired for resale.

Restricted Fund Balance - Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance - Amounts that can be used only for the specific purposes determined by a formal action of the City Council, the City’s highest level of decision-making authority. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally, which is by resolution.

Assigned Fund Balance – Portion that reflects a government’s intended use of resources. Such intent must be established by the Finance Director pursuant to the Financial Management Policies approved by City Council. Assigned fund balance also includes spendable fund balance amounts established by management of the City that are intended to be used for specific purposes that are neither considered restricted nor committed.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the General Fund. This classification represents a fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

Unrestricted Fund Balance – The total of committed fund balance, assigned fund balance, and unassigned fund balance.

Policy #22 General Fund fund balances shall be maintained in accordance with the following.

1. The City shall maintain a *Budget Stabilization Reserve* (BSR) in Committed Fund Balance of between 2 to 3 months of expenditures or 16.67% to 25%, with a goal of 3 months, of the General Fund operating expenditures, including fund transfers. The purpose of the reserve is to provide a method of insuring resources are available when budget shortfalls occur and of funding the reserve when revenue exceeds expectations.

- a. Funding the Budget Stabilization Reserve:

- 1) It is the City Council’s goal to achieve 3 months balance in the Budget Stabilization Reserve.

- 2) The City Manager shall prepare a plan for the City Council's approval to achieve the City Council's goal of 3 months within three (3) years of the use of the BSR and/or to achieve the City Council's goal of three (3) months reserve.
- b. Use of the Budget Stabilization Reserve –
 - 1) The BSR may be used to support the City's operations in the event of a major catastrophic event provided that the disaster reserve has been exhausted and Federal and State Funding have been applied for.
 - 2) The BSR may be used to fund recurring operating expenses for a limited period in the event of a significant economic downturn threatening the City's ability to provide services to the community.
 - 3) The maximum amount that can be used in any one year or successive years shall be 33% of the reserve.
- c. In no event shall the Budget Stabilization Reserve stay below 2 months or 16.67% of the annual operating budget including transfers for more than one year.
2. The City shall maintain the following additional committed reserves to provide resources for the purpose identified:
 - a. Disaster Reserve – \$8,000,000 – for the purpose of providing temporary resources in the event of a federally and/or state declared emergency and further used as a match for Federal and State Emergency Management Funds.
 - b. Land acquisition – Net balance of surplus property land sale proceeds and land acquisition or other expenditures approved by the City Council. Annual balance, if any, may be used for any one-time expenditures as approved by the City Council.
 - c. Hurricane Irma Federal and State Emergency Management Funds reimbursed to the City. Amount determined by receipt and/or award. Annual balance, if any, earmarked to support General Obligation Bond Parks & Recreation Projects or may be used for any one-time expenditures as approved by the City Council.
 - d. COVID Payment Reimbursements from the County. Amount determined by receipt. Annual balance, if any, earmarked to support General Obligation Bond Parks & Recreation Projects or may be used for any one expenditure as approved by the City Council.
3. Assigned Fund Balance shall include the annual amount of purchase order balances carried forward to the next year as well as the subsequent year's use of fund balance resources for one-time use as identified for specific purposes by the City Council and set forth in the annual budget and any amendments thereto.

Policy #23 Reserves for other major operating funds are as follows:

1. Water and Sewer Fund:
 - a. An operating reserve at least equal to 25% of the cost of operation and maintenance in the annual budget for the then current fiscal year.
 - b. Any surplus revenue in excess of this operating reserve minimum balance target is utilized to pay for all or a portion of the cost of capital projects.
 - c. An annual transfer to the Renewal and Replacement Fund equal to 5% of the prior fiscal year's gross revenues (not cumulative).
 - d. After deposit, surplus Renewal and Replacement funds above the Renewal and Replacement Fund Requirement are available to fund capital projects and these funds are used for this purpose in each year.
2. Stormwater Fund:

A renewal and replacement reserve shall be maintained at a minimum of 25% of operating expenses.

3. Yacht Basin:

A renewal and replacement reserve with a minimum of 25% of operating expenses.

4. Risk Management Fund:

- a. The City shall maintain reserves for worker's compensation in accordance with actuarial values established by an actuary on an annual basis.
- b. The City shall maintain reserves for property liability and general liability in sufficient amounts to support the claims liability pursuant to an actuarial study on an annual basis.

5. Fire Services Fund:

The Fire Services Fund shall maintain a restricted fund balance at the same percentage or months of operating expenditures as the General Fund.

Policy #24 Spending order of fund balances – restricted amounts shall be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Policy #25 Annual review and determination of fund balance policy – The Financial Services Department shall review, as a part of the annual budget adoption process, the amounts of restricted, committed, assigned, non-spendable and the level of unassigned fund balance shall be determined during this process.

Debt and Treasury Management

Policy #26 The City will develop and maintain a Debt Management Policy.

Policy #27 An annual report of the City's debt position will be provided to the City Council.

Policy #28 The City will annually review the Capital Improvements Element of the Comprehensive Plan to ensure consistency with the six-year capital improvement program.

Policy #29 The City will continue to finance its capital improvements with current revenue ("pay as you go" financing) to the extent current revenues meet current capital improvement needs.

Policy #30 The City will not issue tax or revenue anticipation notes to fund governmental operations.

Policy #31 The City will not issue bond or revenue anticipation notes for a period longer than needed to secure permanent financing.

Policy #32 The City will maintain debt service ratios at levels necessary to be in compliance with bond requirements.

Accounts Management

Policy #33 Accounting systems shall be maintained to facilitate financial reporting in conformity with generally accepted accounting principles promulgated by the Government Accounting Standards Board, American Institute of Certified Public Accountants and State Uniform Accounting System.

Policy #34 An annual audit shall be prepared pursuant to Chapter 218.39, Florida Statutes.

Policy #35 Financial systems shall be maintained in a manner that provides for the timely monitoring of expenditures, revenues, performance, and receivables/billing status on an ongoing basis.

Policy #36 The City should annually seek the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award.

Economic Resources

Policy #37 The City should diversify and expand its economic base to provide relief to the homeowner from the most significant share of the tax burden and to protect the community against economic downturns. This effort should include the attraction of new businesses, retaining existing businesses, enticement of new residents, and expansion of visitor attraction.

Policy #38 The City should encourage economic development initiatives that provide growth in the tax base and employment for City residents as a priority and in the County and region as a second priority.

Long Range Financial Plan

The City of Cape Coral's sound financial condition is evidenced by strong reviews and ratings from Moody's, Fitch, and Standard and Poor's. The rating agencies have recognized the City's sound financial condition and successful implementation of a comprehensive financial management system that emphasizes policy compliance, long-range forecasting and planning, managed growth, economic diversification and protection of reserves. The Annual Budget offers several recommendations as key elements of a financial action plan, which can be implemented to help strategically position the City through the decade.

The FY 2025-2029 Budget includes:

- Strategic budgeting
- Financial policies review
- Long-range financial capacity updates and coordination with economic development efforts
- Cost of services in business-unit (cost center) based form

All the aforementioned recommendations represent diverse approaches that are integral components of sound financial planning. The financial action plan delineated below builds on the solid foundation in place and serves to manage, enhance and maximize strategic opportunities through this decade.

Actions and Status

1. Review and refine, where appropriate, the City's comprehensive set of financial management policies and long-range financial capacity. This effort should incorporate expenditure and revenue structure reviews as well as their relationship with the City's Comprehensive Plan and economic diversification efforts.

Status: Adopted February 1991. The policies have been amended periodically with the most recent having been in November 2022 through Resolution 210-22.

2. Implement the strategic planning process whereby the City will make decisions about future outcomes, how outcomes are to be accomplished and how success is to be measured and evaluated.

Status: Updated Strategic Plan elements were adopted by City Council November 2, 2022.

3. Enhance the City's budgeting process through (a) refinement of results-oriented performance measures emanating from the strategic planning process; (b) review of the City's core level of services and decision packages above that level based on available revenues; (c) provisions for managers to have maximum flexibility to re-evaluate operations and propose adjustments to future staffing and service levels; and (d) review of cost center goals with plans to reduce general fund subsidies and redirecting revenues in excess of goals back into their respective programs.

Status: Performance measures are part of the formal budget document. Continue with on-going annual review of core services and cost center goals of cost recovery through program fees.

4. Continue multi-year forecasting of major funds.

Status: The City contracts with an outside consultant for a multi-year financial model for the General Fund as well as the Water and Sewer Operating Fund. The General Fund focus has been on achieving economic sustainability through revenue diversification. A primary focus of the Water and Sewer Operating Fund is ensuring adequate revenue is generated to meet debt covenant requirements while providing funding for on-going operations and major capital maintenance projects. The Stormwater Fund cost recovery study includes a five-year forecast, which is the basis upon which rate recommendations are made.

Status: Minor funds are reviewed by internal staff.

5. Continue implementation of targeted competition for delivery of city services process, whereby the public and private sectors compete for service delivery.

Status: Programs are evaluated annually. Street sweeping, canal dredging, and peppertree removal continue to be outsourced. Other outsourced services include median maintenance and grounds maintenance of all City facilities with the exception of athletic fields and the golf course.



Fund Descriptions

Governmental accounting systems should be organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities, identified as funds, based upon the purposes for which they are to be spent and the means by which spending activities are legally controlled. Governmental units should establish and maintain those funds as required by law and with sound financial administration. Individual funds are classified into three broad categories: Governmental, Proprietary, and Fiduciary.

Governmental Fund Types

Governmental Fund Types are subdivided into four sections: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

General Fund - Accounts for all financial resources, except those required to be accounted for in another fund. The General Fund of a government unit serves as the primary reporting vehicle for current government operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund.

Special Revenue Funds - Account for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes.

Debt Service Funds - Account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds - Account for financial resources to be used for the acquisition or construction of major capital facilities, vehicles, or equipment.

Proprietary Fund Types

Proprietary Fund Types are subdivided into two sections: Enterprise Funds and Internal Service Funds.

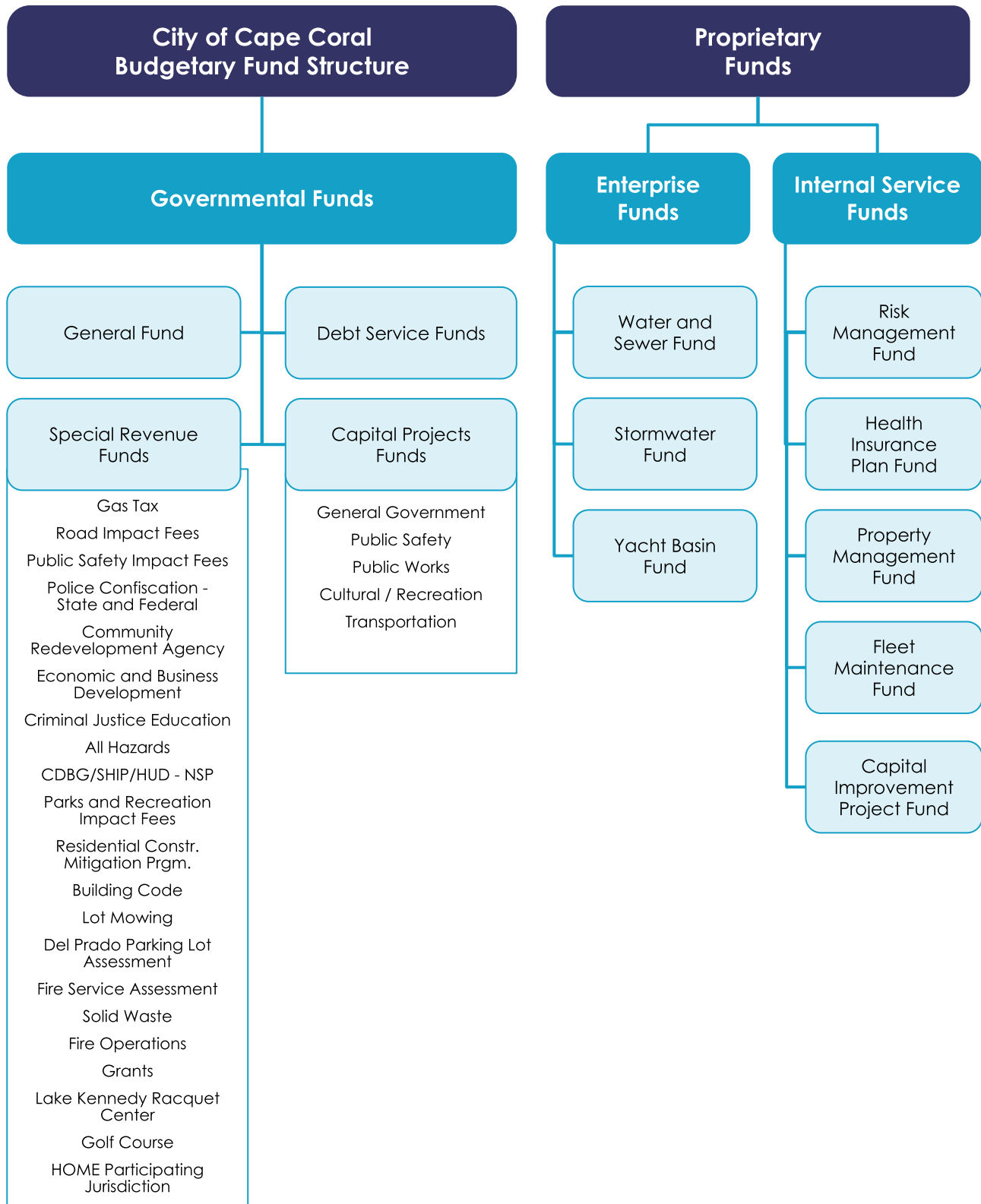
Enterprise Funds - Account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, on a cost reimbursement basis.

Fiduciary Fund Types

The City of Cape Coral does not budget for trust or agency funds.

Fund Structure



Department and Fund Relationship

Department and Division	FUND GROUP				
	General	Special Revenue	Capital Projects	Enterprise	Internal Service
City Council	\$				
City Attorney	\$				
City Auditor	\$				
City Manager	\$	\$	\$	\$	\$
City Clerk	\$	\$			
Development Services	\$	\$	\$	\$	
Emergency Management & Resilience		\$			
Financial Services	\$	\$		\$	\$
Fire	\$	\$	\$		
Human Resources	\$				\$
Information Technology	\$			\$	
Parks and Recreation	\$	\$	\$	\$	
Police	\$	\$	\$		
Public Works	\$	\$	\$	\$	\$
Utilities				\$	
Government Services	\$	\$	\$	\$	\$



CITY MANAGER PROPOSED BUDGET

OUR BUDGET PROCESS

BUDGET KICKOFF – December 1, 2023

Asset Management Program (AMP) Submissions – Closed January 12, 2024

Budget Retreat January 18th - 19th, 2024

Payroll Submissions Closed on February 2, 2024

Operating Submissions Closed February 26, 2024

Budget Retreat June 6th and 7th, 2024



Official Start of Budget Season

This marked the beginning of the development phase for the FY 2025 - 2029 Budget with our primary focus on FY 2025. Payroll projections were updated by Budget Staff and the AMP was submitted for review and upload.

The FY 2025 Proposed Budget reflects the discussions held at both budget retreats and supports the Strategic Plan.

Highlights:

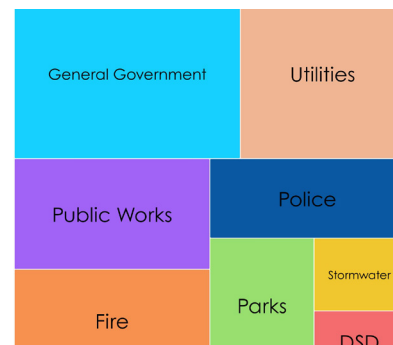
FY 2024 Adopted Budget – \$1,095,678,548

FY 2024 Adopted General Fund Budget – \$228,269,306

FY 2025 Proposed City Budget – \$984,115,107

FY 2025 Proposed General Fund Budget – \$242,115,123

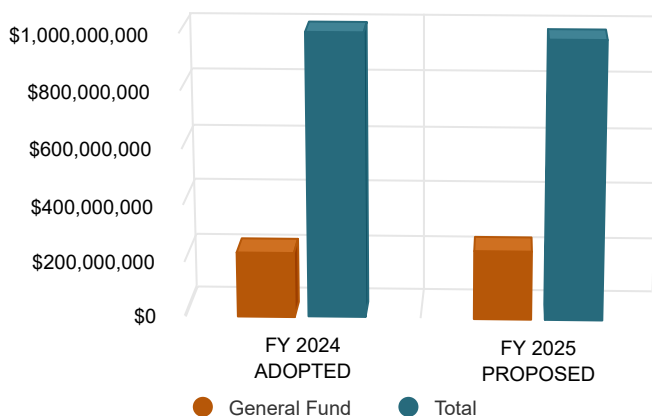
CITY DEPARTMENTS



Fund changes in FY 2025:

- The Golf Course moved from the General Fund to a Special Revenue Fund
- Lake Kennedy Racquet Center moved from the General Fund to a Special Revenue Fund
- All Hazards moved from the Fire Department to the Department of Emergency Management & Resilience
- The Capital Project Management Office moved out of the City Manager Department to the Public Works Department
- The HOME Investment Partnership Fund was added to the Special Revenue Funds

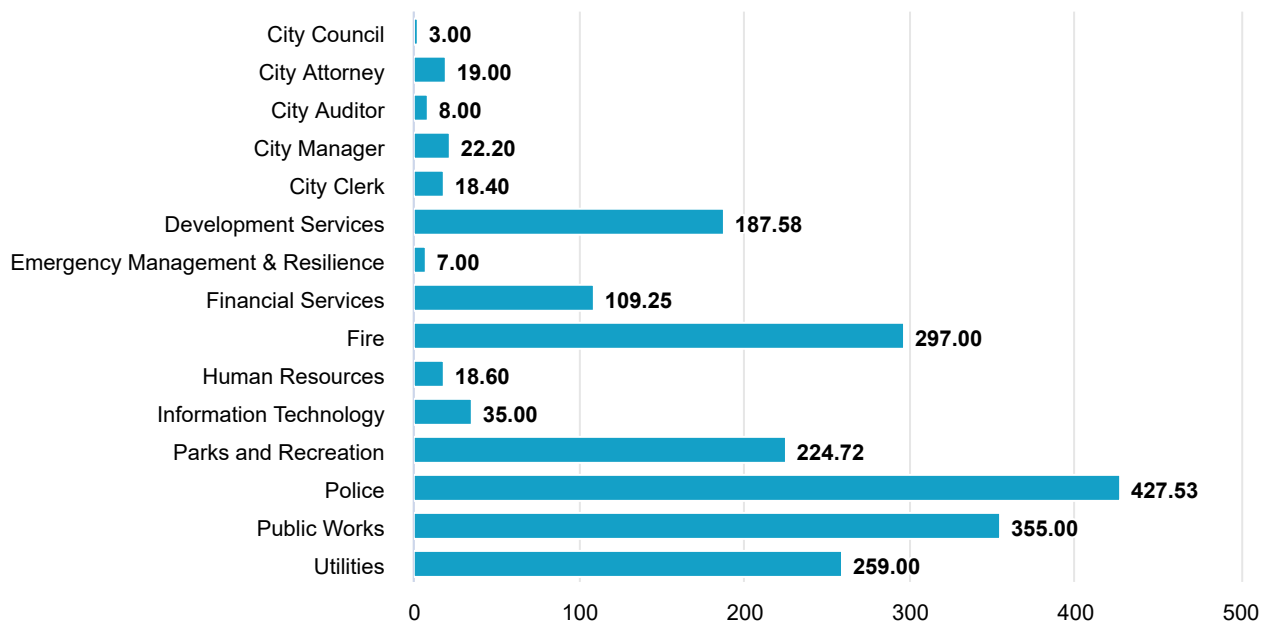
Year over Year Budget



Financial Highlights

Staffing Update

Department	FY 2023 Amended	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
City Council	3.00	3.00	3.00	3.00	3.00	3.00
City Attorney	14.00	13.00	13.00	19.00	19.00	19.00
City Auditor	6.00	6.00	6.00	8.00	8.00	8.00
City Manager	39.20	41.20	41.20	22.20	22.20	22.20
City Clerk	16.40	16.40	18.40	18.40	18.40	18.40
Development Services	186.58	188.58	186.58	187.58	187.58	187.58
Emergency Management & Resilience	-	-	-	7.00	7.00	7.00
Financial Services	105.25	109.25	109.25	109.25	109.25	109.25
Fire	278.00	289.00	293.00	297.00	301.00	301.00
Human Resources	18.60	18.60	18.60	18.60	18.60	18.60
Information Technology	31.00	31.00	31.00	35.00	35.00	35.00
Parks and Recreation	252.26	227.96	221.28	224.72	224.72	224.72
Police	404.53	415.53	415.53	427.53	427.53	427.53
Public Works	291.00	310.00	321.00	355.00	362.00	368.00
Utilities	241.00	249.00	247.00	259.00	262.00	262.00
Subtotal City Departments	1,886.81	1,918.51	1,924.83	1,991.27	2,005.27	2,011.27
Charter School Authority	356.50	376.00	376.00	364.25	364.25	364.25
CRA	2.00	2.00	5.00	5.00	5.00	5.00
Total City	2,245.31	2,296.51	2,305.83	2,360.52	2,374.52	2,380.52



Staffing Update

Who's joining our team

CITY ATTORNEY – 6

General Fund – 1 Administrative Clerk, 1 Assistant City Attorney II, 1 City Attorney Office Manager, 1 Police Legal Advisor/Assistant City Attorney, 1 Senior Assistant City Attorney, 1 Senior Paralegal

CITY AUDITOR – 2

General Fund – 2 Internal Auditors

CITY MANAGER - 1

General Fund – 1 Web Specialist

DEVELOPMENT SERVICES – 1

General Fund – 1 Research Specialist

FIRE – 10

Fire Operations – 5 Fire Fighters, 3 Fire Engineers/Drivers, 1 Fire Safety Educator, 1 Grant Coordinator/Writer

INFORMATION TECHNOLOGY SERVICES – 4

General Fund – 1 Associate Network/Security Administrator, 1 Geographic Information System (GIS) Applications Specialist, 1 IT Systems Administrator, 1 Technician Supervisor

PARKS AND RECREATION – 3.44

General Fund – 1 Geographic Information System (GIS) Applications Specialist, 0.20 Contract Athletic Assistant II, 1.10 Contract Center Attendant, 1.14 Contract Site Leader

POLICE – 12

General Fund – 1 911 Operator, 1 Crime Analyst, 1 Customer Service Representative, 1 IT Systems Administrator, 6 Investigative Police Officers, 1 Community Services Police Officer, 1 Patrol Police Officer

PUBLIC WORKS – 15

Fleet Maintenance Fund – 1 Fleet Coordinator, 1 Fleet Supervisor

Property Management Fund – 1 Customer Service Representative

Solid Waste Fund – 2 Solid Waste Inspectors

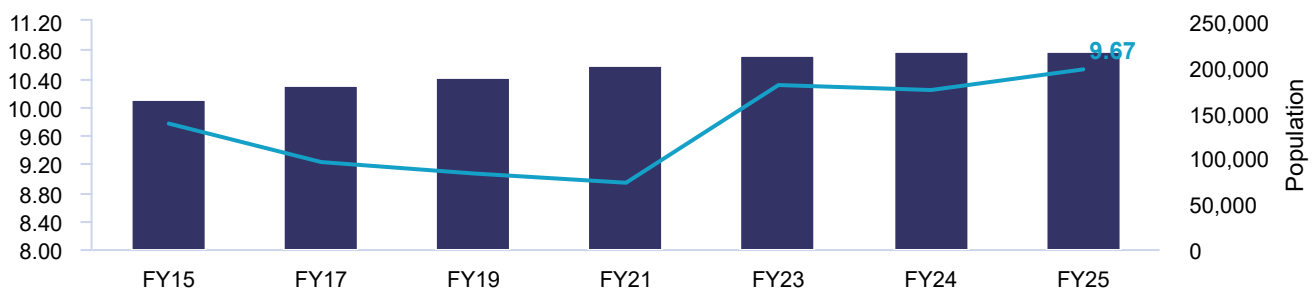
Stormwater Fund – 1 Environmental Data Coordinator, Pipe Crew (1 Crew Coordinator, 1 Senior Equipment Operator, 1 Equipment Operator, 1 Laborer), Swale Crew (1 Crew Coordinator, 1 Senior Equipment Operator, 1 Equipment Operator, 1 Laborer), 1 Project Manager

UTILITIES – 12

Water and Sewer Fund – 1 Compliance and Safety Officer, 2 Field Supervisors, 1 Instrumentation Technician, 1 Maintenance Supervisor, 1 Plant Electrician, 2 Senior Utilities Technicians, 1 Utilities Programmer Operator, 1 Utilities Technician, 2 Water Production Operator Trainees

Teamwork makes the dream work

Full Time Equivalent Trend



Financial Highlights

Staffing Changes

FY 2024 Amended

Fund	Dept	Position	FTE
General	City Attorney	Budget Impact - Reclassed Legal Administrative Assistant to Executive Assistant	-
General	City Attorney	Budget Impact - Reclassed Legal Secretary to Administrative Assistant	-
General	City Attorney	Budget Impact - Reclassed Legal Secretary to Senior Administrative Assistant	-
General	City Attorney	Budget Impact - Reclassed Assistant City Attorney III to Assistant City Attorney I	-
General	City Clerk	Moved Licensing Division from DSD	2.00
General	City Manager	Budget Impact - Reclassed Project Manager to Senior Project Manager	-
General	City Manager	Budget Impact - Reclassed Senior Construction Inspector to Chief Engineering Inspector	-
General	Development Services	Budget Impact - Reclassed Project Manager to Senior Project Manager	-
General	Development Services	Moved Licensing Division to City Clerk	(2.00)
General	Human Resources	Budget Impact - Reclassed Training and Development Specialist to Coordinator	-
General	Parks and Recreation	Moved contract and full-time Custodian positions to Property Management	(6.18)
General	Parks and Recreation	Budget Impact - Reclassed Golf Course Maintenance Specialist to Crew Coordinator	-
General	Parks and Recreation	Budget Impact - Reclassed Sr Groundskeeper to Chemical Specialist	-
General	Parks and Recreation	Budget Impact - Reclassed contract Lift/Lock Attendant to positions for Yellow Fever Creek	-
General	Parks and Recreation	Budget Impact - Reclassed Restaurant Supervisor to Senior Recreation Specialist	-
General	Parks and Recreation	Moved Equipment Mechanic to Fleet	(1.00)
General	Police	Budget Impact - Reclassed Police Officer to Police Sergeant	-
General	Public Works	Budget Impact - Reclassed Senior Construction Inspector to Construction Inspector	-
Total Changes General Fund			(7.18)
CRA	CRA	Code Compliance Officer	1.00
CRA	CRA	Field Technician	1.00
CRA	CRA	Laborer	1.00
Fire Operations	Fire	Fire Inspectors	3.00
Fire Operations	Fire	Fire Plans Examiner	1.00
Fire Operations	Public Works	Budget Impact - Reclassed Project Manager to Senior Project Manager	-
Fleet Maint.	Public Works	Moved Equipment Mechanic from Golf Course	1.00
Property Mgmt.	Public Works	Reclassified contract Custodial Workers to full-time Custodians	1.82
Property Mgmt.	Public Works	Moved Custodians from General Fund, Stormwater and Water & Sewer	9.18
Stormwater	Public Works	Moved Custodian to Property Management	(1.00)
Stormwater	Public Works	Budget Impact - Reclassed Laborer to Customer Service Representative	-
Stormwater	Public Works	Budget Impact - Reclassed Equipment Operator to Senior Equipment Operator	-
Water and Sewer	Public Works	Budget Impact - Reclassed Project Manager to Senior Project Manager	-
Water and Sewer	Utilities	Moved Custodians to Property Management	(2.00)
Yacht Basin	Parks and Recreation	Reinstated a contract Dock Worker for Rosen Marina	0.50
Total Changes All Funds			9.32

Financial Highlights

FY 2025 Proposed

Fund	Dept	Position	FTE
General	City Attorney	Administrative Clerk	1.00
General	City Attorney	Assistant City Attorney II	1.00
General	City Attorney	City Attorney Office Manager	1.00
General	City Attorney	Senior Paralegal	1.00
General	City Attorney	Police Legal Advisor/Assistant City Attorney	1.00
General	City Attorney	Senior Assistant Attorney	1.00
General	City Auditor	Internal Auditors	2.00
General	City Manager	Web Specialist	1.00
General	Development Services	Research Specialist	1.00
General	Information Technology	Associate Network/Security Administrator	1.00
General	Information Technology	IT Systems Administrator	1.00
General	Information Technology	Technician Supervisor	1.00
General	Information Technology	GIS Applications Specialist	1.00
General	Parks and Recreation	GIS Specialist	1.00
General	Parks and Recreation	Contract positions for additional programming at Faith Presbyterian	2.44
General	Police	IT Systems Administrator	1.00
General	Police	Crime Analyst	1.00
General	Police	Customer Service Representative	1.00
General	Police	911 Operator	1.00
General	Police	Police Officers	8.00
Total Change General Fund			29.44
All Hazards	Emergency Management & Resilience	Reclassified Capital Improvements Director to Emergency Management & Resilience Director	1.00
All Hazards	Emergency Management & Resilience	Moved Emergency Management & Resilience from Fire Department	5.00
All Hazards	Emergency Management & Resilience	Added a Grant Coordinator/Writer	1.00
All Hazards	Fire	Moved Community Risk Reduction Specialist to Fire Operations	(1.00)
All Hazards	Fire	Moved Emergency Management to Department of Emergency Management & Resilience	(5.00)
Capital Improv.	City Manager	Reclassified Capital Improvements Director to Emergency Management & Resilience Director	(1.00)
Charter School	Oasis Elementary North	Reduced Secretary	(1.00)
Charter School	Oasis Elementary South	Reduced Speech-Language Pathologist	(1.00)
Charter School	Oasis High	Reduced Secretary	(1.00)
Charter School	Oasis High	Reduced Paraprofessional I	(1.00)
Charter School	Oasis High	Reduced Teacher	(2.75)
Charter School	Oasis Middle	Reduced Dean of Students	(1.00)
Charter School	Oasis Middle	Reduced Receptionist	(1.00)
Charter School	Oasis Middle	Reduced Secretary	(1.00)
Charter School	Oasis Middle	Reduced Teacher	(1.00)
Charter School	Oasis Middle	Reduced Paraprofessional II	(1.00)
Fire Operations	Fire	Fire Fighters	5.00
Fire Operations	Fire	Fire Safety Educator	1.00
Fire Operations	Fire	Moved Community Risk Reduction Specialist from All Hazards	1.00
Fire Operations	Fire	Fire Engineer/Driver	3.00
Fleet Maint	Public Works	Fleet Coordinator	1.00
Fleet Maint	Public Works	Fleet Supervisor	1.00
Property Mgmt	Public Works	Customer Service Representative	1.00
Solid Waste	Public Works	Solid Waste Inspectors	2.00
Stormwater	Public Works	Environmental Data Coordinator	1.00
Stormwater	Public Works	Project Manager	1.00

Budget Overview

Financial Highlights

Stormwater	Public Works	Pipe Crew - Crew Coordinator, Senior Equipment Operator, Equipment Operator, Laborer	4.00
Stormwater	Public Works	Swale Crew - Crew Coordinator, Senior Equipment Operator, Equipment Operator, Laborer	4.00
Water & Sewer	Utilities	Utilities Field Supervisor	2.00
Water & Sewer	Utilities	Senior Utilities Technician	2.00
Water & Sewer	Utilities	Utilities Technician	1.00
Water & Sewer	Utilities	Water Production Operator Trainees	2.00
Water & Sewer	Utilities	Instrumentation Technician	1.00
Water & Sewer	Utilities	Compliance and Safety Officer	1.00
Water & Sewer	Utilities	Utilities Program Operator	1.00
Water & Sewer	Utilities	Maintenance Supervisor	1.00
Water & Sewer	Utilities	Plant Electrician	1.00
Total Changes All Funds			54.69

FY 2026 Forecast

Fund	Dept	Position	FTE
Fire Operations	Fire	Fire Fighters	4.00
Solid Waste	Public Works	Solid Waste Inspectors	1.00
Stormwater	Public Works	Crew Coordinator	1.00
Stormwater	Public Works	Laborer	1.00
Stormwater	Public Works	Swale Crew - Crew Coordinator, Senior Equipment Operator, Equipment Operator, Laborer	4.00
Water & Sewer	Utilities	Utilities Field Supervisor	1.00
Water & Sewer	Utilities	Senior Utilities Technician	1.00
Water & Sewer	Utilities	Utilities Technician	1.00
Total Changes All Funds			14.00

FY 2027 Forecast

Fund	Dept	Position	FTE
Stormwater	Public Works	Pipe Crew - Crew Coordinator, Senior Equipment Operator, Equipment Operator, Laborer	4.00
Stormwater	Public Works	Senior Equipment Operator	1.00
Stormwater	Public Works	Equipment Operator	1.00
Total Changes All Funds			6.00

Budget Timeline

FY 2025 Budget Season

What to get ready for

JUNE		JUNE						
June 1	Preliminary Property Value	S	M	T	W	T	F	S
June 6-7	City Council Summer Retreat							1
		2	3	4	5	6	7	8
		9	10	11	12	13	14	15
		16	17	18	19	20	21	22
		23	24	25	26	27	28	29
		30						

JULY		JULY						
July 1	Certified Taxable Property Value from Property Appraiser	S	M	T	W	T	F	S
July 18-19	Distribute City Manager's Proposed Budget		1	2	3	4	5	6
July 24	Ordinance Setting Proposed Millage Rate's & Public Hearing Dates	7	8	9	10	11	12	13
July 24	Resolution for Lot Mowing, Stormwater & Fire Service Assessments	14	15	16	17	18	19	20
July 25	Town Hall Meeting	21	22	23	24	25	26	27
		28	29	30	31			

AUGUST		AUGUST						
Aug 6	Budget Workshop #1	S	M	T	W	T	F	S
Aug 7	Budget Amendment #3 Introduction					1	2	3
Aug 13	Budget Workshop #2	4	5	6	7	8	9	10
Aug 20	Budget Workshop #3, if necessary	11	12	13	14	15	16	17
Aug 21	Budget Amendment #3 Public Hearing	18	19	20	21	22	23	24
		25	26	27	28	29	30	31

SEPTEMBER		SEPTEMBER						
Sept 12	Public Hearing dates 2 weeks apart Set Tentative Millage and Budget	S	M	T	W	T	F	S
Sept 22-24	TRIM Newspaper Ad as Required	1	2	3	4	5	6	7
Sept 26	Public Hearing dates 2 weeks apart Set Final Millage and Budget	8	9	10	11	12	13	14
		15	16	17	18	19	20	21
		22	23	24	25	26	27	28
		29	30					

Financial Highlights

Summary of Our Funds

Fund	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed
General Fund				
Revenue	\$ 242,981,276	\$ 226,019,306	\$ 225,800,762	\$ 242,115,123
Expense	299,010,518	228,269,306	261,509,653	242,115,123
Surplus/(Deficit)	\$ (56,029,242)	\$ (2,250,000)	\$ (35,708,891)	\$ -
Use of Fund Balance	\$ 56,029,242	\$ 2,250,000	\$ 35,708,891	\$ -
Special Revenue Funds				
Revenue	\$ 170,556,692	\$ 160,462,266	\$ 168,098,924	\$ 169,173,038
Expense	147,724,847	186,780,982	208,647,995	180,104,384
Surplus/(Deficit)	\$ 22,831,845	\$ (26,318,716)	\$ (40,549,071)	\$ (10,931,346)
Use of Fund Balance	\$ (22,831,845)	\$ 26,318,716	\$ 40,549,071	\$ 10,931,346
Enterprise Funds				
Revenue	\$ 539,721,729	\$ 465,674,369	\$ 470,774,401	\$ 352,731,487
Expense	529,886,402	472,319,718	489,610,703	370,418,755
Surplus/(Deficit)	\$ 9,835,327	\$ (6,645,349)	\$ (18,836,302)	\$ (17,687,268)
Use of Fund Balance	\$ (9,835,327)	\$ 6,645,349	\$ 18,836,302	\$ 17,687,268
Internal Service Funds				
Revenue	\$ 67,150,552	\$ 68,420,999	\$ 68,927,648	\$ 75,495,762
Expense	57,792,167	68,420,999	69,334,105	75,495,762
Surplus/(Deficit)	\$ 9,358,385	\$ -	\$ (406,457)	\$ -
Use of Fund Balance	\$ (9,358,385)	\$ -	\$ 406,457	\$ -
Capital Project Funds				
Revenue	\$ 66,920,310	\$ 68,849,935	\$ 93,142,398	\$ 52,462,985
Expense	31,461,988	68,849,935	93,257,492	52,462,985
Surplus/(Deficit)	\$ 35,458,322	\$ -	\$ (115,094)	\$ -
Use of Fund Balance	\$ (35,458,322)	\$ -	\$ 115,094	\$ -
Debt Service Funds				
Revenue	\$ 19,839,049	\$ 24,031,651	\$ 24,031,651	\$ 28,346,598
Expense	24,212,848	24,031,651	24,031,651	28,346,598
Surplus/(Deficit)	\$ (4,373,799)	\$ -	\$ -	\$ -
Use of Fund Balance	\$ 4,373,799	\$ -	\$ -	\$ -
Charter Schools				
Revenue	\$ 35,751,250	\$ 33,644,608	\$ 33,644,608	\$ 35,171,500
Expense	31,157,465	47,005,957	47,716,478	35,171,500
Surplus/(Deficit)	\$ 4,593,785	\$ (13,361,349)	\$ (14,071,870)	\$ -
Use of Fund Balance	\$ (4,593,785)	\$ 13,361,349	\$ 14,071,870	\$ -

Financial Highlights

Summary of Our Funds

	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
General Fund				
Revenue	\$ 251,980,931	\$ 264,801,811	\$ 278,771,572	\$ 290,578,584
Expense	251,980,931	264,801,811	278,771,572	290,578,584
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds				
Revenue	\$ 170,580,909	\$ 182,927,890	\$ 198,760,947	\$ 202,428,976
Expense	183,068,674	190,157,984	203,282,029	204,309,299
Surplus/(Deficit)	\$ (12,487,765)	\$ (7,230,094)	\$ (4,521,082)	\$ (1,880,323)
Use of Fund Balance	\$ 12,487,765	\$ 7,230,094	\$ 4,521,082	\$ 1,880,323
Enterprise Funds				
Revenue	\$ 405,690,594	\$ 781,259,137	\$ 393,038,121	\$ 695,106,113
Expense	412,769,267	789,254,702	401,777,229	702,500,110
Surplus/(Deficit)	\$ (7,078,673)	\$ (7,995,565)	\$ (8,739,108)	\$ (7,393,997)
Use of Fund Balance	\$ 7,078,673	\$ 7,995,565	\$ 8,739,108	\$ 7,393,997
Internal Service Funds				
Revenue	\$ 156,777,919	\$ 86,124,803	\$ 91,870,260	\$ 98,448,342
Expense	156,777,919	87,166,979	93,307,652	99,797,820
Surplus/(Deficit)	\$ -	\$ (1,042,176)	\$ (1,437,392)	\$ (1,349,478)
Use of Fund Balance	\$ -	\$ 1,042,176	\$ 1,437,392	\$ 1,349,478
Capital Project Funds				
Revenue	\$ 81,216,569	\$ 63,578,054	\$ 39,990,470	\$ 35,678,411
Expense	81,216,569	63,578,054	39,990,470	35,678,411
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Debt Service Funds				
Revenue	\$ 32,168,049	\$ 37,303,898	\$ 40,673,150	\$ 39,410,088
Expense	32,168,049	37,303,898	40,673,150	39,410,088
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Charter Schools				
Revenue	\$ 36,629,447	\$ 38,350,276	\$ 38,350,276	\$ 38,350,276
Expense	36,629,447	38,350,276	38,350,276	38,350,276
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -

Financial Highlights

Budget Highlights & Summary Schedules

The table below provides a summary of the total budget for all funds for Fiscal Years 2024-2027. The FY 2025 Budget is \$984,115,107 million and includes \$242,115,123 million for General Fund Expenditures.

Fund Type	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund	\$ 228,269,306	\$ 261,509,653	\$ 242,115,123	\$ 251,980,931	\$ 264,801,811
Special Revenue Funds	186,780,982	208,647,995	180,104,384	183,068,674	190,157,984
Debt Service Fund	24,031,651	24,031,651	28,346,598	32,168,049	37,303,898
Capital Projects Funds	68,849,935	93,257,492	52,462,985	81,216,569	63,578,054
Enterprise Funds	472,319,718	489,610,703	370,418,755	412,769,267	789,254,702
Internal Service Funds	68,420,999	69,334,105	75,495,762	156,777,919	87,166,979
Charter School Funds	47,005,957	47,716,478	35,171,500	36,629,447	38,350,276
Total	\$ 1,095,678,548	\$ 1,194,108,077	\$ 984,115,107	\$ 1,154,610,856	\$ 1,470,613,704

The table below provides an overview by General Fund department for all funds for Fiscal Years 2024-2027

Department	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
City Council	\$ 994,698	\$ 994,698	\$ 1,390,332	\$ 1,431,774	\$ 1,474,465
City Manager	3,136,968	3,136,968	3,498,749	3,611,008	3,728,528
City Auditor	1,138,874	1,138,874	1,454,530	1,454,875	1,505,865
Financial Services	4,551,159	4,577,203	4,810,036	4,992,747	5,180,535
City Clerk	1,766,036	1,766,036	2,048,709	2,132,050	2,219,209
Human Resources	2,181,803	2,211,803	2,587,930	2,673,947	2,857,203
City Attorney	2,587,918	2,704,168	3,757,066	3,744,297	3,903,137
Information Technology	11,979,600	12,374,146	12,169,664	12,755,486	13,628,009
Government Services	71,175,099	83,879,744	70,957,442	77,703,603	86,031,396
Police	69,274,664	70,373,888	70,839,682	73,777,686	75,548,699
Development Services	7,784,856	7,879,628	7,821,720	8,105,349	8,450,387
Public Works	22,826,415	23,969,171	24,304,953	27,256,475	28,197,433
Parks and Recreation	28,871,216	46,503,326	36,474,310	32,341,634	32,076,945
Total	\$ 228,269,306	\$ 261,509,653	\$ 242,115,123	\$ 251,980,931	\$ 264,801,811

Budget Highlights & Summary Schedules

The following tables provide a summary of the budget on an expenditure category basis for all funds and the General fund respectively:

All Funds

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 240,179,745	\$ 265,654,466	\$ 266,830,417	\$ 276,439,429	\$ 287,895,488	\$ 299,313,555
Operating	258,543,120	246,165,647	281,785,189	274,861,838	288,786,683	293,183,906
Capital/Infrastructure	99,473,255	316,997,068	345,836,289	175,920,364	308,114,155	571,652,368
Debt Service	79,125,664	80,834,379	80,834,379	106,978,752	117,491,750	127,504,976
Other/Transfers Out	443,924,451	160,565,688	188,963,054	127,874,475	127,202,686	146,959,773
Subtotal	\$ 1,121,246,235	\$ 1,070,217,248	\$ 1,164,249,328	\$ 962,074,858	\$ 1,129,490,762	\$ 1,438,614,578
Reserves	-	25,461,300	29,858,749	22,040,249	25,120,094	31,999,126
Total	\$ 1,121,246,235	\$ 1,095,678,548	\$ 1,194,108,077	\$ 984,115,107	\$ 1,154,610,856	\$ 1,470,613,704

General Fund

Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 112,252,230	\$ 121,983,135	\$ 121,475,867	\$ 126,903,014	\$ 132,047,009	\$ 137,475,580
Operating	117,714,645	57,058,796	74,809,731	62,936,160	70,837,100	69,547,910
Capital/Infrastructure	5,072,895	6,488,277	9,526,942	7,226,749	6,135,137	6,075,533
Debt Service	1,309,382	-	-	-	-	-
Other/Transfers Out	62,661,366	38,215,506	51,215,758	45,049,200	42,961,685	51,702,788
Subtotal	\$ 299,010,518	\$ 223,745,714	\$ 257,028,298	\$ 242,115,123	\$ 251,980,931	\$ 264,801,811
Reserves	-	4,523,592	4,481,355	-	-	-
Total	\$ 299,010,518	\$ 228,269,306	\$ 261,509,653	\$ 242,115,123	\$ 251,980,931	\$ 264,801,811

General Fund	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Appropriations	\$ 299,010,518	\$ 223,745,714	\$ 257,028,298	\$ 242,115,123	\$ 251,980,931	\$ 264,801,811
Unassigned Reserves	-	4,523,592	4,481,355	-	-	-
Total	\$ 299,010,518	\$ 228,269,306	\$ 261,509,653	\$ 242,115,123	\$ 251,980,931	\$ 264,801,811
Budget Stabilization Reserve	-	-	-	54,475,903	58,795,551	63,993,771
Month Operating	\$ 24,917,543	\$ 19,022,442	\$ 21,792,471	\$ 20,176,260	\$ 20,998,411	\$ 22,066,818
# of Months of Reserves	2.5	2.6	2.6	2.7	2.8	2.9
% of Expenditures	21%	22%	22%	23%	23%	24%

Financial Highlights

Revenues

The City relies on a mixture of revenue sources to finance operations and construction activities. These sources include taxes, special assessments, fees, intergovernmental funding, and charges for services. Estimates of revenues for budgetary purposes are gathered from a variety of sources. Revenue estimates for user fees are based on past trends and experienced judgement of current and future conditions. The Florida Department of Revenue provides estimates of revenues for the Local Governmental Half-Cent Sales Tax, State Shared Revenue, Communications Tax, and Local Option Gasoline Taxes. Ad Valorem tax revenue is estimated utilizing taxable property values as provided by the County Property Appraiser in conjunction with applicable millage rates.

While there are several methods for projecting revenues, most of the projections are based upon the use of "trend analysis" and "expert judgment" within the framework of some basic economic assumptions. Even though some basic assumptions are being made, the importance of examining each revenue source and the specific factors that influence it has been recognized and utilized.

Trend analysis relies on history to project the future. For example, revenues for social services may be found to have increased an average of two percent annually for the last five years in constant dollars. Trend analysis would extend the two percent growth rate into the future.

Expert judgment relies on the ability of local officials to predict how changes may affect their jurisdiction. For instance, gas prices may increase beyond levels seen in past years. Generally, with increased gas prices, travel and tourism slow down; however, staff analyzes all sources of information, determines that gas purchases will remain steady, along with the growth in population and forecasts a steady increase in local option gas taxes.



Revenues

Ad Valorem Taxes (Property Taxes)

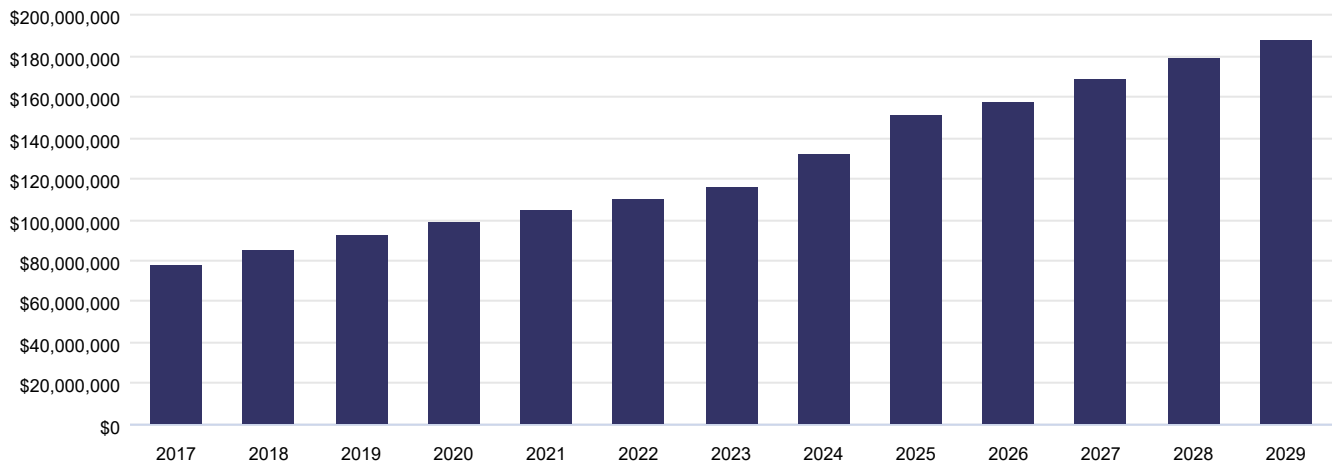
Ad valorem taxes are charges levied by the local unit of a government against property owners based on the value of their real property. Historically, property taxes have been the largest single revenue source in the General Fund. In accordance with the City's adopted financial policies, ad valorem revenues are budgeted at 96% of the estimated levy.

A millage rate of one mill produces one dollar of tax revenue on each \$1,000 of taxable property values as provided by the Lee County Property Appraiser.

The FY 2025 Budget is based on the July 1 taxable value from the Lee County Property Appraiser and the millage rate of 5.3126. It is assumed that taxable property values will increase on average 6% in FY 2026 - FY 2029.

Fiscal Year	Amount	Millage
2017 Actual	\$ 78,051,494	6.7500
2018 Actual	85,909,230	6.7500
2019 Actual	93,044,124	6.7500
2020 Actual	99,928,388	6.4903
2021 Actual	105,604,947	6.3750
2022 Actual	110,424,936	6.3750
2023 Actual	116,089,232	6.3750
2024 Adopted	132,688,591	6.3750
2025 Proposed	150,873,150	5.3126
2026 Forecast	158,416,808	5.3126
2027 Forecast	168,713,901	5.3126
2028 Forecast	179,680,305	5.3126
2029 Forecast	188,664,320	5.3126

General Fund Ad Valorem Receipts



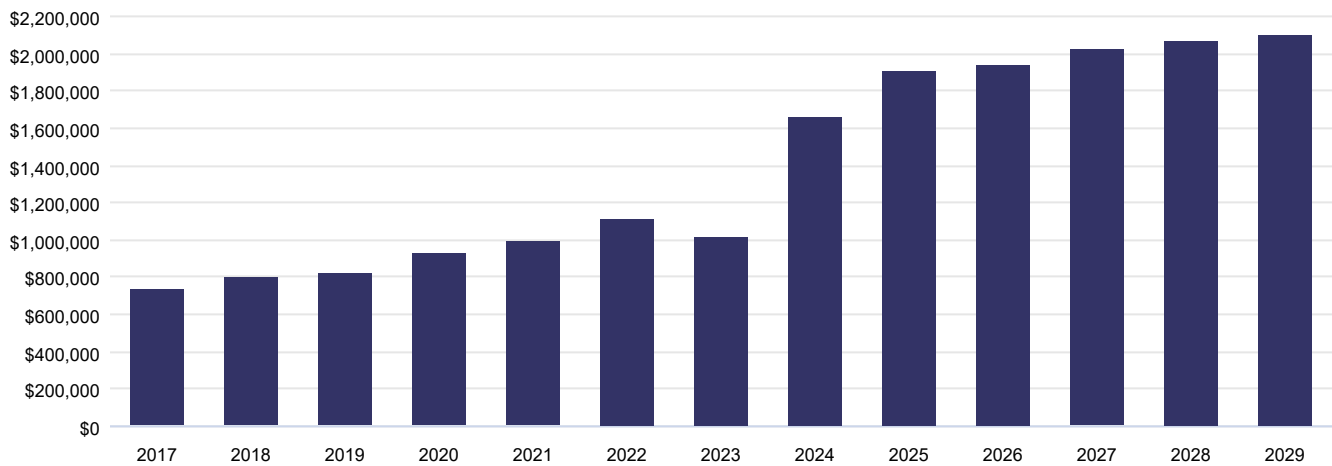
Revenues

All Hazard Receipts

Additionally, through an inter-local agreement with Lee County, the City participates in the All Hazards Protection District. The levy is set and collected by the County with funds remitted back to the City in accordance with the terms of the inter-local agreement. The funds are used for such things as Hazardous Material Response and Emergency Preparedness Initiatives to include the cost of new shelter facilities. These receipts are recorded in a Special Revenue Fund.

Fiscal Year	Amount	Annual % Change
2017 Actual	\$ 743,399	8.85%
2018 Actual	809,429	8.88%
2019 Actual	824,000	1.80%
2020 Actual	932,413	13.16%
2021 Actual	1,001,416	7.40%
2022 Actual	1,115,514	11.39%
2023 Actual	1,024,716	(8.14%)
2024 Adopted	1,660,808	62.07%
2025 Proposed	1,908,607	14.92%
2026 Forecast	1,946,779	2.00%
2027 Forecast	2,025,429	4.04%
2028 Forecast	2,065,937	2.00%
2029 Forecast	2,107,256	2.00%

All Hazard Receipts



Revenues

Other Taxes

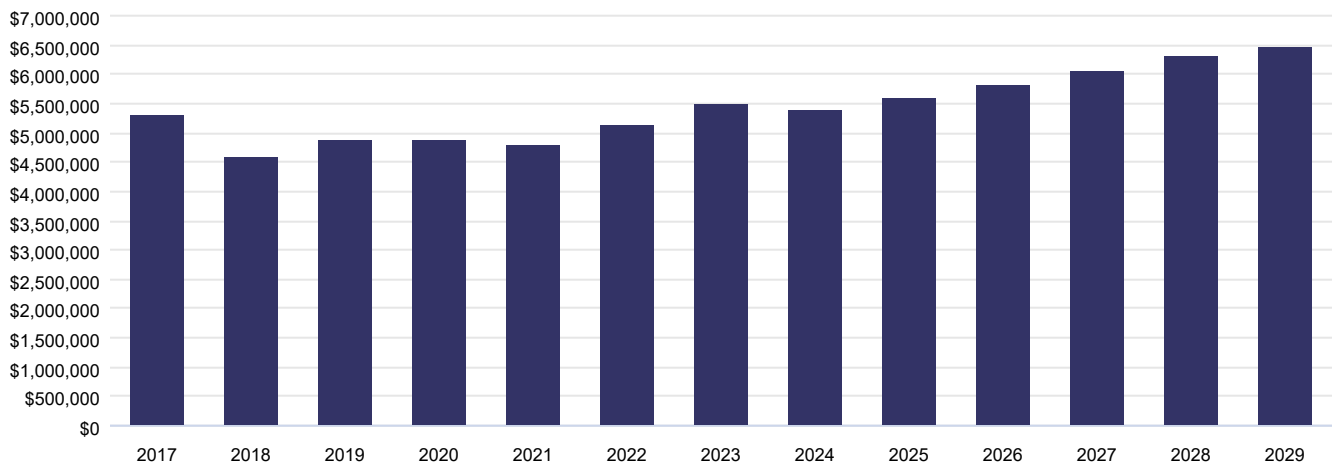
Other taxes include charges levied by the local unit of government that are not ad valorem but are imposed upon sale or consumption of goods and services. This category includes the communications service tax, public service tax, and local option gas taxes.

Communication Service Tax

In FY 2001, the communications services tax replaced all local taxes on telephone and cable services, with a rate of 5.22%. The revenue is recorded in the General Fund, and in accordance with the financial policies, revenue is budgeted at 95% of anticipated receipts.

Fiscal Year	Amount	Annual % Change
2017 Actual	\$ 5,319,563	2.93%
2018 Actual	4,626,232	(13.03%)
2019 Actual	4,884,741	5.59%
2020 Actual	4,892,611	0.16%
2021 Actual	4,808,291	(1.72%)
2022 Actual	5,165,407	7.43%
2023 Actual	5,509,770	6.67%
2024 Adopted	5,396,841	(2.05%)
2025 Proposed	5,612,714	4.00%
2026 Forecast	5,837,223	4.00%
2027 Forecast	6,070,712	4.00%
2028 Forecast	6,313,540	4.00%
2029 Forecast	6,502,946	3.00%

Communication Service Tax



Financial Highlights

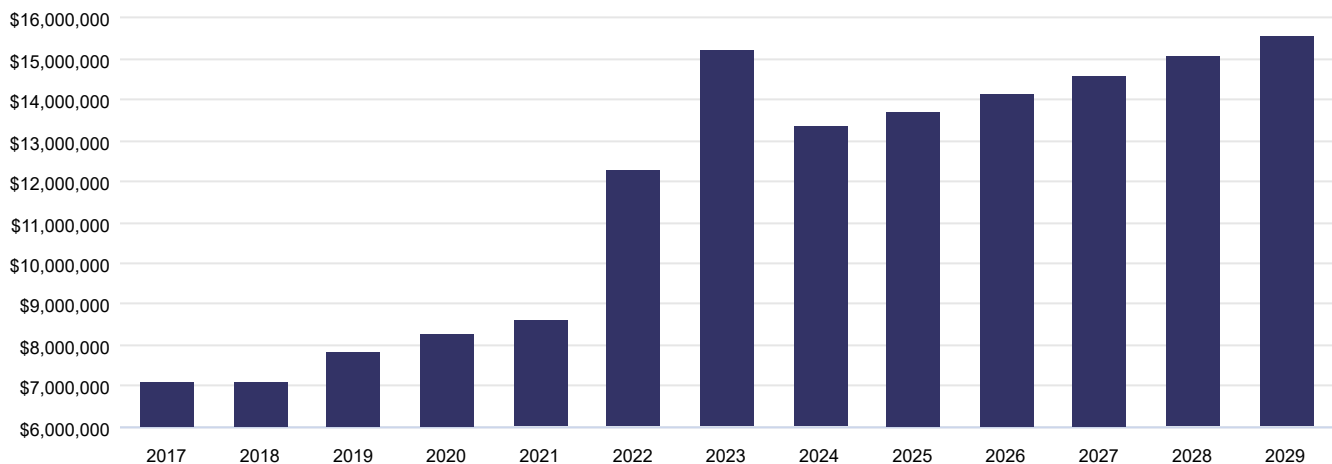
Revenues

Public Service Tax

On April 29, 2013, City Council approved Ordinance 28-13, authorizing the implementation of the Public Service Tax on electric service. At the time of adoption of the tax, there was only one municipality in the State of Florida with a population of over 50,000 that did not have the tax. Although the tax can be levied up to a rate of 10%, City Council authorized a rate of 7%, beginning October 1, 2013. As of FY 2022, the first 500 kilowatts of usage exemption has been removed and is now taxable. Assuming the “average” homeowner uses 1,200 kilowatts monthly; the resulting tax is approximately \$92 annually.

Fiscal Year	Amount	General Fund	Charter School	Annual % Change
2017 Actual	\$ 7,103,228	\$ 7,103,228	-	(2.04%)
2018 Actual	7,135,139	7,135,139	-	0.45%
2019 Actual	7,874,558	7,874,558	-	10.36%
2020 Actual	8,283,000	8,283,000	-	5.19%
2021 Actual	8,657,041	8,657,041	-	4.52%
2022 Actual	12,291,927	10,971,927	1,320,000	41.89%
2023 Actual	15,235,483	12,595,483	2,640,000	23.95%
2024 Adopted	13,344,961	10,704,961	2,640,000	(12.41%)
2025 Proposed	13,692,514	11,052,514	2,640,000	2.60%
2026 Forecast	14,134,615	11,494,615	2,640,000	3.23%
2027 Forecast	14,594,400	11,954,400	2,640,000	3.25%
2028 Forecast	15,072,576	12,432,576	2,640,000	3.28%
2029 Forecast	15,569,879	12,929,879	2,640,000	3.30%

Public Service Tax



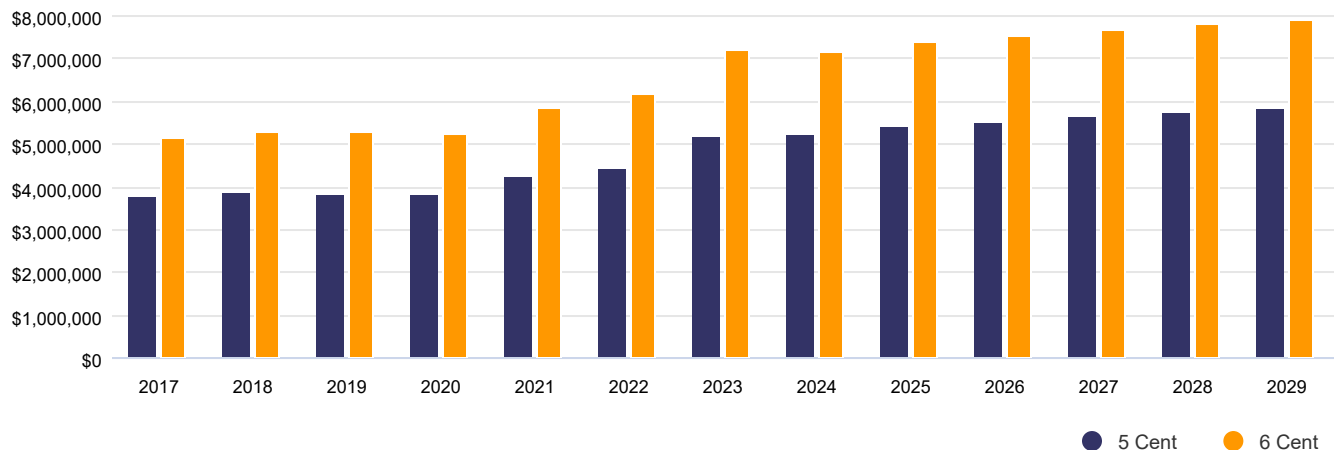
Revenues

Gas Tax Receipts

The gas taxes are collected on each gallon of gas sold within the county limits. The City's annual receipts are established upon a locally agreed upon distribution formula based on population and are recorded in Special Revenue Funds. Gas taxes are earmarked to fund the construction of new roads and sidewalks, intersection improvements, and maintenance of the City's existing transportation network.

Fiscal Year	5 Cent	6 Cent
2017 Actual	\$ 3,795,908	\$ 5,160,100
2018 Actual	3,860,413	5,282,389
2019 Actual	3,857,731	5,282,590
2020 Actual	3,828,706	5,257,312
2021 Actual	4,275,482	5,856,179
2022 Actual	4,450,329	6,185,031
2023 Actual	5,210,191	7,183,014
2024 Adopted	5,261,883	7,154,163
2025 Proposed	5,419,739	7,368,788
2026 Forecast	5,528,134	7,516,164
2027 Forecast	5,638,697	7,666,487
2028 Forecast	5,751,471	7,819,817
2029 Forecast	5,866,500	7,892,056

Gas Tax Receipts



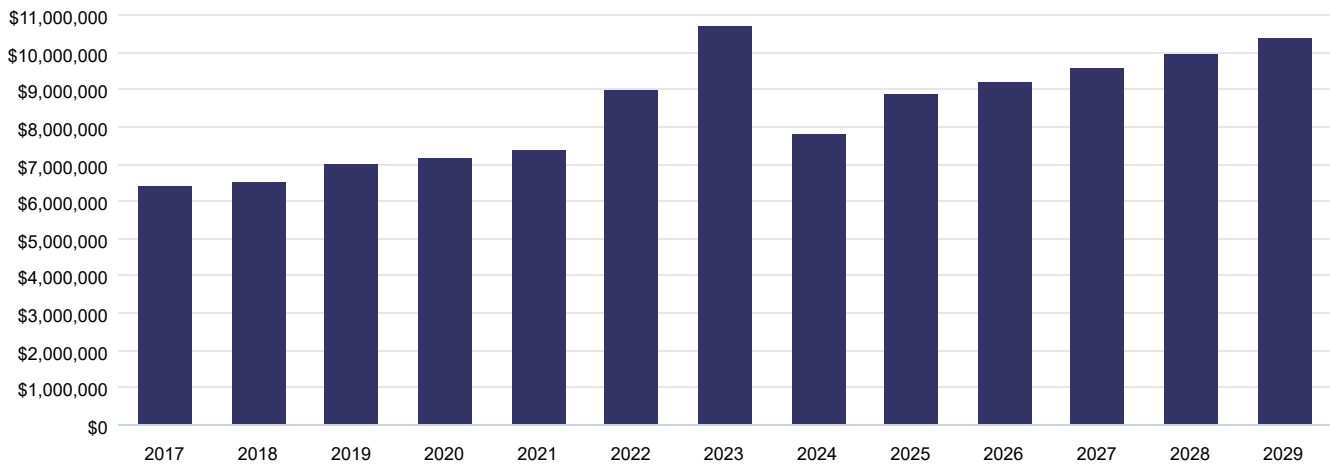
Revenues

Franchise Fees

Franchise fees are levied on a corporation or individual by the local government in return for granting a privilege or permitting the use of public property subject to regulations. The City receives franchise fees for electricity, solid waste, and natural gas.

Fiscal Year	Amount
2017 Actual	\$ 6,433,799
2018 Actual	6,534,366
2019 Actual	7,016,299
2020 Actual	7,199,932
2021 Actual	7,425,743
2022 Actual	9,035,573
2023 Actual	10,749,377
2024 Adopted	7,848,678
2025 Proposed	8,900,059
2026 Forecast	9,254,377
2027 Forecast	9,622,835
2028 Forecast	10,005,996
2029 Forecast	10,404,448

Franchise Fees



Revenues

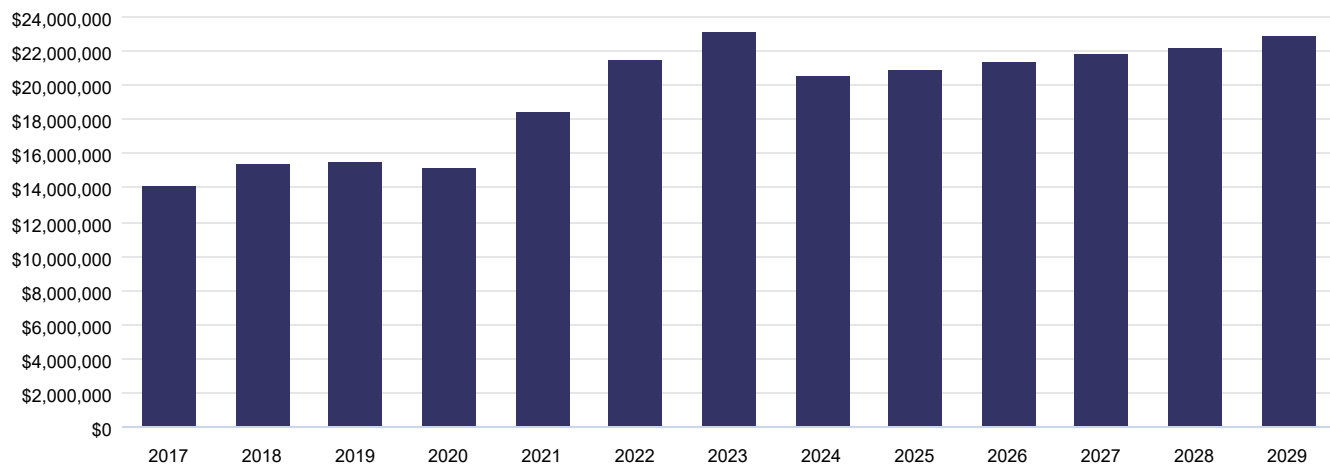
Intergovernmental Revenue

Half Cent Sales Tax

Included are revenues received from federal, state, and other local governmental sources in the form of shared revenues. The state shared revenues of the most importance to the City government are local government half-cent sales tax and municipal revenue sharing. The annual revenue is budgeted at 95% of the estimate released by the State Department of Revenue (DOR).

Fiscal Year	Amount
2017 Actual	\$ 14,107,953
2018 Actual	15,402,256
2019 Actual	15,550,111
2020 Actual	15,276,746
2021 Actual	18,529,047
2022 Actual	21,483,314
2023 Actual	23,231,589
2024 Adopted	20,588,305
2025 Proposed	21,000,071
2026 Forecast	21,420,072
2027 Forecast	21,848,473
2028 Forecast	22,285,442
2029 Forecast	22,954,005

Half Cent Sales Tax



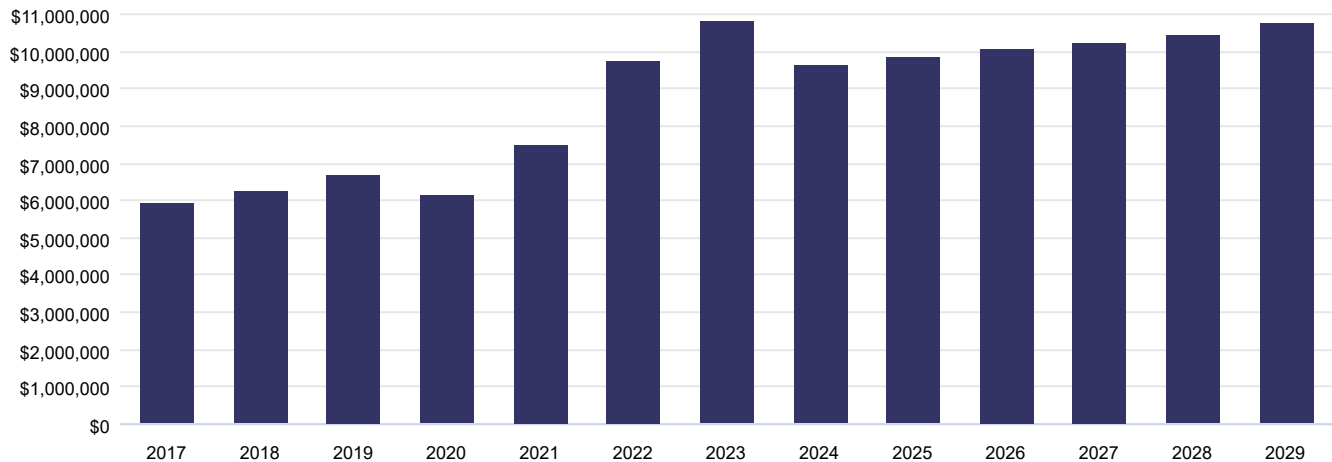
Revenues

Municipal Revenue Sharing Program

Revenues

Fiscal Year	Amount
2017 Actual	\$ 5,962,452
2018 Actual	6,273,591
2019 Actual	6,726,055
2020 Actual	6,158,548
2021 Actual	7,495,285
2022 Actual	9,790,498
2023 Actual	10,844,343
2024 Adopted	9,681,004
2025 Proposed	9,874,624
2026 Forecast	10,072,116
2027 Forecast	10,273,558
2028 Forecast	10,479,029
2029 Forecast	10,793,400

Municipal Revenue Sharing Program



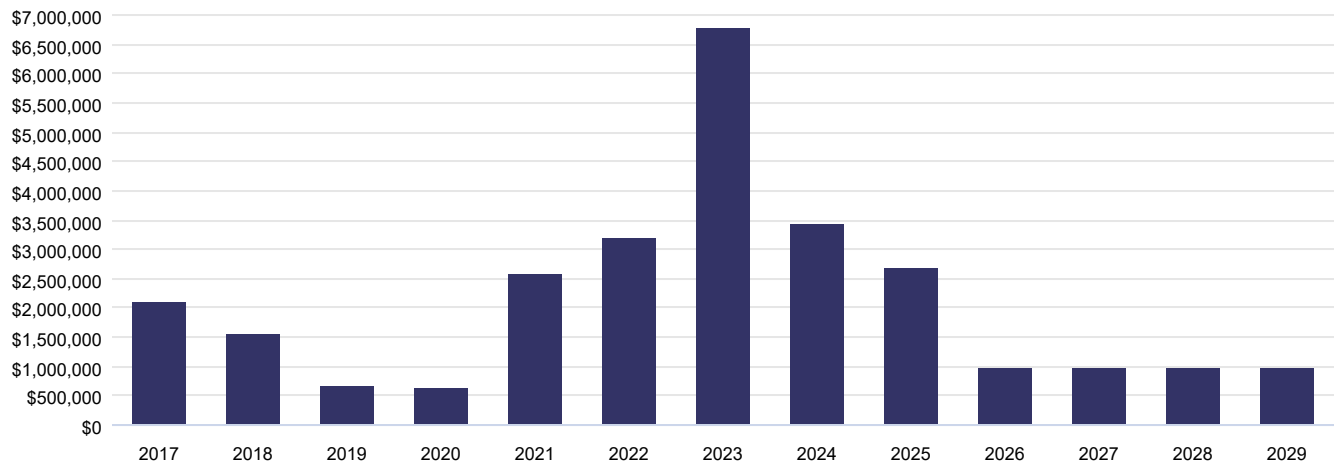
Revenues

CDBG, NSP, & SHIP Funds

Additionally, shared funds come from the Federal Community Development Block Grant (CDBG) Program, Neighborhood Stabilization Program (NSP), and State Housing Initiative Partnership (SHIP) and are recorded in Special Revenue Funds.

Fiscal Year	Amount
2017 Actual	\$ 2,114,958
2018 Actual	1,579,214
2019 Actual	668,968
2020 Actual	656,412
2021 Actual	2,597,222
2022 Actual	3,192,894
2023 Actual	6,804,538
2024 Adopted	3,457,976
2025 Proposed	2,706,667
2026 Forecast	1,000,000
2027 Forecast	1,000,000
2028 Forecast	1,000,000
2029 Forecast	1,000,000

CDBG, SHIP & NSP Funds



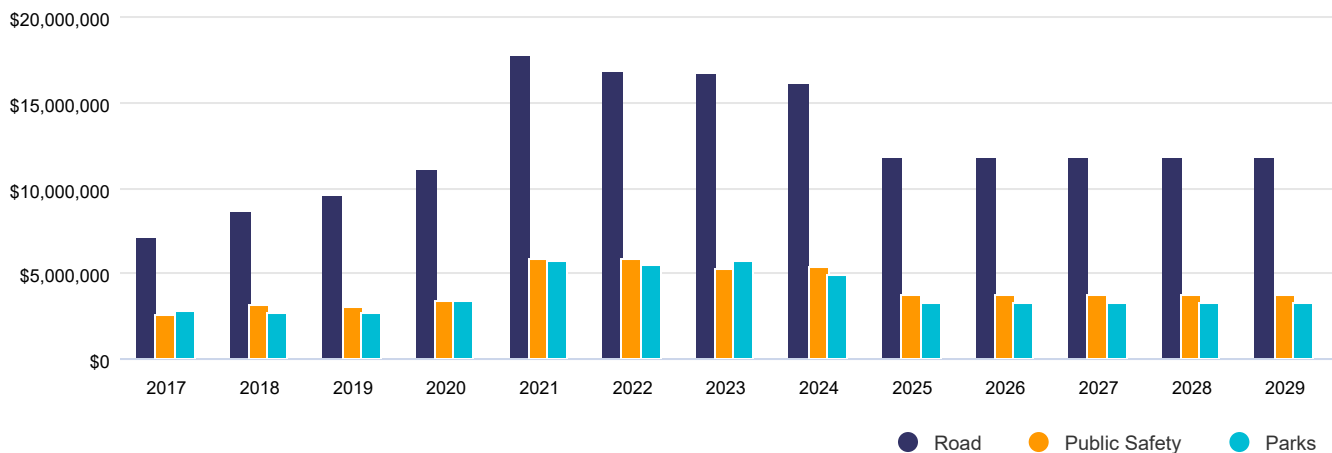
Revenues

Impact Fees

The City collects various impact fees when building permits are issued for new structures. Impact fees are paid by those who build new structures within the City. Fees are used for the cost of capital expenditures to support the expansion of roads, parks, water, irrigation, and wastewater facilities, as well as, police protection, fire safety, and advanced life support services. Revenue estimates are primarily based on a projection of the number of new construction permits for single-family residential units, which represent most of the current activity.

Fiscal Year	Road	Public Safety	Parks
2017 Actual	\$ 7,106,032	\$ 2,546,012	\$ 2,751,820
2018 Actual	8,700,676	3,117,216	2,737,325
2019 Actual	9,562,986	3,028,275	2,640,320
2020 Actual	11,153,143	3,364,762	3,445,350
2021 Actual	17,827,347	5,813,696	5,746,710
2022 Actual	16,898,402	5,862,176	5,467,385
2023 Actual	16,752,084	5,235,706	5,746,710
2024 Adopted	16,170,026	5,365,478	4,897,080
2025 Proposed	11,792,150	3,698,955	3,273,640
2026 Forecast	11,792,150	3,698,955	3,273,640
2027 Forecast	11,792,150	3,698,955	3,273,640
2028 Forecast	11,792,150	3,698,955	3,273,640
2029 Forecast	11,792,150	3,698,955	3,273,640

Impact Fees



Revenues

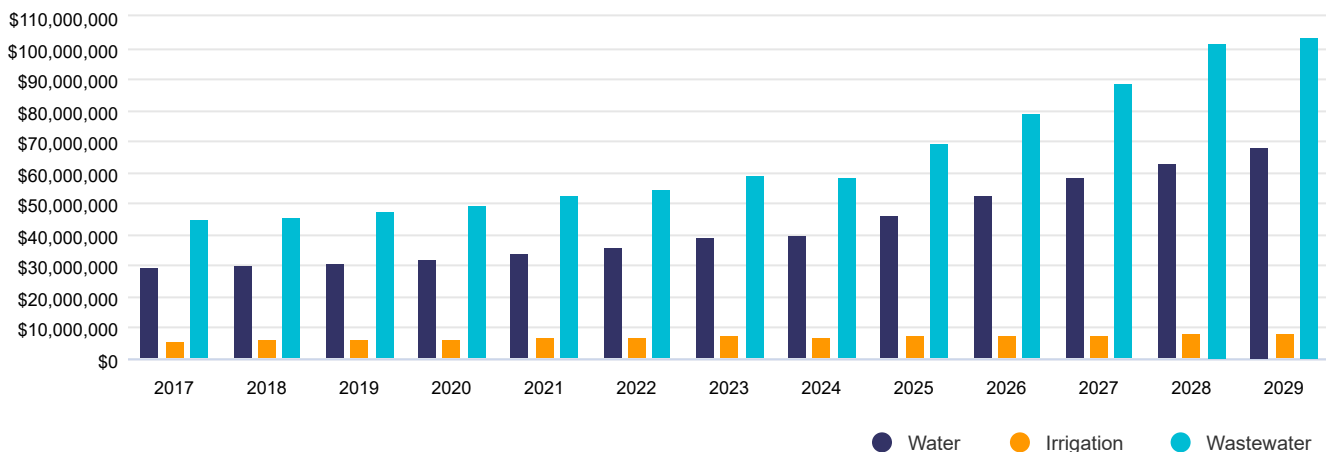
Charges for Service

These revenues include all charges for current services and are sometimes referred to as user fees. These fees are charged for activities such as zoning and development fees, cultural/recreational fees, public safety fees, water, irrigation, and wastewater fees.

Water, irrigation, and wastewater charges are the major categories but are not all the Charges for Service. These Charges for Service have been established to generate a level of revenue sufficient to support the utility fund. A comprehensive financial model has been developed that examines operational and maintenance, capital, debt, and reserve requirements. Fee changes are adopted in accordance with an annual rate sufficiency study to ensure the City is in compliance with bond covenants.

Fiscal Year	Water	Irrigation	Wastewater
2017 Actual	\$ 29,437,108	\$ 5,923,098	\$ 45,247,881
2018 Actual	29,999,334	6,112,407	45,916,622
2019 Actual	30,991,970	6,346,367	47,461,082
2020 Actual	32,323,172	6,520,598	49,650,631
2021 Actual	34,205,417	6,846,333	52,664,586
2022 Actual	36,020,195	7,108,183	54,834,538
2023 Actual	39,340,353	7,402,136	59,223,196
2024 Adopted	39,690,596	7,350,000	58,590,874
2025 Proposed	46,197,582	7,597,056	69,531,487
2026 Forecast	52,538,508	7,843,426	79,435,033
2027 Forecast	58,704,357	7,901,351	88,819,113
2028 Forecast	63,035,419	8,133,801	101,726,679
2029 Forecast	68,156,279	8,409,401	103,595,865

Charges for Service - Water & Sewer Fund



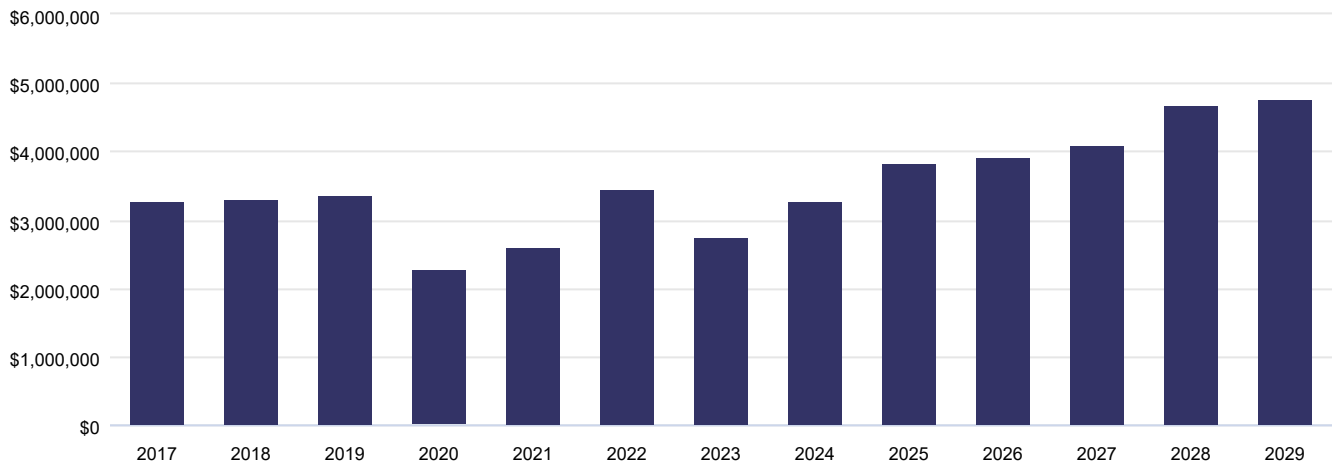
Revenues

Parks & Recreation Programs

User fees are charged for Parks and Recreational Programs and reviewed on an annual basis. This includes programs such as the Special Events, Arts Studio, Senior Centers, Special Populations and Transportation.

Fiscal Year	Program Revenues
2017 Actual	\$ 3,287,716
2018 Actual	3,292,827
2019 Actual	3,357,137
2020 Actual	2,278,950
2021 Actual	2,593,208
2022 Actual	3,457,607
2023 Actual	2,747,918
2024 Adopted	3,285,869
2025 Proposed	3,843,035
2026 Forecast	3,910,248
2027 Forecast	4,107,272
2028 Forecast	4,690,854
2029 Forecast	4,767,471

Parks & Recreation Program



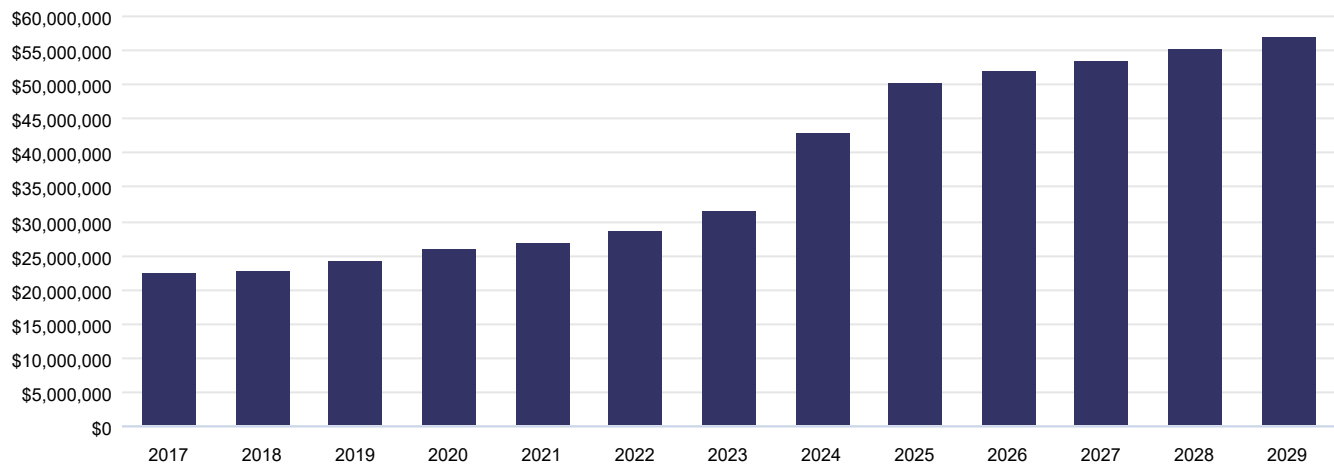
Revenues

Fire Service Assessment

The City implemented a Fire Service Assessment (FSA), which is a special assessment for fire protection services. The assessment is based on a "readiness-to-serve" rather than "calls for service" methodology. The assessment was authorized for implementation in FY 2014. Shown below is the net revenue amount collected, including the discounts and uncollectible amounts.

Fiscal Year	Amount	Cost Recovery %
2017 Actual	\$ 22,496,671	64.00%
2018 Actual	22,799,378	59.00%
2019 Actual	24,383,516	62.00%
2020 Actual	26,054,140	62.00%
2021 Actual	26,964,704	62.00%
2022 Actual	28,660,396	62.00%
2023 Actual	31,514,336	62.00%
2024 Adopted	43,157,314	70.00%
2025 Proposed	50,267,518	70.00%
2026 Forecast	52,079,588	70.00%
2027 Forecast	53,660,571	70.00%
2028 Forecast	55,289,455	70.00%
2029 Forecast	56,967,761	70.00%

Fire Service Assessment



Highlights of Other Major Funds

Building Code Fund

The Building Code Fund is a Special Revenue Fund used to account for the activities of the Building and Permitting services. Due to an increase in permitting activity, no subsidy has been required by the General Fund since FY 2010. Additionally, the fund is required to make an interfund transfer to the General Fund, the breakdown is in the Full Cost Allocation Appendix for general administrative overhead costs.

Special Assessments

Special assessment, also called a non-ad valorem assessment, is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of property is not considered when calculating a special assessment. Instead, the cost of the facility or service is allocated to the benefited properties in a defined area on a proportional basis.

Special assessments are levied to pay for water, wastewater, and irrigation extension programs. Special assessments vary based on the actual project costs, which include design, construction, and billing costs. Special assessments can be prepaid or financed through an amortization schedule whereby charges are included on the tax bill annually.

Utility Capital Expansion Fee Funds

Water, sewer, and irrigation utility capital expansion fees (impact fees) and capital facility expansion fees are used for the expansion of the City's utility system including the cost of transmission lines and new plants. These fees are also used to pay applicable debt service and/or will be used to offset the borrowing requirements associated with the water and sewer capital improvement program.

Stormwater Fund

The primary revenue source for this fund is the stormwater utility fee that is charged on a per equivalent residential unit (ERU) basis. The current modified rate was approved by Council at \$135 per ERU, based on the data from the cost recovery study. Additionally, the fund is required to make an interfund transfer to the General Fund, the breakdown is in the Full Cost Allocation Appendix for general administrative overhead costs.

Interfund Transfers: FY 2025 Proposed Budget

Transfers Out	Transfers In					Total
	General Fund	Special Revenue	Debt Service	Capital Project	Enterprise Fund	
General Fund	\$ -	\$ 25,973,568 ¹	\$ 4,270,504 ²	\$ 14,881,337 ³	\$ -	\$ 45,125,409
Special Revenue	1,476,059 ⁴	-	18,990,679 ⁵	5,714,502 ⁶	-	26,181,240
Capital Project	-	-	-	-	-	-
Enterprise Fund	-	-	-	-	851,108 ⁷	851,108
Total	\$ 1,476,059	\$ 25,973,568	\$ 23,261,183	\$ 20,595,839	\$ 851,108	\$ 72,157,757

Notes:

¹ General Fund transfers to Special Revenue Funds:

\$21,772,562 to Fire Operations for the non-assessed Fire services
 \$3,865,862 to Community Redevelopment Agency (CRA) for established Tax Increment Financing (TIF) funding
 \$335,144 to Golf Course for program support

² General Fund transfers to Debt Service Funds:

\$4,270,504 for annual debt service payments

³ General Fund transfers to Capital Project Funds:

\$5,681,235 to Parks and Recreation Capital Projects, with \$5,470,990 for property acquisition and \$210,245 for Lake Kennedy Center roof replacement
 \$3,926,360 to Transportation Capital Projects, with \$2,575,000 for sidewalks, \$1,030,000 for median improvements, and \$321,360 for Adopt-A-Median beautification
 \$2,323,742 to Computer Systems Capital Projects for City Fiber and Wireless
 \$2,000,000 to Bridge Capital Projects for bridge maintenance
 \$850,000 to Governmental Capital Projects for City Hall roof replacement
 \$100,000 to Academic Village Capital Projects for Academic Village maintenance

⁴ Special Revenue transfers to General Fund:

\$1,122,294 from Community Redevelopment Agency (CRA) for repayment of the advance for development
 \$353,765 from Road Impact Fee for reimbursement of administrative services

⁵ Special Revenue transfers to Debt Service Funds:

\$18,990,679 for annual debt payments from Charter School, CRA, Fire Operations, Park Impact Fee, Road Impact Fee and Six Cent Gas Tax

⁶ Special Revenue transfers to Capital Project Funds:

\$4,146,650 from Fire Operations to Fire Capital Projects for Station #5 design
 \$1,030,000 from Five Cent Gas Tax to Transportation Capital Projects, with \$515,000 for Chiquita Boulevard access management and \$515,000 for Diplomat Parkway access management
 \$315,000 from Park Impact Fee to Parks and Recreation Capital Projects for neighborhood park design at 2224 NE 15th Street
 \$222,852 Community Redevelopment Agency to CRA Capital Projects for streetlight retrofitting

⁷ Enterprise Fund transfers to Enterprise Fund:

\$851,108 from Stormwater to Water and Sewer for UEP debt payments

Financial Highlights

Millage Rate History

Fiscal Year	General Operations	Debt Service	Total
2014	7.7070	-	7.7070
2015	7.7070	-	7.7070
2016	6.9570	-	6.9570
2017	6.7500	-	6.7500
2018	6.7500	-	6.7500
2019	6.7500	-	6.7500
2020	6.4903	0.0600	6.5503
2021	6.3750	0.3000	6.6750
2022	6.2500	0.0471	6.2971
2023	5.3694	0.0471	5.4165
2024 Adopted	5.3694	0.1675	5.5369
2025 Proposed	5.3126	0.1791	5.4917
2026 Forecast	5.3126	0.1701	5.4827
2027 Forecast	5.3126	0.1591	5.4717

Taxable Assessed Value History

Fiscal Year	Taxable Assessed Value	New Construction	Percentage Change
2014	9,520,318,059	109,735,614	6.93%
2015	10,329,777,472	114,639,280	8.50%
2016	11,120,507,186	185,037,351	7.65%
2017	12,045,371,047	232,341,287	8.32%
2018	13,196,517,609	336,504,739	9.56%
2019	14,313,935,650	448,797,093	8.47%
2020	15,438,898,927	530,098,254	7.86%
2021	16,578,808,989	494,819,588	7.38%
2022	18,382,969,754	708,215,012	10.88%
2023	22,712,302,498	1,277,813,999	23.55%
2024 Adopted	26,262,275,412	967,591,566	15.63%
2025 Proposed	29,582,413,756	1,813,647,461	12.64%
2026 Forecast	31,061,534,444	1,904,329,834	5.00%
2027 Forecast	33,080,534,183	2,028,111,273	6.50%

Single Family Homes - Homestead & Non-Homestead

Fiscal Year	Average Taxable Assessed Value	Change in Average Value	Percentage Change
2014	104,867	7,925	8.17%
2015	114,354	9,487	9.05%
2016	122,484	8,130	7.11%
2017	131,197	8,713	7.11%
2018	141,919	10,722	8.17%
2019	150,856	8,937	6.30%
2020	159,259	8,403	5.57%
2021	165,788	6,529	4.10%
2022	183,830	18,042	10.88%
2023	274,427	90,597	49.28%
2024	261,019	(13,408)	(4.89%)
2025	271,460	10,441	4.00%
2026	282,318	10,858	4.00%
2027	293,611	11,293	4.00%

All Funds

REVENUES									
Fund	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	
General Fund	\$ 242,981,276	\$ 228,269,306	\$ 261,509,653	\$ 242,115,123	\$ 251,980,931	\$ 264,801,811	\$ 278,771,572	\$ 290,578,584	
Special Revenue Funds									
Community Redevelopment Agency (CRA) Fund	\$ 5,333,502	\$ 5,962,679	\$ 6,214,047	\$ 6,645,405	\$ 6,975,586	\$ 7,426,282	\$ 7,906,274	\$ 8,299,498	
Economic Development Fund	710,210	1,306,088	1,413,055	902,477	925,785	950,158	976,784	1,003,068	
Police Protection Impact Fee Fund	2,718,905	2,635,478	2,795,081	1,828,621	1,828,621	1,828,621	1,828,621	1,828,621	
Do The Right Thing Fund	24,454	8,323	8,323	8,490	8,659	8,833	9,010	9,189	
Police Confiscate State Fund	37,254	-	5,325	-	-	-	-	-	
Police Confiscate Federal Fund	157,579	28,215	358,715	28,418	28,627	40,853	41,670	42,138	
Criminal Justice Education Fund	38,945	26,234	26,234	26,758	27,294	27,839	28,396	28,964	
Alarm Fee Fund	109,040	-	-	-	-	-	-	-	
ALS Impact Fee Fund	182,131	189,876	244,490	107,751	107,751	107,751	107,751	107,751	
Fire Impact Fee Fund	2,600,940	3,489,280	3,489,280	1,762,583	1,762,583	4,578,700	1,762,583	1,762,583	
All Hazards Fund	1,143,453	1,660,808	3,139,093	1,908,607	1,946,779	2,029,873	2,065,937	2,107,256	
Charter School Maintenance Fund	4,405,395	4,140,000	4,140,000	4,140,000	4,140,000	4,140,000	4,140,000	4,140,000	
Fire Grants	142,658	-	-	-	-	-	-	-	
Fire Operations Fund	66,031,014	67,531,589	71,879,723	74,472,026	75,719,842	79,918,585	85,545,015	85,107,219	
5 Cent Addl Gas Tax Fund	5,481,131	5,261,883	5,344,477	8,191,812	8,193,648	6,656,121	7,309,688	7,415,900	
6 Cent Gas Tax Fund	8,451,701	7,154,163	7,171,127	8,897,114	9,406,512	9,430,198	7,819,817	7,892,056	
Road Impact Fee Fund	18,647,762	35,988,769	36,414,316	11,792,150	11,792,150	11,792,150	11,792,150	11,792,150	
Del Prado Mall Parking Lot Fund	49,021	87,965	117,965	40,709	41,153	41,607	90,764	90,499	
Lot Mowing Fund	5,205,089	4,620,100	5,078,156	5,394,813	4,645,149	4,647,493	4,656,243	4,753,907	
Solid Waste Fund	21,876,594	21,628,146	21,652,271	23,870,537	25,534,877	27,303,470	35,105,857	37,618,607	
Building Code Fund	13,804,017	16,706,330	17,164,603	16,760,438	17,363,777	18,033,744	18,870,233	19,540,763	
Community Development Block Grant (CDBG) Fund	824,939	1,072,282	1,042,514	1,089,925	1,000,000	1,000,000	1,000,000	1,000,000	
HUD NSP Fund	77,693	-	(35,690)	-	-	-	-	-	
SHIP Fund	6,410,662	2,385,694	9,235,710	1,616,742	-	-	-	-	
HOME Fund	-	-	-	363,089	-	-	-	-	
Park Impact Fee Fund	6,092,603	4,897,080	10,897,080	4,890,762	5,723,252	3,273,640	5,882,185	3,273,640	
Golf Course Fund	-	-	-	3,424,077	3,748,511	4,595,626	3,702,482	3,735,560	
Lake Kennedy Racquet Center	-	-	-	1,941,080	2,148,118	2,326,440	2,640,569	2,759,930	
Police Grants	-	-	852,100	-	-	-	-	-	
Special Revenue Total	\$ 170,556,692	\$ 186,780,982	\$ 208,647,995	\$ 180,104,384	\$ 183,068,674	\$ 190,157,984	\$ 203,282,029	\$ 204,309,299	
Debt Service Fund	\$ 19,839,049	\$ 24,031,651	\$ 24,031,651	\$ 28,346,598	\$ 32,168,049	\$ 37,303,898	\$ 40,673,150	\$ 39,410,088	

All Funds Continued

REVENUES									
Fund	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	
Capital Projects Funds									
Fire Capital Projects Fund	\$ 18,858,872	\$ 10,955,450	\$ 11,048,522	\$ 20,754,636	\$ 37,280,717	\$ 4,551,261	\$ 0	\$ 0	
Police Capital Project Fund	9,177,956	-	-	-	1,500,000	4,500,000	-	500,000	
Bridge Capital Project	1,024,200	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Academic Village Fund	42,326	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
Public Works Capital Project Fund	15,165	-	-	-	-	-	-	-	
Transportation Capital Project Fund	23,261,542	50,515,160	55,370,580	5,855,520	13,820,720	27,151,839	10,469,583	26,815,656	
Parks and Recreation Capital Project Fund	3,990,133	2,515,000	2,922,331	20,356,235	23,150,000	22,756,770	24,307,500	2,552,288	
Parks & Rec GO Bond Fund	848,772	-	18,842,921	-	-	-	-	-	
Lake Kennedy Capital Project Fund	411,080	-	93,719	-	-	-	-	-	
Community Redevelopment Agency (CRA) Capital Project Fund	2,397,951	1,230,028	1,230,028	222,852	1,041,390	1,518,184	2,113,387	2,710,467	
Building Capital Project Fund	120,848	-	-	-	-	-	-	-	
Computer System Fund	6,691,320	2,534,297	2,534,297	2,323,742	2,323,742	1,000,000	1,000,000	1,000,000	
Charter School Construction Fund	80,145	-	-	-	-	-	-	-	
Government Service Capital Project	-	-	-	850,000	-	-	-	-	
Government Service Capital Project	-	-	115,094	-	-	-	-	-	
Capital Projects Total	\$ 66,920,310	\$ 68,849,935	\$ 93,257,492	\$ 52,462,985	\$ 81,216,569	\$ 63,578,054	\$ 39,990,470	\$ 35,678,411	
Enterprise Funds									
Water and Sewer	\$ 242,674,237	\$ 178,618,836	\$ 188,261,522	\$ 198,986,770	\$ 202,993,535	\$ 221,257,896	\$ 249,782,308	\$ 257,593,113	
Water and Sewer Capital Projects	34,875,510	56,235,589	57,007,083	85,839,218	134,821,680	287,221,008	61,841,667	81,922,224	
Water and Sewer Utility Impact, CIAC, CFEC	(45,258,574)	37,407,076	37,408,804	7,600,246	8,142,850	8,424,193	8,663,263	8,747,175	
Water and Sewer Utility Extension	275,886,529	157,907,985	157,907,985	44,971,835	31,780,717	217,329,119	40,525,734	298,420,744	
Stormwater Fund	26,914,176	29,792,516	36,754,877	32,713,686	34,376,904	36,591,208	38,987,205	39,304,949	
Stormwater Capital Project Fund	3,371,980	11,841,716	11,723,182	-	311,713	18,082,894	1,148,352	15,623,391	
Yacht Basin Fund	257,871	516,000	547,250	307,000	341,868	348,384	828,700	888,514	
Yacht Basin Capital Project Fund	1,000,000	-	-	-	-	-	-	-	
Enterprise Total	\$ 539,721,729	\$ 472,319,718	\$ 489,610,703	\$ 370,418,755	\$ 412,769,267	\$ 789,254,702	\$ 401,777,229	\$ 702,500,110	
Internal Service Fund									
Risk Management Fund	\$ 11,091,592	\$ 10,034,667	\$ 10,043,979	\$ 11,149,511	\$ 11,530,026	\$ 12,635,467	\$ 12,980,979	\$ 13,302,374	
Self-Insured Health Plan Fund	40,548,327	40,939,848	41,055,438	44,828,975	49,131,574	53,864,656	59,071,050	64,144,545	
Capital Improvement Projects Fund	6,781,054	7,397,876	8,104,267	9,002,947	9,076,356	9,586,210	9,860,772	10,223,633	
Facility Maintenance Capital Project Fund	-	-	-	-	24,720,000	-	-	-	
Fleet Maintenance Fund	5,300,419	6,325,405	6,406,865	6,894,464	7,151,096	7,250,973	7,366,101	8,005,294	
Fleet Capital Project Fund	510,599	-	-	-	51,500,000	-	-	-	
CIP Project Management Fund	2,918,561	3,723,203	3,723,556	3,619,865	3,668,867	3,829,673	4,028,750	4,121,974	
Internal Service Fund Total	\$ 67,150,552	\$ 68,420,999	\$ 69,334,105	\$ 75,495,762	\$ 156,777,919	\$ 87,166,979	\$ 93,307,652	\$ 99,797,820	
Charter School Authority	\$ 35,751,250	\$ 47,005,957	\$ 47,716,478	\$ 35,171,500	\$ 36,629,447	\$ 38,350,276	\$ 38,350,276	\$ 38,350,276	
Total All Funds	\$ 1,142,920,858	\$ 1,095,678,548	\$ 1,194,108,077	\$ 984,115,107	\$ 1,154,610,856	\$ 1,470,613,704	\$ 1,096,152,378	\$ 1,410,624,588	

All Funds

EXPENDITURES									
Fund	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	
General Fund^{1 2 3}	\$ 299,010,518	\$ 228,269,306	\$ 261,509,653	\$ 242,115,123	\$ 251,980,931	\$ 264,801,811	\$ 278,771,572	\$ 290,578,584	
Special Revenue Funds^{4 5}									
Community Redevelopment Agency (CRA) Fund	\$ 3,969,506	\$ 5,962,679	\$ 6,214,047	\$ 6,645,405	\$ 6,975,586	\$ 7,426,282	\$ 7,906,274	\$ 8,299,498	
Economic Development Fund	934,769	1,306,088	1,413,055	902,477	925,785	950,158	976,784	1,003,068	
Police Protection Impact Fee Fund	7,902,736	2,635,478	2,795,081	1,828,621	1,828,621	1,828,621	1,828,621	1,828,621	
Do The Right Thing Fund	14,018	8,323	8,323	8,490	8,659	8,833	9,010	9,189	
Police Confiscate State Fund	41,870	-	5,325	-	-	-	-	-	
Police Confiscate Federal Fund	14,650	28,215	358,715	28,418	28,627	40,853	41,670	42,138	
Charter School Maintenance Fund	4,056,189	4,140,000	4,140,000	4,140,000	4,140,000	4,140,000	4,140,000	4,140,000	
Criminal Justice Education Fund	8,568	26,234	26,234	26,758	27,294	27,839	28,396	28,964	
Alarm Fee Fund	66,924	-	-	-	-	-	-	-	
ALS Impact Fee Fund	12,908	189,876	244,490	107,751	107,751	107,751	107,751	107,751	
Fire Impact Fee Fund	6,730,050	3,489,280	3,489,280	1,762,583	1,762,583	4,578,700	1,762,583	1,762,583	
All Hazards Fund	1,121,228	1,660,808	3,139,093	1,908,607	1,946,779	2,029,873	2,065,937	2,107,256	
Fire Grants Fund	399,923	-	-	-	-	-	-	-	
Fire Operations Fund	58,925,906	67,531,589	71,879,723	74,472,026	75,719,842	79,918,585	85,545,015	85,107,219	
5 Cent Addl Gas Tax Fund	2,707,533	5,261,883	5,344,477	8,191,812	8,193,648	6,656,121	7,309,688	7,415,900	
6 Cent Gas Tax Fund	5,563,822	7,154,163	7,171,127	8,897,114	9,406,512	9,430,198	7,819,817	7,892,056	
Road Impact Fee Fund	10,418,076	35,988,769	36,414,316	11,792,150	11,792,150	11,792,150	11,792,150	11,792,150	
Del Prado Mall Parking Lot Fund	12,226	87,965	117,965	40,709	41,153	41,607	90,764	90,499	
Lot Mowing Fund	3,664,585	4,620,100	5,078,156	5,394,813	4,645,149	4,647,493	4,656,243	4,753,907	
Solid Waste Fund	21,227,020	21,628,146	21,652,271	23,870,537	25,534,877	27,303,470	35,105,857	37,618,607	
Building Code Fund	13,047,427	16,706,330	17,164,603	16,760,438	17,363,777	18,033,744	18,870,233	19,540,763	
Community Development Block Grant (CDBG) Fund	1,277,814	1,072,282	1,042,514	1,089,925	1,000,000	1,000,000	1,000,000	1,000,000	
HUD NSP Fund	-	-	(35,690)	-	-	-	-	-	
SHIP Fund	1,284,771	2,385,694	9,235,710	1,616,742	-	-	-	-	
HOME Fund	-	-	-	363,089	-	-	-	-	
Park Impact Fee Fund	4,322,328	4,897,080	10,897,080	4,890,762	5,723,252	3,273,640	5,882,185	3,273,640	
Golf Course Fund	-	-	-	3,424,077	3,748,511	4,595,626	3,702,482	3,735,560	
Lake Kennedy Racquet Center Fund	-	-	-	1,941,080	2,148,118	2,326,440	2,640,569	2,759,930	
Police Grants Fund	-	-	852,100	-	-	-	-	-	
Special Revenue Total	\$ 147,724,847	\$ 186,780,982	\$ 208,647,995	\$ 180,104,384	\$ 183,068,674	\$ 190,157,984	\$ 203,282,029	\$ 204,309,299	
Debt Service Fund	\$ 24,212,848	\$ 24,031,651	\$ 24,031,651	\$ 28,346,598	\$ 32,168,049	\$ 37,303,898	\$ 40,673,150	\$ 39,410,088	

All Funds Continued

EXPENDITURES									
Fund	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	
Capital Projects Funds									
Bridge Capital Project Fund	\$ 0	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	
Fire Capital Projects Fund	3,430,724	10,955,450	11,048,522	20,754,636	37,280,717	4,551,261	-	-	
Police Capital Project Fund	1,398,329	-	-	-	1,500,000	4,500,000	-	500,000	
Academic Village Fund	19,358	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
Public Works Capital Project Fund	879,131	-	-	-	-	-	-	-	
Transportation Capital Project Fund	9,186,629	50,515,160	55,370,580	5,855,520	13,820,720	27,151,839	10,469,583	26,815,656	
Parks and Recreation Capital Project Fund	1,212,600	2,515,000	2,922,331	20,356,235	23,150,000	22,756,770	24,307,500	2,552,288	
Parks & Rec GO Bond Fund	11,377,041	-	18,842,921	-	-	-	-	-	
Lake Kennedy Capital Projects Fund	38,503	-	93,719	-	-	-	-	-	
Community Redevelopment Agency (CRA) Capital Project Fund	158,749	1,230,028	1,230,028	222,852	1,041,390	1,518,184	2,113,387	2,710,467	
Computer System Fund	3,125,333	2,534,297	2,534,297	2,323,742	2,323,742	1,000,000	1,000,000	1,000,000	
Government Service Capital Projects	-	-	-	850,000	-	-	-	-	
Charter School Construction Fund	635,591	-	-	-	-	-	-	-	
	-	-	115,094	-	-	-	-	-	
Capital Projects Total	\$ 31,461,988	\$ 68,849,935	\$ 93,257,492	\$ 52,462,985	\$ 81,216,569	\$ 63,578,054	\$ 39,990,470	\$ 35,678,411	
Enterprise Funds									
Water and Sewer	\$ 435,251,839	\$ 178,618,836	\$ 188,261,522	\$ 198,986,770	\$ 202,993,535	\$ 221,257,896	\$ 249,782,308	\$ 257,593,113	
Water and Sewer Capital Projects	40,541,357	56,235,589	57,007,083	85,839,218	134,821,680	287,221,008	61,841,667	81,922,224	
Water and Sewer Utility Impact, CIAC, CFEC	5,456,152	37,407,076	37,408,804	7,600,246	8,142,850	8,424,193	8,663,263	8,747,175	
Water and Sewer Utility Extension	24,428,806	157,907,985	157,907,985	44,971,835	31,780,717	217,329,119	40,525,734	298,420,744	
Stormwater Fund	21,540,150	29,792,516	36,754,877	32,713,686	34,376,904	36,591,208	38,987,205	39,304,949	
Stormwater Capital Project Fund	1,271,818	11,841,716	11,723,182	-	311,713	18,082,894	1,148,352	15,623,391	
Yacht Basin Fund	1,396,280	516,000	547,250	307,000	341,868	348,384	828,700	888,514	
Enterprise Total	\$ 529,886,402	\$ 472,319,718	\$ 489,610,703	\$ 370,418,755	\$ 412,769,267	\$ 789,254,702	\$ 401,777,229	\$ 702,500,110	
Internal Service Fund									
Risk Management	\$ 5,923,145	\$ 10,034,667	\$ 10,043,979	\$ 11,149,511	\$ 11,530,026	\$ 12,635,467	\$ 12,980,979	\$ 13,302,374	
Self-Insured Health Plan Fund	35,055,398	40,939,848	41,055,438	44,828,975	49,131,574	53,864,656	59,071,050	64,144,545	
Capital Improvement Projects Fund	8,144,261	7,397,876	8,104,267	9,002,947	9,076,356	9,586,210	9,860,772	10,223,633	
Facility Maintenance Capital Project Fund	-	-	-	-	24,720,000	-	-	-	
Fleet Maintenance Fund	5,701,878	6,325,405	6,406,865	6,894,464	7,151,096	7,250,973	7,366,101	8,005,294	
Fleet Capital Project Fund	41,509	-	-	-	51,500,000	-	-	-	
CIP Project Management Fund	2,925,976	3,723,203	3,723,556	3,619,865	3,668,867	3,829,673	4,028,750	4,121,974	
Internal Service Fund Total	\$ 57,792,167	\$ 68,420,999	\$ 69,334,105	\$ 75,495,762	\$ 156,777,919	\$ 87,166,979	\$ 93,307,652	\$ 99,797,820	
Charter School Authority	\$ 31,157,465	\$ 47,005,957	\$ 47,716,478	\$ 35,171,500	\$ 36,629,447	\$ 38,350,276	\$ 38,350,276	\$ 38,350,276	
Total All Funds	\$ 1,121,246,235	\$ 1,095,678,548	\$ 1,194,108,077	\$ 984,115,107	\$ 1,154,610,856	\$ 1,470,613,704	\$ 1,096,152,378	\$ 1,410,624,588	

1 In FY 2023 The Parks and Rec Programs Fund moved to the General Fund

2 In FY 2023 the Golf Course Fund moved to the General Fund

3 In FY 2023 the Sidewalk crew moved to the General Fund

4 In FY 2025 the Golf Course moved to a Special Revenue Fund

5 In FY 2025 Lake Kennedy moved to a Special Revenue Fund



DEPARTMENTS



City Attorney



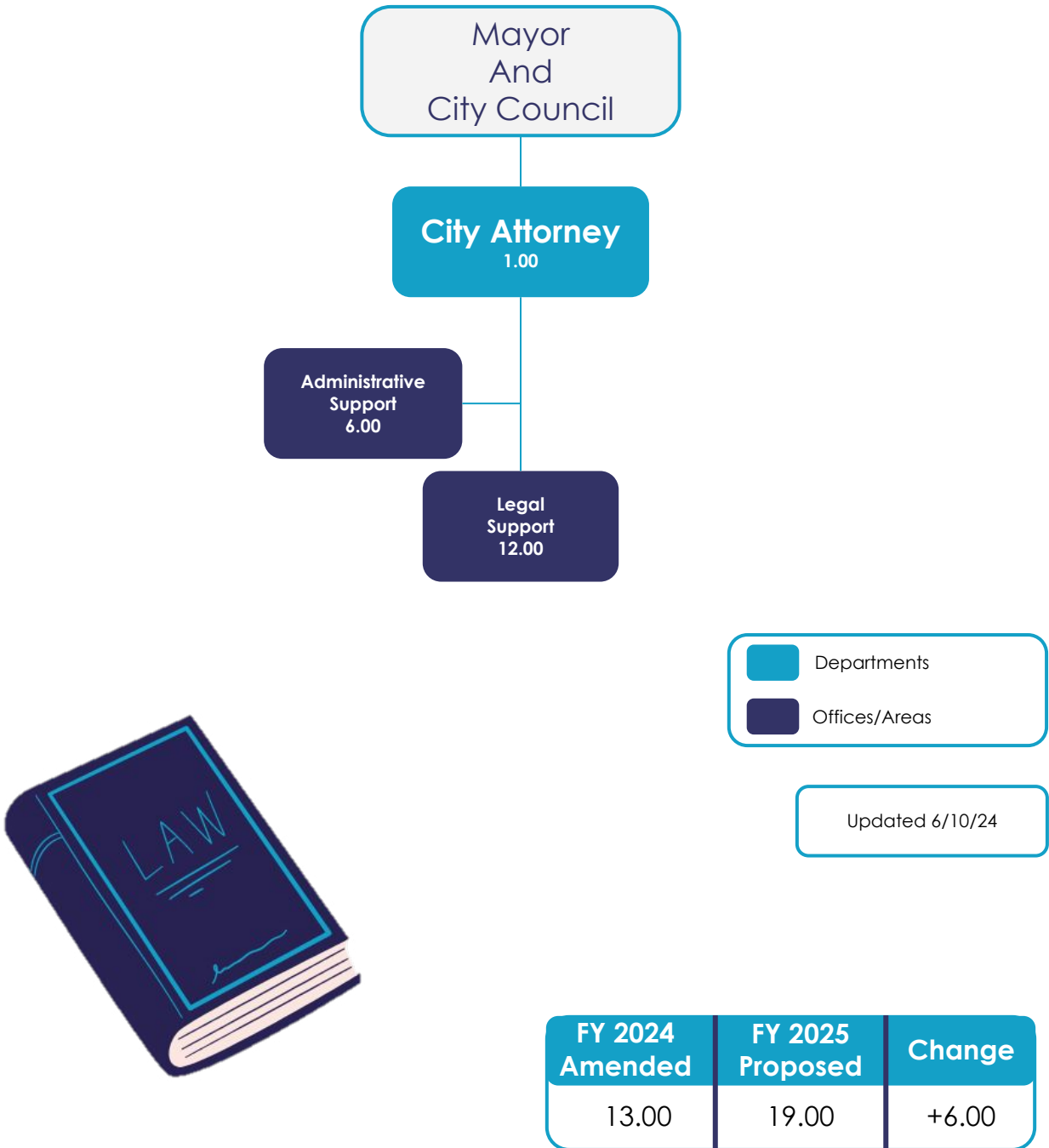
DEPARTMENT OVERVIEW

The City Attorney, appointed by the City Council, serves as the legal advisor to the City Council, City Manager, and all city departments, boards, commissions, and agencies of the City. They initiate or defend civil suits and legal actions on behalf of the City Council. The City Attorney provides legal counsel at all regular and special City Council meetings and offers representation to other boards and commissions as directed by the Council.

MISSION

To provide quality legal services to the Mayor and City Council, the City Manager, and City Departments and Agencies by advising the elected and appointed officers in all matters relating to their official powers, duties, and responsibilities and by enforcing the provisions of the City Charter and Code and County, State and Federal law.

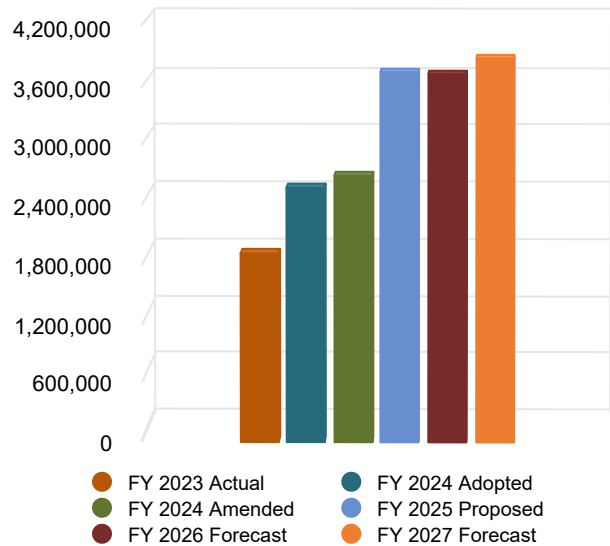
FY 2025 ORGANIZATIONAL CHART



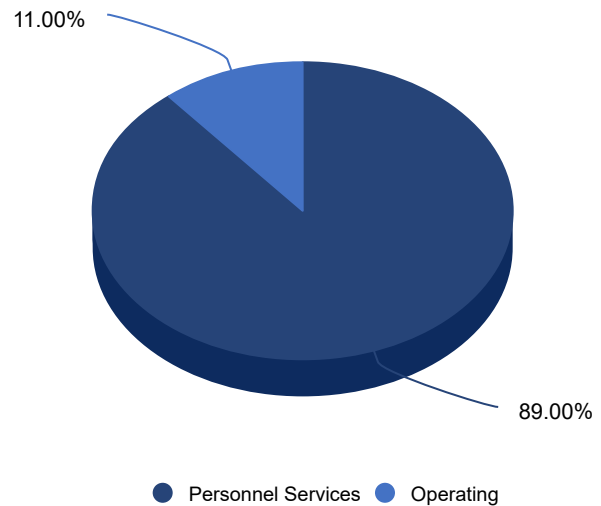
Operating Budget

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 1,817,911	\$ 2,442,716	\$ 2,442,719	\$ 3,338,068	\$ 3,464,472	\$ 3,596,772
Operating	99,970	145,202	261,449	418,998	279,825	306,365
Total	\$ 1,917,881	\$ 2,587,918	\$ 2,704,168	\$ 3,757,066	\$ 3,744,297	\$ 3,903,137

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
City Attorney	\$ 1,917,881	\$ 2,587,918	\$ 2,704,168	\$ 3,757,066	\$ 3,744,297	\$ 3,903,137
General Fund Total	\$ 1,917,881	\$ 2,587,918	\$ 2,704,168	\$ 3,757,066	\$ 3,744,297	\$ 3,903,137
Total	\$ 1,917,881	\$ 2,587,918	\$ 2,704,168	\$ 3,757,066	\$ 3,744,297	\$ 3,903,137

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Personnel Services	\$ 1,817,911	\$ 2,442,716	\$ 2,442,719	\$ 3,338,068	\$ 3,464,472	\$ 3,596,772
Operating	99,970	145,202	261,449	418,998	279,825	306,365
General Fund Total	\$ 1,917,881	\$ 2,587,918	\$ 2,704,168	\$ 3,757,066	\$ 3,744,297	\$ 3,903,137
Total	\$ 1,917,881	\$ 2,587,918	\$ 2,704,168	\$ 3,757,066	\$ 3,744,297	\$ 3,903,137

Department Functions

The City Attorney's function is to provide accurate, timely and efficient legal services in an informative and understandable manner and shall have full and complete charge of the legal business of the City. The City Attorney represents the Mayor and City Council, City Manager, City Departments, City Boards and Commissions, the Community Redevelopment Agency, and Charter School Authority in legal matters. The City Attorney advises the elected and appointed officers in all matters relating to their official powers, duties, and responsibilities related to the provisions of the City Charter and Code and County, State and Federal law.

ACCOMPLISHMENTS

- Provided legal representation to City Council, City Manager and departments, Charter School Authority, Community Redevelopment Agency, and various boards and commissions on matters involving the affairs and business of the City
- Provided legal opinions on questions of law
- Prepared over 400l ordinances and resolutions required by the City Council for adoption
- Prepared and/or reviewed over 100 contracts, interlocal government agreements and other legal documents
- Represented the City in litigation matters, including DOAH hearings and EEOC complaints

GOALS AND PRIORITIES

- Continued high quality legal representation to the City Council, City Manager and departments, Charter School Authority, Community Redevelopment Agency, and various boards and commissions on matters involving the affairs and business of the City
- Reduce litigation by early involvement in matters and by taking a proactive approach in guiding the City toward legally sound decisions; manage risk to the City related to legal liability
- Provide a sound legal framework for the City by working with staff to develop organized and appropriate provisions in codes, policies, regulations and written operating procedures, as well as forms for contracts and other legal documents
- Assist departments in understanding legal requirements so that they may take appropriate action, while consulting with the City Attorney's Office when needed



City Auditor



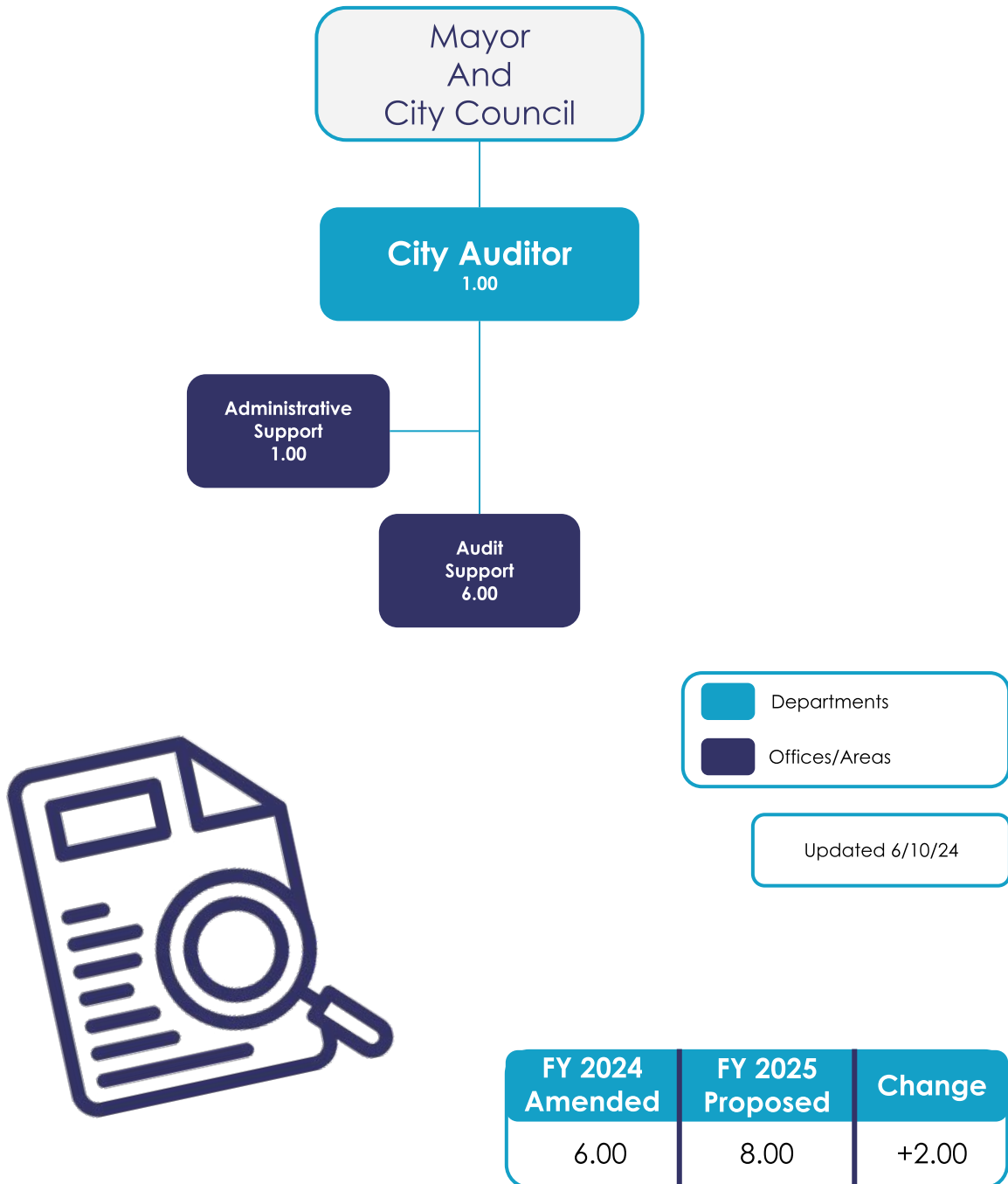
DEPARTMENT OVERVIEW

The City Auditor, appointed by the City Council, operates independently and reports directly to the City Council. The role of the City Auditor's Office includes conducting audits to assess whether City policies, programs, and services comply with state and federal laws, City Ordinances, policies, regulations, and internal financial and operational controls.

MISSION

City Auditors mission is to enhance and protect organizational value by providing independent, risk based objective assurance, advice, and insight to the City.

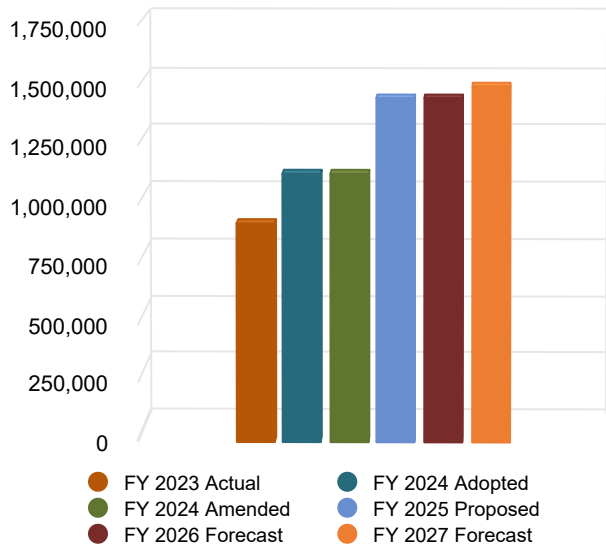
FY 2025 ORGANIZATIONAL CHART



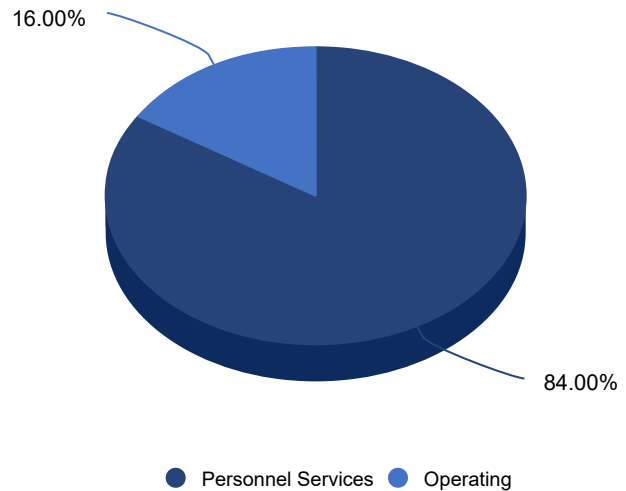
Operating Budget

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 861,129	\$ 921,973	\$ 921,973	\$ 1,222,825	\$ 1,267,901	\$ 1,315,033
Operating	63,587	216,901	216,901	231,705	186,974	190,832
Total	\$ 924,716	\$ 1,138,874	\$ 1,138,874	\$ 1,454,530	\$ 1,454,875	\$ 1,505,865

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
City Auditor	\$ 924,716	\$ 1,138,874	\$ 1,138,874	\$ 1,454,530	\$ 1,454,875	\$ 1,505,865
General Fund Total	\$ 924,716	\$ 1,138,874	\$ 1,138,874	\$ 1,454,530	\$ 1,454,875	\$ 1,505,865
Total	\$ 924,716	\$ 1,138,874	\$ 1,138,874	\$ 1,454,530	\$ 1,454,875	\$ 1,505,865

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Personnel Services	\$ 861,129	\$ 921,973	\$ 921,973	\$ 1,222,825	\$ 1,267,901	\$ 1,315,033
Operating	63,587	216,901	216,901	231,705	186,974	190,832
General Fund Total	\$ 924,716	\$ 1,138,874	\$ 1,138,874	\$ 1,454,530	\$ 1,454,875	\$ 1,505,865
Total	\$ 924,716	\$ 1,138,874	\$ 1,138,874	\$ 1,454,530	\$ 1,454,875	\$ 1,505,865

Department Functions

The City Auditor's function is to assist the City Council by reviewing the quality of the programs and services provided to the citizens of Cape Coral by assessing the efficiency and effectiveness of City Operations.

ACCOMPLISHMENTS¹

- Met or exceeded all FY23 goals:
 - Effectively managed time with a goal of 70% spent on direct audit projects and 30% spent on administration (non-audit/project)
 - Completed 76% of audits on the approved FY23 audit plan (Goal was 75%)
 - Obtained an average score of 89% on audit surveys (Goal is 75%)
 - Closed 96% of audit recommendations within 90 days of department completion
 - Audit team members completed at least three audits or projects for FY23
- Effectively managed audit team resources and available hours to produce meaningful and timely audits, post audit reviews, and special projects
- Obtained relevant continuing education credits as required by GAGAS and certification/license standards
- Developed and executed the FY24 Audit Plan, which includes 12 audits—10 originally planned and 2 additional—with all audits on track for completion
- In conjunction with Financial Services, successfully advertised an RFP for External Auditing Services for the annual ACFR (annual comprehensive financial report) resulting in the selection of a new audit firm (the first in over 15+ years) to begin with FY24 reporting

GOALS AND PRIORITIES

- Effectively manage audit staff time with a goal of 70% spent on direct audit projects and limit administrative hours to no more than 30%
- Complete 75% of the Approved Audit Plan, prioritizing audits based on the City Auditor's Office Risk Assessment to ensure their importance and usefulness to the City
- Obtain a score of 75% or better on audit surveys for completed audits
- Perform follow up of audit recommendations within 90 days of department completion for audit office review
- Individual auditors complete three or more audits/projects for the year
- Strive to meet or exceed FY24 goals
- Be fluid to accommodate additions to the audit plan, such as special projects or audits necessary based on current needs of the City
- Provide timely and meaningful follow-up on audit recommendations
- Hire and retain qualified, competent staff and provide relevant continuing education for the maintenance of certifications and/or license standards
- Continuously work to improve department relations to be trusted advisors to the City

¹ Information is based on accomplishments from FY23 4th Quarter Performance Scorecard to provide a complete and accurate assessment of goal achievements

City Clerk



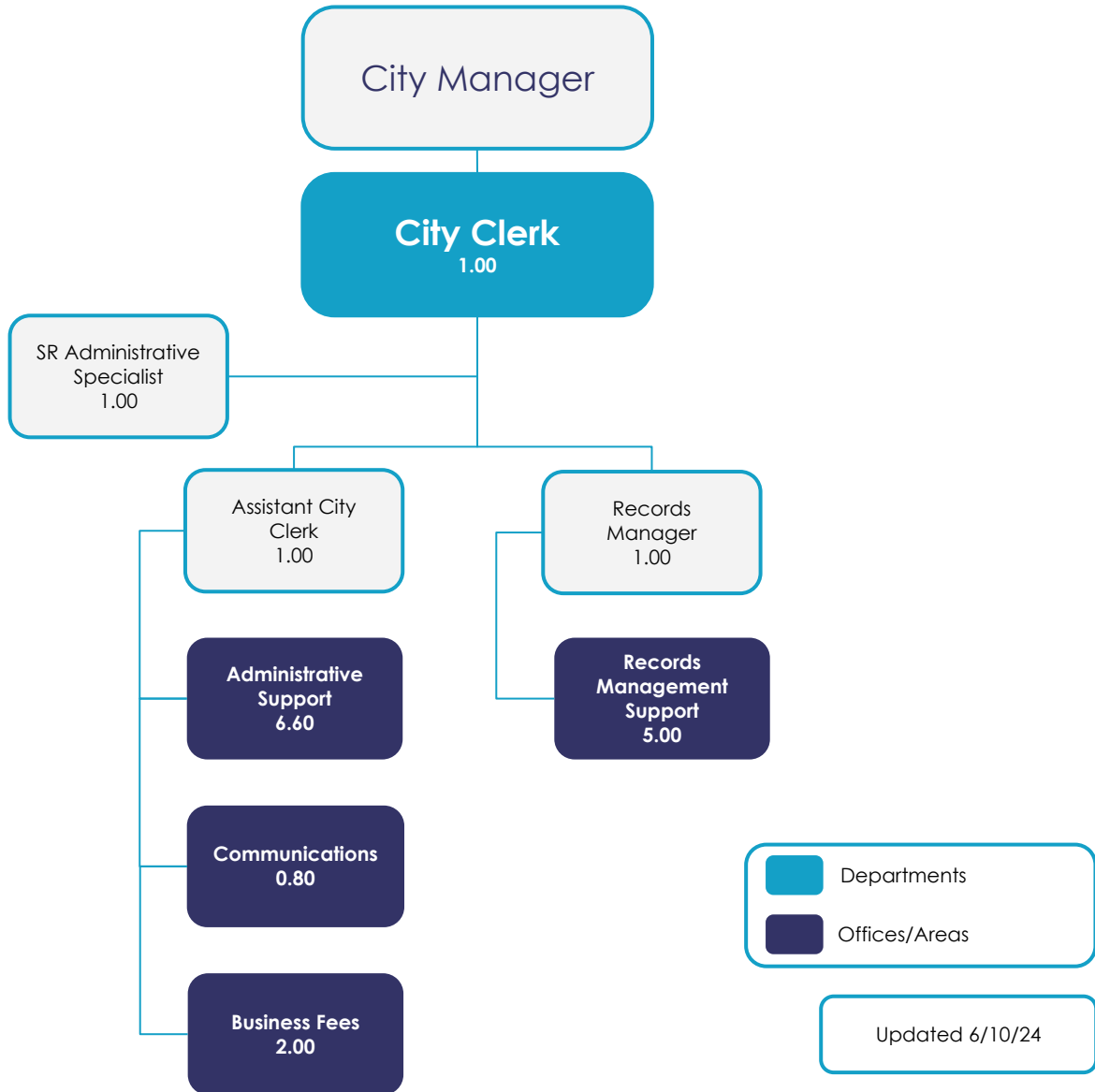
DEPARTMENT OVERVIEW

The City Clerk's Department is responsible for the stewardship of the city's entire recorded history, including by-laws, articles of incorporation, bond documents, ordinances, resolutions, and other legal instruments. It records and certifies all ordinances and resolutions, ensures all statutory public notice requirements are met, coordinates municipal elections, and provides support services to elected officials, boards, commissions, and committees. Additionally, the department ensures professional access to public records for citizens, complies with the State of Florida's retention schedules, and maintains a records imaging and management program. It also offers professional assistance to the public, directs telephone calls at city hall, and operates a full-service mail and courier service for all city operations, including managing business tax receipt services.

MISSION

The mission of the City Clerk's Department is to provide services to the public and internal City Departments by recording, maintaining, and preserving all official documents and proceedings of the City government and to be responsive to the need for accurate information through cost-effective and efficient means with pride, integrity, and trust.

FY 2025 ORGANIZATIONAL CHART

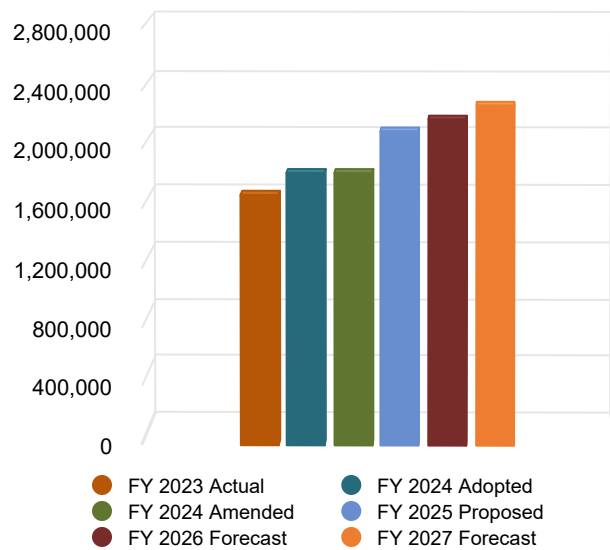


FY 2024 Amended	FY 2025 Proposed	Change
18.40	18.40	0.00

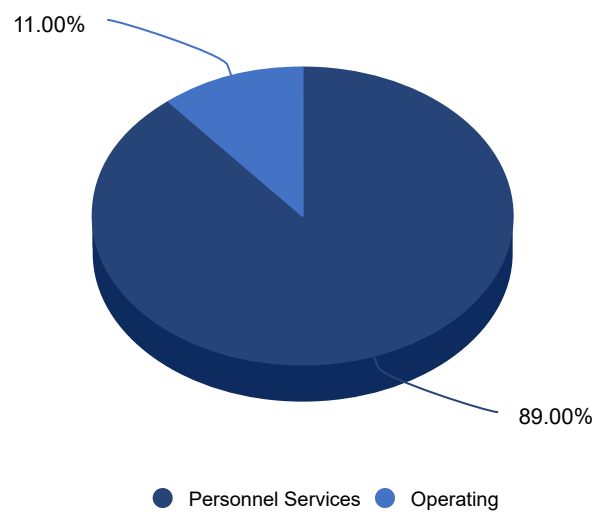
Operating Budget

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 1,478,986	\$ 1,616,216	\$ 1,616,216	\$ 1,880,442	\$ 1,952,699	\$ 2,029,399
Operating	215,764	206,248	210,839	244,006	253,480	262,564
Capital Outlay	7,704	16,000	11,409	-	5,000	10,000
Total	\$ 1,702,454	\$ 1,838,464	\$ 1,838,464	\$ 2,124,448	\$ 2,211,179	\$ 2,301,963

Program Expenditures by Year

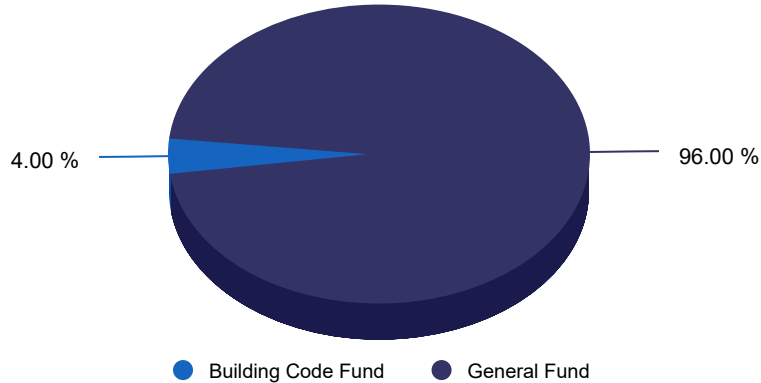


Program Expenditures by Category



Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Building Code Fund						
City Clerk Records Management	\$ 69,915	\$ 72,428	\$ 72,428	\$ 75,739	\$ 79,129	\$ 82,754
Building Code Fund Total	\$ 69,915	\$ 72,428	\$ 72,428	\$ 75,739	\$ 79,129	\$ 82,754
General Fund						
City Clerk Administration	\$ 697,858	\$ 791,022	\$ 793,258	\$ 1,173,886	\$ 1,218,298	\$ 1,261,521
City Clerk Licensing	-	-	-	187,963	196,002	205,087
Communications	32,738	49,163	49,163	48,061	48,500	49,872
Passport Applications	76,565	24,864	24,864	25,310	25,767	26,232
Records Management	825,378	900,987	898,751	613,489	643,483	676,497
General Fund Total	\$ 1,632,539	\$ 1,766,036	\$ 1,766,036	\$ 2,048,709	\$ 2,132,050	\$ 2,219,209
Total	\$ 1,702,454	\$ 1,838,464	\$ 1,838,464	\$ 2,124,448	\$ 2,211,179	\$ 2,301,963

Program Expenditures for FY 2025



Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Building Code Fund						
Personnel Services	\$ 68,729	\$ 70,385	\$ 70,385	\$ 73,655	\$ 77,004	\$ 80,586
Operating	1,186	2,043	2,043	2,084	2,125	2,168
Building Code Fund Total	\$ 69,915	\$ 72,428	\$ 72,428	\$ 75,739	\$ 79,129	\$ 82,754
General Fund						
Personnel Services	\$ 1,410,257	\$ 1,545,831	\$ 1,545,831	\$ 1,806,787	\$ 1,875,695	\$ 1,948,813
Operating	214,578	204,205	208,796	241,922	251,355	260,396
Capital Outlay	7,704	16,000	11,409	-	5,000	10,000
General Fund Total	\$ 1,632,539	\$ 1,766,036	\$ 1,766,036	\$ 2,048,709	\$ 2,132,050	\$ 2,219,209
Total	\$ 1,702,454	\$ 1,838,464	\$ 1,838,464	\$ 2,124,448	\$ 2,211,179	\$ 2,301,963

Department Functions

Administration

Stewardship of the entire recorded history of the City (including by-laws, articles of incorporation, bond documents, ordinances, resolutions, and other legal instruments); to record and certify all ordinances and resolutions; to ensure all statutory public notice requirements are met; to coordinate all municipal elections; to provide support services to the City's elected officials, Boards/Commissions and Committees.

ACCOMPLISHMENTS

- Provided full-service assistance to existing City Council's Board, Commissions, and Committees
- Hosted offsite Workshops and Board Appreciation Events
- Provided Political Action Committee Support to the residents
- Successfully transitioned the Election's Qualifying Role to the Supervisor of Elections

GOALS AND PRIORITIES

- Provide comprehensive Election support to City Council specific to referenda placement on future ballots
- Provide consistent meeting support for public meetings
- Identify and implement new agenda management software

Records Management

To provide the citizens access to public records in a professional manner; to provide research services for internal and external customers while complying with the retention schedules of the State of Florida; to maintain a records imaging and management program.

ACCOMPLISHMENTS

- Continued services for passports, pet licensing, and domestic partnerships
- Accommodated increased traffic for passport services
- Continued to provide citizens with a central information center to obtain copies of city records.
- Began the process of archiving all Hurricane Ian closed paper permits

GOALS AND PRIORITIES

- Continue to provide records inventory management for records stored offsite with an outside vendor.
- Analyze document imaging program to assess all City Department imaging needs
- Continue analysis of passport data to determine future staffing opportunities
- Complete archival of all Hurricane Ian closed paper permits

Communications

To professionally greet and assist the public; answer and accurately direct telephone calls received by the city hall switchboard; provide a full-service mail operation and courier service to all city operations as well as packets to City Council; provide assistance and service to the citizens through the Citizens Action Center.

ACCOMPLISHMENTS

- Adhered to the City's Strategic Plan by identifying opportunities to enhance services and foster exceptional customer services

Business Tax Receipts

To professionally greet and assist the public for their business tax receipt services.

ACCOMPLISHMENTS

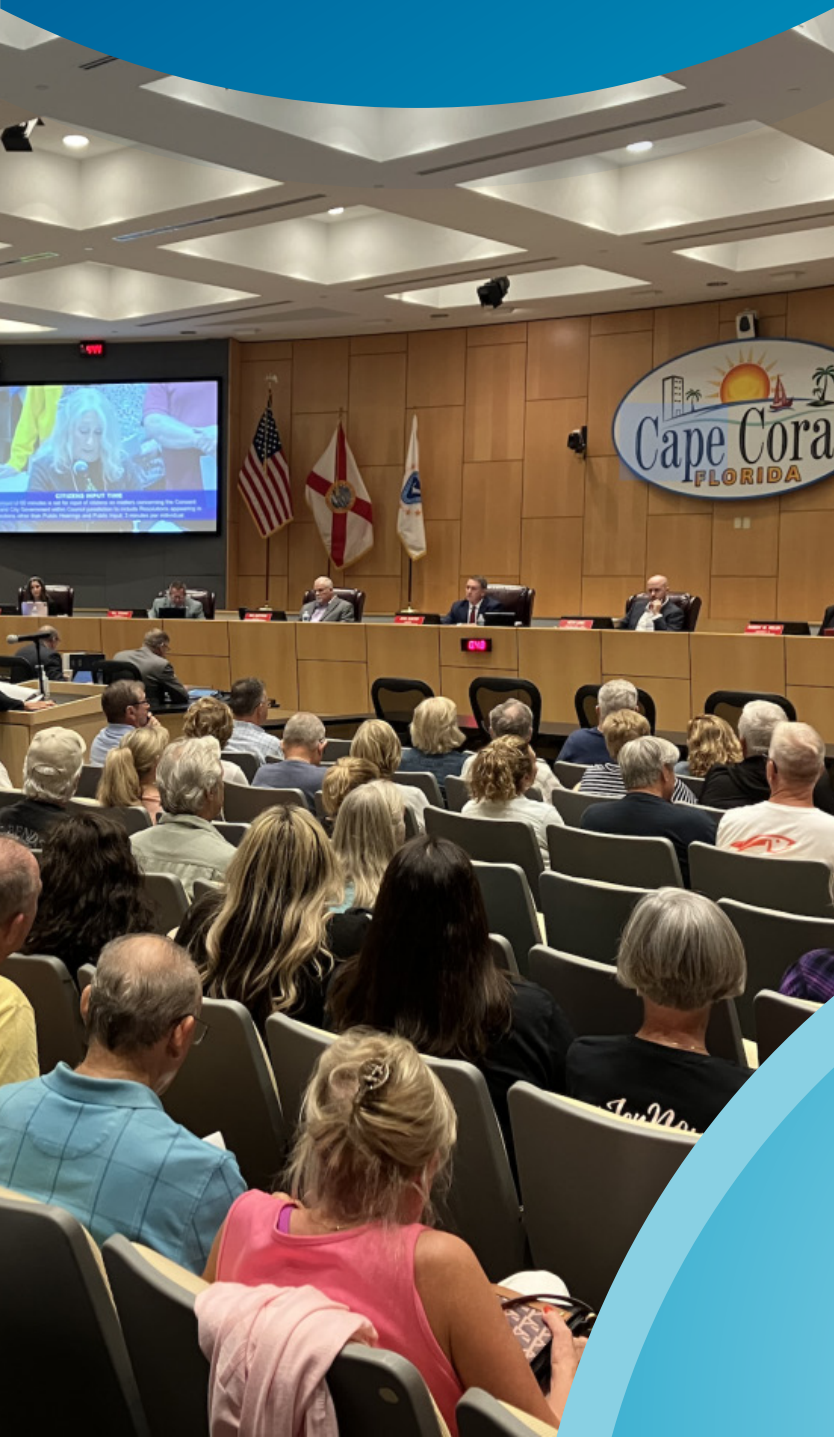
- Successfully transitioned the Business Tax Receipt division to City Clerk's department

GOALS AND PRIORITIES

- Through analysis of existing program, develop methods to efficiently identify, bill, and track, new and renewal Business Tax Receipts



City Council



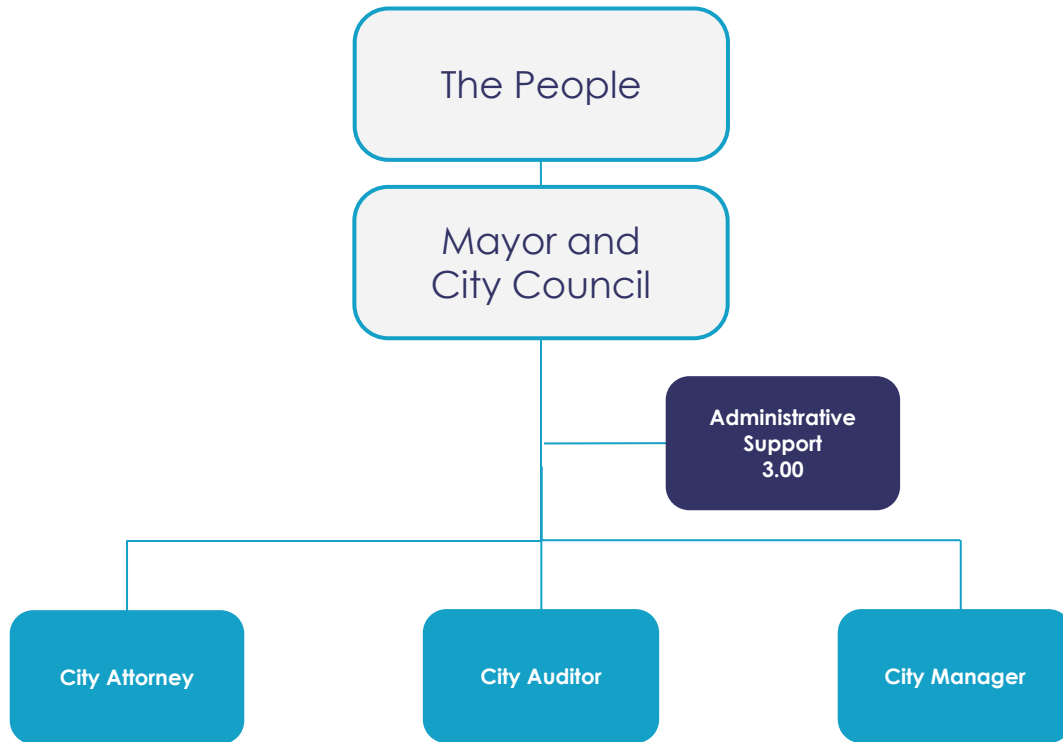
DEPARTMENT OVERVIEW

The City Council comprises a Mayor and seven Council Members, all elected at-large by voters for four-year terms. The Mayor, elected by a separate ballot, presides over Council meetings and serves as the ceremonial head of government. Under the City Charter, the Council has the authority to set policies in areas such as planning, traffic, law and order, public works, finance, social services, recreation, and economic development. The Council also appoints and removes the City Manager, City Attorney, and City Auditor, adopts the budget, levies taxes, collects revenues, makes appropriations, and authorizes debt issuance by ordinance. Policy is determined through the adoption of ordinances and resolutions, appropriation of funds, and other essential legislative duties.

MISSION

The City Council Office staff provides effective quality service to the Mayor, City Council, and residents of the City with courtesy, integrity and accountability in a manner that protects and enhances the quality of life of our residents.

FY 2025 ORGANIZATIONAL CHART



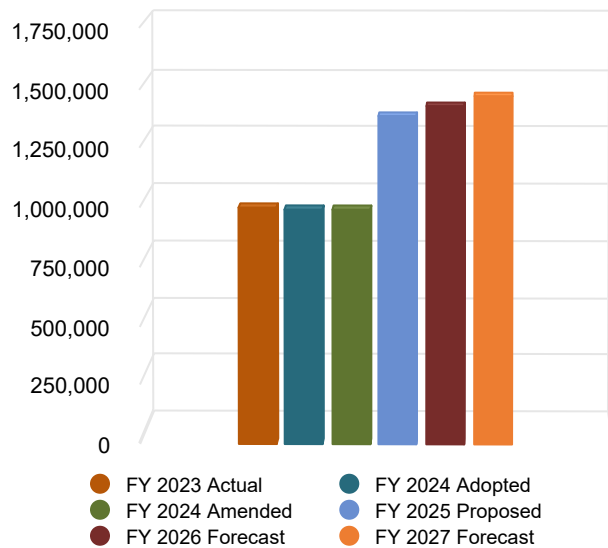
Updated 6/10/24

FY 2024 Amended	FY 2025 Proposed	Change
3.00	3.00	0.00

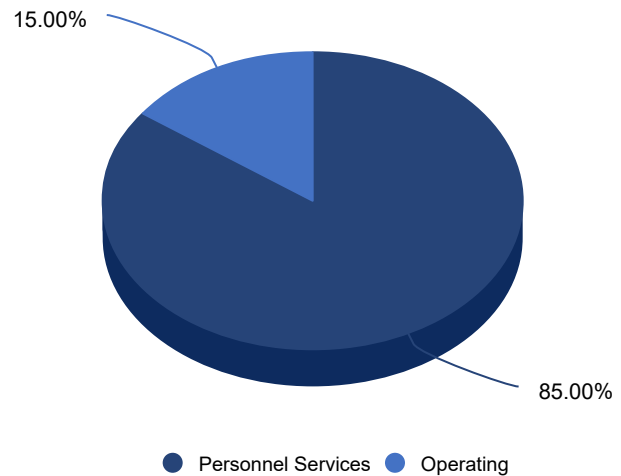
Operating Budget

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 727,184	\$ 784,509	\$ 784,509	\$ 1,175,513	\$ 1,211,415	\$ 1,249,471
Operating	275,479	210,189	210,189	214,819	220,359	224,994
Total	\$ 1,002,663	\$ 994,698	\$ 994,698	\$ 1,390,332	\$ 1,431,774	\$ 1,474,465

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
City Council	\$ 996,904	\$ 989,496	\$ 989,496	\$ 1,384,830	\$ 1,426,162	\$ 1,468,741
Youth Council	5,759	5,202	5,202	5,502	5,612	5,724
General Fund Total	\$ 1,002,663	\$ 994,698	\$ 994,698	\$ 1,390,332	\$ 1,431,774	\$ 1,474,465
Total	\$ 1,002,663	\$ 994,698	\$ 994,698	\$ 1,390,332	\$ 1,431,774	\$ 1,474,465

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Personnel Services	\$ 727,184	\$ 784,509	\$ 784,509	\$ 1,175,513	\$ 1,211,415	\$ 1,249,471
Operating	275,479	210,189	210,189	214,819	220,359	224,994
General Fund Total	\$ 1,002,663	\$ 994,698	\$ 994,698	\$ 1,390,332	\$ 1,431,774	\$ 1,474,465
Total	\$ 1,002,663	\$ 994,698	\$ 994,698	\$ 1,390,332	\$ 1,431,774	\$ 1,474,465



City Manager



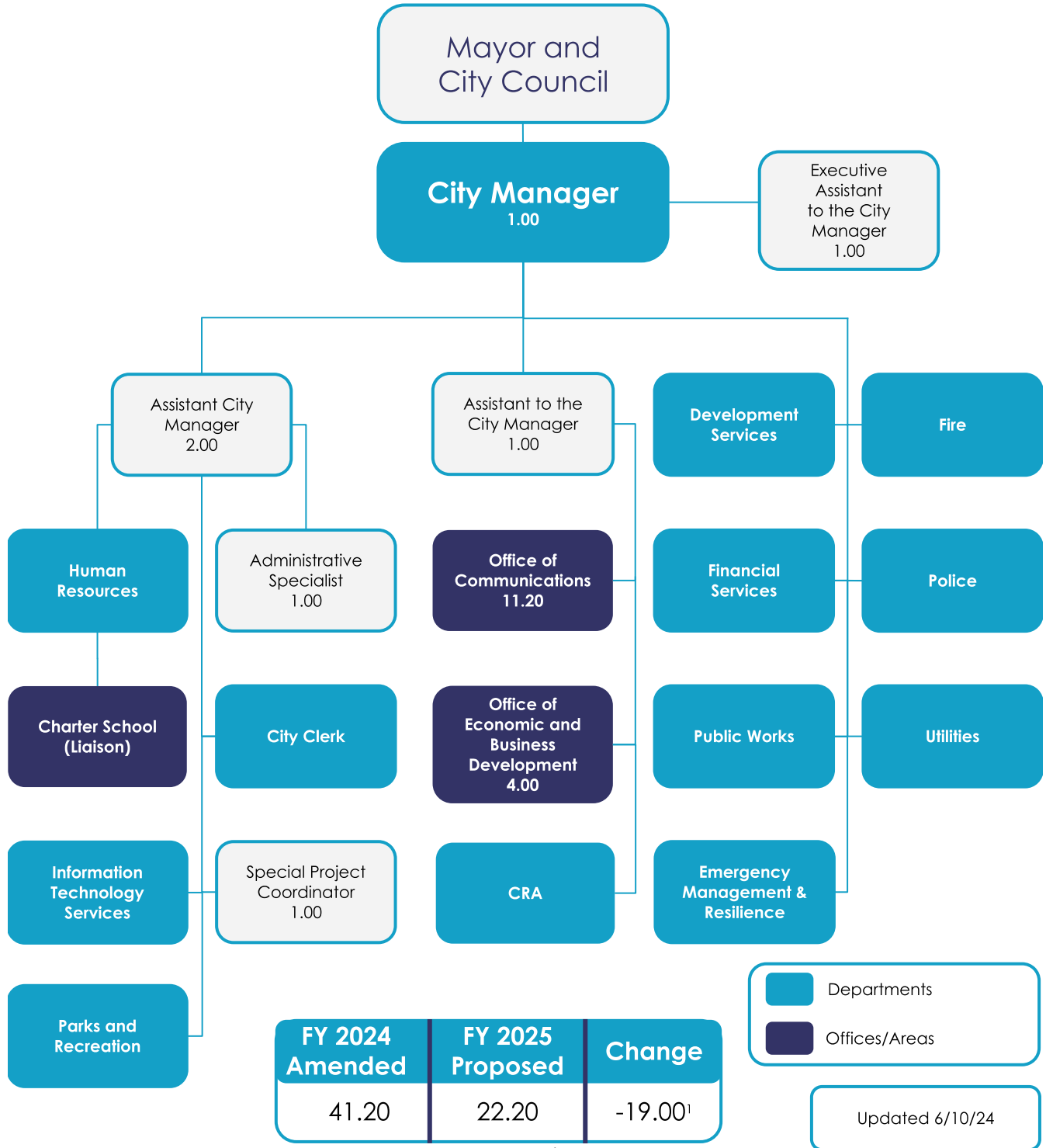
DEPARTMENT OVERVIEW

The Office of the City Manager is responsible for maintaining the management functions of the City government and administering the day-to-day operations of most facets of City government. The office works closely with the City Council to establish long-term strategic plans, as well as short-term targets. These plans and targets guide the operation of the City government as it focuses on high-quality customer service and ongoing community growth and improvement.

MISSION

The City Manager's Office administers policies as established by City Council and City Charter, and provides the necessary leadership, coordination and management required for the delivery of cost-efficient services and capital improvements.

FY 2025 ORGANIZATIONAL CHART

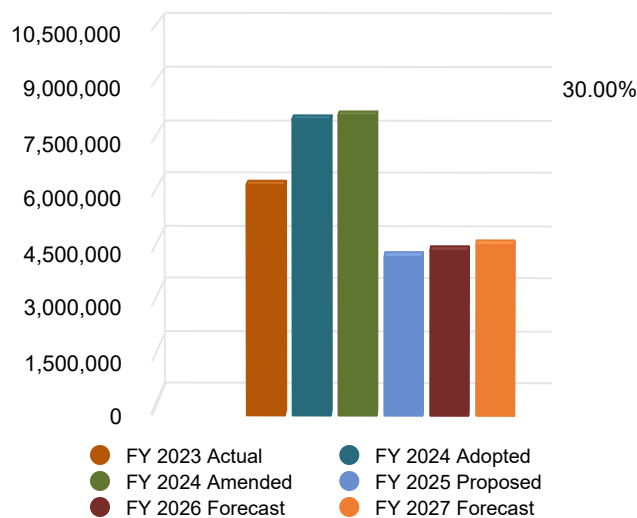


Operating Budget

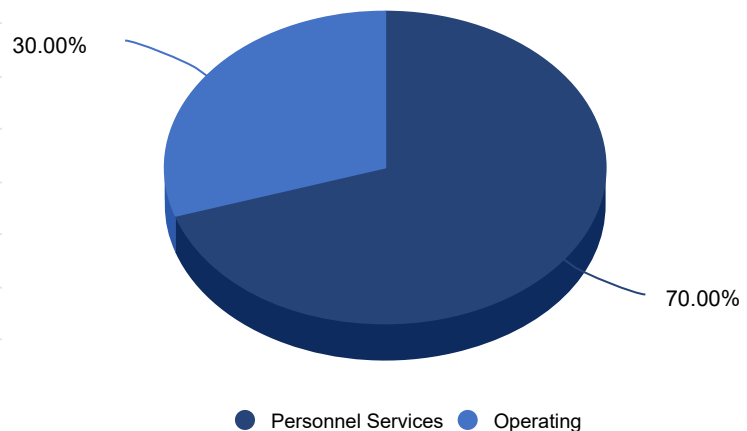
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Intergovernmental	\$ 125,783	\$ 124,800	\$ 124,800	\$ 129,792	\$ 134,984	\$ 140,383
Internal Service Charges	2,892,695	3,723,203	3,723,203	-	-	-
Miscellaneous	90,802	-	-	-	-	-
Taxes - Local Business	518,452	650,000	650,000	549,974	571,973	594,852
Total	\$ 3,627,732	\$ 4,498,003	\$ 4,498,003	\$ 679,766	\$ 706,957	\$ 735,235

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 4,867,544	\$ 6,068,504	\$ 6,068,504	\$ 3,093,639	\$ 3,212,681	\$ 3,337,677
Operating	1,364,963	2,015,355	2,122,675	1,307,587	1,324,112	1,341,009
Capital Outlay	114,750	82,400	82,400	-	-	-
Total	\$ 6,347,257	\$ 8,166,259	\$ 8,273,579	\$ 4,401,226	\$ 4,536,793	\$ 4,678,686

Program Expenditures by Year



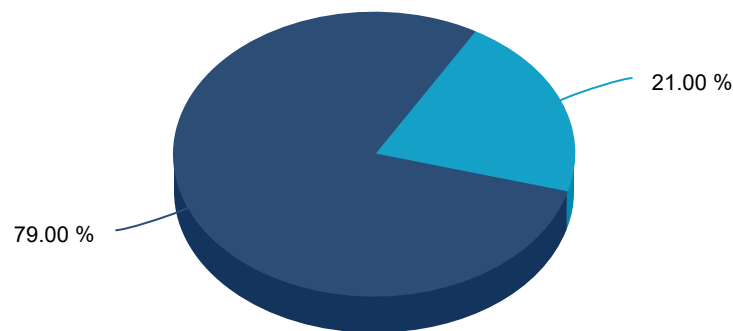
Program Expenditures by Category



Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
CIP Project Management Fund						
Capital Improvements	\$ 2,761,711	\$ 3,640,803	\$ 3,641,156	\$ -	\$ -	\$ -
City Manager Fleet Rolling Stock	114,750	82,400	82,400	-	-	-
CIP Project Management Fund Total	\$ 2,876,461	\$ 3,723,203	\$ 3,723,556	\$ -	\$ -	\$ -
Economic Development Fund						
Economic and Business Development	\$ 928,007	\$ 1,306,088	\$ 1,413,055	\$ 902,477	\$ 925,785	\$ 950,158
Economic Development Fund Total	\$ 928,007	\$ 1,306,088	\$ 1,413,055	\$ 902,477	\$ 925,785	\$ 950,158

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
City Manager Administration	\$ 1,235,645	\$ 1,588,461	\$ 1,588,461	\$ 1,659,696	\$ 1,716,592	\$ 1,775,976
Office of Communications	1,307,715	1,548,507	1,548,507	1,839,053	1,894,416	1,952,552
General Fund Total	\$2,543,360	\$ 3,136,968	\$ 3,136,968	\$ 3,498,749	\$ 3,611,008	\$ 3,728,528
Water and Sewer Fund						
Capital Improvements	\$ (571)	\$ -	\$ -	\$ -	\$ -	\$ -
Water and Sewer Fund Total	\$ (571)	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$6,347,257	\$ 8,166,259	\$ 8,273,579	\$ 4,401,226	\$ 4,536,793	\$ 4,678,686

Program Expenditures for FY 2025



● Economic Development Fund ● General Fund

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
CIP Project Management Fund						
Personnel Services	\$2,592,833	\$ 3,237,789	\$ 3,237,789	\$ -	\$ -	\$ -
Operating	168,878	403,014	403,367	-	-	-
Capital Outlay	114,750	82,400	82,400	-	-	-
CIP Project Management Fund Total	\$2,876,461	\$ 3,723,203	\$ 3,723,556	\$ -	\$ -	\$ -
Economic Development Fund						
Personnel Services	\$ 227,304	\$ 481,181	\$ 481,181	\$ 488,179	\$ 507,796	\$ 528,400
Operating	700,703	824,907	931,874	414,298	417,989	421,758
Economic Development Fund Total	\$ 928,007	\$ 1,306,088	\$ 1,413,055	\$ 902,477	\$ 925,785	\$ 950,158
General Fund						
Personnel Services	\$2,047,407	\$ 2,349,534	\$ 2,349,534	\$ 2,605,460	\$ 2,704,885	\$ 2,809,277
Operating	495,953	787,434	787,434	893,289	906,123	919,251
General Fund Total	\$2,543,360	\$ 3,136,968	\$ 3,136,968	\$ 3,498,749	\$ 3,611,008	\$ 3,728,528
Water and Sewer Fund						
Operating	\$ (571)	\$ -	\$ -	\$ -	\$ -	\$ -
Water and Sewer Fund Total	\$ (571)	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$6,347,257	\$ 8,166,259	\$ 8,273,579	\$ 4,401,226	\$ 4,536,793	\$ 4,678,686

Department Functions

Administration

The administration program of the City Manager's Office serves the citizens, elected officials, and employees. Our mission is to develop, implement and administer policies and procedures consistent with the City's strategic plan in a manner that ensures timely accomplishment of objectives and consistent application.

ACCOMPLISHMENT

- Cape Coral was named "Top Rising Luxury Cities in America" by ESPN, January 2024
- Cape Coral ranked number 3 for best places to live in Florida by Gulfshore Business, January 2024

GOALS AND PRIORITIES

- Deliver the quality services the residents desire as efficiently and cost-effective as possible

Office of Communications

To provide the community with timely, accurate, objective information concerning the city affairs so they may understand and participate in the decision-making process of their local government. To provide professional support to City Departments and Employees for media and public relations issues.

ACCOMPLISHMENTS

- Large increase of 311 app downloads
- Created and now distributes an internal City e-newsletter called the City Pulse

GOALS AND PRIORITIES

- Raise awareness about city services, programs, initiatives, and resources available to residents through comprehensive marketing campaigns
- Develop proactive public relations campaigns to promote positive stories and achievements within the community, showcasing Cape Coral as a desirable place to live, work, and visit

Economic and Business Development

To encourage and support the retention and expansion of existing businesses; to promote and support the quality of life; and to assist in the recruitment of new employees to our community to diversify and enlarge the City's employment and ad valorem tax base.

ACCOMPLISHMENTS

- Developed the New Biz Navigator Program where the department reaches out to new businesses and welcomes them to Cape Coral
- Agreements and contracts secured for the 7 Islands project
- Participated in the Florida Trend Advertising Campaign

GOALS AND PRIORITIES

- Expand tourism opportunities for the City of Cape Coral
- Conduct an infrastructure and land use analysis

311 Call Center Division

The 311 Call Center offers citizens a way to obtain information about city services, ask questions of city staff, report problems within the city, submit service requests, and provide the status of their questions and requests.

ACCOMPLISHMENTS

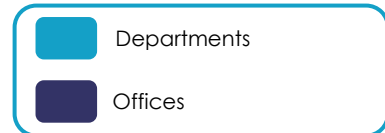
- Adhered to the City's Strategic Plan by identifying opportunities to enhance services and foster exceptional customer services
- Provided citizens with access and tracking of resolutions to their City Government issues by contacting the 311 Call Center through successful software transition
- Provided training opportunities in preparation for roles in the 311 Call Center during Emergency activations

GOALS AND PRIORITIES

- Develop and implement a robust crisis communication plan to ensure timely and accurate information dissemination during emergencies or critical situations



FY 2025 ORGANIZATIONAL CHART



Updated 6/10/24

FY 2024 Amended	FY 2025 Proposed	Change
5.00	5.00	0.00

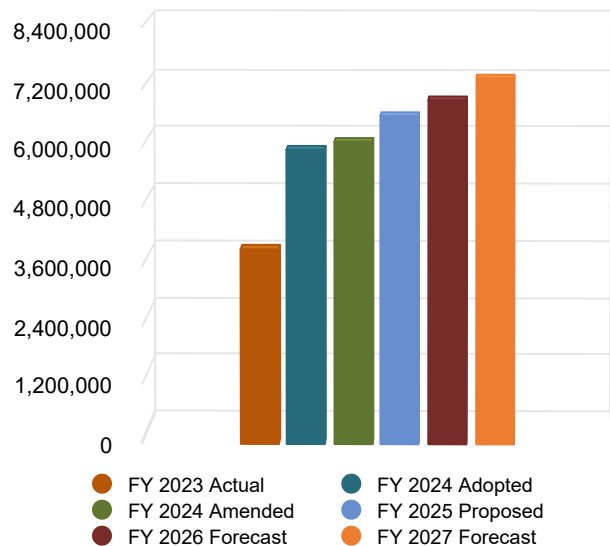
Community Redevelopment Agency

Operating Budget

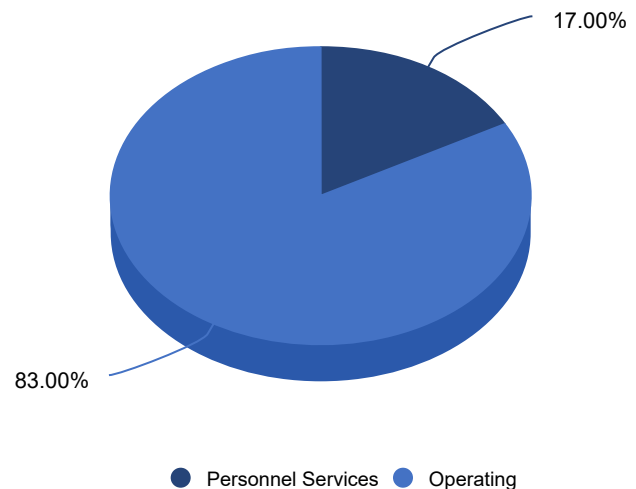
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Ad Valorem Taxes	\$ 2,073,059	\$ 2,439,428	\$ 2,439,428	\$ 2,737,743	\$ 2,874,631	\$ 3,061,482
Miscellaneous	276,750	41,800	41,800	41,800	41,800	41,800
Transfers In	2,958,585	3,481,451	3,481,451	3,865,862	4,059,155	4,323,000
Total	\$ 5,308,394	\$ 5,962,679	\$ 5,962,679	\$ 6,645,405	\$ 6,975,586	\$ 7,426,282

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 105,482	\$ 166,243	\$ 166,243	\$ 387,313	\$ 404,706	\$ 423,213
Operating	437,930	2,566,514	2,689,714	1,852,196	1,346,445	1,304,237
Capital Outlay	25,969	-	55,000	-	-	-
Debt Service	155,250	-	-	-	-	-
Transfers Out	3,239,538	3,229,922	3,229,922	4,405,896	5,224,435	5,698,832
Total	\$ 3,964,169	\$ 5,962,679	\$ 6,140,879	\$ 6,645,405	\$ 6,975,586	\$ 7,426,282

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Community Redevelopment Agency (CRA) Fund						
City Manager Fleet Rolling Stock	\$ 25,969	\$ -	\$ 55,000	\$ -	\$ -	\$ -
CRA	3,938,200	5,962,679	6,085,879	6,645,405	6,975,586	7,426,282
Community Redevelopment Agency (CRA) Fund Total	\$ 3,964,169	\$ 5,962,679	\$ 6,140,879	\$ 6,645,405	\$ 6,975,586	\$ 7,426,282
Total	\$ 3,964,169	\$ 5,962,679	\$ 6,140,879	\$ 6,645,405	\$ 6,975,586	\$ 7,426,282

Community Redevelopment Agency

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Community Redevelopment Agency (CRA) Fund						
Personnel Services	\$ 105,482	\$ 166,243	\$ 166,243	\$ 387,313	\$ 404,706	\$ 423,213
Operating	437,930	2,566,514	2,689,714	1,852,196	1,346,445	1,304,237
Capital Outlay	25,969	-	55,000	-	-	-
Debt Service	155,250	-	-	-	-	-
Transfers Out	3,239,538	3,229,922	3,229,922	4,405,896	5,224,435	5,698,832
Community Redevelopment Agency (CRA) Fund Total	\$ 3,964,169	\$ 5,962,679	\$ 6,140,879	\$ 6,645,405	\$ 6,975,586	\$ 7,426,282
Total	\$ 3,964,169	\$ 5,962,679	\$ 6,140,879	\$ 6,645,405	\$ 6,975,586	\$ 7,426,282

Department Functions

Community Redevelopment

The CRA focuses its attention and resources in a specific area characterized by conditions that limit investment and appropriate development in the South Cape. The Redevelopment Plan outlines the goals and objectives for the district, but more importantly, it outlines specific programs and capital improvements designed to reach those goals. The CRA encourages public and private investments to develop economic growth and improve the quality of life in the redevelopment area.

ACCOMPLISHMENTS

- Completed repainting and refurbishing streetlights, street light globes, trash receptacles, and benches
- Added decorative lights to the trees along SE 47th Terrace, adding ambiance for visitors in the evening
- Completed repaving Big John's parking lot and placed banner mounts along the street path
- Completed the renovation of the interior space of the Lafayette Street CRA Building

GOALS AND PRIORITIES

- Continue design and planning for the \$20 million sewer replacement project, allowing for large scale development within the CRA District
- Improve median landscaping on Del Prado Boulevard from Cape Coral Parkway and Waikiki Avenue
- Install sidewalks on the south side of Miramar Street
- Purchase property to allow for continuous development, including parking, retail spaces, and residential units



Development Services



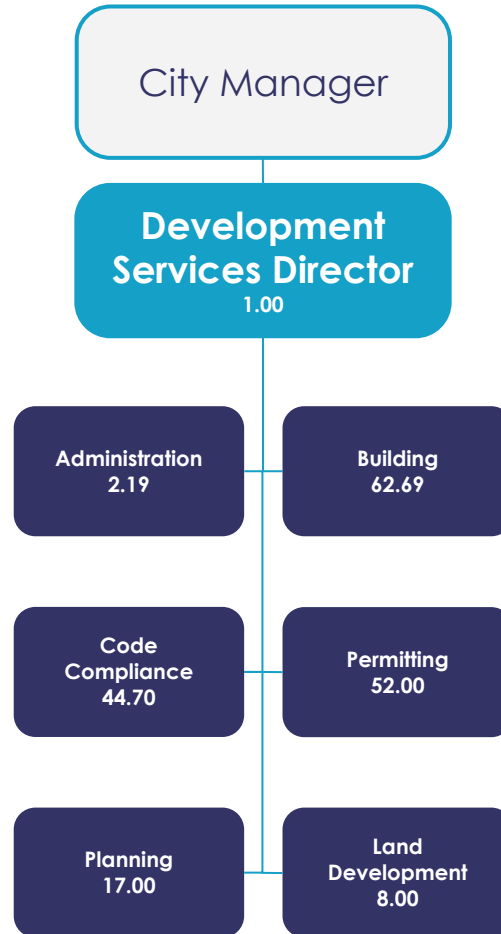
DEPARTMENT OVERVIEW

The Department of Development Services provides a comprehensive range of services to the public and the development community including, but not limited to, review of development proposals; building permits; changes to the City's Comprehensive Plan and redevelopment plans; and compliance with City ordinances.

MISSION

The Development Services Department is to provide services and programs that enhance community value. Our employees are professional, and courteous and strive to enhance the quality of life for our residents and visitors. We serve today's development demands while planning for tomorrow's community needs.

FY 2025 ORGANIZATIONAL CHART



FY 2024 Amended	FY 2025 Proposed	Change
186.58	187.58	+1.00

■	Departments
■	Offices/Areas

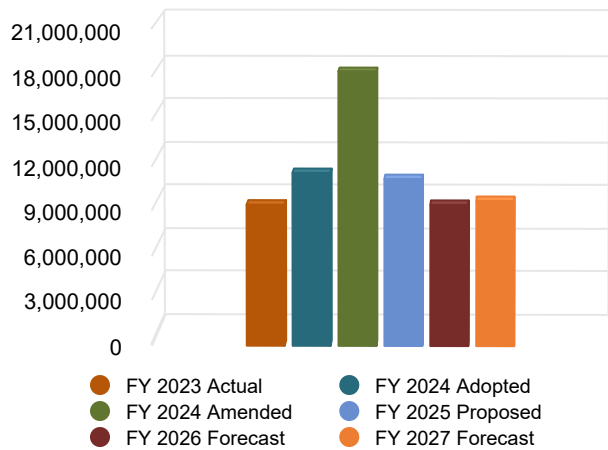
Updated 6/10/24

Operating Budget

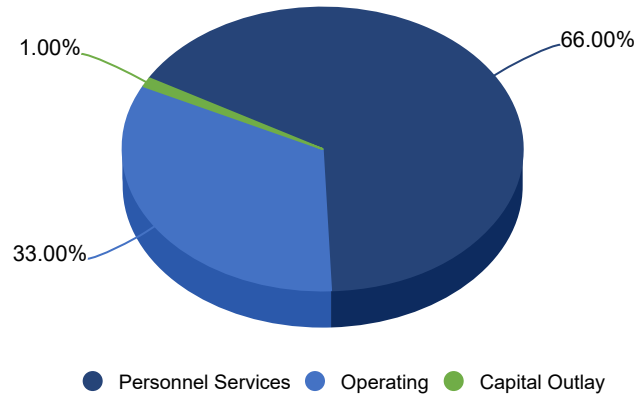
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Charges for Service	\$ 878,181	\$ 747,401	\$ 747,401	\$ 861,277	\$ 876,503	\$ 892,032
Fines and Forfeits	164,466	305,500	305,500	211,610	217,842	224,199
Intergovernmental	6,953,184	3,457,976	10,251,418	3,069,756	1,000,000	1,000,000
License and Permits	25,591	34,800	34,800	35,496	36,206	36,930
Miscellaneous	526,251	30,000	21,116	30,600	31,212	31,836
Total	\$ 8,553,630	\$ 4,575,677	\$ 11,360,235	\$ 4,208,739	\$ 2,161,763	\$ 2,184,997

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 6,170,442	\$ 7,206,403	\$ 7,640,052	\$ 7,455,209	\$ 7,742,665	\$ 8,044,930
Operating	3,086,837	4,194,967	10,431,425	3,635,877	1,568,412	1,573,983
Capital Outlay	141,839	112,000	321,223	82,000	84,000	129,780
Total	\$ 9,399,118	\$ 11,513,370	\$ 18,392,700	\$ 11,173,086	\$ 9,395,077	\$ 9,748,693

Program Expenditures by Year



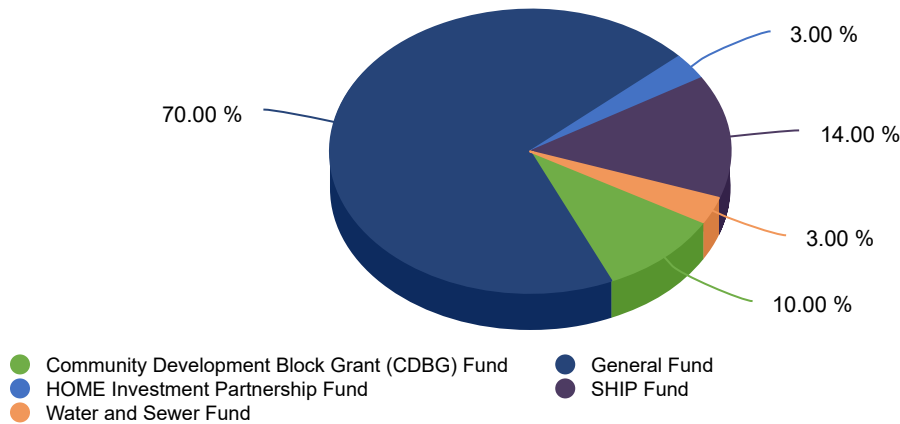
Program Expenditures by Category



Development Services

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Community Development Block Grant (CDBG) Fund						
CDBG	\$ 1,127,141	\$ 1,072,282	\$ 1,042,514	\$ 1,089,925	\$ 1,000,000	\$ 1,000,000
CDBG COVID	148,418	-	-	-	-	-
Grant Admin to Allocate	342	-	-	-	-	-
Community Development Block Grant (CDBG) Fund Total	\$ 1,275,901	\$ 1,072,282	\$ 1,042,514	\$ 1,089,925	\$ 1,000,000	\$ 1,000,000
General Fund						
Code Compliance	\$ 3,746,270	\$ 3,900,956	\$ 3,900,956	\$ 4,185,985	\$ 4,335,867	\$ 4,494,963
Development Services	1,200,652	1,648,202	1,663,002	1,680,051	1,741,214	1,849,244
DS City Planning	1,539,526	1,945,491	2,025,463	1,955,684	2,028,268	2,106,180
Licensing	162,282	290,207	290,207	-	-	-
General Fund Total	\$ 6,648,730	\$ 7,784,856	\$ 7,879,628	\$ 7,821,720	\$ 8,105,349	\$ 8,450,387
HOME Investment Partnership Fund						
HOME Investment Partnership	\$ -	\$ -	\$ -	\$ 363,089	\$ -	\$ -
HOME Investment Partnership Fund Total	\$ -	\$ -	\$ -	\$ 363,089	\$ -	\$ -
HUD NSP Fund						
Housing and Urban Development (HUD) Neighborhood Stabilization Program (NSP)	\$ -	\$ -	\$ (35,690)	\$ -	\$ -	\$ -
HUD NSP Fund Total	\$ -	\$ -	\$ (35,690)	\$ -	\$ -	\$ -
SHIP Fund						
SHIP	\$ 426,378	\$ 2,385,694	\$ 2,418,472	\$ 1,616,742	\$ -	\$ -
SHIP HHRP Disaster	38,765	-	6,817,238	-	-	-
SHIP Insurance Deductible Program	819,628	-	-	-	-	-
SHIP Fund Total	\$ 1,284,771	\$ 2,385,694	\$ 9,235,710	\$ 1,616,742	\$ -	\$ -
Water and Sewer Fund						
Code Compliance	189,716	270,538	270,538	281,610	289,728	298,306
Water and Sewer Fund Total	\$ 189,716	\$ 270,538	\$ 270,538	\$ 281,610	\$ 289,728	\$ 298,306
Total	\$ 9,399,118	\$ 11,513,370	\$ 18,392,700	\$ 11,173,086	\$ 9,395,077	\$ 9,748,693

Program Expenditures for FY 2025



Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Community Development Block Grant (CDBG) Fund						
Personnel Services	\$ 28,678	\$ 97,259	\$ 96,065	\$ 178,461	\$ 185,993	\$ 193,916
Operating	1,132,528	975,023	737,226	911,464	814,007	806,084
Capital Outlay	114,695	-	209,223	-	-	-
Community Development Block Grant (CDBG) Fund Total	\$ 1,275,901	\$ 1,072,282	\$ 1,042,514	\$ 1,089,925	\$ 1,000,000	\$ 1,000,000
General Fund						
Personnel Services	\$ 5,922,549	\$ 6,780,750	\$ 6,780,750	\$ 7,020,138	\$ 7,291,944	\$ 7,577,708
Operating	699,037	892,106	986,878	719,582	729,405	742,899
Capital Outlay	27,144	112,000	112,000	82,000	84,000	129,780
General Fund Total	\$ 6,648,730	\$ 7,784,856	\$ 7,879,628	\$ 7,821,720	\$ 8,105,349	\$ 8,450,387
HOME Investment Partnership Fund						
Operating	\$ -	\$ -	\$ -	\$ 363,089	\$ -	\$ -
HOME Investment Partnership Fund Total	\$ -	\$ -	\$ -	\$ 363,089	\$ -	\$ -
HUD NSP Fund						
Operating	\$ -	\$ -	\$ (35,690)	\$ -	\$ -	\$ -
HUD NSP Fund Total	\$ -	\$ -	\$ (35,690)	\$ -	\$ -	\$ -
SHIP Fund						
Personnel Services	\$ 59,996	\$ 82,856	\$ 517,699	\$ -	\$ -	\$ -
Operating	1,224,775	2,302,838	8,718,011	1,616,742	-	-
SHIP Fund Total	\$ 1,284,771	\$ 2,385,694	\$ 9,235,710	\$ 1,616,742	\$ -	\$ -
Water and Sewer Fund						
Personnel Services	\$ 159,219	\$ 245,538	\$ 245,538	\$ 256,610	\$ 264,728	\$ 273,306
Operating	30,497	25,000	25,000	25,000	25,000	25,000
Water and Sewer Fund Total	\$ 189,716	\$ 270,538	\$ 270,538	\$ 281,610	\$ 289,728	\$ 298,306
Total	\$ 9,399,118	\$ 11,513,370	\$ 18,392,700	\$ 11,173,086	\$ 9,395,077	\$ 9,748,693

Department Functions

Administration

The Development Services Department is responsible for promoting the orderly growth and development of the city through proactive planning and enforcement of codes. The Administration Division provides support to all departmental divisions, to assure they have the resources needed to carry out the City's mission.

ACCOMPLISHMENTS

- Enhanced Interdepartmental Coordination: Continue facilitating improved collaboration between departmental divisions and Fire Prevention, Fire Inspections and Plan Review through regular meetings and streamlined communication channels
- Stakeholder Engagement Initiatives: Initiating and continuing community outreach programs to gather feedback from residents, developers, and other stakeholders, ensuring their voices are heard in the decision-making process
- Technology Integration: Began working on implementing new software solutions or upgraded existing systems to streamline processes, reduce paperwork, and enhance data management capabilities
- Continued Professional Development: Continue providing ongoing training opportunities for staff to stay updated on industry trends, regulations, and best practices, fostering a culture of continuous learning and professional growth

GOALS AND PRIORITIES

- Comprehensive Code Review: Conduct a thorough review of existing codes and ordinances to identify areas for improvement or updates to better align with the city's long-term vision and evolving needs
- Community Education and Awareness: Launch focused educational campaigns to increase public awareness and understanding of development regulations, procedures, and the importance of responsible growth management
- Performance Optimization: Implement strategies to further enhance operational efficiency, streamline workflows, and reduce processing times while maintaining high standards of quality and accuracy
- Diversity, Equity, and Inclusion Initiatives: Develop and implement policies and programs to promote diversity, equity, and inclusion within the department, ensuring equitable access to services and opportunities for all members of the community

Code Compliance Division

Enforcement of local, state, and federal codes, ordinances, regulations, and statutes to protect the quality of life, property values, and health, safety, and welfare of the City's residents and visitors. This includes nuisances; substandard living conditions; contractor licenses; unlicensed worker enforcement; property maintenance; liens and foreclosures; illegal parking of vehicles; storage facilities; and signs.

ACCOMPLISHMENTS

- Increased proactive enforcement rate to 75%
- Continued our partnership with the Florida Association of Code Enforcement (FACE) to bring advanced training to our area and took an active presence on the FACE Board of Directors
- Advanced training for 12 staff members at the 34th Annual Florida Association of Code Enforcement Conference held in Cape Coral

- Created the commercial inspection task force inspecting commercial properties throughout the city using internal and external subject matter experts

GOALS AND PRIORITIES

- Develop new partnerships and continued speaking engagements with state associations, realtor association, construction association, and community and neighborhood groups
- Continue our partnership with the Florida Association of Code Enforcement (FACE) to bring advanced training to our area
- Increase community outreach (professional, neighborhood and civic association meetings) to at least two per month

Land Development Division

Review's development permit applications for site development and improvement plans; landscape plans; land clearing; parking lots; demolitions of buildings; dredging; storm drains; and subdivision plats. Conducts engineering and landscape inspections and coordinates closely with the Public Works and Utilities Departments.

ACCOMPLISHMENTS

- Continual improvements in collaboration with DSD staff to improve permitting and inspection process
- Assisted the Office of Economic and Business Development in providing expedited service and reviews to priority commercial projects
- Assisted the Public Works Department on updates to the CRA Master Storm Water Permit

GOALS AND PRIORITIES

- Begin reinspection process for existing developments to evaluate compliance with approved development plans
- Continue development of comprehensive Land Development Code Compliance strategies
- Work with administration to establish contracts for 3rd party engineering assistance
- Study and implement cost recovery metrics for the department

City Planning Division

Prepares, monitors, and implements the City's Comprehensive Plan, which includes compliance review, annual amendments, and revisions. Administration of the City's Land Use and Development Regulations by reviewing development applications and conducting field inspections. Oversees the Federal Community Development Block Grant and State's local housing assistance programs. Serves as technical support staff for the Community Redevelopment Agency and the Local Planning Agency. Implements special projects and studies as directed by the City Manager.

ACCOMPLISHMENTS

- Completed the Comprehensive Plan Evaluation and Appraisal (EAR) update process
- Completed the City's Community Rating System (CRS) audit and retained the City's "Class 5" rating
- Launched the Hurricane Ian Deductible Assistance Program for low-income homeowners. This program received \$2.9 million in requests
- Disbursed CARES Act funding to eligible recipients in accordance with each program's procedures and deadlines. The city received a total of \$1,442,596 to assist residents impacted by COVID-19.

Development Services

The City has expended approximately 92% of the CARES ACT funds while there are still three years left until the expenditure deadline

- Monitored risk management mapping related to the Federal Emergency Management Agency's effort to update the flood insurance rate maps (FIRM) to protect the city's assets and interests
- Amended the Comprehensive Plan to increase the cap on residential units for the Pine Island Road District

GOALS AND PRIORITIES

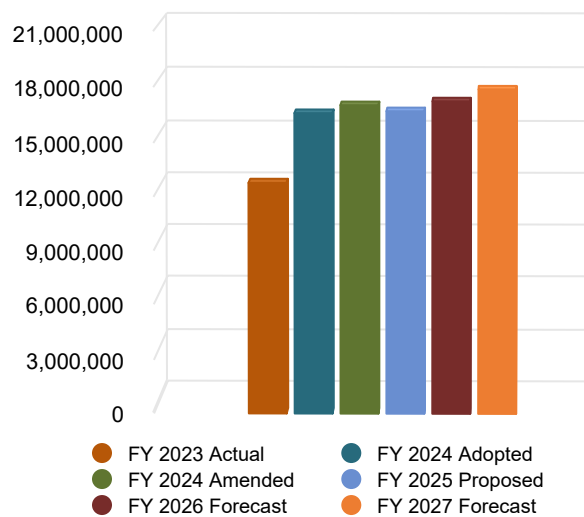
- Improve the City's Community Rating System (CRS) from a "Class 5" to a "Class 4"
- Continue to implement the City housing programs, including Community Development Block Grant (CDBG), State Housing Initiatives Partnership Program (SHIP) and Hurricane Housing Recovery Program (HHRP), and disbursing CARES Act funding to eligible recipients in accordance with each program's procedures and deadlines
- Update the City's Comprehensive Plan
- Amend the Land Development Code to include revising regulations for self-storage facilities and car washes
- Initiate land use amendments to increase inventory of commercial lands along major corridors north of Pine Island Road
- Develop a new mixed-use future land use classification for large properties in the Pine Island Road Corridor
- Meet regularly with developers on key projects (such as Cape Coral Town Center and Victory Park) to identify permitting challenges with the goal of reducing permitting times

Operating Budget

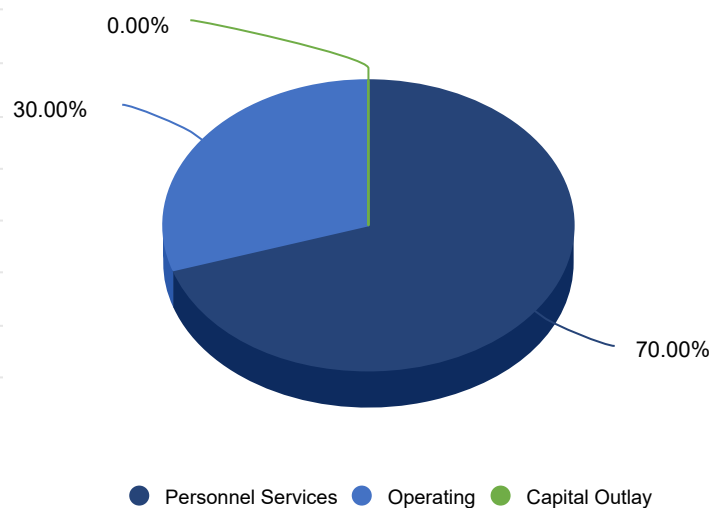
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Charges for Service	\$ 764,985	\$ 477,500	\$ 477,500	\$ 487,050	\$ 496,791	\$ 506,727
Fines and Forfeits	3,897	10,000	10,000	10,200	10,404	10,612
License and Permits	12,208,735	11,280,000	11,280,000	11,505,500	11,627,290	11,750,335
Miscellaneous	739,273	750	750	750	750	750
Transfers In	-	-	-	-	-	4,399,537
Total	\$ 13,716,890	\$ 11,768,250	\$ 11,768,250	\$ 12,003,500	\$ 12,135,235	\$ 16,667,961

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 8,165,198	\$ 11,731,176	\$ 11,731,176	\$ 11,527,953	\$ 11,997,548	\$ 12,492,472
Operating	4,590,399	4,880,623	5,079,199	5,074,746	5,161,100	5,307,035
Capital Outlay	1,875	-	250,792	82,000	126,000	129,780
Debt Service	28,270	-	-	-	-	-
Transfers Out	21,782	22,103	22,103	-	-	21,703
Total	\$ 12,807,524	\$ 16,633,902	\$ 17,083,270	\$ 16,684,699	\$ 17,284,648	\$ 17,950,990

Program Expenditures by Year



Program Expenditures by Category



Building Code

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Building Code Fund						
Building Code Enforcement	\$ 9,560,997	\$ 12,098,279	\$ 12,291,564	\$ 11,906,443	\$ 12,269,192	\$ 12,728,728
Development Services	1,875	-	250,792	82,000	126,000	129,780
Permitting Services	3,244,652	4,535,623	4,540,914	4,696,256	4,889,456	5,092,482
Building Code Fund Total	\$ 12,807,524	\$ 16,633,902	\$ 17,083,270	\$ 16,684,699	\$ 17,284,648	\$ 17,950,990
Total	\$ 12,807,524	\$ 16,633,902	\$ 17,083,270	\$ 16,684,699	\$ 17,284,648	\$ 17,950,990

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Building Code Fund						
Personnel Services	\$ 8,165,198	\$ 11,731,176	\$ 11,731,176	\$ 11,527,953	\$ 11,997,548	\$ 12,492,472
Operating	4,590,399	4,880,623	5,079,199	5,074,746	5,161,100	5,307,035
Capital Outlay	1,875	-	250,792	82,000	126,000	129,780
Debt Service	28,270	-	-	-	-	-
Transfers Out	21,782	22,103	22,103	-	-	21,703
Building Code Fund Total	\$ 12,807,524	\$ 16,633,902	\$ 17,083,270	\$ 16,684,699	\$ 17,284,648	\$ 17,950,990
Total	\$ 12,807,524	\$ 16,633,902	\$ 17,083,270	\$ 16,684,699	\$ 17,284,648	\$ 17,950,990

Department Functions

Building Division

Provides construction enforcement through review and approval of construction plans; issuance of building permits; field inspections; and issuance of certificates of occupancy. Codes enforced include the Florida Building Code; the national electric and gas codes; and the Americans with Disabilities Act.

ACCOMPLISHMENTS

- Implemented the use of contract agencies for plan review and inspections to improve turn-around times and maintain next-day inspections through the completion of Hurricane Ian permitting
- Initiated an expanded staff development program for provisional plans examiners to aid staff in receiving full licensure
- Reduced residential building permit review times by 34% and commercial building permit review times by 42%
- Provided 244,797 inspections over the past twelve months

GOALS AND PRIORITIES

- Reduce initial building plan review times to five days or less
- Improve coordination and communication with permit applicants during the commercial building review and inspection process
- Streamline the certificate of completion and certificate of occupancy process
- Centralize and improve the efficiency of the floodplain review process for all permits within the Special Flood Hazard Area
- Continuance of standardizing the full building review and inspection process to improve continuity and consistency standards

Customer Service Division

Responsible for the intake, processing and routing of all building permit applications and site development applications. In addition, they are responsible to handle all customer walk-ins that have general permitting questions; data and public records requests; and special projects for senior staff, the Department Director, and the City Manager.

ACCOMPLISHMENTS

- Ensuring all telephone calls and emails are handled within one business day

GOALS AND PRIORITIES

- Meet and exceed a proactive enforcement rate of 75%
- Continue our partnership with the Florida Association of Code Enforcement (FACE) to bring advanced training to our area
- Continue streamlining of the EnerGov workflow to allow for a more efficient code inspection
- Continue staff participation in leadership development programs
- Reassess the commercial property inspection task force
- Create a construction site inspection team
- Provide an ongoing educational program on property maintenance and appearance regulations by presenting at least six public speaking engagements





Emergency Management & Resilience



DEPARTMENT OVERVIEW

The Department of Emergency Management & Resilience leads the City's preparedness, response, recovery, mitigation, and resilience efforts to natural and human-caused disasters and emergencies. It maintains the City's Emergency Operations Plan and Emergency Operations Center, which is used by City Officials and related agencies to provide a coordinated response to emergencies and disasters.

MISSION

The Department of Emergency Management & Resilience safeguards our community through proactive preparedness, effective response, and recovery from all hazards. We are dedicated to fostering a culture of resilience, enhancing public safety, and empowering our community for future challenges.

FY 2025 ORGANIZATIONAL CHART



Updated 6/10/24

FY 2024 Amended	FY 2025 Proposed	Change
0.00	7.00	7.00 ¹

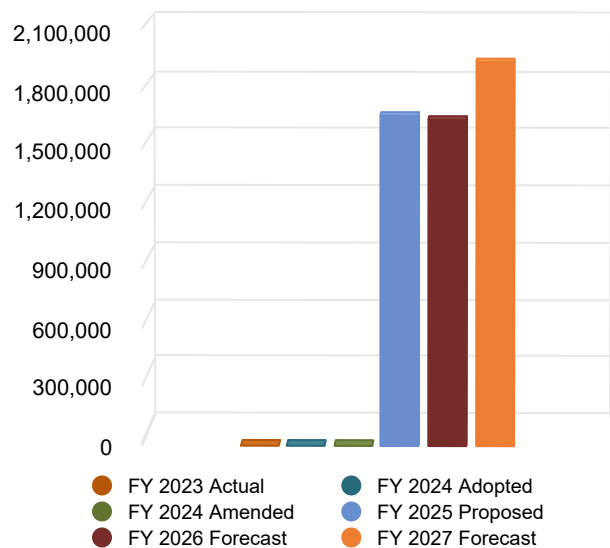
¹ All Hazards Administration was moved from Fire. Director position was moved from PW-CIP.

Operating Budget

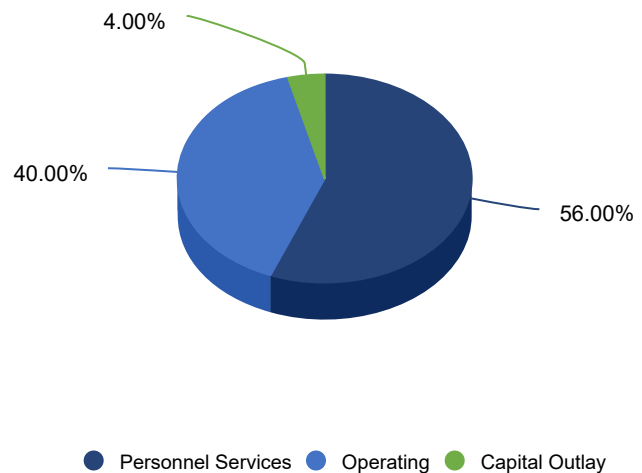
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Taxes - All Hazards	\$ -	\$ -	\$ -	\$ 1,908,607	\$ 1,946,779	\$ 2,025,429
Total	\$ -	\$ -	\$ -	\$ 1,908,607	\$ 1,946,779	\$ 2,025,429

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ -	\$ -	\$ -	\$ 945,942	\$ 983,169	\$ 1,022,323
Operating	-	-	-	673,055	670,012	685,803
Capital Outlay	-	-	-	59,662	-	240,000
Total	\$ -	\$ -	\$ -	\$ 1,678,659	\$ 1,653,181	\$ 1,948,126

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
All Hazards Fund						
DEM Administration	\$ -	\$ -	\$ -	\$ 1,678,659	\$ 1,653,181	\$ 1,708,126
DEM Fleet Rolling Stock	-	-	-	-	-	240,000
All Hazards Fund Total	\$ -	\$ -	\$ -	\$ 1,678,659	\$ 1,653,181	\$ 1,948,126
Total	\$ -	\$ -	\$ -	\$ 1,678,659	\$ 1,653,181	\$ 1,948,126

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
All Hazards Fund						
Personnel Services	\$ -	\$ -	\$ -	\$ 945,942	\$ 983,169	\$ 1,022,323
Operating	-	-	-	673,055	670,012	685,803
Capital Outlay	-	-	-	59,662	-	240,000
All Hazards Fund Total	\$ -	\$ -	\$ -	\$ 1,678,659	\$ 1,653,181	\$ 1,948,126
Total	\$ -	\$ -	\$ -	\$ 1,678,659	\$ 1,653,181	\$ 1,948,126

Emergency Management & Resilience

Department Functions

Administration

The division of Administration administers the City's Emergency Management & Resilience programs including the Emergency Operations Plan, which identifies the responsibilities of all departments and local agencies.

ACCOMPLISHMENTS

- Update Emergency Management's Administrative Regulation, Emergency Operation Plan, Continuity of Operations Plan, and Continuity of Government Plan
- Functional Exercise for all Emergency Operations Center Staff
- Update City of Cape Coral Community Hazard Vulnerability Assessment

GOALS AND PRIORITIES

- Achieve Emergency Management Accreditation Program (EMAP) Accreditation
- Implement post Disaster Recovery Plan
- Develop Community Resilience Program
- Complete the expansion of the Emergency Operations Center
- Maximize grant funding opportunities



Financial Services



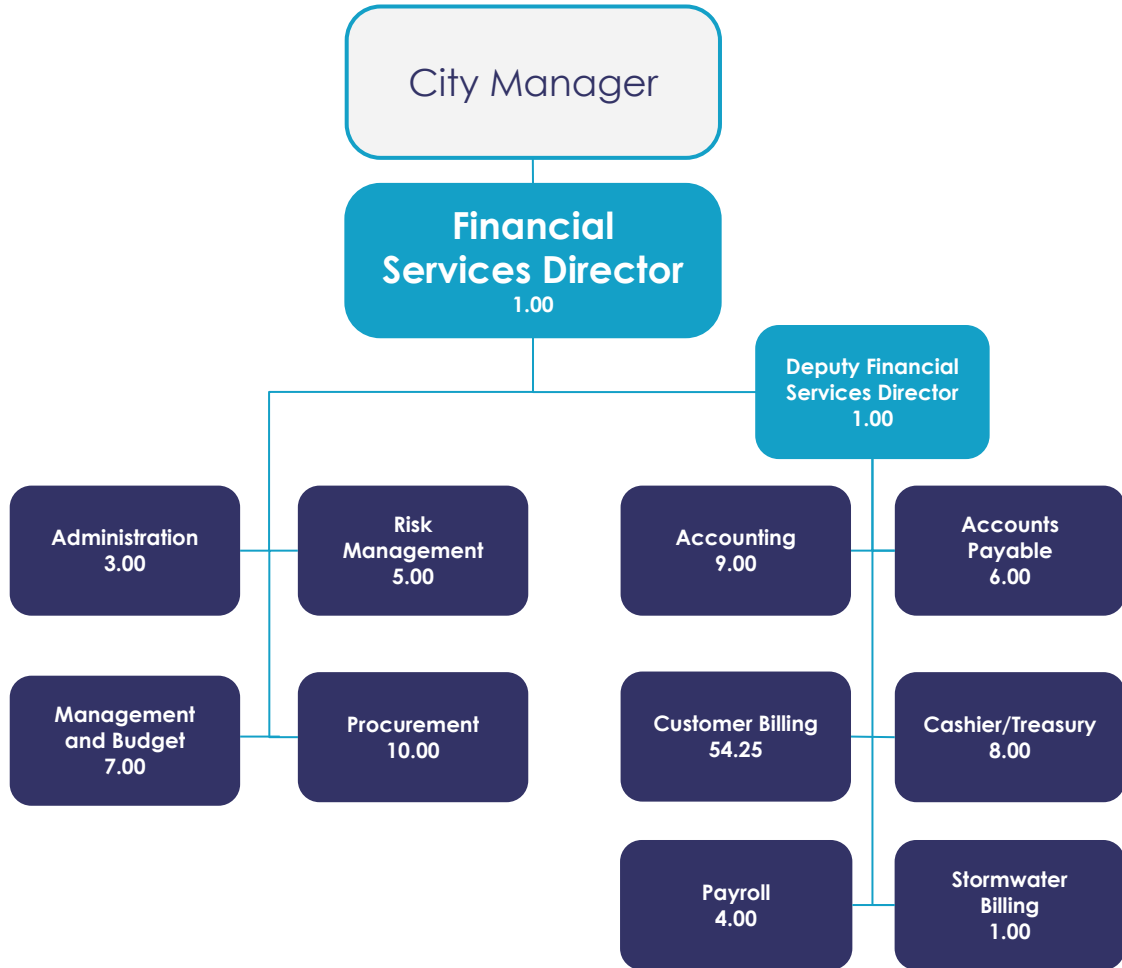
DEPARTMENT OVERVIEW

The Financial Services Department is responsible for the overall financial management of the City to include centralized accounting, financial reporting, budgeting, procurement services, utility billing and customer services and assessment development, billing and collections.

MISSION

Financial Services Team's mission is to provide quality customer service by giving complete and accurate financial management support in an efficient and timely manner.

FY 2025 ORGANIZATIONAL CHART



FY 2024 Amended	FY 2025 Proposed	Change
109.25	109.25	0.00

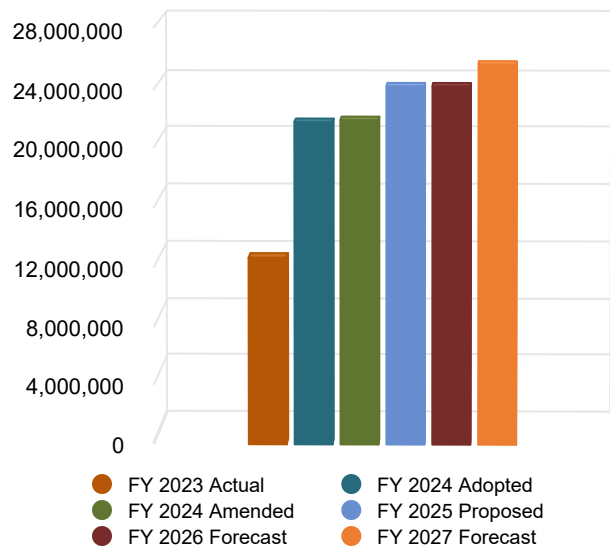
 Departments
 Offices/Areas

Updated 6/10/24

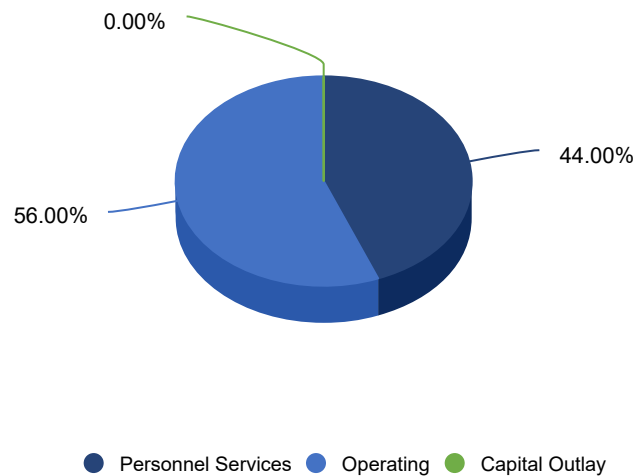
Operating Budget

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 8,263,313	\$ 10,094,598	\$ 10,094,598	\$ 10,717,907	\$ 11,144,403	\$ 11,586,929
Operating	4,370,970	11,719,191	11,754,547	13,459,518	13,081,329	14,141,927
Capital Outlay	-	30,461	30,461	24,000	-	42,000
Debt Service	33,900	-	-	-	-	-
Total	\$ 12,668,183	\$ 21,844,250	\$ 21,879,606	\$ 24,201,425	\$ 24,225,732	\$ 25,770,856

Program Expenditures by Year



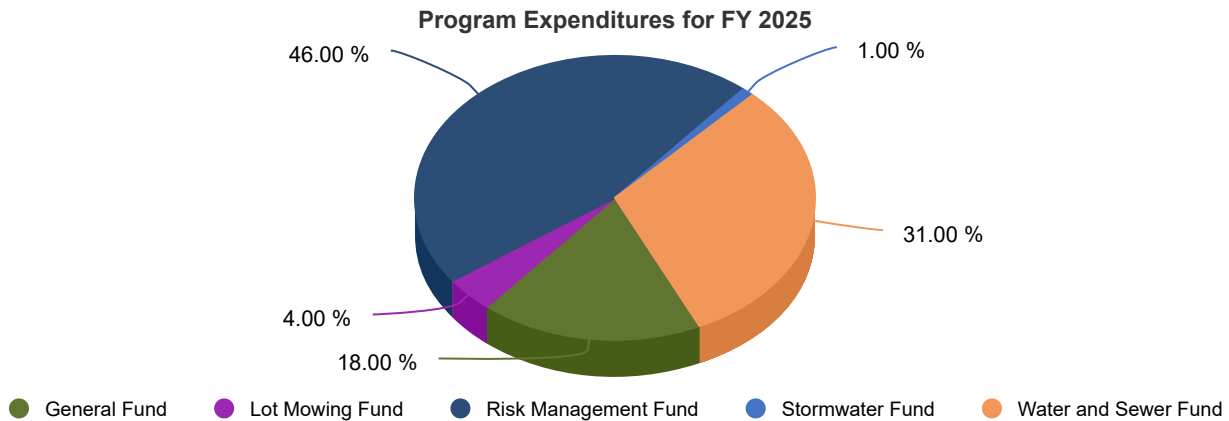
Program Expenditures by Category



Financial Services

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Accounting and Financial Services	\$ 1,204,482	\$ 1,298,472	\$ 1,299,815	\$ 1,401,118	\$ 1,453,672	\$ 1,516,893
Budget	592,303	780,259	781,298	809,448	842,090	876,121
Finance Administration	882,300	951,082	974,744	1,038,426	1,074,659	1,110,406
Procurement	711,235	821,471	821,471	841,715	874,232	901,376
Treasury	576,366	699,875	699,875	719,329	748,094	775,739
General Fund Total	\$ 3,966,686	\$ 4,551,159	\$ 4,577,203	\$ 4,810,036	\$ 4,992,747	\$ 5,180,535
Lot Mowing Fund						
Lot Mowing Billing	\$ (2,696,875)	\$ 102,257	\$ 102,257	\$ 852,273	\$ 106,026	\$ 109,812
Lot Mowing Fund Total	\$ (2,696,875)	\$ 102,257	\$ 102,257	\$ 852,273	\$ 106,026	\$ 109,812
Risk Management Fund						
Finance Fleet Rolling Stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000
Risk Management Property and Liability	3,070,846	6,163,546	6,163,546	6,404,053	6,596,175	7,525,946
Risk Management Worker's Compensation	2,843,891	3,871,121	3,880,433	4,614,604	4,763,297	4,875,871
Risk Management Fund Total	\$ 5,914,737	\$10,034,667	\$10,043,979	\$11,018,657	\$11,359,472	\$12,443,817
Stormwater Fund						
Stormwater Accounting	\$ 6,169	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater Billing	107,480	130,940	130,940	135,353	139,895	144,589
Stormwater Fund Total	\$ 113,649	\$ 130,940	\$ 130,940	\$ 135,353	\$ 139,895	\$ 144,589
Water and Sewer Fund						
Assessment Billing	\$ 8,848	\$ 73,362	\$ 73,362	\$ 83,362	\$ 85,638	\$ 87,982
Finance Fleet Rolling Stock	-	30,461	30,461	-	-	-
General Billing	973,756	1,220,608	1,220,608	1,245,666	1,294,242	1,345,110
Utilities Customer Service	1,010,130	1,272,108	1,272,108	1,342,708	1,401,049	1,464,621
Utility Billing	1,503,738	2,342,786	2,342,786	2,399,818	2,469,129	2,523,264
Utility Field Service	991,933	1,110,238	1,110,238	1,328,802	1,355,720	1,409,283
Water and Sewer Financial Services	881,581	975,664	975,664	984,750	1,021,814	1,061,843
Water and Sewer Fund Total	\$ 5,369,986	\$ 7,025,227	\$ 7,025,227	\$ 7,385,106	\$ 7,627,592	\$ 7,892,103
Total	\$ 12,668,183	\$21,844,250	\$21,879,606	\$24,201,425	\$24,225,732	\$25,770,856





Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Personnel Services	\$ 3,707,363	\$ 4,183,749	\$ 4,183,749	\$ 4,426,989	\$ 4,600,086	\$ 4,769,427
Operating	225,423	367,410	393,454	383,047	392,661	411,108
Debt Service	33,900	-	-	-	-	-
General Fund Total	\$ 3,966,686	\$ 4,551,159	\$ 4,577,203	\$ 4,810,036	\$ 4,992,747	\$ 5,180,535
Lot Mowing Fund						
Personnel Services	\$ (320,289)	\$ 68,283	\$ 68,283	\$ 67,620	\$ 70,680	\$ 73,920
Operating	(2,376,586)	33,974	33,974	784,653	35,346	35,892
Lot Mowing Fund Total	\$ (2,696,875)	\$ 102,257	\$ 102,257	\$ 852,273	\$ 106,026	\$ 109,812
Risk Management Fund						
Personnel Services	\$ 391,104	\$ 543,623	\$ 543,623	\$ 588,027	\$ 611,423	\$ 635,992
Operating	5,523,633	9,491,044	9,500,356	10,430,630	10,748,049	11,765,825
Capital Outlay	-	-	-	-	-	42,000
Risk Management Fund Total	\$ 5,914,737	\$ 10,034,667	\$ 10,043,979	\$ 11,018,657	\$ 11,359,472	\$ 12,443,817
Stormwater Fund						
Personnel Services	\$ 63,944	\$ 65,143	\$ 65,143	\$ 68,220	\$ 71,400	\$ 74,784
Operating	49,705	65,797	65,797	67,133	68,495	69,805
Stormwater Fund Total	\$ 113,649	\$ 130,940	\$ 130,940	\$ 135,353	\$ 139,895	\$ 144,589
Water and Sewer Fund						
Personnel Services	\$ 4,421,191	\$ 5,233,800	\$ 5,233,800	\$ 5,567,051	\$ 5,790,814	\$ 6,032,806
Operating	948,795	1,760,966	1,760,966	1,794,055	1,836,778	1,859,297
Capital Outlay	-	30,461	30,461	24,000	-	-
Water and Sewer Fund Total	\$ 5,369,986	\$ 7,025,227	\$ 7,025,227	\$ 7,385,106	\$ 7,627,592	\$ 7,892,103
Total	\$12,668,183	\$21,844,250	\$21,879,606	\$24,201,425	\$24,225,732	\$25,770,856

Department Functions

Office of Management and Budget

The Office and Management Budget (OMB) is responsible for the oversight of the development and maintenance of the City's budget process. OMB is responsible for the coordination of all budget activities of city government. Specific responsibilities include the preparation of a proposed three-year rolling budget, full cost allocation plan, and asset improvement program; analyzing the fiscal impact of proposed city ordinances; and providing operational review and assistance to city departments.

ACCOMPLISHMENTS

- Received the Government Finance Officers Association (GFOA) Award for Distinguished Budget Presentation
- Enhanced the Proposed and Adopted Budget Book
- Restructured the Budget Division's function and focus
- Hired a new Senior Budget Analyst to manage the performance measures of the City
- Implemented a Full Cost Software and evaluated the form and function of the full cost model

GOALS AND PRIORITIES

- Deploy a new budget development software and newly designed budget book
- Continue the implementation of new performance measures and performance-based software to assist departments and increase communication to the public
- Develop and implement a new Budget schedule and process
- Redesign the Budget in Brief to improve communication

Accounting

Accounting is responsible for preparing financial statements in a manner that accurately reflects accounts all financial transactions and making significant contributions to the increased efficiency and effectiveness of the City, as well as to the growth and enhancement of the profession.

ACCOMPLISHMENTS

- Completed annual external independent audits for the City, Community Redevelopment Agency (CRA), and Charter School Authority
- Developed the City Popular Annual Financial Report (PAFR) for fiscal year 2023, which is designed to increase transparency and communication to the public
- Received the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association (GFOA)
- Received the Award for Outstanding Achievement in Popular Annual Financial Reporting by the Government Finance Officers Association (GFOA)
- Provided monthly and/or quarterly financial statements to the City Council, the CRA Board, Lee County, and the Development Services Department
- Implemented the Tyler Technologies Human Capital Management/Payroll module
- Facilitated the first city-wide grant training
- Implemented GASB Statement No. 96, Subscription-based Information Technology Arrangements
- Implemented a new financial reporting software
- Updated the City's Capital Assets Policy

- Ensured continued training and professional development of staff

GOALS AND PRIORITIES

- Update the City's Grant Management Policy
- Continue to provide monthly and/or quarterly financial statements to the City Council, the CRA Board, Lee County, and the Development Services Department
- Continue professional development of staff

Debt Treasury

Debt Treasury is responsible for overseeing Debt Management, Bond Ratings, Treasury Operations, and Investments.

ACCOMPLISHMENTS

- Trained all city-wide cash handlers on Cash Handling Policies and Procedures
- Executed the City Master Lease, Series 2023 to fund seven school buses for the Charter School System
- Issued the Special Obligation Note, Series 2023 to fund Fire Station #13
- Streamlined and automated manual bank reconciliation processes
- Implemented Bank Reconciliation module in Tyler Technologies software
- FY2023 Cash Flow Analysis and Forecasting Trends report is available (provided by PTA)
- Issued debt funding for North 1 West UEP

GOALS AND PRIORITIES

- Reinstitute a Commercial Paper program to provide short-term funding of certain capital projects and purchases
- Issue funding for North 1 East, and North 3 utility expansion projects
- Update Debt Management Policy
- Create Post Compliance Debt Issuance Policy

Procurement

Procurement is responsible for providing services to City departments to ensure the procurement of specified goods and services at competitive prices through fair and equitable processes to maximize the purchasing value of public funds.

ACCOMPLISHMENTS

- Deployed E-bid Procurement Evaluation module for solicitations
- Implemented Future Year PO for the City Enterprise System for City and Charter School
- Trained City's Certified Agency Buyers (CABs) to ensure that all processes and procedures are followed
- Implemented E-bid Procurement System – Bid and RFP Modules
- Updated Procurement Manual
- Obtained Council approval on revised Procurement Ordinance
- Deployed Request for Service for Miscellaneous Library in OnBase
- Deployed the Charter School's Amazon Buying Program

Financial Services

GOALS AND PRIORITIES

- Deploy Quote Module for Department in IONWAVE
- Deploy Contract Management Module in IONWAVE
- Deploy Contract Administration Manual
- Deploy Sole Source electronic workflow module in OnBase
- Apply for the AEP Certification – Achievement of Excellence in Procurement

Risk Management

Risk Management exists to provide a safe and healthy work environment for all employees and to minimize the adverse effects of accidental losses. Risk Management ensures that a comprehensive risk management program is in place that best protects the interests of the City of Cape Coral and its employees.

ACCOMPLISHMENTS

- Maintained the City's Workers' Compensation experience modification factor below 1.0
- Provided at least three safety trainings to employees each month
- Maintained number of Risk and Safety Assessment Site inspections quarter over quarter of city-owned parks and buildings
- Reinstated Safety Committee

GOALS AND PRIORITIES

- Continue to seek cost effective safety training solutions for City and Charter School staff members
- Maintain the budgeted goal of at least three safety trainings to employees each month
- Conduct at least three Risk and Safety Assessment Site Inspections per month to include follow-up inspections on corrections
- Maintain ADA Transition Plan, which includes completing reviews performed at least quarterly
- Continue review as needed of insurance requirements for city contracts processed through the City's official Procurement process
- Re-visit Quarterly Safety Award once Safety Specialist is in place
- Hire and train a Risk Generalist
- Secure and Implement A.L.I.C.E. training with the objective to ensure city employees are prepared to proactively handle the threat of an intruder or active shooter

Utilities Customer and Field Services

Utilities Customer and Field Services is responsible for the creation of new utility customer accounts as well as related field activities for turning on or off utility service at the customer location. The division also participates in daily turn on and turn offs of utility accounts. The field service activities include replacing water meters.

ACCOMPLISHMENTS

- Created wrap-up telephone call codes to identify customer service opportunities
- Updated pay-by-phone options to reduce call time
- Allocated additional Customer Service staff at CBS Counter in City Hall
- Continued meter replacement program to increase remote meter reading and enhance customer service

GOALS AND PRIORITIES

- Deploy advanced metering infrastructure (AMI) to enable customers to have access to water meter information
- Continue upgrading water meters to increase AMI capabilities
- Proactively inform customers of apparent leak/continuous consumption
- Improve Customer Self Service options for customers

Assessment and Billing Services

Assessment and Billing Services is responsible for billing of annual assessments for lot mowing, stormwater, solid waste, fire protection services, water, sewer, and irrigation utility assessments. The division is also responsible for the monthly billing of water, sewer, and irrigation accounts and coordinates the billing routes and activities of the outsourced meter-reading contractor.

ACCOMPLISHMENTS

- Fiscal year to date, created 595 new construction utility accounts
- Deployed four AMI meter collectors that gather hourly meter read data on over 66,000 smart meters
- Issued 4,178 meter replacement work orders to meter replacement vendor; 4,721 completed
- Performed maintenance and monthly billing functions for approximately 77,428 utility accounts
- Performed maintenance and annual billing for approximately 564,000 special assessment accounts
- Created electronic online application for irrigation service
- Developed utility service request thru Energov to streamline builders requests for new service installations

GOALS AND PRIORITIES

- Increase E-bill enrollment for utility billing customers to 40% of customer base (currently at 35%)
- Update contract with third party meter replacement vendor to include meter installations in new UEP areas
- Continue strategic meter replacement to maximize collector capability
- Coordinate with Utilities and Vendor to analyze sites for two additional collectors and maximize meter reads for the North 1 UEP areas
- Explore third party software that would provide a customer facing portal for meter read data as well as replace existing Customer Self Service portal (integrated solution)



Fire Department



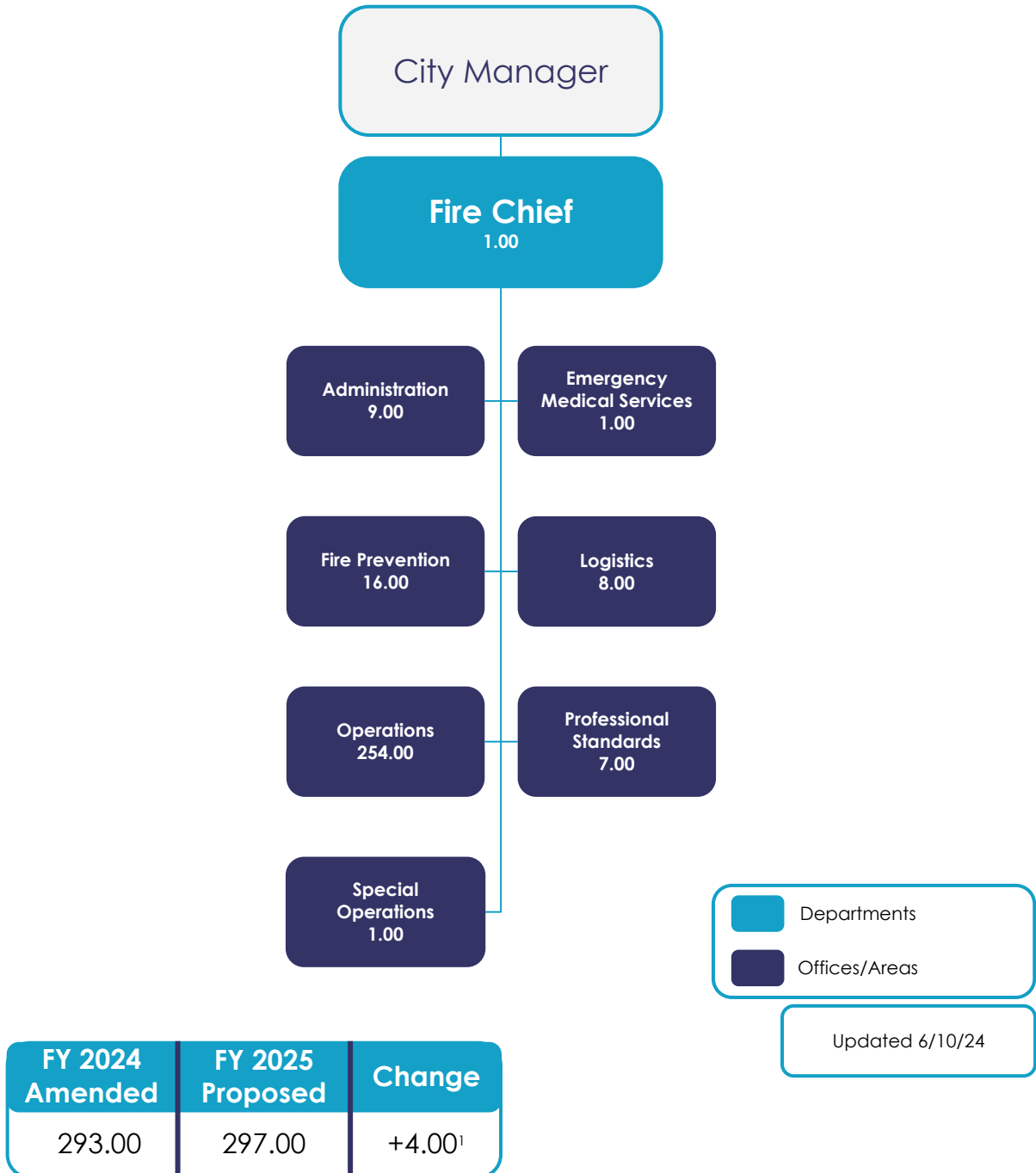
DEPARTMENT OVERVIEW

The Cape Coral Fire Department is responsible for fire protection, prevention and suppression of fires, and a systematic fire prevention and education program.

MISSION

The Cape Coral Fire Department will protect and serve our community through risk reduction and prompt emergency response by professionals.

FY 2025 ORGANIZATIONAL CHART

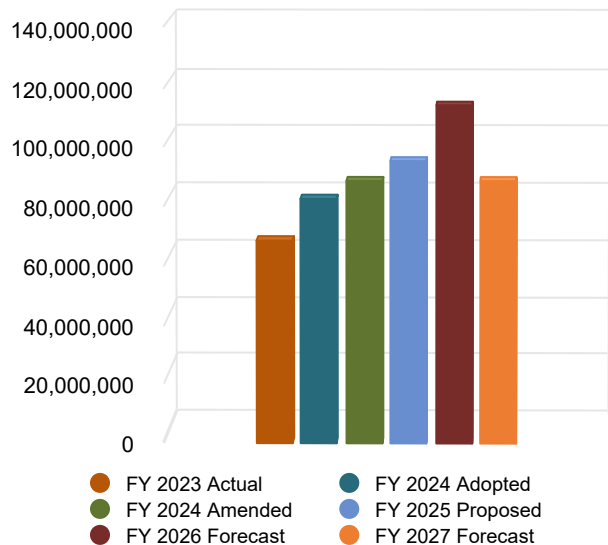


Operating Budget

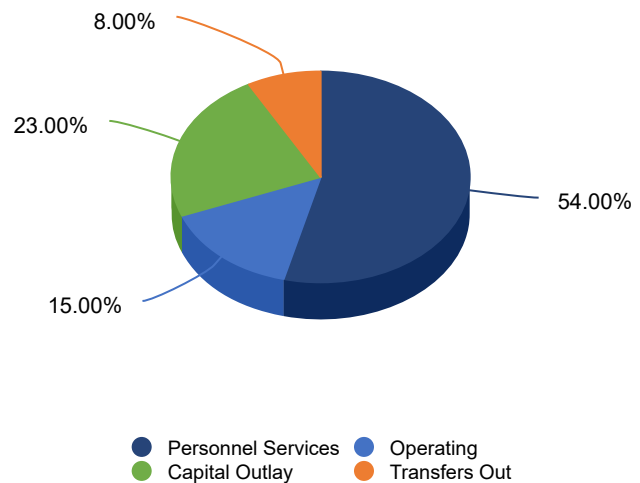
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Charges for Service	\$ 955,903	\$ 500,886	\$ 500,886	\$ 513,408	\$ 526,243	\$ 536,768
Debt Proceeds	7,956,500	530,450	530,450	16,607,986	36,331,438	-
Fines and Forfeits	78,627	-	-	-	-	-
Impact Fees	2,650,853	2,730,000	2,730,000	1,870,334	1,870,334	1,870,334
Intergovernmental	228,865	10,050,000	10,050,000	50,000	50,000	50,000
Internal Service Charges	46,008	50,000	50,000	50,000	50,000	50,000
Miscellaneous	1,500,105	175,265	175,265	195,924	199,842	206,864
Special Assessment	31,513,992	43,157,314	43,157,314	50,267,518	52,079,588	53,660,571
Taxes - All Hazards	1,024,716	1,660,808	1,660,808	-	-	-
Taxes - MSTU	1,196,267	1,479,609	1,479,609	1,622,614	1,655,066	1,688,167
Transfers In	40,788,150	22,543,515	22,636,587	25,919,212	22,108,382	28,277,476
Total	\$ 87,939,986	\$ 82,877,847	\$ 82,970,919	\$ 97,096,996	\$ 114,870,893	\$ 86,340,180

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 43,837,342	\$ 50,453,328	\$ 50,663,228	\$ 50,957,090	\$ 53,241,380	\$ 55,226,247
Operating	6,003,460	12,103,225	12,419,257	14,449,121	14,754,227	15,045,367
Capital Outlay	4,377,360	14,709,802	20,064,903	22,302,361	41,622,036	9,401,552
Transfers Out	14,509,606	5,772,357	5,865,429	7,693,370	4,497,480	9,172,188
Total	\$ 68,727,768	\$ 83,038,712	\$ 89,012,817	\$ 95,401,942	\$ 114,115,123	\$ 88,845,354

Program Expenditures by Year



Program Expenditures by Category

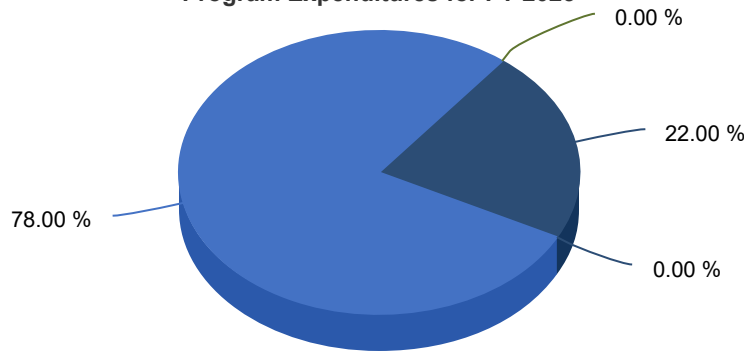


Fire Department

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
All Hazards Fund						
All Hazards	\$ 1,014,964	\$ 1,260,092	\$ 1,318,644	\$ -	\$ -	\$ -
Fire Fleet Rolling Stock	43,158	-	1,419,733			
All Hazards Fund Total	\$ 1,058,122	\$ 1,260,092	\$ 2,738,377	\$ -	\$ -	\$ -
ALS Impact Fee Fund						
ALS Impact Fee	\$ 12,908	\$ 2,330	\$ 56,944	\$ 1,617	\$ 1,617	\$ 60,617
ALS Impact Fee Fund Total	\$ 12,908	\$ 2,330	\$ 56,944	\$ 1,617	\$ 1,617	\$ 60,617
Fire Capital Projects Fund						
Fire Capital Projects	\$ 3,430,724	\$10,955,450	\$ 11,048,522	\$ 17,607,986	\$ 37,280,717	\$ 4,551,261
Fire Fleet Rolling Stock	-	-	-	3,146,650	-	-
Fire Capital Projects Fund Total	\$ 3,430,724	\$10,955,450	\$ 11,048,522	\$ 20,754,636	\$ 37,280,717	\$ 4,551,261
Fire Grants Fund						
Fire Grants Fund	\$ 399,923	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Grants Fund Total	\$ 399,923	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Impact Fee Fund						
Fire Fleet Rolling Stock	\$ 37,738	\$ 389,500	\$ 389,500	\$ 389,500	\$ 389,500	\$ -
Fire Impact Fee	6,692,312	3,099,780	3,099,780	27,439	976,718	4,578,700
Fire Impact Fee Fund Total	\$ 6,730,050	\$ 3,489,280	\$ 3,489,280	\$ 416,939	\$ 1,366,218	\$ 4,578,700
Fire Operations Fund						
Administration	\$ 1,824,247	\$ 2,031,887	\$ 2,034,864	\$ 2,238,587	\$ 2,353,776	\$ 2,425,772
Emergency Medical	755,192	799,435	917,811	789,627	794,122	811,192
Fire Fleet Rolling Stock	137,934	1,623,338	5,116,840	97,935	3,102,000	3,883,400
Logistics	1,350,927	1,455,614	1,478,114	1,691,349	1,750,701	1,807,580
Operations	49,784,936	57,657,542	57,965,244	64,621,674	62,480,815	65,558,531
Prevention	1,639,430	1,791,726	2,193,151	2,463,158	2,541,581	2,683,502
Professional Standards	1,190,223	1,471,042	1,471,042	1,826,323	1,929,499	1,956,923
Special Operations	413,152	500,976	502,628	500,097	514,077	527,876
Fire Operations Fund Total	\$57,096,041	\$67,331,560	\$ 71,679,694	\$ 74,228,750	\$ 75,466,571	\$ 79,654,776
Total	\$68,727,768	\$83,038,712	\$ 89,012,817	\$ 95,401,942	\$ 114,115,123	\$ 88,845,354



Program Expenditures for FY 2025



● ALS Impact Fee Fund
 ● Fire Capital Projects Fund
 ● Fire Impact Fee Fund
 ● Fire Operations Fund

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
All Hazards Fund						
Personnel Services	\$ 666,618	\$ 709,250	\$ 709,250	\$ -	\$ -	-
Operating	339,431	525,385	583,937	-	-	-
Capital Outlay	52,073	25,457	1,445,190	-	-	-
All Hazards Fund Total	\$ 1,058,122	\$ 1,260,092	\$ 2,738,377	\$ -	\$ -	-
ALS Impact Fee Fund						
Operating	\$ 12,908	\$ 2,330	\$ 14,820	\$ 1,617	\$ 1,617	\$ 1,617
Capital Outlay	-	-	42,124	-	-	59,000
ALS Impact Fee Fund Total	\$ 12,908	\$ 2,330	\$ 56,944	\$ 1,617	\$ 1,617	\$ 60,617
Fire Capital Projects Fund						
Capital Outlay	\$ 3,430,724	\$ 10,955,450	\$ 11,048,522	\$ 20,754,636	\$ 37,280,717	\$ 4,551,261
Fire Capital Projects Fund Total	\$ 3,430,724	\$ 10,955,450	\$ 11,048,522	\$ 20,754,636	\$ 37,280,717	\$ 4,551,261
Fire Grants Fund						
Operating	\$ 73,960	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	325,963	-	-	-	-	-
Fire Grants Fund Total	\$ 399,923	\$ -	\$ -	\$ -	\$ -	-
Fire Impact Fee Fund						
Operating	\$ 40,004	\$ 39,102	\$ 39,102	\$ 27,439	\$ 27,439	\$ 27,439
Capital Outlay	37,738	389,500	389,500	389,500	389,500	-
Transfers Out	6,652,308	3,060,678	3,060,678	-	949,279	4,551,261
Fire Impact Fee Fund Total	\$ 6,730,050	\$ 3,489,280	\$ 3,489,280	\$ 416,939	\$ 1,366,218	\$ 4,578,700
Fire Operations Fund						
Personnel Services	\$ 43,170,724	\$ 49,744,078	\$ 49,953,978	\$ 50,957,090	\$ 53,241,380	\$ 55,226,247
Operating	5,537,157	11,536,408	11,781,398	14,420,065	14,725,171	15,016,311
Capital Outlay	530,862	3,339,395	7,139,567	1,158,225	3,951,819	4,791,291
Transfers Out	7,857,298	2,711,679	2,804,751	7,693,370	3,548,201	4,620,927
Fire Operations Fund Total	\$ 57,096,041	\$ 67,331,560	\$ 71,679,694	\$ 74,228,750	\$ 75,466,571	\$ 79,654,776
Total	\$ 68,727,768	\$ 83,038,712	\$ 89,012,817	\$ 95,401,942	\$ 114,115,123	\$ 88,845,354

Department Functions

Administration

Fire Administration is responsible for the leadership of the department, budgeting, quality assurance, and creating policies and procedures. Responsibilities also include developing the department's mission, vision, and values and establishing and implementing the department's strategic plan.

ACCOMPLISHMENTS

- Applied for 11 grants for Emergency Operations, totaling \$50 million dollars for hurricane recovery and departmental operations
- Received fire department accreditation through the Commission on Fire Accreditation International
- Open Fire Station 13

GOALS AND PRIORITIES

- Ensure the department continues to grow parallel to the growth of the City
- Complete the 2025-2030 Fire Department Strategic Plan
- Increase Insurance Services Office rating to 2 or higher

Fire Prevention

The Bureau of Fire Prevention is charged with upholding national, state, and local fire codes and ordinances for life safety and property conservation. This includes plans reviews of proposed commercial properties and inspections of new and existing commercial properties.

ACCOMPLISHMENTS

- Conducted a National Fire Protection Association personnel study and determined that one additional Fire Plans Examiner and 3-4 Fire Inspector positions are required to fulfill demand
- Complete the identification of all buildings as High, Medium, or Low hazard

GOALS AND PRIORITIES

- Fully implement a NFPA 1730 recurring schedule for all existing building inspections
- Track inspection progress and productivity using an automated process

Operations

The Division of Operations is the primary division of the department with over 210 members. It is led by the Division Chief and includes the ranks of Firefighter, Engineer, Lieutenant, and Battalion Chief. The division operates 13 fire stations divided into north and south battalions. Crews are divided into three shifts, working 24/48-hour rotations.

ACCOMPLISHMENTS

- Change the staffing matrix to staff 2 extra rescues at Station 9 and Station 8 when extra personnel are already placed at Station 10 and 9
- Implementing a standard for post-incident analysis on every major incident
- Station alerting with stop clocks tracking out the door time

GOALS AND PRIORITIES

- Meet or exceed the 1:40 enroute time
- Develop a 360 evaluation for all company officers
- Meet or exceed the 9:40 second goal for Basic Life Service calls and 10:40 for Advanced Life Service calls
- Station alerting with stop clocks tracking out the door time

Professional Standards

The Division of Professional Standards has oversight in ensuring the highest level of emergency service for the City of Cape Coral. This includes training and education, state and professional licensing compliance, quality assurance/improvement, hiring/promotions, and professional development.

ACCOMPLISHMENTS

- Maintain new hire and promotional eligibility lists to fill vacated full-time positions (retirement, promotion, separation) within 45 days
- Fulfill component of Strategic Plan leadership training through Tenzinga
- Fulfill component of Strategic Plan (3 DPS Sponsored Trainings Forcible Entry x2 and Reading Smoke)

GOALS AND PRIORITIES

- Improve new hire orientation classes and department-wide training with the opening of the new Fire Training Facility phase 1
- Expand the staffing in the Division of Professional Standards to maximize efficiencies
- Design Phase 2 and 3 of Training Center

Logistics

The Division of Logistics is responsible for managing and maintaining the physical resources of the department, to include all vehicles, apparatus, equipment, operating supplies, and fire stations.

ACCOMPLISHMENTS

- Improve data collection and reporting with the current reporting management software
- Implement the Radio Frequency Identification inventory management system

GOALS AND PRIORITIES

- Explore and revise the deployment model for all technical rescue services (dive, marine, Hazmat,USAR)
- Design and Building a Logistics Warehouse



Government Services

DEPARTMENT OVERVIEW

Government Services is used to account for non-departmental contributions, costs not directly associated with just one department and transfer to other funds.

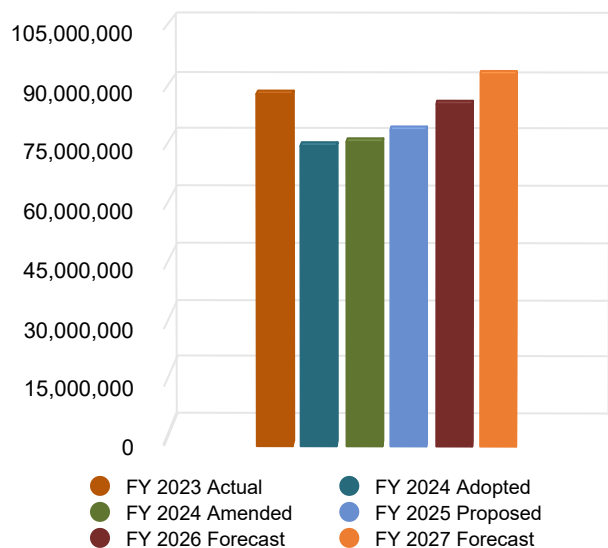


OPERATING BUDGET

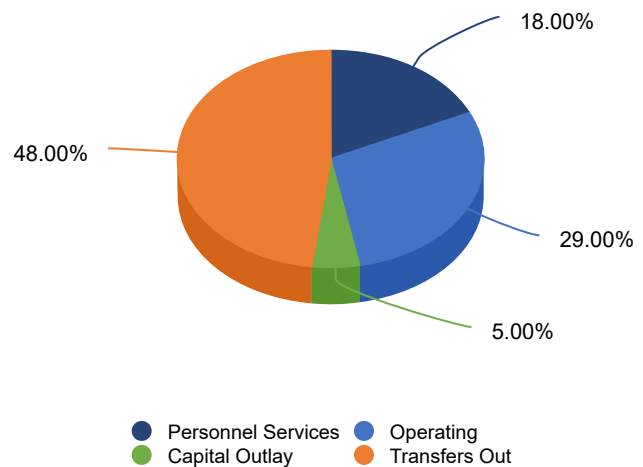
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Charges for Service	\$ 13,806	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Intergovernmental	4,568,184	3,820,000	3,820,000	3,820,000	3,820,000	3,820,000
Internal Service Charges	2,901,608	3,061,612	3,061,612	3,075,737	3,196,699	3,323,778
Miscellaneous	1,579,667	1,553,931	1,553,931	1,739,909	1,741,481	1,743,100
Taxes - PST	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000
Transfers In	8,998,538	3,864,325	3,864,325	3,496,594	3,465,132	2,618,184
Total	\$ 20,701,803	\$ 14,959,868	\$ 14,959,868	\$ 14,792,240	\$ 14,883,312	\$ 14,165,062

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 11,689,557	\$ 13,692,707	\$ 13,692,707	\$ 14,263,912	\$ 15,203,787	\$ 16,208,347
Operating	12,495,127	21,015,008	22,559,657	23,597,958	27,361,271	26,140,777
Capital Outlay	3,252,312	4,064,325	3,471,325	3,846,594	3,695,132	2,518,184
Debt Service	32,500	-	-	-	-	-
	61,870,525	37,285,271	37,400,365	38,370,045	40,593,702	49,531,654
Total	\$ 89,340,021	\$ 76,057,311	\$ 77,124,054	\$ 80,078,509	\$ 86,853,892	\$ 94,398,962

Program Expenditures by Year



Program Expenditures by Category



Government Services

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Academic Village Fund						
Operating	\$ 19,358	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Academic Village Fund Total	\$ 19,358	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Capital Improvement Projects Fund						
Personnel Services	\$ 1,137,881	\$ 1,243,051	\$ 1,243,051	\$ 1,319,390	\$ 1,376,784	\$ 1,437,653
Operating	90,049	158,428	158,428	165,083	168,373	171,729
Capital Improvement Projects Fund Total	\$ 1,227,930	\$ 1,401,479	\$ 1,401,479	\$ 1,484,473	\$ 1,545,157	\$ 1,609,382
Community Redevelopment Agency (CRA) Capital Project Fund						
Operating	\$ -	\$ -	\$ 593,000	\$ -	\$ -	\$ -
Capital Outlay	158,749	1,230,028	637,028	222,852	1,041,390	1,518,184
Community Redevelopment Agency (CRA) Capital Project Fund Total	\$ 158,749	\$ 1,230,028	\$ 1,230,028	\$ 222,852	\$ 1,041,390	\$ 1,518,184
Computer System Fund						
Capital Outlay	\$ 3,092,833	\$ 2,534,297	\$ 2,534,297	\$ 2,323,742	\$ 2,323,742	\$ 1,000,000
Debt Service	32,500	-	-	-	-	-
Computer System Fund Total	\$ 3,125,333	\$ 2,534,297	\$ 2,534,297	\$ 2,323,742	\$ 2,323,742	\$ 1,000,000
CS Building Maintenance Fund						
Operating	\$ 631,911	\$ 653,875	\$ 653,875	\$ 952,625	\$ 955,875	\$ 953,375
Capital Outlay	-	300,000	300,000	-	-	-
Transfers Out	3,164,142	3,186,125	3,186,125	3,187,375	3,184,125	3,186,625
CS Building Maintenance Fund Total	\$ 3,796,053	\$ 4,140,000	\$ 4,140,000	\$ 4,140,000	\$ 4,140,000	\$ 4,140,000
Disaster Fund						
Transfers Out	\$ -	\$ -	\$ 115,094	\$ -	\$ -	\$ -
Disaster Fund Total	\$ -	\$ -	\$ 115,094	\$ -	\$ -	\$ -
General Fund						
Personnel Services	\$ 10,551,676	\$ 12,449,656	\$ 12,449,656	\$ 12,944,522	\$ 13,827,003	\$ 14,770,694
Operating	11,753,809	20,102,705	21,054,354	22,380,250	26,137,023	24,915,673
Capital Outlay	730	-	-	450,000	330,000	-
Transfers Out	58,706,383	34,099,146	34,099,146	35,182,670	37,409,577	46,345,029
General Fund Total	\$81,012,598	\$66,651,507	\$ 67,603,156	\$70,957,442	\$77,703,603	\$86,031,396
Government Services Capital Project Fund						
Capital Outlay	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -
Government Services Capital Project Fund Total	\$ -	\$ -	\$ -	\$ 850,000	\$ -	\$ -
Total	\$89,340,021	\$76,057,311	\$ 77,124,054	\$80,078,509	\$86,853,892	\$94,398,962

Government Services

DISASTER PROJECT - OPERATING BUDGET

Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Intergovernmental	\$ 24,377,642	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	3,538,795	-	-	-	-	-
Total	\$ 27,916,437	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 9,529,093	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	83,784,177	-	13,195,540	-	-	-
Capital Outlay	189,200	-	25,110	-	-	-
Total	\$ 93,502,470	\$ -	\$ 13,220,650	\$ -	\$ -	\$ -

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
6 Cent Gas Tax Fund	\$ 3,442	\$ -	\$ -	\$ -	\$ -	\$ -
Alarm Fee Fund	734	-	-	-	-	-
All Hazards Fund	63,106	-	-	-	-	-
Building Code Fund	169,988	-	8,905	-	-	-
Capital Improvement Projects Fund	279,367	-	-	-	-	-
CIP Project Management Fund	49,515	-	-	-	-	-
Community Development Block Grant (CDBG) Fund	1,913	-	-	-	-	-
Community Redevelopment Agency (CRA) Fund	5,337	-	73,168	-	-	-
CS Building Maintenance Fund	260,136	-	-	-	-	-
Economic Development Fund	6,762	-	-	-	-	-
Fire Operations Fund	1,828,365	-	-	-	-	-
Fleet Maintenance Fund	261,256	-	-	-	-	-
General Fund	82,952,815	-	11,795,233	-	-	-
Lot Mowing Fund	62,163	-	-	-	-	-
Risk Management Fund	8,408	-	-	-	-	-
Self-Insured Health Plan Fund	2,964	-	-	-	-	-
Solid Waste Fund	696,719	-	-	-	-	-
Stormwater Fund	437,594	-	-	-	-	-
Water and Sewer Fund	6,329,274	-	1,312,094	-	-	-
Yacht Basin Fund	82,612	-	31,250	-	-	-
Total	\$ 93,502,470	\$ -	\$ 13,220,650	\$ -	\$ -	\$ -

Human Resources



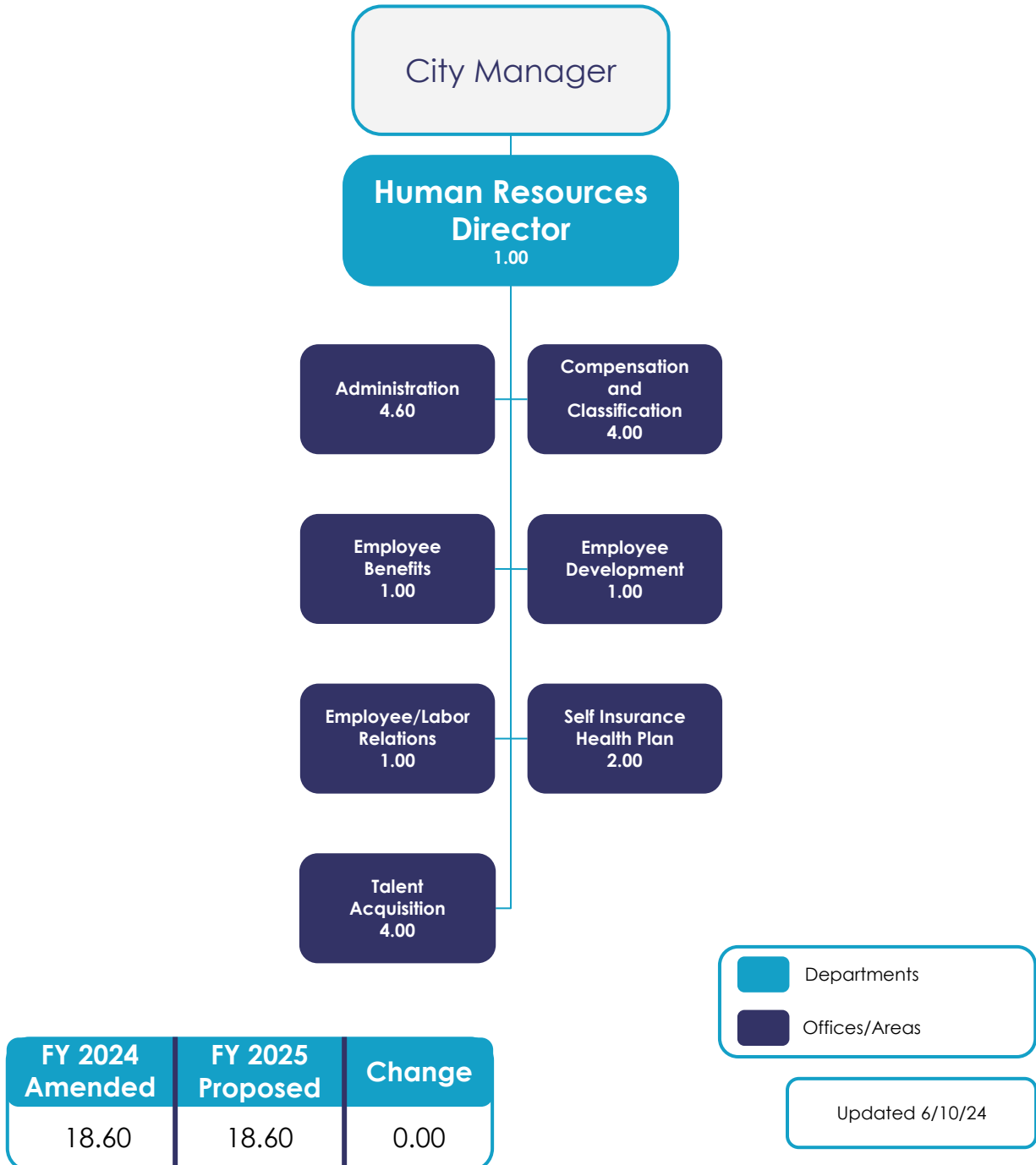
DEPARTMENT OVERVIEW

Human Resources identifies and articulates strategic human resource management solutions, provides skilled advice and counsel, identifies and implements best practices, and recognizes individual and organization success.

MISSION

Human Resources mission is to drive the City of Cape Coral's growth and sustainability through providing total compensation, development and talent strategies, compliance to employment legal matters, and strengthening of working relationships through Interest Based Bargaining and teamwork with labor representation.

FY 2025 ORGANIZATIONAL CHART

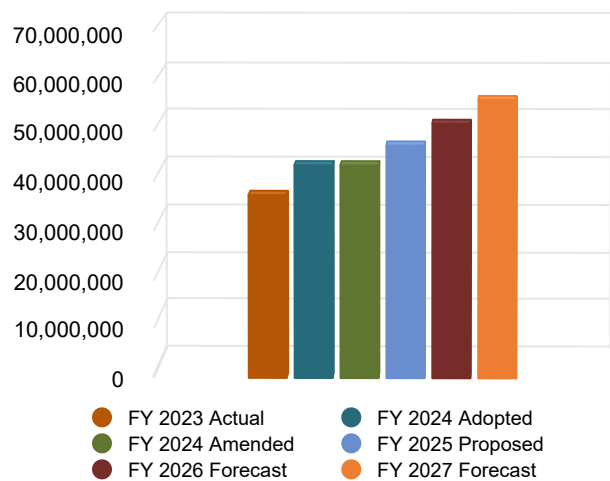


Operating Budget

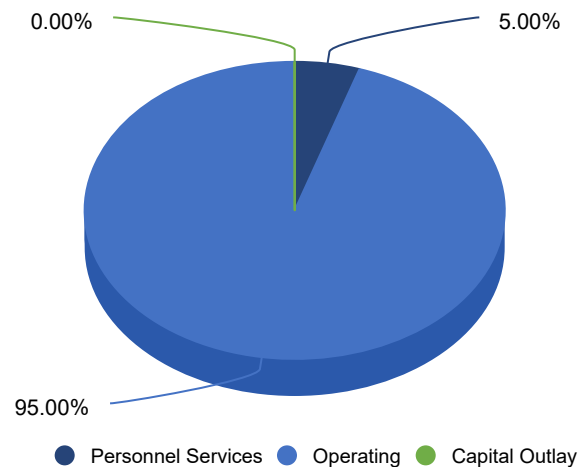
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Internal Service Charges	\$ 36,512,046	\$ 39,139,848	\$ 39,139,848	\$ 43,028,975	\$ 47,331,574	\$ 51,754,365
Miscellaneous	3,991,641	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Transfers In	41,405	-	-	-	-	-
Total	\$ 40,545,092	\$ 40,939,848	\$ 40,939,848	\$ 44,828,975	\$ 49,131,574	\$ 53,554,365

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 1,969,934	\$ 2,016,433	\$ 2,016,433	\$ 2,303,644	\$ 2,393,896	\$ 2,488,715
Operating	35,308,332	41,105,218	41,250,808	45,107,061	49,411,625	54,233,144
Capital Outlay	-	-	-	6,200	-	-
Total	\$ 37,278,266	\$ 43,121,651	\$ 43,267,241	\$ 47,416,905	\$ 51,805,521	\$ 56,721,859

Program Expenditures by Year



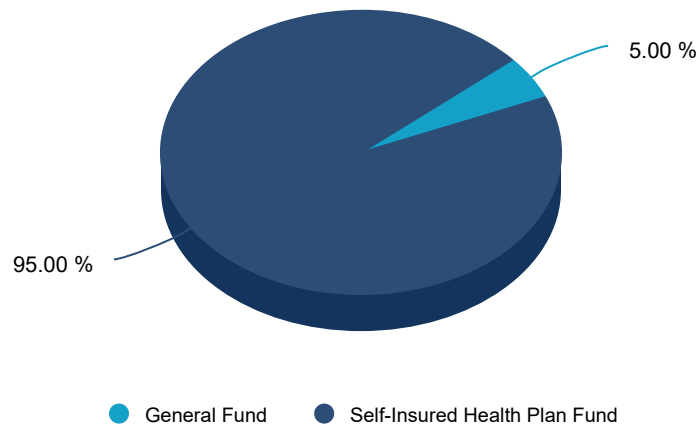
Program Expenditures by Category



Human Resources

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Compensation and Classification	\$ 532,501	\$ 511,485	\$ 511,485	\$ 538,146	\$ 558,524	\$ 579,953
Employee Benefits	257,654	166,704	166,704	175,660	181,789	188,208
Employee Development	159,586	206,731	206,731	253,468	260,131	267,069
Employee/Labor Relations	127,319	130,137	130,137	273,170	283,763	294,902
Human Resources Administration	613,377	528,751	558,751	556,713	569,423	678,286
Recruitment	535,395	637,995	637,995	790,773	820,317	848,785
General Fund Total	\$ 2,225,832	\$ 2,181,803	\$ 2,211,803	\$ 2,587,930	\$ 2,673,947	\$ 2,857,203
Self-Insured Health Plan Fund						
Health & Wellness Clinic	\$ 2,390,646	\$ 1,799,700	\$ 1,799,700	\$ 1,853,537	\$ 1,908,986	\$ 1,947,212
Life Insurance Plan	65,000	-	-	-	-	-
Self-Insured Health Plan	32,596,788	39,140,148	39,255,738	42,975,438	47,222,588	51,917,444
Self-Insured Health Plan Fund Total	\$ 35,052,434	\$ 40,939,848	\$ 41,055,438	\$ 44,828,975	\$ 49,131,574	\$ 53,864,656
Total	\$ 37,278,266	\$ 43,121,651	\$ 43,267,241	\$ 47,416,905	\$ 51,805,521	\$ 56,721,859

Program Expenditures 2025



Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Personnel Services	\$ 1,840,423	\$ 1,750,218	\$ 1,750,218	\$ 2,019,324	\$ 2,098,560	\$ 2,181,813
Operating	385,409	431,585	461,585	562,406	575,387	675,390
Capital Outlay	-	-	-	6,200	-	-
General Fund Total	\$ 2,225,832	\$ 2,181,803	\$ 2,211,803	\$ 2,587,930	\$ 2,673,947	\$ 2,857,203
Self-Insured Health Plan Fund						
Personnel Services	\$ 129,511	\$ 266,215	\$ 266,215	\$ 284,320	\$ 295,336	\$ 306,902
Operating	34,922,923	40,673,633	40,789,223	44,544,655	48,836,238	53,557,754
Self-Insured Health Plan Fund Total	\$ 35,052,434	\$ 40,939,848	\$ 41,055,438	\$ 44,828,975	\$ 49,131,574	\$ 53,864,656
Total	\$ 37,278,266	\$ 43,121,651	\$ 43,267,241	\$ 47,416,905	\$ 51,805,521	\$ 56,721,859

Department Functions

Talent Acquisition and Development

Assist to fill positions with the most qualified personnel by identifying workforce needs, ensuring efficient and best practice recruitment and internal processes. Identify and develop workforce talents and strengths to support the success of engaged employees who will drive the City of Cape Coral forward.

ACCOMPLISHMENTS

- Implemented a new process of verifying international education for new hires, reducing the processing time to 15 business days
- Established a Leadership Academy for new and emerging supervisory staff to enhance their knowledge and skills as team leaders; Delivered employee training in FY24, including Harassment Prevention, C.O.R.E. Administrative training, Tyler Personnel Action Form Creators and Approvers, FSS 119 and 1st Amendment Auditors, HRPB Timekeeper and Approver training, and L.E.A.D.S. survey with feedback

GOALS AND PRIORITIES

- Evaluate the need for a new applicant tracking system and continue the expansion of the Succession Planning module implementation

Benefits and Compensation

To attract and retain a top talent base by providing competitive total compensation with strategic benefits, wellness and compensation packages that support the City's employees throughout their employment and retirement experiences.

ACCOMPLISHMENTS

- Implemented Munis ERP HR/payroll system and moved to Tyler electronic personnel actions for terminations, retirements, add-pays, and Out-of-title pay
- Completed total compensation studies for non-bargaining, IUPAT, IAFF, and FOP positions
- Implemented FMLA tracking software and delivered company-wide retraining of FMLA and ADA. Rolled out a new Employee Assistance Plan (EAP) with an emphasis on mental health and additional resources for first responders

GOALS AND PRIORITIES

- Complete a request for proposal (RFP) for classification/compensation consultant services and video training for the Employee Self-Service (ESS) portal

Employee and Labor Relations

Ensure a fair and equitable employment experience while developing cooperation and communication between employees and management.

ACCOMPLISHMENTS

- Increased the frequency of IUPAT Labor-Management meetings, which reduced total grievances from 3 to 4 per month to 1 grievance filed from July 2023 until December 31, 2023

Human Resources

- Implemented a Drug Awareness program for all safety-sensitive employees and DOT-regulated employees, reducing positive drug tests from three per month to zero

GOALS AND PRIORITIES

- FOP negotiations – Collective Bargaining Agreement (CBA) expires on October 1, 2025, and ongoing drug awareness training



Information Technology



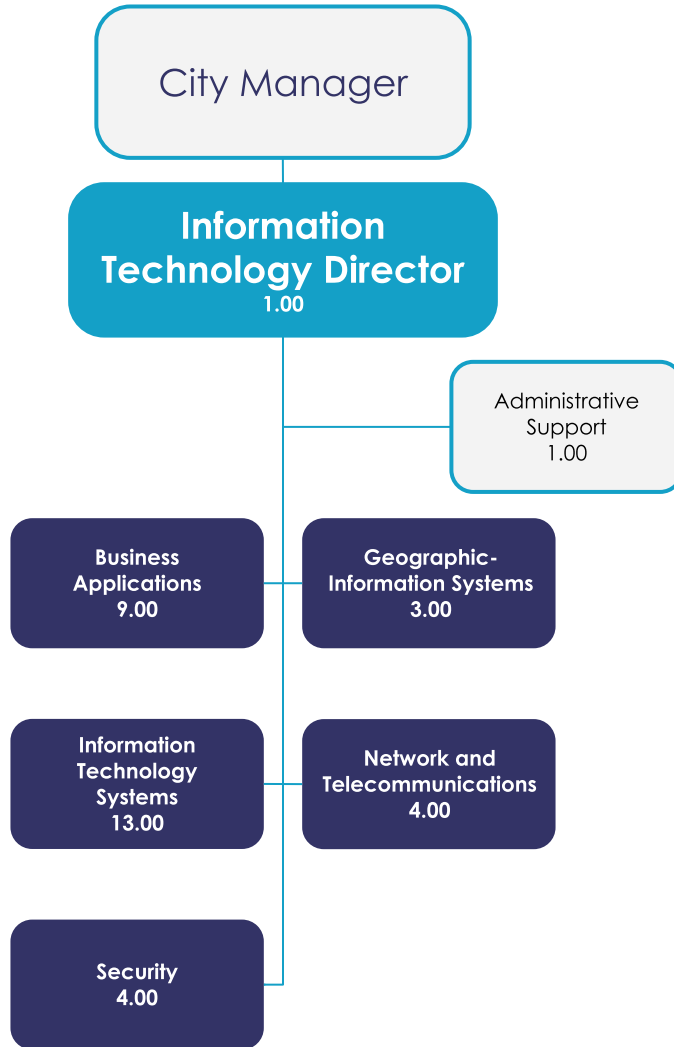
DEPARTMENT OVERVIEW

The Information Technology Services Department (ITS) is responsible for delivering information technology in support of the business needs of the organization.

MISSION

The ITS Department is to deliver innovative solutions that increase the efficiency and effectiveness of City government and to provide value-added technology services for its residents and businesses.

FY 2025 ORGANIZATIONAL CHART



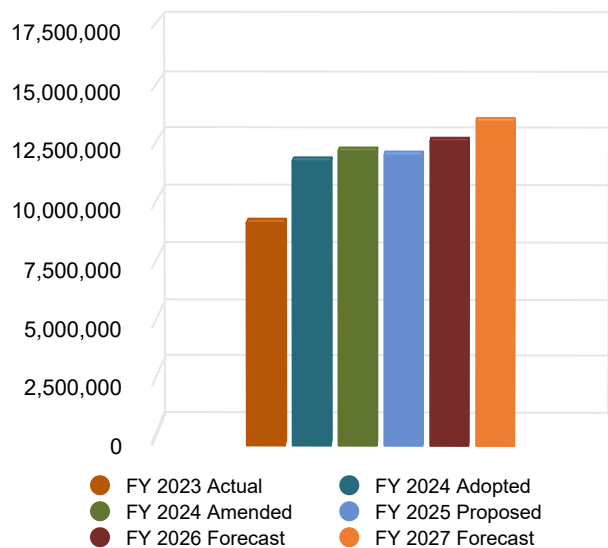
Updated 6/10/24

FY 2024 Amended	FY 2025 Proposed	Change
31.00	35.00	+4.00

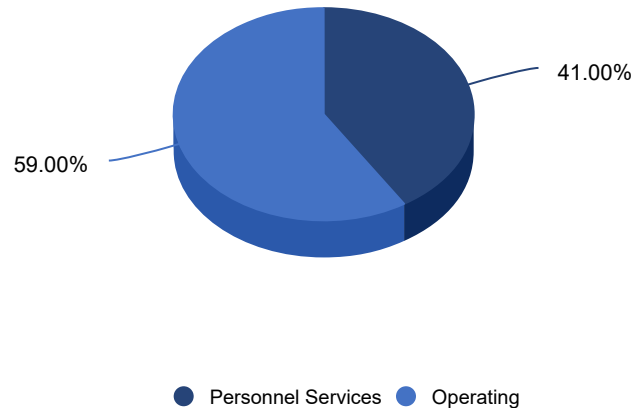
Operating Budget

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 3,834,977	\$ 4,403,885	\$ 4,403,885	\$ 5,033,909	\$ 5,226,423	\$ 5,428,500
Operating	4,193,947	6,390,861	6,526,197	7,219,917	7,616,308	8,289,980
Capital Outlay	557,942	1,255,000	1,514,210	-	-	-
Debt Service	837,853	-	-	-	-	-
Total	\$ 9,424,719	\$ 12,049,746	\$ 12,444,292	\$ 12,253,826	\$ 12,842,731	\$ 13,718,480

Program Expenditures by Year

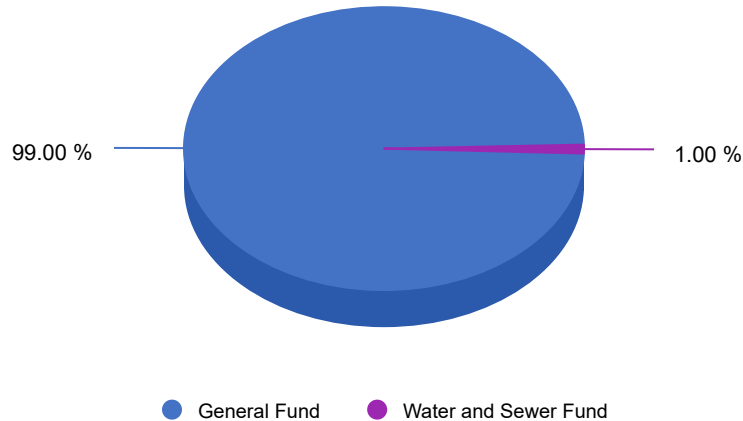


Program Expenditures by Category



Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Business Application	\$ 2,135,966	\$ 3,527,228	\$ 3,612,978	\$ 2,774,059	\$ 2,912,634	\$ 3,026,573
GIS	560,465	581,239	581,239	706,930	754,464	785,706
Information Technology						
Services Administration	375,056	403,397	403,397	448,541	447,603	464,046
Network Administration	1,376,554	2,105,069	2,238,546	2,324,074	2,412,694	2,699,496
Security	1,074,420	1,560,589	1,560,589	1,472,150	1,508,676	1,646,487
Store	(13,053)	-	-	-	-	-
Systems	3,847,382	3,802,078	3,977,397	4,443,910	4,719,415	5,005,701
General Fund Total	\$ 9,356,790	\$ 11,979,600	\$ 12,374,146	\$ 12,169,664	\$ 12,755,486	\$ 13,628,009
Water and Sewer Fund						
Information Technology						
Services Security	\$ 67,929	\$ 70,146	\$ 70,146	\$ 84,162	\$ 87,245	\$ 90,471
Water and Sewer Fund Total	\$ 67,929	\$ 70,146	\$ 70,146	\$ 84,162	\$ 87,245	\$ 90,471
Total	\$ 9,424,719	\$ 12,049,746	\$ 12,444,292	\$ 12,253,826	\$ 12,842,731	\$ 13,718,480

Program Expenditures for FY 2025



Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Personnel Services	\$ 3,767,048	\$ 4,333,739	\$ 4,333,739	\$ 4,958,790	\$ 5,148,402	\$ 5,347,437
Operating	4,193,947	6,390,861	6,526,197	7,210,874	7,607,084	8,280,572
Capital Outlay	557,942	1,255,000	1,514,210	-	-	-
Debt Service	837,853	-	-	-	-	-
General Fund Total	\$ 9,356,790	\$ 11,979,600	\$ 12,374,146	\$ 12,169,664	\$ 12,755,486	\$ 13,628,009
Water and Sewer Fund						
Personnel Services	\$ 67,929	\$ 70,146	\$ 70,146	\$ 75,119	\$ 78,021	\$ 81,063
Operating	-	-	-	9,043	9,224	9,408
Water and Sewer Fund Total	\$ 67,929	\$ 70,146	\$ 70,146	\$ 84,162	\$ 87,245	\$ 90,471
Total	\$ 9,424,719	\$ 12,049,746	\$ 12,444,292	\$ 12,253,826	\$ 12,842,731	\$ 13,718,480

Department Functions

Business Applications

This Division supports the main application systems supporting City functions including Tyler Munis, Energov, and Tyler Time & Attendance package. In addition to supporting these applications this group has skills in Microsoft, .gov and database technology to write special applications linking our databases and providing web enabled viewing of data for both internal users and the public.

ACCOMPLISHMENTS

- Implemented new HR Payroll and Timekeeper Solutions
- Moved Parks and Recreation software to the cloud and migrated to new payment vendor
- Implemented cloud based short-term rental property identification system
- Performed major upgrades to ERP, Utility Billing and Land Management systems

GOALS AND PRIORITIES

- Implement new Police and Fire Records Management and Computer Aided Dispatch
- Implement new cashiering software
- Implement new agenda software

Network and Systems

This Division supports the extensive IT Infrastructure requirements for the City. Key elements include the City, Public Safety, Charter School Local Area Network, all desktop computers and network devices, and all elements of telephony. This Division also supports the servers and Storage Area Network supporting applications such as Document Management/imaging, Parks & Recreation and Public Safety systems, Internet and messaging system.

ACCOMPLISHMENTS

- Completed fiber ring design and expanded City fiber ring to additional City assets
- Expanded WiFi at parks
- Replaced aging switches
- Doubled our UPS Uninterruptible Power Supply capacity at primary data center
- Built server environment for new PD Records Management and Computer Aided Dispatch System

GOALS AND PRIORITIES

- Expand City fiber ring to additional City assets
- Expand WiFi at parks
- Expand capacity of video monitoring system

Geographical Information System (GIS)

This division supports the GIS system to provide extensive map/geographical referenced data used by the City. GIS is used across many Departments to provide mapping ranging from straightforward Zoning & Land Use maps, to complex studies such as crime mapping and optimum location of Fire Stations.

ACCOMPLISHMENTS

- Added a redundant GIS instance for Permitting to enhance resiliency
- Upgraded a new version of GIS system
- Added a new Public Works - work management system
- Migrated Public Works asset management system to the cloud
- Added a new property management system

GOALS AND PRIORITIES

- Deliver new mapping Apps
- Outsource vehicle GPS tracking



Parks and Recreations



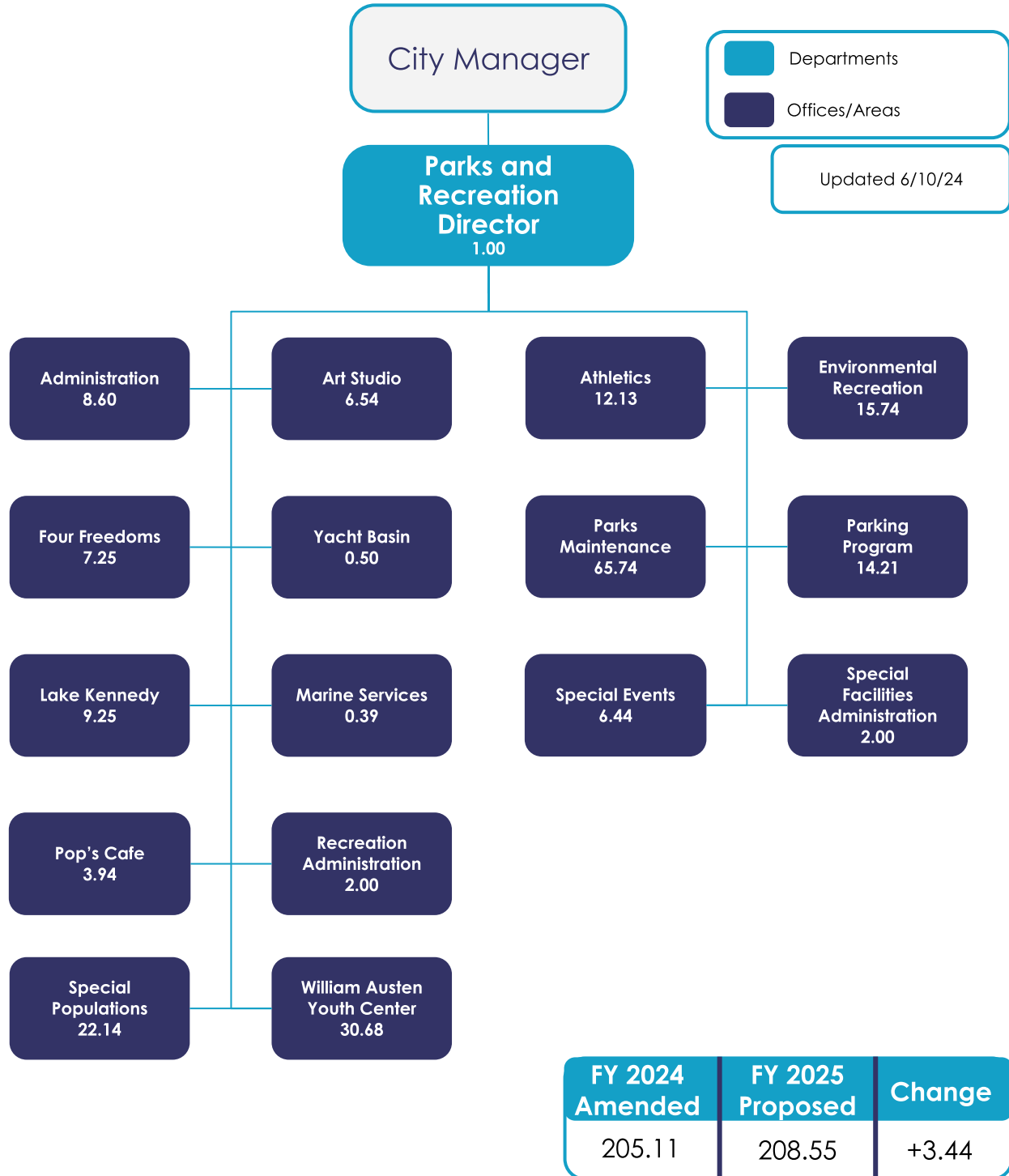
DEPARTMENT OVERVIEW

Cape Coral Parks and Recreation provides services for citizens and visitors throughout the City. Consisting of more than 39 locations (1,595 acres), the Department features waterfront parks, playgrounds, athletic complexes, community centers, tennis amenities, a youth center and skate park, boat ramps, and a premier public golf course (Coral Oaks Golf Course). Programs, classes, and special events are planned year-round for all ages, abilities, and interests. Many special events are produced annually, both by the Department and in cooperation with community partners. The Department manages various cultural, recreational, and specialty facilities along with numerous neighborhood parks.

MISSION

The mission of the Parks and Recreation Department is to provide a wide range of recreational programs for individuals of various ages, skill levels, interests, social needs, and economic capabilities that collectively enhance the overall quality of life within the City of Cape Coral.

FY 2025 ORGANIZATIONAL CHART

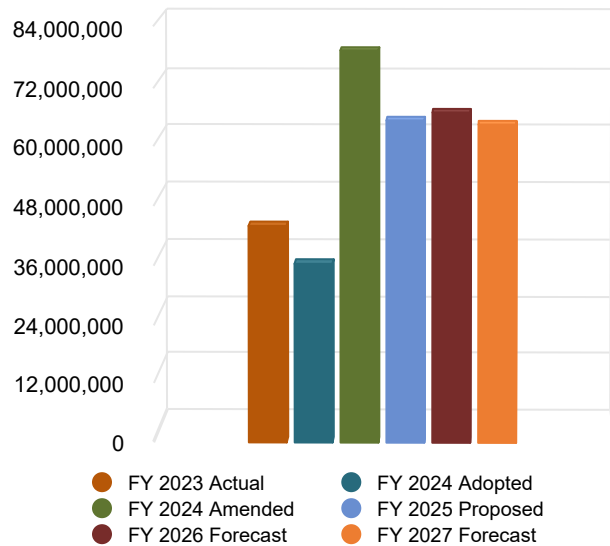


Operating Budget

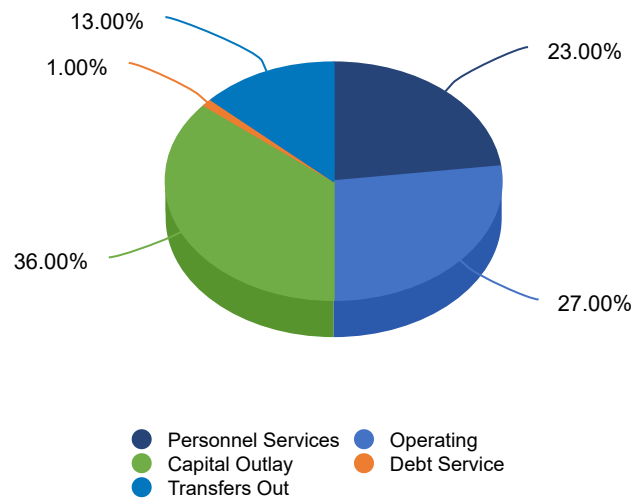
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Charges for Service	\$ 5,804,733	\$ 6,684,158	\$ 6,684,158	\$ 9,173,326	\$ 9,515,831	\$ 9,939,148
Debt Proceeds	-	-	-	14,360,000	20,000,000	22,426,020
Fines and Forfeits	50,939	15,500	15,500	16,000	16,500	17,000
Impact Fees	5,746,710	4,897,080	4,897,080	3,273,640	3,273,640	3,273,640
Intergovernmental	722,395	2,721,466	2,941,479	669,970	669,970	669,970
Miscellaneous	2,452,611	261,802	355,521	152,183	152,627	152,636
Transfers In	4,937,651	515,000	19,515,252	6,331,379	3,775,748	1,762,149
Total	\$ 19,715,039	\$ 15,095,006	\$ 34,408,990	\$ 33,976,498	\$ 37,404,316	\$ 38,240,563

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 12,936,685	\$ 15,116,257	\$ 14,765,741	\$ 14,963,356	\$ 15,483,010	\$ 16,035,014
Operating	8,369,915	12,072,131	15,726,794	17,512,706	18,871,281	18,511,756
Capital Outlay	15,095,309	6,098,197	26,777,265	23,219,031	25,771,595	25,069,423
Debt Service	127,014	-	-	760,752	760,752	760,752
Transfers Out	7,664,364	3,243,562	22,243,814	8,781,827	6,299,895	4,283,606
Total	\$ 44,193,287	\$ 36,530,147	\$ 79,513,614	\$ 65,237,672	\$ 67,186,533	\$ 64,660,551

Program Expenditures by Year



Program Expenditures by Category



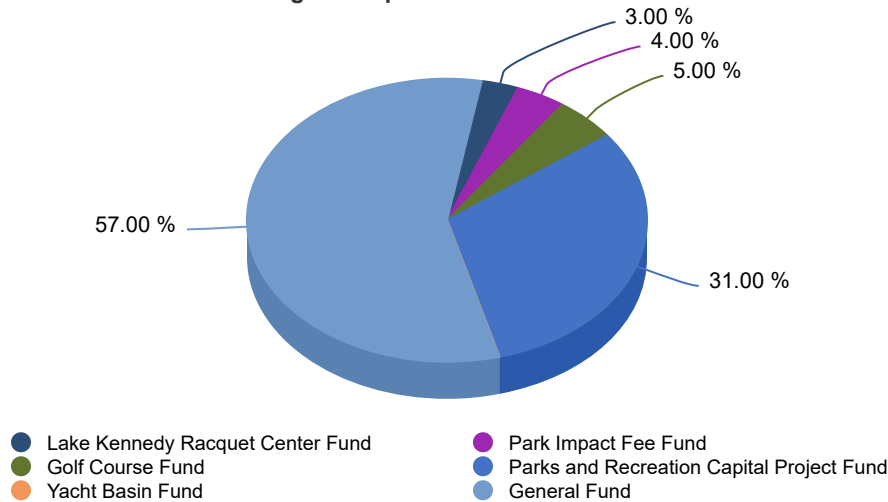
Parks and Recreations

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Administration	\$ 4,677,464	\$ 1,583,464	\$ 14,584,388	\$ 7,462,373	\$ 2,043,669	\$ 2,881,218
Art Studio	666,773	734,736	706,269	1,088,369	1,291,301	936,871
Athletics	862,643	1,489,585	1,489,585	1,732,576	1,776,852	1,821,896
Community Supported Events	14,684	-	-	-	-	-
Environmental Recreation	704,316	1,025,370	1,093,388	2,077,356	2,024,753	2,070,141
Four Freedoms	641,129	727,867	619,561	675,648	764,941	729,513
Golf Course Operations	3,394,528	2,791,025	2,728,309	-	-	-
Lake Kennedy	673,537	1,075,500	1,040,884	972,705	1,026,476	851,657
Marine Services	26,515	116,598	109,948	117,578	125,283	132,994
Park Rangers	106,563	-	-	-	-	-
Parking Program	338,512	437,000	442,927	968,186	995,069	1,026,874
Parks and Recreation Fleet						
Rolling Stock	616,632	460,200	1,110,583	1,024,000	841,741	617,377
Parks and Recreation Programs	165,382	232,978	219,978	202,822	205,188	207,582
Parks Grants	115,164	183,371	153,384	185,881	187,727	189,575
Parks Maintenance	7,336,676	11,178,123	15,391,643	13,599,876	14,759,209	14,055,851
Pops Café	317,989	359,513	359,513	369,585	382,156	395,219
Recreation Administration	407,823	338,880	335,003	282,993	272,963	283,442
Special Events	957,364	1,292,914	1,353,106	1,514,298	1,590,929	1,673,856
Special Facilities Administration	343,412	385,352	385,352	399,531	415,112	431,215
Special Populations	1,295,985	1,688,319	1,688,319	1,408,393	1,433,246	1,479,826
William Austin Youth Center	1,708,384	1,992,786	1,913,551	2,254,371	2,016,749	2,098,837
Yacht Club	557,672	777,635	777,635	137,769	188,270	193,001
General Fund Total	\$ 25,929,147	\$ 28,871,216	\$ 46,503,326	\$ 36,474,310	\$ 32,341,634	\$ 32,076,945
Golf Course Fund						
Golf Course Operations	\$ -	\$ -	\$ -	\$ 3,424,077	\$ 3,748,511	\$ 4,595,626
Golf Course Fund Total	\$ -	\$ -	\$ -	\$ 3,424,077	\$ 3,748,511	\$ 4,595,626
Lake Kennedy Capital Projects Fund						
Parks & Rec Lake Kennedy Capital Projects	\$ 38,503	\$ -	\$ 93,719	\$ -	\$ -	\$ -
Lake Kennedy Capital Projects Fund Total	\$ 38,503	\$ -	\$ 93,719	\$ -	\$ -	\$ -
Lake Kennedy Racquet Center Fund						
Lake Kennedy Racquet Center	\$ -	\$ -	\$ -	\$ 1,864,871	\$ 1,968,397	\$ 2,068,896
Lake Kennedy Racquet Center Fund Total	\$ -	\$ -	\$ -	\$ 1,864,871	\$ 1,968,397	\$ 2,068,896
Park Impact Fee Fund						
Park Impact Fees	\$ 4,322,328	\$ 4,897,080	\$ 10,897,080	\$ 2,890,762	\$ 5,723,252	\$ 2,901,312
Park Impact Fee Fund Total	\$ 4,322,328	\$ 4,897,080	\$ 10,897,080	\$ 2,890,762	\$ 5,723,252	\$ 2,901,312
Parks & Rec GO Bond Fund						
Parks and Recreation GO Bond Projects	\$ 11,377,041	\$ -	\$ 18,842,921	\$ -	\$ -	\$ -
Parks & Rec GO Bond Fund Total	\$ 11,377,041	\$ -	\$ 18,842,921	\$ -	\$ -	\$ -

Parks and Recreations

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Parks and Recreation Capital Project Fund						
Golf Course Capital Projects	\$ 860	\$ -	\$ -	\$ -	\$ -	\$ 20,326,020
Parks Capital Projects	1,211,740	2,515,000	2,922,331	20,356,235	23,150,000	2,430,750
Parks and Recreation Capital Project Fund Total	\$ 1,212,600	\$ 2,515,000	\$ 2,922,331	\$ 20,356,235	\$ 23,150,000	\$ 22,756,770
Yacht Basin Fund						
Rosen Park Operations	\$ 38,093	\$ 22,296	\$ 22,696	\$ 22,742	\$ 49,363	\$ 50,351
Yacht Basin Operations	1,275,575	224,555	231,541	204,675	205,376	210,651
Yacht Basin Fund Total	\$ 1,313,668	\$ 246,851	\$ 254,237	\$ 227,417	\$ 254,739	\$ 261,002
Total	\$44,193,287	\$36,530,147	\$79,513,614	\$65,237,672	\$67,186,533	\$ 64,660,551

Program Expenditures for FY 2025



Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
General Fund						
Personnel Services	\$ 12,785,521	\$ 15,032,872	\$ 14,674,970	\$ 14,948,344	\$ 15,467,998	\$ 16,020,002
Operating	7,605,141	11,835,208	15,489,871	12,723,000	13,826,293	12,312,891
Capital Outlay	1,501,820	1,488,136	2,823,233	2,862,796	2,421,595	2,312,653
Debt Service	127,014	-	-	-	-	-
Transfers Out	3,909,651	515,000	13,515,252	5,940,170	625,748	1,431,399
General Fund Total	\$25,929,147	\$28,871,216	\$46,503,326	\$36,474,310	\$32,341,634	\$32,076,945
Golf Course Fund						
Operating	\$ -	\$ -	\$ -	\$ 2,663,325	\$ 2,787,759	\$ 3,834,874
Capital Outlay	-	-	-	-	200,000	-
Debt Service	-	-	-	760,752	760,752	760,752
Golf Course Fund Total	\$ -	\$ -	\$ -	\$ 3,424,077	\$ 3,748,511	\$ 4,595,626

Parks and Receptions

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Lake Kennedy Capital Projects Fund						
Operating	\$ 38,503	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	93,719	-	-	-
Lake Kennedy Capital Projects Fund Total	\$ 38,503	\$ -	\$ 93,719	\$ -	\$ -	\$ -
Lake Kennedy Racquet Center Fund						
Operating	\$ -	\$ -	\$ -	\$ 1,864,871	\$ 1,968,397	\$ 2,068,896
Lake Kennedy Racquet Center Fund Total	\$ -	\$ -	\$ -	\$ 1,864,871	\$ 1,968,397	\$ 2,068,896
Park Impact Fee Fund						
Operating	\$ 76,100	\$ 73,457	\$ 73,457	\$ 49,105	\$ 49,105	\$ 49,105
Capital Outlay	1,551,015	2,095,061	2,095,061	-	-	-
Transfers Out	2,695,213	2,728,562	8,728,562	2,841,657	5,674,147	2,852,207
Park Impact Fee Fund Total	\$ 4,322,328	\$ 4,897,080	\$ 10,897,080	\$ 2,890,762	\$ 5,723,252	\$ 2,901,312
Parks & Rec GO Bond Fund						
Capital Outlay	\$ 11,377,041	\$ -	\$ 18,842,921	\$ -	\$ -	\$ -
Parks & Rec GO Bond Fund Total	\$ 11,377,041	\$ -	\$ 18,842,921	\$ -	\$ -	\$ -
Parks and Recreation Capital Project Fund						
Operating	\$ 487,667	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	665,433	2,515,000	2,922,331	20,356,235	23,150,000	22,756,770
Transfers Out	59,500	-	-	-	-	-
Parks and Recreation Capital Project Fund Total	\$ 1,212,600	\$ 2,515,000	\$ 2,922,331	\$ 20,356,235	\$ 23,150,000	\$ 22,756,770
Yacht Basin Fund						
Personnel Services	\$ 151,164	\$ 83,385	\$ 90,771	\$ 15,012	\$ 15,012	\$ 15,012
Operating	162,504	163,466	163,466	212,405	239,727	245,990
Transfers Out	1,000,000	-	-	-	-	-
Yacht Basin Fund Total	\$ 1,313,668	\$ 246,851	\$ 254,237	\$ 227,417	\$ 254,739	\$ 261,002
Total	\$ 44,193,287	\$ 36,530,147	\$ 79,513,614	\$ 65,237,672	\$ 67,186,533	\$ 64,660,551

Department Functions

Administration

Provide leadership, direction, support, and resources for all Parks & Recreation divisions.

ACCOMPLISHMENTS

- Developed a Recreation Program Plan that established core services and assisted staff in program development that met the community needs
- Developed a Parks & Recreation Fees and Charges Policy to standardize processes while maintaining compliance with City Guidelines

GOALS AND PRIORITIES

- Complete a recreation program assessment and facility usage analysis to ensure program delivery is in line with community needs and balancing indoor recreation space to meet the overall need of the community
- Update the Parks and Recreation Master Plan and begin developing a strategic framework to guide the department for the next five years
- CAPRA Accreditation to ensure best practices in parks and recreation management throughout the department
- Complete transition to the new Parks & Recreation administration building

Parks

Provide a multitude of safe and healthy locations for residents to exercise, relax and enjoy all that the park system has to offer.

ACCOMPLISHMENTS

- Replaced playgrounds at William Austen Youth Center, Joe Stonis, and Jim Jeffers Parks
- Developed Maintenance Standards for the Parks System and implemented a new work order and asset management program in Cartograph software

GOALS AND PRIORITIES

- Construct new Parks Maintenance Headquarters facility
- Assist CIP with remaining GO Bond Parks - Crystal Lake, Festival Park, Lake Meade, and Tropicana
- Continue Operation Sparkle deferred maintenance projects at existing parks

Recreation

Offer a wide variety of programs within the park system for persons of all ages and abilities, including supporting community-wide special events, as well as educational and specialty programs for youth, adults, and families. Also offers programming catered toward seniors including a transport program for mobility disadvantaged residents.

ACCOMPLISHMENTS

- Hosted over 3,000 summer camp participants from ages 4 through 16
- Conducted over 20 City-wide special events that were attended by more than 90,000 citizens including Red, White, & Boom, 3 Bike Nights, and New Year's Eve Celebration
- The Cape Coral Minibus provided more than 3,000 round trip rides to seniors and disabled individuals for life sustaining services
- Offered over 325 art classes that were attended by more than 2,000 kids and adults

GOALS AND PRIORITIES

- Complete a comprehensive Special Events review to include permitting process and determining signature events that create an identity for the City of Cape Coral
- Continue developing new partnerships that promote life-long learning, active lifestyles, and community outreach
- Increase Art class offerings by 5% to accommodate the growing population of Cape Coral

Parks and Recreations

Revenue and Special Facility

Provides support for athletics, environmental education and recreation, marine services, and special population programs.

ACCOMPLISHMENTS

- Offered more than 14 athletic leagues which included over 3,000 youth and adult participants
- Served 94 individuals in the Special Populations program
- Opened Lake Kennedy Racquet Center and Yellow Fever Creek Preserve facilities

GOALS AND PRIORITIES

- Host local, regional, and national athletic tournaments at the new Lake Kennedy Racquet Center and Festival Park to promote the City of Cape Coral and support economic development in the community
- Expand the Special Populations program to reduce the waiting list which stands at 49

Coral Oaks Golf Course

Provide quality, aesthetically pleasing conditions for professional yet affordable golf experiences within the golfing community.



Police



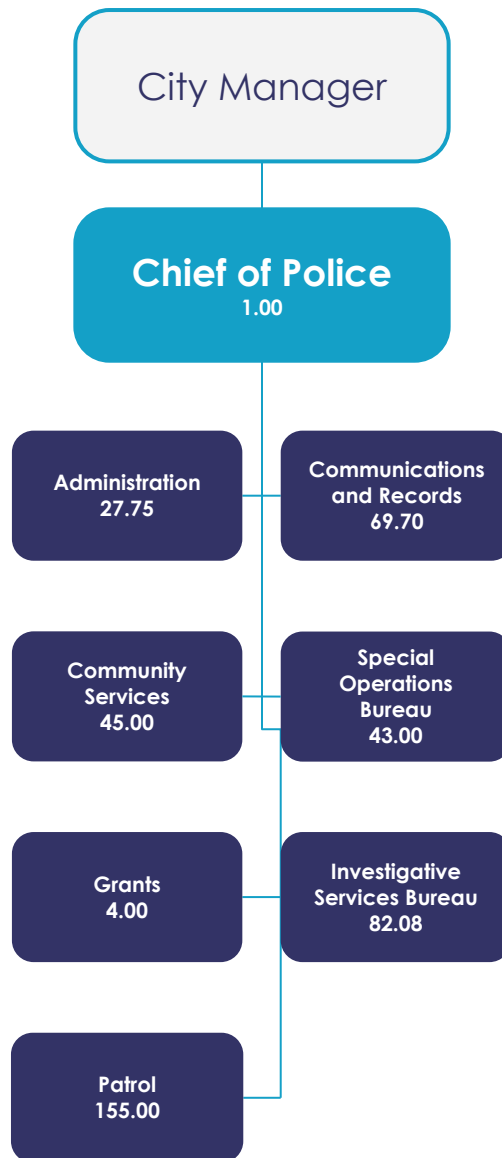
DEPARTMENT OVERVIEW

The Police Department is a full-service law enforcement agency responsible for the maintenance of law and order. This includes the protection of persons and property, prevention and suppression of crime, investigation and apprehension of persons suspected of crimes, direction and control of traffic, investigation of traffic accidents, enforcement of all state and municipal criminal laws, and the safety and security of citizens at special events at public gatherings.

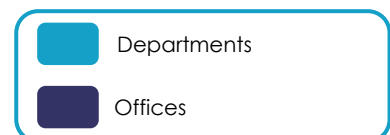
MISSION

The Police Department is to ensure the safety and well-being of our community through a partnership with our citizens.

FY 2025 ORGANIZATIONAL CHART



FY 2024 Amended	FY 2025 Proposed	Change
415.53	427.53	+12.00



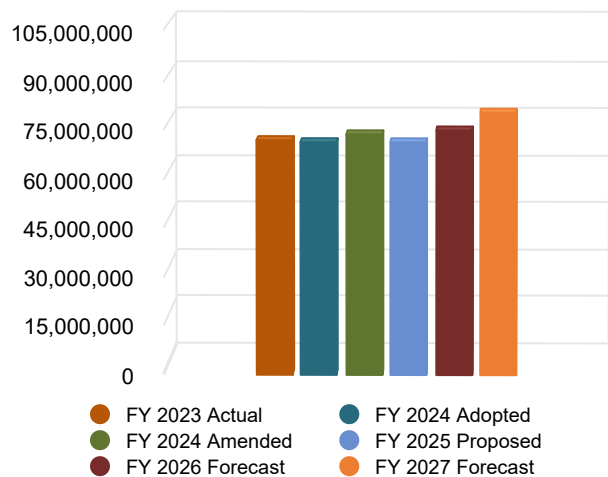
Updated 6/10/24

Operating Budget

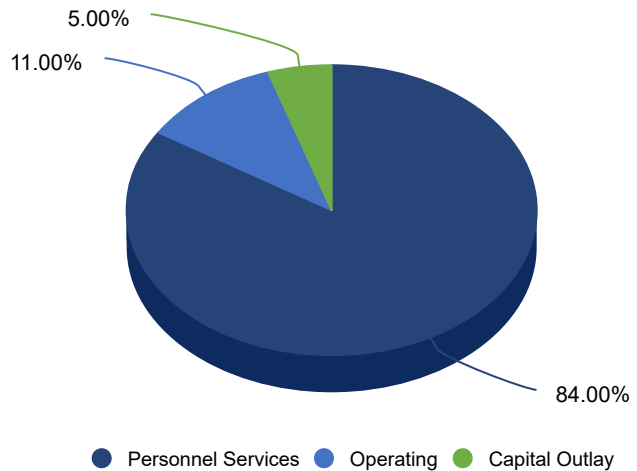
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Charges for Service	\$ 2,143,441	\$ 1,774,156	\$ 1,774,156	\$ 1,775,729	\$ 1,777,333	\$ 1,778,970
Debt Proceeds	-	-	-	-	500,000	4,500,000
Fines and Forfeits	573,773	377,838	377,838	384,975	392,255	399,679
Impact Fees	2,584,853	2,635,478	2,635,478	1,828,621	1,828,621	1,828,621
Intergovernmental	1,151,115	-	698,449	-	-	-
Miscellaneous	1,161,688	8,323	8,323	8,490	8,659	8,833
Transfers In	8,981,264	-	-	-	1,000,000	-
Total	\$ 16,596,134	\$ 4,795,795	\$ 5,494,244	\$ 3,997,815	\$ 5,506,868	\$ 8,516,103

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 54,197,453	\$ 59,762,557	\$ 60,317,557	\$ 60,046,410	\$ 62,283,762	\$ 64,633,431
Operating	6,113,777	7,066,100	7,562,541	7,637,010	7,885,384	8,042,265
Capital Outlay	4,438,421	3,059,311	4,454,622	3,790,230	4,209,692	7,487,100
Debt Service	260,726	-	-	-	-	-
Transfers Out	7,107,000	1,802,780	1,802,780	-	1,000,000	367,909
Total	\$ 72,117,377	\$ 71,690,748	\$ 74,137,500	\$ 71,473,650	\$ 75,378,838	\$ 80,530,705

Program Expenditures by Year



Program Expenditures by Category

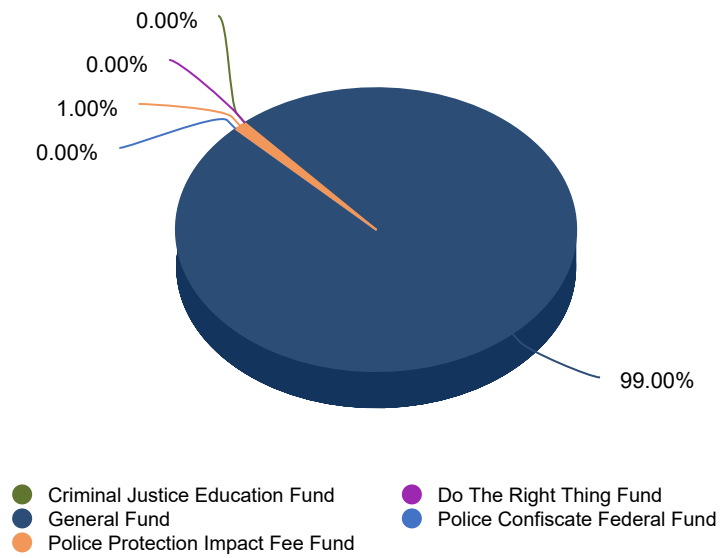


Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Alarm Fee Fund						
Alarm Fee	\$ 66,190	\$ -	\$ -	\$ -	\$ -	\$ -
Alarm Fee Fund Total	\$ 66,190	\$ -	\$ -	\$ -	\$ -	\$ -
Criminal Justice Education Fund						
Criminal Justice Education	\$ 8,568	\$ 26,234	\$ 26,234	\$ 26,758	\$ 27,294	\$ 27,839
Criminal Justice Education Fund Total	\$ 8,568	\$ 26,234	\$ 26,234	\$ 26,758	\$ 27,294	\$ 27,839

Police

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Do The Right Thing Fund						
Do The Right Thing	\$ 14,018	\$ 8,323	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833
Do The Right Thing Fund Total	\$ 14,018	\$ 8,323	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833
General Fund						
Communications and Records	\$ 5,959,457	\$ 6,817,792	\$ 6,783,817	\$ 7,266,180	\$ 7,491,098	\$ 7,915,595
Community Services Bureau	7,137,389	7,706,984	7,707,608	7,786,954	8,092,575	8,385,787
COPS Hiring Program	585,378	505,532	505,532	478,584	497,882	514,827
CountywideJAG-ResidState	21,350	-	-	-	-	-
Do The Right Thing	94,032	97,487	97,487	102,693	106,895	111,319
Investigative Services Bureau	10,398,299	11,666,702	12,097,710	12,082,180	12,689,283	13,209,579
Patrol Bureau	21,256,204	22,857,963	22,854,723	23,045,325	23,873,047	24,700,159
Paul Coverdell Forensics	232,111	-	-	-	-	-
Police Administration	7,940,726	9,551,325	9,549,125	10,353,719	11,028,512	10,278,612
Police Fleet Rolling Stock	1,842,563	2,377,000	3,251,155	2,355,000	2,224,500	2,680,000
Police Grants	685,925	-	(153,651)	-	-	-
Police Project Lifesaver	-	-	12,133	-	-	-
Police Training Facility	-	-	-	90,180	91,670	93,205
Special Operations	6,446,350	7,693,879	7,668,249	7,278,867	7,682,224	7,659,616
Speed and Aggressive Driving	71,232	-	-	-	-	-
General Fund Total	\$ 62,671,016	\$ 69,274,664	\$ 70,373,888	\$ 70,839,682	\$ 73,777,686	\$ 75,548,699
Police Capital Project Fund						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 4,500,000
Police Training Facility	1,398,329	-	-	-	-	-
Police Capital Project Fund Total	\$ 1,398,329	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 4,500,000
Police Confiscate Federal Fund						
Police Confiscation Federal	\$ 14,650	\$ 28,215	\$ 358,715	\$ 28,418	\$ 28,627	\$ 40,853
Police Confiscate Federal Fund Total	\$ 14,650	\$ 28,215	\$ 358,715	\$ 28,418	\$ 28,627	\$ 40,853
Police Confiscate State Fund						
Police Confiscation State	\$ 41,870	\$ -	\$ 5,325	\$ -	\$ -	\$ -
Police Confiscate State Fund Total	\$ 41,870	\$ -	\$ 5,325	\$ -	\$ -	\$ -
Police Grants Fund						
FDOT Distracted Driving	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Police Grants	-	-	658,100	-	-	-
Speed and Aggressive Driving	-	-	45,000	-	-	-
State SAFE Grant	-	-	109,000	-	-	-
Police Grants Fund Total	\$ -	\$ -	\$ 852,100	\$ -	\$ -	\$ -
Police Protection Impact Fee Fund						
Police Fleet Rolling Stock	\$ 754,689	\$ 511,000	\$ 670,603	\$ 533,730	\$ -	\$ -
Police Protection Impact Fee	7,148,047	1,842,312	1,842,312	36,572	36,572	404,481
Police Protection Impact Fee Fund Total	\$ 7,902,736	\$ 2,353,312	\$ 2,512,915	\$ 570,302	\$ 36,572	\$ 404,481
Total	\$ 72,117,377	\$ 71,690,748	\$ 74,137,500	\$ 71,473,650	\$ 75,378,838	\$ 80,530,705

Program Expenditures for FY 2025



Departments

Police

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Alarm Fee Fund						
Personnel Services	\$ 65,055	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	1,135	-	-	-	-	-
Alarm Fee Fund Total	\$ 66,190	\$ -	\$ -	\$ -	\$ -	\$ -
Criminal Justice Education Fund						
Operating	\$ 8,568	\$ 26,234	\$ 26,234	\$ 26,758	\$ 27,294	\$ 27,839
Criminal Justice Education Fund Total	\$ 8,568	\$ 26,234	\$ 26,234	\$ 26,758	\$ 27,294	\$ 27,839
Do The Right Thing Fund						
Operating	\$ 14,018	\$ 8,323	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833
Do The Right Thing Fund Total	\$ 14,018	\$ 8,323	\$ 8,323	\$ 8,490	\$ 8,659	\$ 8,833
General Fund						
Personnel Services	\$ 54,132,398	\$ 59,762,557	\$ 59,613,188	\$ 60,046,410	\$ 62,283,762	\$ 64,633,431
Operating	5,992,489	6,963,796	7,113,551	7,536,772	7,784,232	7,928,168
Capital Outlay	2,285,403	2,548,311	3,647,149	3,256,500	2,709,692	2,987,100
Debt Service	260,726	-	-	-	-	-
Transfers Out	-	-	-	-	1,000,000	-
General Fund Total	\$ 62,671,016	\$ 69,274,664	\$ 70,373,888	\$ 70,839,682	\$ 73,777,686	\$ 75,548,699
Police Capital Project Fund						
Capital Outlay	\$ 1,398,329	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 4,500,000
Police Capital Project Fund Total	\$ 1,398,329	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 4,500,000
Police Confiscate Federal Fund						
Operating	\$ 14,650	\$ 28,215	\$ 358,715	\$ 28,418	\$ 28,627	\$ 40,853
Police Confiscate Federal Fund Total	\$ 14,650	\$ 28,215	\$ 358,715	\$ 28,418	\$ 28,627	\$ 40,853
Police Confiscate State Fund						
Operating	\$ 41,870	\$ -	\$ 5,325	\$ -	\$ -	\$ -
Police Confiscate State Fund Total	\$ 41,870	\$ -	\$ 5,325	\$ -	\$ -	\$ -
Police Grants Fund						
Personnel Services	\$ -	\$ -	\$ 704,369	\$ -	\$ -	\$ -
Operating	-	-	10,861	-	-	-
Capital Outlay	-	-	136,870	-	-	-
Police Grants Fund Total	\$ -	\$ -	\$ 852,100	\$ -	\$ -	\$ -
Police Protection Impact Fee Fund						
Operating	\$ 41,047	\$ 39,532	\$ 39,532	\$ 36,572	\$ 36,572	\$ 36,572
Capital Outlay	754,689	511,000	670,603	533,730	-	-
Transfers Out	7,107,000	1,802,780	1,802,780	-	-	367,909
Police Protection Impact Fee Fund Total	\$ 7,902,736	\$ 2,353,312	\$ 2,512,915	\$ 570,302	\$ 36,572	\$ 404,481
Total	\$ 72,117,377	\$ 71,690,748	\$ 74,137,500	\$ 71,473,650	\$ 75,378,838	\$ 80,530,705

Department Functions

Administration

The Office of the Chief provides administrative and support personnel to the Department. This includes the executive staff, public affairs, grant writing, and administrative and budgetary oversight for the entire Department.

ACCOMPLISHMENTS

- Maintained status as one of the safest cities in Florida for populations over 150,000
- Instituted a \$10,000 hiring bonus for newly hired police officers to be more competitive when compared to other local agencies
- Pursued grant funding to supplement operational and equipment needs, with over \$1,194,737 in grant funds obtained
- Redesigned Patrol Officer uniforms to be more functional, tactical, and lightweight
- Completed construction of the Police Training Facility

GOALS AND PRIORITIES

- Cultivate professionalism and maintain public trust
- Continues to develop partnerships, improve community relationships, and offer new community-oriented programs based on community needs
- Continue to identify and adopt appropriate technologies to support Department activities while effectively improving our ability to serve the community
- Continue to review and refine the organizational structure, staffing, and allocation to ensure the highest level of service possible while meeting operational goals

Communication & Logistical Support Bureau

The Communication & Logistical Support Bureau is responsible for the Communications Center, which answers 911 emergency and non-emergency calls. The Bureau is also responsible for ensuring the Department has the equipment it needs through the Quartermaster Section; and manages the Records Section, Court Liaison, Department Vehicles, and False Alarm Reduction Unit.

ACCOMPLISHMENTS

- Maintained accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA) for Communications
- Transitioned from the Computer Aided Dispatch (CAD) system and Records Management System (RMS), first deployed in 2002, to a new CAD system

GOALS AND PRIORITIES

- Increase efficiencies in receiving and dispatching emergency calls for service
- Maintain accredited status

Community Services Bureau

The Community Services Bureau includes School Resource Officers, Community Oriented Policing Unit, Homeless Outreach Team, and Community Outreach and specializes in functions such as residential and business crime prevention and youth service programs through the Police Explorers and the Police Athletic League (PAL).

ACCOMPLISHMENTS

- Completed the SRO Audit to improve efficiency
- Increased the Department's impact on youth activities through Police Athletic League (PAL) support and the Police Explorer program
- Increased the number of community events, such as Shop with a Cop, Coffee with a Cop, Do The Right Thing, National Night Out, Grill and Chill, Pizza with Police, Prescription Drug Take-Back Day, and various toy and food drives

GOALS AND PRIORITIES

- Maintain community-oriented events and programs
- Increase homeless coalition services for the community through dedicated personnel
- Implement Law Enforcement Against Drugs and Violence (LEAD) in classrooms

Investigative Services Bureau

The Investigative Services Bureau provides criminal investigators to handle long-term, in-depth, under-cover, and technical investigations of criminal activity occurring within our city. These investigators are assigned to units such as Major Crimes, Property Crimes, Vice-Narcotics, Special Investigations, Economic Crimes, Evidence-Forensics, Victims Assistance, and Analytics. Investigative support through several regional task force memberships serves under this Bureau.

ACCOMPLISHMENTS

- Created an Analytics Unit to prepare for a new Tactical Intelligence and Analytics Center
- Maintained ISO/IEC 17020 accreditation through the ANSI-ASQ National Accreditation Board (ANAB) for Forensics

GOALS AND PRIORITIES

- Continue to increase case clearance rates for property and violent crimes
- Maintain accredited status for Forensics

Patrol Bureau

The Patrol Bureau is the largest and most recognizable. They are the uniformed officers in marked patrol vehicles responsible for day-to-day service to the public, including crime suppression and detection, enforcement of criminal laws, traffic laws and City ordinances, investigation of traffic accidents, initial crime reporting, and responding to other calls for service.

ACCOMPLISHMENTS

- Responded to over 164,000 calls for service (CY23). These calls range from quality-of-life issues up to and including deadly force incidents
- Transitioned to a 4-Precinct Model mirrored after the City of Cape Coral's geographical quadrants
- The Chester Street Resource Center was redesigned and transitioned into the new CCPD Southeast Precinct

GOALS AND PRIORITIES

- Enhance community-oriented and proactive police services by incorporating best practices from peer-accredited agencies
- Increase efficiency of policing services by reducing injuries to officers and damage to police vehicles and equipment
- Ensure personnel are available to support proactive policing services

Professional Standards Bureau

The Professional Standards Bureau plays a primarily administrative support role and, in many ways, functions as a dedicated Police Department human resources office. Accreditation, Internal Affairs, Training, and Personnel (hiring and recruiting) are examples of this Bureau's responsibilities.

ACCOMPLISHMENTS

- Maintained accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA)
- Increased the number of applications received for law enforcement positions and processed 742 applicants; 29 were hired in 2023

GOALS AND PRIORITIES

- Maintain accredited status through the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA) and the State of Florida Commission for Florida Accreditation (CFA)
- Utilize new recruiting efforts to hire adequate staffing to exceed minimum staffing requirements
- Increase efficiency of policing services by reducing injuries to officers and damage to police vehicles and equipment

Special Operations Bureau

The Special Operations Bureau is one of the most diverse bureaus in the department and includes K9, SWAT, Crisis Negotiation Team, Motorcycle Unit, Traffic Unit, Marine Unit, Aviation, and the Police Volunteer Unit.

ACCOMPLISHMENTS

- Continued to increase Targeted Traffic Enforcement Activity in hotspots throughout the city, including bicycle and pedestrian safety-specific operations, and traffic safety programs for school children
- The new Unmanned Aerial Vehicle (UAV) program has been fully integrated to enhance traffic homicide investigations further

GOALS AND PRIORITIES

- Ensure the safe movement of people and vehicles throughout the city
- Increase targeted traffic enforcement and education opportunities through grant-funded operations



Public Works

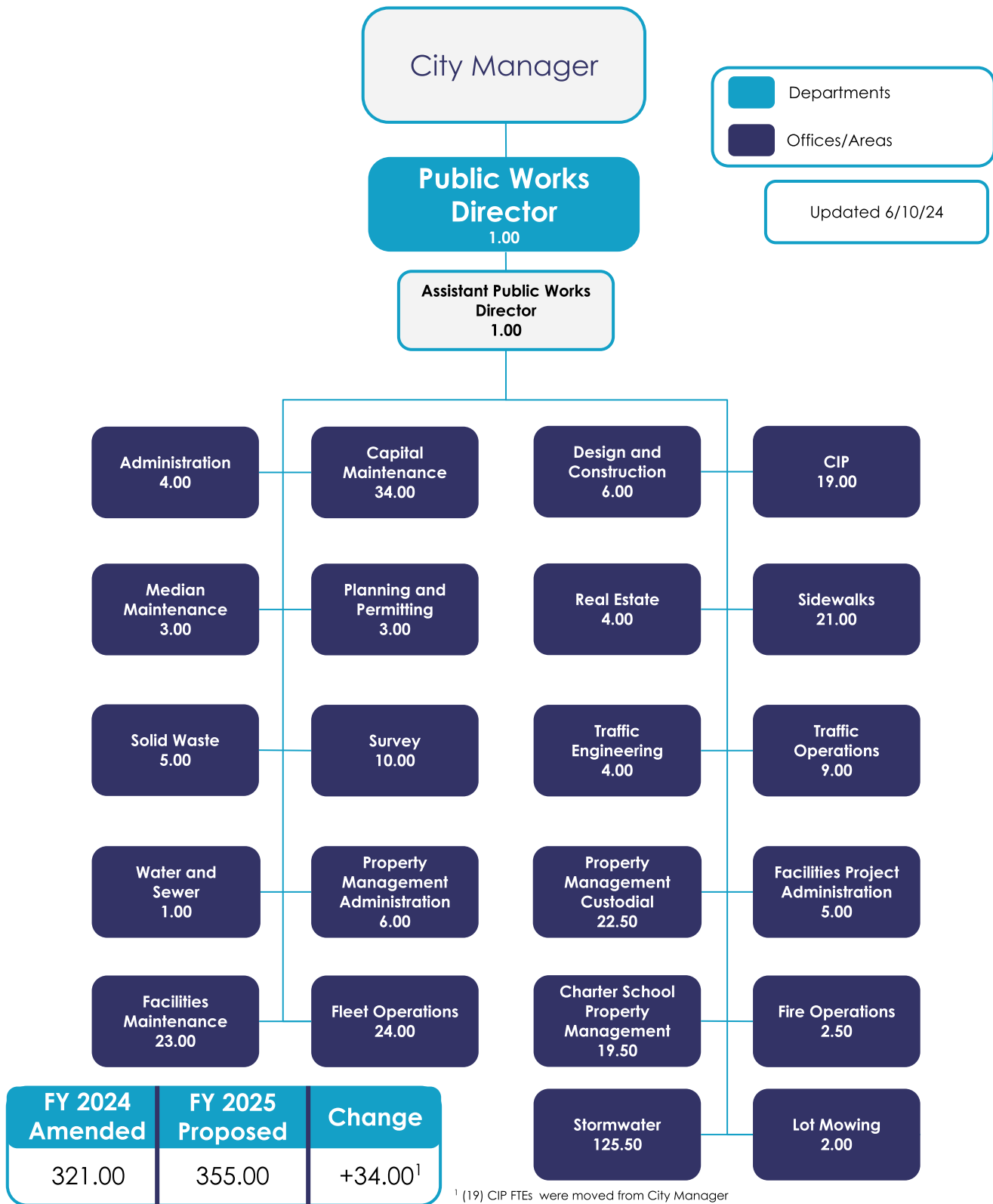


DEPARTMENT OVERVIEW

The Public Works Department is a diverse group of divisions that are primarily responsible for construction and maintenance of transportation and stormwater facilities, and engineering support for Cape Coral's infrastructure (roads, canals, and stormwater systems, etc.), as well as Property Management, Fleet Maintenance and Solid Waste.

MISSION

Public Works serves the citizens as a proactive skilled team using the best available methods to plan, design, construct and maintain the City's stormwater and transportation facilities.

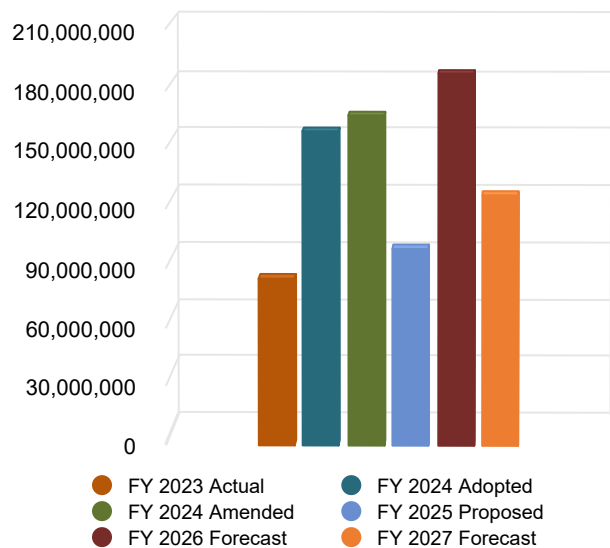


Operating Budget

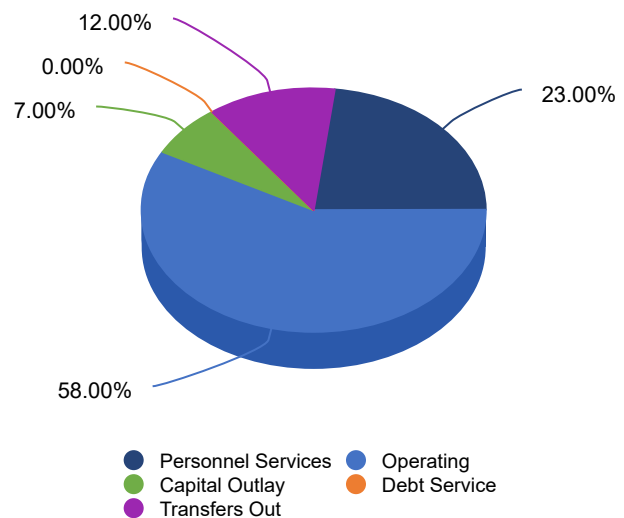
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Charges for Service	\$ 4,938,424	\$ 4,881,434	\$ 4,881,434	\$ 5,613,933	\$ 4,868,451	\$ 4,875,060
Debt Proceeds	-	15,221,241	15,221,241	-	76,220,000	20,437,426
Fines and Forfeits	36,275	-	-	-	-	-
Impact Fees	16,752,084	16,170,026	16,170,026	11,792,150	11,792,150	11,792,150
Intergovernmental	876,047	1,329,188	1,322,921	899,160	8,894,360	1,788,053
Internal Service Charges	10,586,147	12,321,802	12,828,451	17,845,299	18,163,658	18,869,970
License and Permits	1,479	-	-	-	-	-
Miscellaneous	4,466,014	-	65,283	-	-	-
Special Assessment	21,354,035	21,668,111	21,668,111	23,911,246	25,576,030	27,345,077
Taxes - Gas	12,393,205	12,416,046	12,416,046	12,788,527	13,044,298	13,305,184
Transfers In	24,868,291	34,964,731	39,611,135	6,956,360	6,926,360	6,926,360
Total	\$ 96,272,001	\$118,972,579	\$124,184,648	\$ 79,806,675	\$165,485,307	\$105,339,280

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 14,597,234	\$ 17,202,362	\$ 17,759,011	\$ 22,506,776	\$ 23,577,876	\$ 24,540,121
Operating	40,419,936	49,166,656	50,762,511	57,798,978	61,365,712	61,255,019
Capital Outlay	9,934,381	53,567,932	54,592,337	7,374,011	91,404,570	28,684,199
Debt Service	131,765	-	-	187,504	187,504	187,504
Transfers Out	19,532,060	39,759,578	44,405,982	11,979,302	12,428,003	12,428,164
Total	\$ 84,615,376	\$159,696,528	\$167,519,841	\$ 99,846,571	\$188,963,665	\$127,095,007

Program Expenditures by Year



Program Expenditures by Category



Public Works

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
5 Cent Addl Gas Tax Fund						
5 Cent Gas Tax	\$ 2,707,533	\$ 4,692,600	\$ 4,775,194	\$ 8,191,812	\$ 8,193,648	\$ 6,656,121
5 Cent Addl Gas Tax Fund Total	\$ 2,707,533	\$ 4,692,600	\$ 4,775,194	\$ 8,191,812	\$ 8,193,648	\$ 6,656,121
6 Cent Gas Tax Fund						
6 Cent Gas Tax	\$ 5,560,380	\$ 6,306,432	\$ 6,316,696	\$ 8,897,114	\$ 9,406,512	\$ 9,430,198
Public Works Fleet Rolling Stock	-	344,672	351,372	-	-	-
6 Cent Gas Tax Fund Total	\$ 5,560,380	\$ 6,651,104	\$ 6,668,068	\$ 8,897,114	\$ 9,406,512	\$ 9,430,198
Bridge Capital Project Fund						
Transportation Capital Project	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Bridge Capital Project Fund Total	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Charter School Construction Fund						
Public Works Capital Projects	\$ 635,591	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School Construction Fund Total	\$ 635,591	\$ -	\$ -	\$ -	\$ -	\$ -
CIP Project Management Fund						
Capital Improvements	\$ -	\$ -	\$ -	\$ 3,492,557	\$ 3,616,867	\$ 3,729,313
Public Works Fleet Rolling Stock	-	-	-	127,308	52,000	100,360
CIP Project Management Fund Total	\$ -	\$ -	\$ -	\$ 3,619,865	\$ 3,668,867	\$ 3,829,673
Del Prado Mall Parking Lot Fund						
Del Prado Mall Parking Lot	\$ 12,226	\$ 87,965	\$ 117,965	\$ 40,709	\$ 41,153	\$ 41,607
Del Prado Mall Parking Lot Fund Total	\$ 12,226	\$ 87,965	\$ 117,965	\$ 40,709	\$ 41,153	\$ 41,607
Facility Maintenance Capital Project Fund						
Facility Maint. Cap Proj Fund	\$ -	\$ -	\$ -	\$ -	\$ 24,720,000	\$ -
Facility Maintenance Capital Project Fund Total	\$ -	\$ -	\$ -	\$ -	\$ 24,720,000	\$ -
Fire Operations Fund						
Facilities Custodial and Maintenance	\$ -	\$ 77,777	\$ 77,777	\$ 101,295	\$ 105,460	\$ 109,844
Fleet Repairs Operations	1,500	71,933	71,933	95,246	99,097	103,164
Median Maintenance	-	50,319	50,319	46,735	48,714	50,801
Fire Operations Fund Total	\$ 1,500	\$ 200,029	\$ 200,029	\$ 243,276	\$ 253,271	\$ 263,809
Fleet Capital Project Fund						
Fleet Capital Project	\$ 41,509	\$ -	\$ -	\$ -	\$ 51,500,000	\$ -
Fleet Capital Project Fund Total	\$ 41,509	\$ -	\$ -	\$ -	\$ 51,500,000	\$ -
Fleet Maintenance Fund						
Fleet Repairs Operations	\$ 4,494,262	\$ 4,635,126	\$ 4,716,586	\$ 5,713,609	\$ 5,830,839	\$ 5,917,157
Public Works Administration	805,406	759,509	759,509	993,351	1,026,753	1,062,312
Public Works Fleet Rolling Stock	140,954	930,770	930,770	187,504	293,504	271,504
Fleet Maintenance Fund Total	\$ 5,440,622	\$ 6,325,405	\$ 6,406,865	\$ 6,894,464	\$ 7,151,096	\$ 7,250,973
General Fund						
Design and Construction	\$ 814,889	\$ 829,302	\$ 829,302	\$ 888,030	\$ 920,441	\$ 955,334

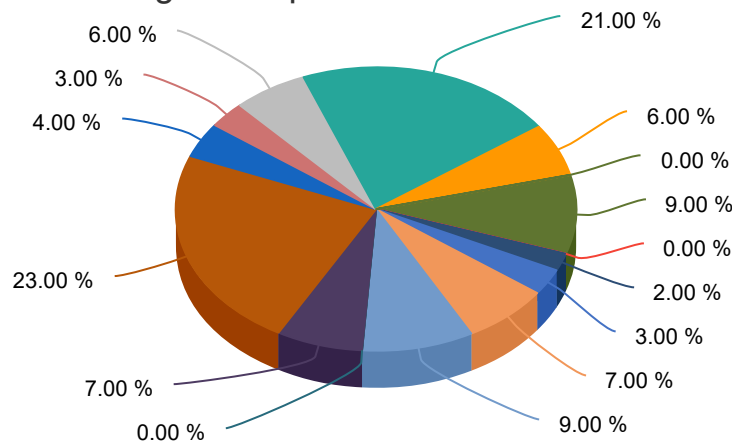
Public Works

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Median Maintenance	1,424,893	3,048,337	3,051,834	3,213,543	3,268,433	3,322,356
Planning and Permitting	603,404	370,946	509,746	696,952	402,965	438,606
Public Works Administration	896,162	4,588,014	4,701,894	5,074,526	5,118,349	5,163,824
Public Works Fleet Rolling Stock	422,245	1,008,830	1,358,941	507,253	534,850	601,000
Public Works Grants	22,511	-	(150,000)	-	-	-
Public Works Maintenance	4,640,850	4,384,971	4,485,236	4,569,754	7,294,163	7,744,812
Public Works Real Estate	285,486	401,823	401,823	478,369	497,264	517,167
Sidewalks	606,171	1,457,453	1,457,453	1,560,618	1,621,744	1,694,261
Survey	831,437	1,074,918	1,074,918	1,112,726	1,153,085	1,169,815
Traffic Engineering and Operations	2,320,336	2,440,750	3,026,953	2,723,691	2,794,600	2,888,458
Transportation Street Lighting	3,357,345	3,221,071	3,221,071	3,479,491	3,650,581	3,701,800
General Fund Total	\$ 16,225,729	\$ 22,826,415	\$ 23,969,171	\$ 24,304,953	\$ 27,256,475	\$ 28,197,433
Lot Mowing Fund						
Lot Mowing	\$ 6,299,297	\$ 4,188,022	\$ 4,646,078	\$ 4,304,478	\$ 4,395,039	\$ 4,387,618
Lot Mowing District 1	-	-	-	13,673	14,117	14,576
Public Works Fleet Rolling Stock	-	-	-	-	-	42,000
Lot Mowing Fund Total	\$ 6,299,297	\$ 4,188,022	\$ 4,646,078	\$ 4,318,151	\$ 4,409,156	\$ 4,444,194
Property Management Fund						
Facilities Custodial and Maintenance	\$ 4,906,755	\$ 4,467,955	\$ 5,114,193	\$ 5,396,913	\$ 5,549,157	\$ 5,806,086
Public Works Administration	1,527,477	1,373,442	1,426,495	1,907,561	1,902,042	1,967,742
Public Works Fleet Rolling Stock	202,732	155,000	162,100	214,000	80,000	203,000
Property Management Fund Total	\$ 6,636,964	\$ 5,996,397	\$ 6,702,788	\$ 7,518,474	\$ 7,531,199	\$ 7,976,828
Public Works Capital Project Fund						
Public Works Capital Projects	\$ 879,131	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Capital Project Fund Total	\$ 879,131	\$ -	\$ -	\$ -	\$ -	\$ -
Road Impact Fee Fund						
Road Impact Fee	\$ 10,418,076	\$ 35,988,769	\$ 36,414,316	\$ 5,835,267	\$ 5,826,967	\$ 5,827,127
Road Impact Fee Fund Total	\$ 10,418,076	\$ 35,988,769	\$ 36,414,316	\$ 5,835,267	\$ 5,826,967	\$ 5,827,127
Solid Waste Fund						
Public Works Fleet Rolling Stock	\$ -	\$ 31,000	\$ 31,000	\$ 62,930	\$ 62,000	\$ -
Solid Waste	20,530,301	21,102,298	21,126,423	21,979,371	23,034,245	23,932,952
Solid Waste Fund Total	\$ 20,530,301	\$ 21,133,298	\$ 21,157,423	\$ 22,042,301	\$ 23,096,245	\$ 23,932,952
Transportation Capital Project Fund						
Landscaping	\$ 1,116,879	\$ 1,351,360	\$ 1,351,360	\$ 1,351,360	\$ 1,351,360	\$ 1,351,360
New Roadway Construction	-	-	65,283	-	-	-
Resurfacing Projects	4,510,269	-	-	-	-	-
Roadway Improvements	1,092,119	30,363,371	30,663,236	1,030,000	-	-
Sidewalks	1,200,807	1,329,188	1,490,213	3,474,160	12,469,360	5,363,053
Traffic Signals/Lighting	85,484	-	-	-	-	-
Transportation Capital Project	131,071	2,250,000	2,250,000	-	-	-
UEP Roadway Improvements	1,050,000	15,221,241	19,550,488	-	-	20,437,426

Public Works

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Transportation Capital Project Fund Total	\$ 9,186,629	\$ 50,515,160	\$55,370,580	\$ 5,855,520	\$ 13,820,720	\$27,151,839
Water and Sewer Fund						
Median Maintenance	\$ -	\$ 50,318	\$ 50,318	\$ 46,735	\$ 48,714	\$ 50,801
Public Works Real Estate	39,048	41,046	41,046	37,930	39,642	41,452
Utility Extension Project Administration	840	-	-	-	-	-
Water and Sewer Fund Total	\$ 39,888	\$ 91,364	\$ 91,364	\$ 84,665	\$ 88,356	\$ 92,253
Total	\$ 84,615,376	\$ 159,696,528	\$167,519,841	\$ 99,846,571	\$ 188,963,665	\$127,095,007

Program Expenditures for FY 2025



- 5 Cent Addl Gas Tax Fund
- Del Prado Mall Parking Lot Fund
- Bridge Capital Project Fund
- Charter School Construction Fund
- Property Management Fund
- 6 Cent Gas Tax Fund
- Fire Operations Fund
- Fleet Maintenance Fund
- General Fund
- CIP Project Management Fund
- Road Impact Fee Fund
- Solid Waste Fund
- Transportation Capital Project Fund
- Water and Sewer Fund

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
5 Cent Addl Gas Tax Fund						
Operating	\$ 528,811	\$ 3,880,600	\$ 3,963,194	\$ 6,761,812	\$ 6,793,648	\$ 5,256,121
Capital Outlay	-	400,000	400,000	400,000	400,000	400,000
Transfers Out	2,178,722	412,000	412,000	1,030,000	1,000,000	1,000,000
5 Cent Addl Gas Tax Fund Total	\$ 2,707,533	\$ 4,692,600	\$ 4,775,194	\$ 8,191,812	\$ 8,193,648	\$ 6,656,121
6 Cent Gas Tax Fund						
Personnel Services	\$ 140,909	\$ 477,802	\$ 477,802	\$ 471,286	\$ 491,288	\$ 512,467
Operating	57	5,828,630	5,838,894	7,061,270	7,063,665	7,066,171
Capital Outlay	329,250	344,672	351,372	-	-	-
Transfers Out	5,090,164	-	-	1,364,558	1,851,559	1,851,560
6 Cent Gas Tax Fund Total	\$ 5,560,380	\$ 6,651,104	\$ 6,668,068	\$ 8,897,114	\$ 9,406,512	\$ 9,430,198

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Bridge Capital Project Fund						
Operating	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Bridge Capital Project Fund Total	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Charter School Construction Fund						
Capital Outlay	\$ 635,591	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School Construction Fund Total	\$ 635,591	\$ -	\$ -	\$ -	\$ -	\$ -
CIP Project Management Fund						
Personnel Services	\$ -	\$ -	\$ -	\$ 2,997,411	\$ 3,107,414	\$ 3,222,805
Operating	-	-	-	495,146	509,453	506,508
Capital Outlay	-	-	-	127,308	52,000	100,360
CIP Project Management Fund Total	\$ -	\$ -	\$ -	\$ 3,619,865	\$ 3,668,867	\$ 3,829,673
Del Prado Mall Parking Lot Fund						
Operating	\$ 12,226	\$ 87,965	\$ 117,965	\$ 40,709	\$ 41,153	\$ 41,607
Del Prado Mall Parking Lot Fund Total	\$ 12,226	\$ 87,965	\$ 117,965	\$ 40,709	\$ 41,153	\$ 41,607
Facility Maintenance Capital Project Fund						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 24,720,000	\$ -
Facility Maintenance Capital Project Fund Total	\$ -	\$ -	\$ -	\$ -	\$ 24,720,000	\$ -
Fire Operations Fund						
Personnel Services	\$ 1,500	\$ 196,313	\$ 196,313	\$ 241,541	\$ 251,501	\$ 262,004
Operating	-	3,716	3,716	1,735	1,770	1,805
Fire Operations Fund Total	\$ 1,500	\$ 200,029	\$ 200,029	\$ 243,276	\$ 253,271	\$ 263,809
Fleet Capital Project Fund						
Capital Outlay	\$ 41,509	\$ -	\$ -	\$ -	\$ 51,500,000	\$ -
Fleet Capital Project Fund Total	\$ 41,509	\$ -	\$ -	\$ -	\$ 51,500,000	\$ -
Fleet Maintenance Fund						
Personnel Services	\$ 1,876,649	\$ 2,007,226	\$ 2,007,226	\$ 2,389,506	\$ 2,483,478	\$ 2,582,482
Operating	3,364,835	3,284,909	3,365,569	4,224,454	4,307,114	4,396,987
Capital Outlay	117,262	1,033,270	1,034,070	93,000	173,000	84,000
Debt Service	81,876	-	-	187,504	187,504	187,504
Fleet Maintenance Fund Total	\$ 5,440,622	\$ 6,325,405	\$ 6,406,865	\$ 6,894,464	\$ 7,151,096	\$ 7,250,973
General Fund						
Personnel Services	\$ 7,775,408	\$ 9,645,031	\$ 9,645,031	\$ 10,389,844	\$ 10,804,886	\$ 11,255,702
Operating	7,805,888	8,511,194	9,303,839	9,419,496	11,940,379	12,379,371
Capital Outlay	549,212	1,068,830	1,418,941	569,253	584,850	636,000
Debt Service	49,889	-	-	-	-	-

Departments

Public Works

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Transfers Out	45,332	3,601,360	3,601,360	3,926,360	3,926,360	3,926,360
General Fund Total	\$ 16,225,729	\$ 22,826,415	\$ 23,969,171	\$ 24,304,953	\$ 27,256,475	\$ 28,197,433
Lot Mowing Fund						
Personnel Services	\$ 576,349	\$ 205,356	\$ 205,356	\$ 242,157	\$ 251,479	\$ 261,191
Operating	5,722,948	3,982,666	4,440,722	4,075,994	4,157,677	4,141,003
Capital Outlay	-	-	-	-	-	42,000
Lot Mowing Fund Total	\$ 6,299,297	\$ 4,188,022	\$ 4,646,078	\$ 4,318,151	\$ 4,409,156	\$ 4,444,194
Property Management Fund						
Personnel Services	\$ 3,930,843	\$ 4,249,122	\$ 4,805,771	\$ 5,152,642	\$ 5,362,907	\$ 5,584,571
Operating	2,474,521	1,572,275	1,689,786	2,099,832	2,076,292	2,122,257
Capital Outlay	231,600	175,000	207,231	266,000	92,000	270,000
Property Management Fund Total	\$ 6,636,964	\$ 5,996,397	\$ 6,702,788	\$ 7,518,474	\$ 7,531,199	\$ 7,976,828
Public Works Capital Project Fund						
Transfers Out	\$ 879,131	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Capital Project Fund Total	\$ 879,131	\$ -	\$ -	\$ -	\$ -	\$ -
Road Impact Fee Fund						
Operating	\$ 231,176	\$ 242,551	\$ 242,551	\$ 176,883	\$ 176,883	\$ 176,883
Capital Outlay	1,127	-	425,547	-	-	-
Transfers Out	10,185,773	35,746,218	35,746,218	5,658,384	5,650,084	5,650,244
Road Impact Fee Fund Total	\$ 10,418,076	\$ 35,988,769	\$ 36,414,316	\$ 5,835,267	\$ 5,826,967	\$ 5,827,127
Solid Waste Fund						
Personnel Services	\$ 256,604	\$ 334,904	\$ 334,904	\$ 540,520	\$ 739,419	\$ 769,555
Operating	20,273,697	20,767,394	20,791,519	21,438,851	22,294,826	23,163,397
Capital Outlay	-	31,000	31,000	62,930	62,000	-
Solid Waste Fund Total	\$ 20,530,301	\$ 21,133,298	\$ 21,157,423	\$ 22,042,301	\$ 23,096,245	\$ 23,932,952
Transportation Capital Project Fund						
Operating	\$ 4,861	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	8,028,830	50,515,160	50,724,176	5,855,520	13,820,720	27,151,839
Transfers Out	1,152,938	-	4,646,404	-	-	-
Transportation Capital Project Fund Total	\$ 9,186,629	\$ 50,515,160	\$ 55,370,580	\$ 5,855,520	\$ 13,820,720	\$ 27,151,839
Water and Sewer Fund						
Personnel Services	\$ 38,972	\$ 86,608	\$ 86,608	\$ 81,869	\$ 85,504	\$ 89,344
Operating	916	4,756	4,756	2,796	2,852	2,909
Water and Sewer Fund Total	\$ 39,888	\$ 91,364	\$ 91,364	\$ 84,665	\$ 88,356	\$ 92,253
Total	\$ 84,615,376	\$ 159,696,528	\$ 167,519,841	\$ 99,846,571	\$ 188,963,665	\$ 127,095,007

Department Functions

Transportation

Responsible for designing, managing, and inspecting the various transportation and drainage capital projects needed to ensure the public's safety. Also coordinates long-range planning efforts, the issuance of residential driveway permits, and the data collection and asset management for the City's stormwater and transportations systems using GIS-based software. The division is responsible for traffic studies, evaluations, and changes to traffic control, including signals, signage, and striping.

ACCOMPLISHMENTS

- Beginning 1 mile street lighting plan around remaining high schools FY 2024-2029
- Removed 2,000,000+ square feet of invasive pepper trees
- Resurfaced 45+ lane miles of local roadways
- Resurfaced 17+ lane miles of major roadways
- Completed landscape beautification of Rose Garden and Chiquita Blvd

GOALS AND PRIORITIES

- Complete landscape design projects for Embers Pkwy E
- Improve quality maintenance of contractor medians and continue to pursue capital refurbishments
- Produce GIS analyses, mapping, applications, databases, etc. to benefit the City
- Continue the successful delivery of programmed sidewalk projects
- Traffic engineering to continue working with police, etc. on school zones and post-hurricane MOT
- Obtain final approval on the multi-modal transportation plan and begin implementation

Capital Improvements

Provides engineering and management oversight for the planning, design, permitting, bidding, and construction of Capital Improvements and for the extension of water, sewer, and irrigation utilities to the areas of the city presently not serviced by municipal utilities.

ACCOMPLISHMENTS

- Started construction for the North 1 West UEP
- Started construction of Parks GO Bond Parks for Crystal Lake and Festival Park
- Completed construction and opened the GO Bond Parks of Sands, Coviello, Yellow Fever, and Lake Kennedy

GOALS AND PRIORITIES

- Initiate the North 3 design
- Complete the development of all new Parks within the \$60 million GO Bond

Design and Construction

Prepares the necessary plans and specifications for Transportation and Drainage Capital Projects and then implements the construction of the improvements. Project management and inspection services are provided during the construction of the improvements.

ACCOMPLISHMENTS

- Designed sidewalk projects throughout the city
- Completed permitting and construction of the North Cape Government Complex
- Provided design, project management, engineering, surveying and inspections to the various transportation and drainage capital projects throughout the year

GOALS AND PRIORITIES

- Continue to design various sidewalk projects
- Modify swale drainage to curb and gutter as a requirement of private commercial development
- Manage City contracts to design or construct transportation and drainage capital projects, including paving, lot mowing, and landscaping, and Nicholas Parkway roadway and drainage improvements

Environmental Resources

Monitors the terrestrial and aquatic environments; provides environmental guidance for sustainable and responsible development through cooperative education, habitat enhancement and other interdependent people/nature processes.

ACCOMPLISHMENTS

- Completed 1 Rain Gardens for improved water quality treatment
- Completed bubble curtain installations for algae control

GOALS AND PRIORITIES

- Develop an algae and nutrients emergency contact for rapid response
- Convert 1 dry stormwater retention ponds into rain garden neighborhood pocket parks
- Complete the first City greenhouse gas emission inventory

Property Management

Responsible for establishing and maintaining the City's land inventory with specialized knowledge of land acquisition for the public domain. This division also oversees all City land acquisitions, leases, disposition of surplus real property, easements and rights-of-way for City roads, parks, utility improvements and other capital projects. The division is also responsible for preventive maintenance programs that ensure high serviceability of building infrastructures, provide contract administration and project management for City building rehabilitation or replacement and provides new electrical install and maintenance for buildings and street/park decorator lights.

ACCOMPLISHMENTS

- Completed Charter School renovations to include carpet replacement, gymnasium reflooring, and electrical projects
- Removed over 2,741,603 million cubic yards of debris from city streets and city canals
- Acquired 6 public utility and drainage easements, to provide access to and maintenance of City facilities, in 3 commercial projects
- Updated policies and procedures on material, tools, and equipment inventory to increase work order completion

GOALS AND PRIORITIES

- Initiate a new Preventative Maintenance Program with the inclusion of funding into the Property Management's Internal Service Fund accounts
- Implement the first five-year Facility Asset Maintenance Plan
- Continue the development of the Facilities Master Plan with the assistance of CIP
- Begin design, permitting and bidding for the City's Property Management Building

Fleet

Monitors all phases of fleet operations. Maintains all inventory of City vehicles, heavy equipment and rolling stock. Provides specifications and is the lead in the acquisition and disposition of equipment. Maintains and controls the City's fueling operations.

ACCOMPLISHMENTS

- Purchased 114 out of 114 vehicles and equipment valued at over \$7.9 million
- Achieved top 50 ranking in the Leading Government Fleets
- Completed 6,157 work orders with 90% completion in house

GOALS AND PRIORITIES

- Secure a ranking in the 100 Best Fleets in North America
- Begin design, permitting and bidding for the City's Fleet Building

Solid Waste

Manages the City's Solid Waste collection and disposal contracts and related programs.

ACCOMPLISHMENTS

- Managed the collection of 137,787 tons of solid waste, horticulture, recyclables and bulk from 90,000 residential homes

GOALS AND PRIORITIES

- Build and operate a resident convenience center for solid waste



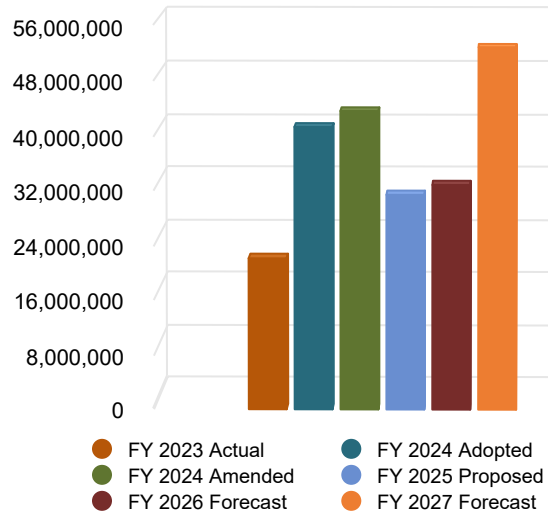
Public Works - Stormwater

Operating Budget

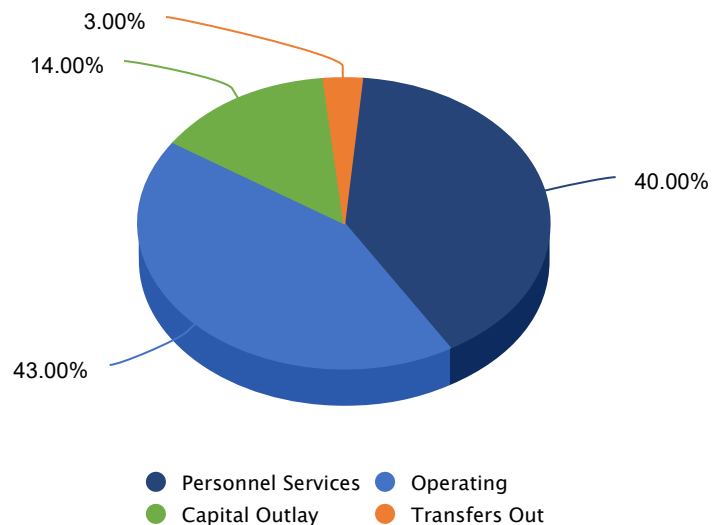
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Charges for Service	\$ 23,903,007	\$ 23,901,107	\$ 23,901,107	\$ 25,761,614	\$ 27,050,731	\$ 28,348,143
Debt Proceeds	-	10,811,716	10,811,716	-	-	14,782,894
Fines and Forfeits	55,085	50,000	50,000	50,000	50,000	50,000
Intergovernmental	-	-	(118,534)	-	-	-
License and Permits	33,397	10,000	10,000	10,000	10,000	10,000
Miscellaneous	2,298,136	187,500	187,500	187,500	187,500	187,500
Transfers In	3,814,177	1,030,000	5,477,072	-	311,713	3,300,000
Total	\$ 30,103,802	\$ 35,990,323	\$ 40,318,861	\$ 26,009,114	\$ 27,609,944	\$ 46,678,537

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 9,425,568	\$ 11,379,433	\$ 11,298,070	\$ 12,696,322	\$ 13,655,064	\$ 14,685,223
Operating	5,251,568	12,555,535	13,437,476	13,573,577	15,929,537	14,196,415
Capital Outlay	2,676,020	15,687,216	12,791,850	4,273,357	2,349,713	19,815,894
Debt Service	78,714	-	-	-	-	-
Transfers Out	4,806,175	1,881,108	6,367,691	851,108	1,162,821	4,379,644
Total	\$ 22,238,045	\$ 41,503,292	\$ 43,895,087	\$ 31,394,364	\$ 33,097,135	\$ 53,077,176

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Stormwater Capital Project Fund						
Drainage Improvement Projects	\$ 840,880	\$ 9,376,386	\$ 9,376,386	\$ -	\$ -	\$ -
Environmental Projects	7,882	-	2,547,742	-	-	-
Flood Prevention Projects	224,475	-	(2,547,742)	-	-	-
Stormwater Capital Projects	195,923	-	39,511	-	-	-

Public Works - Stormwater

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
UEP Stormwater Projects	-	1,435,330	1,435,330	-	-	14,782,894
Weir Improvement Projects	2,658	1,030,000	871,955	-	311,713	3,300,000
Stormwater Capital Project Fund Total	\$ 1,271,818	\$ 11,841,716	\$ 11,723,182	\$ -	\$ 311,713	\$ 18,082,894
Stormwater Fund						
Environment Resources Envir	\$ 1,598,886	\$ 3,032,118	\$ 3,227,037	\$ 3,005,793	\$ 3,080,628	\$ 3,109,601
Environment Resources Lab	815,513	803,752	813,733	921,581	926,130	962,140
Operation Drain Management	797,011	2,401,117	2,582,412	1,984,787	4,106,650	2,117,207
Operations Catch Basins	732,624	904,541	931,846	1,010,061	1,047,745	1,257,684
Operations Drainpipe Replace	1,472,398	3,587,264	5,013,026	4,106,539	4,168,166	4,623,144
Operations Dredging	409,071	3,454,012	1,996,300	2,736,554	2,948,855	2,897,715
Operations Street Sweeping	191,895	390,948	580,266	398,767	406,743	414,877
Operations Swale Regrading	2,541,646	3,825,685	3,832,713	3,585,618	4,214,172	4,331,487
Ops-Weir/Outfall/Excavator	1,191,429	1,226,347	1,233,275	1,061,443	1,083,151	1,109,912
Public Works Fleet Rolling Stock	1,244,516	2,281,000	2,757,925	2,914,000	1,568,000	1,448,000
Public Works Real Estate	38,927	39,482	39,482	36,869	38,560	40,348
Stormwater Administration	6,585,601	4,499,520	5,890,226	5,972,623	5,435,612	8,811,013
Stormwater Design Construction Management	322,920	458,723	516,597	651,755	675,038	700,282
Stormwater Permitting and Planning	64,432	41,860	41,860	42,699	43,551	46,487
Stormwater Transfers	1,044,742	851,108	851,108	851,108	851,108	851,108
Surface Water Management	1,914,616	1,864,099	1,864,099	2,114,167	2,191,313	2,273,277
Stormwater Fund Total	\$ 20,966,227	\$ 29,661,576	\$ 32,171,905	\$ 31,394,364	\$ 32,785,422	\$ 34,994,282
Total	\$ 22,238,045	\$ 41,503,292	\$ 43,895,087	\$ 31,394,364	\$ 33,097,135	\$ 53,077,176

Program Expenditures for FY 2025

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Stormwater Capital Project Fund						
Capital Outlay	\$ 1,271,818	\$ 11,841,716	\$ 7,236,599	\$ -	\$ 311,713	\$ 18,082,894
Transfers Out	-	-	4,486,583	-	-	-
Stormwater Capital Project Fund Total	\$ 1,271,818	\$ 11,841,716	\$ 11,723,182	\$ -	\$ 311,713	\$ 18,082,894
Stormwater Fund						
Personnel Services	\$ 9,425,568	\$ 11,379,433	\$ 11,298,070	\$ 12,696,322	\$ 13,655,064	\$ 14,685,223
Operating	5,251,568	12,555,535	13,437,476	13,573,577	15,929,537	14,196,415
Capital Outlay	1,404,202	3,845,500	5,555,251	4,273,357	2,038,000	1,733,000
Debt Service	78,714	-	-	-	-	-
Transfers Out	4,806,175	1,881,108	1,881,108	851,108	1,162,821	4,379,644
Stormwater Fund Total	\$ 20,966,227	\$ 29,661,576	\$ 32,171,905	\$ 31,394,364	\$ 32,785,422	\$ 34,994,282
Total	\$ 22,238,045	\$ 41,503,292	\$ 43,895,087	\$ 31,394,364	\$ 33,097,135	\$ 53,077,176

Department Functions

Stormwater

Responsible for stormwater management maintenance to include catch basin repair, street sweeping, swale reconstruction, canal dredging, and drainpipe replacement and improvements. Right-of-way surface water management for new construction, maintenance, and re-construction by designing drainage systems, providing construction survey stake-out and inspection services for City staff and private contractors.

ACCOMPLISHMENTS

- Completed conversion of 11 dry stormwater retention ponds into rain gardens neighborhood pocket parks
- Completion of Palmetto Pine Irrigation Pump design
- Provided 48 hours response time for driveway inspections for new single-family homes

GOALS AND PRIORITIES

- Construct Hancock Bridge Parkway drainage project
- Construct inaugural waterways science festival
- Initiate North Cape Alternative Restoration Plan to improve water quality in Matlacha Pass



Utilities

DEPARTMENT OVERVIEW

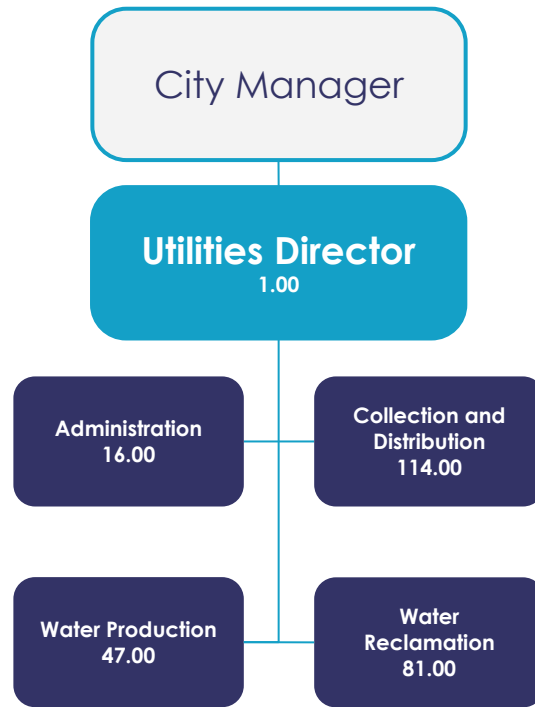
The Utilities Department provides potable water supply, irrigation water supply, and collection, treatment, and disposal of sanitary sewage for the residents of Cape Coral.

MISSION

The Utilities department is continuing to improve our delivery of cost-effective water, irrigation water and wastewater collection services by empowering employees to responsively meet customer expectations for quality, value, safety, reliability, and environmental responsibility.



FY 2025 ORGANIZATIONAL CHART



Updated 6/10/24

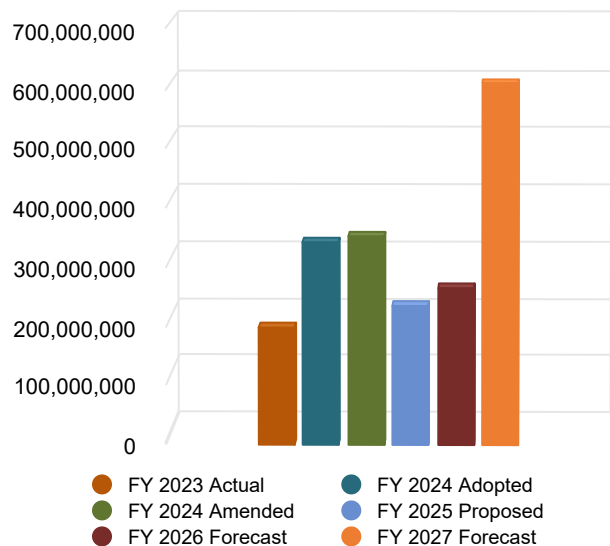
FY 2024 Amended	FY 2025 Proposed	Change
247.00	259.00	+12.00

Operating Budget

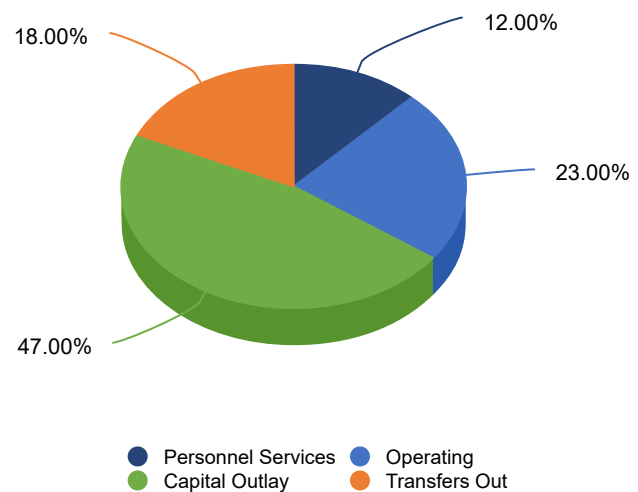
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Charges for Service	\$ 106,366,947	\$ 106,712,001	\$ 106,712,001	\$ 124,441,359	\$ 140,954,501	\$ 156,583,828
Debt Proceeds	-	202,810,135	202,810,135	99,935,384	129,821,680	469,146,356
Fines and Forfeits	455,982	714,557	714,557	729,848	745,405	751,000
Impact Fees	8,333,750	11,280,189	11,280,189	7,600,246	8,142,850	8,424,193
Intergovernmental	12,820,596	5,000,000	5,676,022	-	-	-
Internal Service Charges	342,214	252,365	252,365	257,413	262,562	262,562
Miscellaneous	(333,678)	200,910	200,910	204,928	209,027	209,918
Special Assessment	(19,646,034)	11,934,932	11,934,932	3,707,391	3,707,391	3,707,391
Transfers In	271,289,160	16,891,955	16,987,427	5,500,000	5,000,000	3,625,000
Total	\$379,628,937	\$355,797,044	\$356,568,538	\$242,376,569	\$288,843,416	\$642,710,248

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 24,831,578	\$ 27,413,931	\$ 27,266,560	\$ 28,876,567	\$ 30,281,205	\$ 31,513,407
Operating	33,770,882	49,709,467	56,377,678	53,268,177	53,494,708	54,053,092
Capital Outlay	58,138,950	218,140,273	220,667,286	110,274,542	138,381,553	477,808,088
Transfers Out	81,333,558	49,562,619	49,618,580	42,051,495	43,137,743	49,308,425
Total	\$198,074,968	\$344,826,290	\$353,930,104	\$234,470,781	\$265,295,209	\$612,683,012

Program Expenditures by Year



Program Expenditures by Category

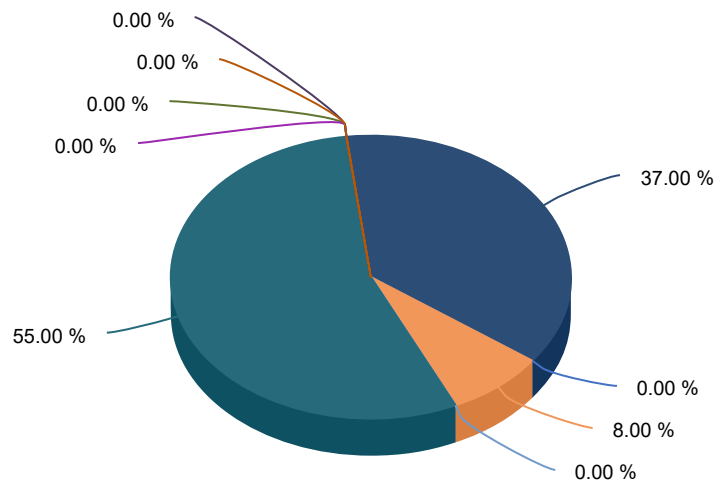


Utilities

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Irrigation CIAC Fund						
Irrigation CIAC Fund	\$ 325	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Utilities Administration	-	50,000	50,000	-	-	-
Irrigation CIAC Fund Total	\$ 325	\$ 50,500	\$ 50,500	\$ 500	\$ 500	\$ 500
Irrigation Impact/CFEC Fund						
Irrigation Impact/CFEC Fund	\$ 2,357,167	\$ 3,666,366	\$ 3,666,366	\$ 38,316	\$ 38,916	\$ 39,516
Utilities Administration	-	150,000	151,728	-	-	-
Irrigation Impact/CFEC Fund Total	\$ 2,357,167	\$ 3,816,366	\$ 3,818,094	\$ 38,316	\$ 38,916	\$ 39,516
North 1 East UEP						
Utility Extension Project Capital Projects	\$ 758,391	\$ 139,274,546	\$ 139,274,546	\$ -	\$ -	\$ -
North 1 East UEP Total	\$ 758,391	\$ 139,274,546	\$ 139,274,546	\$ -	\$ -	\$ -
North 1 West UEP						
Utility Extension Project Capital Projects	\$ 12,777,652	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 West UEP Total	\$ 12,777,652	\$ -	\$ -	\$ -	\$ -	\$ -
North 2 UEP						
North 2 CFEC Prepay	\$ 2,573,450	\$ -	\$ -	\$ -	\$ -	\$ -
North 2 CFECI UCM	2,342,924	-	-	-	-	-
North 2 CFECs UCM	2,065,512	-	-	-	-	-
North 2 CFECW UCM	3,535,172	-	-	-	-	-
North 2 UEP Total	\$ 10,517,058	\$ -	\$ -	\$ -	\$ -	\$ -
North 3 UEP						
Utility Extension Project Capital Projects	\$ 9,458	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 165,239,699
North 3 UEP Total	\$ 9,458	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 165,239,699
Sewer CIAC						
Sewer CIAC	\$ 2,653	\$ 4,120	\$ 4,120	\$ 4,240	\$ 4,360	\$ 4,480
Sewer CIAC Total	\$ 2,653	\$ 4,120	\$ 4,120	\$ 4,240	\$ 4,360	\$ 4,480
Sewer Impact/CFEC Fund						
Sewer Impact/CFEC Fund	\$ 2,430,138	\$ 17,808,026	\$ 17,808,026	\$ 77,783	\$ 78,383	\$ 78,983
Sewer Impact/CFEC Fund Total	\$ 2,430,138	\$ 17,808,026	\$ 17,808,026	\$ 77,783	\$ 78,383	\$ 78,983
Utility Extension Project Capital Project Fund						
Utility Extension Project Capital Projects	\$ 342,507	\$ -	\$ -	\$ 19,596,166	\$ -	\$ 20,310,649
Utility Extension Project Capital Project Fund Total	\$ 342,507	\$ -	\$ -	\$ 19,596,166	\$ -	\$ 20,310,649
Water & Sewer Capital Project ARPA Fund						
Water and Sewer Capital Projects	\$ 5,191,953	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Capital Project ARPA Fund Total	\$ 5,191,953	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Water and Sewer Capital Project Fund						
Water and Sewer Capital Projects	\$ 35,349,404	\$ 56,235,589	\$ 57,007,083	\$ 85,839,218	\$ 134,821,680	\$ 287,221,008
Water and Sewer Capital Project Fund Total	\$ 35,349,404	\$ 56,235,589	\$ 57,007,083	\$ 85,839,218	\$ 134,821,680	\$ 287,221,008
Water and Sewer Fund						
Manhole Maintenance	\$ 501,373	\$ 500,000	\$ 500,000	\$ 600,000	\$ 600,000	\$ 600,000
Utilities Administration	12,866,916	18,074,902	20,212,577	20,271,121	20,493,703	20,989,216
Utilities Collection/Distribution	15,740,190	20,597,128	22,215,957	20,107,747	21,158,279	22,160,003
Utility Extension Project Administration	185	-	-	-	-	-
Water and Sewer	610,109	545,900	545,900	562,000	579,000	596,000
Water and Sewer Fleet Rolling Stock	1,707,312	2,056,890	2,441,343	2,634,112	2,204,240	1,696,500
Water and Sewer Transfers	65,409,524	16,988,442	17,044,403	41,905,839	42,992,087	49,162,769
Water Production North Plant	5,035,140	9,011,964	9,377,069	5,996,833	6,780,864	8,070,679
Water Production South Plant	6,279,145	8,499,059	11,284,194	8,306,832	8,357,642	8,680,836
Water Reclamation - Bio Solids	1,671,048	2,126,802	2,349,657	3,280,890	3,143,830	3,232,809
Water Reclamation - Collection System	5,744,571	7,230,461	7,422,804	9,663,419	8,442,744	8,593,250
Water Reclamation - Everest Plant	5,009,133	5,622,959	5,953,269	6,067,096	6,213,744	6,352,710
Water Reclamation - Southwest Plant	5,005,507	7,414,630	7,619,801	5,876,596	5,690,774	6,184,626
Water Reclamation Reuse	2,092,240	2,754,861	2,787,616	3,508,216	3,559,406	3,332,522
Water and Sewer Fund Total	\$ 127,672,393	\$ 101,423,998	\$ 109,754,590	\$ 128,780,701	\$ 130,216,313	\$ 139,651,920
Water CIAC Fund						
Water CIAC Fund	\$ 6,028	\$ 3,200	\$ 3,200	\$ 6,000	\$ 6,500	\$ 7,000
Water CIAC Fund Total	\$ 6,028	\$ 3,200	\$ 3,200	\$ 6,000	\$ 6,500	\$ 7,000
Water Impact/CFEC Fund						
Water Impact/CFEC Fund	\$ 659,841	\$ 11,209,945	\$ 11,209,945	\$ 127,857	\$ 128,557	\$ 129,257
Water Impact/CFEC Fund Total	\$ 659,841	\$ 11,209,945	\$ 11,209,945	\$ 127,857	\$ 128,557	\$ 129,257
Total	\$ 198,074,968	\$ 344,826,290	\$ 353,930,104	\$ 234,470,781	\$ 265,295,209	\$ 612,683,012

Program Expenditures for FY 2025



● Irrigation CIAC Fund
 ● Sewer Impact/CFEC Fund
 ● Water and Sewer Fund

● Irrigation Impact/CFEC Fund
 ● Utility Extension Project Capital Project Fund
 ● Water CIAC Fund

● Water and Sewer Capital Project Fund
 ● Sewer CIAC
 ● Water Impact/CFEC Fund

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Irrigation CIAC Fund						
Operating	\$ 325	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Capital Outlay	-	50,000	50,000	-	-	-
Irrigation CIAC Fund Total	\$ 325	\$ 50,500	\$ 50,500	\$ 500	\$ 500	\$ 500
Irrigation Impact/CFEC Fund						
Operating	\$ (5,734)	\$ 40,120	\$ 40,120	\$ 30,300	\$ 30,900	\$ 31,500
Capital Outlay	-	150,000	151,728	-	-	-
Transfers Out	2,362,901	3,626,246	3,626,246	8,016	8,016	8,016
Irrigation Impact/CFEC Fund Total	\$ 2,357,167	\$ 3,816,366	\$ 3,818,094	\$ 38,316	\$ 38,916	\$ 39,516
North 1 East UEP						
Capital Outlay	\$ 758,391	\$ 139,274,546	\$ 139,274,546	\$ -	\$ -	\$ -
North 1 East UEP Total	\$ 758,391	\$ 139,274,546	\$ 139,274,546	\$ -	\$ -	\$ -
North 1 West UEP						
Capital Outlay	\$ 12,777,652	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 West UEP Total	\$ 12,777,652	\$ -	\$ -	\$ -	\$ -	\$ -
North 2 UEP						
Operating	\$ 59,497	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	10,457,561	-	-	-	-	-
North 2 UEP Total	\$ 10,517,058	\$ -	\$ -	\$ -	\$ -	\$ -
North 3 UEP Fund						
Capital Outlay	\$ 9,458	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 165,239,699
North 3 UEP Fund Total	\$ 9,458	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 165,239,699

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Sewer CIAC						
Operating	\$ 2,653	\$ 4,120	\$ 4,120	\$ 4,240	\$ 4,360	\$ 4,480
Sewer CIAC Total	\$ 2,653	\$ 4,120	\$ 4,120	\$ 4,240	\$ 4,360	\$ 4,480
Sewer Impact/CFEC Fund						
Operating	\$ 2,511	\$ 45,320	\$ 45,320	\$ 42,400	\$ 43,000	\$ 43,600
Transfers Out	2,427,627	17,762,706	17,762,706	35,383	35,383	35,383
Sewer Impact/CFEC Fund Total	\$ 2,430,138	\$ 17,808,026	\$ 17,808,026	\$ 77,783	\$ 78,383	\$ 78,983
Utility Extension Project Capital Project Fund						
Capital Outlay	\$ 342,507	\$ -	\$ -	\$ 19,596,166	\$ -	\$ 20,310,649
Utility Extension Project Capital Project Fund Total	\$ 342,507	\$ -	\$ -	\$ 19,596,166	\$ -	\$ 20,310,649
Water & Sewer Capital Project ARPA Fund						
Capital Outlay	\$ 5,191,953	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Capital Project ARPA Fund Total	\$ 5,191,953	\$ -	\$ -	\$ -	\$ -	\$ -
Water and Sewer Capital Project Fund						
Operating	\$ 108,450	\$ 1,200,000	\$ 1,200,000	\$ 3,000,000	\$ 3,000,000	\$ 1,625,000
Capital Outlay	35,240,954	55,035,589	55,807,083	82,839,218	131,821,680	285,596,008
Water and Sewer Capital Project Fund Total	\$ 35,349,404	\$ 56,235,589	\$ 57,007,083	\$ 85,839,218	\$ 134,821,680	\$ 287,221,008
Water and Sewer Fund						
Personnel Services	\$ 24,831,578	\$ 27,413,931	\$ 27,266,560	\$ 28,876,567	\$ 30,281,205	\$ 31,513,407
Operating	33,613,256	48,391,487	55,059,698	50,159,137	50,383,148	52,314,012
Capital Outlay	3,818,035	8,630,138	10,383,929	7,839,158	6,559,873	6,661,732
Transfers Out	65,409,524	16,988,442	17,044,403	41,905,839	42,992,087	49,162,769
Water and Sewer Fund Total	\$127,672,393	\$101,423,998	\$109,754,590	\$128,780,701	\$130,216,313	\$139,651,920
Water CIAC Fund						
Operating	\$ 6,028	\$ 3,200	\$ 3,200	\$ 6,000	\$ 6,500	\$ 7,000
Water CIAC Fund Total	\$ 6,028	\$ 3,200	\$ 3,200	\$ 6,000	\$ 6,500	\$ 7,000
Water Impact/CFEC Fund						
Operating	\$ (16,104)	\$ 24,720	\$ 24,720	\$ 25,600	\$ 26,300	\$ 27,000
Transfers Out	675,945	11,185,225	11,185,225	102,257	102,257	102,257
Water Impact/CFEC Fund Total	\$ 659,841	\$ 11,209,945	\$ 11,209,945	\$ 127,857	\$ 128,557	\$ 129,257
Total	\$198,074,968	\$344,826,290	\$353,930,104	\$234,470,781	\$265,295,209	\$612,683,012

Department Functions

Administration

Administration is responsible for overall utility operations, utility project management, responsible for developing long range plans, and implementing those plans through appropriate utility construction projects. Additional responsibilities include permitting, ordinances, grants, and development of projects in coordination with agencies such as South Florida Water Management, US Geologic Survey, Department of Environmental Protection, and other State and Federal agencies to ensure all regulatory points and requirements are fully met.

ACCOMPLISHMENTS

- Completed construction for the Caloosahatchee Connect (Overland Route)
- Completed construction of of the new Southwest Water Reclamation Facility Operations and Maintenance buildings
- Completed construction for a new wastewater master pump station and forcemain that will serve the Cape Coral Community Redevelopment Area (CRA)
- Issued RFP for the North RO Water Treatment Plant 6MGD expansion and 12MG Potable Water Storage Tank engineering design and permitting

GOALS AND PRIORITIES

- Begin rehabilitation of multiple existing lift stations and continued infiltration and inflow mitigation program
- Begin construction of the biosolids conveyor replacement at the Southwest Water Reclamation Facility
- Bid and begin construction on the Phase I new North RO water production wells

Collection and Distribution

Collection and Distribution is broken down into three sections, water, sewer, and irrigation. This Division is responsible for the operation and maintenance of over 2,400 miles of water, sewer, and irrigation piping in conformance to regulatory standards along with appurtenances such as services, meters, valves, fire hydrants, and manholes, which are spread throughout the City. UCD repairs service leaks and major line breaks including restoration, performs new meter installation and meter change-outs, existing and new line inspections and utility locates.

ACCOMPLISHMENTS

- Completed 1,789 assists with reported meter leaks
- Completed 1,155 dual check replacements
- Completed 942 water meter installations
- Completed 1,262 field tests for water meters
- Completed 1,246 water laterals repairs and replaced 94 water laterals

GOALS AND PRIORITIES

- Coordinate with Utilities Admin for an additional service crew
- Coordinate with Facilities on a replacement program for equipment and vehicles

Water Production

Water Production is responsible for producing water that meets or exceeds all Safe Drinking Water Act standards and permit requirements as established by the Environmental Protection Agency (EPA) and the Florida Department of Environmental Protection (FDEP). This Division is currently responsible for operating and maintaining the recently expanded 18.0 MGD Southwest Reverse Osmosis (RO) Water Treatment Plant, 33 raw water wells, and two off-site storage tanks with re-pump facilities, the new 12 million gallons per day (MGD) North Cape Coral RO Water Treatment Plant and 24 associated raw water wells.

ACCOMPLISHMENTS

- Completed Migration of Antero maintenance data management software to the city network and implemented use by all disciplines in the Water Production Division
- Completed server upgrade at the North RO WTP
- Completed successful cleaning of the Reverse Osmosis membrane elements in both plants resulting in reduced operating pressures and power costs
- Completed Acidization Production Well RO-301

GOALS AND PRIORITIES

- Complete retrofit of remote distribution pressure radios/sensors
- Complete North RO WTP site Perimeter Wall and Landscaping project
- Complete South RO WTP refurbishments: bulk chemical containment pits, pipe supports, gratings, production floors

Water Reclamation

Water Reclamation is responsible for processing wastewater so that after treatment it meets and/or exceeds all standards and different permit requirements as established by the EPA and the FDEP for river discharge, deep injection and/or reuse water for the City's irrigation system. The Division operates and maintains the 13.4 MGD Everest Water Reclamation Facility; the 15.1 MGD Southwest Water Reclamation Facility, and 277 wastewater pump lift stations throughout the City and 5 freshwater canal pump stations to supplement the irrigation system.

ACCOMPLISHMENTS

- Completed rehabilitation of four existing lift stations and 20 manholes as components of the infiltration and inflow reduction program (I&I)
- Complete Everest WRF Deep Well MIT
- Modify Everest WRF operating permit to reflect City of Ft. Myers and FGUA irrigation quality flow into City's reuse system

GOALS AND PRIORITIES

- Commenced replacement of ceramic disc aeration diffusers at Everest WRF with membrane diffusers
- Continue rehabilitation of multiple existing lift stations and manholes and continued I&I program pipe lining and smoke testing
- Install advanced HACH water quality monitoring instrumentation for the potential of treatment modeling at the Everest WRF



Charter School Authority



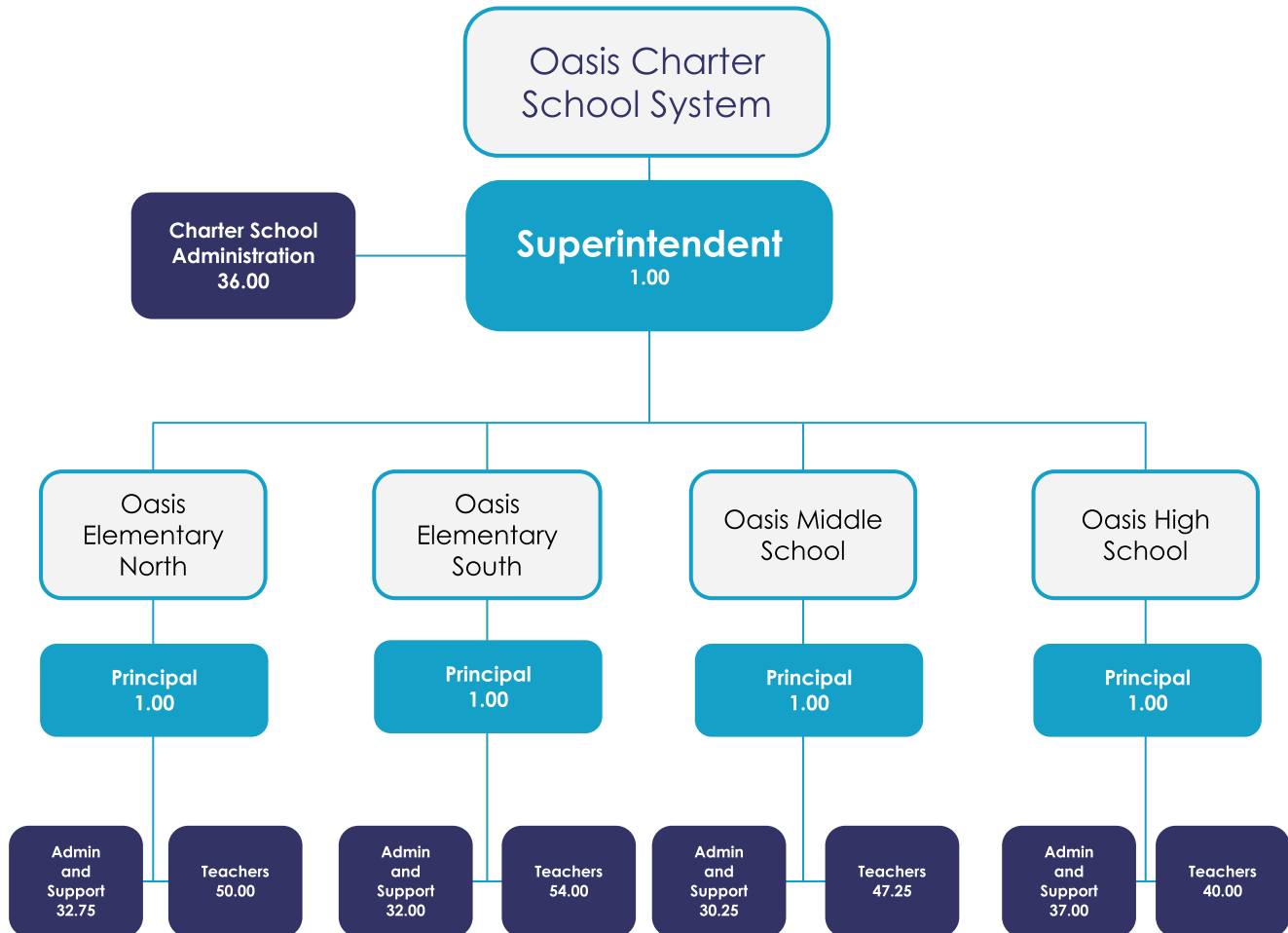
DEPARTMENT OVERVIEW

The Charter School Authority is a Municipal Charter School System. Charter schools-in-a-municipality are sponsored by local school districts in partnership with a municipality. In our case we are part of the City of Cape Coral. No other single action taken by a City can improve property values as much as successful Municipal Charter schools. Municipalities with their own Municipal Charter School(s) typically have higher property values than surrounding communities. The ability for a City to control its own destiny is the basic principle of home rule.

MISSION

Our Mission is to create a K-12 system that educates students to be responsible, critical thinkers who are prepared to successfully compete in a dynamic, global workforce.

FY 2025 ORGANIZATIONAL CHART



Departments

Offices/Areas

Updated 6/10/24

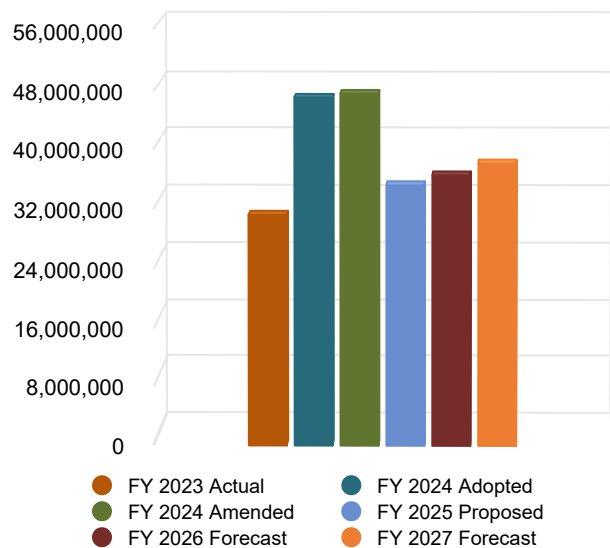
FY 2024 Adopted	FY 2025 Proposed	Change
376.00	364.25	-11.75

Operating Budget

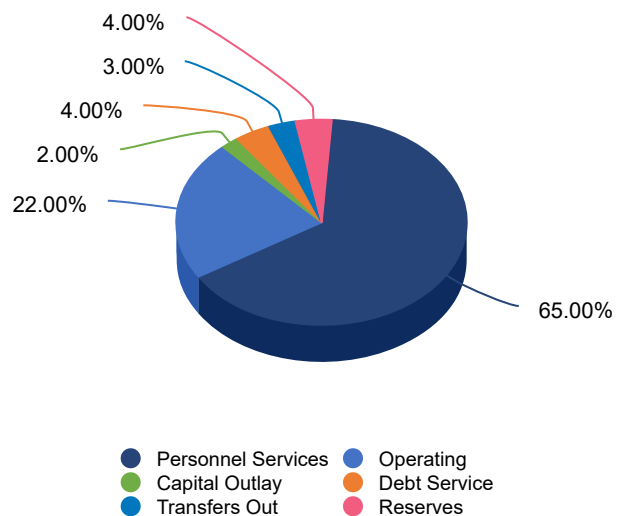
Revenues by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Balance Forward	\$ -	\$ 13,361,349	\$ 14,071,870	\$ -	\$ -	\$ -
Charges for Service- CultRec	909,884	1,014,255	1,014,255	1,061,962	1,092,977	1,103,907
Intergov-CARES	4,751,007	3,006,321	3,006,321	-	-	-
Intergov-Fed Grant	106,725	101,355	101,355	-	-	-
Intergov-Fed Shared	811,945	502,427	502,427	556,665	561,589	567,207
Intergov-Local Shared	3,000	-	-	2,045,250	2,727,000	3,636,000
Intergov-State Shared	28,357,025	28,700,123	28,700,123	30,995,125	31,730,507	32,543,881
Miscellaneous	754,442	233,607	233,607	474,498	478,994	460,516
Transfers In	57,223	86,520	86,520	38,000	38,380	38,765
Total	\$ 35,751,250	\$ 47,005,957	\$ 47,716,478	\$ 35,171,500	\$ 36,629,447	\$ 38,350,276

Expenditures by Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Personnel Services	\$ 20,873,135	\$ 23,181,235	\$ 23,181,235	\$ 23,046,632	\$ 23,167,426	\$ 23,456,331
Operating	8,175,540	8,525,602	8,684,178	7,582,576	8,002,332	8,075,092
Capital Outlay	521,223	174,151	726,096	586,376	464,864	316,368
Transfers	1,587,567	1,738,768	1,738,768	1,551,264	1,551,264	1,551,264
Transfers Out	-	-	-	946,152	1,630,694	2,789,760
Reserves	-	13,386,201	13,386,201	1,458,500	1,812,867	2,161,461
Total	\$ 31,157,465	\$ 47,005,957	\$ 47,716,478	\$ 35,171,500	\$ 36,629,447	\$ 38,350,276

Program Expenditures by Year



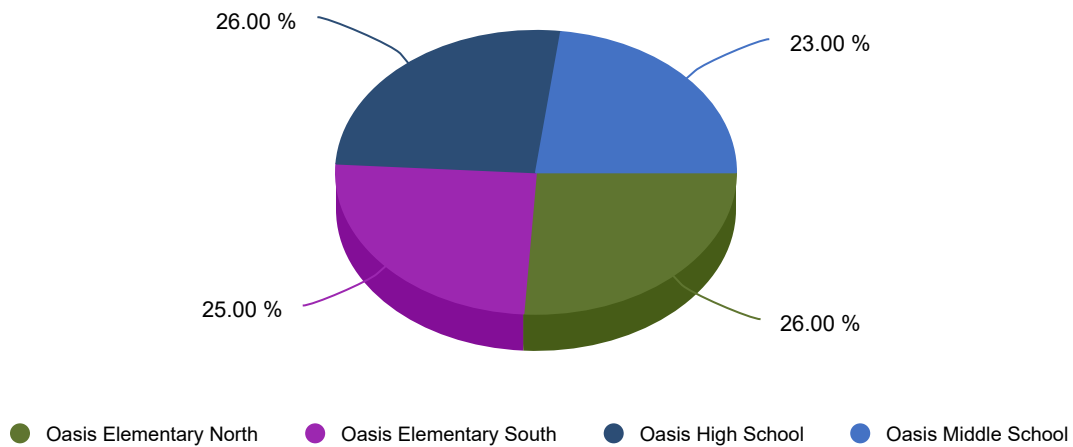
Program Expenditures by Category



Charter School Authority

Expenditures by Fund and Program	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Oasis Elementary North	\$ 7,635,027	\$ 11,872,850	\$ 12,115,019	\$ 9,231,174	\$ 10,137,855	\$ 11,382,958
Oasis Elementary South	7,808,636	12,156,448	12,447,122	8,685,416	8,899,627	9,003,231
Oasis High School	7,594,214	11,504,107	11,582,728	9,270,149	9,458,486	9,673,137
Oasis Middle School	8,119,588	11,472,552	11,571,609	7,984,761	8,133,479	8,290,950
Total	\$ 31,157,465	\$ 47,005,957	\$ 47,716,478	\$ 35,171,500	\$ 36,629,447	\$ 38,350,276

Program Expenditures for FY 2025



Charter School Authority

Expenditures by Fund and Category	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Proposed	FY 2026 Forecast	FY 2027 Forecast
Oasis Elementary North						
Personnel Services	\$ 5,282,929	\$ 5,932,614	\$ 5,932,614	\$ 5,926,985	\$ 5,964,917	\$ 6,026,637
Operating	1,856,388	1,948,809	1,976,130	1,686,664	1,817,588	1,796,935
Capital Outlay	129,768	38,094	252,942	146,594	116,216	79,092
Debt Service	365,942	404,263	404,263	357,387	357,387	357,387
Transfers Out	-	-	-	946,152	1,630,694	2,789,760
Reserves	-	3,549,070	3,549,070	167,392	251,053	333,147
Oasis Elementary North Total	\$ 7,635,027	\$ 11,872,850	\$ 12,115,019	\$ 9,231,174	\$ 10,137,855	\$ 11,382,958
Oasis Elementary South						
Personnel Services	\$ 5,493,876	\$ 6,031,711	\$ 6,031,711	\$ 6,142,224	\$ 6,205,678	6,255,760
Operating	1,794,904	2,108,074	2,146,422	1,863,439	1,960,913	1,969,465
Capital Outlay	144,849	44,869	297,195	146,594	116,216	79,092
Debt Service	375,007	412,643	412,643	365,767	365,767	365,767
Reserves	-	3,559,151	3,559,151	167,392	251,053	333,147
Oasis Elementary South Total	\$ 7,808,636	\$ 12,156,448	\$ 12,447,122	\$ 8,685,416	\$ 8,899,627	\$ 9,003,231
Oasis High School						
Personnel Services	\$ 4,829,486	\$ 5,583,896	\$ 5,583,896	\$ 5,545,480	\$ 5,598,504	5,647,106
Operating	2,192,581	2,343,646	2,371,706	2,176,346	2,238,653	2,339,514
Capital Outlay	117,488	38,094	88,655	146,594	116,216	79,092
Debt Service	454,659	492,281	492,281	445,405	445,405	445,405
Reserves	-	3,046,190	3,046,190	956,324	1,059,708	1,162,020
Oasis High School Total	\$ 7,594,214	\$ 11,504,107	\$ 11,582,728	\$ 9,270,149	\$ 9,458,486	\$ 9,673,137
Oasis Middle School						
Personnel Services	\$ 5,266,845	\$ 5,633,014	\$ 5,633,014	\$ 5,431,943	\$ 5,398,327	5,526,828
Operating	2,331,666	2,125,073	2,189,920	1,856,127	1,985,178	1,969,178
Capital Outlay	129,118	53,094	87,304	146,594	116,216	79,092
Debt Service	391,959	429,581	429,581	382,705	382,705	382,705
Reserves	-	3,231,790	3,231,790	167,392	251,053	333,147
Oasis Middle School Total	\$ 8,119,588	\$ 11,472,552	\$ 11,571,609	\$ 7,984,761	\$ 8,133,479	\$ 8,290,950
Total	\$ 31,157,465	\$ 47,005,957	\$ 47,716,478	\$ 35,171,500	\$ 36,629,447	\$ 38,350,276





A photograph of a beach scene. In the foreground, several white Adirondack chairs are arranged on the sand. In the middle ground, a person is sitting in one of the chairs, looking at a phone. Behind them, there are several large pink umbrellas. In the background, there are green trees and a modern glass building. The image is framed by a blue circular graphic on the left side.

DEBT MANAGEMENT



Debt Management

The City's primary objective in debt management is to maintain the level of indebtedness within available resources and legal debt limitations established by resolution, while keeping the cost to the taxpayer at a minimum. Although the City has set no legal debt limit, specific policies have been established as part of the Financial Management Policies.

One such policy is that any capital project financed through the issuance of general obligation, revenue and/or special assessment bonds should be financed for a period not to exceed the expected useful life of the project. The City also maintains debt service ratios at levels in compliance with bond indentures.

There are several key debt ratios that investors and financial analysts use when reviewing a city's creditworthiness. As part of its overall policy, the City reviews such ratios used by the national credit rating agencies. Additionally, the financial management policies that are in place have allowed the City to build up the General Fund reserves and commit to sound financial practices.

The Financial Services Department prepares and releases an Annual Debt and Credit Report to the City Council. This report is posted on the City's website and contains the following elements:

- Calculations of the appropriate ratios and measurements necessary to evaluate the City's credit, and that of its various enterprise systems
- Information related to any significant events affecting outstanding Debt, including Conduit Debt Obligations, if any
- An evaluation of savings related to any refinancing activity
- A summary of any changes in Federal or State laws affecting the City's debt program
- A detailed description, individual and aggregate schedules, and summaries of the City's outstanding debt



FY 2025 - FY 2054 Debt Service Schedule

	Original Issue Amount	Principal Outstanding 9/30/2024	FY 2025 Principal	FY 2025 Interest	FY 2025 Requirement
Governmental					
Revenue Bonds					
2012 Special Obligation Revenue	\$ 30,175,372	1,558,730	\$ 1,558,730	\$ 18,939	\$ 1,577,669
2014 Capital Improvement & Refund Revenue	5,691,473	635,000	635,000	7,899	642,899
2015 Special Obligation Revenue	51,790,001	35,365,001	2,065,001	1,403,731	3,468,732
2015 Special Obligation Note	13,675,000	935,000	935,000	9,817	944,817
2017 Special Obligation Bonds	62,595,000	50,550,000	3,110,000	2,195,125	5,305,125
2019 General Obligation Revenue Note	10,200,000	7,270,000	640,000	190,430	830,430
2020 Special Obligation Refunding Revenue Note	30,760,000	25,185,000	3,825,000	472,749	4,297,749
2020A Special Obligation Refunding Revenue Note	15,128,990	8,461,578	1,682,331	118,244	1,800,575
2021 General Obligation Revenue Bonds	24,800,000	21,220,000	1,550,000	868,550	2,418,550
2022 Special Obligation Revenue Note	3,768,523	1,990,000	705,000	50,069	755,069
2023 Special Obligation Revenue Note	8,000,000	7,770,000	280,000	304,437	584,437
2024 General Obligation Bond	17,565,000	17,565,000	685,000	1,151,435	1,836,435
Lease Payable	998,813	758,287	240,866	22,383	263,249
SBITA Payable	545,896	251,905	232,278	7,201	239,479
Total Governmental Debt	\$ 275,694,068	\$ 179,515,501	\$ 18,144,206	\$ 6,821,009	\$ 24,965,215
Enterprise					
Revenue Bonds					
2015 Water & Sewer Revenue Refunding	\$ 72,415,000	\$ 72,415,000	\$ -	\$ 3,393,900	\$ 3,393,900
2015A Series Water & Sewer Refunding	94,740,000	43,395,000	7,755,000	1,211,350	8,966,350
2017 Series Water & Sewer Refunding	248,355,000	239,060,000	4,995,000	10,482,163	15,477,163
2023 Series Water & Sewer Refunding	100,000,000	100,000,000	1,265,000	5,094,987	6,359,987
Assessments					
State Revolving Fund Loan #7516L-02	\$ 2,898,884	\$ 96,688	\$ 96,688	\$ 1,416	\$ 98,104
State Revolving Fund Loan #DW 360103 SW ⁶ /7	12,878,096	8,225,273	608,761	171,166	779,927
State Revolving Fund Loan #WW 3600100 SW 6/7	54,662,273	35,730,594	2,649,364	732,367	3,381,731
State Revolving Fund Loan #DW 360120 N 2	97,720,276	85,207,753	4,855,983	332,656	5,188,639
State Revolving Fund Loan #WW 360130 N 2	80,045,703	65,176,109	3,576,021	813,369	4,389,390
2017 Utility Improvement Assessment (all areas)	101,155,002	21,540,000	8,155,000	608,538	8,763,538
2023 UEP North/West Assessment	138,040,000	138,040,000	2,010,000	7,392,688	9,402,688
2023 Stormwater	11,365,000	11,100,000	370,000	542,850	912,850
Lease Payable	223,974	142,736	85,282	2,395	87,677
SBITA Payable	43,338	-	-	-	-
Total Enterprise Debt	\$ 1,014,542,546	\$ 820,129,153	\$ 36,422,099	\$ 30,779,845	\$ 67,201,944
Total Debt	\$ 1,290,236,614	\$ 999,644,654	\$ 54,566,305	\$ 37,600,854	\$ 92,167,159

	FY 2026 Principal	FY 2026 Interest	FY 2026 Requirement	FY 2027 Principal	FY 2027 Interest	FY 2027 Requirement	FY 2028 - 2054 Requirement
Governmental							
Revenue Bonds							
2015 Special Obligation Revenue	\$ 2,170,000	\$ 1,297,856	\$ 3,467,856	\$ 2,275,001	\$ 1,186,731	\$ 3,461,732	\$ 30,873,086
2017 Special Obligation Bonds	4,985,000	1,992,750	6,977,750	5,240,000	1,737,125	6,977,125	39,869,875
2019 General Obligation Revenue Note	660,000	172,620	832,620	680,000	154,262	834,262	5,541,533
2020 Special Obligation Refunding Revenue Note	3,915,000	395,886	4,310,886	3,990,000	317,480	4,307,480	13,849,120
2020A Special Obligation Refunding Revenue Note	1,707,879	92,696	1,800,575	1,733,814	66,759	1,800,573	3,400,334
2021 General Obligation Revenue Bonds	1,615,000	805,250	2,420,250	1,680,000	739,350	2,419,350	17,621,750
2022 Special Obligation Revenue Note	725,000	31,330	756,330	740,000	12,164	752,164	5,000
2023 Special Obligation Revenue Note	295,000	292,966	587,966	305,000	280,996	585,996	7,414,386
2024 General Obligation Bond	860,000	822,500	1,682,500	905,000	778,375	1,683,375	16,530,375
Lease Payable	200,573	15,201	215,774	178,666	8,837	187,503	140,628
SBITA Payable	19,627	649	20,276	-	-	-	-
Total Governmental Debt	\$ 17,153,079	\$ 5,919,704	\$ 23,072,783	\$ 17,727,481	\$ 5,282,079	\$ 23,009,560	\$ 135,246,087
Enterprise							
Revenue Bonds							
2015 Water & Sewer Revenue Refunding	\$ -	\$ 3,393,900	\$ 3,393,900	\$ -	\$ 3,393,900	\$ 3,393,900	\$ 79,202,800
2015A Series Water & Sewer Refunding	7,990,001	979,875	8,969,876	8,225,000	737,588	8,962,588	20,143,349
2017 Series Water & Sewer Refunding	5,240,000	10,226,288	15,466,288	5,510,000	9,957,538	15,467,538	242,368,951
2023 Series Water & Sewer Refunding	1,575,000	5,023,987	6,598,987	1,655,000	4,943,238	6,598,238	105,132,974
Assessments							
State Revolving Fund Loan #DW 360103 SW 6/7	\$ 621,735	\$ 158,193	\$ 779,928	\$ 634,987	\$ 144,942	\$ 779,929	\$ 6,608,786
State Revolving Fund Loan #WW 3600100 SW 6/7	2,704,924	676,807	3,381,731	2,761,657	620,074	3,381,731	28,679,766
State Revolving Fund Loan #DW 360120 N 2	4,874,951	313,687	5,188,638	4,894,029	294,609	5,188,638	71,114,329
State Revolving Fund Loan #WW 360130 N 2	3,621,333	768,056	4,389,389	3,667,230	722,159	4,389,389	55,615,779
2017 Utility Improvement Assessment (all areas)	6,910,000	384,275	7,294,275	4,850,000	194,250	5,044,250	1,673,751
2023 Improvement Assessment	2,105,000	7,307,780	9,412,780	2,195,000	7,215,834	9,410,834	145,858,728
2023 Stormwater	385,000	524,350	909,350	405,000	505,100	910,100	10,888,450
Lease Payable	57,454	457	57,911	-	-	-	-
Total Enterprise Debt	\$ 36,085,398	\$ 29,757,655	\$ 65,843,053	\$ 34,797,903	\$ 28,729,232	\$ 63,527,135	\$ 767,287,663
Total Debt	\$ 53,238,477	\$ 35,677,359	\$ 88,915,836	\$ 52,525,384	\$ 34,011,311	\$ 86,536,695	\$ 902,533,750

Proposed New Debt for FY 2025

The City is anticipating issuing the following governmental debt:

1. Starting in FY 2025 - North Cape Complex building debt for \$16,607,986, funded by the Fire Operations Fund
2. Starting in FY 2025 - North 1 East transportation improvements debt for \$ 13,237,025 funded by the Six Cent Gas Tax Fund
3. Starting in FY 2026 - Jaycee Park Improvements debt for \$12,360,000 funded by the General Fund
4. Starting in FY 2026 - Emergency Operations Building debt for \$ 26,883,000 funded by the General Fund
5. Starting in FY 2027 - Property Management building debt for \$24,720,000 allocated through Internal Service Charges
6. Starting in FY 2027 - Fleet building debt for \$51,500,000 allocated through Internal Services Charges
7. Starting in FY 2027 - Fire Station 5 rebuild debt for \$9,448,438 funded by the Fire Operations Fund
8. Starting in FY 2027 - Police Precinct debt for \$5,000,000 funded by the Police Impact Fees Fund
9. Starting in FY 2027 - Cape Coral Sports Complex Expansion debt for \$20,000,000 funded by the General Fund



Information is from the Fiscal Year Ending 2023 Annual Debt and Credit Report

Debt Per Capita

Direct debt is defined as a government unit's gross debt less the enterprise system's self-supporting debt. The City will strive to maintain Direct Debt per Capita at or below the standard municipal rating agency median for cities of comparable size. In any case, the amount should not exceed 135% of such median. The Direct Debt per Capita shall be calculated by dividing the Governmental Direct Debt by the most current population within the City.

Rating agency median	2,254
135% of rating agency median	3,043
City of Cape Coral estimated population at April 30, 2023	213,301
Direct Debt	\$ 166,421,516
Direct Debt per capita	\$ 780

Direct Debt to Taxable Assessed Value

The City will strive to maintain a ratio of Net Debt to Taxable Assessed Value of properties within the City at or below the standard municipal rating agency median for cities of comparable size. The ratio should not exceed 135% of such median. The ratio of Net Debt to Taxable Assessed Value shall be calculated by dividing the Direct Debt by the taxable assessed value of all taxable properties within the City of Cape Coral.

Direct net debt as a % of taxable assessed value	
Municipal rating agency median	3.20%
135% of rating agency median	4.32%
Direct debt	\$ 166,421,516
Taxable assessed value	\$ 22,545,069,623
Direct debt to taxable assessed value	0.74%

Debt Service Safety Margin

Debt Service Safety Margin is the amount above the minimum debt service coverage amount. The City's goal over a period of time is to achieve a debt service safety margin at or above the standard rating agency median debt service safety margin for each individual system. Below is a presentation for Enterprise Debt.

	Water&Sewer	Stormwater
Rating agency median	2.10	n/a ¹
Actual coverage	1.44	-
Required coverage ²	1.00	1.25
Debt service safety margin	0.44	-

¹ Not Rated as a median

² Total Senior Revenue Debt obligation coverage from net revenues only

Debt Ratio

Debt Ratio is the net funded debt divided by the sum of net capital assets plus working capital. The city will maintain a debt ratio for the Enterprise System at or above the standard industry median debt ratio for each individual system.

	Water & Sewer ¹	Stormwater
Debt	\$577,536,500	\$-
Net capital assets	\$539,109,940	\$42,940,756
Working capital	\$(728,402)	\$43,377,462
Debt ratio	107%	-%
Rating agency median	71%	n/a ²

¹ Does not include Utility Special Assessments

² Not rated as a median



Total Principal Outstanding Debt as of September 30, 2023

Category	Outstanding 9/30/2023	Percentage of Total Debt
Governmental Fund Debt	\$169,612,891	21.82%
Enterprise Fund Debt	607,793,814	78.18%
	\$777,406,705	100.00%

Governmental

General Obligation Debt	\$30,610,000
Revenue Bonds	85,915,000
Notes-Direct Borrowings	51,543,182
Lease and SBITA Payable	\$1,544,709
	\$169,612,891

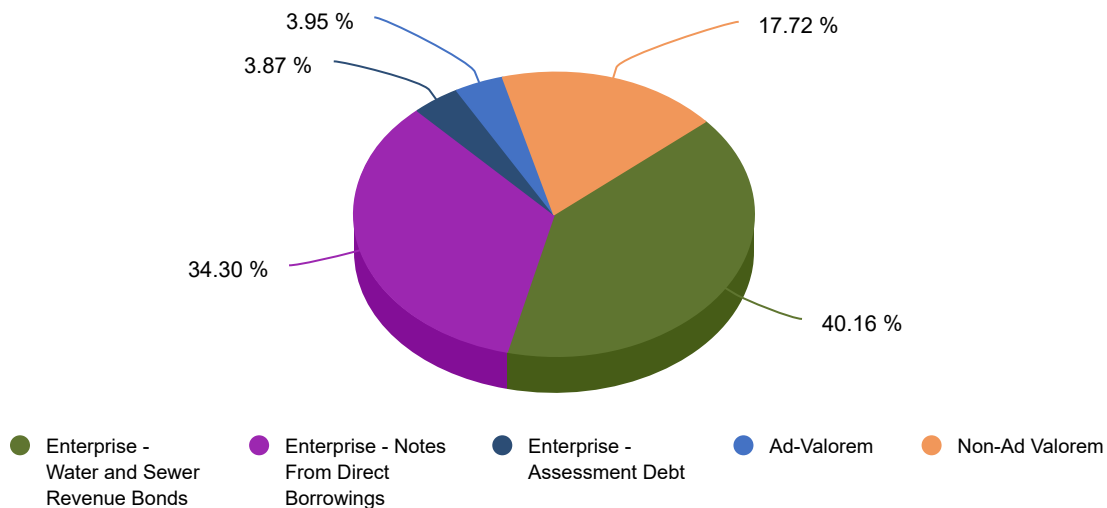
Enterprise

Water and Sewer Revenue Bonds	\$311,475,000
Notes-Direct Borrowings	266,061,502
Assessment Debt	29,990,000
Lease and Subscription Based IT Arrangements (SBITA) Payable	\$267,312
	\$607,793,814

Total Governmental & Enterprise Debt

\$777,406,705

**Total Outstanding Debt
Excluding Unamortized Discount/Premium**



Debt Credit Ratings

DEBT ISSUANCES	FITCH		MOODY'S		S&P	
	Insured	Underlying	Insured	Underlying	Insured	Underlying
General Obligation Debt						
Revenue Bonds						
General Obligation Note, Series 2021	AA	AA	Aa ²	N/A	N/A	N/A
Governmental Debt / Non-Ad Valorem						
Revenue Bonds						
Special Obligation Bonds, Series 2015	AA-	AA-	NR	Aa ³	AA	NR
Special Obligation Bonds, Series 2017	NR	NR	NR	Aa ³	AA	NR
Enterprise Debt						
Revenue Bonds						
Water and Sewer Refunding Revenue Bonds, Series 2015	A+	A+	NR	A ¹	A+	NR
Water and Sewer Refunding Revenue Bonds, Series 2017	NR	NR	NR	A ¹	A+	NR
Water and Sewer Refunding Revenue Bonds, Series 2023	A+	A+	NR	A ¹	A+	NR
Enterprise Assessment Debt						
Revenue Bonds						
Utility Improvement Refunding Assessment (Various Areas), Series 2017	NR	NR	A ²	A ²	AA	BBB+
Utility Improvement Refunding Assessment (North 1 West), Series 2023	A+	A+	A ²	A ²	N/A	N/A

(1) Bank Loan

NR = Not Rated

A photograph of a large, multi-story Westin hotel building with a light beige facade and many windows. In the foreground, there is a marina with several white yachts docked at wooden piers. The water is calm, reflecting the sky and the buildings. The scene is set against a clear blue sky. A large, stylized blue and white circular graphic is overlaid on the left side of the image.

WESTIN

ASSET MANAGEMENT PROGRAM



Asset Management Program

The City of Cape Coral Asset Management Program is a comprehensive program including a summary of assets owned by the City coupled with the condition and future plans for those assets. The Asset Management Program's budgetary process encompasses the integration of revenues and expenditures along with program and policy issues included in the City's long-range planning process.

The goals and objectives of the Program are:

- Increase efficiency of City operations by maintaining assets in acceptable condition
- Recommend an annual level of combined expenditures for capital, major maintenance and vehicle and equipment replacement to aid in the stabilization of property tax levies from year to year
- Identify assets no longer needed by the City and assess the salvage/recoverable value
- Reduce utility and maintenance costs by identifying improvements that will result in cost savings
- Suggest a long-term plan for each asset
- Identify a plan for the proposed maintenance and replacement of existing assets and acquisition of new assets which is based on a reasonable expectation of what the City can afford
- To be a tool for annual asset tracking, update the asset inventory and re-assess long-term plans

The Program presents a structured plan to support orderly growth patterns with relevant capital improvements, to include:

- Compliance with the capital improvement element of the Comprehensive Plan
- Improvements to the infrastructure in the CRA area
- Construction of sidewalks along major transportation corridors
- Resurfacing and strategic improvements to existing roadways
- Stormwater improvements
- Enhanced median landscaping
- Expansion of utility services
- Maintenance, repair, and modernization of existing utilities

The ability for the City to finance these needs and remain in compliance with the Comprehensive Plan will be a major directive in future City budgets.

Asset Management Program (AMP) Selection Process

In general, submissions for the AMP are prepared by individual departments and the capital improvement division. Replacement capital vehicles and rolling stock are scheduled for funding and replacement by the Fleet division and integrated into the overall Asset Management Program. Requests for new vehicles and replacement capital equipment are submitted by the individual departments as program modification to be considered for integration into the Asset Management Program. Replacement technology (hardware, software, and recurring maintenance) is scheduled for funding and replacement by Information Technology Services. All requests for new technology must be evaluated and approved for compatibility with current information systems and submitted as a program modification for review. Non-Utility related Capital Improvement Projects (CIP) are reviewed by the Capital Improvement division for thoroughness and accuracy of costs. The CIP submissions include the project title, project location, department/division, objective of project, justification of project, scope of project, linkage to strategic and comprehensive plans, funding source and schedule, impact on operating budget, and project detail.

The AMP is updated annually to accommodate changes based on the community's needs, changes in the availability and cost of funds, and to extend the program plan by one year to replace the prior budget year completed. Projects related to the Utilities Department are evaluated and submitted to the City's rate consultant to determine the potential impact of the proposed projects on water and sewer rates.

Elements of the Program

The Asset Management Program integrates the Capital Improvements Program, Capital Equipment Program, Software Program, Capital Maintenance projects, Land Acquisition, and the Fleet/Rolling Stock Program. The program identifies and combines the funding required for these elements into an overall financial management plan. Pursuant to City Charter Section 7.05, the City Manager must prepare and submit annually to Council a six-year program. The Council, by resolution, adopts the program with or without amendments after public hearings on or before the first day of September of each year. The Program recognizes charter requirements by developing the capital improvements element within the required time frame.

Definitions - The terms delineated below are used to distinguish types of assets.

- Capital Improvement - New construction, acquisition of assets and one-time projects which have a value greater than \$50,000, an expected life of more than one year, are not vehicles or equipment. The project also extends the useful life, increases the assets value, or increases an asset's productive capacity. The completion of these projects may span across several fiscal years.
- Equipment - Assets used in an operation or activity with a per unit cost greater than \$5,000, an expected life of greater than one year, and are not rolling stock. Also included in this list are assets generally related to electronic data processing, including but not limited to laptop computers, printers, modems, and related accessories.
- Land Acquisition- The process of buying a piece of land
- Capital Maintenance - Non-routine maintenance that increases the life, value, or productive capacity of a fixed asset
- Fleet/Rolling Stock - Assets which can generally be described as licensed or unlicensed rolling stock that have a life expectancy of greater than one year and a per unit cost greater than \$5,000
- Software - Software licenses with a value greater than \$25,000

Limitations of the Program

The Program includes projected asset replacement, acquisition and maintenance expenses related to City assets for the period from FY 2025-2030. The Program addresses projected asset needs while still operating within projected financial constraints. City staff makes every effort to develop reasonable, educated estimates to prioritize asset expenditures.

The Capital Maintenance program provides a description of the general types of items accounted for as capitalized maintenance associated with individual assets. In most cases, departments that manage the assets include routine maintenance expenses for most assets in the line-item operating budget. City staff itemizes and details the capitalized maintenance costs by asset, that extend life, increase value, or expand capacity.

The City's Fleet/Rolling Stock program is based primarily on the replacement costs of existing assets. The limited funding for both new and replacement vehicles has necessitated that staff focus on maintaining the essential elements of the existing fleet first and expansion second. To this end, the Fleet Manager reviews the life expectancy criteria against the actual maintenance record of each vehicle scheduled for replacement. Where indicated, some exceptions are approved, and vehicles can be kept in service subject to ongoing review.

The national and local economies continue to exercise significant impact upon a local government's funding capabilities. Projects are important to the continued growth and success of the City and need to proceed. In the event of unanticipated deterioration of the economy, the City is prepared to adjust the scheduling of projects within the six-year program in recognition of those changing financial realities.

Relationship to Comprehensive Plans

The Capital Improvements element of the Asset Management Program, Comprehensive Plan, Utility Master Plan, Engineering/Feasibility Studies, and various neighborhood plans are intended to be mutually supportive. The Comprehensive Plan/Utility Master Plan and Neighborhood Plans identify the areas of the City suitable for development and the rehabilitation or addition of public facilities that are required. The Capital Program translates these requirements into capital projects designed to support the goals and policies of the aforementioned plans. In this way, neighborhood improvements and development projects are guided by the provision of adequate public facility capacities, and support is provided for recommended levels of development. By encouraging further development and rehabilitation in the directions indicated by the Comprehensive Plan/Utility Master Plan/Neighborhood Plans, the Capital Program can facilitate orderly growth and circulation patterns in the best interests of the citizens of Cape Coral.

On February 13, 1989, the City of Cape Coral adopted its Comprehensive Plan in accordance with Florida Statutes, Chapter 163, Part II. Since that time, the plan has been amended four times. The Comprehensive Plan consists of goals, objectives, policies, supporting documentation, and a Future Land Use Map that work in concert to guide future growth and development in Cape Coral.

The Comprehensive Plan contains 11 elements:

- Capital Improvement
- Coastal Management
- Conservation
- Housing
- Future Land Use
- Infrastructure
- Intergovernmental Coordination
- Mass Transit
- Ports, Aviation, and Related Facilities
- Recreation and Open Space
- Traffic Circulation

Each element contains one or more goals. In order to achieve said goal, the City has adopted a series of short-term goals called objectives. These objectives are met by the implementation of policies - measurable and specific programs that are in essence the building blocks of the plan. Together, the goals, objectives and policies form a strategy that will move the City forward through the Twenty-first Century. Rule 9J-5.005(7) requires that the City establish procedures to monitor, evaluate, and update its Comprehensive Plan in the preparation of its five-year Evaluation and Appraisal Reports. This requirement is in addition to the annual procedures established in the Comprehensive Plan's Capital Improvements Element.

Community Issues

The Capital Improvements Program is impacted by several community issues that have a direct relationship to the sustainability of the community and the quality of life in our city. Some of the issues that have the most significant impact on the Program are the need to provide utility services, public safety, upgrades to transportation infrastructure, parks and recreational opportunities, and stormwater management. The Asset Management Program tables on the following pages, gives a description of the funding items included in the comprehensive program.

CATEGORIES

Capital Projects

Department	Funding Source	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
CIP	5 Cent Gas Tax	\$ -	\$ -	\$ 20,437,426	\$ -	\$ 19,889,296	\$ -
	Stormwater	-	-	14,782,894	-	14,387,391	-
	W&S Spec Assmt	19,596,166	-	185,550,348	-	249,299,906	-
Fire	Water & Sewer	-	-	5,696,008	-	5,543,242	-
	Fire Impact Fee	-	949,279	4,551,261	-	-	9,092,325
	Fire Operations	17,607,986	9,448,438	-	-	-	-
ITS	General Fund	-	26,883,000	-	-	-	-
	General Fund	2,323,742	2,323,742	1,000,000	1,000,000	1,000,000	1,000,000
Parks and Recreation	General Fund	12,570,245	-	20,326,020	-	-	-
	Parks Impact Fees	2,315,000	23,150,000	2,430,750	24,307,500	2,552,288	25,522,875
Police	General Fund	-	1,000,000	-	-	-	-
	Police Impact Fees	-	500,000	4,500,000	-	500,000	4,500,000
Public Works	5 Cent Gas Tax	1,030,000	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000
	Fleet Mgmt Allocation	-	51,500,000	-	-	-	-
	General Fund	3,926,360	3,926,360	3,926,360	3,926,360	3,926,360	4,406,001
	Grant Funded	899,160	8,894,360	1,788,053	5,043,223	1,500,000	1,500,000
	Property Mgmt Allocation	-	24,720,000	-	-	-	-
	Stormwater	-	311,713	3,300,000	1,148,352	1,236,000	1,273,080
Utilities	Water & Sewer	85,839,218	134,821,680	281,525,000	61,841,667	76,378,982	29,291,667
Grand Total		\$ 146,107,877	\$ 289,428,572	\$ 550,814,120	\$ 98,767,102	\$ 377,713,465	\$ 78,085,948

Capital Equipment

Department	Funding Source	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
City Clerk	General Fund	\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ -	\$ 5,000
Emergency Management & Resilience	All Hazards	59,662	-	-	-	-	-
	Water & Sewer	24,000	-	-	-	-	-
Fire	ALS Impact Fees	-	-	59,000	-	65,000	-
	Fire Operations	1,060,290	849,819	907,891	3,966,525	968,618	484,449
Government Services	General Fund	450,000	330,000	-	-	-	700,000
Human Resources	General Fund	6,200	-	-	-	-	-
ITS	General Fund	805,000	955,000	1,120,000	1,120,000	1,323,750	1,323,750
Parks and Recreation	General Fund	2,599,548	2,540,606	2,456,028	2,432,616	2,454,708	1,748,655
Police	General Fund	901,500	485,192	307,100	361,500	1,455,989	665,320
Public Works	Fleet Mgmt Allocation	93,000	67,000	-	40,000	338,000	260,000
	General Fund	62,000	50,000	35,000	135,000	160,000	39,000
	Property Mgmt Allocation	52,000	12,000	67,000	15,000	-	-
	Stormwater	909,000	824,000	385,000	544,000	580,000	200,000
Utilities	Water & Sewer	4,633,796	4,291,633	4,465,232	4,641,500	7,528,000	10,487,000
Grand Total		\$ 11,655,996	\$ 10,410,250	\$ 9,812,251	\$ 13,271,141	\$ 14,874,065	\$ 15,913,174

CATEGORIES

Facilities Maintenance

Department	Funding Source	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Government Services	General Fund	\$ 1,802,625	\$ 955,875	\$ 953,375	\$ 950,625	\$ 947,675	\$ 1,500,000
ITS	General Fund	900,000	900,000	1,100,000	1,100,000	1,400,000	1,400,000
Parks and Recreation	General Fund	3,463,085	3,031,576	3,080,000	368,472	144,697	46,977
Public Works	5 Cent Gas Tax	5,670,000	5,670,000	4,000,000	3,300,000	2,600,000	2,100,000
	6 Cent Gas Tax	6,950,000	6,950,000	6,950,000	5,200,000	5,320,000	5,420,000
	General Fund	2,300,000	2,875,000	5,148,750	8,232,688	9,478,322	10,686,238
	Stormwater	3,751,235	5,873,240	3,878,729	6,085,671	6,699,838	7,337,327
Utilities	Water & Sewer	5,200,000	3,450,000	3,475,000	3,475,000	958,243	850,000
Grand Total		\$ 30,036,945	\$ 29,705,691	\$ 28,585,854	\$ 28,712,456	\$ 27,548,775	\$ 29,340,542

Capital Fleet

Department	Funding Source	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
City Clerk	General Fund	\$ -	\$ -	\$ -	\$ -	\$ 55,620	\$ -
City Manager	General Fund	-	-	-	-	50,150	-
Development Services	Building Code	82,000	126,000	129,780	268,812	230,730	191,048
	General Fund	82,000	84,000	129,780	179,208	184,584	286,572
Emergency Management & Resilience	All Hazards	-	-	240,000	75,000	-	-
Finance	Risk Management	-	-	42,000	-	-	-
Fire	Fire Impact Fee	389,500	389,500	-	-	-	-
	Fire Operations	3,244,585	3,102,000	3,883,400	4,057,052	4,389,500	-
	Fire Operations	-	-	-	-	-	7,355,000
ITS	General Fund	-	-	-	54,000	-	58,000
Parks and Recreation	General Fund	1,024,000	841,741	617,377	367,648	831,948	1,616,000
Police	General Fund	2,355,000	2,224,500	2,680,000	2,829,360	2,700,000	2,830,000
	Impact Fee	533,730	-	-	-	-	-
Public Works	Capital Improv Allocation	127,308	52,000	100,360	48,690	-	-
	Facilities Mgmt Allocation	-	-	-	-	-	420,000
	Fleet Mgmt Allocation	-	106,000	84,000	61,000	47,672	90,000
	General Fund	507,253	534,850	601,000	592,000	617,672	572,792
	Lot Mowing	-	-	42,000	45,000	43,000	50,000
	Property Mgmt Allocation	214,000	80,000	203,000	180,300	441,280	-
	Solid Waste	62,930	62,000	-	-	-	-
	Stormwater	2,220,000	1,114,000	1,248,000	1,331,000	192,247	1,948,000
Utilities	Water & Sewer	2,505,362	1,768,240	1,696,500	1,443,000	1,429,185	1,804,000
Grand Total		\$ 13,347,668	\$ 10,484,831	\$ 11,697,197	\$ 11,532,070	\$ 11,213,588	\$ 17,221,412

Land Acquisition

Department	Funding Source	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Parks and Recreation	General Fund	\$ 5,394,781	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Stormwater	1,104,357	100,000	100,000	100,000	100,000	100,000
	Water & Sewer	700,000	500,000	500,000	500,000	500,000	500,000
Grand Total		\$ 7,199,138	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000

Capital Projects

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
CIP	5 Cent Gas Tax	North 3 UEP Nonassessed Transportation Improvements	\$ -	\$ -	\$ 20,437,426	\$ -	\$ -	\$ -
		North 6 UEP Nonassessed Transportation Improvements	-	-	-	-	19,889,296	-
	Stormwater	North 3 UEP Nonassessed Stormwater ADS	-	-	14,782,894	-	-	-
		North 6 UEP Nonassessed Stormwater ADS	-	-	-	-	14,387,391	-
	W&S Spec Assmt	North 3 UEP Water, Sewer, Irrigation Collection & Distribution	-	-	88,632,842	-	-	-
		North 3 UEP Water, Sewer, Irrigation Transmission	-	-	76,606,857	-	-	-
		North 5 UEP Water, Sewer, Irrigation Collection & Distribution	-	-	14,932,656	-	-	-
		North 5 UEP Water, Sewer, Irrigation Transmission	-	-	5,377,993	-	-	-
	Water & Sewer	North 6 UEP Water, Sewer, Irrigation Collection & Distribution	14,525,024	-	-	-	145,497,110	-
		North 6 UEP Water, Sewer, Irrigation Transmission	5,071,142	-	-	-	103,802,796	-
		North 3 UEP Utilities/Fiber Optics Conduit	-	-	5,696,008	-	-	-
		North 6 UEP Utilities/Fiber Optics Conduit	-	-	-	-	5,543,242	-
	Fire Impact Fee	Training Facility Phase 2	-	-	4,551,261	-	-	-
		Training Facility Phase 3	-	949,279	-	-	-	9,092,325
Fire	Fire Operations	North Cape Public Safety Complex	16,607,986	-	-	-	-	-
		Station 5 Rebuild	1,000,000	9,448,438	-	-	-	-
	General Fund	EOC	-	26,883,000	-	-	-	-
ITS	General Fund	City Fiber and Wireless	2,323,742	2,323,742	1,000,000	1,000,000	1,000,000	1,000,000
Parks and Recreation	General Fund	Coral Oaks Renovation (Clubhouse, Course, Driving Range)	-	-	20,326,020	-	-	-
		Jaycee Park Shoreline	12,360,000	-	-	-	-	-
		Roof Replacement Lake Kennedy Center	210,245	-	-	-	-	-
	Parks Impact Fees	Cape Coral Sports Complex Facility Expansion	2,000,000	20,000,000	-	-	-	-
		Festival Park Soccer @ Football Field Expansion	-	-	2,100,000	21,000,000	-	-
		Neighborhood Park @ 1204 NW 42nd Ave	-	-	330,750	3,307,500	-	-
		Neighborhood Park @ 2224 NE 15th ST	315,000	3,150,000	-	-	-	-
		Neighborhood Park @ 2300 SW 23rd ST	-	-	-	-	347,288	3,472,875
		Youth Center Expansion	-	-	-	-	2,205,000	22,050,000
		Chester Street Facility Upgrade	-	1,000,000	-	-	-	-
Police	Police Impact Fees	Police North West Precinct	-	-	-	-	500,000	4,500,000
		Police Precinct	-	500,000	4,500,000	-	-	-
	General Fund	Chiquita access management and turn lane improvements	515,000	-	-	-	-	-
Public Works	5 Cent Gas Tax	Diplomat Access management and capacity improvement	515,000	-	-	-	-	-
		NEW Intersection Improvements - City wide	-	1,000,000	1,000,000	1,500,000	1,500,000	1,500,000
		Fleet Mgmt Allocation	-	51,500,000	-	-	-	-
	General Fund	Community Median Beautification (Adopt-A-Medians)	321,360	321,360	321,360	321,360	321,360	331,001
		CTAC-Median Improvements	1,030,000	1,030,000	1,030,000	1,030,000	1,030,000	1,500,000
	General Fund	CTAC-Median Improvements	1,030,000	1,030,000	1,030,000	1,030,000	1,030,000	1,500,000

Capital Projects

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Utilities	Grant Funded	Sidewalks - additional School area	2,575,000	2,575,000	2,575,000	2,575,000	2,575,000	2,575,000
		Grant Funded Sidewalks	899,160	1,217,010	1,788,053	1,564,709	1,500,000	1,500,000
		Safe Routes to School (Grant)-Challenger	-	59,515	-	509,125	-	-
		Sun Trail (Nelson Pkwy to Del Prado Blvd)	-	7,617,835	-	2,969,389	-	-
	Property Mgmt Allocation	Property Management Building	-	24,720,000	-	-	-	-
		Weir Improvements (Rehab Construction)	-	311,713	3,300,000	1,148,352	1,236,000	1,273,080
	Stormwater	North RO WTP and WRF Deep Injection Well	-	-	-	22,400,000	-	-
		ADM-22 Wastewater Inflow and Infiltration	3,000,000	3,000,000	1,625,000	1,625,000	1,625,000	1,625,000
	Water & Sewer	ADM-56 US 41 Conveyance	40,000,000	-	-	-	-	-
		Country Club Pipe Replacement Phase 1	-	-	-	-	20,000,000	-
		Everest Headworks	-	13,000,000	-	-	-	-
		North RO Distribution Pump and Motor	-	1,000,000	-	-	-	-
		North Util Complex Utili Admin Bld	-	-	-	-	-	20,000,000
		North WRF 8 MGD (phase 1) Expandable to 17 MGD	17,689,218	-	225,000,000	-	-	-
		NRO RO WTP Expansion Phase II & 12 MG Potable Water	-	41,421,680	-	-	-	-
		NRO RO WTP Wellfield Expansion Phase II	10,200,000	14,700,000	14,700,000	14,700,000	-	-
		Phase 1 - Neighborhood Water Line Replacement (Nicholas to Dominica Canal)	-	-	-	1,000,000	12,000,000	-
		Phase 2 - Neighborhood Water Line Replacement (Dominica to Damao Canal)	-	-	1,000,000	12,200,000	-	-
		Phase 2 Palm Tree Water Line Replacement	-	-	19,200,000	-	-	-
		Phase 3 Palm Tree Water Line Replacement	-	-	-	-	15,000,000	-
		Phase 4 - Neighborhood Water Line Replacement (Veterans to Wayne Canal)	-	1,000,000	16,800,000	-	-	-
		SW WRF Improvements (Headworks, Filters, Raw Main)	-	53,000,000	-	-	-	-
		Viscaya Water Line Replacement- Nicholas Pkwy to Del P	-	-	-	-	17,837,315	-
		VT SCADA INTEGRATION WS	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-
		Weirs- Study	-	-	-	6,666,667	6,666,667	6,666,667
		WRC-7 Rehab Master LS 200	500,000	-	-	-	-	-
		WRE - LS-302 Relocation	-	-	-	-	250,000	1,000,000
		WRE - LS-306 Relocation	-	-	-	250,000	1,000,000	-
		WRE - LS-313 Relocation	-	200,000	1,000,000	-	-	-
		WRE - LS-411 Relocation	-	-	200,000	1,000,000	-	-
		WRE - MPS-103 Relocation	2,000,000	-	-	-	-	-
		WRE - MPS-401 Relocation	450,000	2,000,000	-	-	-	-
		WRE - North South Transfer PS	-	3,500,000	-	-	-	-
		WRE-XX EWR Reuse Pump Station Rep	10,000,000	-	-	-	-	-
Grand Total			\$ 146,107,877	\$ 289,428,572	\$ 550,814,120	\$ 98,767,102	\$ 377,713,465	\$78,085,948

Capital Equipment

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
City Clerk	General Fund	Blueprint Scanner(s) 25248	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
		Blueprint Scanner(s) 26318	-	-	10,000	-	-	-
		Workgroup Scanner(s) 26933	-	5,000	-	-	-	5,000
		Workgroup Scanner(s) 27823	-	-	-	5,000	-	-
Emergency Management & Resilience	All Hazards	EOC Air Conditioner	9,662	-	-	-	-	-
		EOC Technology update	50,000	-	-	-	-	-
Finance	Water & Sewer	(4) Neptune Belt Clip Transceivers	24,000	-	-	-	-	-
Fire	ALS Impact Fees	Cardiac Monitors At ALS Stations (ADD)	-	-	59,000	-	65,000	-
	Fire Operations	1.5 Ton AC	-	-	-	6,788	6,924	-
		15 Ton AC	-	-	77,375	-	-	-
		2 Ton AC	-	-	-	29,692	30,285	101,378
		3 Ton AC	-	-	-	17,815	18,171	-
		3.5 Ton AC	-	-	-	6,982	-	-
		4 Ton AC	-	-	-	6,982	-	-
		7.5 Ton AC	-	-	20,302	-	22,000	-
		8 Ton AC	-	-	20,302	-	22,000	-
		Aaon Unit	-	-	-	57,284	-	-
		Breathing Air Compressor for HP System	94,923	47,869	47,871	49,068	51,521	52,552
		Cardiac Monitors at ALS Stations (RPL)	105,328	107,962	108,000	110,088	116,000	118,320
		Fire Training Simulator	-	35,000	-	-	-	-
		Fuel Station Replacement (Fire Station 1)	-	-	-	-	92,191	-
		Fuel Station Replacement (Fire Station 7)	78,750	-	-	-	-	-
		Fuel Station Replacement (Fire Station 9)	-	-	86,822	-	-	-
		Gear Dryer (New Constructed Station)	17,533	-	8,530	-	8,820	-
		Gear Dryer (Replacement)	8,119	8,322	8,531	17,490	8,958	9,138
		Hydraulic Rescue	39,930	40,963	41,842	42,889	93,576	47,724
		Iplan Table- Replacements	-	-	-	10,000	10,200	10,300
		Motorola (New Constructed Station)	34,790	-	81,250	-	85,000	-
		Motorola Radios (portable and mobile)	97,500	45,000	97,500	67,529	86,250	98,000
		PPE Gear Washer/Extractor	13,131	5,631	5,772	5,917	6,213	6,337
		Self Contained Breathing Apparatus-Replacement	-	-	-	3,500,000	-	-
		Station #3 3 Ton AC	-	-	6,620	-	-	-
		Station #5 5 Ton AC	17,396	-	-	-	-	-
		Station #6 5 Ton AC	17,396	-	-	-	-	-
		Station #8 2 ton AC	-	6,458	-	-	-	-
		Station #9 4 Ton AC	-	6,445	-	-	-	-
		Station Generators- Replacement	500,000	510,000	260,100	-	270,608	-
		Thermal Imaging Camera - (5 Yr. Exp. Life)	35,494	36,169	37,074	38,001	39,901	40,700

Capital Equipment

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Government Services	General Fund	Charter Middle and High Chillers	-	-	-	-	-	700,000
		City Hall Chillers	450,000	330,000	-	-	-	-
Human Resources	General Fund	Heavy Duty Scanner Replacement (#24516)	6,200	-	-	-	-	-
		Access & Monitoring (Cameras, Video Storage, Access Systems)	50,000	50,000	100,000	100,000	115,000	115,000
ITS	General Fund	DC Security	50,000	50,000	100,000	100,000	115,000	115,000
		EOC DC Power Upgrades	60,000	60,000	75,000	75,000	86,250	86,250
		Security Upgrades	100,000	100,000	150,000	150,000	172,500	172,500
		Server & Virtualization Upgrade	100,000	250,000	250,000	250,000	287,500	287,500
		Server Upgrades	150,000	150,000	150,000	150,000	172,500	172,500
		Switches & Routers Upgrade	200,000	200,000	200,000	200,000	250,000	250,000
		Voip/Wifi Systems Upgrade	95,000	95,000	95,000	95,000	125,000	125,000
Parks and Recreation	General Fund	Air Condensing Unit Rudd	10,000	-	-	-	-	-
		Air Handling Unit Rudd	10,000	-	-	-	-	-
		Beach maintenance equipment	200,000					
		Cultural Historical - A/C unit(s) AH - 001	-	-	-	5,000	-	-
		Cultural Historical - A/C unit(s) CU - 001	-	-	-	5,000	-	-
		Cultural Theatre - A/C unit(s) AH - 001	-	-	5,000	-	-	-
		Cultural Theatre - A/C unit(s) AH - 002	-	-	5,000	-	-	-
		Cultural Theatre - A/C unit(s) AH - 005B	-	-	-	5,000	-	-
		Cultural Theatre - A/C unit(s) CU - 001	-	-	5,000	-	-	-
		Cultural Theatre - A/C unit(s) CU - 002	-	-	5,000	-	-	-
		Cultural Theatre - A/C unit(s) CU - 005B	-	-	-	5,000	-	-
		Four Mile Cove ECO Park - A/C unit(s) AH - 001	-	-	-	5,000	-	-
		Four Mile Cove ECO Park - A/C unit(s) CU - 001	-	-	-	5,000	-	-
		Hurricane Shutters	6,808	-	-	-	-	-
		Irrigation System	760,752	760,752	760,752	760,752	760,752	
		Parks Maintenance - A/C unit(s) CU - 001	-	5,000	-	-	-	-
		Replace 4 Air Handlers & Condensing Units Four Freedoms Park	-	-	55,000	-	-	-
		Replace A/C Condenser for Bldg 2	51,988	-	-	-	-	-
		Replace age 2-12 playground at BMX Park	-	-	530,750	-	-	-
		Replace age 2-12 playground at Burton Park	-	515,000	-	-	-	-
		Replace age 2-12 playground at Caloosa	-	-	-	547,288	-	-

Capital Equipment

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Police	General Fund	Replace age 2-12 playground at Camelot Park	500,000	-	-	-	-	-
		Replace age 2-12 playground at Cape Coral Sports Complex	-	-	-	547,288	-	-
		Replace age 2-12 playground at Giuffrida Park	-	515,000	-	-	-	-
		Replace age 2-12 playground at Horton	-	-	-	-	564,652	-
		Replace age 2-12 playground at Jason Verdow	-	-	530,750	-	-	-
		Replace age 2-12 playground at Jim Jeffers	-	-	-	-	-	582,885
		Replace age 2-12 playground at Koza Park	-	-	-	-	-	582,885
		Replace age 2-12 playground at NW Softball Complex	-	-	-	-	-	582,885
		Replace age 2-12 playground at Paul Sanborn	500,000	-	-	-	-	-
		Replace age 2-12 playground at Pelican Baseball	-	-	-	-	564,652	-
		Replace age 2-12 playground at Pelican Soccer Complex	500,000	-	-	-	-	-
		Replace age 2-12 playground at Rotary Park	-	515,000	-	-	-	-
		Replace age 2-12 playground at Saratoga	-	-	-	-	564,652	-
		Replace age 2-12 playground at Starland	-	-	530,750	-	-	-
		Replace age 2-12 playground at Veterans Park	-	-	-	547,288	-	-
		Replace Cone 10 Reduction Kiln for Ceramics Program	-	-	28,026	-	-	-
		Replace Digital Glass Fusing Kiln Building 1	-	9,854	-	-	-	-
		Rotary Park - A/C unit(s) AH - 001	-	5,000	-	-	-	-
		Rotary Park - A/C unit(s) AH - 002	-	5,000	-	-	-	-
		Rotary Park - A/C unit(s) CU - 001	-	5,000	-	-	-	-
		Rotary Park - A/C unit(s) CU - 002B	-	5,000	-	-	-	-
		Wash & Chemical Mixing Station	-	200,000	-	-	-	-
		Youth Center - RTU - 001	10,000	-	-	-	-	-
		Youth Center - RTU - 002	10,000	-	-	-	-	-
		Youth Center - RTU - 003	10,000	-	-	-	-	-
		Youth Center - RTU - 004	10,000	-	-	-	-	-
		Youth Center - RTU - 005	10,000	-	-	-	-	-
		Youth Center - RTU - 006	10,000	-	-	-	-	-
		(2) BriefCam Servers (Replacement)	-	-	-	-	64,400	-
		(2) Intoxilyzers (New)	-	-	-	-	23,000	-
		(2) KeyTracer (New & Replacement)	-	-	-	-	-	54,164

Capital Equipment

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		(2) SIU Pole Cameras (replacement)	-	-	-	-	-	34,650
		(2) TruNarc Kits - Narcotics Scanner (New)	-	54,692	-	-	-	-
		(2) VIN Pole Cameras (replacement)	-	-	-	-	-	34,650
		(4) A/C Chillers (Replacement)	600,000	-	-	-	-	-
		(6) Sniper Night Vision Scopes (replacements)	-	-	-	-	-	54,300
		(6) SWAT Shields	-	-	-	-	-	49,456
		A/C Units/Handlers (Replacement)	15,000	15,000	-	-	-	-
		Air Purifying Respirators (New)	-	-	-	17,500	-	-
		AV System For Interview Rooms (Replacement)	-	-	-	-	50,600	-
		AV System for VIN Interview Rooms (Replacement)	-	19,000	-	-	-	-
		BERLA iVE Vehicle Data Recorder (New)	-	23,000	-	-	-	-
		Blood Drying Chamber in Forensics Garage (New)	-	-	-	-	8,700	-
		Boat Lift For Marine Unit (Replacement)	-	-	25,000	-	-	-
		Bucket Truck for VIN Operations (New)	-	-	-	-	-	109,900
		Concession/Event Trailer (New)	-	-	-	-	-	8,700
		Dell 86" Touchscreen Monitor for TIAC (New)	-	-	-	-	-	8,000
		Digital Forensics Server (Replacement)	-	-	11,400	-	-	-
		Digital Forensics Workstation - Cell Phones (Replacement)	-	-	17,000	-	-	-
		Digital Forensics Workstation - Computers (Replacement)	-	-	17,000	-	-	-
		Event Data Recorder (New)	-	27,500	-	-	-	-
		Evidence Freezer (Replacement)	-	7,000	-	-	-	-
		Evidence Refrigerator (Replacement)	-	7,000	-	-	-	-
		Fingerprint Machine-Booking Room (Replacement)	-	-	9,000	-	-	-
		Generator Control System (Replacement)	-	25,000	-	-	-	-
		Humidifier Chamber (Replacement)	-	10,000	-	-	-	-
		IDEMIA Azure Cloud (New)	30,000	-	-	-	-	-
		In-Car Video Cameras (Replacement)	-	-	50,000	50,000	-	-
		Laser CAM - Speed Measuring Devices (New)	-	180,000	-	-	125,000	-
		LEICA - RTC LIDAR (New)	-	94,000	-	-	-	-
		Marine Law Enforcement Boats/Motors (Replacement)	200,000	-	-	250,000	300,000	-
		Metal Detector - Lobby (Replacement)	-	-	5,700	-	-	-
		Plotter (Replacement)	-	-	-	-	6,725	-

Capital Equipment

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Public Works	Fleet Mgmt Allocation	Police K-9 (Replacement)	13,000	13,500	28,000	29,000	30,000	31,000
		Polygraph Equipment (Replacement)	10,000	-	-	-	-	-
		Polygraph Machine (Replacement)	-	-	-	15,000	-	-
		Portable/Changeable Message Board (New)	-	-	-	-	-	11,400
		Radio Console Workstation (New)	-	-	83,000	-	-	-
		SIDNE Driving Simulator & Trailer (New)	-	-	-	-	-	38,100
		Skydio Unstaffed Aerial Vehicle (New)	-	-	-	-	20,000	-
		Smart Board and Accessories (New)	-	-	-	-	8,000	-
		Sniper Optics (1) (Replacement)	15,000	-	15,000	-	15,000	-
		SRO K9 (replacement)	-	-	-	-	-	14,000
		SWAT Pole Camera (New)	-	9,500	-	-	-	-
		SWAT Rook and Multi Purpose Armored Vehicle (New)	-	-	-	-	570,000	-
		SWAT Throwbot (New)	18,500	-	-	-	-	18,500
		Tabletop ALS Light Source (Replacement)	-	-	23,000	-	-	-
		Throw Phone for CNT (Replacement)	-	-	23,000	-	-	-
		Upgrade DSC Full Lab System (Replacement)	-	-	-	-	199,564	-
		Videoray UAV (New)	-	-	-	-	35,000	-
		VitTra V-180 Firearms Training Simulator (replacement)	-	-	-	-	-	198,500
	General Fund	15000 Lift, 2007 Ariheta # 24455	-	-	-	-	70,000	-
		Coral Oaks Fuel site#19178	75,000					
		Fuel Site 2 Asset # 19171 City Hall					250,000	
		Fuel Site 3 Asset # 19172 Everest/Fleet						260,000
		Mohawk TR-25A, 4 Post Lift # 28413	-	-	-	40,000	-	-
		Replace Iron Worker Machine #16566	-	58,000	-	-	-	-
		Replace Rotary 2 Post Lift 18,000 Lb #27236	18,000	-	-	-	-	-
		Rotary Turf Lift, 7,000 Pound # 24815	-	9,000	-	-	18,000	-
		Asset 28013-Ice Maker and Bin	-	-	-	8,000	-	-
		New LiDair Drone	-	50,000	-	-	-	-
		New Smart Rod						9,000
		Replace # 27209-GPS Rover Receiver	-	-	25,000	-	-	-
		Replace # 28016 HP Design Jet T2500	-	-	10,000	-	-	-
		Replace #27210-GPS Rover Receiver	-	-	-	25,000	-	-

Capital Equipment

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
	Property Mgmt Allocation	Replace 2003 New Holland Tractor #20144	-	-	-	-	55,000	-
		Replace 2012 Total Station #1 #27213	-	-	-	-	35,000	-
		Replace Digital Level #27492						20,000
		Replace GPS Rover #30380				25,000		
		Replace GPS Rover #30381				25,000		
		Replace Mapping Drone (FY24 Purchase)					50,000	
		Replace Remote Boat #29579						10,000
		Replace Robotic Total Station #27214	52,000					
		Replace Robotic Total Station #29499				52,000		
		Replace Trailer (27784) -Sidewalks	-	-	-	-	20,000	-
		Replace Walk Behind Paint Sprayer #24346	10,000	-	-	-	-	-
		Floor Scrubber	12,000	12,000				
		Generator Load Bank New	-	-	25,000	-	-	-
		Panel Saw - Holzher Sector 1254	40,000					
		Replace #29143-Floor Scrubber	-	-	12,000	-	-	-
	Stormwater	Stick mounted GPS Locator New	-	-	15,000	-	-	-
		Tube Bender - New	-	-	-	15,000	-	-
		Wire Tracer New	-	-	15,000	-	-	-
		Autoclave Microbiology #26349	20,000	-	-	-	-	-
		Backhoe/Loader - New Pipe Crew	100,000	-	100,000	-	-	-
		Equipment Trailer - New Swale Crew	54,000	54,000	-	-	-	-
		Excavator - New Pipe Crew	100,000	-	100,000	-	-	-
		Grandall - New Swale Crew	400,000	400,000	-	-	-	-
		New 6" Trash Pump	100,000	-	-	-	-	-
		NEW Aquatic Vegetation Algae Harvesting Trailing and Conveying System	-	-	-	-	450,000	-
		NEW Caloosahatchee Salinity Nutrient Temperature Tide Sensor	-	-	-	50,000	-	-
		NEW FlowCam Algae sorter, counter and identification	-	20,000	-	-	-	-
		NEW Habitat Mapping Submersible	30,000	-	-	-	-	-
		NEW Probes Remote Sensing Monitoring	-	-	10,000	-	-	-
		NEW qPCR thermocycler	-	15,000	-	-	-	-
		NEW Rapid Microbiology Water Testing	-	-	-	-	50,000	-

Capital Equipment

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		NEW! Water Quality and Flow Remote Monitoring Outfall, Weirs & Basins Automation Systems						200,000
		Replace # 15434-Ironworker 12" Bending	-	-	35,000	-	-	-
		Replace # 27107-Trash Compactor	-	-	-	10,000	-	-
		Replace #17877-Pipe Bending Machine	-	-	8,000	-	-	-
		Replace #24452-Compressor-2007 Sullair Port	-	-	18,000	-	-	-
		Replace #27276-Handheld Surveying System	-	-	-	8,000	-	-
		Replace #28496-Bucket for Gradall	-	-	-	8,000	-	-
		Replace #287800-Bucket for Gradall	-	-	-	8,000	-	-
		Replace #29039-Envirosight Wireless Pole Camera	-	-	24,000	-	-	-
		Replace 2 Ovens for Solids B51 5.0288	-	-	-	-	50,000	-
		Replace Autoclave Nutrients #28760	-	-	-	20,000	-	-
		Replace Boat	-	150,000	-	-	-	-
		Replace Cole Palmer BOD Incubator (2) 9302-14	-	-	-	-	10,000	-
		Replace Deionized Water System #28015	-	-	-	40,000	-	-
		Replace Fluorometer #29192	-	-	20,000	-	-	-
		Replace Gradall Buckets	-	20,000	-	-	-	-
		Replace IDEXX Fecal Indicator analyzer #29043	-	15,000	-	-	-	-
		Replace Long Reach Buckets and Thumb	-	20,000	-	-	-	-
		Replace Nutrient Autoanalyzer #21202	70,000	-	-	-	-	-
		Replace Nutrient autoanalyzer #28760	-	70,000	-	-	-	-
		Replace Plate Tampers	-	40,000	-	-	-	-
		Replace Pole Camera (27700)	-	-	-	-	20,000	-
		Replace TOC Analyzer (retired #21947)	-	-	70,000	-	-	-
		Sonde	15,000	-	-	-	-	-
		Sonde with BGA sensor #29431	-	20,000	-	-	-	-
		Trash Skimmer - New Flot Crew	-	-	-	400,000	-	-
		Walk in cooler #24366	20,000	-	-	-	-	-
Utilities	Water & Sewer	(4) Trailer Mounted Portable Generators	-	-	-	320,000	400,000	500,000
		A/C Units Rpl-Bio Solids	-	10,000	-	-	20,000	-
		A/C Units Rpl-CPS	20,000	30,000	-	20,000	-	-
		A/C Units Rpl-Everest WRF	-	230,000	-	-	-	-
		A/C Units Rpl-Lift Stations	40,000	40,000	40,000	40,000	80,000	120,000
		A/C Units Rpl-SO RO	234,000	54,000	85,000	101,000	110,000	115,000

Capital Equipment

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Utilities	Water & Sewer Fund	A/C Units Rpl-Southwest WRF	10,000	-	-	-	70,000	70,000
		Air Compressor						40,000
		Asset # 21816 - Case Forklift	-	80,000	-	-		
		Asset # 22796 - Hysler Forklift	-	40,000	-	-		
		Asset # 23269 - Gorman	-	50,000	-	-		
		Asset # 28108 - Bobcat	-	68,000	-	-		
		Asset # 28277 - Bobcat E35	-	68,000	-	-		
		Backup generator/bypass pump	250,000	300,000	350,000	400,000	750,000	2,000,000
		Centrifuge Motor	30,000	-	30,000	-	35,000	40,000
		Centrifuge Motor VFD	100,000	-	100,000	100,000	-	100,000
		Chemical Pump Feed Equipment	40,000	-	40,000	-	-	40,000
		Electrical Testing Equipment	20,000	10,000	25,000	25,000	55,000	35,000
		Flow Meters for Chemical System	13,000	13,390	15,000	17,000	20,000	25,000
		GENERATORS-750KW	265,000	300,000	-	-	-	330,000
		High Pressure Pump for South RO 1 Production Trains	-	-	200,000	-	-	-
		Hydraulic Power Unit w/ Pump Head	-	-	52,872	-		
		Jack Hammer 308 CAT-UCD	29,046					
		Large Plate Compactor	7,500	-	12,360	-		
		LIFT STATION CONTROL PANELS	100,000	100,000	100,000	100,000	100,000	500,000
		Low Boy Trailer		130,000				
		Medium Excavator-UCD	128,750					
		Motor Starters	75,000	75,000	75,000	75,000	75,000	75,000
		Neptune Collectors (2)	140,000	-	-	-		
		New Air Compressor	-	15,000	-	-	20,000	
		New CPS Chlorine Feed Pumps	-	10,000	14,000	14,000	20,000	30,000
		New Water Quality Instrumentation	-	20,000	-	20,000		30,000
		NRO-13 PLC Replace & Program	-	-	-	-	600,000	
		Plant Transmitter for Chlorine Analyzer	-	7,638	-	-	8,000	-
		Refresh IT Equipm	-	-	-	125,000	400,000	
		REHAB Adams Strainers all CPS	-	-	45,000	-	50,000	50,000
		Replace Bar Screen Equipment	-	-	-	35,000		100,000
		Replace Blower/ Motor	25,000	-	-	-	250,000	250,000
		Replace Chlorine Analyzers	10,000	-	10,000	10,000	20,000	20,000
		Replace 1 Spectrophotometer	-	19,570	-	-	24,000	-
		Replace 3 - 4,000 gal Bleach Bulk Tanks	60,000	61,800	-	-	-	-
		Replace 4 Degasifier Blowers in Plant 2	50,000	51,500	-	-	-	-
		Replace 6" Ball Valve (1/yr)	11,500	11,845	12,000	14,000	16,000	20,000
		Replace Aeration Blower / Motor	-	50,000	-	50,000	-	60,000
		Replace Ball Valves	-	-	24,000	-	30,000	-
		Replace Bleach Tanks	79,000	-	60,000	50,000	30,000	75,000

Capital Equipment

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Replace Bleach Tanks (5 Double Wall Tanks) (CPS)	27,000	75,000	32,000	80,000	35,000	40,000
		Replace Chemical Feed Equipment	-	20,000	-	20,000	-	60,000
		Replace Chemical Feed Pumps Equipment	25,000	-	30,000	-	30,000	60,000
		Replace Chemical Pumps 3/yr	48,000	49,440	50,000	52,000	58,000	65,000
		Replace Composite Sampler	10,000	11,000	10,000	12,000	15,000	30,000
		Replace Conveyor Belt Equipment	-	-	-	25,000	30,000	30,000
		Replace Flow Meters	13,000	-	15,000	-	20,000	25,000
		Replace Grinder Pumps	-	15,000	-	15,000	-	20,000
		Replace Grit Equipment	50,000	-	50,000	-	60,000	-
		Replace Grit Pump Equipment	83,000	-	50,000	-	50,000	100,000
		Replace High Service Pump	-	-	-	-	200,000	-
		Replace Instrumentation Meters - Everest	-	26,000	-	-	30,000	60,000
		Replace Instrumentation Meters - Southwest	20,000	-	50,000	50,000	50,000	100,000
		Replace magnetic Flowmeters (multiple sizes)	40,000	41,200	42,000	44,000	50,000	65,000
		Replace Odor Control Equipment	15,000	15,000	15,000	15,000	15,000	30,000
		Replace Odor Control Recirculating Pump Equipment	20,000	-	40,000	-	40,000	60,000
		Replace Overhead Door & Opener	20,000	-	-	60,000	-	70,000
		Replace Pump/Motor and Installation in Plant 2	100,000	103,000	-	-	130,000	-
		Replace Pumps/Motors	50,000	50,000	-	-	100,000	350,000
		Replace Reuse Pump / Motor	-	150,000	-	150,000	-	200,000
		Replace Service Water Motor /Pump	-	35,000	-	35,000	-	50,000
		Replace Silent Check Valve	43,000	44,290	45,000	-	58,000	60,000
		Replace Submersible Pumps	20,000	-	20,000	-	30,000	30,000
		Replace SwitchGear	350,000	175,000	350,000	175,000	-	200,000
		REPLACE SWITCHGEAR/POWER PANEL	50,000	50,000	50,000	50,000	50,000	150,000
		Replace Switchgears	50,000	50,000	-	50,000	75,000	75,000
		Replace Transfer Pump & Motor	100,000	-	150,000	-	200,000	-
		Replace Ultrasonic Flowmeters (multiple sizes)	45,000	46,350	47,000	48,000	52,000	65,000
		Replace UPS & Batteries	-	-	40,000	-	-	60,000
		Replace Valve /Actuator Motor & Controller	-	50,000	-	50,000	-	100,000
		Replace Valves/ Actuator Motor COMBINE LINE	55,000	40,000	60,000	60,000	60,000	100,000
		Replace VFD	60,000	60,000	60,000	60,000	60,000	60,000
		Replace VFD's	50,000	50,000	50,000	50,000	50,000	75,000
		Replace VFD's (CPS)	25,000	25,000	25,000	25,000	25,000	35,000
		Replace VFD's Plant 1 & 2 Prod. Train (2/yr)	34,000	35,020	36,000	38,000	50,000	65,000
		Replace Well Motors 50 HP w/ motor leads (approx 5/yr)	119,000	122,570	124,000	128,000	145,000	165,000

Capital Equipment

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Replace Well Pumps and Accessories (3/yr)	40,000	41,200	42,000	43,000	48,000	55,000
		Replace Well Pumps and Accessories(2/yr)	40,000	41,200	42,000	43,000	48,000	60,000
		Replacement Air Compressor & Dryer	-	51,250	-	51,250		65,000
		Replacement Components for Multiple VFD's	35,000	36,050	37,000	38,000	60,000	75,000
		Replacement Floating Mixer	15,000	-	20,000	-	25,000	30,000
		Replacement Floating Mixer Motor	25,000	-	-	30,000		30,000
		Replacement LIFT STATIONS Pumps	500,000	550,000	900,000	1,100,000	1,500,000	1,900,000
		Replacement Mix Liquor Return pump	30,000	-	35,000	-	40,000	40,000
		Replacement of Overhead Door & Opener	-	10,000	-	-	20,000	20,000
		Replacement Pump/Motor-COMBINE LINES	125,000	70,000	125,000	70,000	125,000	150,000
		Replacement R.A.S. Pumps (Pumps & Motors)	60,000	-	60,000	-	60,000	
		Replacement R.A.S. Pumps Equipment	-	51,250	-	51,250		60,000
		Replacement W.A.S. Pumps Equipment	35,000	-	40,000	-	45,000	50,000
		Replacement W.A.S. Pumps/ Motors	30,000	-	35,000	-	40,000	
		Replacement WAS Transfer Pumps/Motors	-	-	50,000	-	50,000	
		SCADA Equipment	30,000	30,000	30,000	30,000	30,000	30,000
		Scada Replacement Parts	25,000	25,000	30,000	30,000	50,000	100,000
		Scada Server/ Plc Hardware Components	100,000	50,000	50,000	50,000	75,000	50,000
		Security & Cctv	10,000	-	15,000	-	15,000	
		Security & Cctv	10,000	-	15,000	-	20,000	25,000
		Sludge Feed Pump	60,000	-	-	-	30,000	30,000
		Sludge Grinder Pumps	-	-	-	40,000	-	-
		Spare/Replacement Electrical Circuit Breakers	135,000	80,000	135,000	80,000	185,000	250,000
		Underground Piercing/Boring Pneumatic Grundomat	-	-	-	-	17,000	
		UPS for SW Pine Island Tank						40,000
		Vertical Sump Pump	-	-	-	100,000	-	-
		Waste Sludge Mixer						30,000
		Wellfield VFD's 50 HP	69,000	71,070	73,000	77,000	94,000	117,000
Grand Total			\$ 11,655,996	\$ 10,410,250	\$ 9,812,251	\$ 13,271,141	\$ 14,874,065	\$15,913,174

Facilities Maintenance

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Government Services	General Fund	Charter School Maintenance	\$ 952,625	\$ 955,875	\$ 953,375	\$ 950,625	\$ 947,675	\$ 1,500,000
		City Hall Roof Replacement	850,000	-	-	-	-	-
ITS	General Fund	Business Application new modules software	100,000	100,000	100,000	100,000	150,000	150,000
		Business Application upgrades- Various Software	100,000	100,000	100,000	100,000	200,000	200,000
		Business Application-Variou Software	200,000	200,000	200,000	200,000	300,000	300,000
		Cable Infrastructure/Fiber/ Light Control etc.	400,000	400,000	600,000	600,000	600,000	600,000
Parks and Recreation	General Fund	Connectivity And Hardware Infrastructure	100,000	100,000	100,000	100,000	150,000	150,000
		Alternative Firing Courtyard Renovations behind Building 1	-	400,000	-	-	-	-
		Building 1 Ceilings to include Sculpture Studio Ceiling and Atrium Closet to be refinished and repainted	-	-	-	40,000	-	-
		Caloosa deferred maintenance	-	-	750,000	-	-	-
		Cape Coral Sports Complex deferred maintenance	750,000	-	-	-	-	-
		Cape Coral Sports Complex Soccer Field Renovation Field 3	-	-	180,000	-	-	-
		Cape Coral Sports Complex Soccer Field Renovation Field 5	-	-	-	180,000	-	-
		Clubhouse bathroom renovation	-	65,000	-	-	-	-
		Dividers, Fans, Furniture, Lighting, & Mats Enclosed Canopy	-	-	950,000	-	-	-
		Exterior Enclosure Doors LKC	45,500	-	-	-	-	-
		Exterior Enclosure Walls LKC	68,000	-	-	-	-	-
		Exterior Finishes/Patio LKC	-	-	-	38,000	-	-
		Exterior Windows LKC	50,000	-	-	-	-	-
		Four Freedoms Exterior Doors	-	-	-	-	24,697	-
		Four Freedoms HVAC -Distribution Systems (duct work)	29,585	-	-	-	-	-
		Four Freedoms Interior Finishes- Floor Epoxy	-	28,922	-	-	-	-
		Four Freedoms Site development- replace fencing & gates	-	-	-	10,472	-	-
		Four Freedoms-replace Electrical and wiring	-	-	-	-	-	46,977
		Four Freedoms-replace plumbing fixtures in bathroom (ADA compliance)	-	44,327	-	-	-	-
		Four Freedoms-replace sanitary waste system in bathroom	-	44,327	-	-	-	-
		Four Mile Cove boardwalk design	300,000	-	-	-	-	-

Facilities Maintenance

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Public Works		Interior Finishes Floor LKC	-	199,000	-	-	-	-
		Jim Jeffers deferred maintenance	750,000	-	-	-	-	-
		Koza deferred maintenance	-	750,000	-	-	-	-
		Leveling & Grassing of Tees	-	-	100,000	100,000	100,000	-
		Parking Lot and walking path repairs for Rotary	110,000	-	-	-	-	-
		Pelican Baseball deferred maintenance	-	-	750,000	-	-	-
		Pelican Soccer Complex Renovation Field 3 & 4	-	-	350,000	-	-	-
		Pelican Soccer deferred maintenance	750,000	-	-	-	-	-
		Renovate Rotary building kitchen	50,000	-	-	-	-	-
		Replace Exterior Siding from Dutch Lap Vinyl to Stucco Building 1	-	-	-	-	20,000	-
		Restroom Renovations to include Domestic Water Distribution, Sanitary Waste and Plumbing Fixtures for Building 1	90,000	-	-	-	-	-
		Restroom Renovations to include Domestic Water Distribution, Sanitary Waste and Plumbing Fixtures for Building 2	90,000	-	-	-	-	-
		Rotary Glover Bight boardwalk design	200,000	-	-	-	-	-
		Strausser/BMX deferred maintenance	-	750,000	-	-	-	-
		Verdow deferred maintenance	-	750,000	-	-	-	-
		Youth Center Men's Restroom Renovation	180,000	-	-	-	-	-
	5 Cent Gas Tax	ADA Upgrades as part of rd. resurfacing	200,000	200,000	200,000	200,000	200,000	300,000
		Local Road Resurfacing	2,557,838	2,557,838	1,715,315	1,362,162	1,009,009	706,306
		Major Road Resurfacing	2,512,162	2,512,162	1,684,685	1,337,838	990,991	693,694
		Median Curbing	400,000	400,000	400,000	400,000	400,000	400,000
	6 Cent Gas Tax	Alley Resurfacing	520,000	520,000	520,000	520,000	520,000	520,000
		Local Road Resurfacing	3,091,722	3,091,722	3,091,722	2,095,311	2,163,636	2,220,574
		Major Road Resurfacing	2,338,278	2,338,278	2,338,278	1,584,689	1,636,364	1,679,426
		Pavement Preservation	500,000	500,000	500,000	500,000	500,000	500,000
	General Fund	Spot Paving	500,000	500,000	500,000	500,000	500,000	500,000
		Bridge Rehabilitation	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
		Community Beautification / Median Landscape/Annual Refurbishment	300,000	300,000	300,000	300,000	300,000	309,000
	Stormwater	Road Resurfacing GF	-	575,000	2,848,750	5,932,688	7,178,322	8,377,238
		Aquatic Vegetation Harvesting South Spreader Improvement	1,020,000	1,040,000	1,061,208	1,082,432	1,104,081	1,137,200
		Contracted Dry Swales Regrading	-	-	-	-	500,000	515,000

Facilities Maintenance

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Utilities	Water & Sewer	Drainpipe and catch basin replacement	1,636,835	1,669,571	1,702,963	1,737,022	1,776,216	1,854,000
		Environmental Projects Maintenance	100,000	100,000	100,000	100,000	100,000	515,000
		Flood Prevention/Roadway Drainage	494,400	2,563,669	514,558	2,666,217	2,719,541	2,801,127
		Water Quality Management2	500,000	500,000	500,000	500,000	500,000	515,000
		Manhole Rehab	600,000	600,000	600,000	600,000	600,000	600,000
		Road Resurfacing	500,000	500,000	500,000	500,000	108,243	-
		Testing at Water Rec Facilities	250,000	250,000	250,000	250,000	250,000	250,000
		UCD-5 Manhole Rehab	-	-	-	-	-	-
		Water Rec Lift Station Rehab	3,750,000	2,000,000	2,000,000	2,000,000	-	-
		Water Rec Odor Control Rehab	100,000	100,000	125,000	125,000	-	-
Grand Total			\$ 30,036,945	\$ 29,705,691	\$ 28,585,854	\$ 28,712,456	\$ 27,548,775	\$29,340,542

Land Acquisition

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Parks and Recreation	General Fund	Parks & Recreation land acquisition	\$ 5,394,781	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Stormwater	Land Acquisition for Boat Ramps - Environmental	100,000	100,000	100,000	100,000	100,000	100,000
	Stormwater	Land Acquisition	1,004,357					
Utilities	Water & Sewer	Easements	200,000	-	-	-	-	-
		Utilities Land Purchase (ADM-24)	500,000	500,000	500,000	500,000	500,000	500,000
Grand Total			\$ 7,199,138	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
City Clerk	General Fund	Asset #28852 TRANSIT CONNECT	\$ -	\$ -	\$ -	\$ -	55,620	\$ -
City Manager	General Fund	Asset # 29009 - Ford Explorer	-	-	-	-	50,150	-
Development Services	Building Code	Asset # 28474 - Ford F150	41,000	-	-	-	-	-
		Asset # 28483 - Ford F150	-	-	-	44,802	-	-
		Asset # 28484 - Ford F150	-	-	-	44,802	-	-
		Asset # 28485 - Ford F150	-	-	43,260	-	-	-
		Asset # 28488 - Ford F150	-	-	-	44,802	-	-
		Asset # 28489 - Ford F150	-	-	-	44,802	-	-
		Asset # 28490 - Ford F150	41,000	-	-	-	-	-
		Asset # 28491 - Ford F150	-	-	43,260	-	-	-
		Asset # 28492 - Ford F150	-	-	-	44,802	-	-
		Asset # 28508 - Ford F150	-	42,000	-	-	-	-
		Asset # 28509 - Ford F150	-	42,000	-	-	-	-
		Asset # 28510 - Ford F150	-	42,000	-	-	-	-
		Asset # 28857 - Ford F150	-	-	-	-	-	47,762
		Asset # 28885 - Ford F150	-	-	-	-	-	47,762
		Asset # 28894- Ford F150	-	-	-	-	-	47,762
		Asset # 29204- Ford F150	-	-	-	-	-	47,762
		Asset #28482 F150	-	-	-	-	46,146	-
		Asset #28857 F150	-	-	-	44,802	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
	General Fund	Asset #28877 F150	-	-	-	-	46,146	-
		Asset #28878 F150	-	-	43,260	-	-	-
		Asset #29083 F150	-	-	-	-	46,146	-
		Asset #29084 F150	-	-	-	-	46,146	-
		Asset #29085 F150	-	-	-	-	46,146	-
		Asset # 27957 - Ford F150	41,000	-	-	-	-	-
		Asset # 27958 - Ford F150	-	42,000	-	-	-	-
		Asset # 28040 - Ford Explorer	-	42,000	-	-	-	-
		Asset # 28045 - Ford F150	-	-	43,260	-	-	-
		Asset # 28068 - Ford F150	-	-	43,260	-	-	-
		Asset # 28087 - Ford F150	-	-	-	44,802	-	-
		Asset # 28088 - Ford F150	-	-	-	44,802	-	-
		Asset # 28335 - Ford F150	41,000	-	-	-	-	-
		Asset # 28336 - Ford F150	-	-	-	44,802	-	-
		Asset # 28337 - Ford F150	-	-	43,260	-	-	-
		Asset # 28338 - Ford F150	-	-	-	44,802	-	-
		Asset #28756 F150	-	-	-	-	46,146	-
		Asset #28836 F150	-	-	-	-	46,146	-
		Asset #28837 F150	-	-	-	-	-	47,762
		Asset #28892 F150	-	-	-	-	-	47,762
		Asset #28893 F150	-	-	-	-	46,146	-
		Asset #28969 F150	-	-	-	-	-	47,762
		Asset #28981 F150	-	-	-	-	-	47,762
		Asset #28982 F150	-	-	-	-	-	47,762
		Asset #28983 F150	-	-	-	-	46,146	47,762
Emergency Management & Resilience	All Hazards	Asset # 16640 - Custom Engineering	-	-	240,000	-	-	-
		Asset # 29088- Ford F150	-	-	-	75,000	-	-
Finance Fire	Risk Management	Asset # 27977 - Ford Explorer	-	-	42,000	-	-	-
	Fire Impact Fee	Fire Rescue for 4 positions	389,500	389,500	-	-	-	-
	Fire Operations	Asset # 22049 -E-one Typhoon Engine	-	-	-	2,200,000	-	-
		Asset # 23147 - E-One Typhoon Ladder #5	1,943,333	-	-	-	-	-
		Asset # 24175 - Wells Cargo EW1624 Trailer	-	-	-	20,000	-	-
		Asset # 24519 - International Dash	-	-	1,190,000	-	-	-
		Asset # 27143 - Sutphen Engine	1,203,317	-	-	-	-	-
		Asset # 27647 - Sutphen Engine	-	1,150,000	-	-	-	-
		Asset # 27907 - Sutphen Engine	-	-	1,190,000	-	-	-
		Asset # 27908 - Sutphen Engine	-	-	1,190,000	-	-	-
		Asset # 28110 - Sutphen Shield Series	-	1,150,000	-	-	-	-
		Asset # 28313 - Chevy Tahoe	-	80,000	-	-	-	-
		Asset # 28369 - Ford F550	-	-	-	320,000	-	-
		Asset # 28382 - Ford F150 *x4	-	71,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Asset # 28394 - Polaris Ranger	-	-	25,000	-	-	-
		Asset # 28687 - Ford F150	-	-	72,100	-	-	-
		Asset # 28698 - Ford F150	-	-	72,100	-	-	-
		Asset # 28724 - Ford F150	-	-	-	74,263	-	-
		Asset # 28741 - Ford F150	-	71,000	-	-	-	-
		Asset # 28845 - Ford F150	-	-	72,100	-	-	-
		Asset # 28967 - Ford F550 Rescue 2	-	290,000	-	-	-	-
		Asset # 28968 - Ford F550 Rescue 3	-	290,000	-	-	-	-
		Asset #24469 2628HDH TRAILER	-	-	-	-	-	-
		Asset #27953 Monarch Engine	-	-	-	1,220,000	-	-
		Asset #27954 SL75 Ladder 1 - 75 ft	-	-	-	-	2,270,000	-
		Asset #28109 Monarch Engine	-	-	-	-	1,250,000	-
		Asset #28383 F150	-	-	-	74,263	-	-
		Asset #28487 F250	-	-	-	-	76,500	-
		Asset #28699 F150	-	-	-	-	76,500	-
		Asset #28813 F150	-	-	72,100	-	-	-
		Asset #28826 F550 Brush 3	-	-	-	-	320,000	-
		Asset #28864 F150	-	-	-	74,263	-	-
		Asset #28876 F550 Brush 7	-	-	-	-	320,000	-
		Asset #29078 F150	-	-	-	74,263	-	-
		Asset #29079 F150	-	-	-	-	76,500	-
		Future Position Vehicles	97,935	-	-	-	-	-
	Fire Operations	Asset # 28616 - Sutphen Engine	-	-	-	-	-	1,290,000
		Asset # 28652 - Ford F550	-	-	-	-	-	340,000
		Asset # 28799 -Tahoe	-	-	-	-	-	78,000
		Asset # 28800 - Ford F550	-	-	-	-	-	340,000
		Asset # 28882 - Ford F550	-	-	-	-	-	90,000
		Asset # 29046 - Ford F550	-	-	-	-	-	90,000
		Asset # 29381 - Ford F250	-	-	-	-	-	90,000
		Asset #27954 SUTPHEN SPH100	-	-	-	-	-	2,350,000
		Asset #28707 F150	-	-	-	-	-	78,000
		Asset #28740 F150	-	-	-	-	-	78,000
		Asset #29076 Cynergy Trailer	-	-	-	-	-	25,000
		Asset #29077 F150	-	-	-	-	-	78,000
		Asset #29081 F150	-	-	-	-	-	78,000
		Asset #29451 SUTPHEN SPH100	-	-	-	-	-	2,350,000
	General Fund	Asset # 28400 - Ford Transit	-	-	-	54,000	-	-
		Asset # 29048 - Ford Transit	-	-	-	-	-	58,000
Parks and Recreation	General Fund	Asset # 18910 - Ford F150	50,000	-	-	-	-	-
		Asset # 21152 -Turk Sweeper	-	22,000	-	-	-	-
		Asset # 21212 - Stage	500,000	-	-	-	-	-
		Asset # 21452 - International Dump Truck	130,000	-	-	-	-	-
		Asset # 23093 - VERMEER CHIPPER	-	65,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Asset # 23342 - Magnum MMG125	-	125,000	-	-	-	-
		Asset # 23546 -International Dump Truck	-	130,000	-	-	-	-
		Asset # 23851 - Century TSP180 MOBILE BLEACHERS	60,000	-	-	-	-	-
		Asset # 23852 - Century TSP180 MOBILE BLEACHERS	60,000	-	-	-	-	-
		Asset # 24087 - Astec Trencher	-	-	-	62,000	-	-
		Asset # 26452 - JOHN DEERE LOADER 4520 #26451 Attach	-	55,000	-	-	-	-
		Asset # 26509- Tru Turf F548-11D	-	-	28,000	-	-	-
		Asset # 27897 - Toro 3280- D	-	-	42,000	-	-	-
		Asset # 27903 - Toro 4500-D	-	-	100,531	-	-	-
		Asset # 27909 Toro 3280-D	-	-	42,000	-	-	-
		Asset # 27938 - John Deere 4052R	-	-	52,000	-	-	-
		Asset # 27948 - TORO SANDPRO 3040	-	41,000	-	-	-	-
		Asset # 27951 - Toro SANDPRO 3040	-	41,000	-	-	-	-
		Asset # 27952 - Toro Sandpro	-	-	41,500	-	-	-
		Asset # 27981 - Toro Multi Pro 1750	-	43,000	-	-	-	-
		Asset # 28005 -Toro 4500-D	-	-	100,000	-	-	-
		Asset # 28007 - Ford F250	-	-	49,173	-	-	-
		Asset # 28008 - Felling FT-12-IT-I Trailer	15,000	-	-	-	-	-
		Asset # 28009 - Felling FT-12-IT-I Trailer	-	18,000	-	-	-	-
		Asset # 28010 - Felling FT-12-IT-I Trailer	-	-	15,000	-	-	-
		Asset # 28018 - TORO DEBRIS BLOWER	-	11,000	-	-	-	-
		Asset # 28032 Toro 5510-D	-	90,000	-	-	-	-
		Asset # 28044 - Ford F 250	-	-	-	50,648	-	-
		Asset # 28066- Ford F150	-	-	-	-	-	47,000
		Asset # 28080 - Ford F250	-	-	49,173	-	-	-
		Asset # 28220 - Ford Escape	-	-	-	35,000	-	-
		Asset # 28221 - Ford Escape	-	-	-	-	-	50,000
		Asset # 28270 - Toro Workman	-	-	22,000	-	-	-
		Asset # 28303 - Ford F150	-	-	-	-	-	47,000
		Asset # 28306 - Toro 3280-D	-	-	-	-	-	50,000
		Asset # 28340 - Wacker RD12	-	-	20,000	-	-	-
		Asset # 28341 -Toro 4300-D	-	-	-	-	-	85,000
		Asset # 28361 - Ford F550	-	-	-	-	-	145,000
		Asset # 28375 - Felling Trailer	-	-	-	-	-	15,000
		Asset # 28376 - RYAN SOD CUTTER	9,000	-	-	-	-	-
		Asset # 28390 Toro Workman	-	-	18,000	-	-	-
		Asset # 28392 - Ford F150	-	-	-	-	-	47,000
		Asset # 28446-JD 5075E	-	-	-	-	-	85,000
		Asset # 28449 - Ford F150	-	-	-	-	-	47,000

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Police	General Fund	Asset # 28497 - Club Car XRT950	-	-	15,000	-	-	-
		Asset # 28501- Ford E450	-	-	-	125,000	-	-
		Asset # 28506- Ford F150	-	-	-	-	-	47,000
		Asset # 28507 Trail King	-	-	-	-	-	20,000
		Asset # 28579 - Ford Transit	60,000	-	-	-	-	-
		Asset # 28762 Pothole M2-106	-	-	-	-	-	400,000
		Asset # 28803 - Toro Greenspro	-	-	23,000	-	-	-
		Asset # 28866 - Ford F 250	-	-	-	-	-	55,000
		Asset # 28906 - Toro 3150Q	-	-	-	65,000	-	-
		Asset # 28955 - Ford F150	50,000	-	-	-	-	-
		Asset # 29158 - Barber 400HD Beach Rake	70,000	-	-	-	-	-
		Asset # 29233- Ford E450	-	-	-	-	-	145,000
		Asset # 29284 F350	-	-	-	-	-	70,000
		Asset # 9746 - Hudson Trailer	-	-	-	10,000	-	-
		Asset # NC505 - TORO WORKMAN MD	-	-	-	20,000	-	-
		Asset #27895 Workman MD	-	-	-	-	20,000	-
		Asset #27896 Workman MD	-	20,000	-	-	-	-
		Asset #27982 F250	-	-	-	-	52,161	-
		Asset #28033 Carryall 700	-	20,000	-	-	-	-
		Asset #28043 F250	-	-	-	-	52,161	-
		Asset #28048 Escape	-	-	-	-	45,000	-
		Asset #28106 F550	-	-	-	-	-	80,000
		Asset #28227 SANDPRO 3040	-	-	-	-	-	47,000
		Asset #28228 SANDPRO 3040	-	-	-	-	-	47,000
		Asset #28229 SANDPRO 3040	-	-	-	-	-	47,000
		Asset #28271 Carryall 700	-	-	-	-	18,500	-
		Asset #28307 7200	-	-	-	-	30,000	-
		Asset #28308 4500-D	-	-	-	-	106,653	-
		Asset #28360 F550	-	-	-	-	140,000	-
		Asset #28391 Workman GTX	-	18,000	-	-	-	-
		Asset #28421 F250	-	47,741	-	-	-	-
		Asset #28501 E450	-	-	-	-	60,000	-
		Asset #28577 4500-D	-	-	-	-	106,653	-
		Asset #28578 4500-D	-	95,000	-	-	-	-
		Asset #28590 7200	-	-	-	-	-	40,000
		Asset #28602 Transit 250	-	-	-	-	52,167	-
		Asset #28823 SANDPRO 3040	-	-	-	-	42,000	-
		Asset #28901 4500 D.	-	-	-	-	106,653	-
		Asset #29225 CARRYALL 700	20,000	-	-	-	-	-
		Asset # 22044 - Boatmaster 2426-TH	-	-	12,000	-	-	-
		Asset # 22581 - Freightliner M2-106	-	1,500,000	-	-	-	-
		Asset # 23522 - Boatmaster AC-23-T	-	-	-	15,000	-	-
		Asset # 27277 - Lenco Bearcat	-	-	-	424,360	-	-
		Asset # 27788 - Ford F150	78,500	-	-	-	-	-
		Asset # 27789 - Ford F-150	-	80,500	-	-	-	-
		Asset # 27790 - Ford F150	78,500	-	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Asset # 27854 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 27899 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 27900 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 27901 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 27902 - Ford Taurus	-	-	-	85,000	-	-
		Asset # 27905 - Ford Taurus	-	80,500	-	-	-	-
		Asset # 28082 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28085 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28089 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28090 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28091 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28092 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28094 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28095 - Chevrolet Silverado 2500	-	80,500	-	-	-	-
		Asset # 28142 - Ford Taurus	78,500	-	-	-	-	-
		Asset # 28149 - Ford Taurus	-	80,500	-	-	-	-
		Asset # 28151 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28152 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28157 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28158 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28160 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28163 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28164 - Ford Taurus	-	80,500	-	-	-	-
		Asset # 28165 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28167 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28174 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28186 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28246 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28247 - Ford F150	-	-	83,000	-	-	-
		Asset # 28264 - Ford F150	-	-	-	85,000	-	-
		Asset # 28265 - Ford F150	-	-	-	85,000	-	-
		Asset # 28302 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28317 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28318 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28319 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28320 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 28328 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28329 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28330 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28331 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 28332 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 28333 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 28334 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 28342 - Ford Taurus	-	80,500	-	-	-	-
		Asset # 28343 - Ford Taurus	78,500	-	-	-	-	-
		Asset # 28344 - Ford Taurus	-	80,500	-	-	-	-
		Asset # 28346 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 28386 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28401 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28402 - Ford Explorer	78,500	-	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Asset # 28425 - Kustom Signals Msg Board	-	-	12,000	-	-	-
		Asset # 28452 - Ford Explorer	-	80,500	-	-	-	-
		Asset # 28454 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28455 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28467 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28479 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28480 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28500 - Magic Tilt ALSK 1928 Trailer	-	-	-	10,000	-	-
		Asset # 28593 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28594 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28595 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28604 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28605 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28607 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28608 - Ford Explorer	78,500	-	-	-	-	-
		Asset # 28609 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28610 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28615 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28625 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28628 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28639 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28642 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28653 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28683 - Ford Fusion	-	-	-	85,000	-	-
		Asset # 28686 - Ford Fusion	-	80,500	-	-	-	-
		Asset # 28703 - Ford Taurus	-	-	-	85,000	-	-
		Asset # 28704 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 28705 - Ford Taurus	-	-	83,000	-	-	-
		Asset # 28715 - Ford Taurus	-	-	-	85,000	-	-
		Asset # 28739 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28808 - Chevy Tahoe	78,500	-	-	85,000	-	-
		Asset # 28814 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28858 - Ford Taurus	-	-	-	85,000	-	-
		Asset # 28872 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28873 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28874 - Ford Explorer	-	-	83,000	-	-	-
		Asset # 28880 - Ford F150	-	-	-	85,000	-	-
		Asset # 28954 - Ford Fusion	-	-	-	85,000	-	-
		Asset # 28961 - Ford Fusion	-	-	-	85,000	-	-
		Asset # 28989 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 28991 - Ford Taurus	-	-	-	85,000	-	-
		Asset # 28997 Ford Taurus	-	-	-	85,000	-	-
		Asset # 29016 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 29017 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 29020 - Ford Explorer	-	-	-	85,000	-	-
		Asset # 29298 - Ford Fusion	-	-	-	85,000	-	-
		Asset #19397 Magnum	-	-	-	-	-	15,000
		Asset #27766 Grand Caravan	-	-	-	-	60,000	-
		Asset #28215 STALKER M10108	-	-	-	-	-	25,000

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Asset #28493 Explorer	-	-	-	-	88,000	-
		Asset #28693 Fusion	-	-	-	-	88,000	-
		Asset #28713 Taurus	-	-	-	-	88,000	-
		Asset #28714 Taurus	-	-	-	-	88,000	-
		Asset #28988 Explorer	-	-	-	-	88,000	-
		Asset #28990 Taurus	-	-	-	-	88,000	-
		Asset #29001 Taurus	-	-	-	-	88,000	-
		Asset #29018 Explorer	-	-	-	-	88,000	-
		Asset #29019 Explorer	-	-	-	-	88,000	-
		Asset #29029 F150	-	-	-	-	88,000	-
		Asset #29030 F150	-	-	-	-	88,000	-
		Asset #29032 F150	-	-	-	-	88,000	-
		Asset #29033 F150	-	-	-	-	88,000	-
		Asset #29034 F150	-	-	-	-	88,000	-
		Asset #29037 Explorer	-	-	-	-	88,000	-
		Asset #29066 Explorer	-	-	-	-	88,000	-
		Asset #29067 Explorer	-	-	-	-	88,000	-
		Asset #29068 Explorer	-	-	-	-	88,000	-
		Asset #29069 Explorer	-	-	-	-	88,000	-
		Asset #29070 Explorer	-	-	-	-	88,000	-
		Asset #29071 Explorer	-	-	-	-	88,000	-
		Asset #29072 Explorer	-	-	-	-	88,000	-
		Asset #29074 Explorer	-	-	-	-	88,000	-
		Asset #29112 Explorer	-	-	-	-	88,000	-
		Asset #29116 Fusion	-	-	-	-	88,000	-
		Asset #29117 Fusion	-	-	-	-	88,000	-
		Asset #29160 Explorer	-	-	-	-	-	90,000
		Asset #29161 Explorer	-	-	-	-	-	90,000
		Asset #29162 Explorer	-	-	-	-	-	90,000
		Asset #29179 F150	-	-	-	-	-	90,000
		Asset #29201 Explorer	-	-	-	-	88,000	-
		Asset #29202 Explorer	-	-	-	-	-	90,000
		Asset #29208 Explorer	-	-	-	-	88,000	-
		Asset #29209 Explorer	-	-	-	-	-	90,000
		Asset #29227 Taurus	-	-	-	-	-	90,000
		Asset #29228 Taurus	-	-	-	-	88,000	-
		Asset #29229 Taurus	-	-	-	-	-	90,000
		Asset #29230 Taurus	-	-	-	-	-	90,000
		Asset #29231 Taurus	-	-	-	-	-	90,000
		Asset #29240 F150	-	-	-	-	88,000	-
		Asset #29260 Explorer	-	-	-	-	-	90,000
		Asset #29285 Tahoe	-	-	-	-	-	90,000
		Asset #29297 Fusion	-	-	-	-	-	90,000
		Asset #29358 F250	-	-	-	-	-	90,000
		Asset #29359 F250	-	-	-	-	-	90,000
		Asset #29360 F250	-	-	-	-	-	90,000
		Asset #29361 F250	-	-	-	-	-	90,000
		Asset #29363 F250	-	-	-	-	-	90,000
		Asset #29380 F250	-	-	-	-	-	90,000
		Asset #29468 F350	-	-	-	-	-	90,000

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Public Works		Asset #29586 Explorer	-	-	-	-	-	90,000
		Asset #29592 Explorer	-	-	-	-	-	90,000
		Asset #29598 Explorer	-	-	-	-	-	90,000
		Asset #29609 Explorer	-	-	-	-	-	90,000
		Asset #29743 Explorer	-	-	-	-	-	90,000
		Asset #29744 Explorer	-	-	-	-	-	90,000
		Asset #29745 Explorer	-	-	-	-	-	90,000
		Asset #29746 Explorer	-	-	-	-	-	90,000
		Asset #29747 Explorer	-	-	-	-	-	90,000
		Asset #29748 Explorer	-	-	-	-	-	90,000
		Asset #29857 Explorer	-	-	-	-	-	90,000
		Asset # 28453 - Ford Explorer	-	-	83,000	-	-	-
	Impact Fee	Future Position Vehicles	533,730	-	-	-	-	-
	Capital Improv Allocation	Asset # 27508 - Ford Explorer	42,436	-	-	-	-	-
		Asset # 27706 - Ford Explorer	42,436	-	-	-	-	-
		Asset # 28070 - FORD ESCAPE	42,436	-	-	-	-	-
		Asset # 28494 - Ford F150	-	52,000	-	-	-	-
		Asset # 28495 - Ford Explorer	-	-	-	48,690	-	-
		Asset # 28827 - Ford F150	-	-	55,360	-	-	-
		Asset # 28865 - Ford Explorer	-	-	45,000	-	-	-
	Facilities Mgmt Allocation	Asset # 28727- TRANSIT 250	-	-	-	-	-	70,000
		Asset #28728 TRANSIT 250	-	-	-	-	-	70,000
		Asset #28729 TRANSIT 250	-	-	-	-	-	70,000
		Asset #28730 TRANSIT 250	-	-	-	-	-	70,000
		Asset #28731 TRANSIT 250	-	-	-	-	-	70,000
		Asset #28844 TRANSIT 250	-	-	-	-	-	70,000
	Fleet Mgmt Allocation	Asset # 19265 - FORD F-550	-	106,000	-	-	-	-
		Asset # 27803- Ford Explorer	-	-	44,000	-	-	-
		Asset # 28268 - Club Car Carryall 300	-	-	-	15,000	-	-
		Asset # 28420 - Ford Taurus	-	-	-	46,000	-	-
		Asset # 28450 - Ford Taurus	-	-	40,000	-	-	-
		Asset #23426 FORD 350	-	-	-	-	-	90,000
		Asset #28162 Transit Connect	-	-	-	-	47,672	-
	General Fund	Asset # 22940 - Bush hog	-	-	8,000	-	-	-
		Asset # 23518 - SAKAI HS66ST	20,000	-	-	-	-	-
		Asset # 25223 -Case Tractor	-	130,000	-	-	-	-
		Asset # 27129 - Imperial Trailer	28,000	-	-	-	-	-
		Asset # 27672 - Freightliner M2-106	150,000	-	-	-	-	-
		Asset # 27802 - Case 580	-	150,000	-	-	-	-
		Asset # 27805 -Case 570N	-	-	-	156,000	-	-
		Asset # 28001 - Ford F 250	50,000	-	-	-	-	-
		Asset # 28006 - Ford F350	-	-	80,000	-	-	-
		Asset # 28037 - Ford F250	-	-	53,000	-	-	-
		Asset # 28039 - Ford Escape	-	52,000	-	-	-	-
		Asset # 28049 - Ford F250	-	-	-	54,000	-	-
		Asset # 28065 - Ford F250	-	52,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Asset # 28113 - Ford F250	-	52,000	-	-	-	-
		Asset # 28187 - Hustler 3700	39,253	-	-	-	-	-
		Asset # 28248 - CASE 621F	180,000	-	-	-	-	-
		Asset # 28250 - TORO Z MASTER	-	43,050	-	-	-	-
		Asset # 28266 - Club Car Carrall 1500	-	15,800	-	-	-	-
		Asset # 28298 TORO John Deere 507E	-	-	-	-	-	60,000
		Asset # 28345 - Ford F150	-	-	-	45,000	-	-
		Asset # 28353 - Imperial Trailer	-	-	-	-	-	20,000
		Asset # 28353 - New Holland Workmaster	-	-	-	60,000	-	-
		Asset # 28355 - Ford F150	-	40,000	-	-	-	-
		Asset # 28356 - Ford F150	-	-	42,000	-	-	-
		Asset # 28366 - Ford Edge	-	-	42,000	-	-	-
		Asset # 28374 - Ford F150	-	-	-	-	-	47,792
		Asset # 28463 - Ford F150	-	-	-	45,000	-	-
		Asset # 28464 - Ford F150	40,000	-	-	-	-	-
		Asset # 28571 - Freightliner M2-106	-	-	-	190,000	-	-
		Asset # 28624- Ford F450	-	-	85,000	-	-	-
		Asset # 28702 - Ford F150	-	-	-	42,000	-	-
		Asset # 29382- Kubota	-	-	45,000	-	-	45,000
		Asset # 29383 - Kubota	-	-	45,000	-	-	45,000
		Asset # 29412 - Kubota	-	-	45,000	-	-	45,000
		Asset # 29429 - Kubota	-	-	45,000	-	-	45,000
		Asset #1116- 2020 INTERNATIONAL CE300	-	-	-	-	-	165,000
		Asset #21815- FORD E250	-	-	-	-	-	50,000
		Asset #27830 M2-106	-	-	-	-	150,000	-
		Asset #28451 EXPLORER	-	-	-	-	47,672	-
		Asset #28539 EDB18F-23	-	-	-	-	200,000	-
		Asset #28614 V5900	-	-	-	-	15,000	-
		Asset #28643 50150 BITUMEN APPLICATOR	-	-	-	-	10,000	-
		Asset #28847 F350	-	-	-	-	65,000	-
		Asset #28854 F350	-	-	-	-	65,000	-
		Asset #28855 F350	-	-	-	-	65,000	-
		Asset #28986 F450	-	-	111,000	-	-	-
		Asset #30154 EXPLORER	-	-	-	-	-	50,000
	Lot Mowing	Asset # 28834 - Ford Explorer	-	-	42,000	-	-	-
		Asset # 28979 - Ford F150	-	-	-	45,000	-	-
		Asset # 28992 - Ford EXPLORER	-	-	-	-	-	50,000
		Asset #28984 F150	-	-	-	-	43,000	-
	Property Mgmt Allocation	Asset # 22797 - HYSTER FORKLIFT	-	80,000	-	-	-	-
		Asset #27630- Ford E350	-	-	90,000	-	-	-
		Asset #28034 - Ford Transit 250	-	-	56,500	-	-	-
		Asset #28035 - Ford Transit 250	-	-	56,500	-	-	-
		Asset #28036 - Ford Transit 250	-	-	-	60,100	-	-
		Asset #28105 TRANSIT 250	-	-	-	-	63,760	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Asset #28223 - Ford Transit 250	-	-	-	60,100	-	-
		Asset #28224 - Ford Transit 250	-	-	-	60,100	-	-
		Asset #28225 TRANSIT 250	-	-	-	-	63,760	-
		Asset #28226 TRANSIT 250	-	-	-	-	63,760	-
		Fuel Tanks at City Hall	-	-	-	-	250,000	-
		NEW Electrician, Trade Specialist & Custodian(2)	214,000	-	-	-	-	-
	Solid Waste	NEW Solid Waste Inspectors	31,930	-	-	-	-	-
		solid waste inspector vehicle	31,000	62,000	-	-	-	-
	Stormwater	Asset # 17942- CASE 585G	-	-	-	-	-	80,000
		Asset # 21583 - Bucket	-	11,000	-	-	-	-
		Asset # 22642 - Imperial Trailer	-	-	30,000	-	-	-
		Asset # 23054 - STERLING LT7500	150,000	-	-	-	-	-
		Asset # 23328 - STERLING LT7500	150,000	-	-	-	-	-
		Asset # 23581 - CATERPILLAR 325 DL	380,000	-	-	-	-	-
		Asset # 25329 - GRADALL EXCAVATOR XL 3100	-	500,000	-	-	-	-
		Asset # 25329- GRADALL XL3100	-	-	-	-	-	570,000
		Asset # 26337 - WACKER BPU	-	-	-	-	-	10,000
		Asset # 27274 - Gradall XL3100	-	-	525,000	-	-	-
		Asset # 27363 - CATERPILLAR 308E	-	130,000	-	-	-	-
		Asset # 27364 - Caterpillar 308E	-	-	-	140,000	-	-
		Asset # 27365 - Ford Explorer	-	-	-	46,000	-	-
		Asset # 27423 - FORD F-150	-	42,000	-	-	-	-
		Asset # 27424 - FORD F-150	-	42,000	-	-	-	-
		Asset # 27509 - CATERPILLAR 2PD5000	-	60,000	-	-	-	-
		Asset # 27539 - MAGIC TILT	-	-	-	-	-	13,000
		Asset # 27794 - CASE 621F	-	-	-	-	-	190,000
		Asset # 27795- Case 621F	-	-	-	-	-	190,000
		Asset # 27804 - FREIGHTLINER M2-114SD	530,000	-	-	-	-	-
		Asset # 27822 - Case 580 Super	-	-	-	150,000	-	-
		Asset # 27828 - Freightliner M2-106	-	-	-	145,000	-	-
		Asset # 27829 - Freightliner M2-106	-	-	143,000	-	-	-
		Asset # 27831 - Freightliner M2-106	-	-	143,000	-	-	-
		Asset # 27838 - Case 580 Super	-	-	-	-	-	165,000
		Asset # 28042 -Ford Escape	-	-	42,000	-	-	-
		Asset # 28081 - FORD F-250	-	55,000	-	-	-	-
		Asset # 28112 - Ford Transit	-	-	45,000	-	-	-
		Asset # 28161 - Ford F550	-	-	-	85,000	-	-
		Asset # 28214 - Freightliner M2-114SD	530,000	-	-	-	-	-
		Asset # 28352 - Ford F150	-	-	-	45,000	-	-
		Asset # 28357 -Ford Edge	-	-	42,000	-	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
Utilities	Water & Sewer	Asset # 28359 - Ford F150	-	-	-	45,000	-	-
		Asset # 28584 - FORD F350	-	-	-	-	-	70,000
		Asset # 28585 - Ford F350	-	-	-	53,000	-	-
		Asset # 28586 - FORD F350	-	-	-	-	-	70,000
		Asset # 28587 - Ford F350	-	-	-	60,000	-	-
		Asset # 28588 - Ford F350	-	-	-	60,000	-	-
		Asset # 28592 - Ford F350	-	-	-	60,000	-	-
		Asset # 28611 - Ford Explorer	-	-	-	53,000	-	-
		Asset # 28645 - Ford Escape	-	-	-	-	-	50,000
		Asset # 28646- FORD ESCAPE	-	-	-	-	-	50,000
		Asset # 28679 - FREIGHTLINER M2	-	-	-	-	-	155,000
		Asset # 28725 - FORD F350	-	-	-	-	-	70,000
		Asset # 28809 - Ford F350	-	-	-	60,000	-	-
		Asset # 28815 - FORD F350	-	-	-	-	-	65,000
		Asset # 28842- FORD F350	-	-	-	-	-	65,000
		Asset # 28843 - Ford F350	-	-	-	60,000	-	-
		Asset # 28846 - Ford F350	-	-	-	60,000	-	-
		Asset # 28861 - Ford F150	-	-	-	45,000	-	-
		Asset # 28870 - Ford Transit	-	-	-	48,000	-	-
		Asset #23154 FORKLIFT	-	-	-	-	90,000	-
		Asset #27445 Trailer	-	-	-	-	14,000	-
		Asset #28476 EXPLORER	-	-	-	-	47,672	-
		Asset #28481 TRANSIT CONNECT	-	-	-	-	-	45,000
		Asset #28486 TRANSIT CONNECT	-	-	-	-	40,575	-
		Asset #28565 TRANSIT CONNECT	-	-	-	-	-	45,000
		Asset #28841 F350	-	-	-	-	-	-
		Asset #28888 TRANSIT CONNECT	-	-	-	-	-	45,000
		Crew Cab - New Flot Crew	-	-	-	58,000	-	-
		Crew Cab - New Pipe Crew	45,000	-	-	-	-	-
		Crew Cab - New Pipe Maint Crew	-	-	-	58,000	-	-
		Crew Cab - New Swale Crew	90,000	142,000	-	-	-	-
		Crew Cab - New Vac Truck Crew	-	-	55,000	-	-	-
		Flatbed - New Swale Crew	85,000	-	89,000	-	-	-
		Tandem - New Pipe Crew	130,000	-	134,000	-	-	-
		Tandem - New Swale Crew	130,000	132,000	-	-	-	-
		Vac Truck - New Vac Truck Crew	-	-	-	-	-	-
		Asset # 14553 - Generac Generator	-	-	-	53,000	-	-
		Asset # 14554 - Generac Generator	-	-	-	53,000	-	-
		Asset # 14555 - Generac Generator	-	-	-	-	-	60,000
		Asset # 14556 - Generac Generator	-	-	53,000	-	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Asset # 14721 - Generac Generator	-	-	53,000	-	-	-
		Asset # 18610 - EXP Cargo	15,000	-	-	-	-	-
		Asset # 20152 - John Deere Excavator	-	-	310,000	-	-	-
		Asset # 20387 - LBT Trailer	-	-	-	78,000	-	-
		Asset # 21829 - Ford F250	50,000	-	-	-	-	-
		Asset # 22268 - Caterpillar Generator	-	-	125,000	-	-	-
		Asset # 23418 - Sterling LT7500	135,000	-	-	-	-	-
		Asset # 24270 - Toyota Forklift	50,000	-	-	-	-	-
		Asset # 24683 - Bobcat	-	-	-	90,000	-	-
		Asset # 24786 - Freightliner M2	300,000	-	-	-	-	-
		Asset # 24830 - Ford F750	-	220,000	-	-	-	-
		Asset # 24871 -Chrysler TC	40,000	-	-	-	-	-
		Asset # 24916 - Ford F150	40,000	-	-	-	-	-
		Asset # 24918 - Ford F150	40,000	-	-	-	-	-
		Asset # 24994- Ford F150	40,000	-	-	-	-	-
		Asset # 25044 - Ford F250	-	48,000	-	-	-	-
		Asset # 25045 - Ford F250	47,000	-	-	-	-	-
		Asset # 25063 - Ford E250	47,000	-	-	-	-	-
		Asset # 25310 - Chevy C5500	-	-	-	410,000	-	-
		Asset # 25360 - Baldor TS80	-	-	59,000	-	-	-
		Asset # 25364 - Baldor TS80	-	-	-	60,000	-	-
		Asset # 25938 - Gorman Pump	-	-	-	-	-	200,000
		Asset # 26342 - Gorman Pump	-	-	55,000	-	-	-
		Asset # 27427 - Ford F150	-	41,000	-	-	-	-
		Asset # 27535 - Dodge Caravan	-	-	44,000	-	-	-
		Asset # 27564 - Ford F250	47,000	-	-	-	-	-
		Asset # 27565 - Ford F250	-	-	-	50,000	-	-
		Asset # 27566 - Ford F250	-	-	49,000	-	-	-
		Asset # 27615 - Ford F250	-	47,500	-	-	-	-
		Asset # 27624 - Nissan Frontier	40,000	-	-	-	-	-
		Asset # 27625 - Nissan Frontier	40,000	-	-	-	-	-
		Asset # 27626 - Nissan Frontier	40,000	-	-	-	-	-
		Asset # 27628 - Nissan Frontier	-	40,500	-	-	-	-
		Asset # 27633 - Ford F350	-	65,000	-	-	-	-
		Asset # 27703 - Ford Explorer	-	-	44,000	-	-	-
		Asset # 27707 - Ford F150	-	41,000	-	-	-	-
		Asset # 27710 - Ford F150	-	-	-	43,000	-	-
		Asset # 27818 - Ford F150	40,000	-	-	-	-	-
		Asset # 27978 - John Deere Gator	-	-	16,500	-	-	-
		Asset # 28069 - Ford F150	-	-	42,000	-	-	-
		Asset # 28071 - Ford F150	40,000	-	-	-	-	-
		Asset # 28072 - Ford F150	-	41,000	-	-	-	-
		Asset # 28107 - Bobcat	80,000	-	-	-	-	-
		Asset # 28236 - Butler Trailer	20,000	-	-	-	-	-
		Asset # 28237 - Butler Trailer	-	-	-	22,000	-	-
		Asset # 28238 - Butler Trailer	-	-	21,000	-	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Asset # 28381 - Ford F150	-	-	-	43,000	-	-
		Asset # 28465 - Ford F150	-	41,000	-	-	-	-
		Asset # 28468 - Ford Transit	-	-	-	50,000	-	-
		Asset # 28472 - Bobcat	-	-	82,000	-	-	-
		Asset # 28475 - Ford F150	-	-	42,000	-	-	-
		Asset # 28523 - Ford F150	-	-	-	-	-	45,000
		Asset # 28524 - Ford F150	-	-	-	-	-	45,000
		Asset # 28554 - Ford F150	-	-	-	-	-	45,000
		Asset #21816 FORKLIFT 4X4	-	95,000	-	-	-	-
		Asset #22210 P185WDO-T4F	-	-	-	-	-	25,000
		Asset #22796 FORKLIFT	63,000	-	-	-	-	-
		Asset #23269 T6A60S-F4L	-	54,000	-	-	-	-
		Asset #23425 580M	-	-	-	-	-	130,000
		Asset #24067 T4A60S-F3L PUMP	-	-	-	-	55,000	-
		Asset #24068 T4A60S-F3L PUMP	-	-	-	-	55,000	-
		Asset #24269 TOYOTA FORKLIFT	-	-	-	-	55,000	-
		Asset #24829 F-750 UTIL W/ CRANE	-	-	-	-	230,000	-
		Asset #25184 UTILITY TRAILER	-	-	-	-	23,000	-
		Asset #25982 2646ES MAN LIFT	-	-	-	35,000	-	-
		Asset #25984 MANLIFT	-	-	30,000	-	-	-
		Asset #26023 JLG 20MVL	-	-	-	-	-	70,000
		Asset #26024 FORKLIFT	-	-	-	-	50,000	-
		Asset #27245 CARRYALL 295	-	-	-	-	20,000	-
		Asset #27355 CARRYALL 295	-	-	18,000	-	-	-
		Asset #27356 CARRYALL 295	-	-	-	-	18,000	-
		Asset #27383 20 Ft TRAILER	-	-	-	26,000	-	-
		Asset #27447 CATERPILLAR 308E	-	-	-	-	-	150,000
		Asset #27514 F150	-	41,000	-	-	-	-
		Asset #27634 F350	-	-	-	58,000	-	-
		Asset #27635 F350	-	-	-	-	60,000	-
		Asset #27655 F550	-	-	-	-	-	140,000
		Asset #27750 250D	-	-	-	-	-	40,000
		Asset #27839 M2-106	-	-	150,000	-	-	-
		Asset #27963 LT6K LIGHT TOWER	-	-	-	-	-	18,000
		Asset #27964 LT6K LIGHT TOWER	-	-	-	-	-	18,000
		Asset #28038 F150	-	-	-	-	44,000	-
		Asset #28041 EXPLORER	-	-	-	-	-	55,000
		Asset #28046 F150	-	-	-	43,000	-	-
		Asset #28047 ESCAPE	-	-	-	-	44,000	-
		Asset #28050 ESCAPE	-	-	42,000	-	-	-
		Asset #28079 F150	-	-	-	-	44,000	-
		Asset #28108 E26 MINI EXCAVATOR	80,000	-	-	-	-	-
		Asset #28212 F550	-	-	-	-	-	90,000
		Asset #28213 F250	-	-	-	50,000	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Asset #28262 F150	-	-	-	-	44,000	-
		Asset #28263 F150	-	-	-	43,000	-	-
		Asset #28269 CARRYALL 550	-	-	-	-	20,000	-
		Asset #28275 F150	-	-	42,000	-	-	-
		Asset #28300 F250	-	-	-	-	55,000	-
		Asset #28304 F150	-	-	-	43,000	-	-
		Asset #28339 E35	-	-	-	85,000	-	-
		Asset #28371 F150	-	-	-	-	44,000	-
		Asset #28372 F150	-	-	-	-	44,000	-
		Asset #28380 F150	-	41,000	-	-	-	-
		Asset #28456 F250	47,000	-	-	-	-	-
		Asset #28457 F250	-	-	-	-	55,000	-
		Asset #28458 F250	-	-	-	-	-	57,000
		Asset #28459 F250	-	-	-	-	55,000	-
		Asset #28462 F250	-	-	-	-	55,000	-
		Asset #28473 E26 MINI EXCAVATOR	-	-	84,000	-	-	-
		Asset #28525 TRANSIT 250	-	-	-	-	55,000	-
		Asset #28564 E26 MINI EXCAVATOR	-	-	84,000	-	-	-
		Asset #28570 F150	-	-	-	-	-	45,000
		Asset #28572 MT55	-	96,000	-	-	-	-
		Asset #28573 MT55	95,000	-	-	-	-	-
		Asset #28574 MT55	-	96,000	-	-	-	-
		Asset #28575 MT55	95,000	-	-	-	-	-
		Asset #28626 F550	-	-	-	-	-	150,000
		Asset #28691 E35	-	-	-	-	86,000	-
		Asset #28692 E35	-	-	-	85,000	-	-
		Asset #28832 F150	-	-	-	-	-	45,000
		Asset #28839 F150	-	-	-	-	44,000	-
		Asset #28840 F150	-	-	-	-	44,000	-
		Asset #28849 F150	-	-	-	-	-	45,000
		Asset #28856 F150	-	-	-	-	-	45,000
		Asset #28863 F150	-	-	-	-	-	45,000
		Asset #28871 F350	-	-	-	-	-	80,000
		Asset #28879 F250	52,161	-	-	-	-	-
		Asset #28904 MT55	-	-	98,000	-	-	-
		Asset #28974 MT55	-	-	98,000	-	-	-
		Asset #28996 F150	-	-	-	-	44,000	-
		Asset #29026 LT-1619-WL	-	-	-	-	23,000	-
		Asset #29027 LT-1619-WL	-	-	-	23,000	-	-
		Asset #29028 LT-1619-WL	-	-	-	-	23,185	-
		Asset #29060 ESCAPE	-	-	-	-	40,000	-
		Asset #29335 LT-1619-WL	-	-	-	-	-	25,000
		Asset #29338 LT-1619-WL	-	-	-	-	-	28,000
		Asset #29339 LT-1619-WL	-	-	-	-	-	28,000
		Asset #29354 F350	-	-	-	-	-	80,000
		Asset #30408 Explorer	45,000	-	-	-	-	-
		Bobcat-WR	-	75,000	-	-	-	-
		F550/Trailer/Skid Steer-Debri Removal equipment	-	201,240	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2025 Proposed	2026 Forecasted	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted
		Forklift-UCD	-	125,000	55,000	-	-	-
		Forklift-WR	45,000	-	-	-	-	-
		Full Size Dump Truck-UCD	-	125,000	-	-	-	-
		Future Position Vehicles	510,494	-	-	-	-	-
		Medium Dump Truck-UCD	120,000	-	-	-	-	-
		Semi Tractor and Trailer-WR	-	210,000	-	-	-	-
		Skyrack Telehandler-Forklift-WR	201,707	-	-	-	-	-
		Tilt Trailer-WR	-	24,000	-	-	-	-
Grand Total			\$ 13,347,668	\$ 10,484,831	\$ 11,697,197	\$ 11,532,070	\$ 11,213,588	\$17,221,412





APPENDICES



Financial Terms

Account: Financial reporting unit for budget, management, or accounting purposes.

Accounting Period: A period of time (e.g. one month, one year) where the city determines its financial position and results of operations.

Accrual Basis: The basis whereby transactions and events are recognized when they occur, regardless of when cash is received or paid.

Actuarial: A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Tax: Tax levied in proportion to the value of the property against which it is levied.

Adopted Budget: The proposed budget was initially formally approved by the City Council.

Aggregate Millage Rate: A rate obtained by dividing the sum of all ad valorem taxes levied by the governing body by the taxable value of the municipality, expressed as an average tax rate.

All Years Budgeting: The method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to, budgeting, and reporting on a fiscal year basis. As a result, each year's budget only reflects that year's changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted from the budget.

Allocation: Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

Amendments: Process in which budget appropriations are increased or decreased as a result of unanticipated changes in sources/uses. Amendments must be approved by the City Council in the same form the budget was originally approved.

Amortization: Process to pay off an obligation gradually by periodic payments of principal and interest.

Appropriation: A legal authorization granted by the legislative body to incur expenditures and obligations for a specific purpose. An appropriation is usually limited in amount, and as to the time when it may be expended.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation. In Florida, assessed value is required to approach 100% of market value.

Asset: A resource owned or controlled by the City, which has monetary value.

Asset Management Program: A five-year program of assets owned by the City coupled with the condition and future plans for those assets. The program is updated annually and integrates the Capital Improvements Program, Capital Equipment/Software Program, Fleet Rolling Stock Program and any Capital Maintenance projects.

Audit: A formal examination and report of the amounts and disclosures in the City's financial statements. An audit involves performing procedures to assess the risks of material misstatement of the financial statements. The procedures also evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by managements, as well as the overall presentation of the financial statements.

Balanced Budget: A budget in which the amount available from taxation and other sources, including balances brought forward from prior fiscal years, equal the total appropriations for expenditures and reserves.

Benchmark: To determine the quality of products, services, and practices by measuring critical factors (i.e., how fast, how reliable a product or service is) and compare the results to those of comparable entities.

Bond: Written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

Bond Rating: The rating established by a rating company (Moody's, Standard and Poor's, Fitch) that assesses the City's financial stability, resources, and capacity to repay the financing issue by evaluating the organization's administrative

Financial Terms

management, financial management, debt load and local economy.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption, and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed and tentative, or whether it has been approved by the appropriating body. The budget, once adopted, is the legal authorization to expend city funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law, charter, and/or administrative rules and regulations.

Budget Calendar: The schedule of key dates, which the City follows in the preparation, and adoption of the budget.

Budget Message: A general discussion of the proposed budget as presented in writing to the legislative body.

Capital Expenditure (Outlay): An expenditure to acquire long-term assets. The asset will have a unit cost of \$5,000 or more and a useful life in excess of one year.

Capital Improvement Program (CIP): A plan for capital expenditures to be incurred each year over a period of years to meet capital needs arising from the long-term work program. It sets forth each project and its related expenditures and specifies the full resources estimated to be available to finance the projected expenditures.

Capital Lease: An agreement conveying the right to use property, plant, or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.

Capital Project: A major capital construction project costing over \$50,000 and spanning over a period of years. Included in the Capital Improvement Program.

Capitalized Interest: When interest cost is added to the cost of an asset and expensed over the useful life of an asset.

Charges for Service: This revenue results from user fees for various City services. Golf course fees, fees for planning and zoning services, and charges for utility service are examples.

Charter School: A school receiving public money but operates independently of the established public school system.

City Core Service: A service that cost-effectively enhances the health, safety, and welfare of the general population, is not redundant to services provided by other government entities or the private sector; is equitably apportioned among the general population not special sectors or groups and is one in which resources are located and distributed to make the service universally accessible to the general population.

Commercial Paper: An unsecured promissory note that is used for a specific amount, maturing on a specific day. Normally, the maximum maturity is 270 days, but the most common length is 30 days.

Communication Services Tax Simplification Law: A law created by Florida Legislature to combine communication services revenues with a two-tiered tax composed of State and local-option tax.

Comprehensive Annual Financial Report (CAFR): This report is prepared by the Accounting Division of the Financial Services Department. It is usually referred to by its abbreviation and summarizes financial data for a fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues with expenditures.

Comprehensive Plan: As required by Florida Statutes, the comprehensive plan is a definitive guide for growth management of our community. The Plan consists of eleven elements in such areas as capital improvements, land use, housing, transportation, recreation, and infrastructure and provides goals, objectives, policies and supporting documentation.

Community Development Block Grant (CDBG): An entitlement grant program authorized by the federal government, which provides a federal

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grant for each year in which the program is authorized by Congress. The entitlement is based upon a formula, which includes the City's population. The CDBG is limited in eligible uses of the funds to projects generally affecting low and moderate-income persons or the elimination of slums and blight.

Community Redevelopment Agency (CRA): The Community Redevelopment Agency is a dependent special district established pursuant to State law by a local government. A CRA is established in an area suffering from blighted conditions. As the property within the district's boundaries is improved, ad valorem revenue generated from the difference between the base year taxable value and the current year taxable value is returned to the CRA fund. Generated revenue is used as a mechanism to finance additional capital improvements within the area.

Continuing Appropriations: Funding approved in the current budget but not expended during that current budget year. These appropriations are carried forward into the next fiscal year for their intended purposes. (Grants and capital projects)

Debt Limit: The maximum amount of gross or net debt that is legally permitted. The Constitution of the State of Florida (FS 200.181) and the City of Cape Coral set no legal debt limit.

Debt Ratios: Comparative statistics showing the relationship between the issuer's outstanding debt and such factors as its tax base, income, or population. Such ratios are often used in the process of determining credit quality of an issue.

Debt Service: The annual payments required to support debt issues, including interest and principal payments.

Department: A basic organizational unit of government that may be subdivided into divisions, programs, activity groups, and/or activities.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Distinguished Budget Presentation Award Program: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Efficiency: A relationship between the resource allocation (input) and the ultimate product or service delivered (output) for a particular activity. Usually expressed as "cost per service provided."

Employee Benefits: Contributions made by the City to meet commitments or obligations for employee fringe benefits. Included are the City's costs for social security and various pensions as well as medical and life insurance plans.

Encumbrance: Purchase orders, contracts, salaries, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is obligated. They cease to be encumbrances when the obligations are paid or otherwise liquidated.

Enterprise Fund: A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

Escrow: Money or property held in the custody of a third party that is returned only after the fulfillment of specific conditions.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Fiduciary Fund: Funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Financial Management Policies: A comprehensive set of financial management policies that are necessary to strengthen the city's financial condition" and bond ratings. These policies, which are based on widely accepted credit industry measures and standards, are applied to the ongoing management of the City's finances.

Fines and Forfeitures: Consists of a variety of fees, fines and forfeitures collected by the State Court System, including bail forfeitures, garnishments, legal defender's recoupment, and juror/witness fees.

Fiscal Year: A 12-month period to which the annual operating budget applies, and at the end of which

Financial Terms

a government determines its financial position and the results of its operations. Cape Coral's fiscal year begins October 1st and ends September 30th of each year.

Fixed Assets: Assets of a long-term character which are intended to continue to be held or used, such as land, building, improvements other than buildings, machinery, and equipment. Also see capital expenditures.

Franchise Fee: Charges to utilities for exclusive rights to operate within municipal right-of-ways or to provide a service. Examples are electricity and solid waste.

Full Cost Allocation Plan: A plan to distribute central services overhead costs to operating departments. Central services are those administrative functions that mainly provide services to other governmental departments and not to the public.

Full-Time Equivalent Position (FTE): A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a clerk working for 20 hours per week would be the equivalent to .5 of a full-time position.

Functions: Expenditure classification according to the principal purposes for which expenditures are made. Examples are general government, culture/recreation, public safety, and transportation.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording assets, liabilities, revenues, and expenditures associated with a particular purpose.

Fund Balance: The difference between a governmental fund's assets and liabilities.

Funded Positions: A term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

Generally Accepted Government Auditing Standards (GAGAS): Guidelines for audits created by the Comptroller General and the Government Accountability Office.

Government Accounting Standards Board (GASB): The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

General Fund: This fund is used to account for all financial transactions applicable to the general

operations of the city. Revenues are derived principally from property taxes, state shared revenues, franchise fees, fines, licenses and permits, and grants. This fund accounts for the general operating expenditures of the City including police and fire protection, engineering/public works, parks, and recreation, planning and development, and general administration.

General Obligation Bonds: Bonds, which are secured by the full faith and credit of the issuer. General obligation bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power. Such bonds constitute debts of the issuer and require voter approval prior to issuance in the State of Florida.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting that govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accounting practices. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative statement on the application of GAAP to state and local governments are GASB pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

Government Finance Officers Association (GFOA): GFOA is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. Approximately 16,000 GFOA members are dedicated to the sound management of government financial resources.

Governmental Funds: Funds used to finance the acquisition, usage, and balances of the City's expendable financial resources. The City utilizes the following governmental funds: General Fund, Debt Service Fund, Special Revenue Fund, and Capital Projects Fund.

Grant: An award or contribution of funding provided by a governmental unit or other type of organization to aid in support of a particular governmental program.

Homestead Exemption: Pursuant to the Florida State Constitution, when someone owns property

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and makes it his or her permanent residence or the permanent residence of his or her dependent, the property owner may be eligible to receive a homestead exemption up to \$50,000. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption up to \$25,000 applies to the assessed value between \$50,000 and \$75,000 and only to non-school taxes.

Impact Fee: A fee imposed on new development for all or a portion of the costs of providing public services to the new development.

Indirect Costs: Costs associated but not directly attributable to, the providing of a product or service. These costs are usually incurred by a department in the support of other operating departments.

Infrastructure: Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.

Interest Income: Revenue associated with the City cash management activities of investing fund balances.

Interfund Transfers: Amounts transferred from one fund to another, primarily for work or services provided.

Intergovernmental Revenue: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

Interlocal Agreement: A contractual agreement between two or more governmental entities.

Internal Service Fund: A fund established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided. Example: self insurance funds and maintenance funds for Fleet and Facilities.

Legally Adopted Budget: The total of the budgets of each City fund including budgeted transactions between funds adopted by the legislative body each fiscal year.

Liability: A debt or other legal obligation arising out of a transaction in the past which must be liquidated, renewed, or refunded at some future date.

Licenses and Permits: This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. Many of these fees are regulatory in nature in order to ensure compliance with the law.

Mandate: A requirement from a higher level of government that a lower government perform a task in a particular way or standard.

Measurement: A variety of methods used to assess the results achieved and improvements still required in a process or a system. Measurement gives the basis for continuous improvement by helping evaluate what is working and what is not working.

Mill: One thousandth of a dollar or \$1.00 of tax per \$1,000 assessed valuation.

Millage Rate: A rate expressed in thousandths. As used with ad valorem (property) taxes the rate expresses the dollars of tax per one thousand dollars of taxable value.

Mission Statement: A broad statement of purpose derived from an organization's and/or community's values and goals.

Modified Accrual Basis: The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred. Exceptions to this rule include principal and interest on long term debt as well as expenditures related to compensated absences and claims and judgments which are recognized when due. All governmental funds are accounted for using the modified accrual basis of accounting.

Multi-Year Fiscal Forecast: An estimation of revenues and expenditures over a period of five or more years with the use of relevant financial, economic, and demographic information. It serves as an aid to elected and administrative officials in anticipating future fiscal issues, enabling them to take corrective action where necessary. It also assists the staff and Council in operations planning and strengthens estimates of revenues and expenditures in the annual budget process.

Net position: The differences between an enterprise fund's assets and liabilities.

Non-Ad Valorem Assessment: A fee levied on certain properties to defray all, or part of the

Financial Terms

cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a Non-Ad Valorem Assessment. Instead, the cost of the facility or service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a Special Assessment. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill along with Ad Valorem Taxes.

Objective: Something to be accomplished in specific, well defined, and measurable terms and that is achievable within a specified time frame. A good statement of objectives should state a specific standard of performance for a given program: (1) An operational objective focuses on service delivery. (2) A managerial objective focuses on those aspects of management that help staff achieve operational objectives; i.e., staff training, work plan development, etc.

Operating Lease: A lease that is paid out of current operating income.

Operating Transfers: Legally authorized transfers between object codes as needed to balance specific line items.

Ordinance: A formal legislative enactment by the City that carries the full faith and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.

Outcomes: Quality performance measures of effectiveness and of achieving goals, (e.g. customer satisfaction, awareness level, etc.)

Outputs: Process performance measures of efficiency and productivity. (e.g., per capita expenditures, transactions per day, etc.)

Pay-as-You-Go Financing: A method of paying for the capital projects that relies on current tax and grant revenues rather than on debt.

Per capita: A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Budget: A budget which relates expenditures to measures of activity and performance.

Performance Measures: Data collected to determine how effective and and/or efficient a program

is in achieving its objectives. The measures are also reported for prior years to allow comparison and evaluation. Performance measures include workload indicators, effectiveness and efficiency standards, and outcomes.

Potable Water: Water that is safe to drink.

Present Value: The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. A dollar is worth a dollar today but is worth less than today's dollar tomorrow.

Projected Expense: The estimated expense through the end of the current fiscal year for a respective budget line item.

Property Tax: Another term for Ad Valorem Tax. See Ad Valorem Tax.

Proprietary Funds: All assets, liabilities, equities, revenues, expenses, and transfers relating to the City's business and quasi-business activities. The City utilizes two types of proprietary funds: Enterprise Funds, and Internal Services Fund.

Quality: Excellence as defined by the customer.

Resolution: A legislative act by the City with less legal formality than an ordinance.

Revenues: Monies received from all sources (with exception of fund balance) which will be used to fund expenditures in a fiscal year.

Rolled-Back Rate: The operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions and property added, i.e. annexations.

Rolling Stock: Wheeled vehicles in the City's fleet.

Self-Insurance Fund: Internal service funds used to centrally manage the City's insurance coverage for workers' compensation, property/liability, and health.

Service Level: Service(s) or product(s), which comprise actual (or expected, depending on whether one is describing a current or future service level) output of a given program. Focus is on results not measures of workload.

Special Assessment: Another name for Non-Ad Valorem Assessment.

Financial Terms

Special Assessment Bonds: Obligations payable from special assessment revenues or charges imposed against property in a particular locality because that property receives a special benefit by virtue of a public improvement, separate and apart from the general benefit accruing to the public at large.

Special Revenue Funds: Funds, exclusive of the General Fund and Capital Project Funds, which are separately administered because they are associated with a distinct function or purpose.

Statute: A written law enacted by a duly organized and constituted legislative body.

Strategic Plan: A document outlining long-term goals, critical issues, and action plans, which will increase the organization's effectiveness in attaining its mission, priorities, goals, and objectives. Strategic planning starts with examining the present, envisioning the future, choosing how to get there, and making it happen.

Supplemental Requests: Budget requests by Departments for new positions, new equipment, and/or program expansions.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Tax Rate: The amount tax stated in terms of a unit of the tax base; for example, 5 mills equals 5 dollars per thousand of taxable value.

Taxable Valuation: The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common

exemption is the \$50,000 homestead exemption. There are also exemptions for disability, government-owned, and non-profit-owned property.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit, but only of the individual funds.

TRIM Notice: A tentative tax notice sent to all property owners in August, to provide information reflecting tentatively adopted millage rates.

Truth in Millage: The Florida Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertising specifications prior to the adoption of a budget tax rate. The intent of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

Unappropriated: Not obligated for a specific purpose, undesignated.

Undesignated: Without a specific purpose.

User Fees: Charges for specific governmental services. These fees cover the cost of providing that service to the user (ex. building permits). The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of the service they are consuming. Also see Charges for Service.

Vision: A guiding statement describing a desirable future state toward which efforts should be directed. An effective vision statement inspires creativity while keeping an organization "on track" for the future by aligning its priorities.

Acronyms

ACRONYMS

ADA	Americans with Disabilities Act	GAAP	Generally Accepted Accounting Principles
ALS	Advanced Life Support	GAGAS	Generally Accepted Government Auditing Standards
AMP	Asset Management Program	GASB	Governmental Accounting Standards Board
ARRA	American Recovery and Reinvestment Act	GFOA	Government Finance Officers Association
BIOC	Building Industry Oversight Committee	GIS	Geographic Information Systems
BRC	Budget Review Committee	GO	General Obligation
CAD	Computer Aided Dispatch	HR	Human Resources
CAFR	Comprehensive Annual Financial Report	IBNR	Incurred But not Reported
CFEC	Capital Facility Expansion Charges	IT	Information Technology
CIAC	Contribution in Aid of Construction	JPA	Joint Participation Agreement
CDBG	Community Development Block Grant	LAP	Local Agency Program
CERT	Community Emergency Response Team	MGD	Million Gallons per Day
CIP	Capital Improvement Plan	MHz	Megahertz
CPI	Consumer Price Index	MPO	Metropolitan Planning Organization
CRA	Community Redevelopment Agency	NFPA	National Fire Protection Association
DCD	Department of Community Development	NPDES	National Pollutant Discharge Elimination System
EAR	Evaluation and Appraisal Report	OPEB	Other Post-Employment Benefits
EFT	Electronic Funds Transfer	PILOT	Payment in Lieu of Taxes
EMS	Emergency Medical Services	RO	Reverse Osmosis
EPA	Environmental Protection Agency	ROW	Right-Of-Way
ERU	Equivalent Residential Unit	SBITA	Subscription Based IT Arrangements
FAPPO	Florida Association of Public Procurement Officials	SCADA	Supervisory Control and Data Acquisition
FDEP	Florida Department of Environmental Protection	SWFWMD	Southwest Florida Water Management District
FDLE	Florida Department of Law Enforcement	TDC	Tourist Development Council
FDOT	Florida Department of Transportation	TIF	Tax Incremental Financing
FEMA	Federal Emergency Management Agency	TRIM	Truth in Millage
FS	Florida Statute	UEP	Utilities Extension Project
FTE	Full Time Equivalent	WCIND	West Coast Inland Navigation District
FY	Fiscal Year	WTP	Water Treatment Plant
		WWTP	Wastewater Treatment Plant

Full Cost Allocation

A cost allocation plan (CAP) is an accounting report that documents the value of indirect costs provided by central services to operating departments. The primary goal of a CAP is to accurately attribute costs to the specific activities, departments, products, or projects that generate those costs. This helps in understanding the true cost of each activity or output, aiding in decision-making processes such as pricing, budgeting, and performance evaluation.

PURPOSE OF THE COST ALLOCATION PLAN

Reasons for compiling a cost allocation are:

- Recovering indirect costs associated with Federal programs
- Charging services provided by the General Fund to Special Revenue, Internal Service, and Enterprise Funds
- Determine the full cost of services when considering outsourcing options
- Identifying useful management information such as recognizing cost drivers and benchmarking

As the above indicates, most agencies prepare Cost Allocation Plans to measure and recover General Fund dollars. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, considerable valuable management information is also developed. To manage programs better, more agencies are utilizing this information.

For the City of Cape Coral's cost allocation purposes, its departments and divisions are categorized into two main groups: central services agencies and receiving agencies. Central service agencies are those units of government that provide centralized services to other governmental entities. These services benefit other government agencies and may extend to the general public, but the focus remains on functions that support other agencies in delivering their services, as outlined in the CAP. Receiving agencies, on the other hand, are units of government that primarily deliver services directly to the public without providing central services.

Determining direct costs is typically straightforward as they can be readily linked to a specific service. However, the same does not apply to indirect costs. Therefore, to ascertain the total cost of delivering a particular service, it is necessary to establish a method for apportioning indirect costs to direct cost programs.

Indirect costs are:

1. Incurred for a common or joint purpose benefiting more than one cost objective, and
2. Not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.

METHODOLOGY

The costs associated with providing central services are extracted from the city's financial records. Expenditures of central service agencies undergo review to ensure compliance with federal standards and to pinpoint expenditures that disproportionately benefit other agencies. These expenditures are then grouped into cost pools designated as functions.

Each central service agency is assigned one or more functions or activities. Common examples of such functions include accounting, purchasing, personnel administration, and building maintenance. Identifying

Full Cost Allocation

these activities within the city's units of government enables the utilization of various allocation bases to distribute the costs associated with providing each function accurately.

The city uses a complex sequential allocations software system to analyze and calculate the indirect costs based on the data entered and applied to the functions. This cost allocation method operates under the assumption that all indirect costs correlate proportionately with the direct costs of the program. However, this assumption may not always hold true, especially when certain support services derive benefits more closely tied to factors other than cost. For instance, if a program heavily relies on contracted services without direct City staffing involvement, distributing personnel costs to it might lead to an unfair cost allocation. To address this, the City's Cost Allocation Plan establishes distinct allocation bases for each major category of indirect costs. This ensures that indirect costs are distributed to each direct cost program equitably, conveniently, and consistently.

Indirect costs have been included in this allocation and details are provided in the tables to follow. Schedule A presents an overview of the main allocation methods utilized to distribute indirect costs to direct cost programs. Included in the allocation is the direct cost of the external auditing services, currently provided by CliftonLarsonAllen LLP.

Budgeted City expenditures were allocated for the following Central services:

City Attorney	City Auditor	City Clerk
City Council	City Manager	Financial Services
Human Resources	Information Technology Services	Property Management
Public Works Administration	Risk Management	

Additionally, the General Fund receives reimbursement from other funds/agencies based on varying formulas as summarized below:

- **Road Impact Fees:** In accordance with Section 2-24.29 of the Code of Ordinances, an administrative charge of 3% of the road impact fees collected is charged by the General Fund

Full Cost Allocation

SCHEDULE A

Allocation Basis

Here we see the basis of indirect cost allocation used for each indirect cost agency.

Services Provided	Service Allocation Basis
City Council	Number of Council Agenda Items
City Attorney	Number of FTEs
City Auditor	Internal Audit Hours
City Manager	Number of FTEs
City Clerk	Number of FTEs
City Clerk – Records	Number of FTEs
Finance – Accounts Payable	Number of A/P Transactions
Finance – Administration	Number of FTEs
Finance – Accounting	Number of Accounting Transactions
Finance – Management/Budget	Budgeted Expenditures
Finance – Payroll	Number of FTEs
Finance – Procurement	Number of Purchase Orders Processed
Finance – Cashier	Number of Cashier Transactions Processed
Human Resources	Number of FTEs
HR – Recruitment	Number of Personnel Requisitions
HR – Retiree	Number of Retirees
IT Services	Number of Devices
Energov	Number of Permits Processed
Public Works – Administration	Number of Public Works FTEs
Public Works – Real Estate	Number of Real Estate Transactions
Property Liability	Total Value of Assets
Property Management	Number of Labor Hours
Annual External Audit	Total Actual Expenditures

SUMMARY

The CAP helps make determining total program costs possible by establishing a reasonable method for identifying and allocating indirect costs to direct cost programs. Because of this, the CAP can be a valuable analytical tool for several situations, including establishing fees designed for full cost recovery, reimbursing support service costs provided by the General Fund to other funds, and recovering indirect costs associated with grant programs. Schedules B and C below are summaries of all indirect and direct costs in this plan.

Full Cost Allocation

Full Cost Allocation

Below is a summary of the central services recovered in this allocation and how much each chargeable fund is responsible for. The details on the statistical data for this allocation can be found in Exhibit A and Exhibit B in the pages to follow.

SCHEDULE B

Summary of Allocated Costs by Department

FY 2024 Central Services to be allocated		General Fund Portion	All Hazards	Building	CRA	Economic & Dev	Fire Operations	Gas Tax	Solid Waste	Stormwater	Water & Sewer	Yacht Basin	Charter School
Human Resources	\$ 14,741,480	\$ 9,788,107	\$ 5,689	\$ 623,790	\$ 3,696	\$ -	\$ 2,214,302	\$ 948	\$ 3,696	\$ 444,319	\$ 1,642,133	\$ 14,800	\$ -
Financial Services	11,347,957	5,232,095	22,276	176,404	9,702	-	453,910	7,448	53,311	406,772	4,977,253	8,786	-
City Clerk	1,835,436	800,151	3,882	368,977	1,294	-	193,859	647	1,294	69,546	395,268	518	-
City Manager	3,397,704	1,938,765	10,793	208,109	3,598	-	489,287	1,799	3,598	193,376	546,940	1,439	-
Information Tech	12,169,664	7,963,477	55,464	1,059,952	-	-	1,085,145	-	23,770	444,825	1,537,031	-	-
City Auditor	1,454,530	369,413	-	642,186	1,039	-	-	-	-	441,892	-	-	-
City Council	1,384,830	1,105,972	-	18,905	2,363	-	59,080	4,726	7,090	33,085	151,245	2,363	-
City Attorney	3,757,066	2,143,822	11,935	230,120	3,978	-	541,037	1,989	3,977	213,829	604,788	1,591	-
Public Works	1,732,647	1,156,688	-	-	-	-	-	3,277	6,555	365,607	200,520	-	-
Property Mgmt.	7,203,194	5,031,740	-	21,827	82,626	2,400	815,834	-	12,301	159,312	452,133	118,809	506,212
	\$ 59,024,508	\$ 35,530,230	\$ 110,039	\$ 3,350,270	\$ 108,296	\$ 2,400	\$ 5,852,454	\$ 20,834	\$ 115,592	\$ 2,772,563	\$ 10,507,311	\$ 148,306	\$ 506,212

Full Cost Allocation

Full Cost Allocation

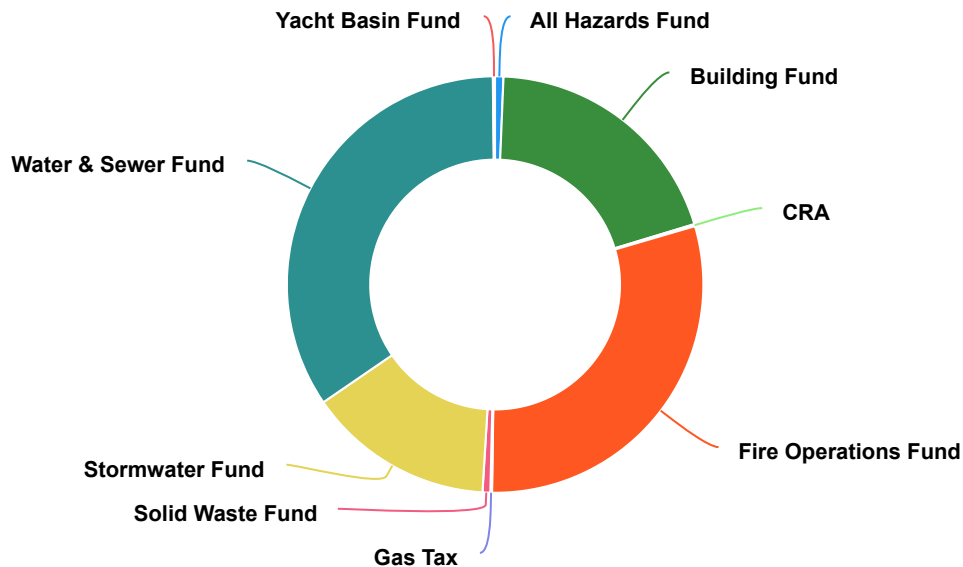
Central services provided by the General Fund are charged to Special Revenue, Internal Service and Enterprise Funds for reimbursement. Management determines which funds are charged for the centralized services. Below are the funds that reimburse the General Fund for the provided services.

SCHEDULE C

Central Service Reimbursement to the General Fund

Fund Name	FY 2023 Actual Allocation	FY 2024 Actual Allocation	FY 2025 Proposed Allocation	FY 2026 Proposed Allocation	FY 2027 Forecast Allocation
All Hazards Fund	\$ -	\$ 105,710	\$ 110,039	\$ 113,340	\$ 116,740
Building Fund	2,106,300	2,494,687	3,328,443	3,428,296	3,531,145
CDBG Fund	55,654	52,178	-	-	-
CRA	212,688	170,686	25,670	26,440	27,233
Fire Operations Fund	114,368	4,127,747	5,036,620	5,187,719	5,343,351
Gas Tax	-	19,630	20,834	21,459	22,103
Solid Waste Fund	77,280	89,357	103,291	106,390	109,582
Stormwater Fund	1,176,548	1,720,584	2,446,857	2,520,263	2,595,871
Water & Sewer Fund	5,066,192	5,421,302	5,817,482	5,992,006	6,171,766
Yacht Basin Fund	48,524	36,528	28,408	29,260	30,138
Total Charge Back	\$ 8,857,554	\$ 14,238,409	\$ 16,917,644	\$ 17,425,173	\$ 17,947,929

Central Service Reimbursement to the General Fund



Full Cost Allocation

Full Cost Allocation

Included in this allocation is the reimbursement to the Risk Management Fund for Property & Liability services. Prior to FY 2024, this allocation was done through the same methodology within the Financial Services Department. It is now illustrated here in the full cost allocation.

Central Service Reimbursement to the Risk Management Fund

Fund Name	FY 2023 Actual Allocation	FY 2024 Actual Allocation	FY 2025 Proposed Allocation	FY 2026 Proposed Allocation	FY 2027 Forecast Allocation
General Fund	\$ 1,380,136	\$ 1,701,616	\$ 1,968,874	\$ 2,027,940	\$ 2,088,778
Fleet Maint. Fund	1,648	-	-	-	-
Property Mgmt. Fund	935	-	-	-	-
Stormwater Fund	127,452	147,758	166,394	171,386	176,528
Water & Sewer Fund	3,294,981	3,767,857	4,237,696	4,364,827	4,495,772
Yacht Basin Fund	1,183	1,066	1,089	1,122	1,156
Total Charge Back	\$ 4,806,335	\$ 5,618,297	\$ 6,374,053	\$ 6,565,275	\$ 6,762,234

Also included in the full cost allocation is the reimbursement to the Property Management Fund for facilities maintenance services. Prior to FY 2024, this allocation was charged back on a department basis by labor rate through work orders.

Central Service Reimbursement to the Property Management Fund

Fund Name	FY 2023 Actual Allocation	FY 2024 Actual Allocation	FY 2025 Proposed Allocation	FY 2026 Proposed Allocation	FY 2027 Forecast Allocation
All Hazards	\$ 1,926	\$ 56	\$ -	\$ -	\$ -
Building Fund	34,138	41,160	21,827	22,482	23,156
Capital Improv Fund	31,584	-	-	-	-
Charter School Fund	-	-	506,212	521,398	537,040
CRA Fund	63,082	92,616	82,626	85,105	87,658
Economic & Dev. Fund	1,123	-	2,400	2,472	2,546
Fire Operations Fund	590,681	905,220	815,834	840,309	865,518
Fleet Maint. Fund	41,230	-	-	-	-
General Fund	3,320,963	4,332,626	5,031,741	5,182,693	5,338,174
Golf Course Fund ¹	52,267	-	-	-	-
Lot Mowing Fund ¹	25,668	-	-	-	-
Self-Insured Fund ¹	4,949	-	-	-	-
Solid Waste Fund	9,641	20,131	12,301	12,670	13,050
Stormwater Fund	98,804	96,564	159,312	164,091	169,014
Water & Sewer Fund	286,661	389,844	452,133	465,697	479,668
Yacht Basin Fund	52,267	63,030	118,809	122,373	126,044
Total Charge Back	\$ 4,614,984	\$ 5,941,247	\$ 7,203,195	\$ 7,419,290	\$ 7,641,868

¹ These Funds are now included in the overall General Fund Reimbursement totals

Full Cost Allocation

Exhibit A

Detailed Allocation Results - Indirect Costs

	Central Services Provided	All Hazards	Building Code	CDBG/SHIP/NSP	Charter School ³	CRA	Economic & Dev ²	Fire Operations	Gas Tax	General Fund ¹	Lot Mowing	Parks Impact	Public Safety Impact	Road Impact	Solid Waste	Stormwater	Water & Sewer	Yacht Basin	All Others
City Manager Administration	\$ 1,659,696	\$ 5,272	\$ 101,656	\$ 879	-	\$ 1,757	\$ 3,515	\$ 239,005	\$ 879	\$ 846,868	\$ 2,636	-	-	-	\$ 1,758	\$ 94,460	\$ 267,167	\$ 703	\$ 93,142
Office of Communications	1,738,008	5,521	106,453	920	-	1,840	3,681	250,282	920	886,827	2,760	-	-	-	1,840	98,916	279,773	736	97,536
City Council	1,384,830	-	18,905	14,179	-	2,363	11,816	59,080	4,726	810,575	4,726	7,090	-	-	7,090	33,085	151,245	2,363	257,588
City Auditor	1,454,530	-	642,186	-	-	1,039	-	-	-	369,413	-	-	-	-	-	441,892	-	-	-
Finance Administration	1,038,426	3,299	63,603	550	-	1,100	2,199	149,539	550	529,862	1,649	-	-	-	1,100	59,101	167,159	440	58,276
Accounting	901,673	3,811	19,528	9,005	-	3,359	3,410	54,190	3,103	384,568	15,756	1,503	3,100	1,408	11,064	49,170	139,379	4,330	194,991
Accounts Payable	416,005	2,322	13,828	4,100	-	721	1,429	37,015	116	196,874	3,630	595	555	42	2,147	31,888	23,646	857	96,242
Cashier	719,329	2	28,440	2	-	18	992	563	-	4,803	15	540	1,601	547	475	2,156	219,509	54	459,610
Payroll	247,308	861	16,601	143	-	287	574	39,030	143	138,295	430	-	-	-	287	15,425	19,905	115	15,210
Budget	809,448	1,928	27,460	7,622	-	2,352	2,391	87,343	3,225	438,722	12,811	142	180	420	36,269	30,091	49,626	970	107,897
Procurement	841,715	10,053	6,944	622	-	1,866	1,866	86,230	311	306,573	3,213	-	1,451	-	1,969	52,547	120,333	933	246,805
Risk Mgmt	6,374,053	-	-	-	-	-	-	-	-	1,962,303	-	-	-	-	-	166,394	4,237,696	1,089	6,571
City Clerk Administration	1,173,886	3,729	71,900	622	-	1,243	2,486	169,046	622	598,981	1,864	-	-	-	1,243	66,811	188,965	497	65,878
Communications	48,061	153	2,944	25	-	51	102	6,921	25	24,523	76	-	-	-	51	2,735	7,737	20	2,697
Records Management	613,489	-	294,133	-	-	-	5,114	17,892	-	87,607	-	-	-	-	-	-	198,566	-	10,175
HR Administration	550,513	1,749	33,719	291	-	583	1,166	79,277	291	280,903	874	-	-	-	583	31,332	88,617	233	30,895
Comp & Classification	538,146	1,709	32,961	285	-	570	1,140	77,496	285	274,592	855	-	-	-	570	30,628	86,627	228	30,201
Employee Benefits	175,660	558	10,759	93	-	186	372	25,296	93	89,631	279	-	-	-	186	9,997	28,277	74	9,858
Employee Development	253,468	805	15,525	134	-	268	537	36,500	134	129,333	403	-	-	-	268	14,426	40,802	107	14,225
Employee/Labor Relations	273,170	868	16,732	145	-	289	578	39,338	145	139,386	434	-	-	-	289	15,547	43,973	116	15,330
Recruitment	790,773	-	64,773	-	-	1,799	4,498	46,781	-	433,621	900	-	-	-	1,799	5,398	132,245	-	98,959
City Attorney	3,757,066	11,935	230,120	1,989	-	3,978	7,956	541,037	1,989	1,917,062	5,967	-	-	-	3,978	213,829	604,788	1,591	210,845
ITS Administration	448,541	2,072	31,087	296	-	-	296	39,969	-	269,125	592	-	-	-	888	15,692	62,470	-	26,054
Business Application	2,774,059	12,817	192,262	1,831	-	-	1,831	247,193	-	1,664,435	3,662	-	-	-	5,493	97,046	386,354	-	161,133
GIS	706,930	3,266	48,995	467	-	-	467	62,995	-	424,158	933	-	-	-	1,400	24,731	98,457	-	41,063
Network Administration	2,324,074	10,740	161,073	1,533	-	-	1,533	207,096	-	1,394,445	3,070	-	-	-	4,602	81,304	323,683	-	134,997
Systems	4,443,910	19,030	513,443	2,719	-	-	2,719	382,489	-	2,499,264	5,437	-	-	-	8,156	168,968	598,407	-	243,278
Security	1,472,150	7,539	113,092	1,077	-	-	1,077	145,403	-	979,050	2,154	-	-	-	3,231	57,084	67,660	-	94,781
Retirement Costs	12,159,750	-	449,321	-	-	-	-	1,909,614	-	8,172,026	-	-	-	-	-	336,991	1,221,592	14,041	56,165
PW Administration	953,697	-	-	-	-	-	-	-	3,277	314,622	6,555	-	-	-	6,555	349,034	1,639	-	272,017
PW Real Estate	778,950	-	-	-	-	-	-	-	-	281,748	-	-	-	-	-	16,573	198,881	-	281,748
Facilities Mgmt Fund	7,203,194	-	21,827	-	506,212	82,626	2,400	815,834	-	4,010,617	-	-	-	-	12,301	159,312	452,133	118,809	1,021,124
	\$ 59,024,508	\$ 110,039	\$ 3,350,270	\$ 49,529	\$ 506,212	\$ 108,295	\$ 66,145	\$ 5,852,454	\$ 20,834	\$ 30,860,812	\$ 81,681	\$ 9,870	\$ 6,887	\$ 2,417	\$ 115,592	\$ 2,772,563	\$ 10,507,311	\$ 148,306	\$ 4,455,291

¹ General Fund includes totals from the Golf Course Fund, Alarm Fee Fund, Waterpark Fund, and Parks and Rec Program Fund

² All Economic & Development costs rolled into General Fund except for the reimbursement to the Property Management Fund

³ The Charter School Maintenance Fund is only calculated to cost out the reimbursement to the Property Management Fund with the rest of their costs are under All Others

Full Cost Allocation

Exhibit B

FY 2023 Data for Allocation Basis

Service Allocation Basis	FTEs	Public Works FTEs	Retirees	Accounting Transactions	Actual Expenditures	A/P Transactions	Purchase Orders	Cashier Transactions	Council Agenda Items	Real Estate Items	Internal Audit Hours	Files Images	Devices	Personnel Requisitions	Property Liability	Permits Reviewed	Work Orders	Budgeted Expenditures
General Fund	963	96	574	44,100	\$ 237,095,664	69,501	2,946	39,415	338	17	-	451,233	909	482	506,404,950	7,838	13,367	\$ 261,301,432
5 Cent Gas Tax Fund	-	-	-	132	501,235	21	2	-	1	-	-	-	-	-	-	-	-	960,758
6 Cent Gas Tax Fund	1	1	-	275	501,235	20	1	-	1	-	-	-	-	-	-	-	-	960,758
Road Impact Fee Fund	-	-	-	195	232,303	15	-	4,648	-	-	-	-	-	-	-	-	-	249,951
Park Impact Fee Fund	-	-	-	144	1,627,115	211	-	4,593	3	-	-	-	-	-	-	-	-	84,698
Police Impact Fee Fund	-	-	-	152	295,462	161	10	4,654	-	-	-	-	-	-	-	-	-	35,717
ALS Impact Fund	-	-	-	104	295,462	18	3	4,643	-	-	-	-	-	-	-	-	-	35,717
Fire Impact Fee Fund	-	-	-	156	295,462	18	1	4,300	-	-	-	-	-	-	-	-	-	35,717
Alarm Fee Fund	1	-	-	324	66,924	92	-	511	-	-	-	-	-	-	-	-	-	108,968
All Hazards Fund	6	-	-	505	1,121,228	824	97	18	-	-	-	1	7	-	-	-	-	1,149,024
Fire Operations	272	-	136	5,528	51,468,531	13,135	832	4,779	25	-	-	92,157	135	52	-	4,324	2,719	52,042,994
Lot Mowing Fund	3	2	-	2,133	3,664,585	1,288	31	130	2	-	-	-	2	1	-	-	-	7,633,138
Economic Development	4	-	-	455	934,769	507	18	8,427	5	-	-	26,343	1	5	-	-	8	1,424,826
Building Code Fund	116	-	32	2,240	13,216,181	4,907	67	241,574	8	-	1,236	1,514,981	105	72	-	63,690	73	16,362,115
CDBG Fund	1	-	-	913	1,277,814	892	3	9	6	-	-	-	1	-	-	-	-	4,541,822
HUD NSP Fund	-	-	-	37	-	-	-	6	-	-	-	-	-	-	-	-	-	-
SHIP Fund	-	-	-	247	1,284,771	563	3	6	-	-	-	-	-	-	-	-	-	-
CRA Fund	2	-	-	491	-	256	18	155	1	-	2	-	-	2	-	-	275	1,401,312
Waterpark Fund	-	-	-	18	-	14	-	-	4	-	-	-	-	-	-	-	-	-
PR Program Fund	-	-	-	625	-	165	-	871	-	-	-	-	-	-	-	-	-	-
Golf Course Fund	-	-	8	122	-	92	12	-	1	-	711	-	-	-	-	-	-	-
Solid Waste Fund	2	2	-	630	21,227,020	762	19	4,036	3	-	-	-	3	2	-	-	41	21,610,439
W&S Fund	304	1	87	11,792	109,534,923	33,658	1,750	4,883,938	64	12	-	1,022,754	211	147	1,093,608,157	6,923	1,507	81,953,270
W&S Debt Fund	-	-	-	683	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W&S Reserve Fund	-	-	-	276	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W&S Cap Proj Fund	-	-	-	251	-	2,439	46	3	-	-	-	-	-	-	-	-	-	-
Water Impact Fund	-	-	-	1,213	-	50	-	1,736	-	-	-	-	-	-	-	-	-	-
Sewer Impact Fund	-	-	-	1,315	-	54	-	1,883	-	-	-	-	-	-	-	-	-	-
Irrigation Impact Fund	-	-	-	1,220	-	71	3	1,512	-	-	-	-	-	-	-	-	-	-
Water CIAC Fund	-	-	-	163	-	-	-	524	-	-	-	-	-	-	-	-	-	-
Sewer CIAC Fund	-	-	-	163	-	-	-	1,031	-	-	-	-	-	-	-	-	-	-
Irrigation CIAC Fund	-	-	-	123	-	14	2	30	-	-	-	-	-	-	-	-	-	-
Stormwater Fund	108	107	24	6,409	16,753,154	11,316	507	18,316	14	1	851	-	53	6	42,940,755	6,951	531	17,929,786
Yacht Basin Fund	1	-	1	613	431,232	304	9	458	1	-	-	-	-	-	280,999	-	396	577,332
Charter School Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,687	-
All Other	104	83	-	24,973	18,072,412	32,433	2,369	3,901,796	108	17	-	14,043	87	110	1,695,819	1,129	3,404	19,461,685
	1,888	292	862	108,720	\$ 479,897,482	173,801	8,749	9,134,002	585	47	2,800	3,121,512	1,514	879	1,644,930,680	90,855	24,008	\$ 489,861,459



