



2026

PROPOSED BUDGET





City of Cape Coral, Florida Fiscal Years 2026-2028 Proposed Budget



Budget Proposed by:

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An aerial, top-down view of a resort pool area at night. The pool is a large, irregular shape with a rectangular section on the right. It is surrounded by a light-colored deck with many lounge chairs. There are palm trees and other tropical plants around the pool. In the background, there are multi-story resort buildings with many windows, some of which are lit up. The overall scene is illuminated by warm, yellowish light, likely from the buildings and poolside lighting. A large, dark blue curved shape is on the left side of the image, and a dark blue horizontal bar is on the right side, containing the text "INTRODUCTION".

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 220,236 (University of Florida, Bureau of Economic and Business Research, 2024).

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. The City also provides multiple City-owned parks, 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 visit our website at www.capecoral.gov.



City Council and Staff



Mayor
John Gunter



Councilmember
District 1
William Steinke



Councilmember
District 2
Laurie Lehman



Councilmember
District 3
Dr. Derrick Donnell



Councilmember
District 4
Jennifer Nelson-Lastra



Councilmember
District 5
Joe Kilrairie



Councilmember
District 6
Keith E. Long



Councilmember
District 7
Rachel Kaduk



City Manager
Michael Ilczyszyn

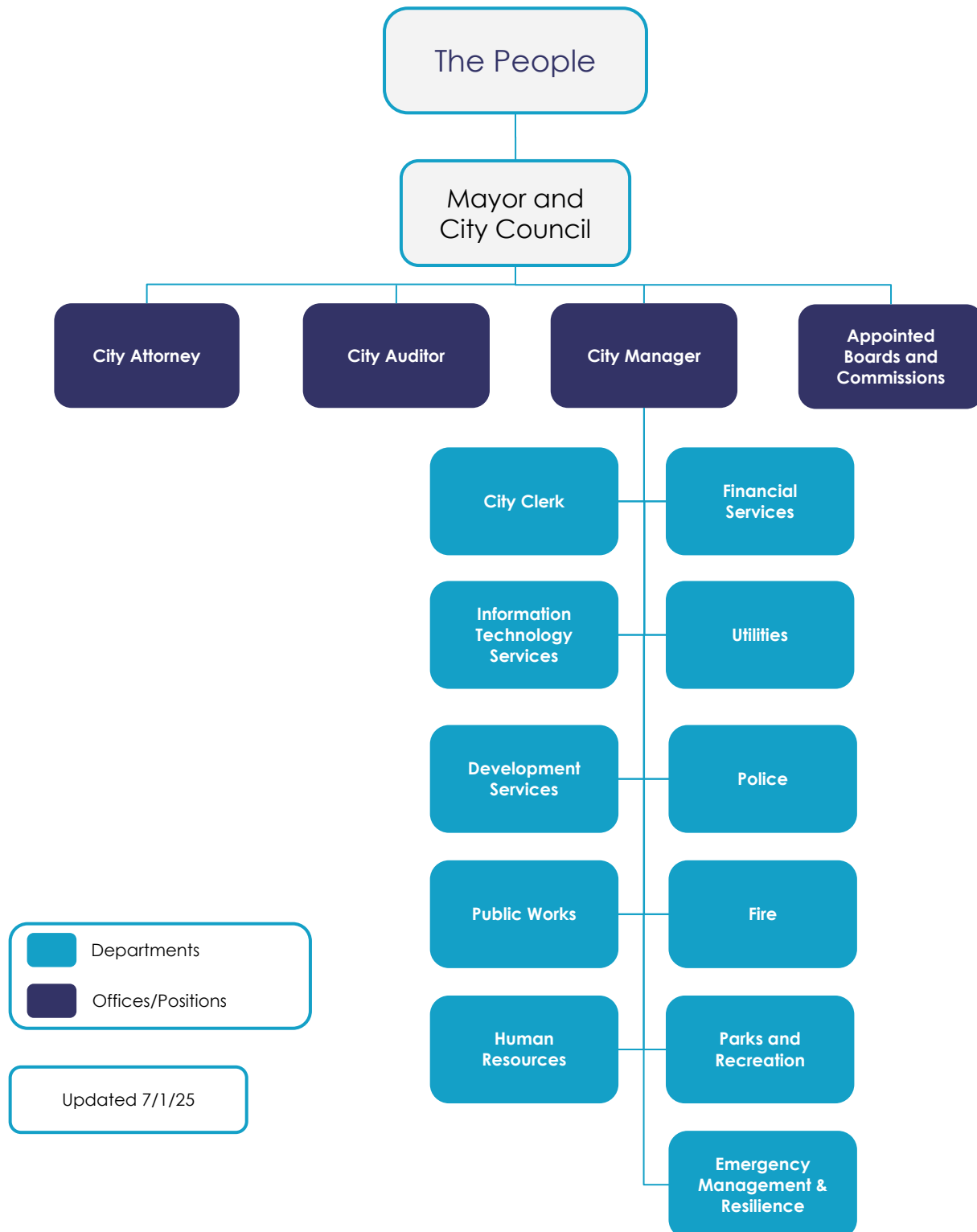


City Attorney
Aleksandr Boksner



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, 2024

Christopher P. Morill

Executive Director



CITY OF CAPE CORAL

July 23, 2025

Honorable Mayor and Members of the City Council:

I am pleased to present the City Manager's Proposed Budget for Fiscal Year 2026 (FY26) along with the capital program plan for fiscal years 2026 through 2031 as required by the City Charter in sections 7.02 and 7.05 of Article VII Financial Procedures.

This document presents a structurally balanced budget for Fiscal Year 2026. An 11% increase in the Fire Service Assessment, raising the recovery rate from 70% to 81%, will support the enhancement of Fire services and allow for the recasting of general fund support for fire services towards police services, support for Business Tax Receipt recovery, infrastructure improvements, and emergency management support. The proposed budget 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 service delivery challenges.

The budget development process is inherently dynamic and continuously evolving as new data emerges and critical decisions must be made. This often results in a lengthy and complex journey, particularly as we are tasked with making difficult financial choices in the face of significant economic uncertainties. Despite these challenges, it is essential that the process be grounded in transparency, mutual respect, and open dialogue. Ultimately, successful budget development requires meaningful collaboration and compromise between the City Council and City Administration. While the adoption of the budget marks a key milestone, the process itself is ongoing, reflecting the ever-changing needs and priorities of the community we serve.

The City Council's deliberations in the June workshop using the June 1st estimated values for planning purposes offered valuable insights into the development of the proposed budget. During this session, each department provided detailed explanations of their funding requests and highlighted necessary program modifications. Additionally, Stantec presented a comprehensive analysis of the General Fund Sustainability Model, offering essential data to help guide the City Council's upcoming decisions.

In July, the Council convened for a second workshop including the July 1st certified taxable values and proposed budget from the City Manager detailing revised expenditures and funding options. Throughout both workshops, discussions focused on current budget funding strategies and the financial sustainability of the City.

We began the budget development process in November with the City's Asset Management Plan review and focused on the 2030 Cape Compass Strategic Plan which serves as the



CITY OF CAPE CORAL

foundation for developing the FY26 operating and FY26-FY31 capital spending plans. Cape Compass charts a clear course for us to follow in achieving our six strategic priorities:

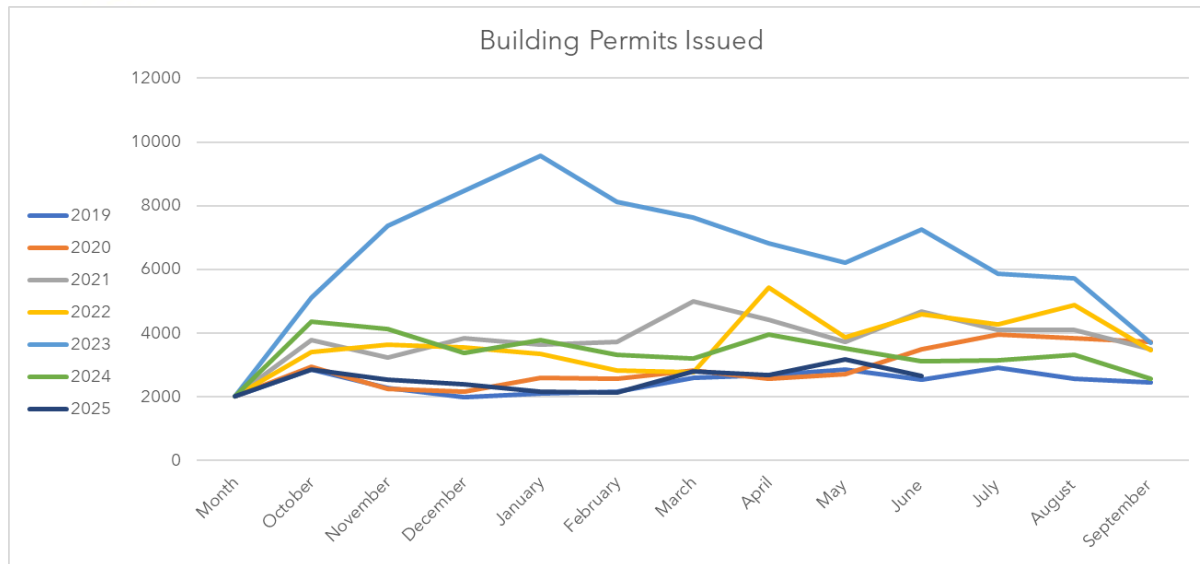
- **City Services and Amenities** - Deliver exceptional City services and high-quality amenities.
- **Communication and Transparency** - Cultivate an engaged and informed community and workforce.
- **Economy, Education and Workforce** - Create a community of prosperous residents, thriving neighborhoods 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.

The City of Cape Coral continues to overcome the challenges of previous years and remains resilient amid the current economic landscape. We have maintained a stable workforce and are in a strong financial position to effectively address the needs of our growing community. Our city is experiencing a rate of new resident growth not seen since before the Great Recession of 2007-2009, positioning Cape Coral as one of the fastest-growing areas in the nation. The Bureau of Economic and Business Research (BEBR) Population Program estimated the City of Cape Coral as of April 1, 2024, at 220,236 residents, an increase of 6,935 or 3.25% over the April 1, 2023, population forecast of 213,301 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 2,996 for calendar year 2024 and 1,684 through June 30, 2025. The City enters FY26 in strong financial condition.





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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	3,117	3,152	3,321	2,574
2025	2,864	2,534	2,400	2,162	2,121	2,795	2,678	3,170	2,657	-	-	-

The Proposed Budget recognizes that economic factors on the horizon may weaken our financial position and City Leadership continues to work together with departments to manage the needs of the City while adapting to robust population growth and expansion.

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 maintains the existing millage rate of 5.2188 for FY26.

Budget Overview

The total FY26 Proposed Operating Budget for all funds equals \$1,515,592,288 excluding fund balances, but including transfers, the Community Redevelopment Agency, and the Charter School Authority. Overall, there was a \$457,189,019 increase from FY25 Adopted Budget or a 43.20% increase in total budget. This includes a 92.86% increase in the Enterprise Fund expenditures as a result of the approved Water & Sewer and Stormwater Rate Studies, and the corresponding change in expenditures and expansion of projects as well as a 110.41% increase in Internal Service Funds with the addition of the Fleet and Facilities Buildings.



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The FY26 Proposed Budget reflects our continued focus on addressing previously deferred maintenance, meeting the demand for services and infrastructure including our amenities as well as expanding public safety to meet the needs of our citizens as our community continues to grow. We began the year in January, with a budget workshop to establish goals for the development of a proposed budget. At our second workshop in June, the focus was on departmental needs and City Management adjustments which are included in this Proposed Budget. Departments have held their budgets to the minimal adjustments needed 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, 2025, by the Lee County Property Appraiser. The overall total taxable values increased 7.40% from \$29.8 billion to \$32.0 billion, including a net growth component of \$1.8 billion or 5.9% and recurring value increase of \$400 million or 1.5%. The FY26 Proposed Budget was crafted using a millage rate of 5.2188 yielding 7.40% more in property tax revenue over FY25 and resulting in estimated net property tax revenue of \$160.2 million for operations in the General Fund, an increase of \$11,038,389. The rolled back rate is 5.1471 and would result in an estimated net property tax revenue of \$157.9 million for operations in the General Fund.

With the restricted nature of Cape Coral's Fire Service Assessment budget and the increased costs for the Fire Department, the City Manager crafted a proposed budget using 81% cost recovery for FY 26. This assessment revenue will be offset by support from the General Fund to the Fire Fund.

The Proposed Budget includes two new revenue sources - Parking Enforcement Revenue and School Zone Camera Revenue. There will also be a new reserve established for Economic Development Incentives to support commercial growth in the City. 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%.

Our success in recent years can be attributed to the implementation of sound financial policies and adherence to a comprehensive multi-year budget plan. These guiding principles have enabled us to consistently present balanced, responsible budgets that align with community priorities while maintaining high-quality services for our residents. The proposed budget for this year provides for an enhancement to public safety services with additional infrastructure improvements.



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All Funds Proposed Budget Chart

Fund Type	FY 2025 Adopted	FY 2026 Proposed	Change from FY 2025 Adopted	Percentage Change
General Fund	\$ 258,485,438	\$ 266,623,035	\$ 8,137,597	3.15%
Special Revenue Fund	178,098,619	197,486,213	19,387,594	10.89%
Debt Service Fund	28,346,598	32,217,902	3,871,304	13.66%
Capital Project Fund	97,144,080	78,714,453	(18,429,627)	-18.97%
Enterprise Fund	385,661,272	743,782,062	358,120,790	92.86%
Internal Service Fund	75,495,762	158,848,683	83,352,921	110.41%
Charter Schools	35,171,500	37,919,940	2,748,440	7.81%
Total	\$ 1,058,403,269	\$ 1,515,592,288	\$ 457,189,019	43.20%

General Fund Overview

The Proposed General Fund is \$266,623,038 for a balanced budget which is a 3.15% increase from the FY25 adopted budget or \$8.1 million. The Proposed Budget is sustainable for FY26.

As we assess the long-term financial outlook for the City, including the projected General Fund Budget, it will be essential for the City to consider an adjustment to the millage rate. This adjustment is crucial to ensure that we are able to adequately fund the anticipated expenditures outlined in the current budget forecasts. A careful review of revenue sources, including the millage rate, will be necessary to align future financial obligations with available resources and ensure the continued fiscal stability of the City.

Millage Rate Impact

Fund Group	Type	FY 2026 City		
		Manager Proposed Budget	FY 2027 Estimated Budget	FY 2028 Estimated Budget
General Fund	Revenue	\$ 266,623,035	\$ 274,555,192	\$ 283,112,676
	Expenditure	266,623,035	298,628,088	312,613,844
General Fund Total		\$ -	\$ (24,072,896)	\$ (29,501,168)

Millage at 5.2188

Ad Valorem at Existing Millage Rate

\$ 164,989,431 \$ 169,939,114

Ad Valorem to Balance

\$ 189,062,327 \$ 199,440,282

Millage to Balance

5.9810

6.1250

Ad Valorem Revenue at Adjusted Millage Rate

\$ 189,085,956 \$ 199,447,588

Millage Increase

0.7622

0.1440



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The Proposed Budget establishes a Budget Sustainability Reserve of 2.8 months of General Fund expenditures. The Budget Sustainability Reserve is not included in the budget unless used.

Proposed Budget by Expense Category

The FY26 Proposed Budget includes the following investments and enhancements by strategic focus area:

General Fund	FY 2025 Adopted	FY 2026 Proposed	Change from FY 2025 Adopted	Percentage Change
Personnel Services	\$ 130,413,044	\$ 149,442,631	\$ 19,029,587	14.59%
Operating	63,161,534	74,025,880	10,864,346	17.20%
Capital Outlay	7,719,949	7,692,423	(27,526)	-0.36%
Other/Transfers Out	57,190,911	35,041,061	(22,149,850)	-38.73%
Reserves	-	421,040	421,040	100.00%
Total Expenditures	\$ 258,485,438	\$ 266,623,035	\$ 8,137,597	3.15%

Key Investments - Public Safety

- Emergency Operations Center Expansion
- Addition of 4 Fire Fighters for an additional Rescue Unit, 1 Data Analyst, 12 Fire Fighters to reach optimal staffing, 1 Fire Life Safety Inspector and 1 Logistics Manager
- Addition of 1 Administrative Specialist, 1 Digital Forensics Technician, 1 Police Lieutenant, 9 Police Officers, 1 Police Sergeant – SRO, 1 Police Sergeant – Training, and 2 Public Service Aides
- Addition of a direct capture air filter system at all Fire Stations
- Fire Training Facility Phase 3 Design
- Fire Station 5 new building construction
- North Cape Public Safety Complex Turn Lane at Jacaranda and Averill
- Design for the Police Southeast Precinct
- Sidewalk expansion in school areas – Hector Caffereta
- 4 Code Compliance Officers
- 1 Code Compliance Supervisor

Key Investments - Parks and Recreation

- Playground Replacements at Burton Park and Giuffrida Park
- Fitness Station Replacements at Del Prado Linear Park



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- Lake Kennedy Parking Lot development construction
- Neighborhood Park at 2224 NE 15th Street
- Lighting Replacement at Koza Saladino Park Fields 1-4 and Strausser/BMX Track

Key Investments - Infrastructure

- Fleet and Facilities Buildings Construction
- City Hall Roof Replacement
- Chiquita Access Management and Turn Lane Improvements
- 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.
- Bridge maintenance and rehabilitation
- North RO Water Treatment Plant Expansion Phase II & 12 MG Potable Water
- Southwest Water Reclamation Facility Improvements (Headworks, Filters, Raw Main)
- North Reverse Osmosis Water Treatment Plant Wellfield Expansion Phase II
- Everest Headworks
- Water Reclamation - North South Transfer Pump Station
- Everest Water Reclamation Plant Reuse Pump Station Replacement
- Judd Creek Water and Sewer Line Extension
- North 3 Utility Expansion Project Utilities and Fiber Optics Conduit
- Water Reclamation - Lift Station 401 Relocation
- Expanded Road Resurfacing Projects
- North 3 Utility Expansion Project Transportation Improvements
- Median Curbing
- Trafalgar Drainage Improvements Design

Key Investments - Environmental Sustainability

- North 3 Utility Expansion Project Stormwater Advanced Drainage System
- Surface water management water quality improvements
- Flood prevention improvements
- Drainpipe and Catch Basin replacements



CITY OF CAPE CORAL

Conclusion

While property values and growth have increased over the last few years, our growth model indicates a softening in the real estate and construction market leading to smaller increases in taxable value and other sources beginning in 2026. We must remain mindful of the challenges ahead and continue to prioritize investments in capital improvements, quality-of-life amenities, services, and personnel to maintain acceptable service levels. Budget development is inherently complex, regardless of economic conditions. It is essential to strike a balance between competing funding priorities and the responsible stewardship of public resources.

Maintaining a three-year budget framework complemented by a five-year financial forecast, allows for strategic and thoughtful allocation of revenues among various demands. By remaining vigilant and prudent within the budget framework, we can ensure long-term economic sustainability while continuing to meet the expectations of our growing community.

This FY26 Proposed Budget provides a balanced approach to achieving our goals and meeting our commitment to our residents while sustaining the existing millage rate. With this budget, we are focusing on immediate needs while keeping a suitable reserve level.

Cape Coral is currently the eighth largest city in the state of Florida, reflecting significant growth and development. As we continue to expand, it is imperative that we proactively prepare to address the evolving challenges and heightened expectations of both our existing residents and the thousands of new residents anticipated in the coming years.

By fostering collaboration among city leadership, stakeholders, and the community, and by articulating a clear and strategic vision for Cape Coral's future, we can effectively allocate the resources necessary to achieve our objectives. Through this collective effort, we will not only sustain the quality of life that defines our city but also ensure a prosperous and vibrant future for all who call Cape Coral home.

This document reflects countless hours of dedication, patience and professionalism from the entire Office of Management and Budget team led by Financial Services Director Crystal Feast, Budget Administrator Nicole Reitler and her team: Jessica Festa, Jennifer Waters, Christine Vilivong, Robin Burris and Crystal Hand. Please join me in thanking them for their hard work and dedication to the development of this proposed 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.



CITY OF CAPE CORAL

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 showing a coastal town with many houses and trees in the background, and a large, dense mangrove forest in the foreground. A winding waterway cuts through the mangrove forest. On the left side of the image, there is a large, curved graphic element consisting of concentric blue and white arcs. A dark blue horizontal bar is positioned over the middle of the image, containing the text 'BUDGET OVERVIEW' in white capital letters.

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 it. This includes identifying the resources (both dollars and staffing) to be provided, as well as 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 2026 – FY 2028 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

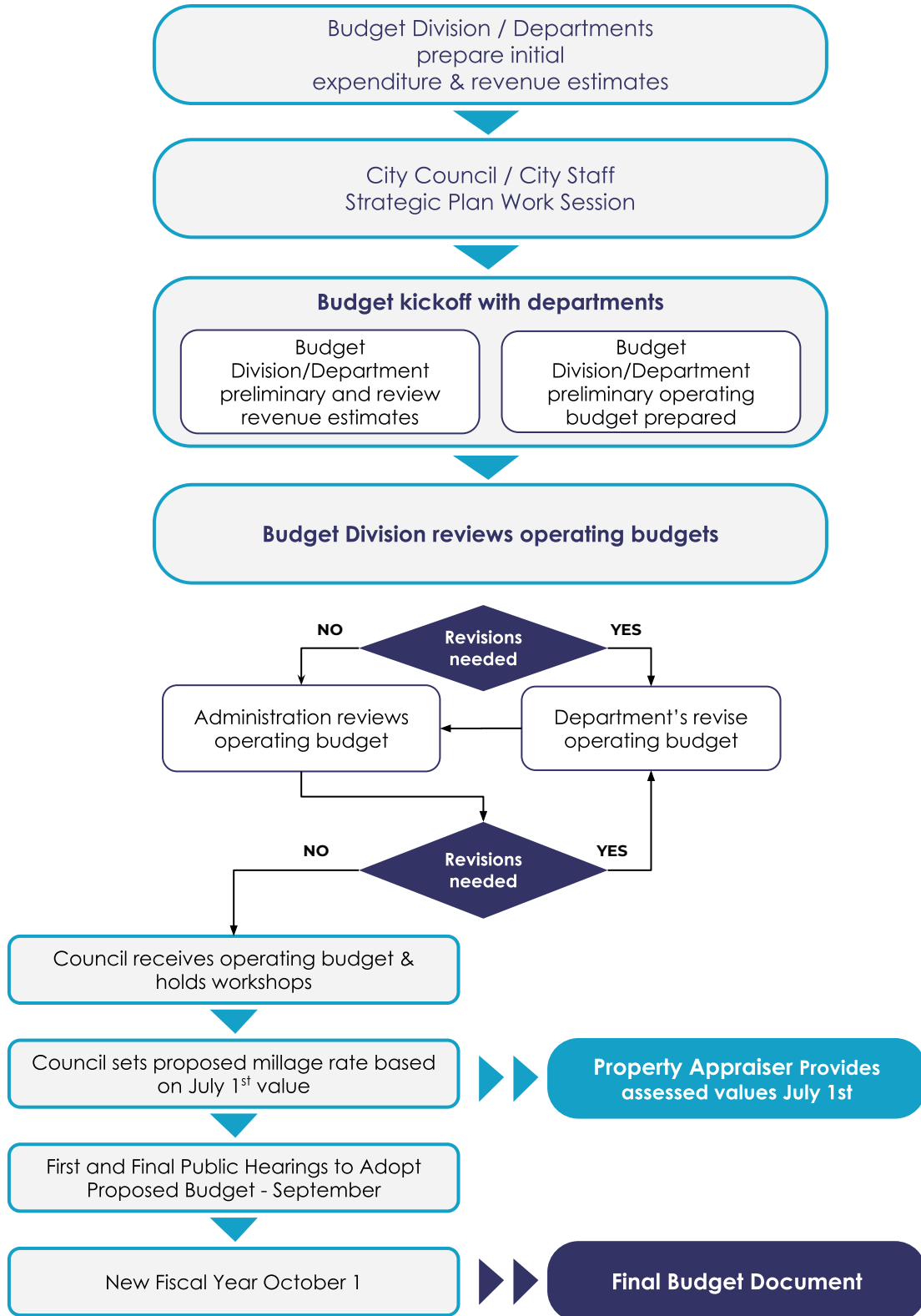
The budget presents the City's fiscal resources through a process of needs analysis, service delivery priorities and contingency planning. The document includes the current and long-term debt obligations, list of major projects (including an asset improvement plan) and the basis of budgeting for all 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 2025						FY 2026					
	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 2026 Budget									✓			
Final Document Publication											✓	
Research Financial Trends and Develop FY 2027 -2031 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 are 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) are held 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 using 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:
 - a. State shared revenues
 - b. Franchise fees
 - c. Public Service Tax
 - d. 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. CosDevelopment 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.

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.

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 15% 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 10% of operating expenses.
3. Yacht Basin:

A renewal and replacement reserve with a minimum of 10% 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.

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.

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.

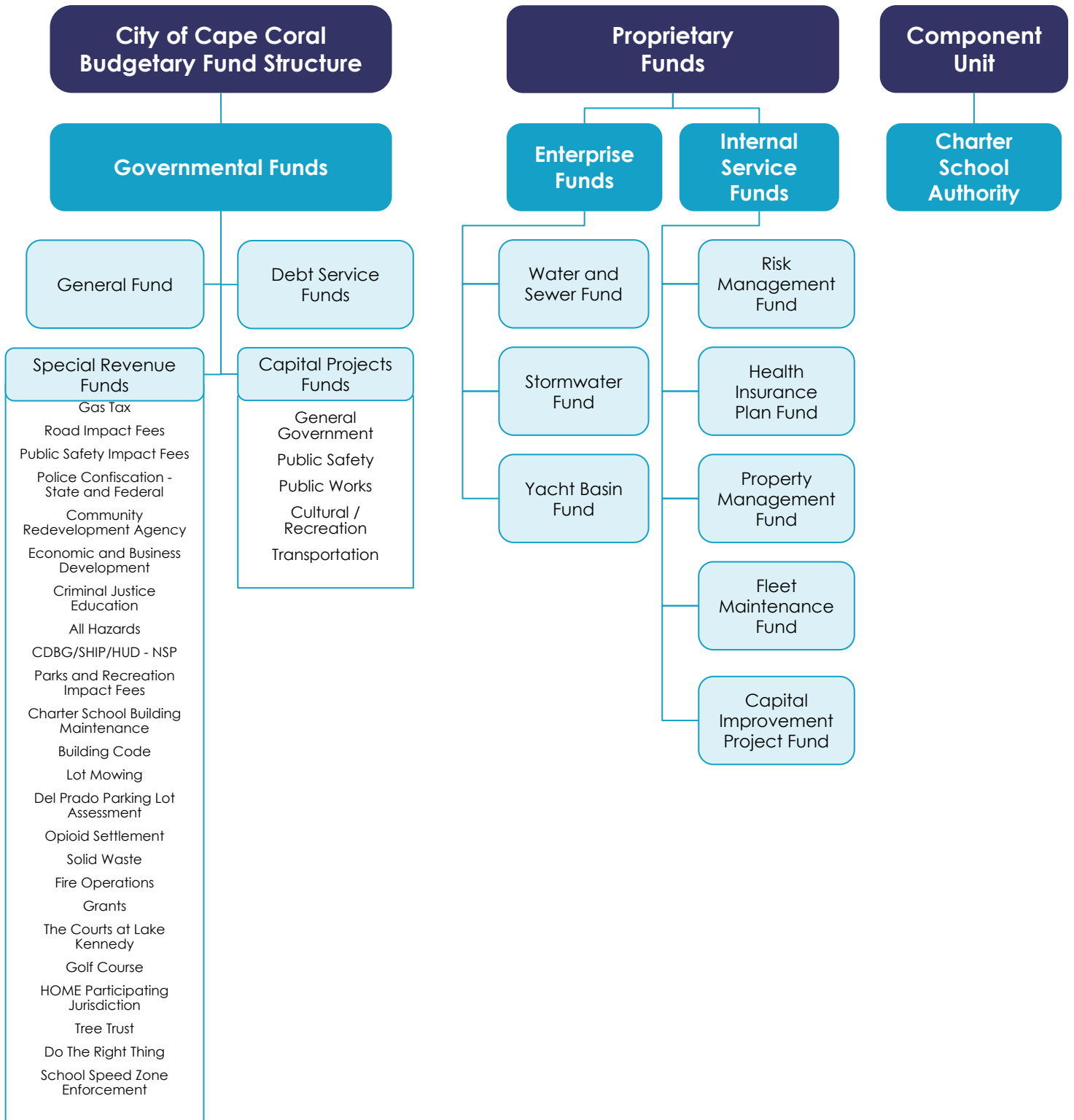
Enterprise Funds - Account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through 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 9, 2024

Asset Management Program (AMP) Submissions – Closed on January 17, 2025

Budget Retreat – January 29th - 30th, 2025

Payroll Submissions – Closed on February 7, 2025

Operating Submissions – Closed on February 14, 2025

Budget Retreat – June 5th - 6th, 2025



Official Start of Budget Season

This marked the beginning of the development phase for the FY 2026 - 2030 Budget with our primary focus on FY 2026. Payroll projections were updated by Budget Staff and the AMP was submitted for review and upload.

The FY 2026 Proposed Budget reflects the discussions held at both budget retreats and supports the Strategic Plan.

Highlights:

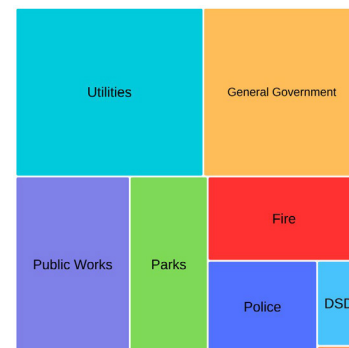
FY 2025 Adopted Budget – \$1,058,403,269

FY 2025 Adopted General Fund Budget – \$258,485,438

FY 2026 Proposed City Budget – \$1,515,592,288

FY 2026 Proposed General Fund Budget – \$266,623,035

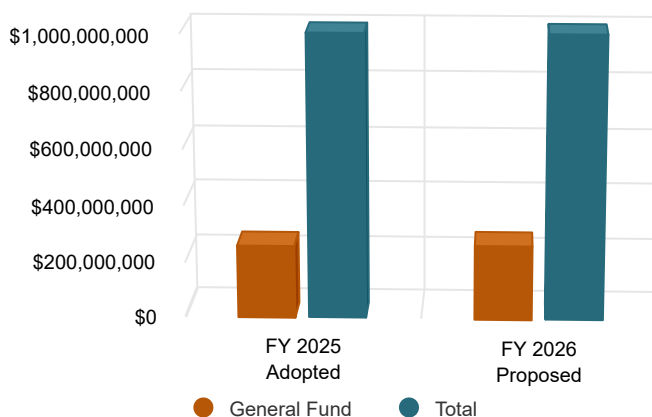
CITY DEPARTMENTS



Fund changes for FY 2026:

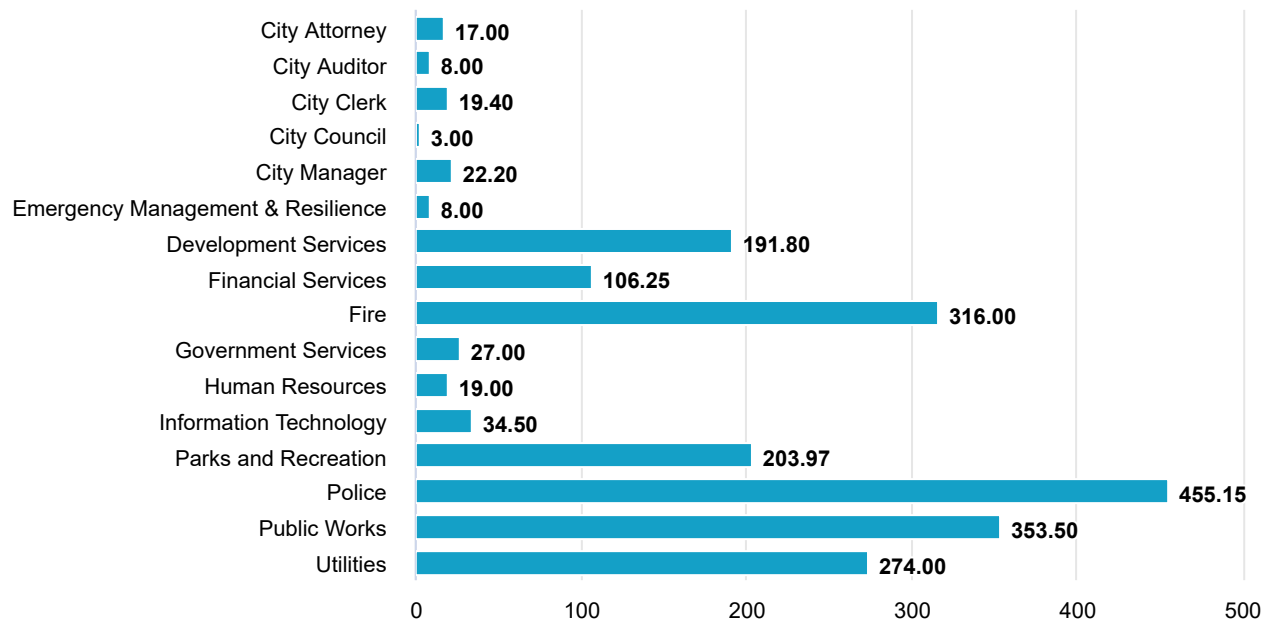
- Establish a Special Revenue Fund for School Speed Zone Enforcement

Year over Year Budget



Staffing Update

Department	FY 2024 Amended	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
City Attorney	13.00	16.00	16.00	17.00	17.00	17.00
City Auditor	6.00	8.00	8.00	8.00	8.00	8.00
City Clerk	18.40	18.40	18.40	19.40	19.40	19.40
City Council	3.00	3.00	3.00	3.00	3.00	3.00
City Manager	21.20	22.20	22.20	22.20	22.20	22.20
Emergency Management & Resilience	7.00	7.00	7.00	8.00	8.00	8.00
Development Services	186.68	186.80	186.80	191.80	191.80	191.80
Financial Services	106.25	106.25	106.25	106.25	106.25	106.25
Fire	287.00	297.00	297.00	316.00	335.00	338.00
Government Services	27.00	27.00	27.00	27.00	27.00	27.00
Human Resources	19.00	19.00	19.00	19.00	19.00	19.00
Information Technology	30.50	34.50	34.50	34.50	34.50	34.50
Parks and Recreation	202.05	205.99	206.49	203.97	203.97	218.86
Police	415.53	432.53	439.15	455.15	491.15	524.15
Public Works	328.50	343.50	346.50	353.50	359.50	364.50
Utilities	250.00	262.00	262.00	274.00	278.00	282.00
Subtotal City Departments	1,921.10	1,989.17	1,999.29	2,058.77	2,123.77	2,183.66
Charter School Authority	376.00	364.25	365.00	369.18	369.18	369.18
CRA	5.00	5.00	5.00	4.00	4.00	4.00
Total City	2,302.10	2,358.42	2,369.29	2,431.95	2,496.95	2,556.84



Staffing Update

Who's joining our team

CITY ATTORNEY – 1

General Fund – (1) Senior Paralegal

CITY CLERKS – 1

General Fund – (0.5) Contract Code Compliance Officer and (0.5) Administrative Technician

EMERGENCY MANAGEMENT AND RESILIENCE-1

General Fund – (1) Emergency Management Coordinator

DEVELOPMENT SERVICES – 5

General Fund – (1) Code Compliance Supervisor, and (4) Code Compliance Officers

FIRE – 19

Fire Operations – (16) Fire Fighters, (1) Data Analyst, (1) Logistics Manager, and (1) Fire Life Safety Inspector

PARKS AND RECREATION – 3

General Fund – (1) Senior Recreation Specialist, (1) Contract Athletic Assistant II, and (1) Contract Athletic Official

POLICE – 16

General Fund – (1) Administrative Assistant, (1) Digital Forensics Technician, (1) Police Lieutenant, (9) Police Officers, (1) Police Sergeant-SRO, (1) Police Sergeant-Training, and (2) Public Service Aides

PUBLIC WORKS – 7

Solid Waste Fund – (1) Solid Waste Inspector

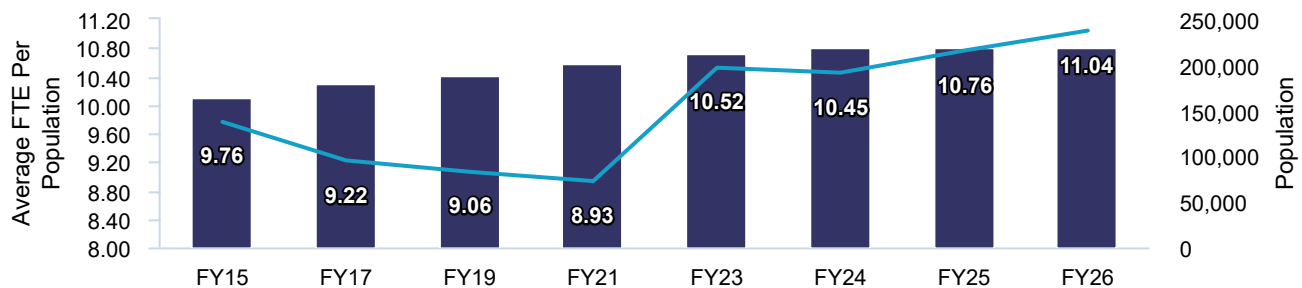
Stormwater Fund – Swale and Sod Crew - (2) Crew Coordinator, (1) Heavy Equipment Operator, (1) Service Worker III, and (2) Service Worker I

UTILITIES – 12

Water and Sewer Fund – (1) Field Supervisor, (1) Maintenance Supervisor, (2) Utilities Technicians, (3) Senior Construction Inspectors, (3) Service Worker III, and (2) Service Worker II

Teamwork makes the dream work

Full Time Equivalent Trend



Staffing Changes

FY 2025 Amended

Fund	Dept	Position	FTE
General	City Attorney	Reclass Assistant City Attorney I to Assistant City Attorney II	-
General	City Attorney	Reclass Assistant City Attorney II to Assistant City Attorney III	-
General	Development Services	Code Compliance Officer	1.00
General	Development Services	Reclass (3) Plan Review Techs from Building Fund	3.00
General	Development Services	Reclass (3) City Ordinance Inspectors from Building Fund	3.00
General	IT Services	Updated Classification - Technician Supervisor	-
General	Parks and Recreation	Reclass Contract Lift Attendant to Contract Grounds Maintenance II (0.13) from Yacht Club to Parks Maintenance	-
General	Parks and Recreation	Reclass Contract Lift (0.13) to Contract Center Attendant from Yacht Basin to Yellow Fever	-
General	Parks and Recreation	Reclass Groundskeeper to Service Worker I	-
General	Parks and Recreation	Reclass Senior Groundskeeper and Equipment Operator to Service Worker III	-
General	Parks and Recreation	Reclass Senior Equipment Operator to Heavy Equipment Operator	-
General	Parks and Recreation	Reclass (1) Senior Recreation Specialist to (1) Recreation Program Supervisor	-
General	Parks and Recreation	Reclass (0.5) Contract Grounds Maintenance to (1) Service Worker	0.50
General	Police	Reclass 1.38 Contract Background Specialist to 1 Civilian Background Investigator	(0.38)
General	Police	Business Services Manager	1.00
General	Police	Reclass Contract Administrative Tech to Contract Victim Advocate	-
General	Police	Reclass 911 Operator to Telecommunicator I	-
General	Police	Reclass Telecommunicator to Telecommunicator II	-
General	Police	Reclass Lead Telecommunicator to Telecommunicator III	-
General	Police	Reclass Telecommunicator to Telecommunicator II	-
General	Police	Sergeant	1.00
General	Police	Administrative Assistant	1.00
General	Police	Contract Citation Officers	4.00
General	Public Works	Reclass Equipment Operator to Service Worker III	-
General	Public Works	Reclass Laborer to Service Worker I	-
General	Public Works	Reclass Engineer I for Senior Engineer PE	-
General	Public Works	Reclass (2) Principal Engineer - PE to Senior Project Manager	-
Total Changes General Fund			14.12
Charter School	Administration	Bus Driver	1.00
Charter School	Administration	Reclass Transportation Dispatcher to Transportation Coordinator	-
Charter School	Oasis Elementary South	Reclass Teacher to Exceptional Teacher	-
Charter School	Oasis Middle	Reduced Teacher	(0.25)
Charter School	Oasis High	Reclass Teacher to Exceptional Teacher	-
Building Code	Development Services	Reclass (1) Permit Tech and (1) Floodplain Coordinator to 1 Floodplain Manager	(1.00)
Building Code	Development Services	Reclass (3) Permit Tech to (3) Permit Specialists	-
Building Code	Development Services	Reclass (3) Plan Review Techs to General Fund	(3.00)
Building Code	Development Services	Reclass (3) City Ordinance Inspectors to General Fund	(3.00)
Fire Operations	Fire	Reclass a Fire Division Chief to a Fire Marshall	-
Fire Operations	Fire	Reclass a Fire Inspector to a Life Inspectors	-
Property Mgmt.	Public Works	Custodian	1.00
Property Mgmt.	Public Works	Project Manager	2.00
Property Mgmt.	Public Works	Reclass Project Manager to Senior Project Manager	-
Property Mgmt.	Public Works	Reclass Senior Project Manager to Project Manager	-
Property Mgmt.	Public Works	Reclass Electrician to Associate Project Manager	-
Property Mgmt.	Public Works	Reclass Laborer to Service Worker I	-
Property Mgmt.	Public Works	Reclass Generator Mechanic to Senior Trades Specialist	-

Financial Highlights

Stormwater	Public Works	Reclass Senior Equipment Operator to Heavy Equipment Operator	-
Stormwater	Public Works	Reclass Field Technician to Service Worker II	-
Stormwater	Public Works	Reclass Equipment Operator to Service Worker III	-
Stormwater	Public Works	Reclass Laborer to Service Worker I	-
Stormwater	Finance	Reclass Customer Service Technician to Senior Customer Service Technician	-
Gas Tax	Public Works	Reclass Equipment Operator to Service Worker III	-
Gas Tax	Public Works	Reclass Senior Equipment Operator to Heavy Equipment Operator	-
Water & Sewer	Utilities	Reclass Hydrogeologist to a Senior Engineer, PE.	-
Water & Sewer	Utilities	Reclass Laborer to Service Worker I	-
Water & Sewer	Utilities	Reclass Field Technician to Service Worker II	-
Water & Sewer	Utilities	Reclass Utilities Technician to Service Worker III	-
Water & Sewer	Finance	Reclass Field Services Representative to Customer Service Coordinator	-
Water & Sewer	Finance	Reclass Customer Service Technician to Senior Customer Service Technician	-
Total Changes All Funds			10.87

FY 2026 Proposed

Fund	Dept	Position	FTE
General	City Attorney	Senior Paralegal	1.00
General	City Clerk	Contract Code Compliance Specialist	0.50
General	City Clerk	Contract Administrative Technician	0.50
General	Parks and Recreation	Removed Aftercare Contract Positions	(5.52)
General	Parks and Recreation	Senior Recreation Specialist	1.00
General	Parks and Recreation	Contract Athletic Assistant II	1.00
General	Parks and Recreation	Contract Athletic Official	1.00
General	Development Services	Code Compliance Supervisor	1.00
General	Development Services	Code Compliance Officer	4.00
General	Emergency Management and Resilience	Emergency Management Coordinator	1.00
General	Police	Administrative Specialist	1.00
General	Police	Digital Forensics Technician	1.00
General	Police	Police Lieutenant	1.00
General	Police	Police Officer	9.00
General	Police	Police Sergeant-SRO	1.00
General	Police	Police Sergeant-Training	1.00
General	Police	Public Service Aides	2.00
Total Change General Fund			21.48
Charter School	Administration	Bus Driver	2.00
Charter School	Administration	ESOL Coordinator	2.00
Charter School	Oasis Elementary North	Reclass Paraprofessional II to ESOL Coordinator (Administration)	(1.00)
Charter School	Oasis Elementary North	Reclass Paraprofessional II to Teacher	-
Charter School	Oasis Elementary South	Food Service Worker	1.00
Charter School	Oasis Elementary South	Contract Jr. Counselor	0.18
Charter School	Oasis Middle	Reclass Teacher to Exceptional Teacher	-
Charter School	Oasis Middle	Reduced Teacher	(2.00)
Charter School	Oasis Middle	Reduced Paraprofessional II	(1.00)
Charter School	Oasis High	Security Guard	1.00
Charter School	Oasis High	Teacher	2.00
Charter School	Oasis High	Reclass Assistant Principal to Teacher	-
CRA	City Manager	Code Compliance Officer	(1.00)
Fire Operations	Fire	Fire Fighters	16.00
Fire Operations	Fire	Data Analyst	1.00
Fire Operations	Fire	Logistics Manager	1.00

Financial Highlights

Fire Operations	Fire	Fire Life Safety Inspector	1.00
Solid Waste	Public Works	Solid Waste Inspector	1.00
Stormwater	Public Works	Swale and Sod Crew - Crew Coordinator (2), Heavy Equipment Operator, Service Worker III, (2) Service Worker I	6.00
Water & Sewer	Utilities	Senior Construction Inspector	3.00
Water & Sewer	Utilities	Maintenance Supervisor	1.00
Water & Sewer	Utilities	Senior Utilities Technician	2.00
Water & Sewer	Utilities	Utilities Field Supervisor	1.00
Water & Sewer	Utilities	Service Worker II	2.00
Water & Sewer	Utilities	Service Worker III	3.00
Total Changes All Funds			62.66

FY 2027 Forecast

Fund	Dept	Position	FTE
General	Police	Administrative Assistant	1.00
General	Police	Customer Service Representative	1.00
General	Police	Grant Writer	1.00
General	Police	Logistics Coordinator	1.00
General	Police	Police Captain	1.00
General	Police	Police Officers	27.00
General	Police	Public Service Aides	2.00
General	Police	Telecommunicator	1.00
General	Police	Telecommunicator II	1.00
Total Change General Fund			36.00

Fire Operations	Fire	Administrative Specialist	1.00
Fire Operations	Fire	Assistant Fire Marshal	1.00
Fire Operations	Fire	Compliance Specialist	1.00
Fire Operations	Fire	Data Engineer	1.00
Fire Operations	Fire	Fire Deputy Chief	1.00
Fire Operations	Fire	Fire Fighters	6.00
Fire Operations	Fire	Fire Prevention Lieutenant	6.00
Fire Operations	Fire	Fire Special Operations Lieutenant	1.00
Fire Operations	Fire	Fire Training Lieutenant	1.00
Stormwater	Public Works	Heavy Equipment Operator	1.00
Stormwater	Public Works	Service Worker III	1.00
Stormwater	Public Works	Swale Crew - Crew Coordinator, Heavy Equipment Operator, Service Worker III, Service Worker I	4.00
Water & Sewer	Utilities	Senior Construction Inspector	1.00
Water & Sewer	Utilities	Field Supervisor	1.00
Water & Sewer	Utilities	Service Worker II	1.00
Water & Sewer	Utilities	Service Worker III	1.00
Total Changes All Funds			65.00

FY 2028 Forecast

Fund	Dept	Position	FTE
General	Parks and Recreation	Reinstated Yacht Club Positions: CT Site Leader	1.38
General	Parks and Recreation	Reinstated Yacht Club Positions: CT Aquatics Coordinator	0.80
General	Parks and Recreation	Reinstated Yacht Club Positions: CT Cash Clerk	1.00
General	Parks and Recreation	Reinstated Yacht Club Positions: CT Custodial Worker	2.05
General	Parks and Recreation	Reinstated Yacht Club Positions: CT Counselor Specialist	0.50
General	Parks and Recreation	Reinstated Yacht Club Positions: CT Counselor/Instructor	0.33
General	Parks and Recreation	Reinstated Yacht Club Positions: CT Lifeguard	4.84

Financial Highlights

General	Parks and Recreation	Reinstated Yacht Club Positions: CT Senior Guard	1.00
General	Parks and Recreation	Reinstated Yacht Club Positions: CT Center Attendant	2.75
General	Police	Administrative Assistant	1.00
General	Police	Deputy Chief	1.00
General	Police	Police Captain	1.00
General	Police	Police Officer	28.00
General	Police	Senior Accounts Coordinator	1.00
General	Police	Technical Support Specialist	1.00
Total Change General Fund			33.00
Fire Operations	Fire	Business Manager	1.00
Fire Operations	Fire	Fire Inspector	1.00
Fire Operations	Fire	Senior Trades Specialist	1.00
Stormwater	Public Works	Pipe and Vac Crew - (1) Heavy Equipment Operator, (2) Service Worker III, (2) Service Worker I	5.00
Water & Sewer	Utilities	Senior Construction Inspector	1.00
Water & Sewer	Utilities	Field Supervisor	1.00
Water & Sewer	Utilities	Service Worker II	1.00
Water & Sewer	Utilities	Service Worker III	1.00
Yacht Basin	Parks and Recreation	CT Dock Worker	0.24
Total Changes All Funds			45.24



Budget Timeline

FY 2026 Budget Season

What to get ready for

JUNE

June 1 Preliminary Property Value
June 5-6 City Council Summer Retreat

JUNE

S	M	T	W	T	F	S
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 1 Certified Taxable Property Value from Property Appraiser
July 16 Budget Workshop
July 23- 25 Distribute City Manager's Proposed Budget
July 23 Ordinance Setting Proposed Millage Rate's & Public Hearing Dates
July 23 Resolution for Lot Mowing, Stormwater & Fire Service Assessments
July 31 Town Hall Meeting

JULY

S	M	T	W	T	F	S
		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	31		

AUGUST

Aug 5 Budget Workshop #1
Aug 6 Budget Amendment #3 Introduction
Aug 12 Budget Workshop #2
Aug 19 Budget Workshop #3, if necessary
Aug 20 Budget Amendment #3 Public Hearing

AUGUST

S	M	T	W	T	F	S
					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
31						

SEPTEMBER

Sept 11 Public Hearing dates 2 weeks apart Set Tentative Millage and Budget
Sept 21-23 TRIM Newspaper Ad as Required
Sept 25 Public Hearing dates 2 weeks apart Set Final Millage and Budget

SEPTEMBER

S	M	T	W	T	F	S
	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				

Financial Highlights

Summary of Our Funds

Fund	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
General Fund				
Revenue	\$ 292,404,824	\$ 240,853,081	\$ 240,909,167	\$ 263,623,035
Expense	253,536,407	258,485,438	269,985,775	266,623,035
Surplus/(Deficit)	\$ 38,868,417	\$ (17,632,357)	\$ (29,076,608)	\$ (3,000,000)
Use of Fund Balance	\$ (38,868,417)	\$ 17,632,357	\$ 29,076,608	\$ 3,000,000
Special Revenue Funds				
Revenue	\$ 178,976,133	\$ 167,167,273	\$ 174,382,396	\$ 183,381,080
Expense	195,561,944	178,098,619	206,738,403	197,486,213
Surplus/(Deficit)	\$ (16,585,811)	\$ (10,931,346)	\$ (32,356,007)	\$ (14,105,133)
Use of Fund Balance	\$ 16,585,811	\$ 10,931,346	\$ 32,356,007	\$ 14,105,133
Enterprise Funds				
Revenue	\$ 591,034,114	\$ 366,833,984	\$ 379,427,928	\$ 723,516,645
Expense	655,049,899	385,661,272	417,061,213	743,782,062
Surplus/(Deficit)	\$ (64,015,785)	\$ (18,827,288)	\$ (37,633,285)	\$ (20,265,417)
Use of Fund Balance	\$ 64,015,785	\$ 18,827,288	\$ 37,633,285	\$ 20,265,417
Internal Service Funds				
Revenue	\$ 75,439,025	\$ 75,495,762	\$ 77,204,697	\$ 158,848,683
Expense	69,992,243	75,495,762	77,882,981	158,848,683
Surplus/(Deficit)	\$ 5,446,782	\$ -	\$ (678,284)	\$ -
Use of Fund Balance	\$ (5,446,782)	\$ -	\$ 678,284	\$ -
Capital Project Funds				
Revenue	\$ 159,550,412	\$ 97,144,080	\$ 119,925,587	\$ 78,714,453
Expense	81,723,914	97,144,080	119,925,587	78,714,453
Surplus/(Deficit)	\$ 77,826,498	\$ -	\$ -	\$ -
Use of Fund Balance	\$ (77,826,498)	\$ -	\$ -	\$ -
Debt Service Funds				
Revenue	\$ 24,831,829	\$ 28,346,598	\$ 28,346,598	\$ 32,217,902
Expense	23,217,423	28,346,598	28,346,598	32,217,902
Surplus/(Deficit)	\$ 1,614,406	\$ -	\$ -	\$ -
Use of Fund Balance	\$ (1,614,406)	\$ -	\$ -	\$ -
Charter Schools				
Revenue	\$ 37,517,621	\$ 35,171,500	\$ 36,249,485	\$ 37,919,940
Expense	34,249,828	35,171,500	37,807,463	37,919,940
Surplus/(Deficit)	\$ 3,267,793	\$ -	\$ (1,557,978)	\$ -
Use of Fund Balance	\$ (3,267,793)	\$ -	\$ 1,557,978	\$ -

Financial Highlights

Summary of Our Funds

	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast
General Fund				
Revenue	\$ 271,555,192	\$ 280,112,676	\$ 288,611,432	\$ 295,720,423
Expense	298,628,088	312,613,844	330,787,837	344,839,332
Surplus/(Deficit)	\$ (27,072,896)	\$ (32,501,168)	\$ (42,176,405)	\$ (49,118,909)
Use of Fund Balance	\$ 27,072,896	\$ 32,501,168	\$ 42,176,405	\$ 49,118,909
Special Revenue Funds				
Revenue	\$ 192,323,331	\$ 203,474,978	\$ 207,444,344	\$ 218,846,063
Expense	199,031,066	217,164,512	216,636,596	235,337,626
Surplus/(Deficit)	\$ (6,707,735)	\$ (13,689,534)	\$ (9,192,252)	\$ (16,491,563)
Use of Fund Balance	\$ 6,707,735	\$ 13,689,534	\$ 9,192,252	\$ 16,491,563
Enterprise Funds				
Revenue	\$ 610,421,568	\$ 711,218,194	\$ 470,080,462	\$ 442,506,269
Expense	640,862,711	723,808,423	500,156,781	457,105,761
Surplus/(Deficit)	\$ (30,441,143)	\$ (12,590,229)	\$ (30,076,319)	\$ (14,599,492)
Use of Fund Balance	\$ 30,441,143	\$ 12,590,229	\$ 30,076,319	\$ 14,599,492
Internal Service Funds				
Revenue	\$ 88,746,599	\$ 93,258,080	\$ 98,361,915	\$ 103,957,876
Expense	89,561,911	95,748,345	102,150,794	109,233,040
Surplus/(Deficit)	\$ (815,312)	\$ (2,490,265)	\$ (3,788,879)	\$ (5,275,164)
Use of Fund Balance	\$ 815,312	\$ 2,490,265	\$ 3,788,879	\$ 5,275,164
Capital Project Funds				
Revenue	\$ 27,401,759	\$ 60,276,882	\$ 35,730,614	\$ 49,325,887
Expense	27,337,075	60,192,198	35,645,930	49,241,203
Surplus/(Deficit)	\$ 64,684	\$ 84,684	\$ 84,684	\$ 84,684
Use of Fund Balance	\$ (64,684)	\$ (84,684)	\$ (84,684)	\$ (84,684)
Debt Service Funds				
Revenue	\$ 38,038,126	\$ 39,145,706	\$ 40,740,121	\$ 38,874,780
Expense	38,038,126	39,145,706	40,740,121	38,874,780
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Charter Schools				
Revenue	\$ 39,597,011	\$ 41,297,511	\$ 41,297,511	\$ 41,297,511
Expense	39,597,011	41,297,511	41,297,511	41,297,511
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 2025-2028. The FY 2026 Budget is \$1,515,592,288 billion and includes \$266,623,035 million for General Fund Expenditures.

Fund Type	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund	\$ 258,485,438	\$ 269,985,775	\$ 266,623,035	\$ 298,628,088	\$ 312,613,844
Special Revenue Funds	178,098,619	206,738,403	197,486,213	199,031,066	217,164,512
Debt Service Fund	28,346,598	28,346,598	32,217,902	38,038,126	39,145,706
Capital Projects Funds	97,144,080	119,925,587	78,714,453	27,337,075	60,192,198
Enterprise Funds	385,661,272	417,061,213	743,782,062	640,862,711	723,808,423
Internal Service Funds	75,495,762	77,882,981	158,848,683	89,561,911	95,748,345
Charter School Funds	35,171,500	37,807,463	37,919,940	39,597,011	41,297,511
Total	\$ 1,058,403,269	\$ 1,157,748,020	\$ 1,515,592,288	\$ 1,333,055,988	\$ 1,489,970,539

The table below provides an overview by General Fund department for all funds for Fiscal Years 2025-2028

Department	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
City Council	\$ 1,390,332	\$ 1,391,182	\$ 1,063,488	\$ 1,107,895	\$ 1,150,405
City Manager	3,498,749	3,524,970	3,948,812	4,134,249	4,360,509
City Auditor	1,454,530	1,403,530	1,533,950	1,624,309	1,694,374
Financial Services	4,810,036	5,073,320	5,323,822	5,640,640	5,919,565
City Clerk	2,048,709	2,048,709	2,338,925	2,460,138	2,584,518
Human Resources	2,587,930	2,778,267	2,805,704	3,027,497	3,071,601
City Attorney	3,369,090	3,377,104	3,584,988	3,785,990	3,988,937
Information Technology	12,169,664	12,655,136	13,168,409	15,139,610	15,646,387
Government Services	75,645,132	81,817,083	78,816,076	87,247,231	89,272,370
Police	74,861,029	75,441,045	85,750,740	99,449,378	107,579,314
Development Services	7,821,720	7,862,730	10,504,476	10,735,501	11,220,837
Public Works	24,729,953	25,354,697	26,555,692	28,048,140	32,731,034
Parks and Recreation	44,098,564	47,258,002	31,227,953	36,227,510	33,393,993
Total	\$ 258,485,438	\$ 269,985,775	\$ 266,623,035	\$ 298,628,088	\$ 312,613,844

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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 251,288,661	\$ 279,949,459	\$ 292,204,073	\$ 318,373,878	\$ 345,867,096	\$ 370,912,428
Operating	237,354,974	274,014,027	298,727,707	299,853,513	304,657,737	328,111,589
Capital/Infrastructure	230,257,668	233,433,799	278,957,678	614,975,012	335,186,375	447,100,516
Debt Service	94,512,906	106,978,752	107,162,687	126,434,411	160,375,725	168,673,820
Other/Transfers Out	499,917,449	142,361,983	154,334,343	133,036,049	156,517,047	153,677,081
Subtotal	\$ 1,313,331,658	\$ 1,036,738,020	\$ 1,131,386,488	\$ 1,492,672,863	\$ 1,302,603,980	\$ 1,468,475,434
Reserves	-	21,665,249	26,361,532	22,919,425	30,452,008	21,495,105
Total	\$ 1,313,331,658	\$ 1,058,403,269	\$ 1,157,748,020	\$ 1,515,592,288	\$ 1,333,055,988	\$ 1,489,970,539

General Fund

Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 114,986,977	\$ 130,413,044	\$ 133,366,352	\$ 149,442,631	\$ 163,256,460	\$ 178,104,065
Operating	57,153,122	63,161,534	65,095,702	74,025,880	79,957,294	83,347,068
Capital/Infrastructure	8,520,047	7,719,949	11,408,466	7,692,423	9,502,508	6,786,680
Debt Service	2,295,681	-	-	-	-	-
Other/Transfers Out	70,580,580	57,190,911	59,676,974	35,041,061	45,911,826	44,376,031
Subtotal	\$ 253,536,407	\$ 258,485,438	\$ 269,547,494	\$ 266,201,995	\$ 298,628,088	\$ 312,613,844
Reserves	-	-	438,281	421,040	-	-
Total	\$ 253,536,407	\$ 258,485,438	\$ 269,985,775	\$ 266,623,035	\$ 298,628,088	\$ 312,613,844

General Fund	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Appropriations	\$ 253,536,407	\$ 258,485,438	\$ 269,547,494	\$ 266,201,995	\$ 298,628,088	\$ 312,613,844
Unassigned Reserves	-	-	438,281	421,040	-	-
Total	\$ 253,536,407	\$ 258,485,438	\$ 269,985,775	\$ 266,623,035	\$ 298,628,088	\$ 312,613,844
Budget Stabilization Reserve	-	-	-	59,990,183	69,679,887	75,548,346
Month Operating	\$ 21,128,034	\$ 21,540,453	\$ 22,498,815	\$ 22,183,500	\$ 24,885,674	\$ 26,051,154
# 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 judgment 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)

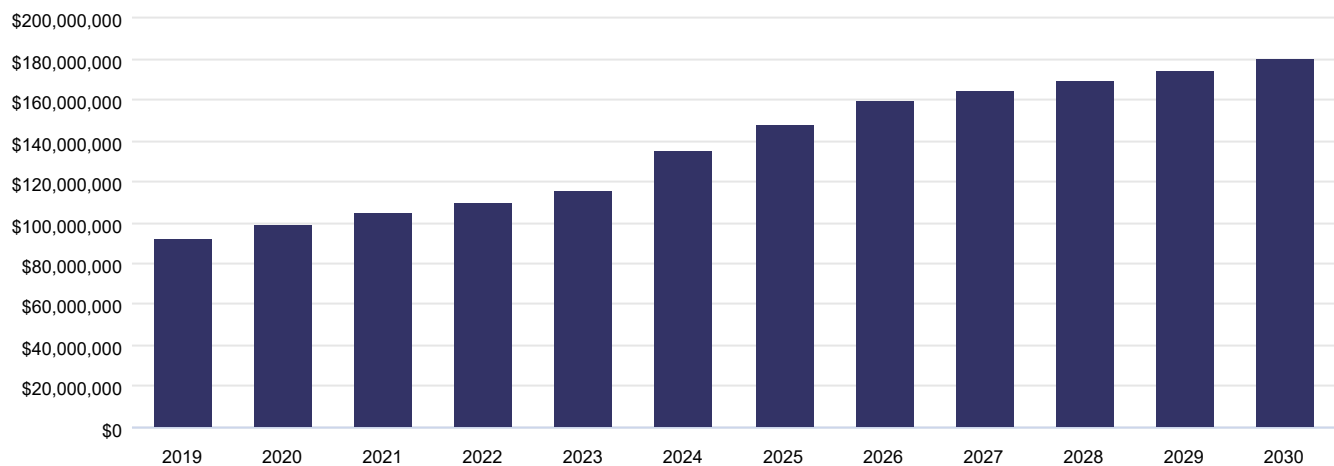
Ad valorem taxes are charges levied by the local unit of a government against property owners based on the value of their real property. Historically, property taxes have been the largest single revenue source in the General Fund. In accordance with the City's adopted financial policies, ad valorem revenues 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 2026 Budget is based on the July 1 taxable value from the Lee County Property Appraiser and the millage rate of 5.2188. It is assumed that taxable property values will increase on average 3% in FY 2027 - FY 2030.

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast
Property Taxes at 96%	\$ 135,208,486	\$ 148,209,313	\$ 160,183,914	\$ 164,989,431	\$ 169,939,114	\$ 175,037,287
Millage Rate	5.3694	5.2188	5.2188	5.2188	5.2188	5.2188

General Fund Ad Valorem Receipts



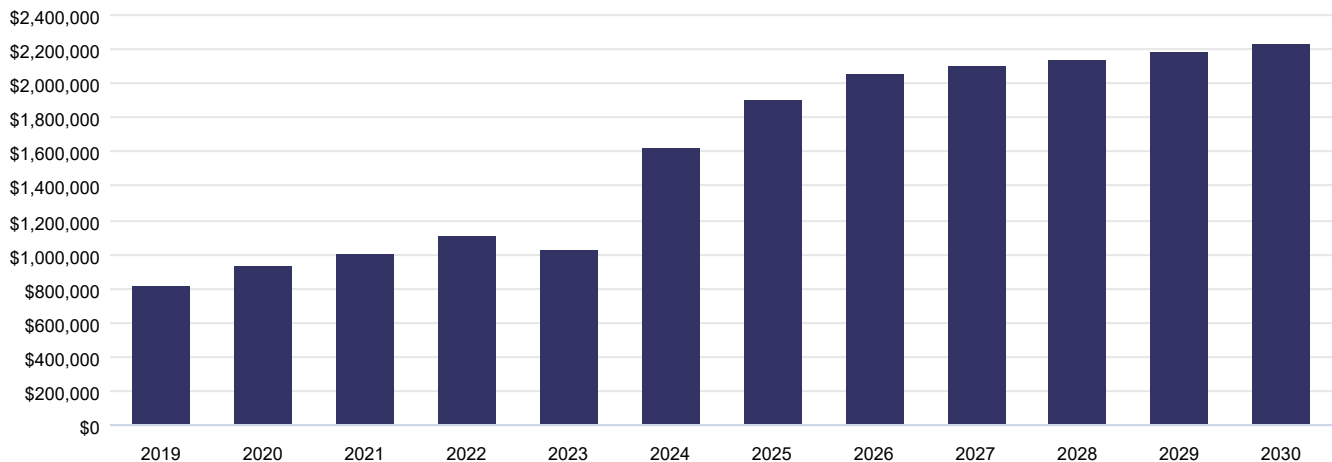
Revenues

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
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 Actual	1,624,526	58.53%
2025 Adopted	1,908,607	17.49%
2026 Proposed	2,062,813	8.08%
2027 Forecast	2,104,069	2.00%
2028 Forecast	2,146,151	2.00%
2029 Forecast	2,189,073	2.00%
2030 Forecast	2,232,855	2.00%

All Hazard Receipts



Revenues

Other Taxes

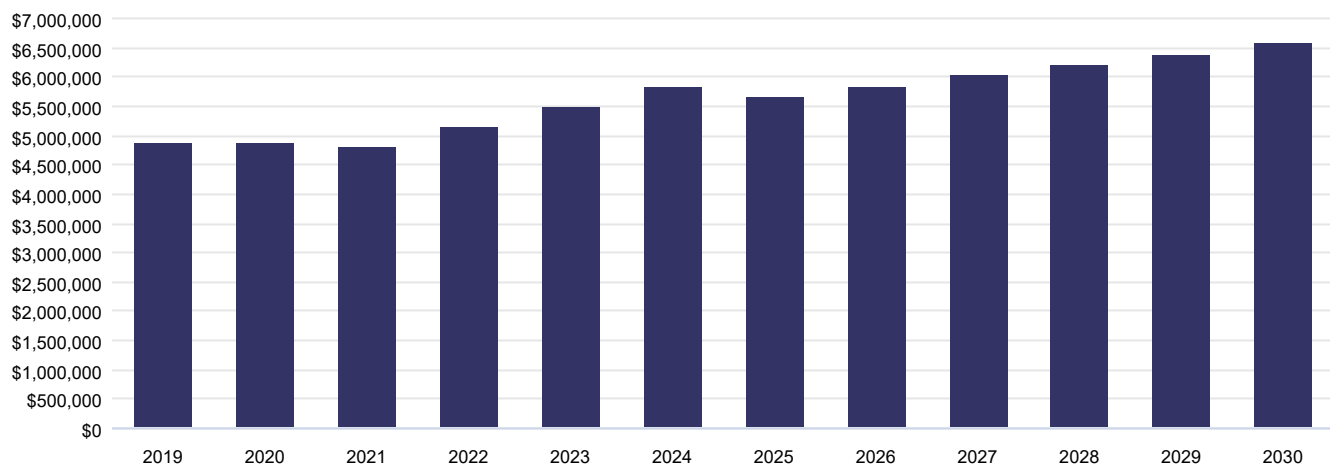
Other taxes include charges levied by the local unit of government that are not ad valorem but are imposed upon sale or consumption of goods and services. This category includes the communications service tax, public service tax, and local option gas taxes.

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
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 Actual	5,834,639	5.90%
2025 Adopted	5,682,682	(2.60%)
2026 Proposed	5,853,162	3.00%
2027 Forecast	6,028,757	3.00%
2028 Forecast	6,209,620	3.00%
2029 Forecast	6,395,909	3.00%
2030 Forecast	6,587,786	3.00%

Communication Service Tax



Financial Highlights

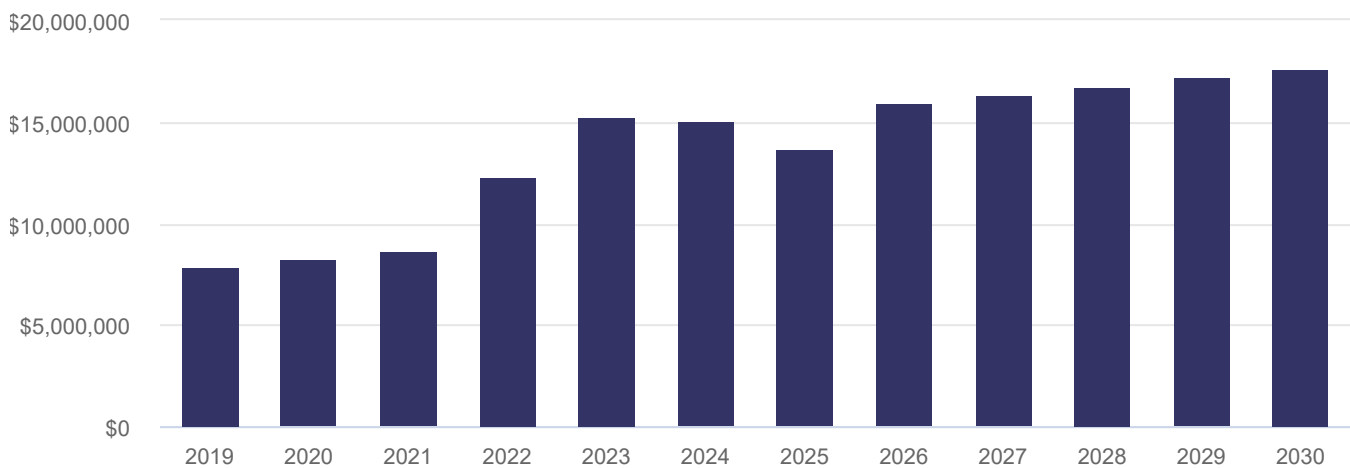
Revenues

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
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 Actual	15,049,029	12,409,029	2,640,000	(1.22%)
2025 Adopted	13,692,514	11,052,514	2,640,000	(9.01%)
2026 Proposed	15,974,670	13,334,670	2,640,000	16.67%
2027 Forecast	16,373,886	13,733,886	2,640,000	2.50%
2028 Forecast	16,785,070	14,145,070	2,640,000	2.51%
2029 Forecast	17,208,582	14,568,582	2,640,000	2.52%
2030 Forecast	17,644,791	15,004,791	2,640,000	2.53%

Public Service Tax



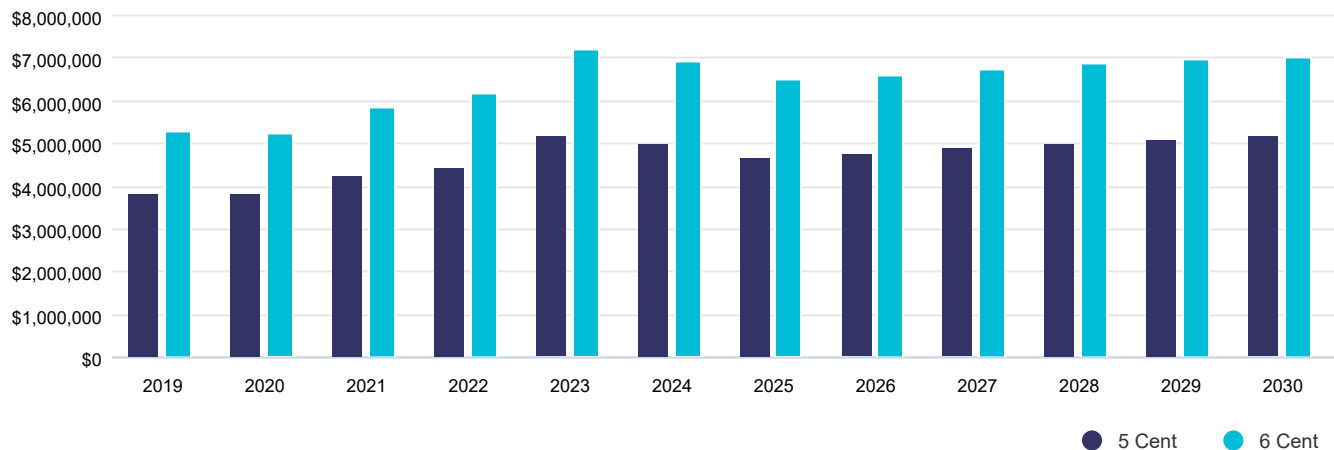
Revenues

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
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 Actual	4,983,602	6,907,962
2025 Adopted	4,700,549	6,482,213
2026 Proposed	4,794,560	6,611,857
2027 Forecast	4,890,451	6,744,094
2028 Forecast	4,988,260	6,878,976
2029 Forecast	5,088,025	6,947,766
2030 Forecast	5,189,786	7,017,244

Gas Tax Receipts



Financial Highlights

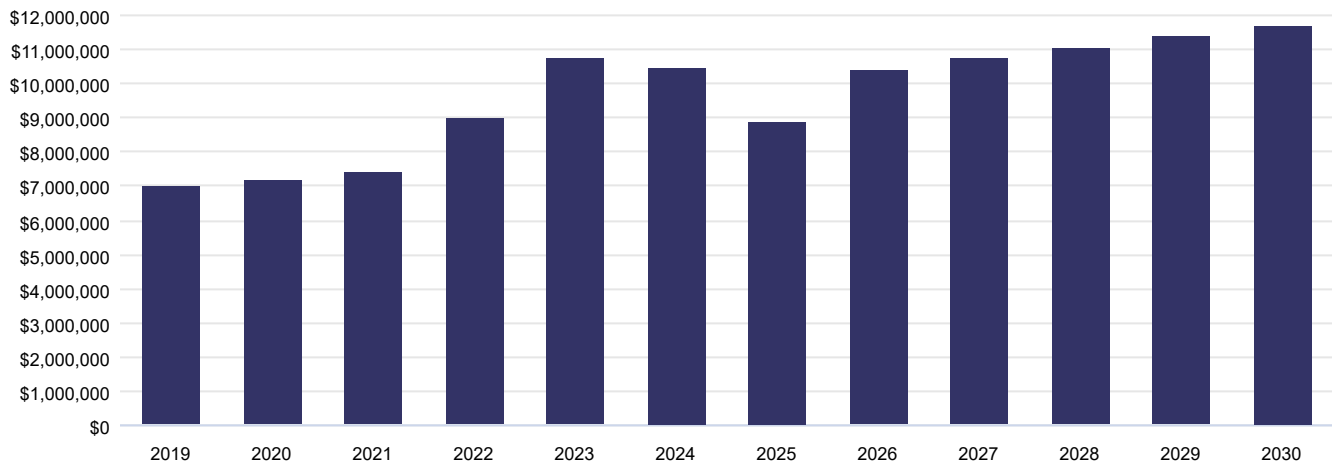
Revenues

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
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 Actual	10,466,169
2025 Adopted	8,900,059
2026 Proposed	10,432,556
2027 Forecast	10,743,813
2028 Forecast	11,064,393
2029 Forecast	11,394,572
2030 Forecast	11,734,638

Franchise Fees



Revenues

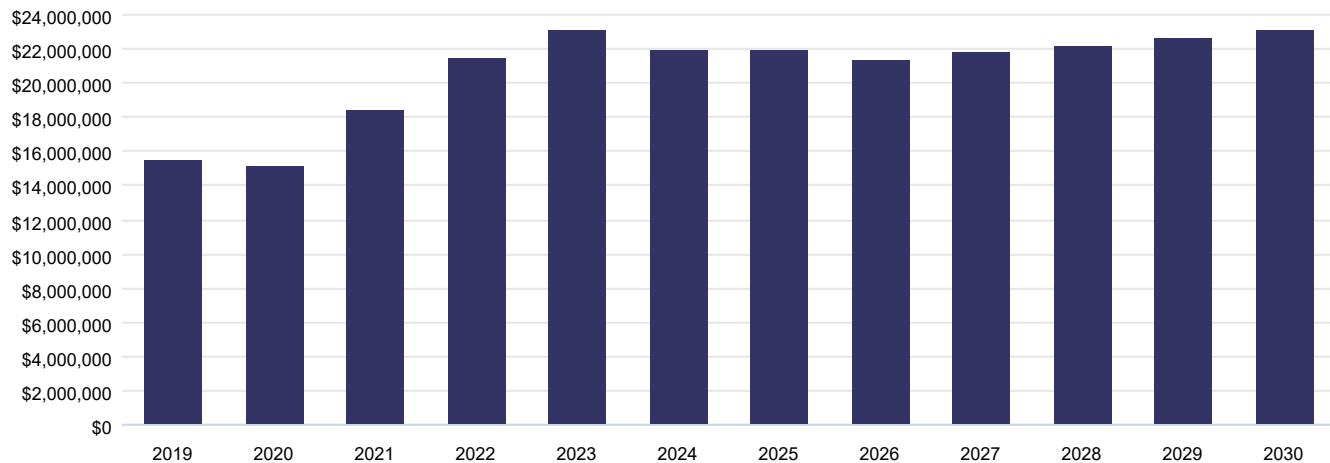
Intergovernmental Revenue

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
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 Actual	22,023,904
2025 Adopted	21,994,792
2026 Proposed	21,420,072
2027 Forecast	21,848,473
2028 Forecast	22,285,442
2029 Forecast	22,731,152
2030 Forecast	23,185,775

Half Cent Sales Tax



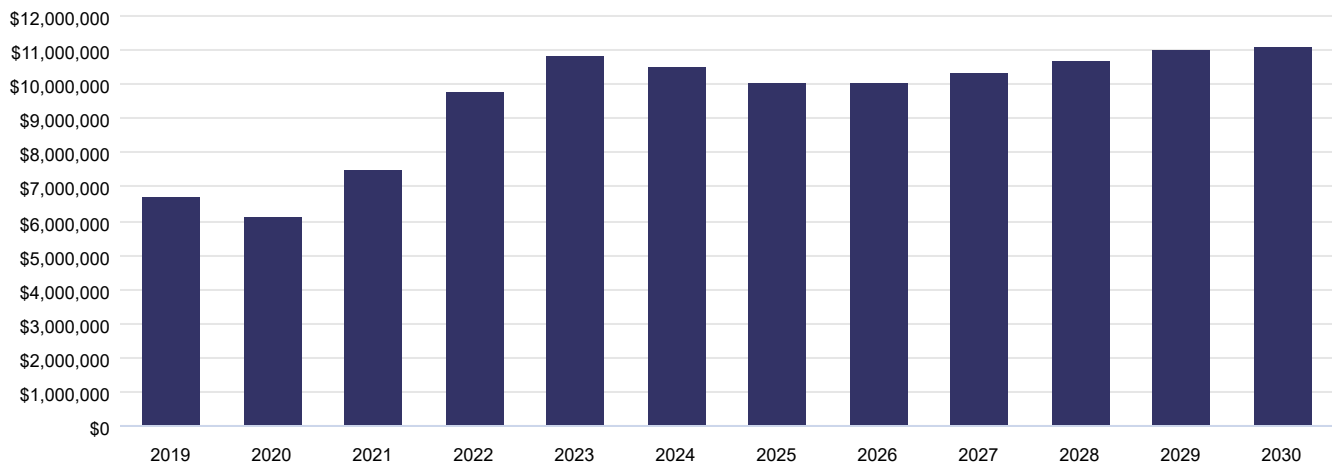
Revenues

Municipal Revenue Sharing Program

Revenues

Fiscal Year	Amount
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 Actual	10,560,280
2025 Adopted	10,041,497
2026 Proposed	10,072,116
2027 Forecast	10,374,280
2028 Forecast	10,685,508
2029 Forecast	11,006,073
2030 Forecast	11,117,202

Municipal Revenue Sharing Program



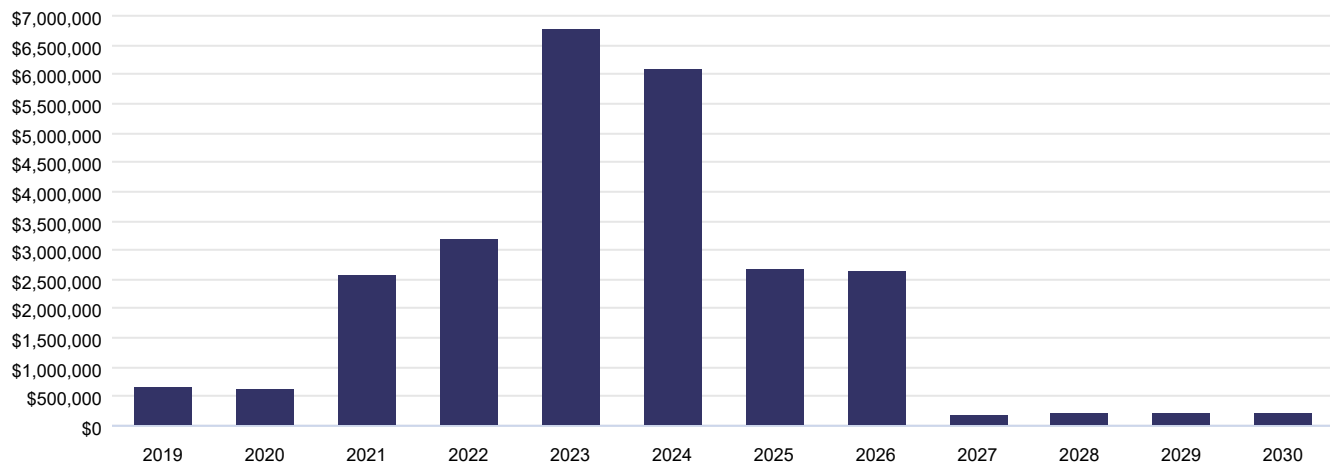
Revenues

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
2019 Actual	\$ 668,968
2020 Actual	656,412
2021 Actual	2,597,222
2022 Actual	3,192,894
2023 Actual	6,804,538
2024 Actual	6,112,428
2025 Adopted	2,706,667
2026 Proposed	2,646,816
2027 Forecast	212,802
2028 Forecast	224,024
2029 Forecast	235,877
2030 Forecast	248,343

CDBG, SHIP & NSP Funds



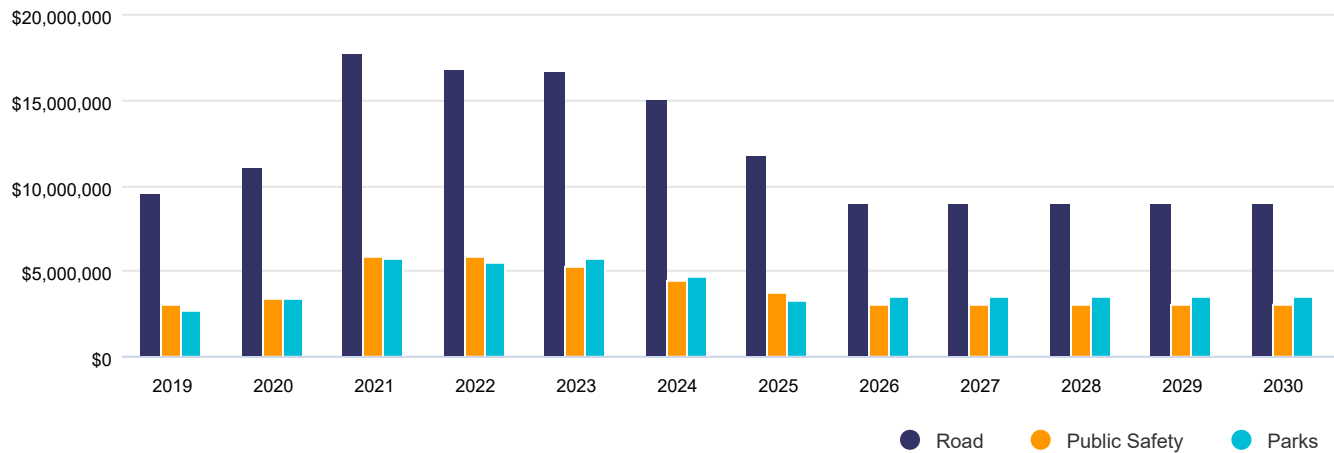
Revenues

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
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 Actual	15,144,175	4,431,485	4,690,805
2025 Adopted	11,792,150	3,698,955	3,273,640
2026 Proposed	9,036,900	3,027,386	3,508,750
2027 Forecast	9,036,900	3,027,386	3,508,750
2028 Forecast	9,036,900	3,027,386	3,508,750
2029 Forecast	9,036,900	3,027,386	3,508,750
2030 Forecast	9,036,900	3,027,386	3,508,750

Impact Fees



Revenues

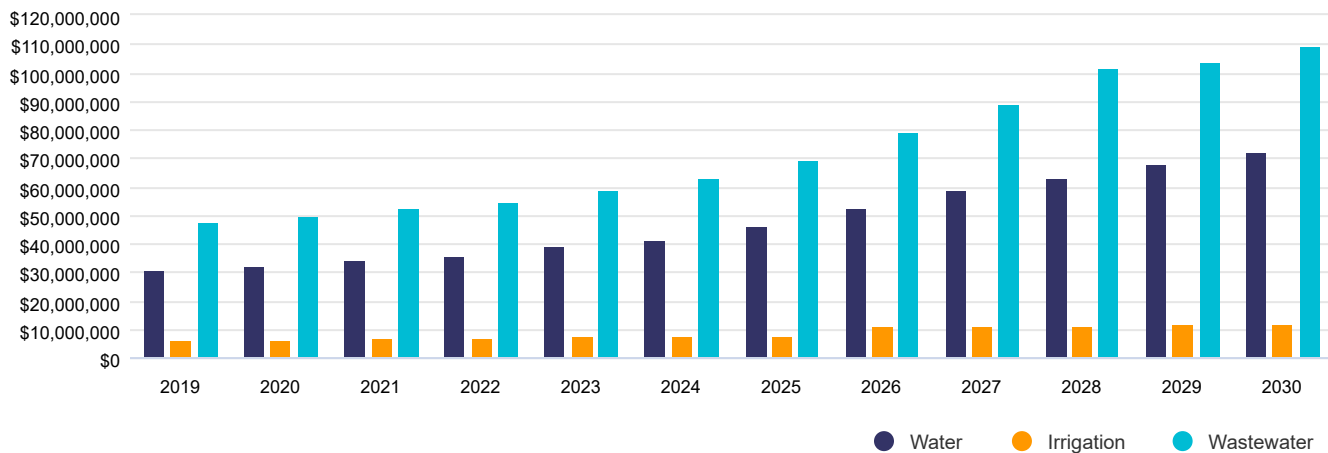
Charges for Service

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
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 Actual	41,524,669	7,605,127	63,019,503
2025 Adopted	46,197,582	7,597,056	69,531,487
2026 Proposed	52,538,508	11,059,230	79,429,990
2027 Forecast	58,704,357	11,140,905	88,814,070
2028 Forecast	63,035,419	11,468,660	101,721,579
2029 Forecast	68,156,279	11,857,255	103,590,665
2030 Forecast	72,112,188	11,952,366	109,629,036

Charges for Service - Water & Sewer Fund



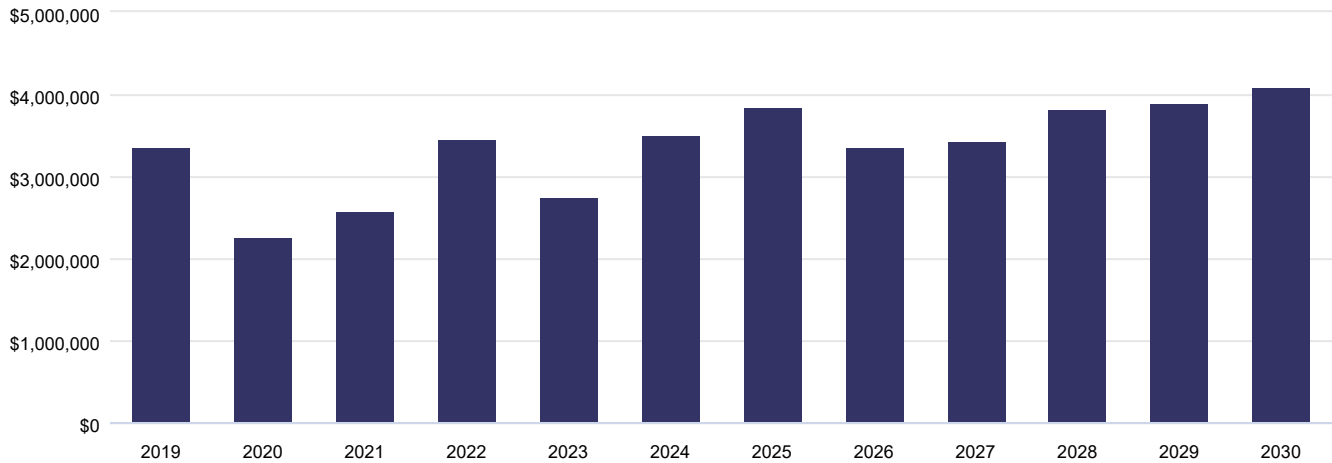
Revenues

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
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 Actual	3,519,573
2025 Adopted	3,843,035
2026 Proposed	3,373,359
2027 Forecast	3,427,627
2028 Forecast	3,832,940
2029 Forecast	3,893,321
2030 Forecast	4,109,307

Parks & Recreation Program



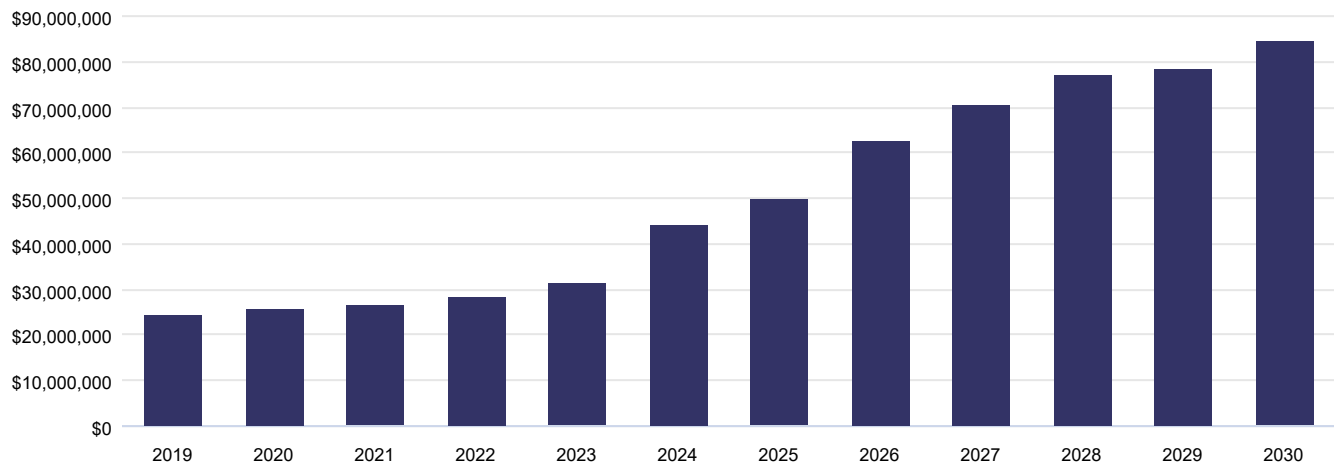
Revenues

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 %
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 Actual	44,189,844	62.00%
2025 Adopted	50,267,518	70.00%
2026 Proposed	62,956,909	81.00%
2027 Forecast	70,511,394	81.00%
2028 Forecast	77,434,772	81.00%
2029 Forecast	78,424,866	81.00%
2030 Forecast	84,793,226	81.00%

Fire Service Assessment



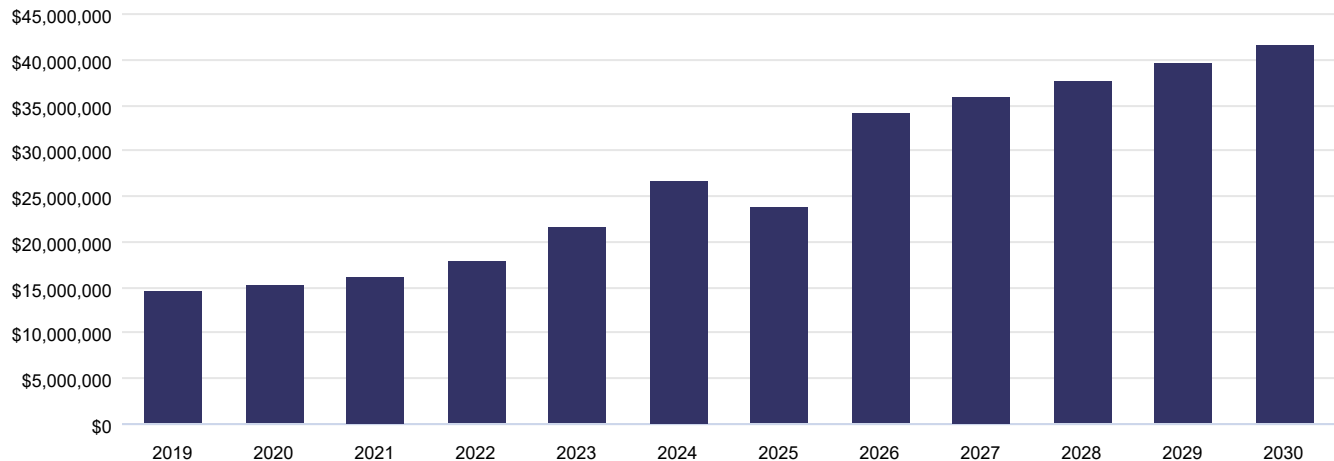
Revenues

Solid Waste Assessment

The City implemented a Solid Waste Assessment, which is an annual charge for solid waste, recycling, and yard waste collection services in Cape Coral. The assessment ensures the continued provision of these essential services to residents. Cape Coral maintains one of the lowest solid waste rates in Southwest Florida. Shown below is the net revenue amount collected, including applicable discounts and uncollectible amounts.

Fiscal Year	Amount	Annual Change %
2019 Actual	\$ 14,635,295	5.62%
2020 Actual	15,259,055	4.26%
2021 Actual	16,200,896	6.17%
2022 Actual	17,940,420	10.74%
2023 Actual	21,700,397	20.96%
2024 Actual	26,756,768	23.30%
2025 Adopted	23,870,537	(10.79%)
2026 Proposed	34,237,488	43.43%
2027 Forecast	35,949,362	5.00%
2028 Forecast	37,746,830	5.00%
2029 Forecast	39,634,172	5.00%
2030 Forecast	41,615,881	5.00%

Solid Waste



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 \$156 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.

Financial Highlights

Interfund Transfers: FY 2026 Proposed Budget

Transfers Out	Transfers In					Total
	General Fund	Special Revenue	Debt Service	Capital Project	Enterprise Fund	
General Fund	\$ -	\$ 22,035,501 ¹	\$ 8,085,672 ²	\$ 4,919,888 ³	\$ -	\$ 35,041,061
Special Revenue	3,476,059 ⁴	-	18,756,544 ⁵	9,019,262 ⁶	-	31,251,865
Capital Project	-	-	440,316 ⁷	-	-	440,316
Enterprise Fund	-	-	-	-	851,106 ⁸	851,106
Total	\$ 3,476,059	\$ 22,035,501	\$ 27,282,532	\$ 13,939,150	\$ 851,106	\$ 67,584,348

Notes:

¹ General Fund transfers to Special Revenue Funds:

\$17,614,546 to Fire Operations for the non-assessed Fire services

\$4,307,831 to Community Redevelopment Agency (CRA) for established Tax Increment Financing (TIF) funding

\$113,124 to All Hazards to fund an additional position

² General Fund transfers to Debt Service Funds:

\$8,085,672 for annual and future debt service payments

³ General Fund transfers to Capital Project Funds:

\$2,000,000 to Bridge Capital Projects for bridge maintenance

\$1,069,888 to Transportation Capital projects to fund Sidewalks

\$1,000,000 to Computer Systems Capital Projects for City Fiber and Wireless

\$850,000 to Government Service Capital Project for City Hall Roof Replacement

⁴ Special Revenue transfers to General Fund:

\$2,000,000 from Speed zone to assist in Police Operations

\$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:

\$18,756,544 of annual and future debt payments from Charter School, CRA, Fire Operations, Park Impact Fee, Road Impact Fee, Building, Golf Course, General Lake Kennedy, and Six Cent Gas Tax

⁶ Special Revenue transfers to Capital Project Funds:

\$3,709,061 from Road Impact fees to Transportation Projects for Chiquita Access Management and Turn Lane Improvements

\$3,150,000 from Park Impact Fee to Parks and Recreation Capital Projects for neighborhood park construction at 2224 NE 15th Street

\$1,210,922 Community Redevelopment Agency to CRA Capital Projects for Palm Tree Median Beautification

\$949,279 from Fire Impact to Fire Capital Projects to fund design for Training Station phase 3

⁷ Capital Project fund to Debt Service

\$440,316 from Lake Kennedy Capital Project Fund to construct a parking lot at Lake Kennedy

⁸ Enterprise Fund transfers to Enterprise Fund:

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

Millage Rate History

Fiscal Year	Debt Service	Total
2015	7.7070	7.7070
2016	7.7070	7.7070
2017	6.9570	6.9570
2018	6.7500	6.7500
2019	6.7500	6.7500
2020	6.4903	6.5503
2021	6.3750	6.6750
2022	6.2500	6.2971
2023	5.3694	5.4165
2024	5.3694	5.5369
2025 Adopted	5.2188	5.3979
2026 Proposed	5.2188	5.3796
2027 Forecast	5.2188	5.3796
2028 Forecast	5.2188	5.3796

Taxable Assessed Value History

Fiscal Year	Taxable Assessed Value	New Construction	Percentage Change
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	26,262,275,412	967,591,566	15.63%
2025 Adopted	29,582,413,756	1,813,647,461	12.64%
2026 Proposed	31,972,530,710	1,751,525,474	8.08%
2027 Forecast	32,931,706,631	1,804,071,238	3.00%
2028 Forecast	33,919,657,830	1,858,193,375	3.00%

Single Family Homes - Homestead & Non-Homestead

Fiscal Year	Average Taxable Assessed Value	Change in Average Value	Percentage Change
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	268,850	7,831	3.00%
2026	261,998	(6,852)	(2.55%)
2027	261,998	-	-%
2028	261,998	-	-%

Financial Highlights

All Funds

REVENUES									
Fund	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast	
General Fund	\$ 292,404,824	\$ 258,485,438	\$ 269,985,775	\$ 266,623,035	\$ 274,555,192	\$ 283,112,676	\$ 291,611,432	\$ 298,720,423	
Special Revenue Funds									
Community Redevelopment Agency (CRA) Fund	\$ 6,348,848	\$ 6,645,405	\$ 7,290,687	\$ 7,455,201	\$ 7,677,603	\$ 7,906,677	\$ 8,142,623	\$ 8,385,647	
Economic Development Fund	758,974	902,477	943,723	1,092,246	1,126,497	1,161,599	1,197,567	1,235,287	
Police Protection Impact Fee Fund	2,267,457	1,828,621	2,038,659	1,496,538	1,610,931	1,610,931	1,610,931	1,610,931	
Do The Right Thing Fund	17,422	8,490	8,490	8,659	8,833	9,010	9,189	9,373	
Police Confiscate State Fund	223,192	-	229,798	-	-	-	-	-	
Police Confiscate Federal Fund	41,039	28,418	28,418	21,114	33,169	33,812	34,103	34,767	
Criminal Justice Education Fund	52,408	26,758	26,758	25,000	25,000	25,000	25,000	25,000	
Police Grants Fund	882,298	-	876,038	-	-	-	-	-	
ALS Impact Fee Fund	172,745	107,751	107,751	88,188	88,188	88,188	88,188	88,188	
Fire Impact Fee Fund	2,148,438	1,762,583	2,561,748	1,442,660	1,442,660	4,741,876	1,442,660	9,155,107	
All Hazards Fund	1,739,220	1,908,607	3,499,997	2,175,937	2,356,895	2,359,237	2,435,110	2,538,656	
Charter School Maintenance Fund	4,246,502	4,140,000	4,586,368	4,140,000	4,140,000	4,140,000	4,140,000	4,840,000	
Fire Grants	113,174	-	3,967	-	-	-	-	-	
Fire Operations Fund	70,257,066	74,472,026	79,128,200	83,420,807	92,875,979	103,477,774	104,784,795	112,707,663	
5 Cent Addl Gas Tax Fund	5,521,612	7,472,622	12,392,889	7,970,000	4,890,451	4,988,260	5,088,025	5,189,786	
6 Cent Gas Tax Fund	7,361,052	8,010,539	16,019,275	9,821,616	6,744,094	6,931,365	7,501,672	7,541,680	
Road Impact Fee Fund	16,841,851	11,792,150	11,915,840	9,984,629	10,605,431	9,036,900	9,036,900	9,036,900	
Del Prado Mall Parking Lot Fund	49,799	40,709	40,709	67,836	67,870	73,196	86,532	76,878	
Lot Mowing Fund	3,667,312	4,994,813	4,994,813	4,715,099	4,724,223	4,742,553	4,849,072	4,957,599	
Solid Waste Fund	28,262,360	23,870,537	29,440,710	34,237,488	35,949,362	37,746,830	39,634,172	41,615,881	
Building Code Fund	12,462,987	16,760,438	16,963,357	13,972,373	14,307,572	15,305,256	15,972,773	15,627,102	
Community Development Block Grant (CDBG) Fund	1,435,987	1,089,925	1,106,746	1,110,919	212,802	224,024	235,877	248,343	
HUD NSP Fund	38,410	-	-	-	-	-	-	-	
SHIP Fund	5,285,850	1,616,742	1,689,454	1,535,897	-	-	-	-	
HOME Fund	-	363,089	363,089	381,874	-	-	-	-	
Park Impact Fee Fund	5,123,600	4,890,762	4,890,762	5,690,125	3,508,750	5,838,570	3,508,750	3,508,750	
Opioid Settlement Fund	337,470	-	100,000	-	-	-	-	-	
Tree Trust Fund	6,340	-	-	-	-	-	-	-	
Golf Course Fund	3,182,881	3,424,077	3,424,077	3,463,843	3,464,718	3,551,336	3,640,119	3,731,122	
Lake Kennedy Racquet Center	66,749	1,941,080	1,941,080	1,168,164	1,170,038	1,172,118	1,172,538	1,172,966	
Public Works Grants Fund	63,090	-	-	-	-	-	-	-	
Development Services Grants Fund	-	-	125,000	-	-	-	-	-	
Speed Zone Cameras	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Special Revenue Total	\$ 178,976,133	\$ 178,098,619	\$ 206,738,403	\$ 197,486,213	\$ 199,031,066	\$ 217,164,512	\$ 216,636,596	\$ 235,337,626	
Debt Service Fund	\$ 24,831,829	\$ 28,346,598	\$ 28,346,598	\$ 32,217,902	\$ 38,038,126	\$ 39,145,706	\$ 40,740,121	\$ 38,874,780	

Financial Highlights

All Funds Continued

REVENUES									
Fund	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast	
Capital Projects Funds									
Fire Capital Projects Fund	\$ 1,654,366	\$ 20,754,636	\$ 20,918,053	\$ 40,750,717	\$ -	\$ 4,719,236	\$ -	\$ 9,132,467	
Police Capital Project Fund	962,239	-	(50,000)	631,123	9,210,921	-	631,123	9,110,921	
Bridge Capital Project	1,083,902	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Academic Village Fund	100,000	100,000	100,000	-	70,000	70,000	70,000	70,000	
Public Works Capital Project Fund	1,413	-	-	-	-	-	-	-	
Transportation Capital Project Fund	49,049,259	5,855,520	6,154,160	25,216,375	7,424,160	27,370,359	4,075,000	4,075,000	
Parks and Recreation Capital Project Fund	8,484,672	63,175,937	69,939,273	3,150,000	5,879,750	24,307,500	26,605,000	22,397,288	
Parks & Rec GO Bond Fund	48,748,756	-	6,370,865	-	-	-	-	-	
Lake Kennedy Capital Project Fund	641,997	-	-	3,905,316	525,316	505,316	505,316	505,316	
Community Redevelopment Agency (CRA) Capital Project Fund	2,730,028	2,934,245	3,524,279	1,210,922	903,186	1,219,787	1,759,491	1,950,211	
Building Capital Project Fund	(43,966)	-	-	-	-	-	-	-	
Computer System Fund	2,593,423	2,323,742	2,323,742	1,000,000	1,323,742	-	-	-	
Charter School Construction Fund	573,792	-	(134,424)	-	-	-	-	-	
Government Service Capital Project	42,970,531	-	1,779,639	850,000	-	-	-	-	
Disaster Fund	-	-	7,000,000	-	-	-	-	-	
Capital Projects Total	\$ 159,550,412	\$ 97,144,080	\$ 119,925,587	\$ 78,714,453	\$ 27,337,075	\$ 60,192,198	\$ 35,645,930	\$ 49,241,203	
Enterprise Funds									
Water and Sewer	\$ 127,027,767	\$ 198,986,770	\$ 211,250,516	\$ 225,150,299	\$ 257,824,926	\$ 251,264,750	\$ 295,914,730	\$ 284,449,511	
Water and Sewer Capital Projects	56,554,958	85,839,218	90,911,609	146,250,268	253,523,000	75,653,586	82,474,982	48,237,667	
Water and Sewer Utility Impact, CIAC, CFEC	8,682,327	7,600,246	7,600,246	8,142,851	8,424,194	8,663,263	8,729,175	8,765,221	
Water and Sewer Utility Extension	350,998,570	44,971,835	44,971,835	313,352,006	70,915,812	323,468,075	68,460,797	68,457,838	
Stormwater Fund	32,569,983	33,853,706	40,272,921	35,353,955	38,903,215	41,793,273	42,824,083	45,396,335	
Stormwater Capital Project Fund	14,436,160	14,102,497	15,252,693	15,321,494	11,028,000	22,449,543	1,236,000	1,273,080	
Yacht Basin Fund	764,349	307,000	6,801,393	211,189	243,564	515,933	517,014	526,109	
Enterprise Total	\$ 591,034,114	\$ 385,661,272	\$ 417,061,213	\$ 743,782,062	\$ 640,862,711	\$ 723,808,423	\$ 500,156,781	\$ 457,105,761	
Internal Service Fund									
Risk Management Fund	\$ 11,477,893	\$ 11,149,511	\$ 11,149,511	\$ 11,420,590	\$ 12,656,151	\$ 13,131,741	\$ 13,566,883	\$ 13,413,311	
Self-Insured Health Plan Fund	43,845,568	44,828,975	44,899,705	49,682,336	53,870,645	59,081,272	64,159,970	70,302,414	
Property Management Fund	10,276,887	9,002,947	10,973,837	9,879,371	11,026,191	11,077,960	11,441,319	12,227,579	
Facility Maintenance Capital Project Fund	-	-	-	24,720,000	-	-	-	-	
Fleet Maintenance Fund	6,797,635	6,894,464	7,147,802	58,923,426	7,565,197	7,760,763	8,136,283	8,208,972	
CIP Project Management Fund	3,041,042	3,619,865	3,712,126	4,222,960	4,443,727	4,696,609	4,846,339	5,080,764	
Internal Service Fund Total	\$ 75,439,025	\$ 75,495,762	\$ 77,882,981	\$ 158,848,683	\$ 89,561,911	\$ 95,748,345	\$ 102,150,794	\$ 109,233,040	
Charter School Authority	\$ 37,526,195	\$ 35,171,500	\$ 37,807,463	\$ 37,919,940	\$ 39,597,011	\$ 41,297,511	\$ 41,297,511	\$ 41,297,511	
Total All Funds	\$ 1,359,762,532	\$ 1,058,403,269	\$ 1,157,748,020	\$ 1,515,592,288	\$ 1,308,983,092	\$ 1,460,469,371	\$ 1,228,239,165	\$ 1,229,810,344	

Financial Highlights

All Funds

EXPENDITURES									
Fund	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast	
General Fund	\$ 253,536,407	\$ 258,485,438	\$ 269,985,775	\$ 266,623,035	\$ 298,628,088	\$ 312,613,844	\$ 330,787,837	\$ 344,839,332	
Special Revenue Funds ^{1 2}									
Community Redevelopment Agency (CRA) Fund	\$ 4,742,692	\$ 6,645,405	\$ 7,290,687	\$ 7,455,201	\$ 7,677,603	\$ 7,906,677	\$ 8,142,623	\$ 8,385,647	
Economic Development Fund	654,853	902,477	943,723	1,092,246	1,126,497	1,161,599	1,197,567	1,235,287	
Police Protection Impact Fee Fund	2,862,221	1,828,621	2,038,659	1,496,538	1,610,931	1,610,931	1,610,931	1,610,931	
Do The Right Thing Fund	16,329	8,490	8,490	8,659	8,833	9,010	9,189	9,373	
Police Confiscate State Fund	70,441	-	229,798	-	-	-	-	-	
Police Confiscate Federal Fund	347,146	28,418	28,418	21,114	33,169	33,812	34,103	34,767	
Charter School Maintenance Fund	4,485,986	4,140,000	4,586,368	4,140,000	4,140,000	4,140,000	4,140,000	4,840,000	
Criminal Justice Education Fund	37,889	26,758	26,758	25,000	25,000	25,000	25,000	25,000	
Opioid Settlement	-	-	100,000	-	-	-	-	-	
ALS Impact Fee Fund	51,508	107,751	107,751	88,188	88,188	88,188	88,188	88,188	
Fire Impact Fee Fund	3,111,393	1,762,583	2,561,748	1,442,660	1,442,660	4,741,876	1,442,660	9,155,107	
All Hazards Fund	1,264,708	1,908,607	3,499,997	2,175,937	2,356,895	2,359,237	2,435,110	2,538,656	
Fire Grants Fund	(148,347)	-	3,967	-	-	-	-	-	
Fire Operations Fund	68,199,997	74,472,026	79,128,200	83,420,807	92,875,979	103,477,774	104,784,795	112,707,663	
5 Cent Addl Gas Tax Fund	1,434,663	7,472,622	12,392,889	7,970,000	4,890,451	4,988,260	5,088,025	5,189,786	
6 Cent Gas Tax Fund	2,084,925	8,010,539	16,019,275	9,821,616	6,744,094	6,931,365	7,501,672	7,541,680	
Road Impact Fee Fund	46,603,048	11,792,150	11,915,840	9,984,629	10,605,431	9,036,900	9,036,900	9,036,900	
Del Prado Mall Parking Lot Fund	100,097	40,709	40,709	67,836	67,870	73,196	86,532	76,878	
Lot Mowing Fund	5,721,845	4,994,813	4,994,813	4,715,099	4,724,223	4,742,553	4,849,072	4,957,599	
Solid Waste Fund	22,105,271	23,870,537	29,440,710	34,237,488	35,949,362	37,746,830	39,634,172	41,615,881	
Building Code Fund	14,691,338	16,760,438	16,963,357	13,972,373	14,307,572	15,305,256	15,972,773	15,627,102	
Community Development Block Grant (CDBG) Fund	1,139,113	1,089,925	1,106,746	1,110,919	212,802	224,024	235,877	248,343	
Speed Zone Cameras	-	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
SHIP Fund	3,125,245	1,616,742	1,689,454	1,535,897	-	-	-	-	
HOME Fund	-	363,089	363,089	381,874	-	-	-	-	
Park Impact Fee Fund	8,936,111	4,890,762	4,890,762	5,690,125	3,508,750	5,838,570	3,508,750	3,508,750	
Golf Course Fund	2,494,989	3,424,077	3,424,077	3,463,843	3,464,718	3,551,336	3,640,119	3,731,122	
Lake Kennedy Racquet Center Fund	344,392	1,941,080	1,941,080	1,168,164	1,170,038	1,172,118	1,172,538	1,172,966	
Police Grants Fund	916,175	-	876,038	-	-	-	-	-	
Public Works Grants	63,090	-	-	-	-	-	-	-	
Development Services Grants Fund	104,826	-	125,000	-	-	-	-	-	
Special Revenue Total	\$ 195,561,944	\$ 178,098,619	\$ 206,738,403	\$ 197,486,213	\$ 199,031,066	\$ 217,164,512	\$ 216,636,596	\$ 235,337,626	
Debt Service Fund	\$ 23,217,423	\$ 28,346,598	\$ 28,346,598	\$ 32,217,902	\$ 38,038,126	\$ 39,145,706	\$ 40,740,121	\$ 38,874,780	

Financial Highlights

All Funds Continued

EXPENDITURES									
Fund	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast	
Capital Projects Funds									
Bridge Capital Project Fund	\$ 47,648	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	
Fire Capital Projects Fund	14,616,684	20,754,636	20,918,053	40,750,717	-	4,719,236	-	9,132,467	
Police Capital Project Fund	12,518,370	-	(50,000)	631,123	9,210,921	-	631,123	9,110,921	
Academic Village Fund	40,558	100,000	100,000	-	70,000	70,000	70,000	70,000	
Transportation Capital Project Fund	23,308,944	5,855,520	6,154,160	25,216,375	7,424,160	27,370,359	4,075,000	4,075,000	
Parks and Recreation Capital Project Fund	1,940,134	63,175,937	69,939,273	3,150,000	5,879,750	24,307,500	26,605,000	22,397,288	
Parks & Rec GO Bond Fund	20,172,945	-	6,370,865	-	-	-	-	-	
Lake Kennedy Capital Projects Fund	65,173	-	-	3,905,316	525,316	505,316	505,316	505,316	
Community Redevelopment Agency (CRA) Capital Project Fund	428,819	2,934,245	3,524,279	1,210,922	903,186	1,219,787	1,759,491	1,950,211	
Building Capital Project Fund	1,018,050	-	-	-	-	-	-	-	
Computer System Fund	3,279,021	2,323,742	2,323,742	1,000,000	1,323,742	-	-	-	
Government Service Capital Projects	2,733,322	-	1,779,639	850,000	-	-	-	-	
Charter School Construction Fund	1,437,965	-	(134,424)	-	-	-	-	-	
Disaster Fund	116,281	-	7,000,000	-	-	-	-	-	
Capital Projects Total	\$ 81,723,914	\$ 97,144,080	\$ 119,925,587	\$ 78,714,453	\$ 27,337,075	\$ 60,192,198	\$ 35,645,930	\$ 49,241,203	
Enterprise Funds									
Water and Sewer	\$ 79,559,405	\$ 198,986,770	\$ 211,250,516	\$ 225,150,299	\$ 257,824,926	\$ 251,264,750	\$ 295,914,730	\$ 284,449,511	
Water and Sewer Capital Projects	21,108,103	85,839,218	90,911,609	146,250,268	253,523,000	75,653,586	82,474,982	48,237,667	
Water and Sewer Utility Impact, CIAC, CFEC	106,155	7,600,246	7,600,246	8,142,851	8,424,194	8,663,263	8,729,175	8,765,221	
Water and Sewer Utility Extension	503,031,888	44,971,835	44,971,835	313,352,006	70,915,812	323,468,075	68,460,797	68,457,838	
Stormwater Fund	40,095,690	33,853,706	40,272,921	35,353,955	38,903,215	41,793,273	42,824,083	45,396,335	
Stormwater Capital Project Fund	9,636,208	14,102,497	15,252,693	15,321,494	11,028,000	22,449,543	1,236,000	1,273,080	
Yacht Basin Fund	1,512,450	307,000	6,801,393	211,189	243,564	515,933	517,014	526,109	
Enterprise Total	\$ 655,049,899	\$ 385,661,272	\$ 417,061,213	\$ 743,782,062	\$ 640,862,711	\$ 723,808,423	\$ 500,156,781	\$ 457,105,761	
Internal Service Fund									
Risk Management	\$ 10,425,059	\$ 11,149,511	\$ 11,149,511	\$ 11,420,590	\$ 12,656,151	\$ 13,131,741	\$ 13,566,883	\$ 13,413,311	
Self-Insured Health Plan Fund	40,336,918	44,828,975	44,899,705	49,682,336	53,870,645	59,081,272	64,159,970	70,302,414	
Property Management Fund	9,655,477	9,002,947	10,973,837	9,879,371	11,026,191	11,077,960	11,441,319	12,227,579	
Facility Maintenance Capital Project Fund	90,699	-	-	24,720,000	-	-	-	-	
Fleet Maintenance Fund	6,694,713	6,894,464	7,147,802	58,923,426	7,565,197	7,760,763	8,136,283	8,208,972	
CIP Project Management Fund	2,789,377	3,619,865	3,712,126	4,222,960	4,443,727	4,696,609	4,846,339	5,080,764	
Internal Service Fund Total	\$ 69,992,243	\$ 75,495,762	\$ 77,882,981	\$ 158,848,683	\$ 89,561,911	\$ 95,748,345	\$ 102,150,794	\$ 109,233,040	
Charter School Authority	\$ 34,249,828	\$ 35,171,500	\$ 37,807,463	\$ 37,919,940	\$ 39,597,011	\$ 41,297,511	\$ 41,297,511	\$ 41,297,511	
Total All Funds	\$ 1,313,331,658	\$ 1,058,403,269	\$ 1,157,748,020	\$ 1,515,592,288	\$ 1,333,055,988	\$ 1,489,970,539	\$ 1,267,415,570	\$ 1,275,929,253	

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

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



A photograph of three owls, likely Great Horned Owls, standing in a field of tall grass. The owls are arranged in a vertical line, with the top owl slightly behind the middle one, and the bottom owl in the foreground. They all have large, yellow eyes and are looking directly at the camera. The background is a soft-focus field of green and brown grass. The image is framed by a large, curved blue and white graphic element on the left side.

DEPARTMENTS



City Attorney



ALEKSANDR BOKSNER
CITY ATTORNEY

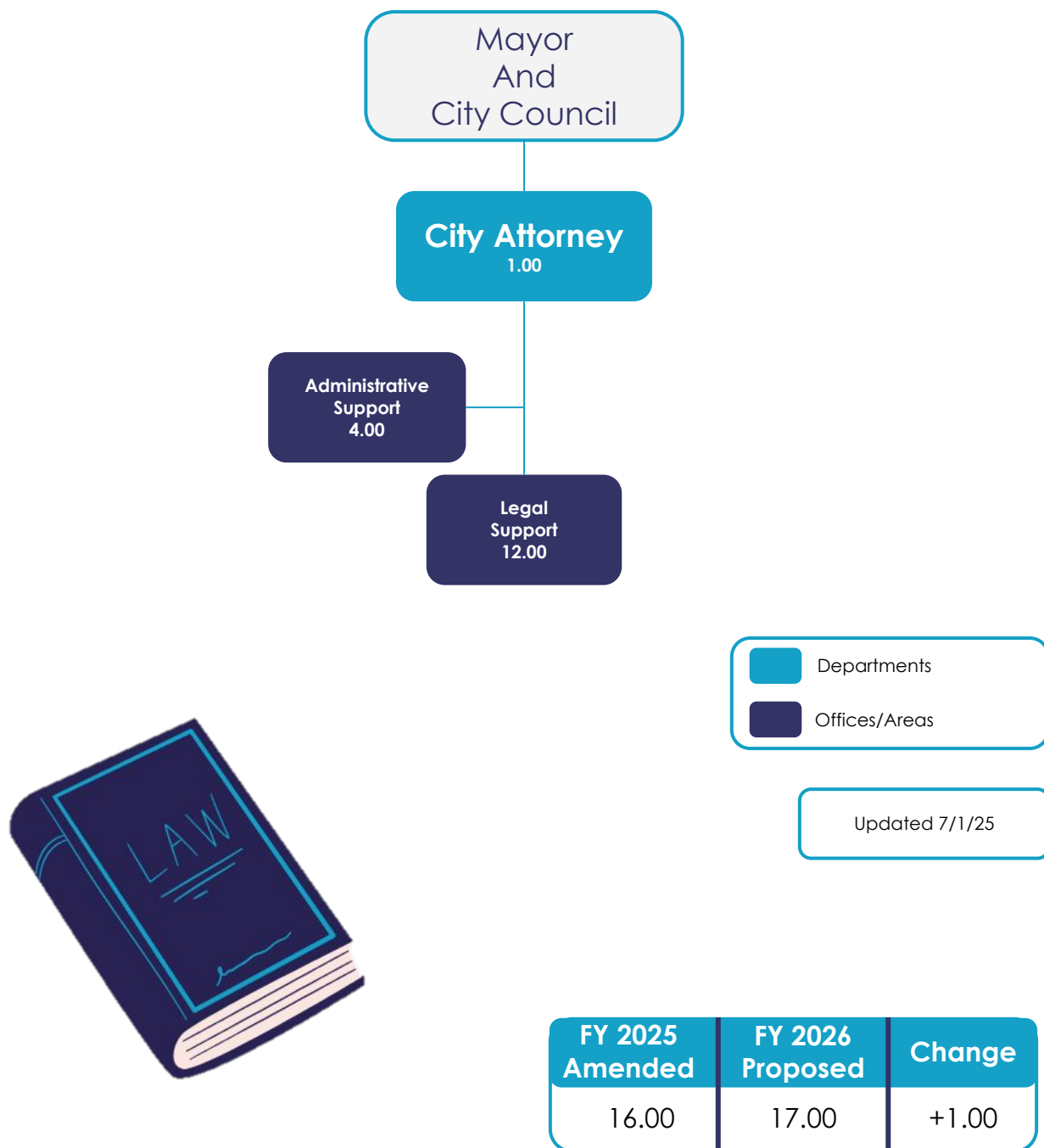
DEPARTMENT OVERVIEW

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.

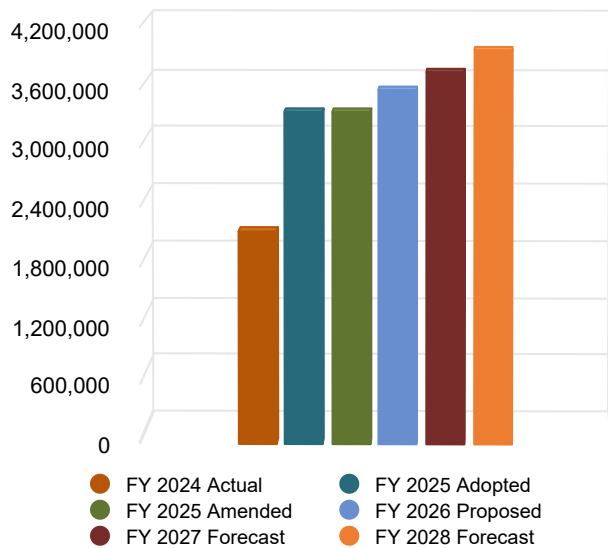
FY 2026 ORGANIZATIONAL CHART



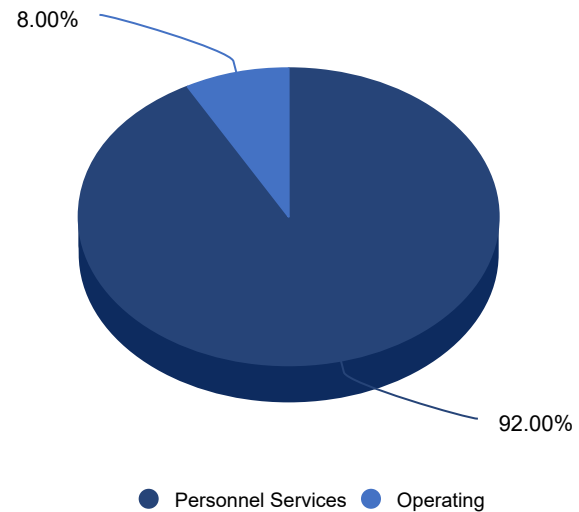
Operating Budget

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 1,997,916	\$ 2,950,092	\$ 2,950,092	\$ 3,299,564	\$ 3,475,577	\$ 3,654,860
Operating	172,395	418,998	427,012	285,424	310,413	334,077
Total	\$ 2,170,311	\$ 3,369,090	\$ 3,377,104	\$ 3,584,988	\$ 3,785,990	\$ 3,988,937

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
City Attorney	\$ 2,170,311	\$ 3,369,090	\$ 3,377,104	\$ 3,584,988	\$ 3,785,990	\$ 3,988,937
General Fund Total	\$ 2,170,311	\$ 3,369,090	\$ 3,377,104	\$ 3,584,988	\$ 3,785,990	\$ 3,988,937
Total	\$ 2,170,311	\$ 3,369,090	\$ 3,377,104	\$ 3,584,988	\$ 3,785,990	\$ 3,988,937

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Personnel Services	\$ 1,997,916	\$ 2,950,092	\$ 2,950,092	\$ 3,299,564	\$ 3,475,577	\$ 3,654,860
Operating	172,395	418,998	427,012	285,424	310,413	334,077
General Fund Total	\$ 2,170,311	\$ 3,369,090	\$ 3,377,104	\$ 3,584,988	\$ 3,785,990	\$ 3,988,937
Total	\$ 2,170,311	\$ 3,369,090	\$ 3,377,104	\$ 3,584,988	\$ 3,785,990	\$ 3,988,937

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 numerous legal questions, issues or concerns pertaining to those legal impacts upon the City, and the application of Federal, State, and City law
- Prepared over 500 ordinances and resolutions required by the City Council for adoption
- Prepared and/or reviewed over 1,400 contracts, interlocal government agreements and other legal documents
- Represented the City in litigation matters, including Florida Division of Administrative Hearings and Equal Employment Opportunity Commission complaints
- Established the City's first Police Legal Advisor position, dedicated solely to the Police Department, to provide legal guidance, ensure legal compliance in police procedures, and provide essential legal training for over 300 sworn officers

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



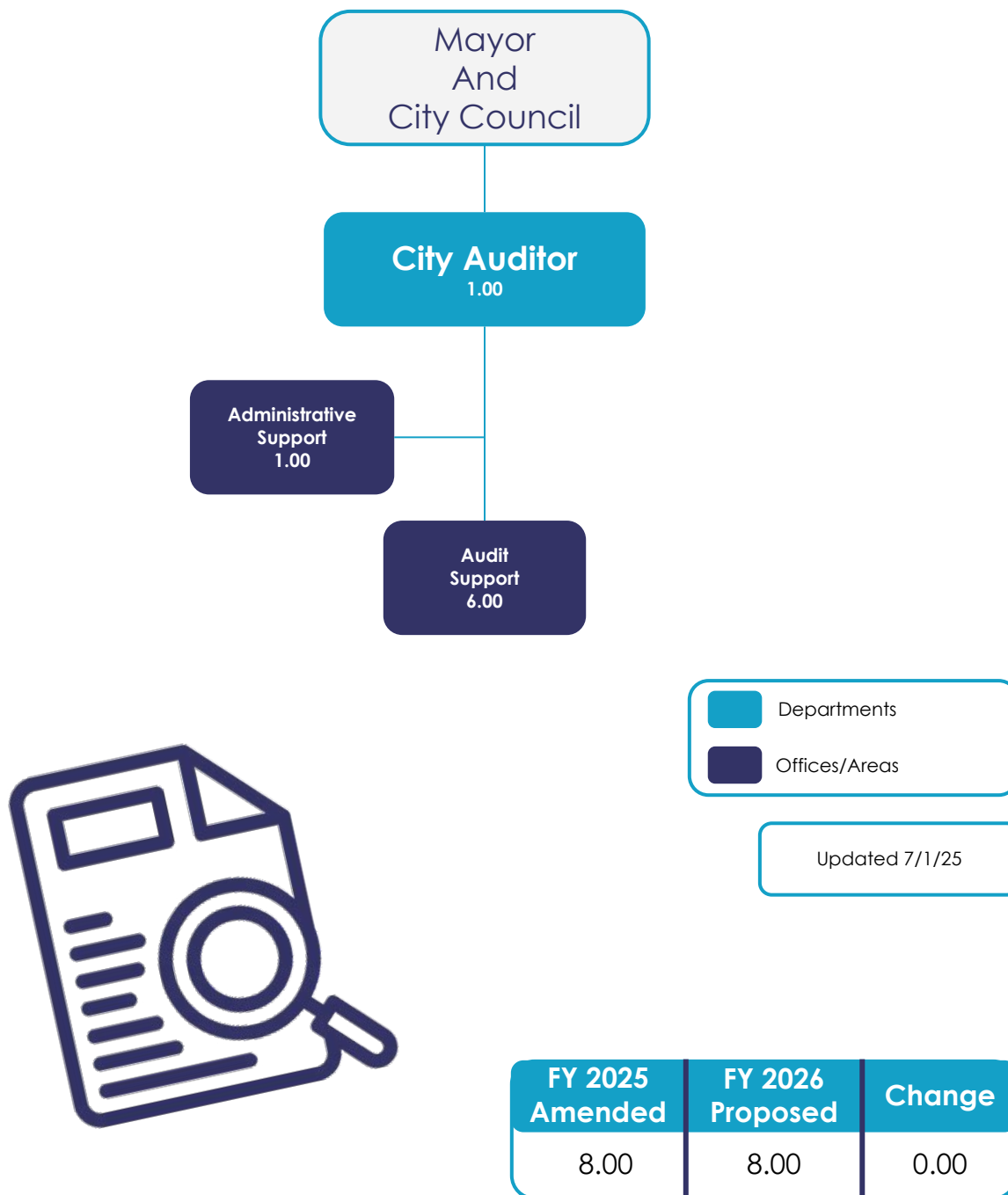
DEPARTMENT OVERVIEW

The City Auditor is appointed by City Council, operates independently from the City Manager and reports directly to City Council. The City Auditor's Office follows Generally Accepted Government Auditing Standards with regard to independence. The office provides the City with an independent audit function to evaluate City Policies, programs and services to determine if those operations are conducted in accordance with State and Federal laws; regulations; City ordinances; policies and procedures; and financial and operational internal controls standards.

MISSION

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

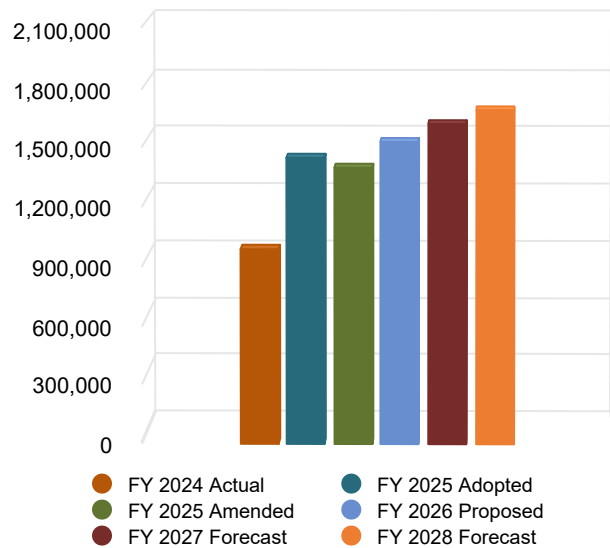
FY 2026 ORGANIZATIONAL CHART



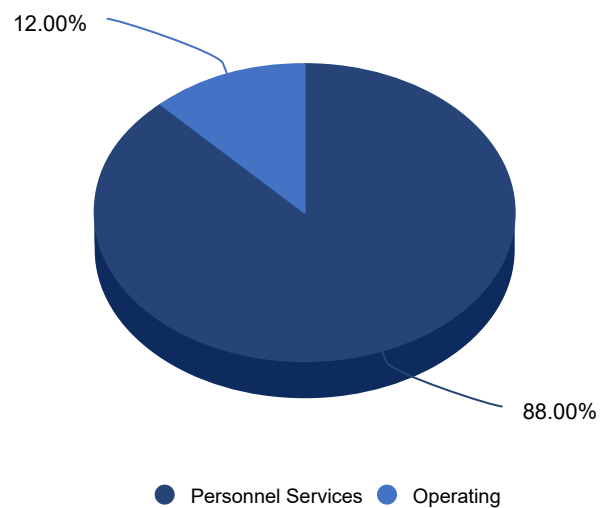
Operating Budget

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 914,942	\$ 1,222,825	\$ 1,222,825	\$ 1,348,058	\$ 1,419,577	\$ 1,492,239
Operating	71,777	231,705	180,705	185,892	204,732	202,135
Total	\$ 986,719	\$ 1,454,530	\$ 1,403,530	\$ 1,533,950	\$ 1,624,309	\$ 1,694,374

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
City Auditor	\$ 986,719	\$ 1,454,530	\$ 1,403,530	\$ 1,533,950	\$ 1,624,309	\$ 1,694,374
General Fund Total	\$ 986,719	\$ 1,454,530	\$ 1,403,530	\$ 1,533,950	\$ 1,624,309	\$ 1,694,374
Total	\$ 986,719	\$ 1,454,530	\$ 1,403,530	\$ 1,533,950	\$ 1,624,309	\$ 1,694,374

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Personnel Services	\$ 914,942	\$ 1,222,825	\$ 1,222,825	\$ 1,348,058	\$ 1,419,577	\$ 1,492,239
Operating	71,777	231,705	180,705	185,892	204,732	202,135
General Fund Total	\$ 986,719	\$ 1,454,530	\$ 1,403,530	\$ 1,533,950	\$ 1,624,309	\$ 1,694,374
Total	\$ 986,719	\$ 1,454,530	\$ 1,403,530	\$ 1,533,950	\$ 1,624,309	\$ 1,694,374

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

- Obtained passing peer review rating for 01/01/2020 through 12/31/2023 conducted in April 2024
- Met or exceeded all FY24 goals
 - Effectively managed time with a goal of 70% spent on direct audit projects and 30% spent on administration (non-audit/project)
 - Completed 100% of audits on the approved FY24 audit plan
 - Obtained an average score of 97% on audit surveys (Goal is 75%)
 - Closed 100% of audit recommendations within 90 days of department completion
 - Audit team members completed at least three audits or projects for FY24
- Effectively managed audit team resources and available hours to produce meaningful and timely audits, post audit reviews, and special projects
- Obtained more than GAGAS and certification/license standards required relevant continuing education credits
- Developed the FY25 Audit Plan with 13 audits; began one early in FY24 and are on track to complete all audits as scheduled
- Two Senior Auditors obtained Certified Internal Auditor designation
- Successfully filled one of two internal auditor positions
- Successfully acquired and renovated office space for two additional employees
- Provided assistance to the external auditors for City's FY24 Annual Comprehensive Audit Report

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 audits on the Approved Audit Plan to provide audits that are important and useful to the City. In general, audits are prioritized based on the Risk Assessment completed by the City Auditor's Office.
- 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 FY25 goals
- Be fluid to accommodate additions and changes 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 FY24 4th Quarter/FYE Performance Score Card to provide a complete and accurate assessment of goal achievements.



City Clerk



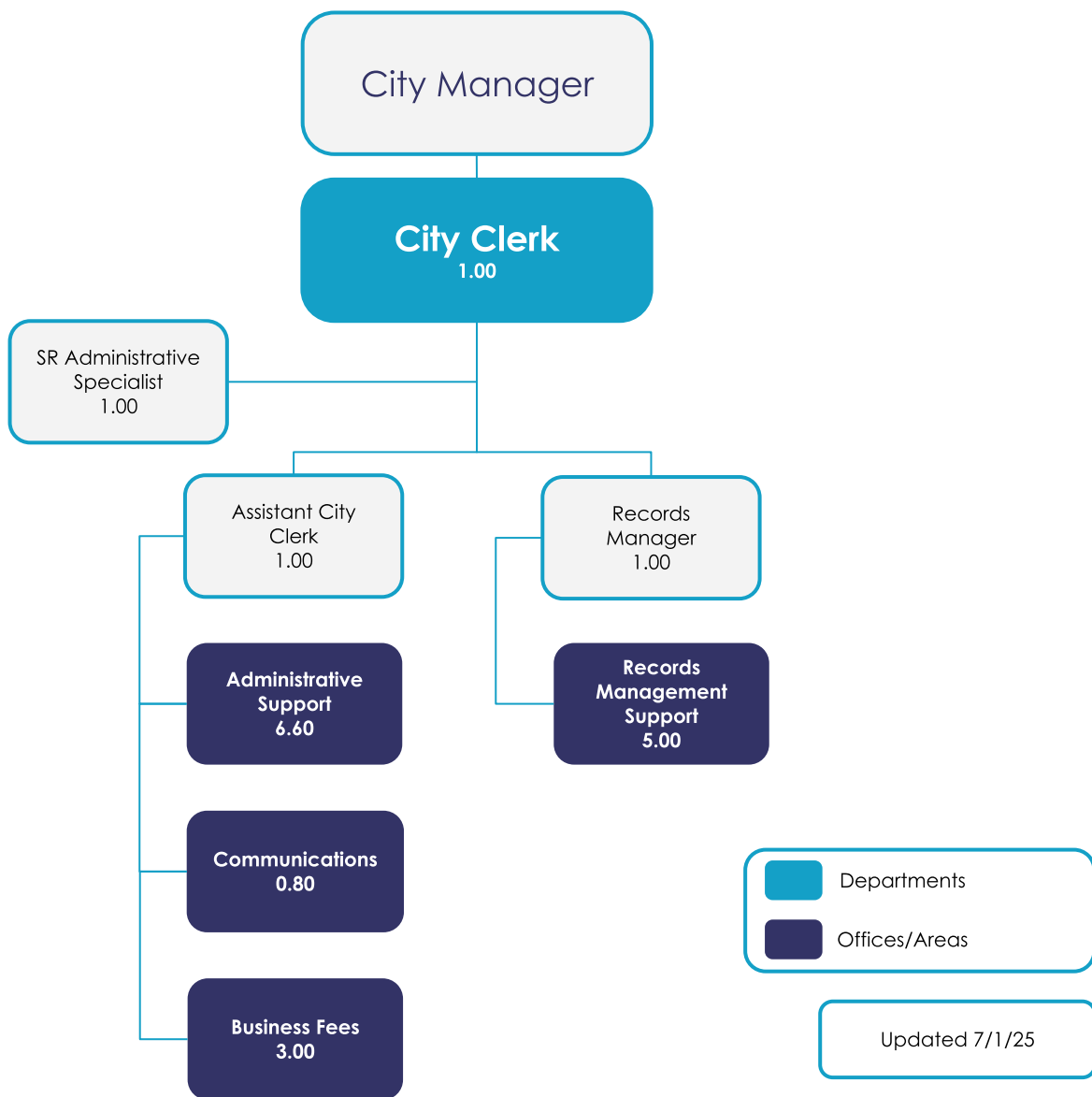
DEPARTMENT OVERVIEW

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 2026 ORGANIZATIONAL CHART

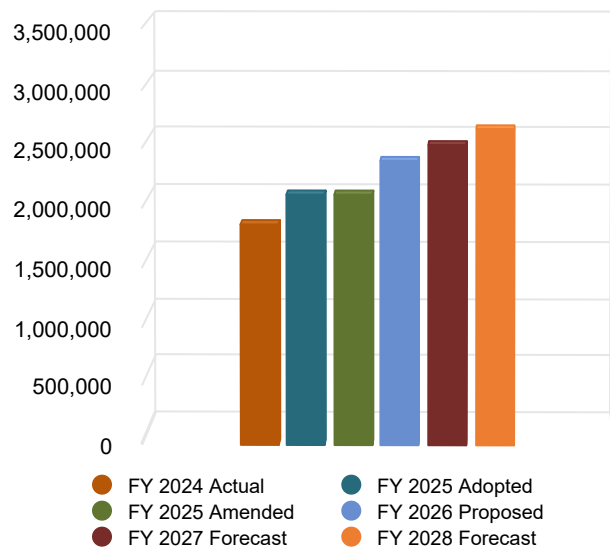


FY 2025 Amended	FY 2026 Proposed	Change
18.40	19.40	+1.00

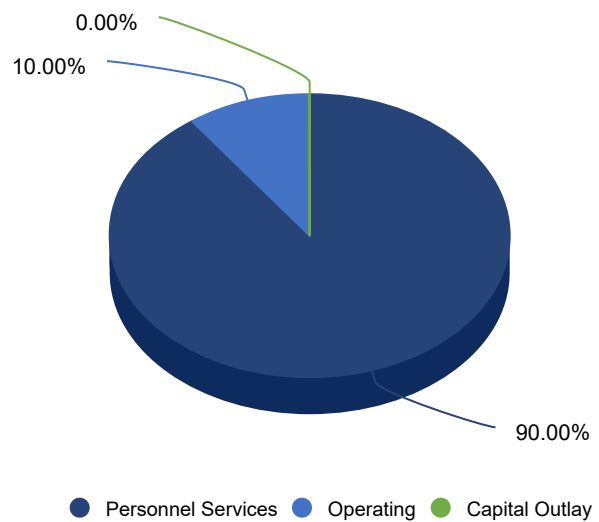
Operating Budget

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 1,696,696	\$ 1,880,442	\$ 1,881,171	\$ 2,157,453	\$ 2,269,117	\$ 2,380,724
Operating	165,469	244,006	243,277	251,334	260,365	272,437
Capital Outlay	-	-	-	5,000	10,000	15,000
Total	\$ 1,862,165	\$ 2,124,448	\$ 2,124,448	\$ 2,413,787	\$ 2,539,482	\$ 2,668,161

Program Expenditures by Year

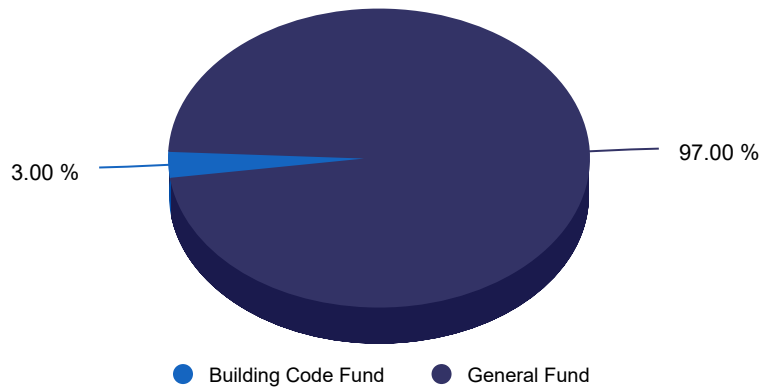


Program Expenditures by Category



Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Building Code Fund						
City Clerk Records Management	\$ 68,526	\$ 75,739	\$ 75,739	\$ 74,862	\$ 79,344	\$ 83,643
Building Code Fund Total	\$ 68,526	\$ 75,739	\$ 75,739	\$ 74,862	\$ 79,344	\$ 83,643
General Fund						
City Clerk Administration	\$ 991,653	\$ 1,173,886	\$ 1,175,636	\$ 1,297,113	\$ 1,360,166	\$ 1,424,752
City Clerk Licensing	101,723	187,963	187,963	274,719	287,729	300,756
Communications	33,195	48,061	48,061	48,866	49,331	49,958
Passport Applications	49,248	25,310	25,310	25,767	26,232	26,707
Records Management	617,820	613,489	611,739	692,460	736,680	782,345
General Fund Total	\$ 1,793,639	\$ 2,048,709	\$ 2,048,709	\$ 2,338,925	\$ 2,460,138	\$ 2,584,518
Total	\$ 1,862,165	\$ 2,124,448	\$ 2,124,448	\$ 2,413,787	\$ 2,539,482	\$ 2,668,161

Program Expenditures for FY 2026



Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Building Code Fund						
Personnel Services	\$ 68,526	\$ 73,655	\$ 74,384	\$ 74,362	\$ 78,844	\$ 83,143
Operating	-	2,084	1,355	500	500	500
Building Code Fund Total	\$ 68,526	\$ 75,739	\$ 75,739	\$ 74,862	\$ 79,344	\$ 83,643
General Fund						
Personnel Services	\$ 1,628,170	\$ 1,806,787	\$ 1,806,787	\$ 2,083,091	\$ 2,190,273	\$ 2,297,581
Operating	165,469	241,922	241,922	250,834	259,865	271,937
Capital Outlay	-	-	-	5,000	10,000	15,000
General Fund Total	\$ 1,793,639	\$ 2,048,709	\$ 2,048,709	\$ 2,338,925	\$ 2,460,138	\$ 2,584,518
Total	\$ 1,862,165	\$ 2,124,448	\$ 2,124,448	\$ 2,413,787	\$ 2,539,482	\$ 2,668,161



Department Functions

Administration

The primary responsibility of this division is the stewardship of the entire recorded history of the City, including by-laws, articles of incorporation, bond documents, ordinances, resolutions, and other legal instruments. This involves recording and certifying all ordinances and resolutions, ensuring compliance with statutory public notice requirements, coordinating all municipal elections, and providing support services to the City's elected officials, Boards/Commissions, and Committees. Additionally, the division professionally greets and assists the public, accurately directs telephone calls received by the City Hall switchboard, operates a full-service mail and courier system for all city operations, and delivers City Council packets. It also provides essential assistance and services to citizens through the Citizens Action Center.

ACCOMPLISHMENTS

- Deployed the Emergency Information Center (EIC) Unit during Hurricane Milton activation and provided full-service assistance to City Council's Boards, Commissions, and Committees, including the Charter Review Commission and Charter School Authority Governing Board
- Hosted a Board Appreciation Event and provided City Mail services, including Political Action Committee and Election support for the General Election
- Identified opportunities to enhance services and foster exceptional customer service in alignment with the City's Strategic Plan
- Participated in the City's Leadership Academy to help build future leadership and increased training and employee development within the Clerk's Department
- Implemented new agenda management software to streamline operations and improve meeting management

GOALS AND PRIORITIES

- Collaborate with the Charter Review Commission, City Council, and Lee County Elections Office to meet referenda deadlines
- Provide City Mail Delivery services to City employees
- Offer consistent support for public meetings, ensuring smooth operations
- Provide internship opportunities with a focus on incorporating Artificial Intelligence into various assignments
- Continue expanding Training and Employee Development within the Clerk's Department, including preparation for Emergency Activation Roles

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

- Deployed the Documentation Unit during Hurricane Milton activation to support recovery efforts
- Continued providing services for passports, pet licensing, and domestic partnerships
- Maintained a central information center for citizens to obtain copies of city records
- Identified opportunities to enhance services and uphold exceptional customer service in alignment with the City's Strategic Plan

GOALS AND PRIORITIES

- Manage offsite records inventory with an external vendor to ensure proper storage and accessibility
- Analyze contract needs for the online Charter, Code, and Land Development Code software
- Assess the document imaging program to evaluate imaging needs across other City departments
- Continue analyzing passport data to identify potential future staffing requirements

Business Tax Receipts

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

ACCOMPLISHMENTS

- Streamlined Business Tax Receipt processes to increase accounts
- Organized implementation of the Vacation Rental Business Tax Receipt
- Worked with businesses to bring current expired accounts
- Worked with businesses to bring their required State licenses current to allow for the issuance of a Business Tax Receipt

GOALS AND PRIORITIES

- With the assistance of Code Enforcement, increase outreach to businesses in the City to open new accounts and/or become current on their Business Tax Receipts
- Increase Vacation Rental Business Tax Receipt billings
- Create a comprehensive manual for the processes and procedures related to obtaining a Business Tax Receipt





City Council



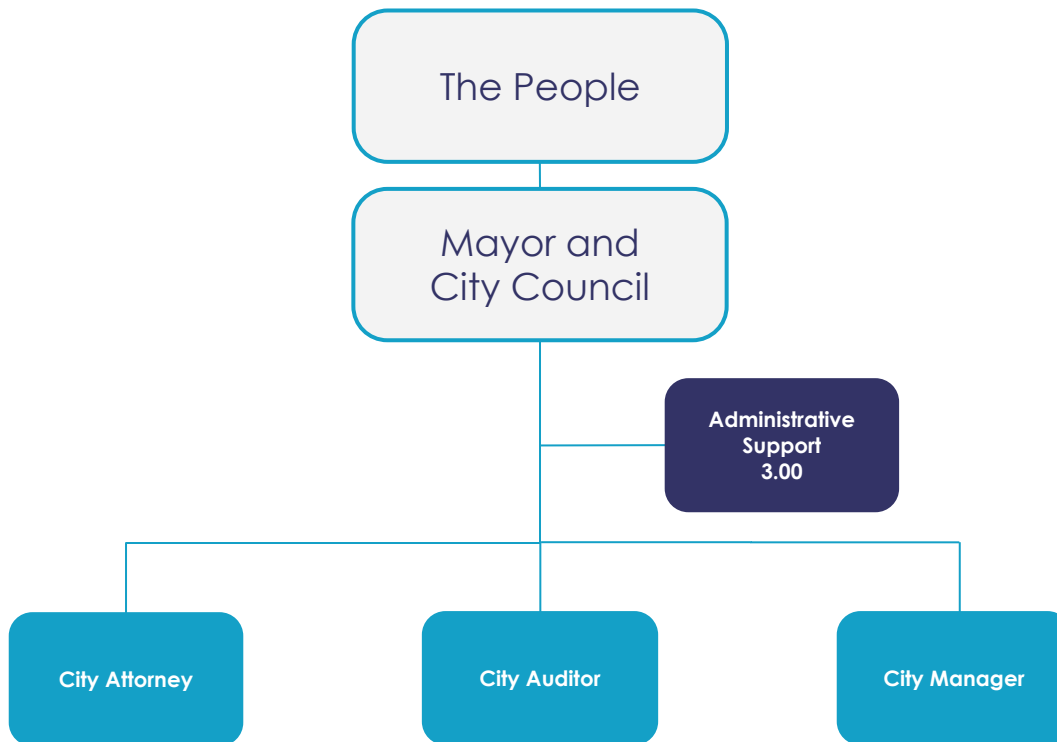
DEPARTMENT OVERVIEW

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 2026 ORGANIZATIONAL CHART



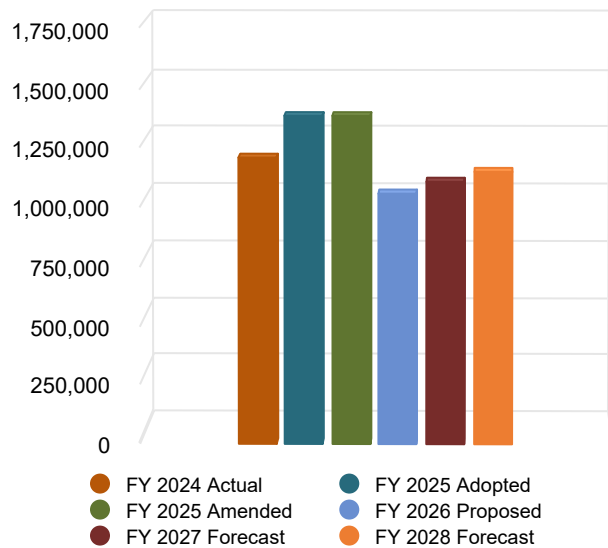
Updated 7/1/25

FY 2025 Amended	FY 2026 Proposed	Change
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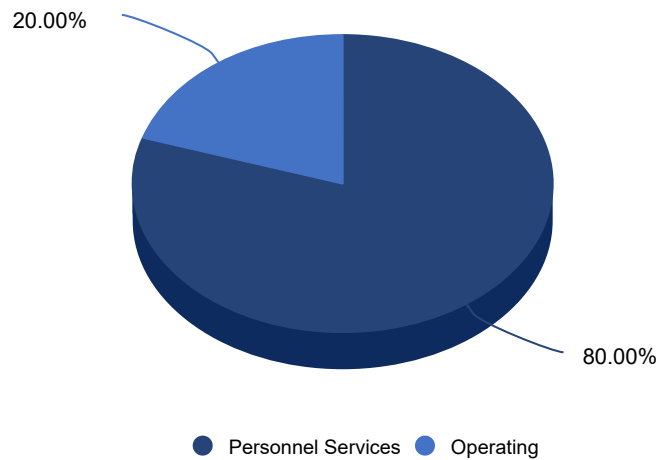
Operating Budget

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 1,055,362	\$ 1,175,513	\$ 1,175,513	\$ 849,734	\$ 890,062	\$ 927,623
Operating	158,940	214,819	215,669	213,754	217,833	222,782
Total	\$ 1,214,302	\$ 1,390,332	\$ 1,391,182	\$ 1,063,488	\$ 1,107,895	\$ 1,150,405

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
City Council	\$ 1,209,801	\$ 1,384,830	\$ 1,385,680	\$ 1,057,876	\$ 1,102,171	\$ 1,144,566
Youth Council	4,501	5,502	5,502	5,612	5,724	5,839
General Fund Total	\$ 1,214,302	\$ 1,390,332	\$ 1,391,182	\$ 1,063,488	\$ 1,107,895	\$ 1,150,405
Total	\$ 1,214,302	\$ 1,390,332	\$ 1,391,182	\$ 1,063,488	\$ 1,107,895	\$ 1,150,405

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Personnel Services	\$ 1,055,362	\$ 1,175,513	\$ 1,175,513	\$ 849,734	\$ 890,062	\$ 927,623
Operating	158,940	214,819	215,669	213,754	217,833	222,782
General Fund Total	\$ 1,214,302	\$ 1,390,332	\$ 1,391,182	\$ 1,063,488	\$ 1,107,895	\$ 1,150,405
Total	\$ 1,214,302	\$ 1,390,332	\$ 1,391,182	\$ 1,063,488	\$ 1,107,895	\$ 1,150,405

City Manager



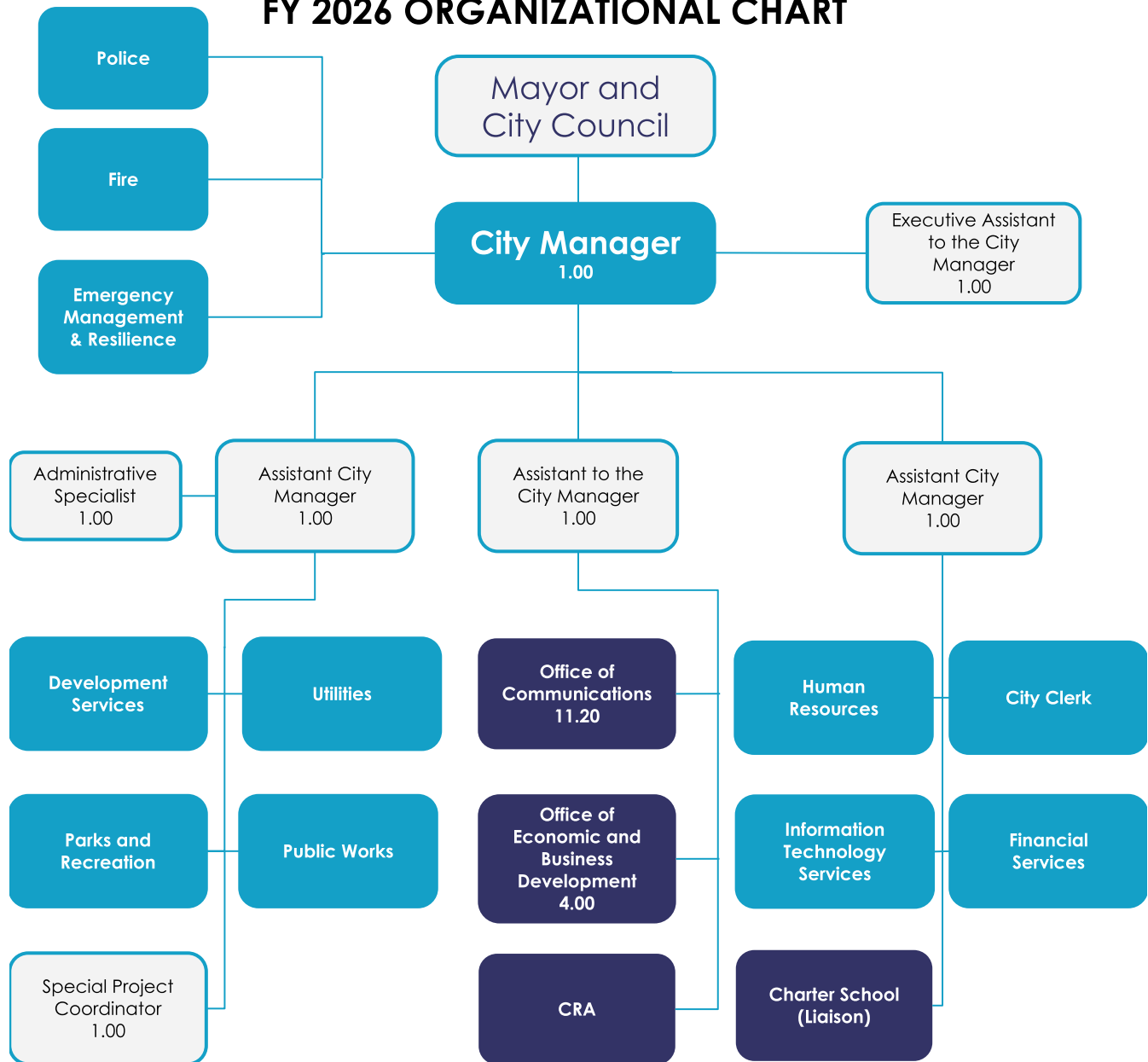
DEPARTMENT OVERVIEW

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 2026 ORGANIZATIONAL CHART



	FY 2025 Amended	FY 2026 Proposed	Change
Updated 7/1/25	22.20	22.20	0.00

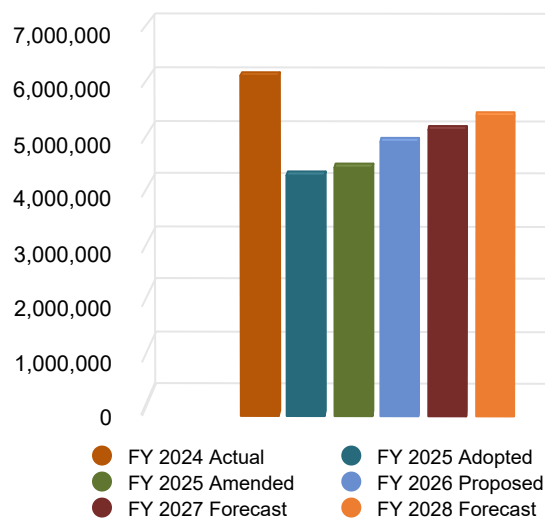
Departments
 Offices/Areas

Operating Budget

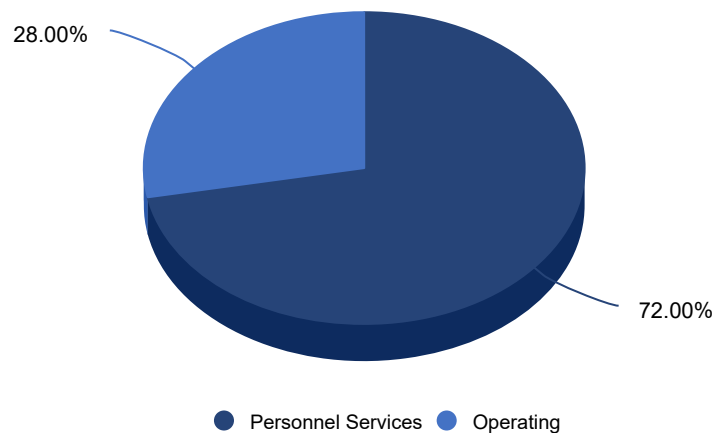
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Intergovernmental	\$ 123,747	\$ 129,792	\$ 129,792	\$ 134,984	\$ 140,383	\$ 140,383
Internal Service Charges	3,031,811	-	-	-	-	-
Miscellaneous	80,251	-	-	-	-	-
Taxes - Local Business	564,314	549,974	549,974	572,192	583,636	612,818
Transfers In	1,900	-	-	-	-	-
Total	\$ 3,802,023	\$ 679,766	\$ 679,766	\$ 707,176	\$ 724,019	\$ 753,201

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 5,093,126	\$ 3,093,639	\$ 3,093,639	\$ 3,632,414	\$ 3,827,011	\$ 4,022,469
Operating	1,057,672	1,307,587	1,467,315	1,408,644	1,433,735	1,499,639
Capital Outlay	77,684	-	-	-	-	-
Total	\$ 6,228,482	\$ 4,401,226	\$ 4,560,954	\$ 5,041,058	\$ 5,260,746	\$ 5,522,108

Program Expenditures by Year



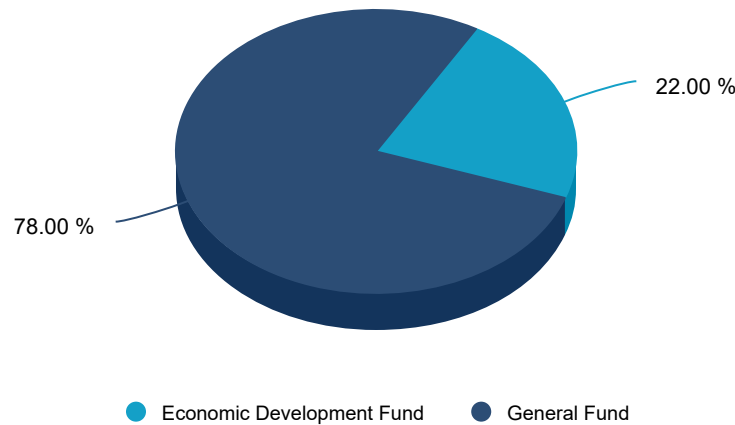
Program Expenditures by Category



Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
CIP Project Management Fund						
Capital Improvements	\$ 2,703,416	\$ -	\$ 92,261	\$ -	\$ -	\$ -
City Manager Fleet Rolling Stock	38,842	-	-	-	-	-
CIP Project Management Fund Total	\$ 2,742,258	\$ -	\$ 92,261	\$ -	\$ -	\$ -
Economic Development Fund						
City Manager Facilities Maintenance	\$ -	\$ -	\$ -	\$ 3,416	\$ 3,484	\$ 3,554
Economic and Business Development	654,378	902,477	943,723	1,088,830	1,123,013	1,158,045
Economic Development Fund Total	\$ 654,378	\$ 902,477	\$ 943,723	\$ 1,092,246	\$ 1,126,497	\$ 1,161,599

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
City Manager Administration	\$ 1,363,033	\$ 1,659,696	\$ 1,663,082	\$ 1,929,790	\$ 2,022,970	\$ 2,117,866
Office of Communications	1,468,813	1,839,053	1,861,888	2,019,022	2,111,279	2,242,643
General Fund Total	\$ 2,831,846	\$ 3,498,749	\$ 3,524,970	\$ 3,948,812	\$ 4,134,249	\$ 4,360,509
Total	\$ 6,228,482	\$ 4,401,226	\$ 4,560,954	\$ 5,041,058	\$ 5,260,746	\$ 5,522,108

Program Expenditures for FY 2026



Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
CIP Project Management Fund						
Personnel Services	\$ 2,583,622	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	80,952	-	92,261	-	-	-
Capital Outlay	77,684	-	-	-	-	-
CIP Project Management Fund Total	\$ 2,742,258	\$ -	\$ 92,261	\$ -	\$ -	\$ -
Economic Development Fund						
Personnel Services	\$ 361,974	\$ 488,179	\$ 488,179	\$ 549,406	\$ 579,700	\$ 609,921
Operating	292,404	414,298	455,544	542,840	546,797	551,678
Economic Development Fund Total	\$ 654,378	\$ 902,477	\$ 943,723	\$ 1,092,246	\$ 1,126,497	\$ 1,161,599
General Fund						
Personnel Services	\$ 2,147,530	\$ 2,605,460	\$ 2,605,460	\$ 3,083,008	\$ 3,247,311	\$ 3,412,548
Operating	684,316	893,289	919,510	865,804	886,938	947,961
General Fund Total	\$ 2,831,846	\$ 3,498,749	\$ 3,524,970	\$ 3,948,812	\$ 4,134,249	\$ 4,360,509
Total	\$ 6,228,482	\$ 4,401,226	\$ 4,560,954	\$ 5,041,058	\$ 5,260,746	\$ 5,522,108

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 began construction on the Jaycee Park Improvement Project, which will include a splash pad, all-inclusive playground, bandshell, overlook, and food area
- Established the Department of Emergency Management and Resilience, which is tasked with safeguarding our community through proactive preparedness, effective response, and recovery from all hazards
- Cape Coral was named "Top Destination in the U.S. for Snowbirds" by Retirement Living, April 2025
- The City purchased five lots to help preserve burrowing owls using a Burrowing Owl Habitat Protection Grant from the Florida Fish and Wildlife Conservation Commission and Fish & Wildlife Foundation of Florida, in partnership with the Big Waters Land Trust and Cape Coral Friends of Wildlife

GOALS AND PRIORITIES

- Ensure quality services are provided to all residents and businesses, with a focus on long-term financial stability
- Create and sustain fiscally responsible City services and improve the public trust
- Establish an environment that promotes economic innovation, supports the educational and economic advancement of residents, and allows businesses to grow and thrive in the City
- Strengthen resilience, environmental stewardship, and sustainability to protect and enhance natural resources and ensure the community's long-term well-being

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

- Increased social media engagement by organically growing followers across all City platforms, fostering greater community interaction and awareness
- Enhanced adoption of the Cape Coral 311 app through outreach efforts highlighting its features and benefits
- Raised awareness of City services, programs, initiatives, and events through targeted marketing campaigns
- Strengthened community engagement by expanding tools such as newsletters, surveys, and promoting public meetings to foster transparency and stronger connections with residents

GOALS AND PRIORITIES

- Continue to organically grow followers on social media platforms to increase engagement and awareness
- 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

- Refresh the City's website to make it more intuitive, user-friendly, and ADA-compliant by removing redundant pages and enhancing accessibility features

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 as well as assist entrepreneurs and business owners in navigating the local regulatory landscape
- Expanded marketing efforts: We continued to advertise across local, regional, and national media outlets, while also utilizing new methods such as co-operative marketing to build on the visibility provided by the regional Visitors Convention Bureau; applying for industry awards to increase recognition and mentions of Cape Coral in key economic development circles; and by increasing exposure by adding advertising in airports
- Development Agreement secured with \$700 million Coral Grove Town Center
- We hosted 10 industry roundtables covering diverse sectors, successfully engaging 169 participants representing various facets of the local economy
- Conducted 56 Business Retention and Expansion (BRE) visits allowing us to engage directly with business owners, address their concerns and identify opportunities for growth
- Successfully Identified and contracted a consultant for the Economic Development Master Plan and progress made for completion by 1st quarter of FY 2025

GOALS AND PRIORITIES

- Establish vision plan for Burnt Store 300 acres and Academic Village
- Develop and execute Action Plan from Economic Development Master Plan
- Finalize Seven Islands Development Agreement

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

- Improved responsiveness and efficiency in handling 311 calls
- Successfully integrated app-based reporting

GOALS AND PRIORITIES

- Implement an AI-powered bot to assist with handling 311 calls, improving efficiency and responsiveness
- Continue increasing downloads and usage of the Cape Coral 311 app by promoting its benefits through outreach campaigns

FY 2026 ORGANIZATIONAL CHART



Updated 7/1/25

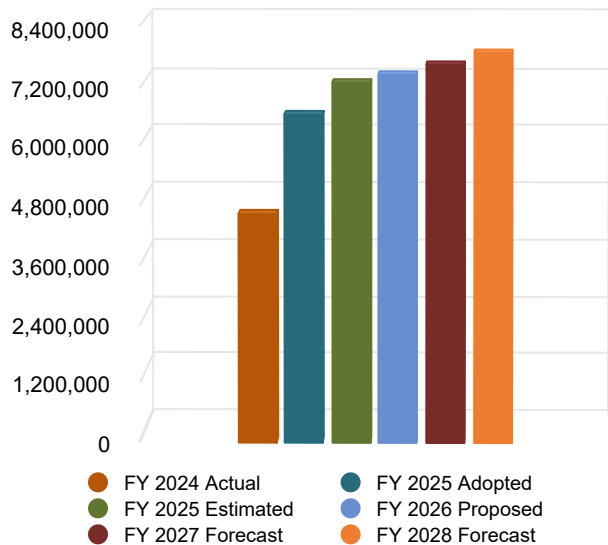
FY 2025 Amended	FY 2026 Proposed	Change
5.00	4.00	-1.00

Operating Budget

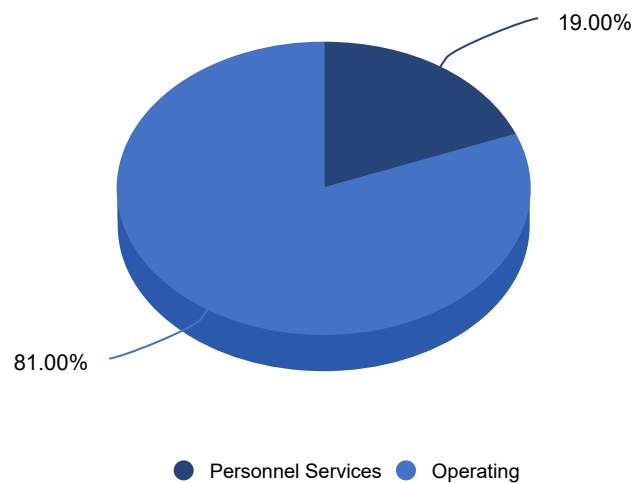
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Ad Valorem Taxes	\$ 2,386,787	\$ 2,737,743	\$ 2,737,743	\$ 3,105,570	\$ 3,198,737	\$ 3,294,699
Miscellaneous	544,852	41,800	41,800	41,800	41,800	41,800
Transfers In	3,406,325	3,865,862	3,997,480	4,307,831	4,437,066	4,570,178
Total	\$ 6,337,964	\$ 6,645,405	\$ 6,777,023	\$ 7,455,201	\$ 7,677,603	\$ 7,906,677

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 151,015	\$ 387,313	\$ 387,313	\$ 388,592	\$ 398,931	\$ 409,609
Operating	738,753	1,838,624	1,845,963	1,672,652	2,192,452	2,215,940
Capital Outlay	18,590	-	47,909	-	-	-
Debt Service	140,745	-	-	-	-	-
Transfers Out	3,593,679	4,419,468	5,009,502	5,393,957	5,086,220	5,281,128
Total	\$ 4,642,782	\$ 6,645,405	\$ 7,290,687	\$ 7,455,201	\$ 7,677,603	\$ 7,906,677

Program Expenditures by Year



Program Expenditures by Category



Community Redevelopment Agency

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Community Redevelopment Agency (CRA) Fund						
City Manager Facilities Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 118,266	\$ 120,631
City Manager Fleet Rolling Stock	-	-	47,909	-	-	-
CRA	4,642,782	6,645,405	7,242,778	7,455,201	7,559,337	7,786,046
Community Redevelopment Agency (CRA) Fund Total	\$ 4,642,782	\$ 6,645,405	\$ 7,290,687	\$ 7,455,201	\$ 7,677,603	\$ 7,906,677
Total	\$ 4,642,782	\$ 6,645,405	\$ 7,290,687	\$ 7,455,201	\$ 7,677,603	\$ 7,906,677

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Community Redevelopment Agency (CRA) Fund						
Personnel Services	\$ 151,015	\$ 387,313	\$ 387,313	\$ 388,592	\$ 398,931	\$ 409,609
Operating	738,753	1,838,624	1,845,963	1,672,652	2,192,452	2,215,940
Capital Outlay	18,590	-	47,909	-	-	-
Debt Service	140,745	-	-	-	-	-
Transfers Out	3,593,679	4,419,468	5,009,502	5,393,957	5,086,220	5,281,128
Community Redevelopment Agency (CRA) Fund Total	\$ 4,642,782	\$ 6,645,405	\$ 7,290,687	\$ 7,455,201	\$ 7,677,603	\$ 7,906,677
Total	\$ 4,642,782	\$ 6,645,405	\$ 7,290,687	\$ 7,455,201	\$ 7,677,603	\$ 7,906,677



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 design and planning for the \$20 million sewer replacement project, allowing for large scale development within the CRA District
- Improved median landscaping and irrigation on Del Prado Boulevard from Cape Coral Parkway to Waikiki Avenue
- Installed sidewalks on the South side of Miramar Street from Coronado Parkway to Cape Coral Street
- Purchased property in the area known as Bimini East to allow for continuous development, including parking, retail spaces, and residential units
- Purchased the Old Golf Course property for future park development
- Installed new decorative lighting on Cape Coral Parkway to enhance the nighttime appearance of the landscaping
- Re-stripped Vincennes Street to increase on-street parking

GOALS AND PRIORITIES

- To create a high-intensity pedestrian friendly urban area that provides enhanced open spaces and a system of both pedestrian and traffic circulation to ensure that visitors, employees, and residents alike can easily find their way, park, and enjoy their walk to their destinations
- Through regulatory controls and incentives provide appropriate limitations on the type, size, height, number and use of buildings to stimulate and attract private investment in real property and property improvements in the Redevelopment Area that will eliminate blighting factors, improve the economic health of the City and the County, increase employment opportunities, better serve residents, businesses, and tourists, and improve the tax base
- Have more people living and working in South Cape to provide more personal convenience, create a sustainable economy and lessen the dependence on the automobile in daily life
- Optimize every opportunity to create a system of green spaces, parks and recreation areas throughout the Redevelopment Area
- Redevelop the South Cape area as envisioned in the City's Comprehensive Plan and the CRA's Redevelopment Plan with pedestrian friendly and functional streets, underground utilities, public plazas and waterway connections



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 2026 ORGANIZATIONAL CHART



FY 2025 Amended	FY 2026 Proposed	Change
186.80	191.80	+5.00



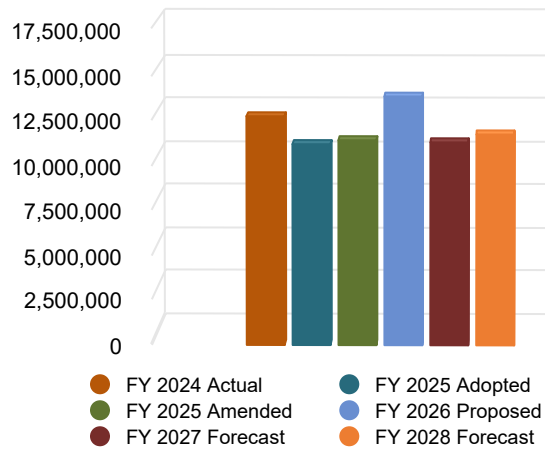
Updated 7/1/25

Operating Budget

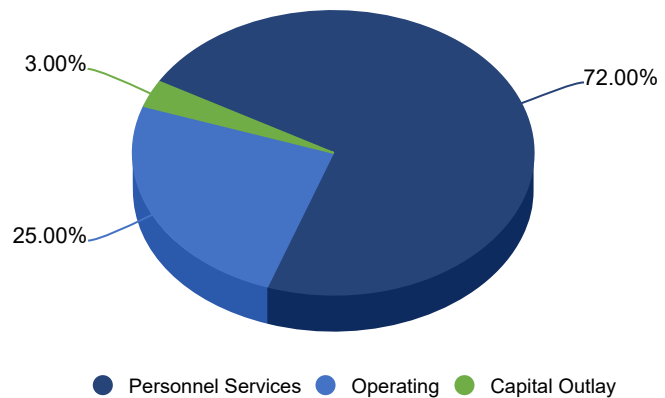
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 1,047,890	\$ 861,277	\$ 861,277	\$ 855,797	\$ 872,912	\$ 890,370
Fines and Forfeits	424,128	211,610	211,610	305,722	311,837	318,073
Intergovernmental	6,128,317	3,069,756	3,246,056	3,028,690	212,802	224,024
License and Permits	39,071	35,496	35,496	27,196	27,740	28,295
Miscellaneous	607,079	30,600	68,833	31,212	31,836	32,473
Transfers In	11,800	-	-	-	-	-
Total	\$ 8,258,285	\$ 4,208,739	\$ 4,423,272	\$ 4,248,617	\$ 1,457,127	\$ 1,493,235

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 6,496,210	\$ 7,455,209	\$ 7,547,180	\$ 9,973,757	\$ 10,438,952	\$ 10,974,624
Operating	5,019,665	3,635,877	3,758,449	3,471,686	711,673	729,092
Capital Outlay	1,246,525	82,000	123,000	403,604	129,780	89,604
Total	\$ 12,762,400	\$ 11,173,086	\$ 11,428,629	\$ 13,849,047	\$ 11,280,405	\$ 11,793,320

Program Expenditures by Year



Program Expenditures by Category

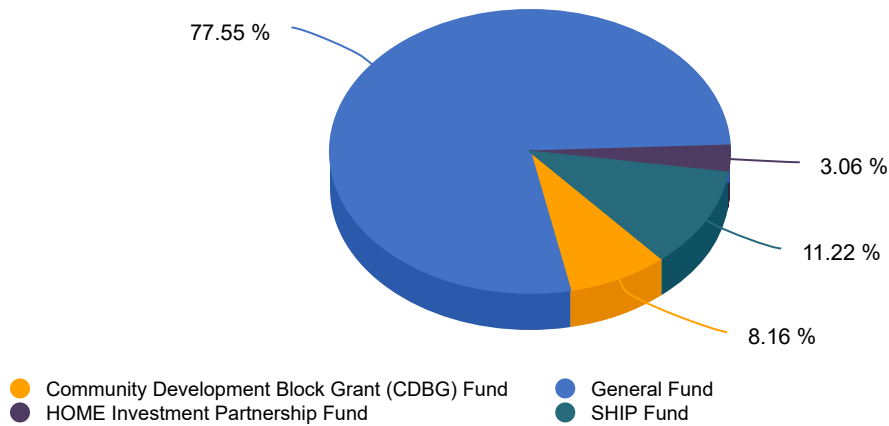


Development Services

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Building Capital Project Fund						
Building Code Enforcement	\$ 1,018,050	\$ -	\$ -	\$ -	\$ -	\$ -
Building Capital Project Fund Total	\$ 1,018,050	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development Block Grant (CDBG) Fund						
CDBG	\$ 1,123,224	\$ 1,089,925	\$ 1,106,746	\$ 909,552	\$ -	\$ -
CDBG COVID	15,889	-	-	-	-	-
Grant Admin to Allocate	-	-	-	201,367	212,802	224,024
Community Development Block Grant (CDBG) Fund Total	\$ 1,139,113	\$ 1,089,925	\$ 1,106,746	\$ 1,110,919	\$ 212,802	\$ 224,024
Development Services Grants Fund						
DS City Planning	\$ 104,826	\$ -	\$ 125,000	\$ -	\$ -	\$ -
Development Services Grants Fund Total	\$ 104,826	\$ -	\$ 125,000	\$ -	\$ -	\$ -
General Fund						
Code Compliance	\$ 4,232,929	\$ 4,185,985	\$ 4,203,185	\$ 5,439,436	\$ 5,704,864	\$ 5,990,685
Development Services	1,258,521	1,680,051	1,703,861	2,621,535	2,459,892	2,532,292
DS City Planning	1,623,999	1,955,684	1,955,684	2,443,505	2,570,745	2,697,860
General Fund Total	\$ 7,115,449	\$ 7,821,720	\$ 7,862,730	\$ 10,504,476	\$ 10,735,501	\$ 11,220,837
HOME Investment Partnership Fund						
HOME Investment Partnership	\$ -	\$ 363,089	\$ 363,089	\$ 381,874	\$ -	\$ -
HOME Investment Partnership Fund Total	\$ -	\$ 363,089	\$ 363,089	\$ 381,874	\$ -	\$ -
SHIP Fund						
SHIP HHRP Disaster	\$ 1,693,470	\$ -	\$ -	\$ 500	\$ -	\$ -
State Housing Initiative Partnership (SHIP) Program	1,431,775	1,616,742	1,689,454	1,535,397	-	-
SHIP Fund Total	\$ 3,125,245	\$ 1,616,742	\$ 1,689,454	\$ 1,535,897	\$ -	\$ -
Water and Sewer Fund						
Code Compliance	\$ 259,717	\$ 281,610	\$ 281,610	\$ 315,881	\$ 332,102	\$ 348,459
Water and Sewer Fund Total	\$ 259,717	\$ 281,610	\$ 281,610	\$ 315,881	\$ 332,102	\$ 348,459
Total	\$12,762,400	\$11,173,086	\$ 11,428,629	\$ 13,849,047	\$11,280,405	\$11,793,320

Development Services

Program Expenditures for FY 2026



Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Building Capital Project Fund						
Capital Outlay	\$ 1,018,050	\$ -	\$ -	\$ -	\$ -	\$ -
Building Capital Project Fund Total	\$ 1,018,050	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development Block Grant (CDBG) Fund						
Personnel Services	\$ -	\$ 178,461	\$ 181,825	\$ 201,367	\$ 212,802	\$ 224,024
Operating	1,012,590	911,464	924,921	909,552	-	-
Capital Outlay	126,523	-	-	-	-	-
Community Development Block Grant (CDBG) Fund Total	\$ 1,139,113	\$ 1,089,925	\$ 1,106,746	\$ 1,110,919	\$ 212,802	\$ 224,024
Development Services Grants Fund						
Operating	\$ 104,826	\$ -	\$ 125,000	\$ -	\$ -	\$ -
Development Services Grants Fund Total	\$ 104,826	\$ -	\$ 125,000	\$ -	\$ -	\$ -
General Fund						
Personnel Services	\$ 6,177,533	\$ 7,020,138	\$ 7,020,138	\$ 9,403,653	\$ 9,929,048	\$ 10,442,141
Operating	835,964	719,582	719,592	697,219	676,673	689,092
Capital Outlay	101,952	82,000	123,000	403,604	129,780	89,604
General Fund Total	\$ 7,115,449	\$ 7,821,720	\$ 7,862,730	\$ 10,504,476	\$ 10,735,501	\$ 11,220,837

Development Services

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
HOME Investment Partnership Fund						
Operating	\$ -	\$ 363,089	\$ 363,089	\$ 381,874	\$ -	\$ -
HOME Investment Partnership Fund Total	\$ -	\$ 363,089	\$ 363,089	\$ 381,874	\$ -	\$ -
SHIP Fund						
Personnel Services	\$ 96,893	\$ -	\$ 88,607	\$ 82,856	\$ -	\$ -
Operating	3,028,352	1,616,742	1,600,847	1,453,041	-	-
SHIP Fund Total	\$ 3,125,245	\$ 1,616,742	\$ 1,689,454	\$ 1,535,897	\$ -	\$ -
Water and Sewer Fund						
Personnel Services	\$ 221,784	\$ 256,610	\$ 256,610	\$ 285,881	\$ 297,102	\$ 308,459
Operating	37,933	25,000	25,000	30,000	35,000	40,000
Water and Sewer Fund Total	\$ 259,717	\$ 281,610	\$ 281,610	\$ 315,881	\$ 332,102	\$ 348,459
Total	\$ 12,762,400	\$ 11,173,086	\$ 11,428,629	\$ 13,849,047	\$ 11,280,405	\$ 11,793,320

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

- Hired a new Development Services Director in 2024, bringing fresh leadership and vision to the department while advancing service delivery and aligning operations with the city's strategic growth goals
- Continued to manage the challenges associated with the Energov software implementation, actively working with the Business Systems Analyst and the IT Department to address ongoing issues
- Led efforts to review and streamline internal processes, resulting in the identification of several areas for operational improvement, aimed at reducing redundancies and optimizing workflow across divisions
- Expanded training programs for employees, focusing on professional development, leadership, and software training to ensure staff is equipped with the latest knowledge and skills needed to navigate the department's evolving needs

GOALS AND PRIORITIES

- Collaborate with the IT Department and Business Systems Analyst to resolve ongoing Energov software issues through troubleshooting, system upgrades, and evaluating alternative solutions to better support departmental operations
- Develop a comprehensive data management and reporting system that allows the department to track performance, identify trends, and make data-driven decisions
- Expand community outreach programs to include more regular engagement with residents, developers, and other stakeholders. Improve the feedback loop by establishing dedicated communication channels

Development Services

- Lead the renovation and integration of the new Santa Barbara Blvd. location for the Development Services Department, collaborating with the Parks and Recreation Department to ensure a smooth transition and effective use of the facility

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

- Achieved a 75% proactive enforcement rate and reduced the time it takes for code cases to reach the Special Magistrate
- Strengthened professional development by continuing leadership program participation and partnering with Florida Association of Code Enforcement (FACE) to host two advanced training courses locally
- Improved code enforcement efficiency by streamlining EnerGov workflows and launching a new construction site inspection team and enforcement program
- Sustained key initiatives, including the commercial property inspection task force and an ongoing educational program on property maintenance and appearance regulations

GOALS AND PRIORITIES

- Maintain or exceed a 75% proactive enforcement rate while increasing the number of monthly code hearings to improve case resolution timelines
- Enhance operational efficiency by streamlining EnerGov workflows, creating a construction site inspection team, and continuously improving the commercial property inspection task force
- Support community engagement and compliance by delivering at least six educational presentations on property maintenance and contributing to updates of the Code of Ordinances and Land Development Code

Land Development Division

Responsible for plan review, permitting, inspections, and certificates of completion for all commercial and residential land development projects and subdivision plats. Issues miscellaneous engineering permits related to land development activities. Coordinates closely with Public Works, Utility Department, Real Estate Division and Economic and Business Development office to facilitate land development projects.

ACCOMPLISHMENTS

- Conducted a Kaizen event to identify process improvements and enhance overall efficiency
- Launched first review comment meetings with applicants to clarify feedback, improve resubmissions, and reduce the number of review cycles
- Supported expedited service for priority commercial projects in collaboration with the Office of Economic and Business Development
- Partnered with Public Works on key infrastructure projects, resumed reinspections of commercial landscapes, and updated standardized departmental submission forms

GOALS AND PRIORITIES

- Continue development of comprehensive Land Development Code Compliance strategies

- Study and implement cost recovery metrics for the department
- Improve website to provide updated and relevant information to applicants
- Complete staffing of the department and improve training and cross training of team members
- Reduce review times to consistently deliver results within 30-day goal

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

- Amended the Land Development Code to include revising regulations for self-storage facilities and car washes
- Develop a new mixed-use future land use classification Mixed Use Ten (MUX) that allows for greater density and commercial intensity
- Assisted with the retention of the City's Community Rating System Class 5 designation
- 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
- Launched the Rental Assistance Program for low-income renters to assist with security deposits and barriers to housing
- Coordinated with Habitat for Humanity of Lee and Hendry Counties to secure \$20 million in Community Development Block Grant Disaster Relief funding to develop 14 single family homes

GOALS AND PRIORITIES

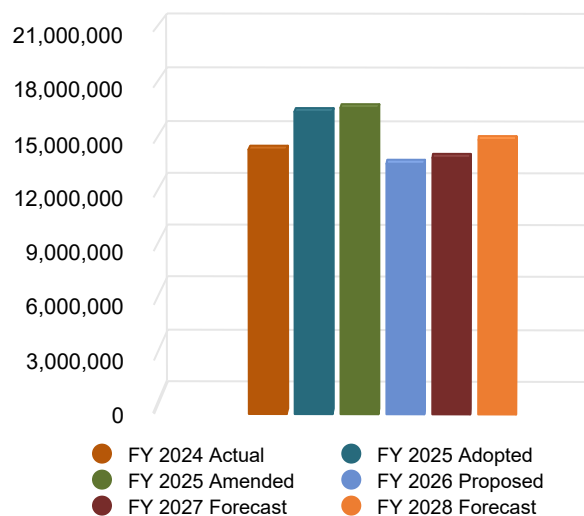
- Improve the City's Community Rating System (CRS) from a "Class 5" to a "Class 4"
- Continue to implement the City housing programs, including Community Development Block Grant (CDBG), State Housing Initiatives Partnership Program (SHIP) and Hurricane Housing Recovery Program (HHRP), and disbursing CARES Act funding to eligible recipients in accordance with each program's procedures and deadlines
- Update the City's Comprehensive Plan
- 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
- Complete the City's Watershed Management Plan and Flood Vulnerability Assessment to provide the City with additional grant opportunities for a more resilient community
- Update the City's Floodplain Ordinance

Operating Budget

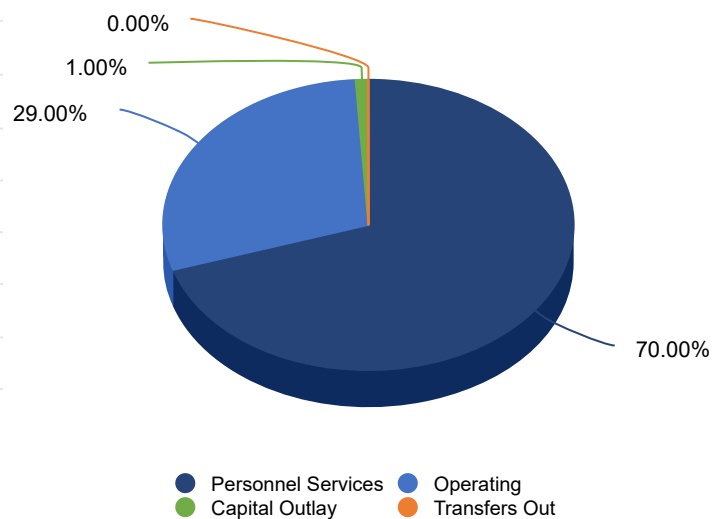
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 732,158	\$ 487,050	\$ 487,050	\$ 698,568	\$ 705,834	\$ 713,178
Fines and Forfeits	21,447	10,200	10,200	20,000	20,400	20,808
License and Permits	10,707,602	11,505,500	11,505,500	9,179,472	9,271,263	9,363,977
Miscellaneous	941,888	750	750	-	-	-
Transfers In	59,892	-	-	-	-	-
Total	\$ 12,462,987	\$ 12,003,500	\$ 12,003,500	\$ 9,898,040	\$ 9,997,497	\$ 10,097,963

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 9,164,543	\$ 11,527,953	\$ 12,045,839	\$ 9,768,277	\$ 10,025,721	\$ 10,823,018
Operating	5,127,777	5,074,746	4,750,098	3,976,193	4,018,647	4,120,505
Capital Outlay	248,832	82,000	82,000	126,000	129,780	224,010
Debt Service	55,931	-	-	-	-	-
Transfers Out	21,726	-	-	27,041	54,080	54,080
Total	\$ 14,618,809	\$ 16,684,699	\$ 16,877,937	\$ 13,897,511	\$ 14,228,228	\$ 15,221,613

Program Expenditures by Year



Program Expenditures by Category



Building Code

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Building Code Fund						
Building Code Enforcement	\$ 10,642,079	\$ 11,906,443	\$ 12,099,681	\$ 10,155,349	\$ 10,295,213	\$ 11,012,533
Development Services	248,832	82,000	82,000	126,000	129,780	224,010
Development Services						
Facilities Maintenance	-	-	-	9,146	9,329	9,516
Permitting Services	3,727,898	4,696,256	4,696,256	3,607,016	3,793,906	3,975,554
Building Code Fund Total	\$ 14,618,809	\$ 16,684,699	\$ 16,877,937	\$ 13,897,511	\$ 14,228,228	\$ 15,221,613
Total	\$ 14,618,809	\$ 16,684,699	\$ 16,877,937	\$ 13,897,511	\$ 14,228,228	\$ 15,221,613

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Building Code Fund						
Personnel Services	\$ 9,164,543	\$ 11,527,953	\$ 12,045,839	\$ 9,768,277	\$ 10,025,721	\$ 10,823,018
Operating	5,127,777	5,074,746	4,750,098	3,976,193	4,018,647	4,120,505
Capital Outlay	248,832	82,000	82,000	126,000	129,780	224,010
Debt Service	55,931	-	-	-	-	-
Transfers Out	21,726	-	-	27,041	54,080	54,080
Building Code Fund Total	\$ 14,618,809	\$ 16,684,699	\$ 16,877,937	\$ 13,897,511	\$ 14,228,228	\$ 15,221,613
Total	\$ 14,618,809	\$ 16,684,699	\$ 16,877,937	\$ 13,897,511	\$ 14,228,228	\$ 15,221,613

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

- Achieved status as a Continuing Education Provider, expanded cross-training and internship opportunities, and supported professional growth with 14 staff members passing licensing exams
- Strengthened internal consistency and development through monthly inspector and plans examiner trainings and the hiring of a permanent Building Official
- Played a vital role in post-storm recovery, conducting rapid damage assessments across multiple counties (including Hernando, Lee, and Taylor) and implementing formal Substantial Damage Administrative Procedures
- Launched the City's Irrigation Program, retained the City's Community Rating System (CRS) flood insurance discount, and advanced floodplain management through the creation of a dedicated team and educational outreach efforts

GOALS AND PRIORITIES

- Establish a Building Code Investigations Section to address expired permits and strengthen code compliance
- Develop a comprehensive training syllabus for the Florida's Building Code Administrators and Inspectors Board (BCAIB) approval, covering all major building disciplines to support staff development

Building Code

- Retain skilled staff through competitive compensation and continued support for licensure and multi-disciplinary credentialing
- Reunify the Building Division under one facility and assist with planning and operational streamlining for the new Santa Barbara DSD Campus

Permitting 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

- Processed over 43,000 permits in FY24 while maintaining efficiency through permitting team reorganization and the development of specialized processing groups
- Achieved 100% online application availability, including new options for licensed contractors, public service projects, and selected Owner Builder permits
- Streamlined the registration process by resolving dual registration issues and implementing automatic certification validation through the Florida Department of Business Professional Regulation (DBPR) database
- Enhanced staff development and retention through a formal mentorship program, Employee of the Quarter recognition, and full support for ICC certification
- Improved customer service and outreach with educational materials, webinars, and events, while successfully transitioning well permits to Lee County

GOALS AND PRIORITIES

- Update and clean permitting and registration guidelines, ensuring all documents are aligned with the most current versions stored on the main website server
- Remove outdated professional licenses from the system and create a searchable list of all active contractors registered in the system
- Develop a clear career advancement path focused on skills development and job satisfaction to retain top talent within the team
- Improve routing for complex or special projects by creating a dedicated team to handle high-priority permits
- Create educational materials, webinars, and outreach events to help new permit applicants understand common mistakes and best practices
- Refine the phone tree system and introduce a live chat feature on the permitting website to provide real-time support and reduce customer wait times
- Increase employee retention and engagement through programs like "Ride Along" with inspectors, job shadowing across divisions, and ongoing staff development initiatives

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 2026 ORGANIZATIONAL CHART



Updated 7/1/25

FY 2025 Amended	FY 2026 Proposed	Change
7.00	8.00	+1.00

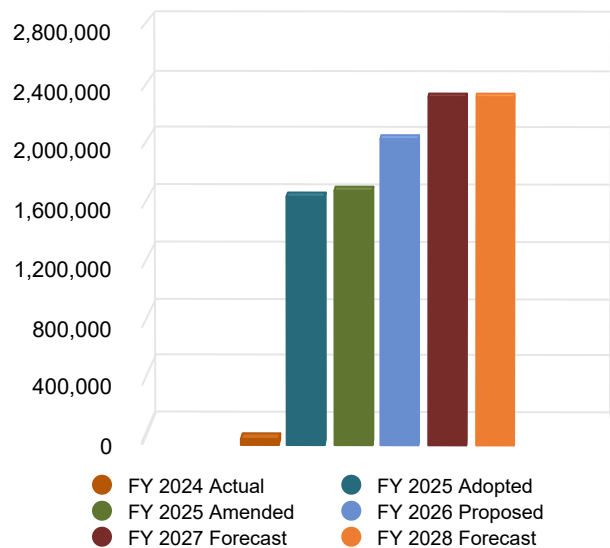
Emergency Management & Resilience

Operating Budget

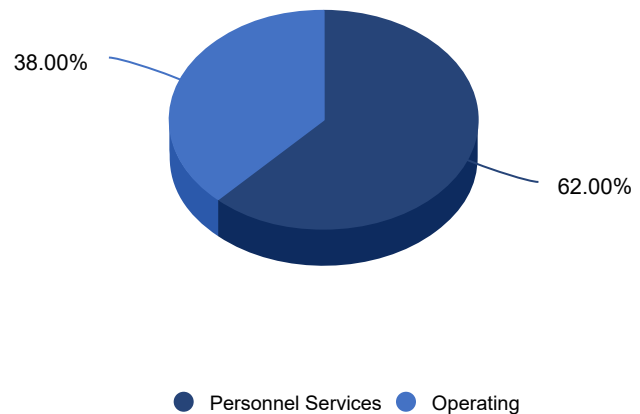
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Taxes - All Hazards	\$ -	\$ 1,908,607	\$ 1,908,607	\$ 2,062,813	\$ 2,104,069	\$ 2,146,151
Transfers In	-	-	40,000	113,124	-	-
Total	\$ -	\$ 1,908,607	\$ 1,948,607	\$ 2,175,937	\$ 2,104,069	\$ 2,146,151

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 29,751	\$ 945,942	\$ 978,327	\$ 1,279,266	\$ 1,348,567	\$ 1,417,681
Operating	8,694	673,055	640,670	799,810	1,008,328	941,556
Capital Outlay	-	59,662	99,662	-	-	-
Total	\$ 38,445	\$ 1,678,659	\$ 1,718,659	\$ 2,079,076	\$ 2,356,895	\$ 2,359,237

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
All Hazards Fund						
DEM Administration	\$ 38,445	\$ 1,678,659	\$ 1,642,659	\$ 2,079,076	\$ 2,156,895	\$ 2,259,237
DEM Fleet Rolling Stock	-	-	76,000	-	-	-
Emergency Management Capital Projects	-	-	-	-	200,000	100,000
All Hazards Fund Total	\$ 38,445	\$ 1,678,659	\$ 1,718,659	\$ 2,079,076	\$ 2,356,895	\$ 2,359,237
Total	\$ 38,445	\$ 1,678,659	\$ 1,718,659	\$ 2,079,076	\$ 2,356,895	\$ 2,359,237

Emergency Management & Resilience

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
All Hazards Fund						
Personnel Services	\$ 29,751	\$ 945,942	\$ 978,327	\$ 1,279,266	\$ 1,348,567	\$ 1,417,681
Operating	8,694	673,055	640,670	799,810	1,008,328	941,556
Capital Outlay	-	59,662	99,662	-	-	-
All Hazards Fund Total	\$ 38,445	\$ 1,678,659	\$ 1,718,659	\$ 2,079,076	\$ 2,356,895	\$ 2,359,237
Total	\$ 38,445	\$ 1,678,659	\$ 1,718,659	\$ 2,079,076	\$ 2,356,895	\$ 2,359,237

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

- Response and recovery from Hurricane Milton
- Deployments to assist other communities with storm recovery and redevelopment
- Number of grant projects managed: 29 Value of grants managed: \$179,480,580
- Conducted an EOC exercise and 16 training sessions

GOALS AND PRIORITIES

- Achieve EMAP Accreditation and Enhance Emergency Operations which Includes EOC expansion, Emergency Operations Plan updates, and integration of the Resilience Hub
- Strengthen Disaster Preparedness and Response to Develop and maintain COOP/COG plans, debris management, first push, and impact survey plans
- Advance Community Resilience and Risk Reduction with Educating the public, support floodplain management and NFIP compliance, and implement infrastructure mitigation initiatives
- Enhance Threat Monitoring and Prevention by coordinating prevention activities related to public health, cybersecurity, and special events; support F-ROC and 1206 initiatives
- Foster Interagency and Regional Collaboration with Participate in the Lee County Disaster Advisory Council, Regional Domestic Security Task Force, and other regional initiatives
- Maintain and Expand Training, Exercises, and Recovery Planning by Developing a multi-year training plan, all-hazards cost and recovery plan, and Substantial Damage Management Plan; support emergency communications



Financial Services



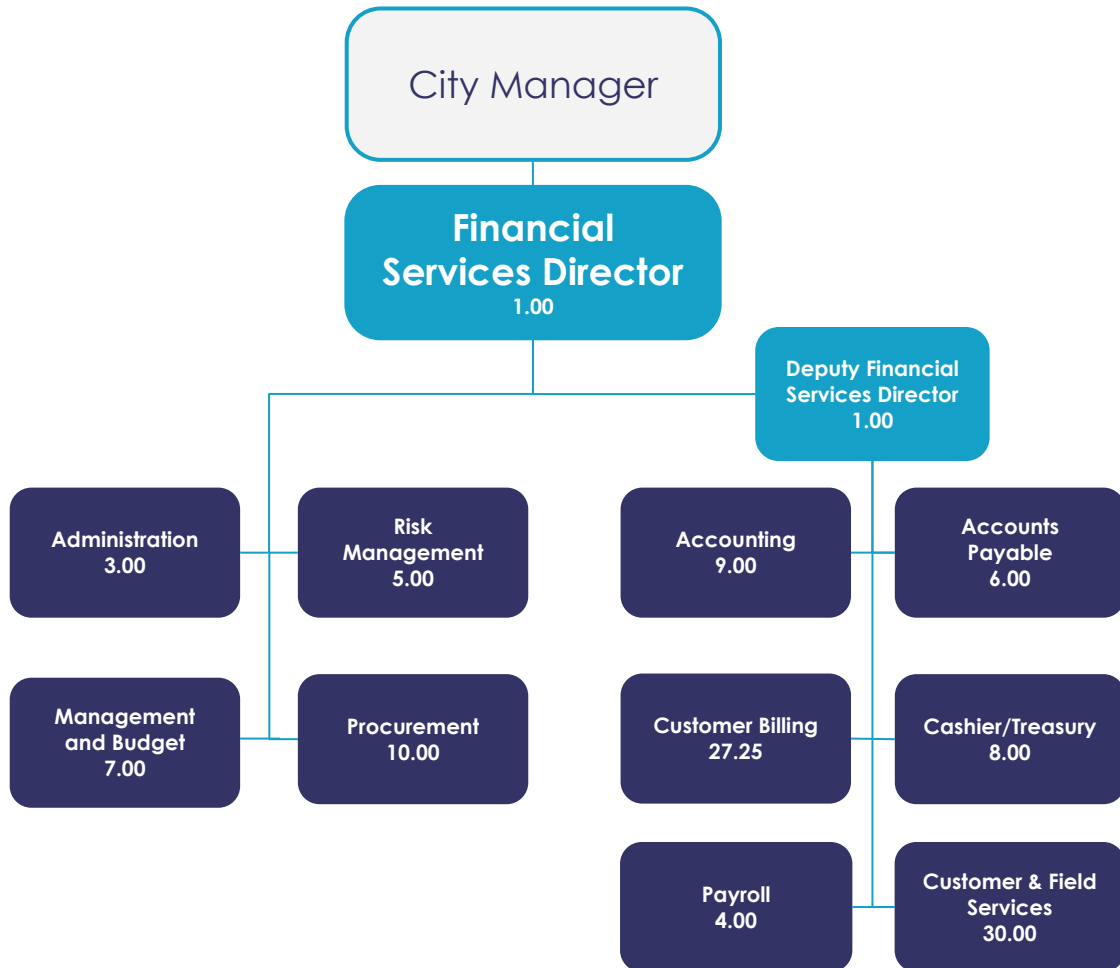
DEPARTMENT OVERVIEW

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 2026 ORGANIZATIONAL CHART



FY 2025 Estimated	FY 2026 Adopted	Change
111.25	111.25	0.00

 Departments
 Offices/Areas

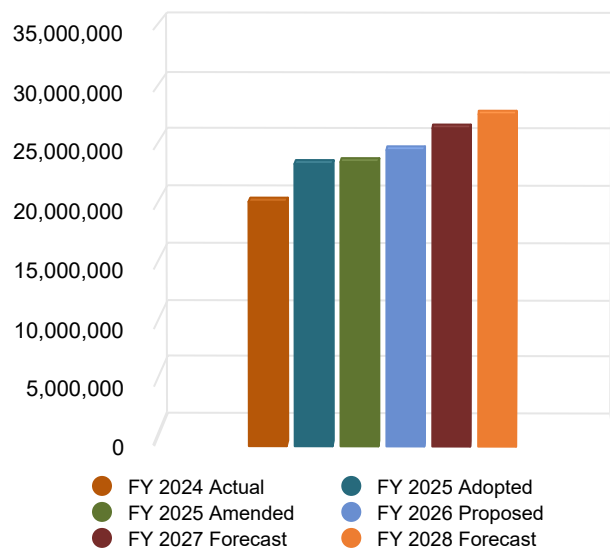
Updated 7/1/25

Operating Budget

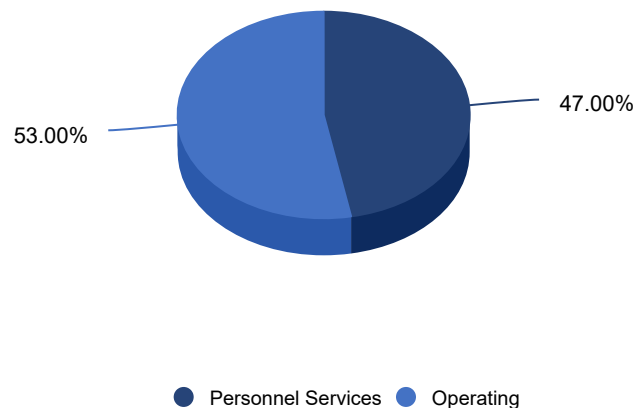
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 123,643	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and Forfeits	3,872	-	-	-	-	-
Internal Service Charges	9,426,174	11,149,511	11,149,511	11,420,590	11,924,266	12,427,046
Miscellaneous	3,975,033	-	-	-	-	-
Total	\$ 13,528,722	\$ 11,149,511	\$ 11,149,511	\$ 11,420,590	\$ 11,924,266	\$ 12,427,046

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 9,467,712	\$ 10,717,907	\$ 10,750,225	\$ 11,849,285	\$ 12,485,962	\$ 13,133,569
Operating	11,138,623	13,073,191	13,211,765	13,214,631	14,469,277	15,007,474
Capital Outlay	6,000	24,000	116,392	-	42,000	-
Debt Service	43,755	-	-	-	-	-
Transfers Out	1,900	-	-	-	-	-
Total	\$ 20,657,990	\$ 23,815,098	\$ 24,078,382	\$ 25,063,916	\$ 26,997,239	\$ 28,141,043

Program Expenditures by Year



Program Expenditures by Category

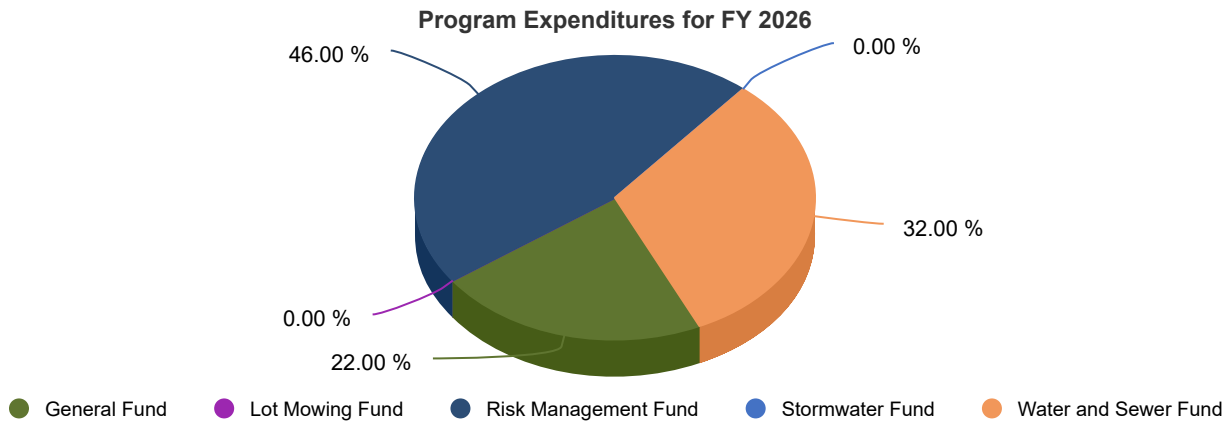


Financial Services

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Accounting and Financial Services	\$ 1,269,208	\$ 1,401,118	\$ 1,612,233	\$ 1,701,076	\$ 1,802,291	\$ 1,884,517
Budget	652,377	809,448	809,448	847,842	893,296	939,405
Finance Administration	943,899	1,038,426	1,070,595	999,998	1,051,194	1,102,904
Procurement	781,869	841,715	856,715	897,261	971,416	1,020,421
Treasury	686,076	719,329	724,329	877,645	922,443	972,318
General Fund Total	\$ 4,333,429	\$ 4,810,036	\$ 5,073,320	\$ 5,323,822	\$ 5,640,640	\$ 5,919,565
Lot Mowing Fund						
Lot Mowing Billing	\$ 83,880	\$ 465,946	\$ 465,946	\$ 113,776	\$ 119,956	\$ 127,064
Lot Mowing Fund Total	\$ 83,880	\$ 465,946	\$ 465,946	\$ 113,776	\$ 119,956	\$ 127,064
Risk Management Fund						
Finance Fleet Rolling Stock	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ -
Risk Management Property and Liability	7,425,392	6,404,053	6,404,053	6,594,619	7,528,307	7,687,232
Risk Management Worker's Compensation	2,999,498	4,614,604	4,614,604	4,825,971	5,085,844	5,444,509
Risk Management Fund Total	\$ 10,424,890	\$11,018,657	\$11,018,657	\$11,420,590	\$12,656,151	\$13,131,741
Stormwater Fund						
Stormwater Billing	\$ 111,322	\$ 135,353	\$ 135,353	\$ 124,195	\$ 129,524	\$ 134,683
Stormwater Real Estate	2,309	-	-	-	-	-
Stormwater Fund Total	\$ 113,631	\$ 135,353	\$ 135,353	\$ 124,195	\$ 129,524	\$ 134,683
Water and Sewer Fund						
Assessment Billing	\$ 50	\$ 83,362	\$ 83,362	\$ 85,638	\$ 87,982	\$ 90,396
Finance Fleet Rolling Stock	1,900	-	86,392	-	-	-
General Billing	1,015,951	1,245,666	1,245,666	1,409,032	1,484,706	1,556,098
Utilities Customer Service	1,184,919	1,342,708	1,342,708	1,528,007	1,619,499	1,702,696
Utility Billing	1,618,305	2,399,818	2,313,426	2,658,965	2,732,605	2,827,296
Utility Field Service	1,025,024	1,328,802	1,328,802	1,288,728	1,355,346	1,421,193
Water and Sewer Financial Services	856,011	984,750	984,750	1,111,163	1,170,830	1,230,311
Water and Sewer Fund Total	\$ 5,702,160	\$ 7,385,106	\$ 7,385,106	\$ 8,081,533	\$ 8,450,968	\$ 8,827,990
Total	\$ 20,657,990	\$23,815,098	\$24,078,382	\$25,063,916	\$26,997,239	\$28,141,043



Financial Services



Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Personnel Services	\$ 4,041,643	\$ 4,426,989	\$ 4,426,989	\$ 4,795,561	\$ 5,051,565	\$ 5,313,408
Operating	248,031	383,047	646,331	528,261	589,075	606,157
Debt Service	43,755	-	-	-	-	-
General Fund Total	\$ 4,333,429	\$ 4,810,036	\$ 5,073,320	\$ 5,323,822	\$ 5,640,640	\$ 5,919,565
Lot Mowing Fund						
Personnel Services	\$ 64,971	\$ 67,620	\$ 81,293	\$ 79,324	\$ 84,064	\$ 88,608
Operating	18,909	398,326	384,653	34,452	35,892	38,456
Lot Mowing Fund Total	\$ 83,880	\$ 465,946	\$ 465,946	\$ 113,776	\$ 119,956	\$ 127,064
Risk Management Fund						
Personnel Services	\$ 564,893	\$ 588,027	\$ 606,672	\$ 651,408	\$ 675,361	\$ 710,270
Operating	9,859,997	10,430,630	10,411,985	10,769,182	11,938,790	12,421,471
Capital Outlay	-	-	-	-	42,000	-
Risk Management Fund Total	\$ 10,424,890	\$ 11,018,657	\$ 11,018,657	\$ 11,420,590	\$ 12,656,151	\$ 13,131,741
Stormwater Fund						
Personnel Services	\$ 67,677	\$ 68,220	\$ 68,220	\$ 78,237	\$ 82,915	\$ 87,410
Operating	45,954	67,133	67,133	45,958	46,609	47,273
Stormwater Fund Total	\$ 113,631	\$ 135,353	\$ 135,353	\$ 124,195	\$ 129,524	\$ 134,683
Water and Sewer Fund						
Personnel Services	\$ 4,728,528	\$ 5,567,051	\$ 5,567,051	\$ 6,244,755	\$ 6,592,057	\$ 6,933,873
Operating	965,732	1,794,055	1,701,663	1,836,778	1,858,911	1,894,117
Capital Outlay	6,000	24,000	116,392	-	-	-
Transfers Out	1,900	-	-	-	-	-
Water and Sewer Fund Total	\$ 5,702,160	\$ 7,385,106	\$ 7,385,106	\$ 8,081,533	\$ 8,450,968	\$ 8,827,990
Total	\$ 20,657,990	\$ 23,815,098	\$ 24,078,382	\$ 25,063,916	\$ 26,997,239	\$ 28,141,043

Department Functions

Office of Management and Budget

The Office of 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
- Deployed a new budget development software and newly designed budget book
- Developed and implemented a new Budget schedule and process
- Redesigned the Budget in Brief to improve communication

GOALS AND PRIORITIES

- 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 Book design for the Charter School Authority
- Develop internal monthly report templates to be used by departments and Budget staff

Accounting

Accounting is responsible for preparing financial statements in a manner that accurately reflects accounts of 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 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

Financial Services

- 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
- Reconfigure account structure in financial reporting system

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
- Reinstated a Commercial Paper program to provide short-term funding of certain capital projects and purchases
- Executed the City Master Lease, series 2023 to fund seven school buses for the Charter School System
- Updated Debt Management Policy
- Created Post Compliance Debt Issuance Policy

GOALS AND PRIORITIES

- Issue funding for North 1 East, and North 3 utility expansion projects
- Continue to manage the City's Commercial Paper program

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

- Trained City's Certified Agency Buyers (CABs) to ensure that all processes and procedures are followed
- Obtained Council approval on revised Procurement Ordinance
- Deployed the Charter School's Amazon Buying Program
- Deployed Sole Source electronic workflow module in OnBase
- Deployed Contract Management Module in IONWAVE
- Deployed Contract Administration Manual

GOALS AND PRIORITIES

- Deploy Quote Module for Department in IONWAVE
- 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
- Secured and Implemented 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

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

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

- Deployed advanced metering infrastructure (AMI) to enable customers to have access to water meter information
- Handled over 64,000 inbound phone calls
- Achieved speed-to-answer time of 2 minutes and 47 seconds for inbound calls
- Completed 95% of field service work orders within one workday
- Continued meter replacement program to increase remote meter reading and enhance customer service

GOALS AND PRIORITIES

- Continue upgrading water meters to increase AMI capabilities
- Proactively inform customers of apparent leak/continuous consumption
- Continue to improve Customer Self Service options for customers
- Deploy generative AI tool for call center and online support of customer service functions

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.

Financial Services

ACCOMPLISHMENTS

- Fiscal year to date, created 600 new construction utility accounts
- AML meter collectors are now gathering hourly meter read data on over 71,520 smart meters
- Issued 2,468 meter replacement work orders to meter replacement vendor; 2,362 completed
- Performed maintenance and monthly billing functions for approximately 78,478 utility accounts
- Performed maintenance and annual billing for approximately 463,000 special assessment accounts
- Implemented Utility Access, customer facing portal, to all utility customers
- Approved next three locations for collectors, installation expected to be complete in early Summer of 2025

GOALS AND PRIORITIES

- Increase E-bill enrollment for utility billing customers to 40% of customer base (currently at 35.7%)
- Continue strategic meter replacement to maximize collector capability
- Coordinate with Utilities, ITS and Vendor to analyze sites for two additional collectors and maximize meter reads for the service area



Fire Department



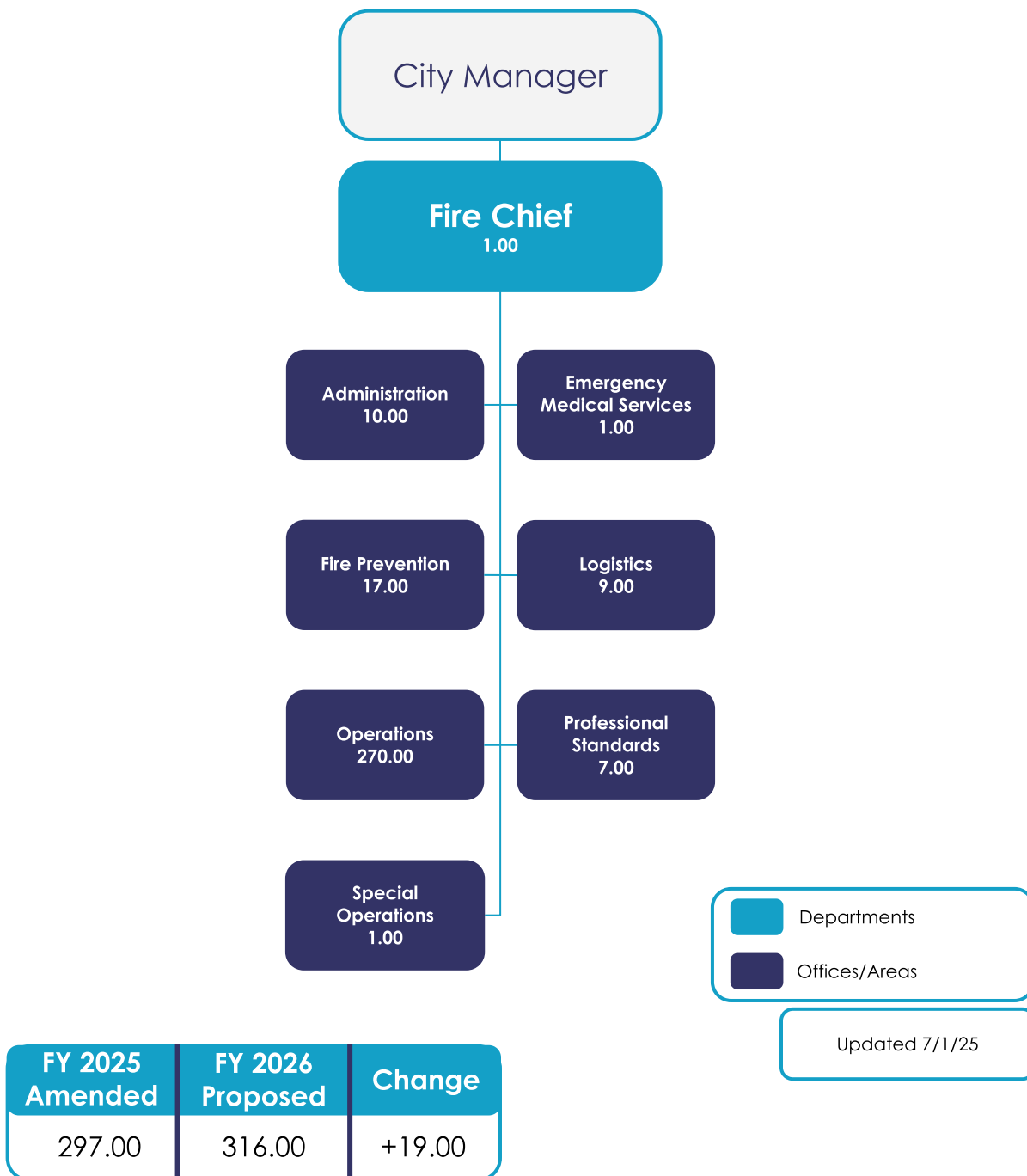
DEPARTMENT OVERVIEW

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 2026 ORGANIZATIONAL CHART



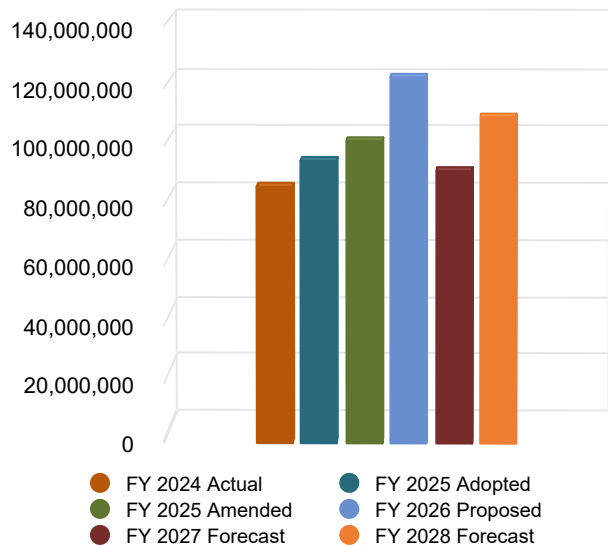
Fire Department

Operating Budget

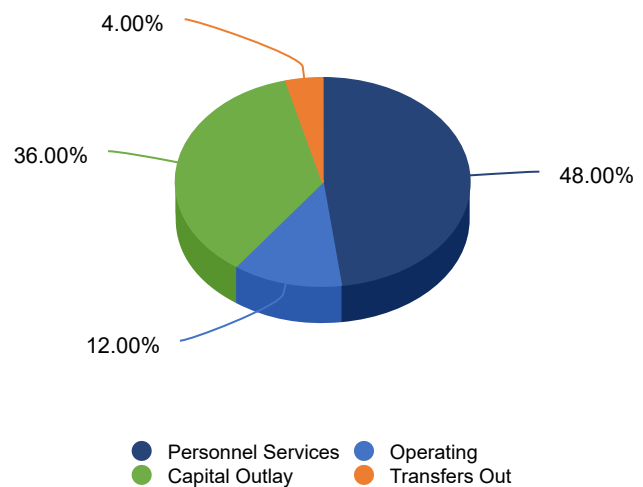
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 1,091,780	\$ 513,408	\$ 513,408	\$ 809,257	\$ 864,162	\$ 869,084
Debt Proceeds	-	16,607,986	16,077,536	39,801,438	-	-
Fines and Forfeits	83,721	-	-	-	-	-
Impact Fees	2,244,513	1,870,334	1,870,334	1,530,848	1,530,848	1,530,848
Intergovernmental	396,880	50,000	(150,000)	80,000	80,000	80,000
Internal Service Charges	26,724	50,000	50,000	40,000	40,000	40,000
Miscellaneous	2,063,158	195,924	195,924	199,842	206,864	212,035
Special Assessment	44,189,844	50,267,518	50,267,518	62,956,909	70,511,394	77,434,772
Taxes - All Hazards	1,624,526	-	-	-	-	-
Taxes - MSTU	1,315,000	1,622,614	1,622,614	1,720,253	1,754,658	1,789,751
Transfers In	23,253,549	25,919,212	26,817,046	18,563,825	19,418,901	25,771,368
Total	\$ 76,289,695	\$ 97,096,996	\$ 97,264,380	\$125,702,372	\$ 94,406,827	\$ 107,727,858

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 49,247,798	\$ 50,957,090	\$ 52,770,070	\$ 59,156,817	\$ 67,259,351	\$ 71,391,608
Operating	12,095,398	14,449,121	13,224,295	14,847,093	15,424,764	14,872,639
Capital Outlay	18,686,109	22,302,361	27,969,575	45,077,133	3,654,020	14,500,087
Transfers Out	6,996,685	7,693,370	8,611,204	5,092,751	5,613,113	9,820,556
Total	\$ 87,025,990	\$ 95,401,942	\$102,575,144	\$124,173,794	\$ 91,951,248	\$ 110,584,890

Program Expenditures by Year



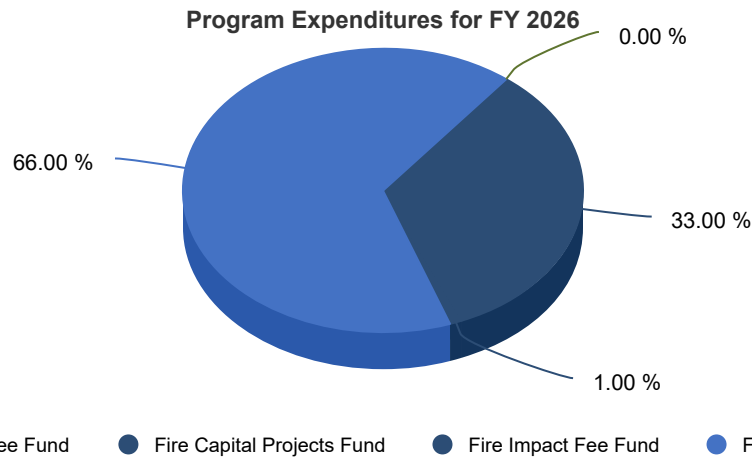
Program Expenditures by Category



Fire Department

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
All Hazards Fund						
All Hazards	\$ 1,221,832	\$ -	\$ 133,486	\$ -	\$ -	\$ -
Fire Impact Fee	2,740	-	1,416,993	-	-	-
All Hazards Fund Total	\$ 1,224,572	\$ -	\$ 1,550,479	\$ -	\$ -	\$ -
ALS Impact Fee Fund						
ALS Impact Fee	\$ 51,508	\$ 1,617	\$ 1,617	\$ 1,323	\$ 1,323	\$ 1,323
ALS Impact Fee Fund Total	\$ 51,508	\$ 1,617	\$ 1,617	\$ 1,323	\$ 1,323	\$ 1,323
Fire Capital Projects Fund						
Fire Capital Projects	\$ 13,814,758	\$ 17,607,986	\$ 17,771,403	\$ 40,750,717	\$ -	\$ 4,719,236
Fire Impact Fee	801,926	3,146,650	3,146,650	-	-	-
Fire Capital Projects Fund Total	\$ 14,616,684	\$ 20,754,636	\$ 20,918,053	\$ 40,750,717	\$ -	\$ 4,719,236
Fire Grants Fund						
Fire Grants	\$ 24,255	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Grants Fund	(199,948)	-	3,967	-	-	-
Fire Grants Fund Total	\$ (175,693)	\$ -	\$ 3,967	\$ -	\$ -	\$ -
Fire Impact Fee Fund						
Fire Impact Fee	\$ 3,111,393	\$ 416,939	\$ 1,216,104	\$ 1,321,919	\$ 412,140	\$ 4,741,876
Fire Impact Fee Fund Total	\$ 3,111,393	\$ 416,939	\$ 1,216,104	\$ 1,321,919	\$ 412,140	\$ 4,741,876
Fire Operations Fund						
Administration	\$ 1,952,016	\$ 2,238,587	\$ 2,219,587	\$ 2,406,814	\$ 2,969,908	\$ 3,277,906
Emergency Medical	851,287	789,627	789,627	888,195	2,308,005	835,008
Fire Capital Projects	-	-	-	-	50,000	-
Fire Facilities Maintenance	-	-	-	1,203,942	1,281,123	633,547
Fire Impact Fee	2,765,706	97,935	2,479,508	1,180,000	666,180	5,703,000
Logistics	1,316,024	1,691,349	1,691,874	2,040,824	2,118,120	2,326,415
Operations	56,690,008	64,621,674	66,912,312	66,860,679	74,699,593	80,605,607
Prevention	2,051,356	2,463,158	2,463,158	3,265,704	3,912,885	4,269,814
Professional Standards	1,734,086	1,826,323	1,828,423	2,252,118	2,651,569	2,763,104
Special Operations	533,051	500,097	500,435	2,001,559	880,402	708,054
Fire Operations Fund Total	\$ 67,893,534	\$ 74,228,750	\$ 78,884,924	\$ 82,099,835	\$ 91,537,785	\$ 101,122,455
General Fund						
Fire Grants Fund	\$ 303,992	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Total	\$ 303,992	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 87,025,990	\$ 95,401,942	\$ 102,575,144	\$ 124,173,794	\$ 91,951,248	\$ 110,584,890

Fire Department



Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
All Hazards Fund						
Personnel Services	\$ 680,693	\$ -	\$ -	\$ -	\$ -	-
Operating	541,139	-	108,029	-	-	-
Capital Outlay	2,740	-	1,442,450	-	-	-
All Hazards Fund Total	\$ 1,224,572	\$ -	\$ 1,550,479	\$ -	\$ -	-
ALS Impact Fee Fund						
Operating	\$ 14,697	\$ 1,617	\$ 1,617	\$ 1,323	\$ 1,323	\$ 1,323
Capital Outlay	36,811	-	-	-	-	-
ALS Impact Fee Fund Total	\$ 51,508	\$ 1,617	\$ 1,617	\$ 1,323	\$ 1,323	\$ 1,323
Fire Capital Projects Fund						
Capital Outlay	\$14,616,684	\$ 20,754,636	\$ 20,918,053	\$ 40,750,717	\$ -	\$ 4,719,236
Fire Capital Projects Fund Total	\$14,616,684	\$ 20,754,636	\$ 20,918,053	\$ 40,750,717	\$ -	\$ 4,719,236
Fire Grants Fund						
Operating	\$ 24,255	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	(199,948)	-	3,967	-	-	-
Fire Grants Fund Total	\$ (175,693)	\$ -	\$ 3,967	\$ -	\$ -	-
Fire Impact Fee Fund						
Operating	\$ 39,004	\$ 27,439	\$ 27,439	\$ 22,640	\$ 22,640	\$ 22,640
Capital Outlay	18,493	389,500	658,215	350,000	389,500	-
Transfers Out	3,053,896	-	530,450	949,279	-	4,719,236
Fire Impact Fee Fund Total	\$ 3,111,393	\$ 416,939	\$ 1,216,104	\$ 1,321,919	\$ 412,140	\$ 4,741,876
Fire Operations Fund						
Personnel Services	\$48,567,105	\$ 50,957,090	\$ 52,770,070	\$ 59,156,817	\$ 67,259,351	\$ 71,391,608
Operating	11,476,303	14,420,065	13,087,210	14,823,130	15,400,801	14,848,676
Capital Outlay	3,907,337	1,158,225	4,946,890	3,976,416	3,264,520	9,780,851
Transfers Out	3,942,789	7,693,370	8,080,754	4,143,472	5,613,113	5,101,320
Fire Operations Fund Total	\$67,893,534	\$ 74,228,750	\$ 78,884,924	\$ 82,099,835	\$ 91,537,785	\$ 101,122,455

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Capital Outlay	\$ 303,992	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund Total	\$ 303,992	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$87,025,990	\$ 95,401,942	\$102,575,144	\$124,173,794	\$ 91,951,248	\$ 110,584,890

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

- Conduct and publish the 2025-2030 Fire Department Community Driven Strategic Plan
- Initiate a plan to reduce overtime by revising staffing methodology to account for optimal staffing

GOALS AND PRIORITIES

- Complete the expansion of the Emergency Operations Center to accommodate future Fire Department growth over the next 25 years
- Complete construction of Fire Stations 5, 10, 14, 15, and phase two and three of the Fire Training facility
- Increase Insurance Services Office rating to 2 or higher
- Complete all required components to become a re-accredited agency in 2029

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

- Implement Fire Prevention software, FlowMSP, Mobileyes, Knox Connect, and Blazastack to leverage efficiencies within the division and improve customer service
- Reduce community risk profile by conducting classes in community CPR, fall prevention, and water safety

GOALS AND PRIORITIES

- Increase community engagement through a CCFD Community Services Volunteer program, permanent volunteer opportunities, and dedicated public education and public affairs programs
- Utilize technology to evolve work processes that ensure the most efficient use of resources to deliver timely and effective services to the construction community

Fire Department

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

- Implement Station Alerting system to reduce response times
- Improve data collection and reporting with the current reporting management software

GOALS AND PRIORITIES

- Expand deployment model for all technical rescue services (dive, marine, Haz-mat, USAR) to include adding additional specialty stations
- Utilize data to ensure proper resource growth and future resource deployment models that meet the needs of the City

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

- Provide live fire evolutions and capture 90% of ISO facility training hours for operations personnel
- Development alternative deployment methodologies for all technical rescue services (dive, marine, Haz-Mat, and USAR teams)

GOALS AND PRIORITIES

- Ensure the department continues to grow parallel to the growth of the City
- Develop a cadre of CCFD personnel who are qualified to instruct Florida State Fire College classes and host at the CCFD Fire Training Facility

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

- Execute a long-term contract with Sutphen Corporation to standardize the purchasing process for fire apparatus and experience cost savings
- Open Phase one of the Fire Training Facility

GOALS AND PRIORITIES

- Design and build a Logistics Facility
- Reduce out-of-service times for frontline apparatus and small equipment by reducing repair times and following the preventative maintenance schedule

Government Services



DEPARTMENT OVERVIEW

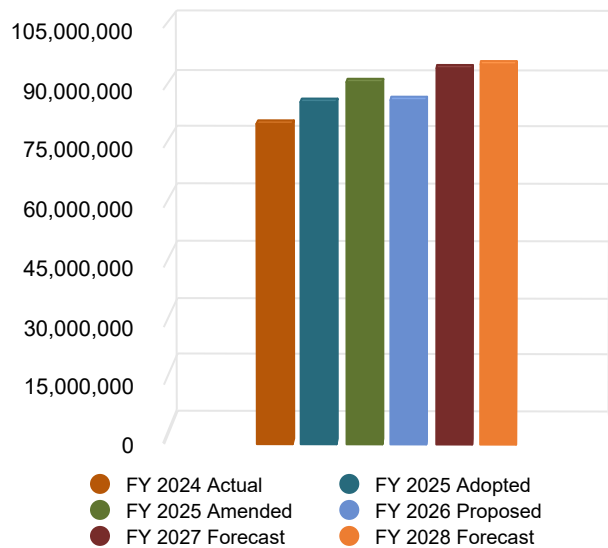
Government Services is used to account for non-departmental contributions, costs not directly associated with just one department and transfer to other funds.

OPERATING BUDGET

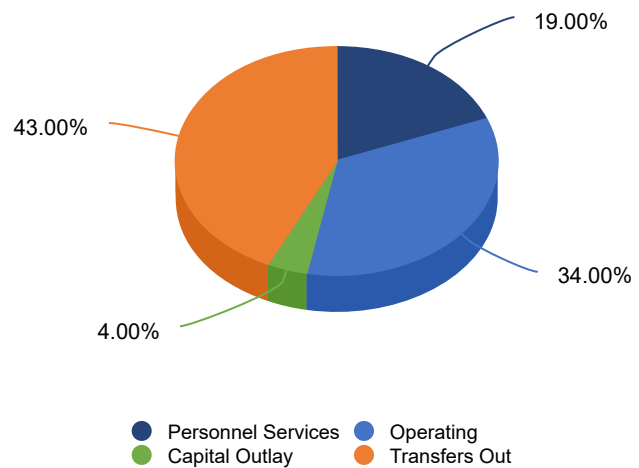
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 21,861	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Debt Proceeds	40,273,060	-	1,779,639	-	-	-
Intergovernmental	6,205,114	3,820,000	3,820,000	7,508,188	8,259,007	9,084,908
Internal Service Charges	2,881,912	3,075,737	3,075,737	3,370,696	3,512,010	3,650,781
Miscellaneous	1,552,052	1,739,909	1,836,679	1,553,977	1,555,596	1,557,264
Taxes - PST	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000
Transfers In	8,168,796	5,357,987	5,948,021	3,060,922	2,296,928	1,289,787
Total	\$ 61,742,795	\$ 16,653,633	\$ 19,120,076	\$ 18,153,783	\$ 18,283,541	\$ 18,242,740

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 12,802,753	\$ 14,263,912	\$ 17,217,220	\$ 16,451,037	\$ 17,655,092	\$ 18,939,794
Operating	20,703,191	23,597,958	23,151,339	30,042,070	33,148,098	32,521,615
Capital Outlay	8,128,554	5,707,987	5,491,987	3,700,922	2,376,928	1,219,787
Debt Service	32,500	-	-	-	-	-
Transfers Out	39,699,427	43,057,735	45,887,174	37,114,173	42,306,291	43,908,781
Total	\$ 81,366,425	\$ 86,627,592	\$ 91,747,720	\$ 87,308,202	\$ 95,486,409	\$ 96,589,977

Program Expenditures by Year



Program Expenditures by Category



Government Services

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Academic Village Fund						
Operating	\$ 40,558	\$ 100,000	\$ 100,000	\$ -	\$ 70,000	\$ 70,000
Academic Village Fund Total	\$ 40,558	\$ 100,000	\$ 100,000	\$ -	\$ 70,000	\$ 70,000
Community Redevelopment Agency (CRA) Capital Project Fund						
Operating	\$ 162,377	\$ -	\$ (112,148)	\$ -	\$ -	\$ -
Capital Outlay	266,442	2,934,245	938,606	1,210,922	903,186	1,219,787
Transfers Out	-	-	2,697,821	-	-	-
Community Redevelopment Agency (CRA) Capital Project Fund Total	\$ 428,819	\$ 2,934,245	\$ 3,524,279	\$ 1,210,922	\$ 903,186	\$ 1,219,787
Computer System Fund						
Capital Outlay	\$ 3,246,521	\$ 2,323,742	\$ 2,323,742	\$ 1,000,000	\$ 1,323,742	\$ -
Debt Service	32,500	-	-	-	-	-
Computer System Fund Total	\$ 3,279,021	\$ 2,323,742	\$ 2,323,742	\$ 1,000,000	\$ 1,323,742	\$ -
CS Building Maintenance Fund						
Operating	\$ 1,336,888	\$ 952,625	\$ 1,114,719	\$ 997,000	\$ 1,002,375	\$ 1,002,250
Transfers Out	3,130,640	3,187,375	3,187,375	3,143,000	3,137,625	3,137,750
CS Building Maintenance Fund Total	\$ 4,467,528	\$ 4,140,000	\$ 4,302,094	\$ 4,140,000	\$ 4,140,000	\$ 4,140,000
General Fund						
Personnel Services	\$11,588,614	\$12,944,522	\$15,897,830	\$14,952,502	\$16,071,314	\$17,274,234
Operating	19,030,609	22,380,250	21,883,685	28,831,361	31,857,251	31,227,105
Capital Outlay	\$1,890,269	\$450,000	\$450,000	\$640,000	\$150,000	\$-
Transfers Out	36,568,787	39,870,360	40,001,978	33,971,173	39,168,666	40,771,031
General Fund Total	\$69,078,279	\$75,645,132	\$78,233,493	\$78,395,036	\$87,247,231	\$89,272,370
Government Services Capital Project Fund						
Operating	\$8,000	\$-	\$-	\$-	\$-	\$-
Capital Outlay	2,725,322	-	1,779,639	850,000	-	-
Government Services Capital Project Fund Total	\$2,733,322	\$-	\$1,779,639	\$850,000	\$-	\$-
Property Management Fund						
Personnel Services	\$1,214,139	\$1,319,390	\$1,319,390	\$1,498,535	\$1,583,778	\$1,665,560
Operating	124,759	165,083	165,083	213,709	218,472	222,260
Property Management Fund Total	\$1,338,898	\$1,484,473	\$1,484,473	\$1,712,244	\$1,802,250	\$1,887,820
Total	\$81,366,425	\$86,627,592	\$91,747,720	\$87,308,202	\$95,486,409	\$96,589,977

DISASTER PROJECT - OPERATING BUDGET

Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Intergovernmental	\$ 47,119,796	\$ -	\$ 7,000,000	\$ -	\$ -	\$ -
Miscellaneous	1,692,715	-	-	-	-	-
Total	\$ 48,812,511	\$ -	\$ 7,000,000	\$ -	\$ -	\$ -

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Estimated	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 267,099	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
Operating	12,679,306	-	8,402,964	-	-	-
Capital Outlay	37,778	-	28,677	-	-	-
Total	\$ 12,984,183	\$ -	\$ 10,431,641	\$ -	\$ -	\$ -

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
6 Cent Gas Tax Fund	\$ 594	\$ -	\$ -	\$ -	\$ -	\$ -
All Hazards Fund	1,691	-	-	-	-	-
Building Code Fund	4,003	-	-	-	-	-
CIP Project Management Fund	279	-	-	-	-	-
Community Redevelopment Agency (CRA) Fund	99,910	-	-	-	-	-
CS Building Maintenance Fund	18,458	-	-	-	-	-
Disaster Fund	1,187	-	7,000,000	-	-	-
Economic Development Fund	475	-	-	-	-	-
Fire Grants Fund	27,346	-	-	-	-	-
Fire Operations Fund	57,601	-	-	-	-	-
Fleet Maintenance Fund	1,307	-	-	-	-	-
General Fund	9,785,290	-	3,145,309	-	-	-
Lot Mowing Fund	99	-	-	-	-	-
Property Management Fund	15,138	-	-	-	-	-
Risk Management Fund	169	-	-	-	-	-
Self-Insured Health Plan Fund	72	-	-	-	-	-
Solid Waste Fund	482	-	-	-	-	-
Stormwater Fund	28,042	-	-	-	-	-
Water and Sewer Fund	2,857,925	-	206,133	-	-	-
Yacht Basin Fund	84,115	-	80,199	-	-	-
Total	\$ 12,984,183	\$ -	\$ 10,431,641	\$ -	\$ -	\$ -



Human Resources



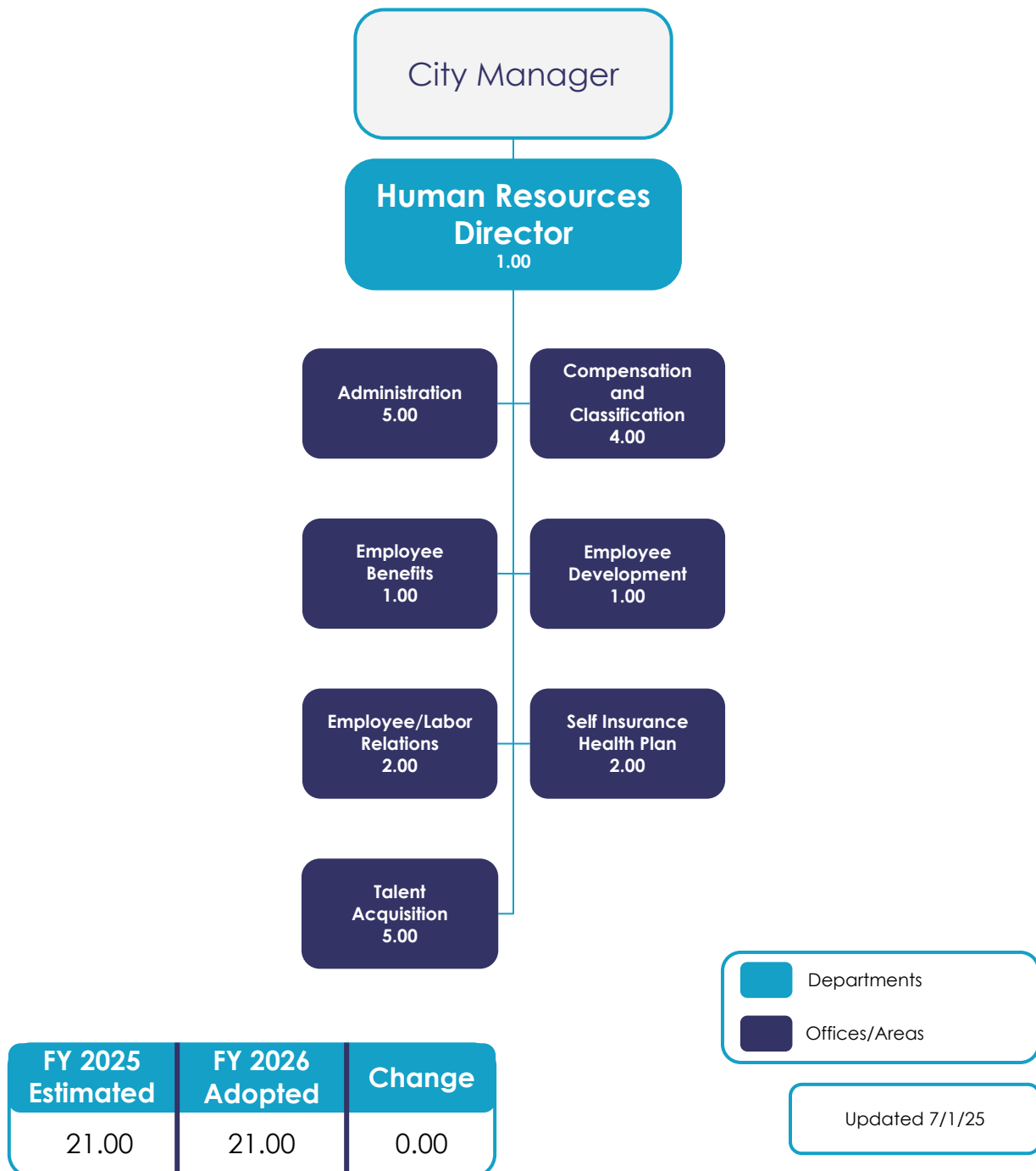
DEPARTMENT OVERVIEW

The Human Resources Department is responsible for managing the overall HR functions of the City and Charter Schools, to include Talent Acquisition, Benefits and Wellness Administration, Total Compensation, Employee Learning/Development, and Employee/Labor Relations.

MISSION

The Human Resources team's mission is to support the City of Cape Coral's sustainability and strategic growth; deliver responsive, solution-oriented service to employees, retirees, and the public; attract, develop, and retain skilled talent; provide guidance on HR best practices; and promote a respectful and productive workplace.

FY 2026 ORGANIZATIONAL CHART

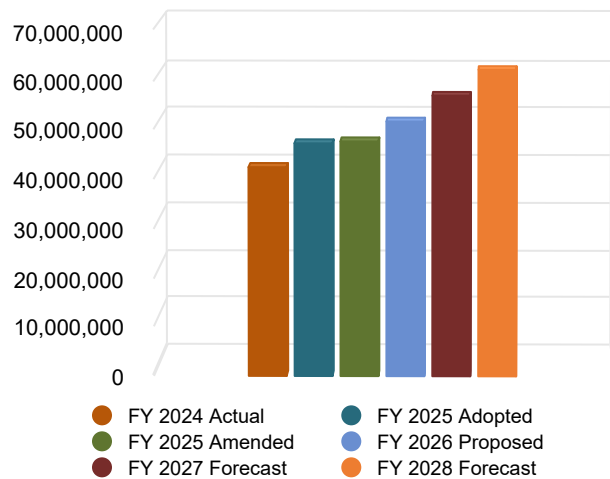


Operating Budget

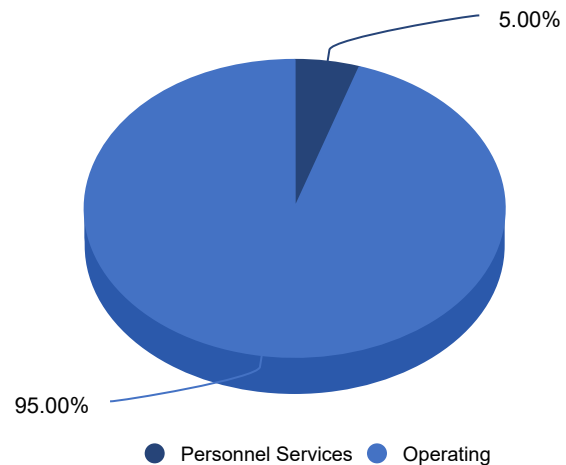
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Internal Service Charges	\$ 38,391,503	\$ 43,028,975	\$ 43,028,975	\$ 47,282,336	\$ 51,387,218	\$ 54,895,702
Miscellaneous	5,454,065	1,800,000	1,800,000	2,400,000	2,400,000	2,400,000
Total	\$ 43,845,568	\$ 44,828,975	\$ 44,828,975	\$ 49,682,336	\$ 53,787,218	\$ 57,295,702

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 1,807,421	\$ 2,303,644	\$ 2,303,644	\$ 2,556,859	\$ 2,695,264	\$ 2,834,057
Operating	40,473,119	45,107,061	45,368,128	49,381,665	54,202,878	59,318,816
Capital Outlay	-	6,200	6,200	-	-	-
Transfers Out	3,500	-	-	-	-	-
Total	\$ 42,284,040	\$ 47,416,905	\$ 47,677,972	\$ 51,938,524	\$ 56,898,142	\$ 62,152,873

Program Expenditures by Year



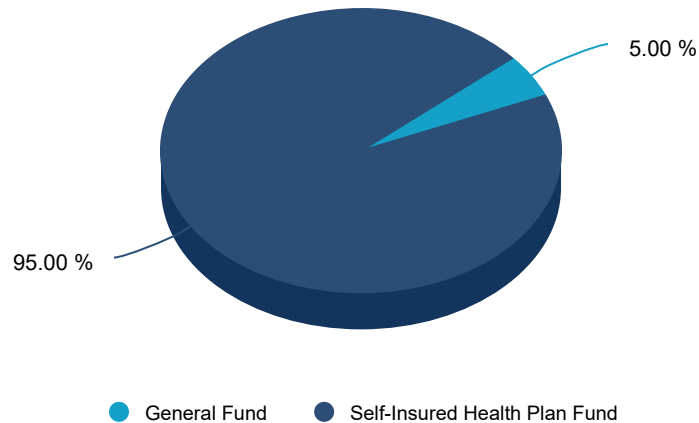
Program Expenditures by Category



Human Resources

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Compensation and Classification	\$ 464,816	\$ 538,146	\$ 538,146	\$ 593,538	\$ 624,983	\$ 656,392
Employee Benefits	130,069	175,660	175,660	177,278	187,525	203,800
Employee Development	176,474	253,468	253,468	293,451	303,581	313,733
Employee/Labor Relations	150,397	273,170	273,170	305,330	321,735	330,417
Human Resources Administration	463,499	556,713	720,800	604,333	719,466	658,196
Human Resources Fleet Rolling Stock	3,500	-	-	-	-	-
Recruitment	558,439	790,773	817,023	831,774	870,207	909,063
General Fund Total	\$ 1,947,194	\$ 2,587,930	\$ 2,778,267	\$ 2,805,704	\$ 3,027,497	\$ 3,071,601
Self-Insured Health Plan Fund						
Health & Wellness Clinic	\$ 2,704,541	\$ 1,853,537	\$ 1,854,370	\$ 1,906,110	\$ 1,944,265	\$ 1,983,185
Self-Insured Health Plan	37,632,305	42,975,438	43,045,335	47,226,710	51,926,380	57,098,087
Self-Insured Health Plan Fund Total	\$40,336,846	\$44,828,975	\$44,899,705	\$49,132,820	\$53,870,645	\$59,081,272
Total	\$42,284,040	\$47,416,905	\$47,677,972	\$51,938,524	\$56,898,142	\$62,152,873

Program Expenditures 2025



Human Resources

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Personnel Services	\$ 1,565,226	\$ 2,019,324	\$ 2,019,324	\$ 2,257,401	\$ 2,379,426	\$ 2,501,805
Operating	378,468	562,406	752,743	548,303	648,071	569,796
Capital Outlay	-	6,200	6,200	-	-	-
Transfers Out	3,500	-	-	-	-	-
General Fund Total	\$ 1,947,194	\$ 2,587,930	\$ 2,778,267	\$ 2,805,704	\$ 3,027,497	\$ 3,071,601
Self-Insured Health Plan Fund						
Personnel Services	\$ 242,195	\$ 284,320	\$ 284,320	\$ 299,458	\$ 315,838	\$ 332,252
Operating	40,094,651	44,544,655	44,615,385	48,833,362	53,554,807	58,749,020
Self-Insured Health Plan Fund Total	\$ 40,336,846	\$ 44,828,975	\$ 44,899,705	\$ 49,132,820	\$ 53,870,645	\$ 59,081,272
Total	\$ 42,284,040	\$ 47,416,905	\$ 47,677,972	\$ 51,938,524	\$ 56,898,142	\$ 62,152,873



Department Functions

Talent Acquisition and Employee Development

Source a qualified candidate pool to fill positions in an efficient and compliant manner by identifying workforce needs, recruitment best practice and effective internal processes. Develop workforce talents and strengths to support the success and career progression of engaged employees who will drive the City of Cape Coral's mission.

ACCOMPLISHMENTS

- Presented employee Leadership forum with FGCU on Artificial Intelligence, delivered two Leadership Academy sessions for current and emergent leaders, and four Mastering Interview Skills classes to staff
- Completed an RFP for enhanced applicant tracking software system
- Delivered the Succession Planning module and training to each city department

GOALS AND PRIORITIES

- Implement internship program by identifying opportunities in city departments and partnering with local educational institutions
- Deliver continuing leadership and skill enhancement content to support employee development
- Create an employee years of service recognition program for FY 26

Benefits and Compensation

To attract and retain top talent by providing competitive, transparent and equitable total compensation that supports the City's employees throughout their employment and retirement experiences.

ACCOMPLISHMENTS

- Completed a refresh of total compensation studies for General, Fire and Police union positions
- Implemented an active open enrollment process for employee benefits elections
- Completed and implemented a salary benchmarking study for Charter Schools

GOALS AND PRIORITIES

- Create an RFP for sole source 457(b) retirement plan
- Review vendor contracts for health insurance and benefits broker/consultant
- Complete a salary benchmarking study for IUPAT and non-bargaining positions

Employee and Labor Relations

Support a positive workplace culture by ensuring a fair and equitable employment experience while enhancing cooperation and communication between employees and management.

ACCOMPLISHMENTS

- Negotiated four general union contracts (IUPAT)
- Negotiated Fire union contract (IAFF)

GOALS AND PRIORITIES

- Police union (FOP) negotiations – Collective Bargaining Agreement (CBA) expires on October 1, 2025



Information Technology



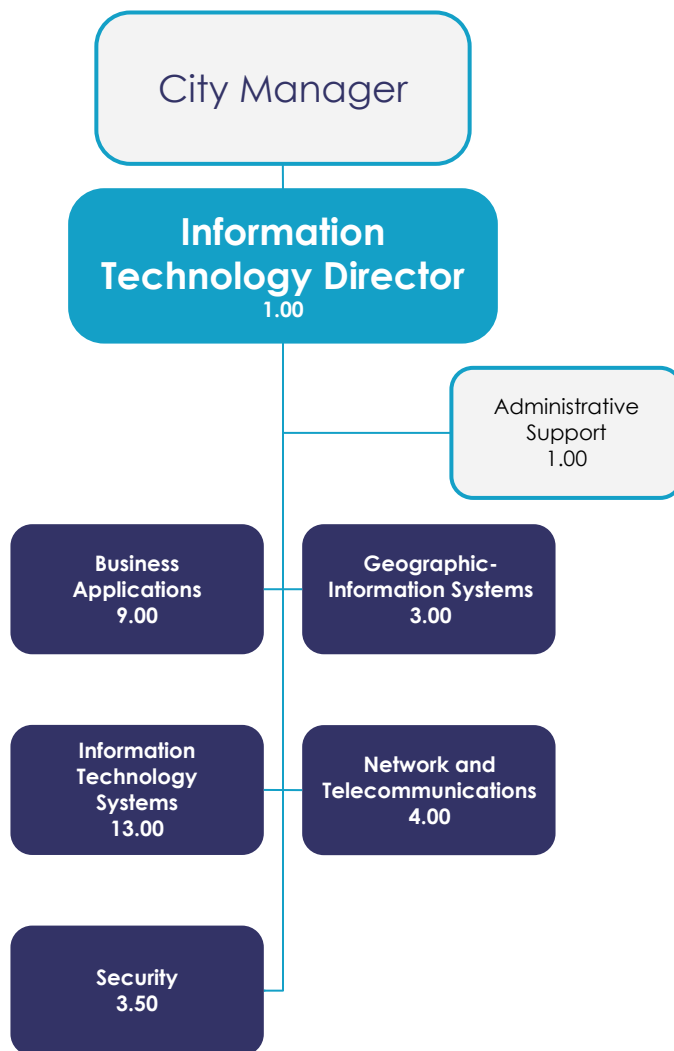
DEPARTMENT OVERVIEW

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 2026 ORGANIZATIONAL CHART



Updated 7/1/25

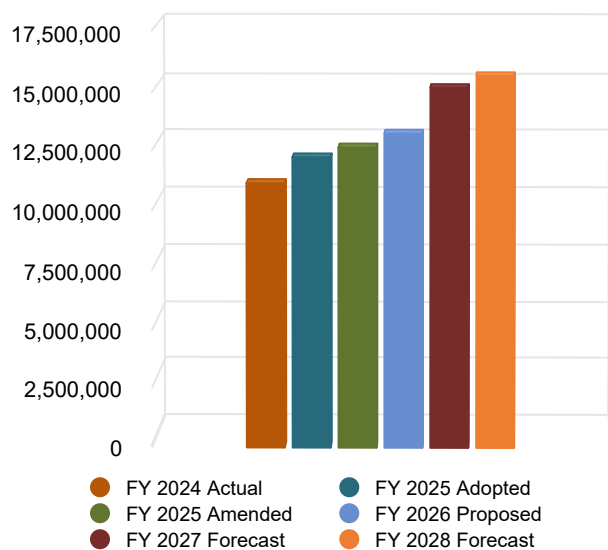
FY 2025 Amended	FY 2026 Proposed	Change
34.50	34.50	0.00

Information Technology

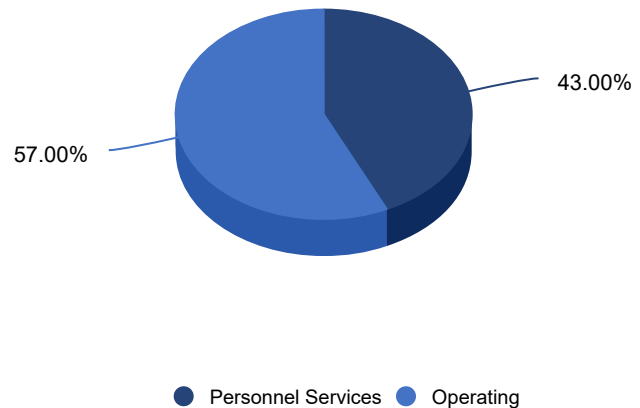
Operating Budget

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 4,238,037	\$ 5,033,909	\$ 5,033,909	\$ 5,645,203	\$ 5,947,329	\$ 6,254,031
Operating	4,337,998	7,219,917	7,486,477	7,616,308	9,289,980	9,440,680
Capital Outlay	1,627,639	-	218,912	-	-	54,000
Debt Service	967,730	-	-	-	-	-
Total	\$ 11,171,404	\$ 12,253,826	\$ 12,739,298	\$ 13,261,511	\$ 15,237,309	\$ 15,748,711

Program Expenditures by Year

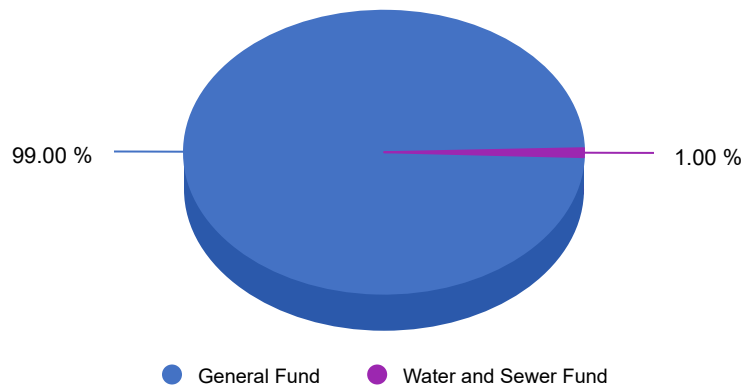


Program Expenditures by Category



Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Business Application	\$ 2,710,827	\$ 2,774,059	\$ 2,943,679	\$ 3,107,292	\$ 3,222,590	\$ 3,350,773
Geographic Information Systems (GIS)	560,202	706,930	706,930	743,224	801,060	828,595
Information Technology Services Administration	383,026	448,541	448,541	462,628	486,170	509,547
ITS Fleet Rolling Stock	-	-	-	-	-	54,000
Network Administration	2,904,408	2,324,074	2,592,801	2,350,128	3,648,910	3,751,226
Security	1,047,394	1,472,150	1,514,575	1,541,354	1,816,437	1,771,286
Store	(33,748)	-	-	-	-	-
Systems	3,526,544	4,443,910	4,448,610	4,963,783	5,164,443	5,380,960
General Fund Total	\$11,098,653	\$ 12,169,664	\$ 12,655,136	\$ 13,168,409	\$ 15,139,610	\$ 15,646,387
Water and Sewer Fund						
Information Technology Services Security	\$ 72,751	\$ 84,162	\$ 84,162	\$ 93,102	\$ 97,699	\$ 102,324
Water and Sewer Fund Total	\$ 72,751	\$ 84,162	\$ 84,162	\$ 93,102	\$ 97,699	\$ 102,324
Total	\$11,171,404	\$ 12,253,826	\$ 12,739,298	\$ 13,261,511	\$ 15,237,309	\$ 15,748,711

Program Expenditures for FY 2026



Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Personnel Services	\$ 4,165,286	\$ 4,958,790	\$ 4,958,790	\$ 5,561,325	\$ 5,859,038	\$ 6,161,303
Operating	4,337,998	7,210,874	7,477,434	7,607,084	9,280,572	9,431,084
Capital Outlay	1,627,639	-	218,912	-	-	54,000
Debt Service	967,730	-	-	-	-	-
General Fund Total	\$ 11,098,653	\$ 12,169,664	\$ 12,655,136	\$ 13,168,409	\$ 15,139,610	\$ 15,646,387
Water and Sewer Fund						
Personnel Services	\$ 72,751	\$ 75,119	\$ 75,119	\$ 83,878	\$ 88,291	\$ 92,728
Operating	-	9,043	9,043	9,224	9,408	9,596
Water and Sewer Fund Total	\$ 72,751	\$ 84,162	\$ 84,162	\$ 93,102	\$ 97,699	\$ 102,324
Total	\$ 11,171,404	\$ 12,253,826	\$ 12,739,298	\$ 13,261,511	\$ 15,237,309	\$ 15,748,711

Department Functions

Business Applications

This Division supports the main application systems supporting City functions including the City's Enterprise Resource Planning (ERP) software systems, the City's Citizen Self-Service (CSS) portal, and the City's Time & Attendance software 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 Police and Fire Records Management and Computer Aided Dispatch System
- Implemented new cashiering software
- Implemented new agenda software

GOALS AND PRIORITIES

- Implement new employee access software
- Implement new risk software
- Implement new laboratory management 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

- Expanded WiFi at parks
- Replaced aging switches
- New Utilities radio read antennas
- New City Hall hypercoverage server environment
- Expanded capacity of video monitoring system

GOALS AND PRIORITIES

- City wide network switches and router replacements
- Expand WiFi at parks
- Expand City fiber ring to additional City assets
- New Police Department video solution
- New integrated City building access 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

- Outsourced vehicle GPS tracking
- Upgraded enterprise GIS Software

GOALS AND PRIORITIES

- Deliver new mapping Applications

Parks and Recreation



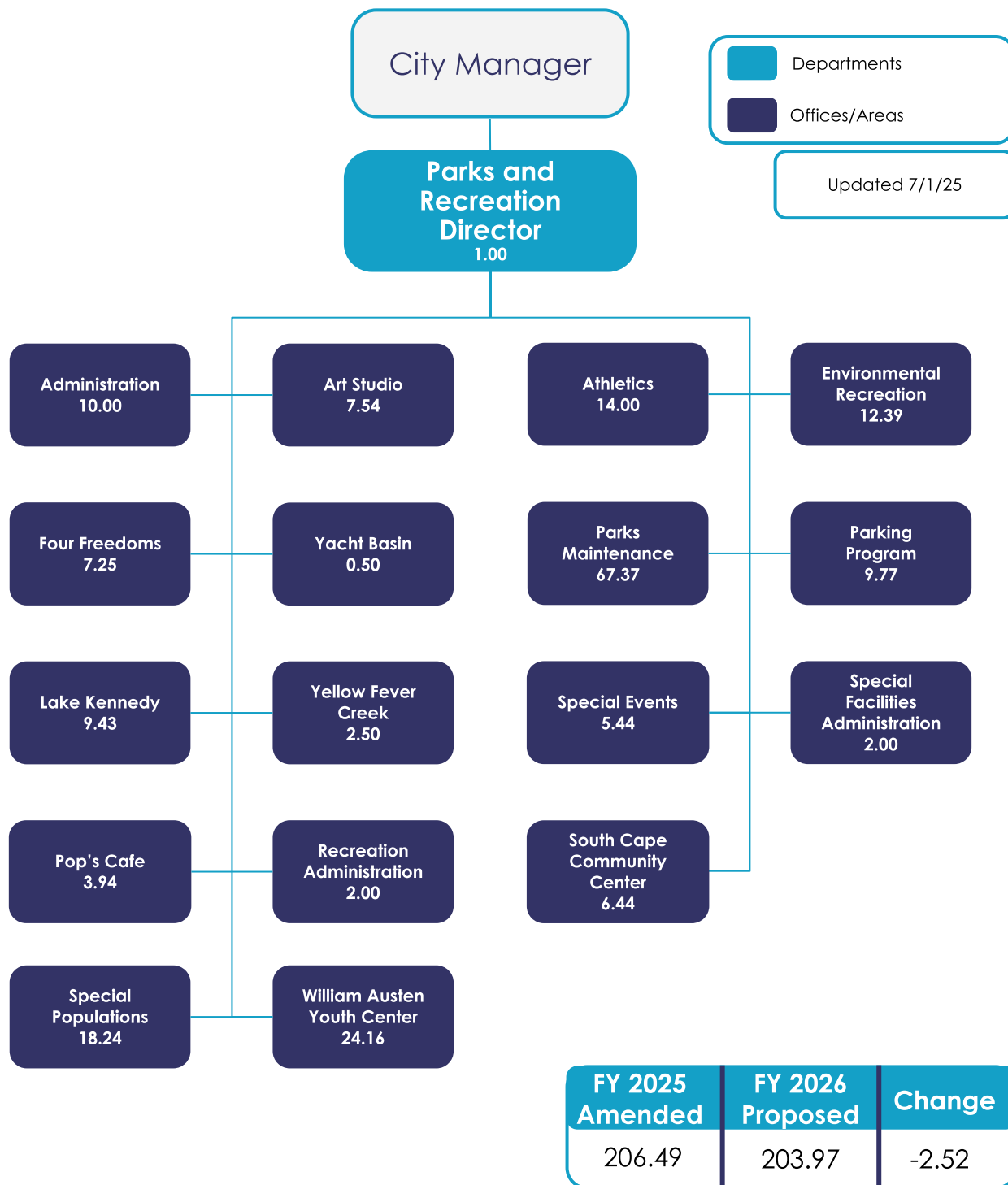
DEPARTMENT OVERVIEW

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 2026 ORGANIZATIONAL CHART



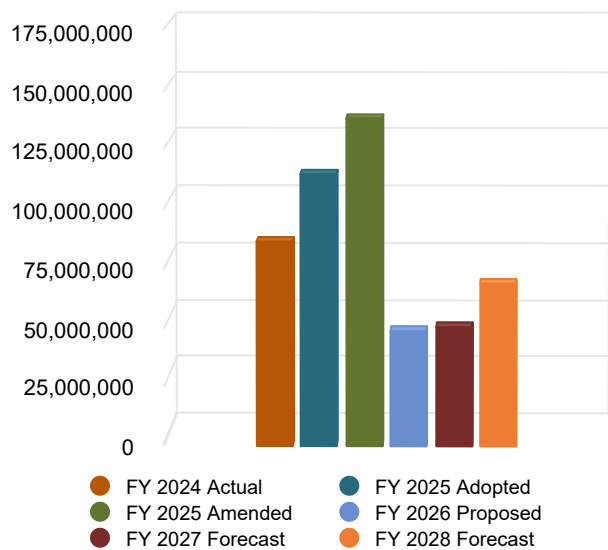
Parks and Recreation

Operating Budget

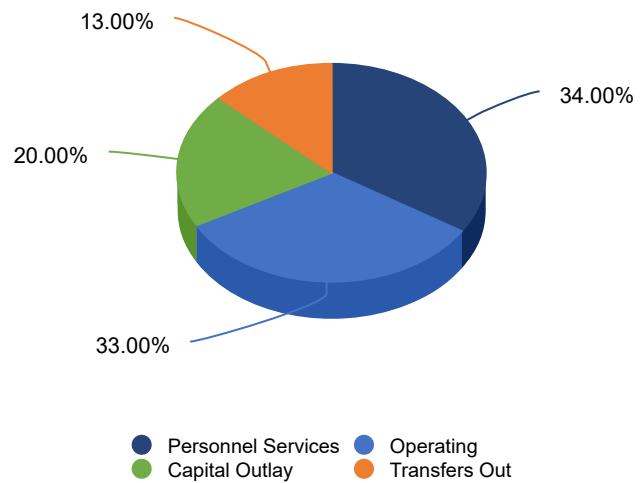
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 7,213,188	\$ 9,173,326	\$ 9,173,326	\$ 8,043,236	\$ 8,185,083	\$ 9,018,818
Debt Proceeds	19,616,340	14,360,000	30,438,039	3,400,000	2,100,000	21,000,000
Fines and Forfeits	13,971	16,000	16,000	15,000	15,300	15,606
Impact Fees	4,690,805	3,273,640	3,273,640	3,508,750	3,508,750	3,508,750
Intergovernmental	1,228,343	30,744,403	30,063,153	730,306	731,970	731,970
Miscellaneous	2,394,625	152,183	1,617,671	632,746	717,930	718,430
Transfers In	36,478,635	19,246,881	21,960,162	3,150,000	3,779,750	3,307,500
Total	\$ 71,635,907	\$ 76,966,433	\$ 96,541,991	\$ 19,480,038	\$ 19,038,783	\$ 38,301,074

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 13,551,567	\$ 14,981,786	\$ 14,981,786	\$ 16,780,593	\$ 17,573,350	\$ 18,860,133
Operating	10,684,620	17,596,309	15,498,726	16,188,770	17,331,361	17,280,852
Capital Outlay	23,014,987	66,106,933	88,269,044	9,547,377	8,353,378	26,371,076
Debt Service	36,000	760,752	760,752	-	-	-
Transfers Out	39,149,776	16,235,848	19,018,153	6,204,850	6,857,246	6,479,160
Total	\$ 86,436,950	\$ 115,681,628	\$ 138,528,461	\$ 48,721,590	\$ 50,115,335	\$ 68,991,221

Program Expenditures by Year



Program Expenditures by Category



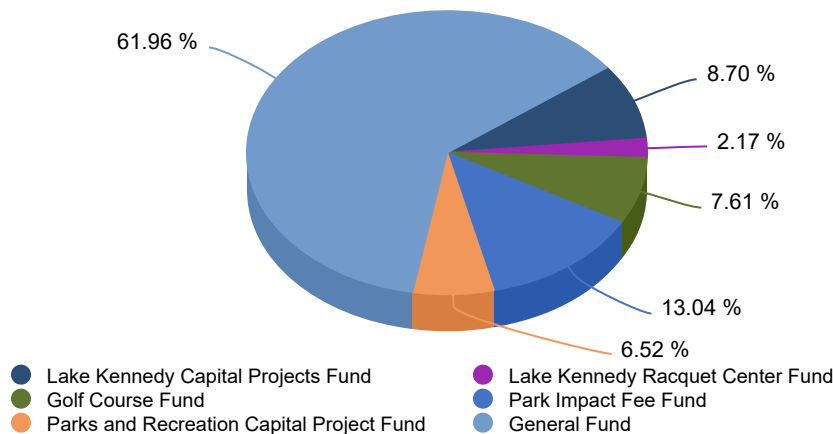
Parks and Recreation

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Administration	\$ 31,437,196	\$ 14,916,394	\$ 17,725,236	\$ 1,914,992	\$ 5,448,565	\$ 2,084,818
Art Studio	677,983	1,088,369	1,158,295	857,505	902,298	947,820
Athletics	1,136,513	1,290,193	1,251,093	1,679,882	1,727,959	1,782,424
Environmental Recreation	954,563	2,077,356	2,139,889	1,355,172	1,421,548	1,483,753
Four Freedoms	557,163	675,648	715,041	676,296	704,477	729,257
Lake Kennedy	790,302	972,705	1,055,120	927,087	955,660	984,566
Marine Services	8,594	117,578	101,961	-	-	-
Parking Program	884,194	968,186	984,586	752,154	777,713	802,967
Parks and Recreation Facilities Maintenance	-	-	-	1,665,635	2,142,563	1,438,087
Parks and Recreation Fleet Rolling Stock	577,670	1,024,000	1,518,303	1,045,000	649,562	334,000
Parks and Recreation Programs	246,288	202,822	202,822	99,688	101,082	102,475
Parks Grants	118,678	356,114	356,114	258,689	258,689	258,689
Parks Maintenance	7,639,291	13,599,876	13,115,204	12,601,585	13,516,531	13,501,845
Pops Caf	336,291	369,585	369,585	411,407	428,633	443,611
Recreation Administration	325,059	282,993	268,314	297,475	312,988	328,454
South Cape Community Center	63,969	442,383	447,228	685,235	698,937	713,762
Special Events	1,369,927	1,514,298	1,523,519	1,726,606	1,775,203	2,029,996
Special Facilities Administration	335,565	399,531	399,531	319,218	335,825	352,119
Special Populations	1,408,709	1,408,393	1,437,732	1,576,772	1,645,853	1,715,063
William Austin Youth Center	1,987,246	2,254,371	2,350,660	1,863,792	1,896,579	1,939,077
Yacht Club	199,670	137,769	137,769	123,150	125,600	1,013,807
Yellow Fever Creek	-	-	-	390,613	401,245	407,403
General Fund Total	\$ 51,054,871	\$ 44,098,564	\$ 47,258,002	\$ 31,227,953	\$ 36,227,510	\$ 33,393,993
Golf Course Fund						
Golf Course Operations	\$ 2,453,552	\$ 3,424,077	\$ 3,424,077	\$ 3,463,843	\$ 3,297,675	\$ 3,477,374
Parks and Recreation Fleet Rolling Stock	41,437	-	-	-	-	-
Golf Course Fund Total	\$ 2,494,989	\$ 3,424,077	\$ 3,424,077	\$ 3,463,843	\$ 3,297,675	\$ 3,477,374
Lake Kennedy Capital Projects Fund						
Parks & Rec Lake Kennedy Capital Projects	\$ 65,173	\$ -	\$ -	\$ 3,905,316	\$ 525,316	\$ 505,316
Lake Kennedy Capital Projects Fund Total	\$ 65,173	\$ -	\$ -	\$ 3,905,316	\$ 525,316	\$ 505,316
Lake Kennedy Racquet Center Fund						
Lake Kennedy Racquet Center	\$ 344,392	\$ 1,864,871	\$ 1,864,871	\$ 1,073,164	\$ 1,075,038	\$ 1,077,118
Lake Kennedy Racquet Center Fund Total	\$ 344,392	\$ 1,864,871	\$ 1,864,871	\$ 1,073,164	\$ 1,075,038	\$ 1,077,118

Parks and Recreation

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Park Impact Fee Fund						
Park Impact Fees	\$ 8,936,111	\$ 2,890,762	\$ 3,529,762	\$ 5,690,125	\$ 2,866,482	\$ 5,838,570
Park Impact Fee Fund Total	\$ 8,936,111	\$ 2,890,762	\$ 3,529,762	\$ 5,690,125	\$ 2,866,482	\$ 5,838,570
Parks & Rec GO Bond Fund						
Parks and Recreation GO Bond Projects	\$ 20,172,945	\$ -	\$ 6,370,865	\$ -	\$ -	\$ -
Parks & Rec GO Bond Fund Total	\$ 20,172,945	\$ -	\$ 6,370,865	\$ -	\$ -	\$ -
Parks and Recreation Capital Project Fund						
Golf Course Capital Projects	\$ -	\$ -	\$ (581,695)	\$ -	\$ -	\$ -
Parks Capital Projects	1,940,134	63,175,937	70,520,968	3,150,000	5,879,750	24,307,500
Parks and Recreation Capital Project Fund Total	\$ 1,940,134	\$ 63,175,937	\$ 69,939,273	\$ 3,150,000	\$ 5,879,750	\$ 24,307,500
Yacht Basin Capital Project Fund						
Yacht Basin Capital Projects	\$ 1,100,389	\$ -	\$ 6,371,357	\$ -	\$ -	\$ -
Yacht Basin Capital Project Fund Total	\$ 1,100,389	\$ -	\$ 6,371,357	\$ -	\$ -	\$ -
Yacht Basin Fund						
Parks and Recreation Facilities Maintenance	\$ -	\$ -	\$ -	\$ 16,299	\$ 16,625	\$ 61,958
Rosen Park Operations	25,467	22,742	44,322	68,209	70,396	81,958
Yacht Basin Operations	302,479	204,675	(274,068)	126,681	156,543	247,434
Yacht Basin Fund Total	\$ 327,946	\$ 227,417	\$ (229,746)	\$ 211,189	\$ 243,564	\$ 391,350
Total	\$ 86,436,950	\$ 115,681,628	\$ 138,528,461	\$ 48,721,590	\$ 50,115,335	\$ 68,991,221

Program Expenditures for FY 2026



Parks and Recreation

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Personnel Services	\$ 12,992,710	\$ 14,966,774	\$ 14,966,774	\$ 16,764,597	\$ 17,556,212	\$ 18,834,769
Operating	6,956,676	12,806,603	10,666,183	11,710,979	12,768,670	12,495,648
Capital Outlay	700,628	2,930,996	5,587,549	2,752,377	2,453,628	2,063,576
Debt Service	36,000	-	-	-	-	-
Transfers Out	30,368,857	13,394,191	16,037,496	-	3,449,000	-
General Fund Total	\$ 51,054,871	\$ 44,098,564	\$ 47,258,002	\$ 31,227,953	\$ 36,227,510	\$ 33,393,993
Golf Course Fund						
Personnel Services	\$ 555,492	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	1,878,560	2,663,325	2,663,325	3,118,843	3,197,675	3,278,548
Capital Outlay	60,937	-	-	245,000	-	-
Debt Service	-	760,752	760,752	-	-	-
Transfers Out	-	-	-	100,000	100,000	198,826
Golf Course Fund Total	\$ 2,494,989	\$ 3,424,077	\$ 3,424,077	\$ 3,463,843	\$ 3,297,675	\$ 3,477,374
Lake Kennedy Capital Projects Fund						
Operating	\$ 58,620	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
Capital Outlay	6,553	-	-	3,400,000	20,000	-
Transfers Out	-	-	-	440,316	440,316	440,316
Lake Kennedy Capital Projects Fund Total	\$ 65,173	\$ -	\$ -	\$ 3,905,316	\$ 525,316	\$ 505,316
Lake Kennedy Racquet Center Fund						
Operating	\$ 320,689	\$ 1,864,871	\$ 1,864,871	\$ 1,073,164	\$ 1,075,038	\$ 1,077,118
Capital Outlay	23,703	-	-	-	-	-
Lake Kennedy Racquet Center Fund Total	\$ 344,392	\$ 1,864,871	\$ 1,864,871	\$ 1,073,164	\$ 1,075,038	\$ 1,077,118
Park Impact Fee Fund						
Operating	\$ 77,267	\$ 49,105	\$ 49,105	\$ 52,632	\$ 52,632	\$ 52,632
Capital Outlay	175,260	-	-	-	-	-
Transfers Out	8,683,584	2,841,657	3,480,657	5,637,493	2,813,850	5,785,938
Park Impact Fee Fund Total	\$ 8,936,111	\$ 2,890,762	\$ 3,529,762	\$ 5,690,125	\$ 2,866,482	\$ 5,838,570
Parks & Rec GO Bond Fund						
Capital Outlay	\$ 20,172,945	\$ -	\$ 6,370,865	\$ -	\$ -	\$ -
Parks & Rec GO Bond Fund Total	\$ 20,172,945	\$ -	\$ 6,370,865	\$ -	\$ -	\$ -
Parks and Recreation Capital Project Fund						
Operating	\$ 1,218,068	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	722,066	63,175,937	69,939,273	3,150,000	5,879,750	24,307,500
Parks and Recreation Capital Project Fund Total	\$ 1,940,134	\$ 63,175,937	\$ 69,939,273	\$ 3,150,000	\$ 5,879,750	\$ 24,307,500
Yacht Basin Capital Project Fund						
Capital Outlay	\$ 1,100,389	\$ -	\$ 6,371,357	\$ -	\$ -	\$ -
Yacht Basin Capital Project Fund Total	\$ 1,100,389	\$ -	\$ 6,371,357	\$ -	\$ -	\$ -
Yacht Basin Fund						

Parks and Recreation

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 3,365	\$ 15,012	\$ 15,012	\$ 15,996	\$ 17,138	\$ 25,364
Operating	174,740	212,405	255,242	168,152	172,346	311,906
Capital Outlay	52,506	-	-	-	-	-
Transfers Out	97,335	-	(500,000)	27,041	54,080	54,080
Yacht Basin Fund Total	\$ 327,946	\$ 227,417	\$ (229,746)	\$ 211,189	\$ 243,564	\$ 391,350
Total	\$86,436,950	\$115,681,628	\$138,528,461	\$ 48,721,590	\$50,115,335	\$68,991,221

Department Functions

Administration

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

ACCOMPLISHMENTS

- Completed Phase 1 of the Asset and Inventory Valuation Report to begin looking for alternative funding to support programs and services
- Began update of the Parks and Recreation Master Plan and Financial Sustainability Plan with an expected completion date of January 2026
- Began Master Plan process for the Old Golf Course property

GOALS AND PRIORITIES

- Develop a comprehensive marketing plan department wide
- Continue the CAPRA accreditation review in preparation for initiating the full accreditation process
- Finalize Parks and Recreation Master Plan and Financial Sustainability Plan to begin implementing
- Conclude Master Plan for the Old Golf Course property

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

- Installed over 1,000 trees at Joe Coviello Park, Camelot Park, Sands Park and Saratoga Lake Park
- Replaced and upgraded eight sets of bleachers, three playgrounds, six athletic fields, three memorials and plaques, 35 picnic tables and 1 sport court resurfacing
- Treated over 840.6 acres of parkland for invasive plant species including removal of Australian Pines, Brazilian Pepper and Carrotwoods

GOALS AND PRIORITIES

- Amenity lifecycle replacement of three playgrounds, five athletic field lighting, ten athletic fields, shade covers, two sport court resurfacing and 1.5 miles of boardwalks
- Complete design for Cape Coral Sports Complex expansion
- Continue implementing and improving best practice maintenance standards at all 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

- Opened the South Cape Community Center to provide a variety of recreation programs that were displaced with the redevelopment of the Yacht Club and Tony Rotino Center including the implementation of the Senior Friendship Dining Program
- Expanded Fun Mobile program throughout the city to provide free recreational programs at local parks, facilities, and events
- Special Events added a new event called Holiday Nights on Lawn that attracted 7,000 attendees over 3 nights and featured a drone show and ice-skating rink

GOALS AND PRIORITIES

- Integrate America's 250th Birthday throughout the Special Events schedule to include additional patriotic themed events
- Expand public arts initiatives to include a mural on the northeast side of Building 2 at the Art Center and a sculpture at Cultural Park
- Maximize use of South Cape Community Center with additional programs and rentals to meet the needs of the community

Revenue and Special Facility

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

ACCOMPLISHMENTS

- Received over \$50,000 in funding from the Guardian Angels for Special Populations to provide a variety of programs and services at the Freida B. Smith Center for Special Populations
- Provided wildlife and environmental education programs to 405 students as part of school field trips to Rotary Park
- Hosted multiple pickleball tournaments at The Courts including the Vielo Cape Coral Open as part of the Pickleball Players Association Professional Tour

GOALS AND PRIORITIES

- Partner with Cape Coral Friends of Wildlife to complete a public art project at Sirenia Vista Park
- Partner with Special Olympics to create programming for children with intellectual and physical disabilities
- Expand athletic program offerings at Festival Park that will provide much needed recreational services in north Cape Coral
- Move administration to the Santa Barbara property

Coral Oaks Golf Course

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



Police



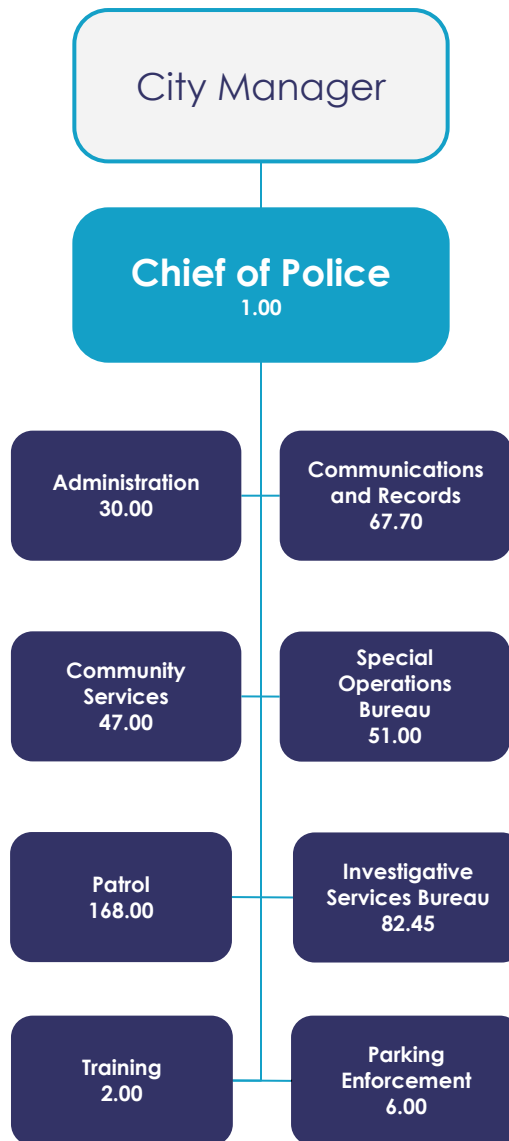
DEPARTMENT OVERVIEW

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 2026 ORGANIZATIONAL CHART



FY 2025 Amended	FY 2026 Proposed	Change
439.15	455.15	+16.00

	Departments
	Offices

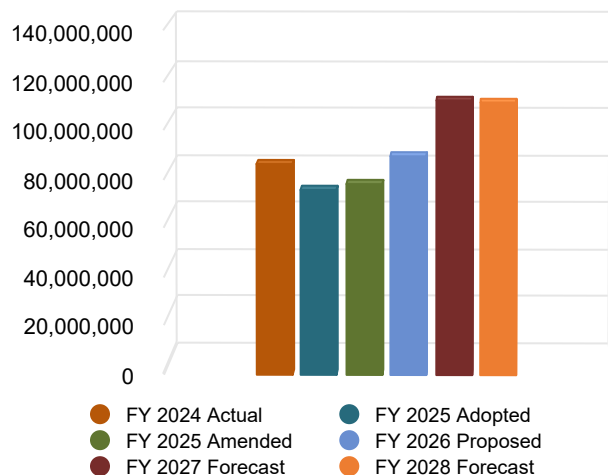
Updated 7/1/25

Operating Budget

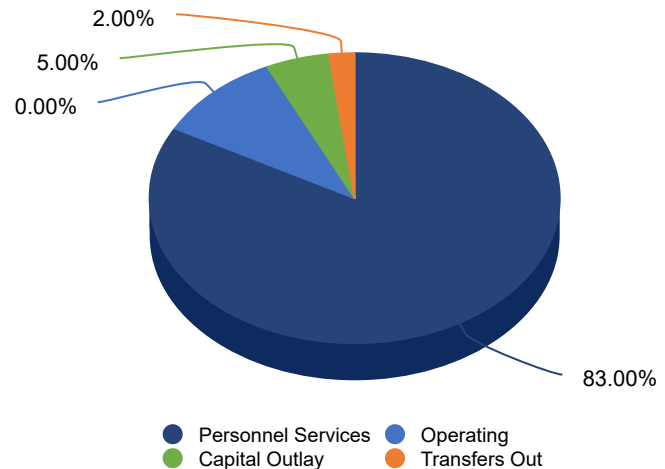
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 2,923,713	\$ 1,775,729	\$ 1,775,729	\$ 3,777,333	\$ 3,778,970	\$ 3,780,639
Debt Proceeds	-	-	-	631,123	9,210,921	-
Fines and Forfeits	873,971	384,975	384,975	918,098	970,272	1,000,621
Impact Fees	2,186,972	1,828,621	1,828,621	1,496,538	1,496,538	1,496,538
Intergovernmental	970,898	-	876,038	-	-	-
Miscellaneous	1,107,896	8,490	108,490	8,659	8,833	9,010
Transfers In	607,000	-	(50,000)	2,000,000	2,000,000	2,000,000
Total	\$ 8,670,450	\$ 3,997,815	\$ 4,923,853	\$ 8,831,751	\$ 17,465,534	\$ 8,286,808

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 59,624,516	\$ 63,925,986	\$ 64,718,236	\$ 74,122,137	\$ 83,622,413	\$ 93,597,861
Operating	6,950,079	7,778,781	8,197,779	9,145,756	9,709,861	10,125,791
Capital Outlay	15,813,640	4,165,230	4,879,872	4,351,715	16,993,021	5,521,500
Debt Service	1,203,909	-	-	-	-	-
Transfers Out	2,418,136	-	(30,000)	2,000,000	2,000,000	2,000,000
Total	\$ 86,010,280	\$ 75,869,997	\$ 77,765,887	\$ 89,619,608	\$ 112,325,295	\$ 111,245,152

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Criminal Justice Education Fund						
Criminal Justice Education	\$ 37,889	\$ 26,758	\$ 26,758	\$ 12,041	\$ 12,063	\$ 12,085
Criminal Justice Education Fund Total	\$ 37,889	\$ 26,758	\$ 26,758	\$ 12,041	\$ 12,063	\$ 12,085
Do The Right Thing Fund						
Do The Right Thing	\$ 16,329	\$ 8,490	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,010
Do The Right Thing Fund Total	\$ 16,329	\$ 8,490	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,010

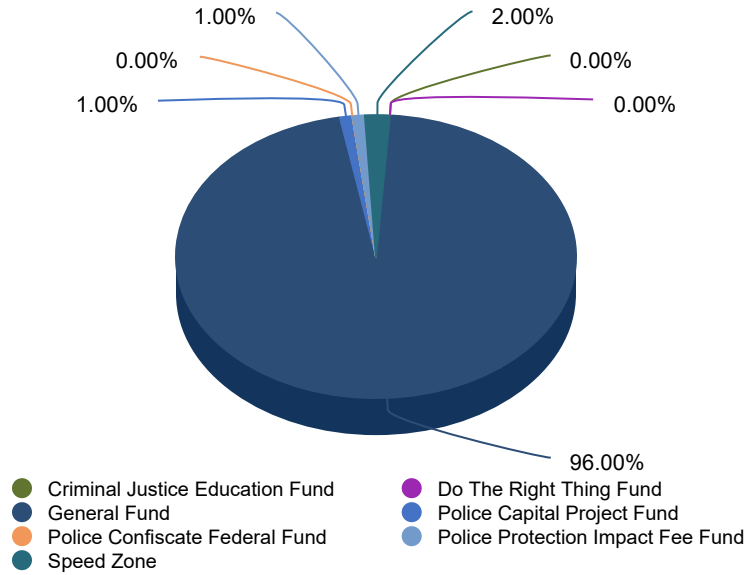
Police

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
General Fund						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 238,000	\$ 238,000
Communications and Records	6,453,545	7,318,400	7,367,440	8,088,926	9,108,378	9,468,426
Community Services Bureau	7,789,565	8,338,310	8,364,683	9,317,320	9,941,619	10,579,461
COPS Hiring Program	209,000	518,052	518,052	-	-	-
Do The Right Thing	98,786	102,693	102,693	118,651	125,278	131,855
Government Miscellaneous	(1,495)	-	-	-	-	-
Investigative Services Bureau	11,357,337	12,693,037	12,709,767	14,691,690	15,692,839	16,627,357
Parking Enforcement	-	-	-	385,983	428,015	448,019
Patrol Bureau	24,465,646	25,025,186	25,029,422	29,380,504	35,224,318	41,758,044
Paul Coverdell Forensics	56,554	-	-	-	-	-
Police Administration	9,511,839	10,635,348	10,607,914	12,135,852	12,934,560	13,267,813
Police Facilities Maintenance	-	-	-	171,126	122,949	74,808
Police Fleet Rolling Stock	2,622,578	2,355,000	2,839,604	1,334,400	4,844,000	3,279,000
Police Training Facility	4,409	90,180	90,180	469,506	777,510	822,209
Special Operations	6,673,945	7,784,823	7,811,290	9,656,782	10,011,912	10,884,322
General Fund Total	\$ 69,241,709	\$ 74,861,029	\$ 75,441,045	\$ 85,750,740	\$ 99,449,378	\$ 107,579,314
Opioid Settlement						
Opioid Settlement	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Opioid Settlement Total	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Police Capital Project Fund						
Capital Projects	\$ -	\$ -	\$ (50,000)	\$ 631,123	\$ 9,210,921	\$ -
Police Training Facility	12,518,370	-	-	-	-	-
Police Capital Project Fund Total	\$ 12,518,370	\$ -	\$ (50,000)	\$ 631,123	\$ 9,210,921	\$ -
Police Confiscate Federal Fund						
Police Confiscation Federal	\$ 347,146	\$ 28,418	\$ 28,418	\$ 21,114	\$ 33,169	\$ 33,812
Police Confiscate Federal Fund Total	\$ 347,146	\$ 28,418	\$ 28,418	\$ 21,114	\$ 33,169	\$ 33,812
Police Confiscate State Fund						
Police Confiscation State	\$ 70,441	\$ -	\$ 229,798	\$ -	\$ -	\$ -
Police Confiscate State Fund Total	\$ 70,441	\$ -	\$ 229,798	\$ -	\$ -	\$ -
Police Grants Fund						
FDOT Distracted Driving	\$ 40,860	\$ -	\$ 93,000	\$ -	\$ -	\$ -
FDOT Teen Driving	-	-	42,000	-	-	-
Police Grants	666,260	-	564,038	-	-	-
Speed and Aggressive Driving	45,542	-	95,000	-	-	-
State SAFE Grant	163,513	-	82,000	-	-	-
Police Grants Fund Total	\$ 916,175	\$ -	\$ 876,038	\$ -	\$ -	\$ -
Police Protection Impact Fee Fund						
Police Fleet Rolling Stock	\$ 412,251	\$ 908,730	\$ 1,118,768	\$ 1,166,000	\$ 1,581,000	\$ 1,581,000
Police Protection Impact Fee	2,449,970	36,572	(13,428)	29,931	29,931	29,931
Police Protection Impact Fee Fund Total	\$ 2,862,221	\$ 945,302	\$ 1,105,340	\$ 1,195,931	\$ 1,610,931	\$ 1,610,931
Speed Zone						

Police

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
School Speed Zone Camera Program	-	-	-	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Speed Zone Total	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Total	\$ 86,010,280	\$ 75,869,997	\$ 77,765,887	\$ 89,619,608	\$ 112,325,295	\$ 111,245,152

Program Expenditures for FY 2026



Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Criminal Justice Education Fund						
Operating	\$ 37,889	\$ 26,758	\$ 26,758	\$ 12,041	\$ 12,063	\$ 12,085
Criminal Justice Education Fund Total	\$ 37,889	\$ 26,758	\$ 26,758	\$ 12,041	\$ 12,063	\$ 12,085
Do The Right Thing Fund						
Operating	\$ 16,329	\$ 8,490	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,010
Do The Right Thing Fund Total	\$ 16,329	\$ 8,490	\$ 8,490	\$ 8,659	\$ 8,833	\$ 9,010
General Fund						
Personnel Services	\$ 58,855,342	\$ 63,925,986	\$ 63,925,986	\$ 74,122,137	\$ 83,622,413	\$ 93,597,861
Operating	6,451,303	7,678,543	7,753,955	9,074,011	9,625,865	10,040,953
Capital Outlay	2,722,799	3,256,500	3,741,104	2,554,592	6,201,100	3,940,500
Debt Service	1,203,909	-	-	-	-	-
Transfers Out	8,356	-	20,000	-	-	-
General Fund Total	\$ 69,241,709	\$ 74,861,029	\$ 75,441,045	\$ 85,750,740	\$ 99,449,378	\$ 107,579,314
Opioid Settlement						
Operating	\$ -	\$ -	\$ 68,000	\$ -	\$ -	\$ -
Capital Outlay	-	-	32,000	-	-	-
Opioid Settlement Total	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Police Capital Project Fund						
Capital Outlay	\$ 12,518,370	\$ -	\$ (50,000)	\$ 631,123	\$ 9,210,921	\$ -
Police Capital Project Fund Total	\$ 12,518,370	\$ -	\$ (50,000)	\$ 631,123	\$ 9,210,921	\$ -
Police Confiscate Federal Fund						
Operating	\$ 347,146	\$ 28,418	\$ 28,418	\$ 21,114	\$ 33,169	\$ 33,812
Police Confiscate Federal Fund Total	\$ 347,146	\$ 28,418	\$ 28,418	\$ 21,114	\$ 33,169	\$ 33,812
Police Confiscate State Fund						
Operating	\$ 47,091	\$ -	\$ 229,798	\$ -	\$ -	\$ -
Capital Outlay	23,350	-	-	-	-	-
Police Confiscate State Fund Total	\$ 70,441	\$ -	\$ 229,798	\$ -	\$ -	\$ -
Police Grants Fund						
Personnel Services	\$ 769,174	\$ -	\$ 792,250	\$ -	\$ -	\$ -
Operating	10,131	-	45,788	-	-	-
Capital Outlay	136,870	-	38,000	-	-	-
Police Grants Fund Total	\$ 916,175	\$ -	\$ 876,038	\$ -	\$ -	\$ -

Police

Police Protection Impact Fee
Fund

Operating	\$ 40,190	\$ 36,572	\$ 36,572	\$ 29,931	\$ 29,931	\$ 29,931
Capital Outlay	412,251	908,730	1,118,768	1,166,000	1,581,000	1,581,000
Transfers Out	2,409,780	-	(50,000)	-	-	-

**Police Protection Impact Fee
Fund Total**

\$ 2,862,221	\$ 945,302	\$ 1,105,340	\$ 1,195,931	\$ 1,610,931	\$ 1,610,931
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Speed Zone

Transfers Out	-	-	-	2,000,000	2,000,000	2,000,000
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Speed Zone Total

\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
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Total

\$ 86,010,280	\$ 75,869,997	\$ 77,765,887	\$ 89,619,608	\$ 112,325,295	\$ 111,245,152
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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
- Initiated Project 35, a comprehensive 10-year strategic plan that focuses on preparing for the City's significant growth through investments and enhancements in operations, technology, training, and community partnerships
- Pursued grant funding to supplement operational and equipment needs, with over \$1,0132,142 in grant funds obtained
- Increased Department staffing by 17 full-time employees (FTE), 13 sworn officers, and four professional staff
- Police Training Facility grand opening

GOALS AND PRIORITIES

- Continue to cultivate professionalism and maintain public trust
- Continue 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
- Successfully launched a new Computer Aided Dispatch (CAD) and Records Management System (RMS)
- Answer times for 911 calls exceed national standards: 99% of 911 calls were answered within 10 seconds

GOALS AND PRIORITIES

- Increase efficiencies throughout the bureau in handling day-to-day operations
- Maintain accredited status
- Continue to explore avenues to reduce non-emergency call load within communications

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

- Implemented and developed youth programs that support healthy decisions through the Police Athletic League, Do The Right Thing, and the Police Explorer program
- Implemented Law Enforcement Against Drugs and Violence (LEAD) in classrooms
- Increased community events, including Shop with a Cop, Coffee with a Cop, National Night Out, Grill and Chill, Trunk or Treat, Cones with Cops, Pizza with Police, Station Tours, and several toy and food drives
- Increased homeless coalition services through dedicated personnel

GOALS AND PRIORITIES

- Continue to develop and implement youth service programs

Police

- Increase homeless coalition services for the community through dedicated personnel
- Increase the number of community-oriented events and programs

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

A new digital forensic technician and upgraded software for digital downloads were added

- Upgraded video wall and software for the Tactical Intelligence and Analytics Center
- Expanded the north storage facility to accommodate the increase of evidence
- Achieved and maintained credentialing for all advocates through the National Advocate Credentialing Program

GOALS AND PRIORITIES

- Continue to focus on solving crimes efficiently, enhancing public safety, and bringing offenders to justice
- Provide ongoing training and professional development for investigators
- Improve intelligence gathering and analysis to prevent and solve criminal activity
- Enhance collaboration with local, state, and federal law enforcement agencies

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 209,000 calls for service (CY24). These calls range from quality-of-life issues up to and including deadly force incidents
- Began designing and planning for two new police precincts in the southeast and southwest quadrants of the City

GOALS AND PRIORITIES

- Ensure personnel is available to support proactive policing services
- 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

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 1062 applicants; 40 were hired in 2024

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
- Develop a holistic health and wellness program that meets the physical, mental, and emotional well-being of all police department employees

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

- Significantly increased grant-funded, targeted traffic enforcement activities in key hotspots throughout the City, prioritizing bicycle, pedestrian, and traffic safety programs
- The Police Volunteer Unit put in 39,861 hours for an approximate payroll savings of \$1,269,453 for the City (CY24)
- Facilitated the seamless implementation of the Redspeed school zone camera system and effectively managed the notice of violation process

GOALS AND PRIORITIES

- Ensure the safe movement of people and vehicles throughout the City by maximizing targeted enforcement measures
- Proactively address our community's evolving safety needs; evaluate our officers' training needs to guarantee they are fully equipped to tackle future challenges



Public Works



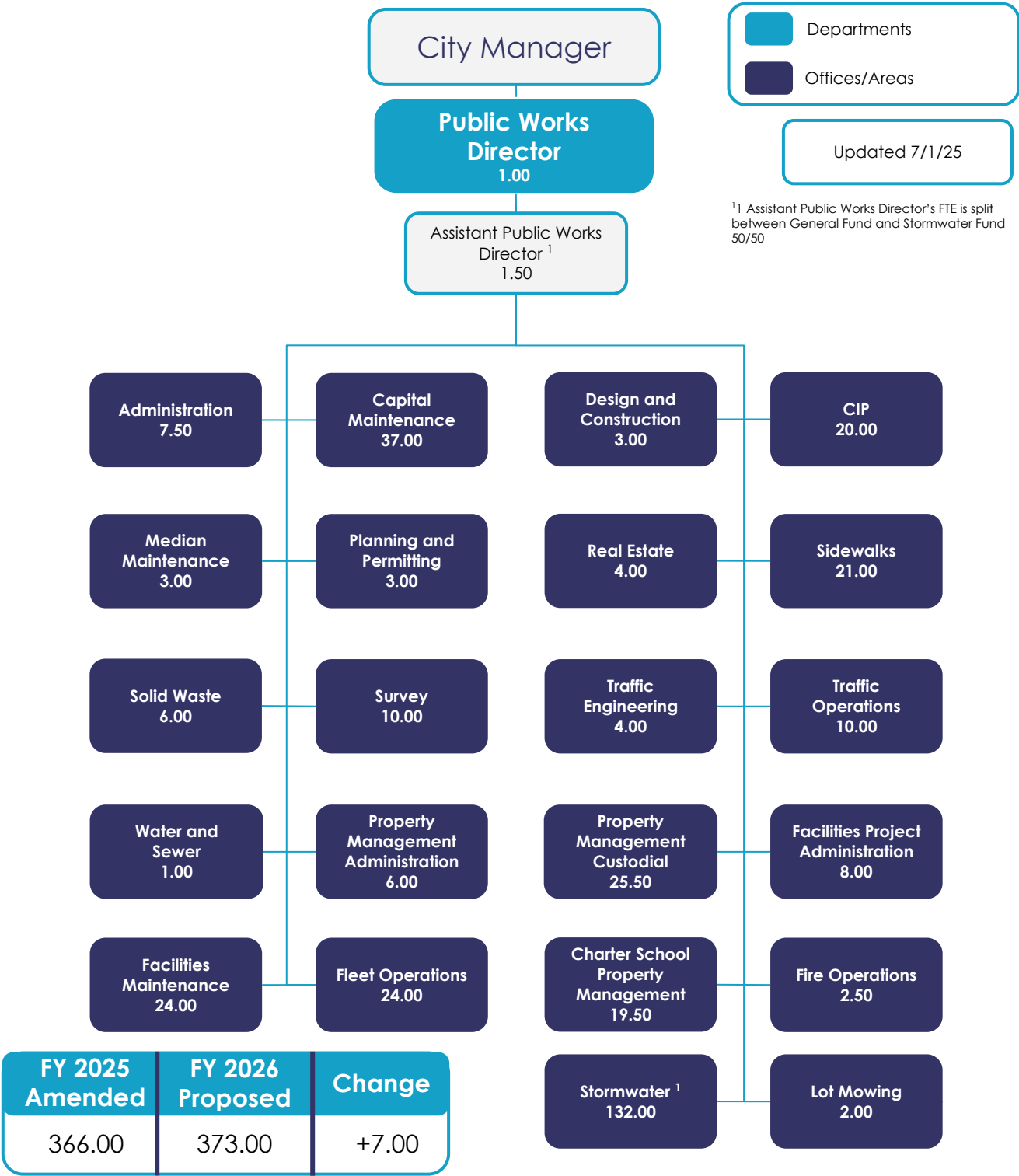
DEPARTMENT OVERVIEW

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 network, facilities' buildings and fleet.

FY 2026 ORGANIZATIONAL CHART

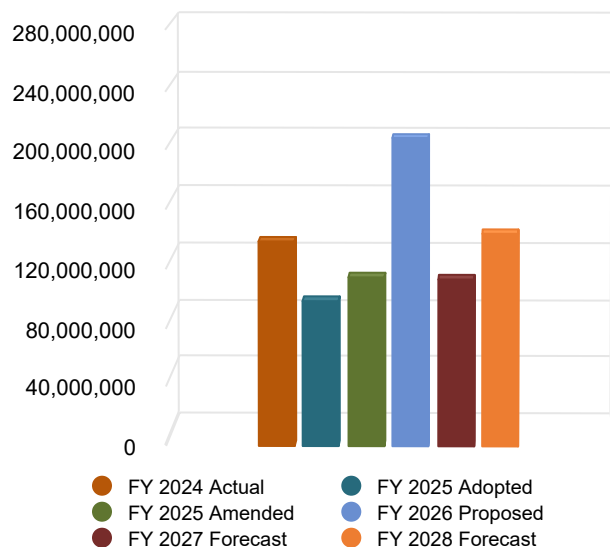


Operating Budget

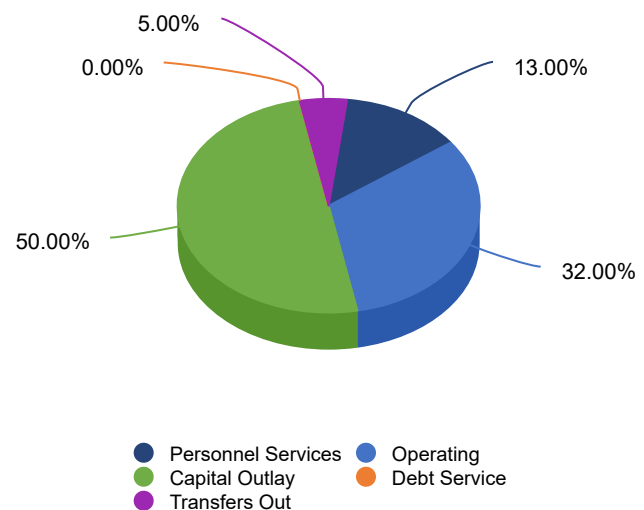
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 3,380,319	\$ 5,213,933	\$ 5,213,933	\$ 4,938,401	\$ 4,951,790	\$ 4,974,471
Debt Proceeds	-	-	-	96,657,426	-	23,765,359
Fines and Forfeits	40,736	-	-	-	-	-
Impact Fees	15,144,175	11,792,150	11,792,150	9,036,900	9,036,900	9,036,900
Intergovernmental	439,974	899,160	899,160	-	-	-
Internal Service Charges	15,208,828	17,845,299	19,370,299	19,813,513	21,232,865	21,647,512
License and Permits	1,044	-	-	-	-	-
Miscellaneous	6,026,237	-	457,015	-	-	-
Special Assessment	26,799,564	23,911,246	29,475,939	34,278,641	35,990,969	37,788,899
Taxes - Gas	11,891,564	11,182,762	11,182,762	11,406,417	11,634,545	11,867,236
Transfers In	49,432,523	6,956,360	7,035,000	6,778,949	9,424,160	5,605,000
Total	\$ 128,364,964	\$ 77,800,910	\$ 85,426,258	\$ 182,910,247	\$ 92,271,229	\$ 114,685,377

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 15,321,848	\$ 22,506,776	\$ 23,045,994	\$ 26,052,667	\$ 27,495,062	\$ 28,915,793
Operating	45,011,573	56,179,540	71,400,111	67,236,253	61,199,982	74,284,443
Capital Outlay	23,471,800	7,799,011	8,178,858	103,867,225	9,437,520	29,091,349
Debt Service	232,132	187,504	371,439	371,439	371,438	324,562
Transfers Out	54,838,281	11,979,302	12,070,442	10,927,511	14,071,133	10,756,423
Total	\$ 138,875,634	\$ 98,652,133	\$ 115,066,844	\$ 208,455,095	\$ 112,575,135	\$ 143,372,570

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
5 Cent Addl Gas Tax Fund						
5 Cent Gas Tax	\$ 1,434,663	\$ 7,472,622	\$ 12,392,889	\$ 7,970,000	\$ 4,810,000	\$ 4,120,000
5 Cent Addl Gas Tax Fund Total	\$ 1,434,663	\$ 7,472,622	\$ 12,392,889	\$ 7,970,000	\$ 4,810,000	\$ 4,120,000
6 Cent Gas Tax Fund						
6 Cent Gas Tax	\$ 2,028,078	\$ 8,010,539	\$ 15,725,731	\$ 9,821,616	\$ 6,362,912	\$ 6,931,365
Public Works Fleet Rolling Stock	56,253	-	293,544	-	-	-
6 Cent Gas Tax Fund Total	\$ 2,084,331	\$ 8,010,539	\$ 16,019,275	\$ 9,821,616	\$ 6,362,912	\$ 6,931,365
Bridge Capital Project Fund						
Transportation Capital Project	\$ 47,648	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Bridge Capital Project Fund Total	\$ 47,648	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Charter School Construction Fund						
Public Works Capital Projects	\$ 1,437,965	\$ -	\$ (134,424)	\$ -	\$ -	\$ -
Charter School Construction Fund Total	\$ 1,437,965	\$ -	\$ (134,424)	\$ -	\$ -	\$ -
CIP Project Management Fund						
Capital Improvements	\$ 46,840	\$ 3,492,557	\$ 3,492,557	\$ 4,170,960	\$ 4,343,367	\$ 4,647,919
Public Works Fleet Rolling Stock	-	127,308	127,308	52,000	100,360	48,690
CIP Project Management Fund Total	\$ 46,840	\$ 3,619,865	\$ 3,619,865	\$ 4,222,960	\$ 4,443,727	\$ 4,696,609
Del Prado Mall Parking Lot Fund						
Del Prado Mall Parking Lot	\$ 100,097	\$ 40,709	\$ 40,709	\$ 67,836	\$ 67,870	\$ 73,196
Del Prado Mall Parking Lot Fund Total	\$ 100,097	\$ 40,709	\$ 40,709	\$ 67,836	\$ 67,870	\$ 73,196
Facility Maintenance Capital Project Fund						
Facility Maint. Cap Proj Fund	\$ 90,699	\$ -	\$ -	\$ 24,720,000	\$ -	\$ -
Facility Maintenance Capital Project Fund Total	\$ 90,699	\$ -	\$ -	\$ 24,720,000	\$ -	\$ -
Fire Operations Fund						
Facilities Custodial and Maintenance	\$ 93,330	\$ 101,295	\$ 101,295	\$ 119,771	\$ 126,277	\$ 132,719
Fleet Repairs Operations	89,279	95,246	95,246	112,999	119,171	125,268
Median Maintenance	43,542	46,735	46,735	88,202	92,746	97,332
Public Works Fleet Rolling Stock	22,711	-	-	-	-	-
Fire Operations Fund Total	\$ 248,862	\$ 243,276	\$ 243,276	\$ 320,972	\$ 338,194	\$ 355,319

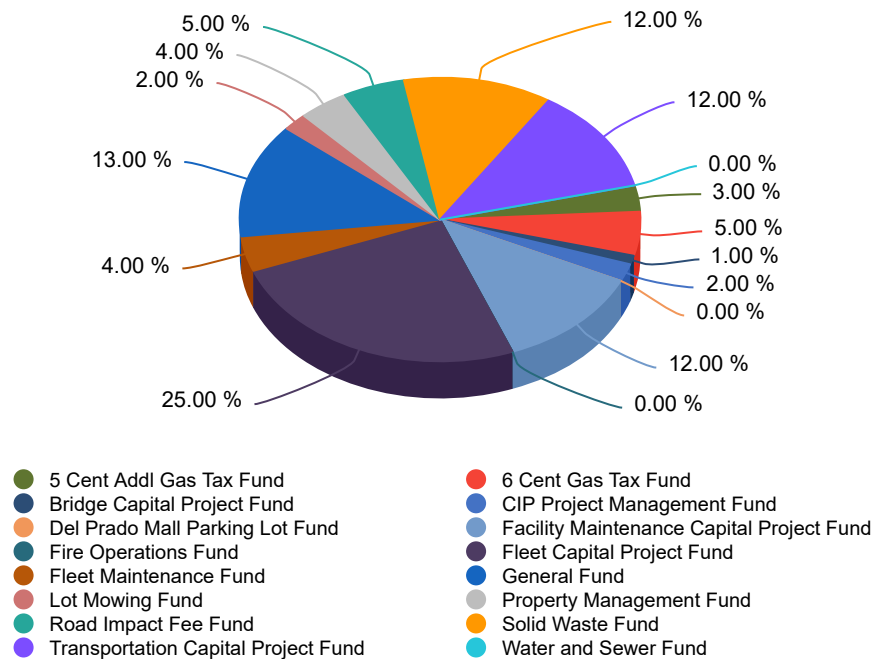
Public Works

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Fleet Capital Project Fund						
Fleet Capital Project	\$ 94,564	\$ -	\$ -	\$ 51,500,000	\$ -	\$ -
Fleet Capital Project Fund Total	\$ 94,564	\$ -	\$ -	\$ 51,500,000	\$ -	\$ -
Fleet Maintenance Fund						
Fleet Repairs Operations	\$ 4,804,831	\$ 5,713,609	\$ 5,649,129	\$ 5,854,967	\$ 5,967,539	\$ 6,184,282
Public Works Administration	679,246	993,351	1,127,234	1,091,020	1,138,220	1,187,919
Public Works Fleet Rolling Stock	1,114,765	187,504	371,439	477,439	459,438	388,562
Fleet Maintenance Fund Total	\$ 6,598,842	\$ 6,894,464	\$ 7,147,802	\$ 7,423,426	\$ 7,565,197	\$ 7,760,763
General Fund						
Design and Construction	\$ 787,375	\$ 888,030	\$ 888,030	\$ 905,983	\$ 953,343	\$ 999,984
Median Maintenance	2,325,998	3,213,543	3,528,993	2,901,863	3,377,844	3,475,466
Planning and Permitting	461,360	696,952	850,955	376,841	415,935	425,858
Public Works Administration	4,519,758	5,074,526	4,763,936	2,502,036	4,797,336	5,180,469
Public Works Facilities Maintenance	-	-	-	9,386	9,573	9,764
Public Works Fleet Rolling Stock	1,194,679	507,253	668,201	1,286,850	523,000	489,000
Public Works Grants	20,046	-	101,408	-	-	-
Public Works Maintenance	4,114,202	4,994,754	4,994,248	8,749,155	7,957,997	11,307,517
Public Works Real Estate	408,227	478,369	486,369	535,892	564,750	593,380
Sidewalks	537,729	1,560,618	1,566,068	1,041,895	1,137,582	1,243,196
Survey	784,972	1,112,726	1,159,800	1,252,940	1,288,609	1,460,849
Traffic Engineering and Operations	2,111,084	2,723,691	2,764,424	3,282,270	3,260,371	3,468,898
Transportation Street Lighting	3,315,294	3,479,491	3,582,265	3,710,581	3,761,800	4,076,653
General Fund Total	\$ 20,580,724	\$ 24,729,953	\$ 25,354,697	\$ 26,555,692	\$ 28,048,140	\$ 32,731,034
Lot Mowing Fund						
Lot Mowing	\$ 5,637,866	\$ 4,304,478	\$ 4,304,478	\$ 4,471,356	\$ 4,468,780	\$ 4,566,489
Public Works Fleet Rolling Stock	-	-	-	-	42,000	49,000
Lot Mowing Fund Total	\$ 5,637,866	\$ 4,304,478	\$ 4,304,478	\$ 4,471,356	\$ 4,510,780	\$ 4,615,489

Public Works

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Property Management Fund						
Facilities Custodial and Maintenance	\$ 6,932,255	\$ 5,396,913	\$ 7,372,429	\$ 5,607,993	\$ 5,939,111	\$ 6,147,429
Public Works Administration	1,203,329	1,907,561	1,902,935	2,479,134	2,841,830	2,862,411
Public Works Fleet Rolling Stock	165,857	214,000	214,000	80,000	443,000	180,300
Property Management Fund Total	\$ 8,301,441	\$ 7,518,474	\$ 9,489,364	\$ 8,167,127	\$ 9,223,941	\$ 9,190,140
Public Works Grants						
Public Works Grants	\$ 63,090	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Grants Total	\$ 63,090	\$ -	\$ -	\$ -	\$ -	\$ -
Road Impact Fee Fund						
Road Impact Fee	\$ 46,603,048	\$ 5,835,267	\$ 6,302,307	\$ 9,984,629	\$ 10,605,431	\$ 6,148,794
Road Impact Fee Fund Total	\$ 46,603,048	\$ 5,835,267	\$ 6,302,307	\$ 9,984,629	\$ 10,605,431	\$ 6,148,794
Solid Waste Fund						
Public Works Facilities Maintenance	\$ -	\$ -	\$ -	\$ 6,797	\$ 6,933	\$ 7,072
Public Works Fleet Rolling Stock	27,144	62,930	62,930	62,000	-	-
Solid Waste	22,077,645	21,979,371	21,984,851	25,811,639	27,028,108	37,225,665
Solid Waste Fund Total	\$ 22,104,789	\$ 22,042,301	\$ 22,047,781	\$ 25,880,436	\$ 27,035,041	\$ 37,232,737
Transportation Capital Project Fund						
Curbing	\$ 32,776	\$ -	\$ -	\$ -	\$ -	\$ -
Landscaping	587,229	1,351,360	1,650,000	-	1,030,000	1,030,000
New Roadway Construction	66,963	-	-	-	-	-
Resurfacing Projects	15,265,043	-	-	-	-	-
Roadway Improvements	30,234	1,030,000	1,030,000	3,709,061	4,130,000	-
Sidewalks	818,336	3,474,160	3,474,160	1,069,888	2,264,160	2,575,000
Traffic Signals/Lighting	215,917	-	-	-	-	-
Transportation Capital Project	4,986,818	-	-	-	-	-
UEP Roadway Improvements	1,305,628	-	-	20,437,426	-	23,765,359
Transportation Capital Project Fund Total	\$ 23,308,944	\$ 5,855,520	\$ 6,154,160	\$ 25,216,375	\$ 7,424,160	\$ 27,370,359
Water and Sewer Fund						
Median Maintenance	\$ 42,741	\$ 46,735	\$ 46,735	\$ 88,202	\$ 92,746	\$ 97,332
Public Works Fleet Rolling Stock	22,711	-	-	-	-	-
Public Works Real Estate	25,769	37,930	37,930	44,468	46,996	49,433
Water and Sewer Fund Total	\$ 91,221	\$ 84,665	\$ 84,665	\$ 132,670	\$ 139,742	\$ 146,765
Total	\$ 138,875,634	\$ 98,652,133	\$ 115,066,844	\$ 208,455,095	\$ 112,575,135	\$ 143,372,570

Program Expenditures for FY 2026



Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
5 Cent Addl Gas Tax Fund						
Operating	\$ 1,022,663	\$ 6,042,622	\$ 10,962,889	\$ 7,270,000	\$ 4,110,000	\$ 3,420,000
Capital Outlay	-	400,000	-	700,000	700,000	700,000
Transfers Out	412,000	1,030,000	1,430,000	-	-	-
5 Cent Addl Gas Tax Fund Total	\$ 1,434,663	\$ 7,472,622	\$ 12,392,889	\$ 7,970,000	\$ 4,810,000	\$ 4,120,000
6 Cent Gas Tax Fund						
Personnel Services	\$ 278,408	\$ 471,286	\$ 486,672	\$ 575,063	\$ 607,064	\$ 638,521
Operating	1,342,670	6,174,695	13,874,501	8,743,005	4,748,752	4,754,661
Capital Outlay	56,253	-	293,544	-	-	-
Transfers Out	407,000	1,364,558	1,364,558	503,548	1,007,096	1,538,183
6 Cent Gas Tax Fund Total	\$ 2,084,331	\$ 8,010,539	\$ 16,019,275	\$ 9,821,616	\$ 6,362,912	\$ 6,931,365
Bridge Capital Project Fund						
Operating	\$ 47,648	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Bridge Capital Project Fund Total	\$ 47,648	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

Public Works

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charter School Construction Fund						
Capital Outlay	\$ 1,437,965	\$ -	\$ (134,424)	\$ -	\$ -	\$ -
Charter School Construction Fund Total	\$ 1,437,965	\$ -	\$ (134,424)	\$ -	\$ -	\$ -
CIP Project Management Fund						
Personnel Services	\$ 46,840	\$ 2,997,411	\$ 3,102,661	\$ 3,770,178	\$ 3,949,062	\$ 4,127,588
Operating	-	495,146	379,896	400,782	394,305	520,331
Capital Outlay	-	127,308	137,308	52,000	100,360	48,690
CIP Project Management Fund Total	\$ 46,840	\$ 3,619,865	\$ 3,619,865	\$ 4,222,960	\$ 4,443,727	\$ 4,696,609
Del Prado Mall Parking Lot Fund						
Operating	\$ 100,097	\$ 40,709	\$ 40,709	\$ 67,836	\$ 67,870	\$ 73,196
Del Prado Mall Parking Lot Fund Total	\$ 100,097	\$ 40,709	\$ 40,709	\$ 67,836	\$ 67,870	\$ 73,196
Facility Maintenance Capital Project Fund						
Capital Outlay	\$ 90,699	\$ -	\$ -	\$ 24,720,000	\$ -	\$ -
Facility Maintenance Capital Project Fund Total	\$ 90,699	\$ -	\$ -	\$ 24,720,000	\$ -	\$ -
Fire Operations Fund						
Personnel Services	\$ 225,349	\$ 241,541	\$ 241,541	\$ 319,202	\$ 336,389	\$ 353,478
Operating	802	1,735	1,735	1,770	1,805	1,841
Capital Outlay	22,711	-	-	-	-	-
Fire Operations Fund Total	\$ 248,862	\$ 243,276	\$ 243,276	\$ 320,972	\$ 338,194	\$ 355,319
Fleet Capital Project Fund						
Capital Outlay	\$ 94,564	\$ -	\$ -	\$ 51,500,000	\$ -	\$ -
Fleet Capital Project Fund Total	\$ 94,564	\$ -	\$ -	\$ 51,500,000	\$ -	\$ -
Fleet Maintenance Fund						
Personnel Services	\$ 1,890,706	\$ 2,389,506	\$ 2,487,030	\$ 2,560,116	\$ 2,701,126	\$ 2,840,889
Operating	3,524,357	4,224,454	4,271,333	4,318,871	4,404,633	4,491,312
Capital Outlay	953,798	93,000	18,000	173,000	88,000	104,000
Debt Service	187,504	187,504	371,439	371,439	371,438	324,562
Transfers Out	42,477	-	-	-	-	-
Fleet Maintenance Fund Total	\$ 6,598,842	\$ 6,894,464	\$ 7,147,802	\$ 7,423,426	\$ 7,565,197	\$ 7,760,763
General Fund						
Personnel Services	\$ 7,734,664	\$ 10,389,844	\$ 10,389,844	\$ 10,922,000	\$ 11,564,644	\$ 12,193,693
Operating	7,997,925	9,419,496	10,094,329	13,226,954	12,631,336	16,308,341
Capital Outlay	1,172,768	994,253	1,253,024	1,336,850	558,000	624,000
Debt Service	44,287	-	-	-	-	-
Transfers Out	3,631,080	3,926,360	3,617,500	1,069,888	3,294,160	3,605,000
General Fund Total	\$ 20,580,724	\$ 24,729,953	\$ 25,354,697	\$ 26,555,692	\$ 28,048,140	\$ 32,731,034

Departments

Public Works

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Lot Mowing Fund						
Personnel Services	\$ 245,151	\$ 242,157	\$ 242,157	\$ 326,902	\$ 342,353	\$ 357,537
Operating	5,392,715	4,062,321	4,062,321	4,144,454	4,126,427	4,208,952
Capital Outlay	-	-	-	-	42,000	49,000
Lot Mowing Fund Total	\$ 5,637,866	\$ 4,304,478	\$ 4,304,478	\$ 4,471,356	\$ 4,510,780	\$ 4,615,489
Property Management Fund						
Personnel Services	\$ 4,472,989	\$ 5,152,642	\$ 5,467,922	\$ 6,737,710	\$ 7,107,876	\$ 7,472,209
Operating	3,564,967	2,099,832	3,750,816	1,322,417	1,591,065	1,522,631
Capital Outlay	205,088	266,000	270,626	107,000	525,000	195,300
Debt Service	341	-	-	-	-	-
Transfers Out	58,056	-	-	-	-	-
Property Management Fund Total	\$ 8,301,441	\$ 7,518,474	\$ 9,489,364	\$ 8,167,127	\$ 9,223,941	\$ 9,190,140
Public Works Grants						
Operating	\$ 63,090	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Grants Total	\$ 63,090	\$ -	\$ -	\$ -	\$ -	\$ -
Road Impact Fee Fund						
Operating	\$ 235,587	\$ 176,883	\$ 520,233	\$ 630,554	\$ 835,554	\$ 535,554
Capital Outlay	985,793	-	123,690	-	-	-
Transfers Out	45,381,668	5,658,384	5,658,384	9,354,075	9,769,877	5,613,240
Road Impact Fee Fund Total	\$ 46,603,048	\$ 5,835,267	\$ 6,302,307	\$ 9,984,629	\$ 10,605,431	\$ 6,148,794
Solid Waste Fund						
Personnel Services	\$ 357,837	\$ 540,520	\$ 546,298	\$ 711,678	\$ 749,715	\$ 788,080
Operating	21,719,808	21,438,851	21,438,553	25,106,758	26,285,326	36,444,657
Capital Outlay	27,144	62,930	62,930	62,000	-	-
Solid Waste Fund Total	\$ 22,104,789	\$ 22,042,301	\$ 22,047,781	\$ 25,880,436	\$ 27,035,041	\$ 37,232,737
Transportation Capital Project Fund						
Personnel Services	\$ 1,394	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	(756)	-	-	-	-	-
Capital Outlay	18,402,306	5,855,520	6,154,160	25,216,375	7,424,160	27,370,359
Transfers Out	4,906,000	-	-	-	-	-
Transportation Capital Project Fund Total	\$ 23,308,944	\$ 5,855,520	\$ 6,154,160	\$ 25,216,375	\$ 7,424,160	\$ 27,370,359
Water and Sewer Fund						
Personnel Services	\$ 68,510	\$ 81,869	\$ 81,869	\$ 129,818	\$ 136,833	\$ 143,798
Operating	-	2,796	2,796	2,852	2,909	2,967
Capital Outlay	22,711	-	-	-	-	-
Water and Sewer Fund Total	\$ 91,221	\$ 84,665	\$ 84,665	\$ 132,670	\$ 139,742	\$ 146,765
Total	\$138,875,634	\$ 98,652,133	\$ 115,066,844	\$208,455,095	\$112,575,135	\$143,372,570

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 transportation systems using GIS-based software. The division is responsible for traffic studies, evaluations, and changes to traffic control, including signals, signage, and striping.

ACCOMPLISHMENTS

- Planted over 2,000 trees across the City through reforestation efforts
- Completed the installation of 5.2 miles of sidewalks within a 1-mile buffer of schools for the Safe Route to School plan for FY2024-2029
- Resurfaced 53+ lane miles of local roadways
- Resurfaced 34+ lane miles of major roadways
- Installed over 4 miles of curbing utilizing in-house resources

GOALS AND PRIORITIES

- Complete development and data collection for the GIS Tree Inventory application
- Plant thousands of trees across the City through reforestation efforts
- Increase the overall pavement index rating across the City's roadway network
- Complete landscape construction for several major median beautification projects
- Increase production of curbing utilizing in-house resources

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

- Completed design of Cape Coral Parkway 6-Laning from Coronado Parkway to Del Prado Boulevard
- Completed design of 3 traffic signals
- Completed Mobility Plan and Fee phase 1 study

GOALS AND PRIORITIES

- Complete Mobility Plan and Fee phase 2 study
- Begin Construction for the Yacht Club Fishing Pier replacement
- Complete Fire Training Facility Phase III
- Award construction contract for the EOC Expansion

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

Public Works

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

- Installed new playgrounds at Oasis Elementary South and Oasis Elementary North
- Completed Crime Prevention Thru Environmental Design at City Hall
- Installed Electronic sign on Diplomat Parkway

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

- Awarded as one of the Top 100 Fleets in North America
- Completed 90% of the architectural design for the new fleet facility
- Replaced 154 vehicles & equipment approved by Council

GOALS AND PRIORITIES

- Secure a ranking in the 100 Best Fleets in North America
- Receive Council approval of the design of the new Fleet Facility and break ground

Solid Waste

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

ACCOMPLISHMENTS

- Managed the collection of 138,116 tons of solid waste, horticulture, recyclables, and bulk from 94,500 residential homes

GOALS AND PRIORITIES

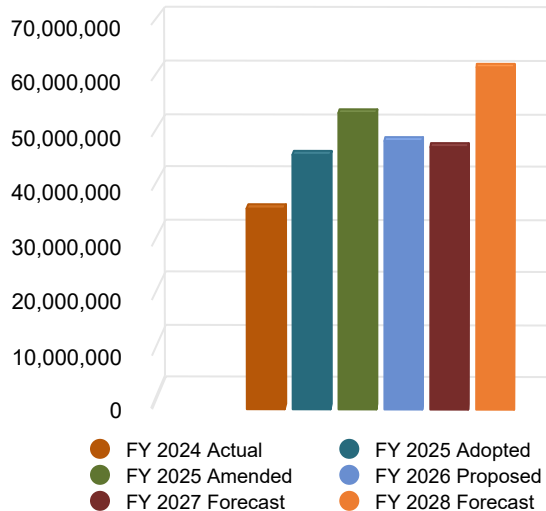
- Locate a suitable site for a Resident Convenience Center

Operating Budget

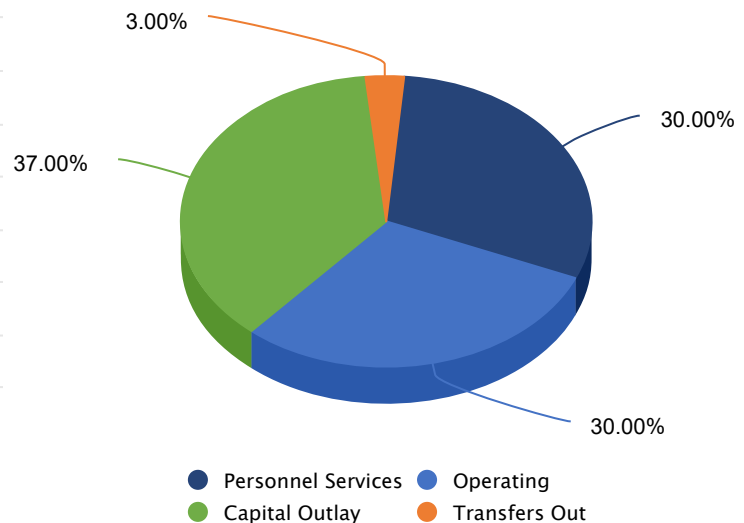
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 25,198,807	\$ 25,761,614	\$ 25,761,614	\$ 27,050,731	\$ 28,348,143	\$ 30,000,597
Debt Proceeds	-	-	-	15,321,494	7,728,000	21,301,191
Fines and Forfeits	46,153	50,000	50,000	50,000	50,000	50,000
Intergovernmental	153,042	10,824,120	10,824,120	-	-	-
License and Permits	34,064	10,000	10,000	10,000	10,000	10,000
Miscellaneous	3,288,746	187,500	187,500	187,500	187,500	187,500
Transfers In	18,285,331	3,278,377	4,428,573	-	3,300,000	1,148,352
Total	\$ 47,006,143	\$ 40,111,611	\$ 41,261,807	\$ 42,619,725	\$ 39,623,643	\$ 52,697,640

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 10,213,189	\$ 12,696,322	\$ 13,222,775	\$ 14,801,648	\$ 16,089,506	\$ 17,273,993
Operating	10,506,810	13,573,577	14,255,214	14,859,885	13,127,438	16,544,068
Capital Outlay	9,018,796	16,237,497	21,448,622	18,134,494	13,534,000	24,429,543
Debt Service	87,389	-	-	-	-	-
Transfers Out	7,110,462	4,129,485	5,279,681	1,540,889	5,530,670	4,340,702
Total	\$ 36,936,646	\$ 46,636,881	\$ 54,206,292	\$ 49,336,916	\$ 48,281,614	\$ 62,588,306

Program Expenditures by Year



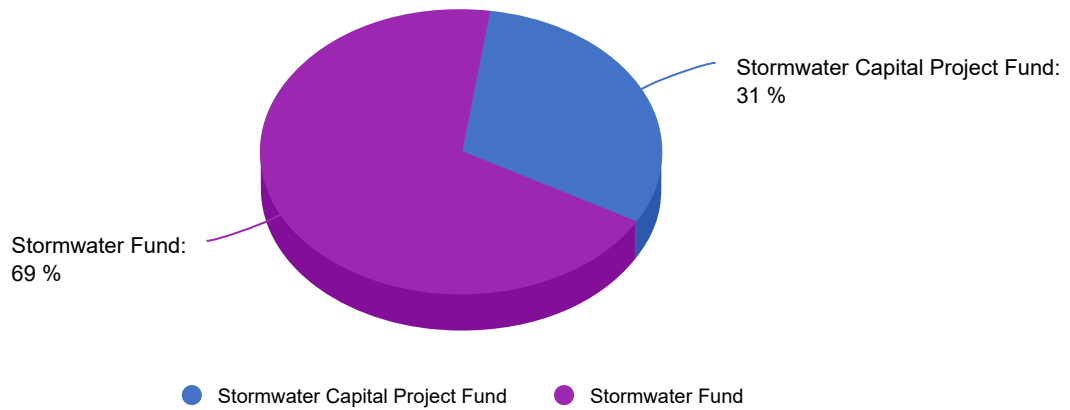
Program Expenditures by Category



Public Works - Stormwater

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Stormwater Capital Project Fund						
Drainage Improvement Projects	\$ 4,826,993	\$ -	\$ -	\$ 537,600	\$ 7,728,000	\$ 4,109,958
Environmental Projects	4,447,072	-	-	-	-	-
Flood Prevention Projects	-	-	5,454	-	-	-
Stormwater Capital Projects	362,143	3,278,377	4,428,573	-	-	-
UEP Stormwater Projects	-	-	-	14,783,894	-	17,191,233
Weir Improvement Projects	-	10,824,120	10,818,666	-	3,300,000	1,148,352
Stormwater Capital Project Fund Total	\$ 9,636,208	\$ 14,102,497	\$ 15,252,693	\$ 15,321,494	\$ 11,028,000	\$ 22,449,543
Stormwater Fund						
Environment Resources Envir	\$ 2,162,955	\$ 3,005,793	\$ 3,277,376	\$ 3,136,007	\$ 3,182,859	\$ 3,322,401
Environment Resources Lab	842,748	921,581	1,009,325	1,023,700	1,073,874	1,089,826
Operation Drain Management	2,010,861	1,984,787	2,064,813	3,016,934	1,719,525	4,137,456
Operations Catch Basins	769,181	1,010,061	1,072,649	1,190,167	1,402,589	1,468,832
Operations Drainpipe Replace	4,201,093	4,106,539	5,403,092	4,318,063	4,827,870	5,319,235
Operations Dredging	750,059	2,736,554	3,049,014	2,999,726	2,387,980	3,074,205
Operations Street Sweeping	396,738	398,767	398,767	585,825	597,542	609,493
Operations Swale Regrading	2,821,973	3,585,618	3,630,458	4,501,477	4,679,300	4,893,014
Ops-Weir/Outfall/Excavator	773,912	1,061,443	1,053,443	1,095,376	1,132,574	1,197,852
Public Works Facilities Maintenance	-	-	-	78,021	79,581	199,396
Public Works Fleet Rolling Stock	2,460,353	1,780,000	4,651,091	2,343,000	2,221,000	1,736,000
Public Works Real Estate	25,612	36,869	36,869	43,386	45,892	48,307
Stormwater Administration	7,271,294	8,246,643	9,589,966	5,778,959	9,844,409	8,833,424
Stormwater Design Construction Management	505,602	651,755	708,762	703,045	737,620	772,037
Stormwater Permitting and Planning	144	42,699	42,699	43,551	46,487	47,233
Stormwater Transfers	228,212	851,108	851,108	851,106	851,106	851,106
Surface Water Management	2,079,701	2,114,167	2,114,167	2,307,079	2,423,406	2,538,946
Stormwater Fund Total	\$ 27,300,438	\$ 32,534,384	\$ 38,953,599	\$ 34,015,422	\$ 37,253,614	\$ 40,138,763
Total	\$ 36,936,646	\$ 46,636,881	\$ 54,206,292	\$ 49,336,916	\$ 48,281,614	\$ 62,588,306

Program Expenditures for FY 2026



Public Works - Stormwater

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Stormwater Capital Project Fund						
Operating	\$ 257,322	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	4,892,303	14,102,497	15,252,693	15,321,494	11,028,000	22,449,543
Transfers Out	4,486,583	-	-	-	-	-
Stormwater Capital Project Fund Total	\$ 9,636,208	\$ 14,102,497	\$ 15,252,693	\$ 15,321,494	\$ 11,028,000	\$ 22,449,543
Stormwater Fund						
Personnel Services	\$ 10,213,189	\$ 12,696,322	\$ 13,222,775	\$ 14,801,648	\$ 16,089,506	\$ 17,273,993
Operating	10,249,488	13,573,577	14,255,214	14,859,885	13,127,438	16,544,068
Capital Outlay	4,126,493	2,135,000	6,195,929	2,813,000	2,506,000	1,980,000
Debt Service	87,389	-	-	-	-	-
Transfers Out	2,623,879	4,129,485	5,279,681	1,540,889	5,530,670	4,340,702
Stormwater Fund Total	\$ 27,300,438	\$ 32,534,384	\$ 38,953,599	\$ 34,015,422	\$ 37,253,614	\$ 40,138,763
Total	\$ 36,936,646	\$ 46,636,881	\$ 54,206,292	\$ 49,336,916	\$ 48,281,614	\$ 62,588,306



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

- Initiated Phase 1 of the Stormwater Master Plan
- Obtained dredging permits for Quads within City ROW, Matlacha and Red Fish Point
- Completed design and permitting of the Hancock Drainage Improvements

GOALS AND PRIORITIES

- Begin early assessments for Phase 2 of the Stormwater Master plan, focusing on hydrologic and hydraulic modeling
- Begin dredging operations in permitted locations to maintain proper stormwater conveyance and navigable channel depths
- Maintain stormwater asset data collection and GIS mapping for improved planning and infrastructure management

Environmental Resources

Monitors the terrestrial and aquatic environments; executes environmental education initiatives; performs water quality and habitat enhancement projects; provides environmental guidance for regulatory compliance and sustainable development.

ACCOMPLISHMENTS

- Held second annual Water Ways Science Festival with over 1500 participants
- Performed species survey of old golf course property in preparation for maintenance and development of the park
- Executed the City's vision for environmental sustainability, incorporated projects and collaboratively drafted the County's plans during the Resilient Lee efforts as Branch Member
- Removed several thousand cubic yards of aquatic vegetation from freshwater canals to improve water quality

GOALS AND PRIORITIES

- Plant 1000 mangroves in the South Spreader Waterway
- Increase awareness and participation to the annual WaterWays Festival and other environmental outreach and education



Utilities



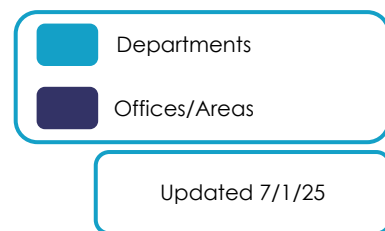
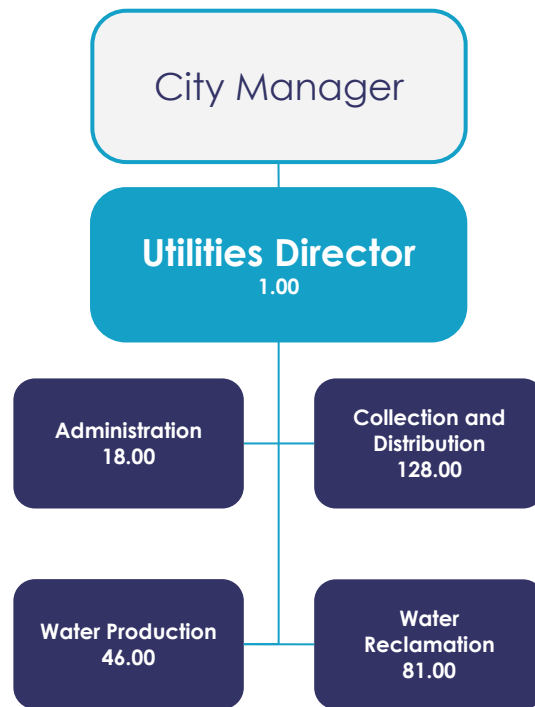
DEPARTMENT OVERVIEW

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 2026 ORGANIZATIONAL CHART



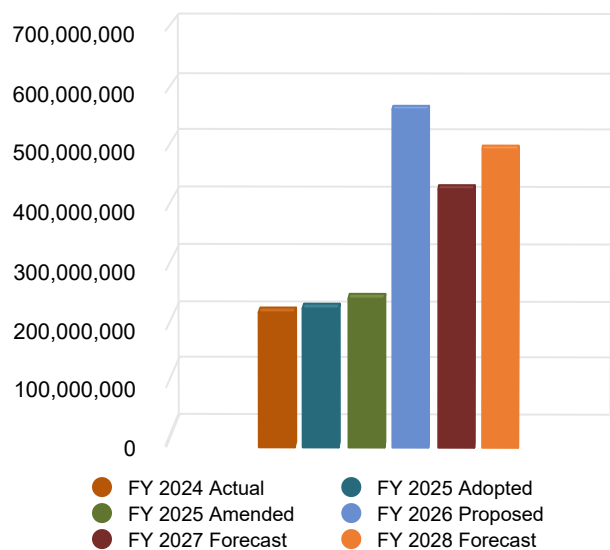
FY 2025 Amended	FY 2026 Proposed	Change
262.00	274.00	+12.00

Operating Budget

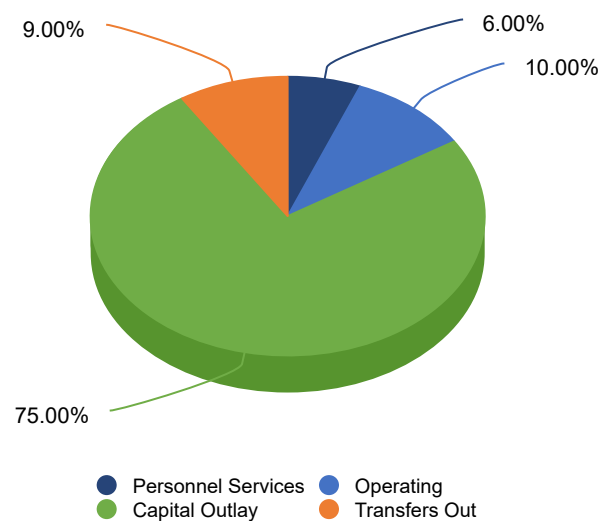
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 113,357,603	\$ 124,441,359	\$ 124,441,359	\$ 144,165,262	\$ 159,818,339	\$ 177,406,934
Debt Proceeds	-	99,935,384	99,935,384	416,006,977	266,119,968	332,584,013
Fines and Forfeits	774,978	729,848	729,848	745,405	751,000	758,000
Impact Fees	8,228,861	7,600,246	7,600,246	8,142,851	8,424,194	8,663,263
Intergovernmental	28,715,003	-	1,469,865	-	-	-
Internal Service Charges	357,334	257,413	257,413	376,562	376,562	376,562
Miscellaneous	13,733,988	204,928	204,928	234,181	235,072	262,226
Special Assessment	8,414,121	3,707,391	3,707,391	3,707,391	3,707,393	3,707,391
Transfers In	235,473,933	5,500,000	9,102,526	9,098,000	8,323,000	7,313,400
Total	\$ 409,055,821	\$ 242,376,569	\$ 247,448,960	\$ 582,476,629	\$ 447,755,528	\$ 531,071,789

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 25,188,879	\$ 28,876,567	\$ 30,373,183	\$ 33,653,961	\$ 35,861,922	\$ 38,079,425
Operating	41,650,134	53,268,177	54,916,313	54,330,741	54,297,671	54,822,286
Capital Outlay	127,720,877	110,274,542	120,657,268	428,724,374	280,228,348	345,283,960
Transfers Out	34,475,408	42,051,495	45,654,021	53,808,163	66,704,456	65,913,412
Total	\$ 229,035,298	\$ 234,470,781	\$ 251,600,785	\$ 570,517,239	\$ 437,092,397	\$ 504,099,083

Program Expenditures by Year



Program Expenditures by Category

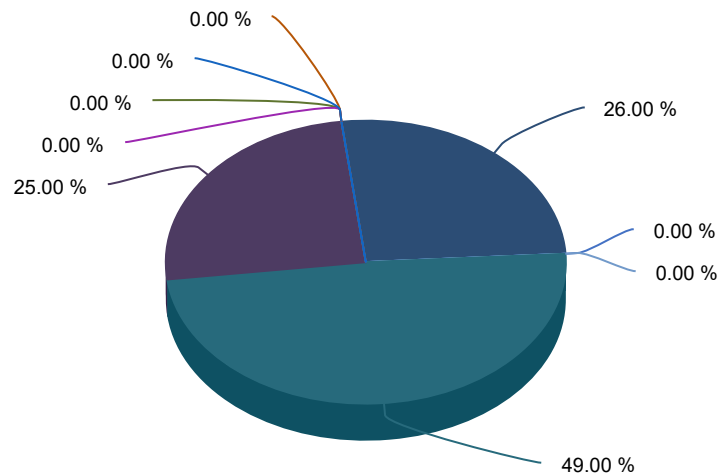


Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Irrigation CIAC Fund						
Irrigation CIAC Fund	\$ 454	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Irrigation CIAC Fund Total	\$ 454	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Irrigation Impact/CFEC Fund						
Irrigation Impact/CFEC Fund	\$ 22,200	\$ 38,316	\$ 38,316	\$ 38,600	\$ 39,100	\$ 39,600
Irrigation Impact/CFEC Fund Total	\$ 22,200	\$ 38,316	\$ 38,316	\$ 38,600	\$ 39,100	\$ 39,600
North 1 East UEP						
Utility Extension Project Capital Projects	\$ 5,236,484	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 East UEP Total	\$ 5,236,484	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 West UEP						
Utility Extension Project Capital Projects	\$ 103,715,520	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 West UEP Total	\$ 103,715,520	\$ -	\$ -	\$ -	\$ -	\$ -
North 2 UEP						
North 2 CFEC Prepay	\$ 5,324	\$ -	\$ -	\$ -	\$ -	\$ -
North 2 CFECI UCM	5,427	-	-	-	-	-
North 2 CFEC S UCM	5,147	-	-	-	-	-
North 2 CFECW UCM	1,807,604	-	-	-	-	-
North 2 UEP Total	\$ 1,823,502	\$ -	\$ -	\$ -	\$ -	\$ -
North 3 UEP						
Utility Extension Project Capital Projects	\$ 3,615,576	\$ -	\$ -	\$ 278,854,709	\$ -	\$ -
North 3 UEP Total	\$ 3,615,576	\$ -	\$ -	\$ 278,854,709	\$ -	\$ -
North 6 UEP						
Utility Extension Project Capital Projects	\$ -	\$ 19,596,166	\$ 19,596,166	\$ -	\$ -	\$ 264,243,827
North 6 UEP Total	\$ -	\$ 19,596,166	\$ 19,596,166	\$ -	\$ -	\$ 264,243,827
Sewer CIAC						
Sewer CIAC	\$ 7,764	\$ 4,240	\$ 4,240	\$ 4,360	\$ 4,480	\$ 4,500
Sewer CIAC Total	\$ 7,764	\$ 4,240	\$ 4,240	\$ 4,360	\$ 4,480	\$ 4,500
Sewer Impact/CFEC						
Sewer Impact/CFEC	\$ 41,017	\$ 77,783	\$ 77,783	\$ 78,271	\$ 78,771	\$ 79,270
Sewer Impact/CFEC Total	\$ 41,017	\$ 77,783	\$ 77,783	\$ 78,271	\$ 78,771	\$ 79,270
Utility Extension Project Capital Project Fund						
Utility Extension Project Capital Projects	\$ (9,677,775)	\$ -	\$ -	\$ -	\$ 20,919,968	\$ -
Utility Extension Project Capital Project Fund Total	\$ (9,677,775)	\$ -	\$ -	\$ -	\$ 20,919,968	\$ -
Water & Sewer Capital Project ARPA Fund						
Water and Sewer Capital Projects	\$ 8,588,296	\$ -	\$ -	\$ -	\$ -	\$ -

Utilities

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Water & Sewer Capital Project						
ARPA Fund Total	\$ 8,588,296	\$ -	\$ -	\$ -	\$ -	-
Water and Sewer Capital Project Fund						
Water and Sewer Capital Projects	\$ 12,519,807	\$ 85,839,218	\$ 90,911,609	\$ 146,250,268	\$ 253,523,000	\$ 75,653,586
Water and Sewer Capital Project Fund Total	\$ 12,519,807	\$ 85,839,218	\$ 90,911,609	\$ 146,250,268	\$ 253,523,000	\$ 75,653,586
Water and Sewer Fund						
Manhole Maintenance	\$ 496,787	\$ 600,000	\$ 600,000	\$ -	\$ -	-
Utilities Administration	16,054,352	20,271,121	23,107,239	19,899,122	20,886,751	21,550,040
Utilities Collection/Distribution	17,778,995	20,107,747	21,897,662	23,269,349	24,063,273	24,567,628
Utilities Facilities Maintenance	-	-	-	191,500	195,330	199,237
Water and Sewer	563,118	562,000	562,000	579,000	596,000	600,000
Water and Sewer Fleet Rolling Stock	1,833,628	2,634,112	3,579,205	3,084,340	2,307,700	1,901,200
Water and Sewer Transfers	32,667,804	41,905,839	45,508,365	53,662,506	66,558,799	65,767,757
Water Production North Plant	4,784,375	5,996,833	8,933,797	6,999,003	8,413,419	8,951,888
Water Production South Plant	7,619,567	8,306,832	8,474,579	8,615,731	8,783,255	8,837,571
Water Reclamation - Bio Solids	2,234,345	3,280,890	3,327,002	3,461,164	3,529,218	3,743,977
Water Reclamation - Collection System	5,425,688	9,663,419	8,176,169	8,730,705	9,352,719	9,975,439
Water Reclamation - Everest Plant	5,149,963	6,067,096	6,181,853	6,401,963	6,860,309	6,904,392
Water Reclamation - Southwest Plant	5,977,189	5,876,596	6,760,718	6,351,931	7,221,884	7,311,976
Water Reclamation Reuse	2,521,872	3,508,216	3,729,725	3,909,653	3,622,257	3,629,932
Wtr Reclamation-North	50	-	-	-	-	-
Water and Sewer Fund Total	\$ 103,107,733	\$ 128,780,701	\$ 140,838,314	\$ 145,155,967	\$ 162,390,914	\$ 163,941,037
Water CIAC Fund						
Water CIAC Fund	\$ 8,322	\$ 6,000	\$ 6,000	\$ 6,500	\$ 7,000	\$ 7,500
Water CIAC Fund Total	\$ 8,322	\$ 6,000	\$ 6,000	\$ 6,500	\$ 7,000	\$ 7,500
Water Impact/CFEC Fund						
Water Impact/CFEC Fund	\$ 26,398	\$ 127,857	\$ 127,857	\$ 128,064	\$ 128,664	\$ 129,263
Water Impact/CFEC Fund Total	\$ 26,398	\$ 127,857	\$ 127,857	\$ 128,064	\$ 128,664	\$ 129,263
Total	\$ 229,035,298	\$ 234,470,781	\$ 251,600,785	\$ 570,517,239	\$ 437,092,397	\$ 504,099,083

Program Expenditures for FY 2026



● Irrigation CIAC Fund
● Sewer CIAC
● Water and Sewer Fund

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

● Water and Sewer Capital Project Fund
● North 3 UEP Fund
● Water Impact/CFEC Fund

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Irrigation CIAC Fund						
Operating	\$ 454	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Irrigation CIAC Fund Total	\$ 454	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Irrigation Impact/CFEC Fund						
Operating	\$ 22,200	\$ 30,300	\$ 30,300	\$ 30,584	\$ 31,084	\$ 31,584
Transfers Out	-	8,016	8,016	8,016	8,016	8,016
Irrigation Impact/CFEC Fund Total	\$ 22,200	\$ 38,316	\$ 38,316	\$ 38,600	\$ 39,100	\$ 39,600
North 1 East UEP						
Operating	\$ 2,677	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	5,233,807	-	-	-	-	-
North 1 East UEP Total	\$ 5,236,484	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 West UEP						
Operating	\$ 3,408	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	103,712,112	-	-	-	-	-
North 1 West UEP Total	\$ 103,715,520	\$ -	\$ -	\$ -	\$ -	\$ -
North 2 UEP						
Operating	\$ 15,898	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	1,807,604	-	-	-	-	-
North 2 UEP Total	\$ 1,823,502	\$ -	\$ -	\$ -	\$ -	\$ -
North 3 UEP Fund						
Operating	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	3,614,176	-	-	278,854,709	-	-
North 3 UEP Fund Total	\$ 3,615,576	\$ -	\$ -	\$ 278,854,709	\$ -	\$ -

Utilities

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
North 6 UEP						
Capital Outlay	\$ -	\$ 19,596,166	\$ 19,596,166	\$ -	\$ -	\$ 264,243,827
North 6 UEP Total	\$ -	\$ 19,596,166	\$ 19,596,166	\$ -	\$ -	\$ 264,243,827
Sewer CIAC						
Operating	\$ 7,764	\$ 4,240	\$ 4,240	\$ 4,360	\$ 4,480	\$ 4,500
Sewer CIAC Total	\$ 7,764	\$ 4,240	\$ 4,240	\$ 4,360	\$ 4,480	\$ 4,500
Sewer Impact/CFEC						
Operating	\$ 41,017	\$ 42,400	\$ 42,400	\$ 42,887	\$ 43,387	\$ 43,887
Transfers Out	-	35,383	35,383	35,384	35,384	35,383
Sewer Impact/CFEC Total	\$ 41,017	\$ 77,783	\$ 77,783	\$ 78,271	\$ 78,771	\$ 79,270
Utility Extension Project Capital Project Fund						
Operating	\$ (5,481)	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	(9,672,294)	-	-	-	20,919,968	-
Utility Extension Project Capital Project Fund Total	\$ (9,677,775)	\$ -	\$ -	\$ -	\$ 20,919,968	\$ -
Water & Sewer Capital Project ARPA Fund						
Capital Outlay	\$ 8,588,296	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Capital Project ARPA Fund Total	\$ 8,588,296	\$ -	\$ -	\$ -	\$ -	\$ -
Water and Sewer Capital Project Fund						
Operating	\$ 1,210,065	\$ 3,000,000	\$ 3,000,000	\$ 3,600,000	\$ 2,225,000	\$ 2,225,000
Capital Outlay	11,309,742	82,839,218	87,911,609	142,650,268	251,298,000	73,428,586
Water and Sewer Capital Project Fund Total	\$ 12,519,807	\$ 85,839,218	\$ 90,911,609	\$ 146,250,268	\$ 253,523,000	\$ 75,653,586
Water and Sewer Fund						
Personnel Services	\$ 25,188,879	\$ 28,876,567	\$ 30,373,183	\$ 33,653,961	\$ 35,861,922	\$ 38,079,425
Operating	40,316,012	50,159,137	51,807,273	50,620,103	51,959,813	52,482,308
Capital Outlay	4,935,038	7,839,158	13,149,493	7,219,397	8,010,380	7,611,547
Transfers Out	32,667,804	41,905,839	45,508,365	53,662,506	66,558,799	65,767,757
Water and Sewer Fund Total	\$ 103,107,733	\$ 128,780,701	\$ 140,838,314	\$ 145,155,967	\$ 162,390,914	\$ 163,941,037
Water CIAC Fund						
Operating	\$ 8,322	\$ 6,000	\$ 6,000	\$ 6,500	\$ 7,000	\$ 7,500
Water CIAC Fund Total	\$ 8,322	\$ 6,000	\$ 6,000	\$ 6,500	\$ 7,000	\$ 7,500
Water Impact/CFEC Fund						
Operating	26,398	25,600	25,600	25,807	26,407	27,007
Transfers Out	-	102,257	102,257	102,257	102,257	102,256
Water Impact/CFEC Fund Total	\$ 26,398	\$ 127,857	\$ 127,857	\$ 128,064	\$ 128,664	\$ 129,263
Total	\$ 229,035,298	\$ 234,470,781	\$ 251,600,785	\$ 570,517,239	\$ 437,092,397	\$ 504,099,083

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

- Negotiated and executed contract for purchase of the Southwest Aggregates Mine property for the development of the NE Reservoir for surface water storage and supply to supplement the Cape Coral freshwater canal system
- Received 2.9 billion gallons of reclaimed water, to date, from the City of Fort Myers through the Caloosahatchee Connect for Cape Coral irrigation distribution system supply
- Completed construction of the Everest WRF Gleason Pkwy Waste Activated Sludge (WAS) Pipeline Project for transmission of WAS from Everest WRF to Southwest WRF for biosolids processing and disposal

GOALS AND PRIORITIES

- Perform engineering design and permitting of the North WRF, bid and construct
- Bid, award and complete construction on the Phase I North RO WTP new water production well facilities and raw water main

Bid and construct Northeast Reservoir Pipeline and Pump Station

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 7,933 dual check replacements
- Completed 3,762 assists with reported meter leaks
- Completed 1,669 water meter installations
- Completed 1,296 meter box or meter lid replacements

GOALS AND PRIORITIES

- Coordinate with Utilities Administration for the design/construction of new UCD Warehouse parking lot and perimeter fence in the North RO Campus
- Coordinate with Utilities Admin for an additional service crew
- Coordinate with Fleet for additional equipment to transport debris and materials

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 Production Well acidization project for North RO and Southwest RO WTPs wellfields, with a total of 28 wells successfully acidized
- Completed installation of distribution system remote pressure sensors and remote tank levels sensor instrumentation with telemetry
- Completed Southwest Reverse Osmosis (RO) Water Treatment Plant (WTP) building roof Hurricane Ian damage repairs

GOALS AND PRIORITIES

- Bid and complete installation of new variable frequency drives (VFDs) at the North RO WTP
- Develop scope and execute authorization for engineering design services for Southwest RO WTP Plant 2 RO membrane vessel retrofit to 8-inch diameter, perform engineering design, bid and construct RO membrane vessel retrofit

Install additional 7,500gpm high service pump and motor at the North RO WTP

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

- Purchased 20 stationary diesel-powered pumps for selected critical lift station operation backup, FDEP Grant No. HA016 funded \$10M
- Completed installation of Southwest WRF Clarifiers No. 3, 4 and 5 laundered trough covers
- Developed work scope, selected, executed professional engineering firm authorization and commenced preparation of Southwest WRF Standard Operating Procedures (SOP) manual

GOALS AND PRIORITIES

- Complete engineering design and permitting for selected critical lift station backup stationary diesel-powered pump installations at 20 stations, bid installation and install pumps
- Complete engineering design and permitting for Southwest WRF rehabilitation, bid construction and construct
- Complete engineering design and permitting for Everest WRF Headworks Replacement project, bid construction and construct replacement headworks

Charter School Authority



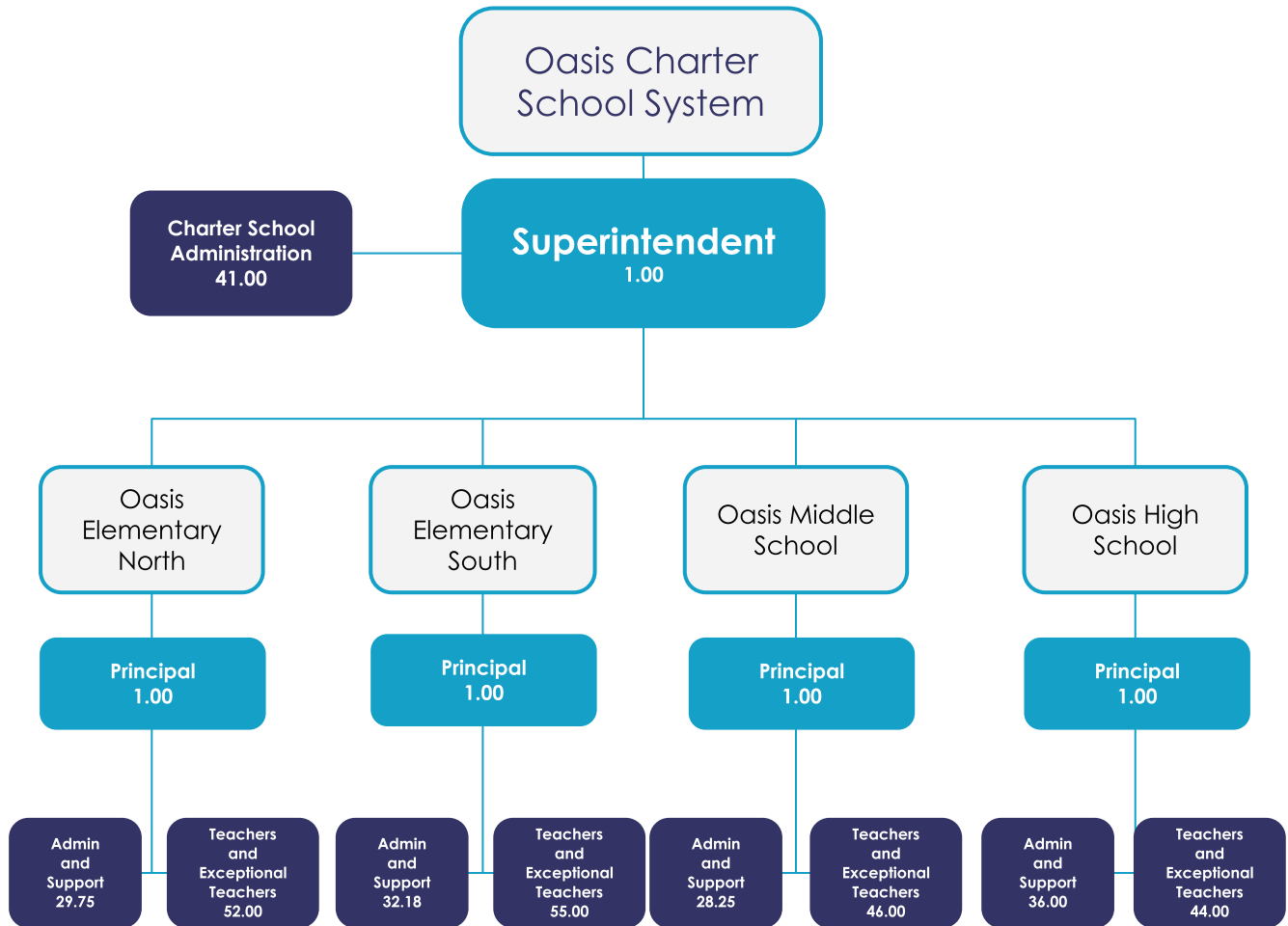
DEPARTMENT OVERVIEW

The Charter School Authority operates as a Municipal Charter School System, sponsored through a partnership between the local school district and the City of Cape Coral. Among the most impactful steps a City can take to enhance property values is the establishment of successful Municipal Charter Schools. Communities with their own Municipal Charter Schools often experience higher property values compared to neighboring areas. This reflects the core principles of home rule - the ability of a City to shape its own future.

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 2026 ORGANIZATIONAL CHART



Departments

Offices/Areas

Updated 7/1/25

FY 2025 Estimated	FY 2026 Adopted	Change
365.00	369.18	4.18

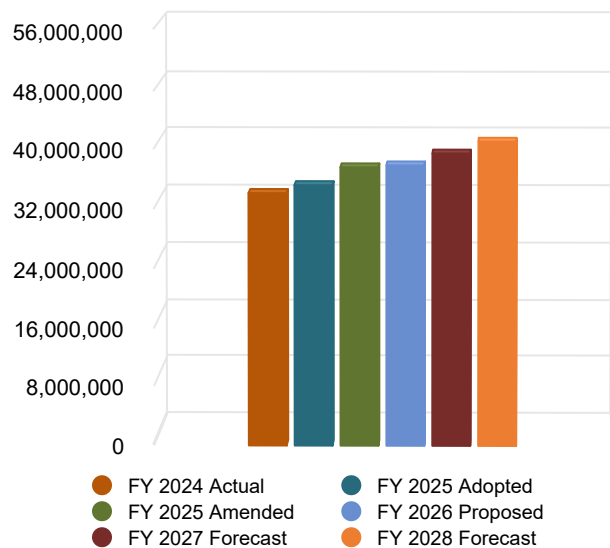
Charter School Authority

Operating Budget

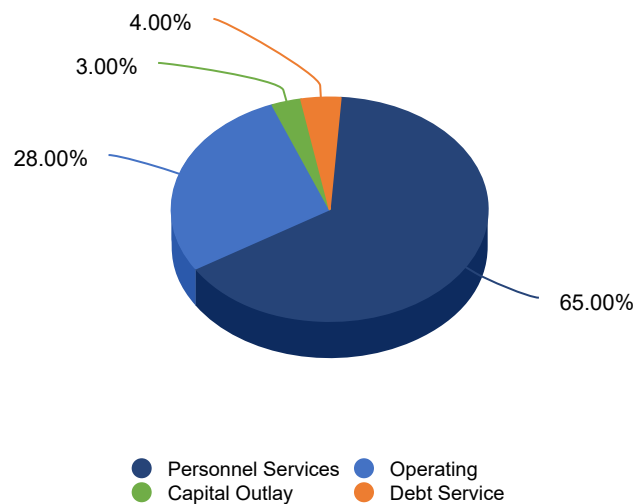
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service- CultRec	\$ 1,194,154	\$ 1,061,962	\$ 1,061,962	\$ 1,847,017	\$ 1,865,486	\$ 1,884,141
Fines and Forfeits	60	-	-	-	-	-
Intergov-CARES	2,579,478	-	650,978	-	-	-
Intergov-Fed Grant	112,880	-	-	113,810	117,220	120,740
Intergov-Fed Shared	735,656	556,665	556,665	674,239	680,982	687,792
Intergov-Local Shared	919,644	2,045,250	2,180,649	2,727,000	3,636,000	4,545,000
Intergov-State Shared	30,542,028	30,995,125	31,136,399	32,034,565	32,792,048	33,568,032
Miscellaneous	1,380,274	474,498	585,946	478,994	460,516	446,600
Transfers In	53,447	38,000	76,886	44,315	44,759	45,206
Total	\$ 37,517,621	\$ 35,171,500	\$ 36,249,485	\$ 37,919,940	\$ 39,597,011	\$ 41,297,511

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 22,958,281	\$ 23,046,632	\$ 24,505,132	\$ 24,606,556	\$ 25,088,330	\$ 25,529,317
Operating	8,546,910	8,528,728	10,083,188	10,724,952	12,098,249	13,354,762
Capital Outlay	1,139,857	586,376	1,339,700	1,037,168	297,600	300,600
Transfers	1,604,280	1,551,264	1,551,264	1,551,264	2,112,832	2,112,832
Transfers Out	500	-	38,886	-	-	-
Reserves	-	1,458,500	289,293	-	-	-
Total	\$ 34,249,828	\$ 35,171,500	\$ 37,807,463	\$ 37,919,940	\$ 39,597,011	\$ 41,297,511

Program Expenditures by Year



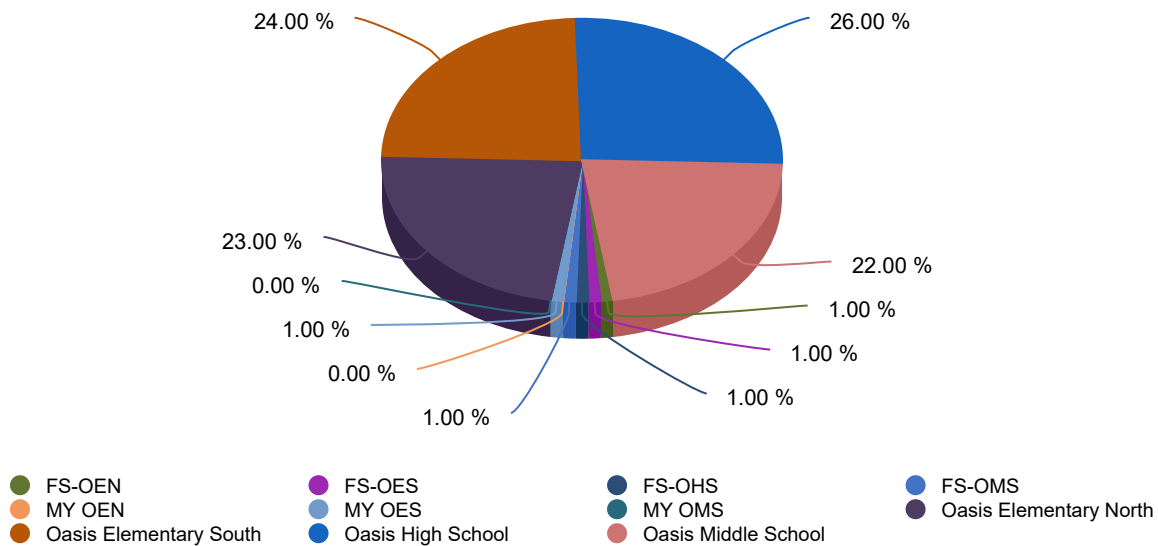
Program Expenditures by Category



Charter School Authority

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
FS-OEN	\$ -	\$ -	\$ -	\$ 358,588	\$ 373,305	\$ 385,836
FS-OES	-	-	-	428,078	439,036	444,000
FS-OHS	-	-	-	450,846	460,748	473,660
FS-OMS	-	-	-	536,728	560,136	571,408
MY OEN	-	-	64,264	174,780	149,258	150,752
MY OES	-	-	36,943	190,843	165,482	167,137
MY OHS	-	-	17,500	-	-	-
MY OMS	-	-	17,500	36,611	30,614	30,920
Oasis Elementary North	8,298,497	8,521,560	9,198,160	8,539,509	8,965,089	9,368,497
Oasis Elementary South	9,223,430	8,921,954	9,918,715	9,091,668	9,544,603	9,978,047
Oasis High School	8,717,317	9,506,687	9,564,672	9,820,787	10,230,290	10,647,270
Oasis Middle School	8,010,584	8,221,299	8,989,709	8,291,502	8,678,450	9,079,984
Total	\$ 34,249,828	\$ 35,171,500	\$ 37,807,463	\$ 37,919,940	\$ 39,597,011	\$ 41,297,511

Program Expenditures for FY 2026



Charter School Authority

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
FS-OEN						
Personnel Services	\$ -	\$ -	\$ -	\$ 120,798	\$ 123,613	\$ 126,567
Operating	-	-	-	237,790	244,692	252,769
Capital Outlay	-	-	-	-	5,000	6,500
FS-OEN Total	\$ -	\$ -	\$ -	\$ 358,588	\$ 373,305	\$ 385,836
FS-OES						
Personnel Services	\$ -	\$ -	\$ -	\$ 154,032	\$ 157,706	\$ 147,065
Operating	-	-	-	269,046	281,330	290,435
Capital Outlay	-	-	-	5,000	-	6,500
FS-OES Total	\$ -	\$ -	\$ -	\$ 428,078	\$ 439,036	\$ 444,000
FS-OHS						
Personnel Services	\$ -	\$ -	\$ -	\$ 149,566	\$ 152,852	\$ 156,301
Operating	-	-	-	296,280	307,896	317,359
Capital Outlay	-	-	-	5,000	-	-
FS-OHS Total	\$ -	\$ -	\$ -	\$ 450,846	\$ 460,748	\$ 473,660
FS-OMS						
Personnel Services	\$ -	\$ -	\$ -	\$ 184,586	\$ 188,890	\$ 193,414
Operating	-	-	-	352,142	366,246	377,994
Capital Outlay	-	-	-	-	5,000	-
FS-OMS Total	\$ -	\$ -	\$ -	\$ 536,728	\$ 560,136	\$ 571,408
MY OEN						
Personnel Services	\$ -	\$ -	\$ -	\$ 120,629	\$ 121,835	\$ 123,054
Operating	-	-	64,264	54,151	27,423	27,698
MY OEN Total	\$ -	\$ -	\$ 64,264	\$ 174,780	\$ 149,258	\$ 150,752
MY OES						
Personnel Services	\$ -	\$ -	\$ -	\$ 135,888	\$ 137,247	\$ 138,619
Operating	-	-	36,943	54,955	28,235	28,518
MY OES Total	\$ -	\$ -	\$ 36,943	\$ 190,843	\$ 165,482	\$ 167,137
MY OHS						
Operating	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -
MY OHS Total	\$ -	\$ -	\$ 17,500	\$ -	\$ -	\$ -
MY OMS						
Personnel Services	\$ -	\$ -	\$ -	\$ 19,577	\$ 19,773	\$ 19,971
Operating	-	-	17,500	17,034	10,841	10,949
MY OMS Total	\$ -	\$ -	\$ 17,500	\$ 36,611	\$ 30,614	\$ 30,920
Oasis Elementary North						
Personnel Services	\$ 5,786,926	\$ 5,926,985	\$ 6,094,377	\$ 6,125,099	\$ 6,224,049	\$ 6,352,433
Operating	1,791,370	1,923,202	2,284,180	1,945,623	2,311,753	2,586,777
Capital Outlay	350,033	146,594	442,773	111,400	71,900	71,900
Debt Service	370,168	357,387	357,387	357,387	357,387	357,387
Transfers Out	-	-	19,443	-	-	-
Reserves	-	167,392	-	-	-	-
Oasis Elementary North Total	\$ 8,298,497	\$ 8,521,560	\$ 9,198,160	\$ 8,539,509	\$ 8,965,089	\$ 9,368,497
Oasis Elementary South						
Personnel Services	\$ 6,306,726	\$ 6,142,224	\$ 6,309,616	\$ 6,466,487	\$ 6,585,379	\$ 6,706,221

Charter School Authority

Expenditures by Fund and Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Operating	2,079,776	2,099,977	2,658,201	2,148,014	2,521,557	2,834,159
Capital Outlay	457,717	146,594	434,735	111,400	71,900	71,900
Debt Service	379,211	365,767	365,767	365,767	365,767	365,767
Transfers Out	-	-	19,443	-	-	-
Reserves	-	167,392	130,953	-	-	-
Oasis Elementary South Total	\$ 9,223,430	\$ 8,921,954	\$ 9,918,715	\$ 9,091,668	\$ 9,544,603	\$ 9,978,047
Oasis High School						
Personnel Services	\$ 5,534,206	\$ 5,545,480	\$ 6,501,804	\$ 5,894,552	\$ 6,016,677	\$ 6,116,112
Operating	2,546,977	2,412,884	2,386,367	2,787,862	3,134,740	3,452,285
Capital Outlay	177,329	146,594	231,096	692,968	71,900	71,900
Debt Service	458,805	445,405	445,405	445,405	1,006,973	1,006,973
Reserves	-	956,324	-	-	-	-
Oasis High School Total	\$ 8,717,317	\$ 9,506,687	\$ 9,564,672	\$ 9,820,787	\$ 10,230,290	\$ 10,647,270
Oasis Middle School						
Personnel Services	\$ 5,330,423	\$ 5,431,943	\$ 5,599,335	\$ 5,235,342	\$ 5,360,309	\$ 5,449,560
Operating	2,128,787	2,092,665	2,618,233	2,562,055	2,863,536	3,175,819
Capital Outlay	154,778	146,594	231,096	111,400	71,900	71,900
Debt Service	396,096	382,705	382,705	382,705	382,705	382,705
Transfers Out	500	-	-	-	-	-
Reserves	-	167,392	158,340	-	-	-
Oasis Middle School Total	\$ 8,010,584	\$ 8,221,299	\$ 8,989,709	\$ 8,291,502	\$ 8,678,450	\$ 9,079,984
Total	\$ 34,249,828	\$ 35,171,500	\$ 37,807,463	\$ 37,919,940	\$ 39,597,011	\$ 41,297,511





An aerial photograph of a resort complex. In the upper left, a marina with several sailboats is visible. To the right, a large swimming pool with lane markers is surrounded by lounge chairs and palm trees. Below the pool is a playground with a green canopy. At the bottom, a sandy beach is populated with many people and colorful umbrellas. The entire scene is framed by a large 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 2026 - FY 2055 Debt Service Schedule

	Original Issue Amount	Principal Outstanding 9/30/2025	FY 2026 Principal	FY 2026 Interest	FY 2026 Requirement
Governmental					
Revenue Bonds					
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 Bonds	24,800,000	21,220,000	1,550,000	868,550	2,418,550
2022 Special Obligation Revenue Note	3,520,000	2,170,000	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
Commercial Paper	48,328,767	-	-	-	-
Total Governmental Debt	\$ 287,907,467	\$ 177,501,771	\$ 15,950,476	\$ 6,794,171	\$ 22,744,647
Enterprise					
Revenue Bonds					
2015A Water & Sewer Revenue Refunding	\$ 94,740,000	\$ 43,395,000	\$ 7,755,000	\$ 1,211,350	\$ 8,966,350
2015 Series Water & Sewer Refunding	72,415,000	72,415,000	-	3,393,900	3,393,900
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
2023B Series Water & Sewer Refunding	4,330,000	4,330,000	4,330,000	105,024	4,435,024
Assessments					
2017 Utility Improvement Assessment (all areas)	\$ 101,155,002	\$ 19,989,999	\$ 8,155,000	\$ 608,538	\$ 8,763,538
2023 Improvement Assessment	138,040,000	138,040,000	2,010,000	7,392,688	9,402,688
State Revolving Fund Loan #7516L-02	35,848,122	96,688	96,688	1,416	98,104
State Revolving Fund Loan #DW ³ 60103 SW ⁶ /7	12,878,096	8,225,273	608,761	171,166	779,927
State Revolving Fund Loan #WW ³ 600100 SW ⁶ /7	54,662,273	35,730,595	2,649,364	732,367	3,381,731
State Revolving Fund Loan #DW ³ 60120 N ²	97,720,276	85,207,754	4,855,983	332,656	5,188,639
State Revolving Fund Loan #WW ³ 60130 N ²	80,045,703	65,176,109	3,576,021	813,369	4,389,390
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	-	-	-	-
Commercial paper	112,767,124	-	-	-	-
Total Enterprise Debt	\$ 1,164,588,908	\$ 822,909,154	\$ 40,752,099	\$ 30,884,869	\$ 71,636,968
Total Debt	\$ 1,452,496,375	\$ 1,000,410,925	\$ 56,702,575	\$ 37,679,040	\$ 94,381,615

	FY 2027 Principal	FY 2027 Interest	FY 2027 Requirement	FY 2028 Principal	FY 2028 Interest	FY 2028 Requirement	FY 2029 - 2055 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	\$ 28,854,999
2017 Special Obligation Bonds	4,985,000	1,992,750	6,977,750	5,240,000	1,737,125	6,977,125	37,215,000
2019 General Obligation Revenue Note	660,000	172,620	832,620	680,000	154,262	834,262	5,290,000
2020 Special Obligation Refunding Revenue Note	3,915,000	395,886	4,310,886	3,990,000	317,480	4,307,480	13,455,000
2020A Special Obligation Refunding Revenue Note	1,707,879	92,696	1,800,575	1,733,814	66,759	1,800,573	3,337,554
2021 General Obligation Bonds	1,615,000	805,250	2,420,250	1,680,000	739,350	2,419,350	16,375,000
2022 Special Obligation Revenue Note	725,000	31,330	756,330	740,000	12,164	752,164	-
2023 Special Obligation Revenue Note	295,000	292,966	587,966	305,000	280,996	585,996	6,890,000
2024 General Obligation Bond	860,000	822,500	1,682,500	905,000	778,375	1,683,375	15,115,000
Lease Payable	200,573	15,201	215,774	178,666	8,837	187,503	138,182
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	\$ 126,670,735
Enterprise							
Revenue Bonds							
2015A Water & Sewer Revenue Refunding	\$ 7,990,001	\$ 979,875	\$ 8,969,876	\$ 8,225,000	\$ 737,588	\$ 8,962,588	\$ 19,424,999
2015 Series Water & Sewer Refunding	-	3,393,900	3,393,900	-	3,393,900	3,393,900	72,415,000
2017 Series Water & Sewer Refunding	5,240,000	10,226,288	15,466,288	5,510,000	9,957,538	15,467,538	223,315,000
2023 Series Water & Sewer Refunding	1,575,000	5,023,987	6,598,987	1,655,000	4,943,238	6,598,238	95,505,000
Assessments							
2017 Utility Improvement Assessment (all areas)	\$ 6,910,000	\$ 384,275	\$ 7,294,275	\$ 4,850,000	\$ 194,250	\$ 5,044,250	\$ 74,999
2023 Improvement Assessment	2,105,000	7,307,780	9,412,780	2,195,000	7,215,834	9,410,834	131,730,000
State Revolving Fund Loan #DW ³ 60103 SW ⁶ /7	621,735	158,193	779,928	634,987	144,942	779,929	6,359,790
State Revolving Fund Loan #WW ³ 600100 SW ⁶ /7	2,704,924	676,807	3,381,731	2,761,657	620,074	3,381,731	27,614,650
State Revolving Fund Loan #DW ³ 60120 N ²	4,874,951	313,687	5,188,638	4,894,030	294,609	5,188,639	70,582,790
State Revolving Fund Loan #WW ³ 60130 N ²	3,621,333	768,056	4,389,389	3,667,230	722,160	4,389,390	54,311,525
2023 Stormwater	385,000	524,350	909,350	405,000	505,100	910,100	9,940,000
Lease Payable	57,454	457	57,911	-	-	-	-
Total Enterprise Debt	\$ 36,085,398	\$ 29,757,655	\$ 65,843,053	\$ 34,797,904	\$ 28,729,233	\$ 63,527,137	\$ 711,273,753
Total Debt	\$ 53,238,477	\$ 35,677,359	\$ 88,915,836	\$ 52,525,385	\$ 34,011,312	\$ 86,536,697	\$ 837,944,488

Proposed New Debt for FY 2026

The City is anticipating issuing the following governmental debt:

FY 2026

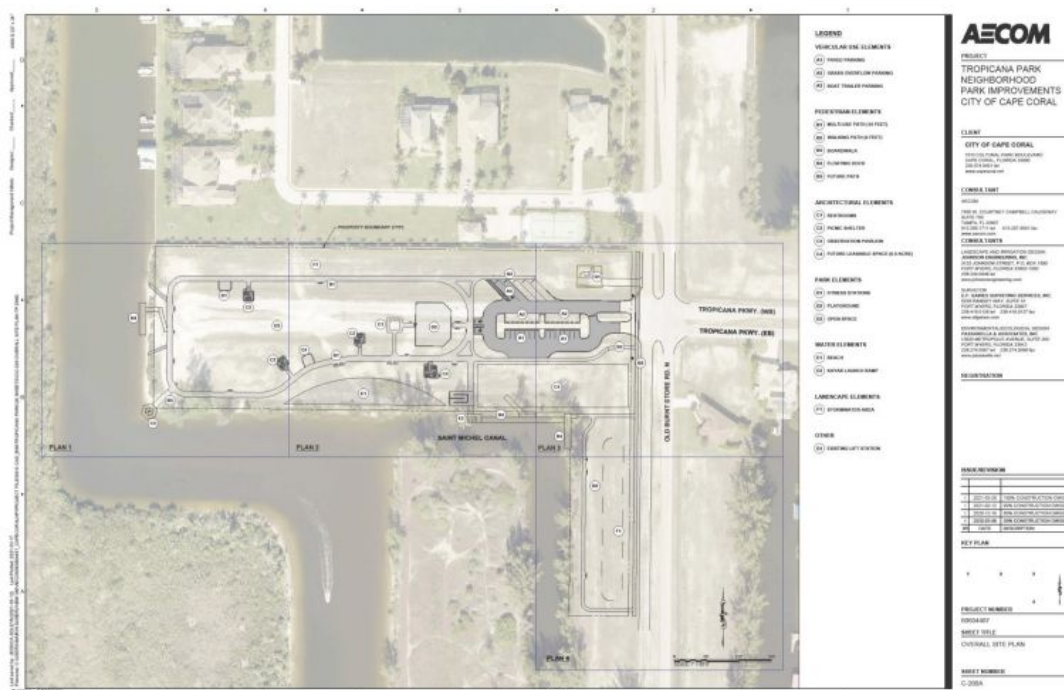
1. Fleet building debt for \$51,500,000 allocated through Internal Services Charges
2. Property Management building debt for \$24,720,000 allocated through Internal Service Charges
3. Yacht Club seawall debt for \$17,000,000 funded by General Fund
4. North Cape Government Complex debt for \$16,607,986 funded by Fire Operations Fund
5. Lake Kennedy Parking Lot debt for \$3,400,000 funded by Lake Kennedy Fund

FY 2027

1. Emergency Operations Building debt for \$ 26,883,000 funded by the General Fund and \$3,190,000 funded by Fire Operations fund
2. Fire Station 5 rebuild debt for \$9,448,438 funded by the Fire Operations Fund

FY 2028

1. Police Southeast Precinct debt for \$9,742,044 funded by General Fund
2. North 1 East transportation improvements debt for \$13,237,025 funded by Six Cent Gas Tax Fund



Information is from the Fiscal Year Ending 2024 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	2,589
135% of rating agency median	3,495
City of Cape Coral estimated population at September 30, 2024	219,500
Direct Debt	\$ 236,354,284
Direct Debt per capita	\$ 1,077

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	3.68%
135% of rating agency median	4.97%
Direct debt	\$ 236,354,284
Taxable assessed value	\$ 26,262,275,412
Direct debt to taxable assessed value	0.90%

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	2.13	n/a ¹
Actual coverage	1.59	22.58
Required coverage ²	1.20	1.25
Debt service safety margin	0.39	21.33

¹ Not Rated as a median

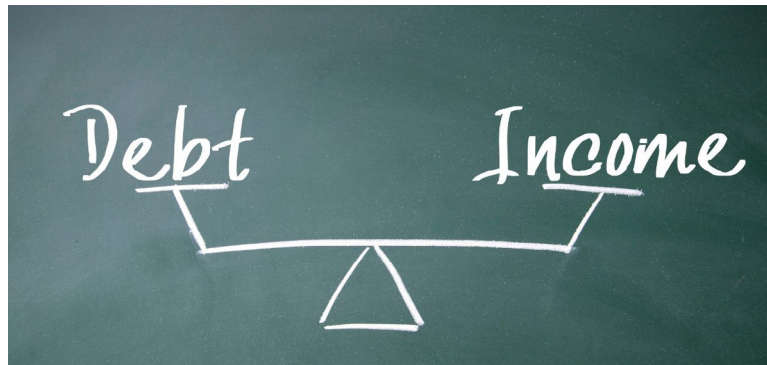
² Total Senior Revenue Debt obligation coverage from net revenues only

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	\$489,708,682	\$11,693,825
Net capital assets	537,874,704	49,193,789
Working capital	133,108,493	53,564,286
Debt ratio	73%	11%

¹ Does not include Utility Special Assessments



Total Principal Outstanding Debt as of September 30, 2024

Category	Outstanding 9/30/2024	Percentage of Total Debt
Governmental Fund Debt	\$222,334,187	21.23%
Enterprise Fund Debt	824,863,449	78.77%
		100.00%

Governmental

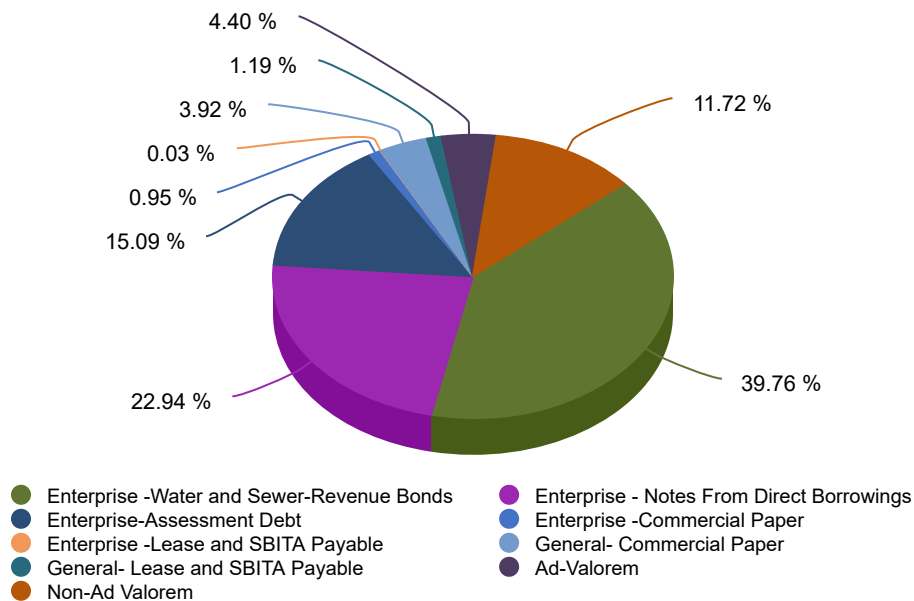
General Obligation Debt	\$46,055,000
Revenue Bonds	80,740,000
Notes-Direct Borrowings	42,040,995
Commercial Paper	41,000,000
Lease and SBITA Payable	12,498,192
	<u>\$222,334,187</u>

Enterprise

Water and Sewer Revenue Bonds	\$416,315,000
Notes-Direct Borrowings	240,256,419
Commercial Paper	10,000,000
Assessment Debt	158,030,000
Lease and Subscription Based IT Arrangements (SBITA) Payable	262,030
	<u>\$824,863,449</u>

Total Governmental & Enterprise Debt

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



Debt Credit Ratings

DEBT ISSUANCES	FITCH	MOODY'S		S&P	
	Insured	Insured	Insured	Insured	Insured
General Obligation Debt					
Revenue Bonds					
General Obligation Bond, Series 2024	AA	AA	Aa2	N/A	N/A
Governmental Debt / Non-Ad Valorem					
Revenue Bonds					
Special Obligation Bonds, Series 2015	AA	AA	NR	Aa3	AA
Special Obligation Bonds, Series 2017	N/A	N/A	NR	Aa3	AA
Enterprise Debt					
Revenue Bonds					
Water and Sewer Refunding Revenue Bonds, Series 2015	A+	A+	NR	A1	A+
Water and Sewer Refunding Revenue Bonds, Series 2017	NR	NR	NR	A1	A+
Water and Sewer Refunding Revenue Bonds, Series 2023	A+	A+	A1	NR	N/A
Stormwater Utility Revenue Bonds, Series 2023	N/A	N/A	Aa2	NR	N/A
Enterprise Assessment Debt					
Revenue Bonds					
Utility Improvement Refunding Assessment, (Various Areas) Series 2017	NR	NR	A2	NR	AA
Utility Improvement Refunding Assessment (North 1 West), Series 2023	A	A	A2	A2	N/A

NR = Not Rated



The image is a composite of two aerial photographs. The top photograph shows a wide expanse of water, likely a bay or harbor, with a dense residential area on the far shore. In the foreground, there are some commercial or institutional buildings. The bottom photograph shows a suburban residential neighborhood with single-family homes, palm trees, and a large, open green field. A dark blue horizontal band with white text separates the two images.

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 2026-2031. 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.

ASSET MANAGEMENT PROGRAM SUMMARY

Overall Department Summary

Department	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
City Clerk	\$ 5,000	\$ 10,000	\$ 15,000	\$ 58,000	\$ 5,000	\$ -
City Manager	-	-	-	50,150	-	-
CRA	1,210,922	-	-	-	-	-
Development Services	529,604	259,560	313,614	415,314	382,096	346,000
Emergency Management and Resilience	26,883,000	-	-	-	-	-
Financial Services	-	42,000	-	-	-	-
Fire	18,829,133	4,384,020	14,850,087	7,366,103	19,510,581	6,004,580
Government Services	2,678,875	3,367,375	1,082,625	1,343,675	1,725,625	1,042,125
ITS	2,855,000	4,543,742	3,274,000	3,723,750	3,781,750	3,851,500
Parks and Recreation	11,193,683	10,703,378	27,611,076	29,580,791	25,974,056	28,087,475
Police	4,451,715	17,043,021	5,521,500	7,165,112	14,926,341	3,735,090
Public Works	148,765,894	40,363,359	75,703,611	31,433,700	33,782,740	70,322,135
Utilities	437,354,894	286,955,128	351,163,480	97,898,037	65,636,187	295,678,824
Grand Total	\$ 654,757,720	\$ 367,671,583	\$ 479,534,993	\$ 179,034,632	\$ 165,724,376	\$ 409,067,729

Capital Projects

Funding Source	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
CRA Fund	\$ 1,210,922	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Impact Fee	949,279	-	4,719,236	-	9,132,467	-
Fire Operations	12,918,438	-	-	-	-	-
Fleet Mgmt Allocation	51,500,000	-	-	-	-	-
General Fund	50,871,437	19,377,823	48,370,359	31,311,123	35,235,921	45,963,241
Lake Kennedy Capital Fund	3,400,000	-	-	-	-	-
Parks Impact Fees	3,150,000	330,750	3,307,500	-	347,288	3,472,875
Property Management Allocation	24,720,000	-	-	-	-	-
Road Impact Fees	3,709,061	4,130,000	-	-	-	-
Stormwater	15,321,494	11,028,000	22,449,543	1,236,000	1,273,080	15,642,019
Water & Sewer Spec Assmt	278,854,709	20,919,968	264,243,827	-	-	239,260,706
Water & Sewer	146,250,268	253,523,000	75,653,586	82,474,982	48,237,667	43,722,418
Grand Total	\$ 592,855,608	\$ 309,309,541	\$ 418,744,051	\$ 115,022,105	\$ 94,226,423	\$ 348,061,259

Capital Equipment

Funding Source	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Fire Operations	\$ 2,796,416	\$ 2,598,340	\$ 4,077,851	\$ 1,227,331	\$ 870,914	\$ 254,580
Fleet Mgmt Allocation	67,000	-	40,000	338,000	260,000	130,000
General Fund	3,622,569	3,356,166	2,541,076	3,781,943	3,744,420	2,303,690
Golf Course Fund	245,000	-	-	-	-	-
Property Management Allocation	27,000	82,000	15,000	-	-	-
Stormwater	924,000	485,000	544,000	580,000	200,000	245,000
Water & Sewer	4,071,057	5,202,680	5,210,347	7,753,662	11,594,000	10,036,700
Grand Total	\$ 11,753,042	\$ 11,724,186	\$ 12,428,274	\$ 13,680,936	\$ 16,669,334	\$ 12,969,970

Facilities Maintenance

Funding Source	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
5 Cent Gas Tax	\$ 7,470,000	\$ 4,300,000	\$ 3,600,000	\$ 2,900,000	\$ 3,000,000	\$ 3,050,000
6 Cent Gas Tax	8,520,000	4,520,000	4,520,000	4,520,000	4,520,000	4,520,000
CRA Fund	18,000	-	16,000	-	-	-
Fire Operations	635,000	730,000	350,000	535,000	200,000	-
General Fund	11,255,116	14,427,485	14,155,673	15,316,788	16,008,382	16,158,484
Lake Kennedy Capital Fund	-	20,000	-	-	-	-
Lake Kennedy The Courts	-	-	-	-	-	50,000
Stormwater	4,991,240	3,681,729	6,088,671	6,395,737	6,537,629	8,380,016
Water & Sewer	5,030,520	4,501,780	3,654,520	5,579,393	3,380,520	-
Yacht Basin Fund	-	-	45,000	-	-	-
Grand Total	\$ 37,919,876	\$ 32,180,994	\$ 32,429,864	\$ 35,246,918	\$ 33,646,531	\$ 32,158,500

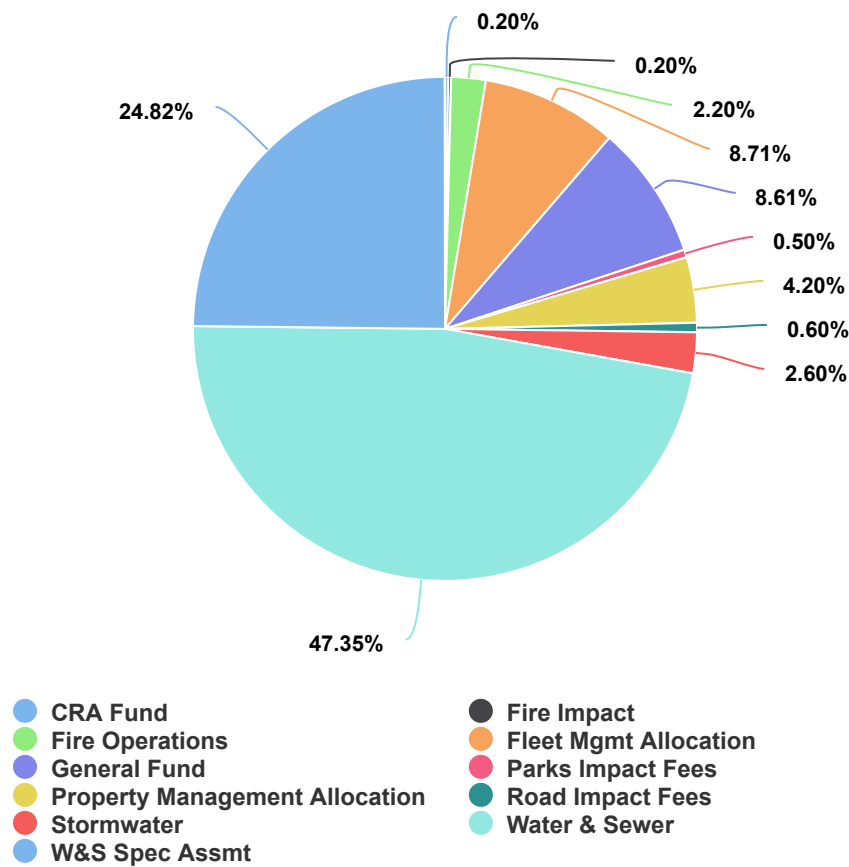
Capital Fleet

Funding Source	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Building Code	\$ 126,000	\$ 129,780	\$ 224,010	\$ 230,730	\$ 191,048	\$ 150,000
Capital Improvement Allocation	52,000	100,360	48,690	-	-	-
Fire Impact Fee	350,000	389,500	-	389,500	-	-
Fire Operations	1,180,000	666,180	5,703,000	5,214,272	9,307,200	5,750,000
Fleet Mgmt Allocation	106,000	88,000	64,000	47,672	90,000	190,000
General Fund	4,069,854	6,146,342	4,245,604	5,024,212	5,201,840	5,015,000
Grant Funded	-	-	-	-	-	-
Impact Fee	1,166,000	1,581,000	1,581,000	1,581,000	1,581,000	-
Lot Mowing	-	42,000	49,000	50,000	50,000	-
Property Mgmt Allocation	80,000	443,000	180,300	191,280	420,000	235,000
Risk Management	-	42,000	-	-	-	-
Solid Waste	62,000	-	-	-	-	-
Stormwater	1,789,000	1,921,000	1,336,000	166,007	1,817,000	1,679,000
Water & Sewer	2,648,340	2,307,700	1,901,200	1,590,000	1,924,000	2,159,000
Grand Total	\$ 11,629,194	\$ 13,856,862	\$ 15,332,804	\$ 14,484,673	\$ 20,582,088	\$ 15,178,000

Land Acquisition

Funding Source	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Stormwater	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000
Water & Sewer	500,000	500,000	500,000	500,000	500,000	500,000
Grand Total	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 700,000

Capital Projects for FY 2026



Capital Projects

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
CRA	CRA	Palm Tree Median Beautification	\$ 1,210,922	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management & Resilience	General Fund	Emergency Operations Center	26,883,000	-	-	-	-	-
Fire	Fire Impact Fee	Training Facility Phase 3	949,279	-	-	-	9,132,467	-
		Training Facility Phase 2	-	-	4,719,236	-	-	-
	Fire Operations	Emergency Operations Center	3,190,000	-	-	-	-	-
		North Cape Public Safety Complex Tun Lane - Jacaranda Pkwy @ Averill Blvd	280,000	-	-	-	-	-
		Station #5 Rebuild	9,448,438	-	-	-	-	-
Government Services	General Fund	City Hall Roof Replacement	850,000	-	-	-	-	-
ITS	General Fund	City Fiber and Wireless	1,000,000	1,323,742	-	-	-	-
Parks and Recreation	General Fund	Art Studio Operation Sparkle	-	850,000	-	-	-	-
		Caloosa Operation Sparkle	-	1,000,000	-	-	-	-
		Festival Park Soccer & Football Field Expansion and Amphitheater	-	2,100,000	21,000,000	-	-	-
		Lake Kennedy Operation Sparkle	-	1,199,000	-	-	-	-
		Rotary Park Operation Sparkle	-	200,000	-	-	-	-
		Special Pops Operation Sparkle	-	200,000	-	-	-	-
		Cape Coral Sports Complex Facility Expansion	-	-	-	22,200,000	-	-
		Coral Oaks Renovation of the Clubhouse, Course, Driving Range	-	-	-	2,200,000	-	22,000,000
		Youth Center Expansion	-	-	-	2,205,000	22,050,000	-
	Lake Kennedy Capital Fund	Parking Lot	3,400,000	-	-	-	-	-
	Parks Impact Fees	Neighborhood Park @ 2224 NE 15th St	3,150,000	-	-	-	-	-
		Neighborhood Park @ 2612 SW 26th Terrace	-	330,750	3,307,500	-	-	-
		Neighborhood Park @ 2300 SW 23rd St	-	-	-	-	347,288	3,472,875
Police	General Fund	Police Southeast Precinct	631,123	9,210,921	-	-	-	-
		Police Northeast Precinct	-	-	-	631,123	9,110,921	-
Public Works	Fleet Management Allocation	Fleet Building	51,500,000	-	-	-	-	-
	General Fund	New Sidewalks - SW 32nd St from Surfside to SW 25th Ave	405,000	-	-	-	-	-
		North 3 UEP Non-assessed Transportation Improvements	20,437,426	-	-	-	-	-
		New Sidewalks - Hector Cafferata	664,888	-	-	-	-	-
		Median Improvements - Santa Barbara Blvd (Tropicana Pkwy to Diplomat Pkwy)	-	530,000	-	-	-	-
		Median Improvements - Tropicana Pkwy/Santa Barbara Blvd	-	500,000	-	-	-	-

Capital Projects

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Utilities		Additional Sidewalks for School Areas	-	2,264,160	2,575,000	2,575,000	2,575,000	2,652,250
		North 6 UEP Non-assessed Transportation Improvements	-	-	23,765,359		-	-
		Median Improvements - Diplomat Pkwy (Santa Barbara Blvd to Del Prado Blvd)	-	-	1,030,000	-	-	-
		Median Improvements - Andalusia Blvd (Kismet Pkwy to Tropicana Pkwy)	-	-	-	1,500,000	-	-
		Median Improvements - Kismet Pkwy (NE 7th Pl to Del Prado Blvd)	-	-	-	-	1,500,000	-
		Median Improvements - Diplomat Pkwy (Del Prado Blvd N to NE 24th Ave)	-	-	-	-	-	1,500,000
		North 5 UEP Non-assessed Transportation Improvements	-	-	-	-	-	19,810,991
		Property Management Allocation	24,720,000	-	-	-	-	-
	Road Impact Fees	Chiquita Access Management and Turn Lane Improvements	3,709,061	-	-	-	-	-
		Intersection Improvements - Andalusia/Diplomat	-	1,000,000	-	-	-	-
		Intersection Improvements - Chiquita/Embers	-	1,000,000	-	-	-	-
		Traffic Signal - Pondella Rd & NE 25th Ave/South Hancock Creek Blvd	-	2,130,000	-	-	-	-
	Stormwater	North 3 UEP Non-assessed Stormwater Advance Drainage System	14,783,894	-	-	-	-	-
		Trafalagar Drainage Improvements	537,600	7,728,000	-	-	-	-
		Weir Improvements - Rehab Construction	-	3,300,000	1,148,352	1,236,000	1,273,080	1,311,272
		North 6 UEP Non-assessed Stormwater Advance Drainage System	-	-	17,191,233	-	-	-
		SE 6th Street Neighborhood Drainage Project (Celebration)	-	-	4,109,958			
		North 5 UEP Non-assessed Stormwater Advance Drainage System	-	-	-	-	-	14,330,747
	W&S Special Assessment	North 3 UEP Water, Sewer, Irrigation Collection & Distribution	144,854,738	-	-	-	-	-
		North 3 UEP Water, Sewer, Irrigation Transmission	133,999,971	-	-	-	-	-
		North 5 UEP Water, Sewer, Irrigation Collection & Distribution	-	15,380,635	-	-	-	146,781,853
		North 5 UEP Water, Sewer, Irrigation Transmission	-	5,539,333	-	-	-	92,478,853
		North 6 UEP Water, Sewer, Irrigation Collection & Distribution	-	-	177,615,677	-	-	-
		North 6 UEP Water, Sewer, Irrigation Transmission	-	-	86,628,150	-	-	-
	Water & Sewer	Automatic Backwash Filter	2,000,000	-	-	-	-	-
		Everest Headworks	13,000,000	-	-	-	-	-

Capital Projects

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Master Pump Station Generators	1,498,000	1,548,000	1,146,000	1,246,000	1,146,000	1,976,000
		North 3 UEP Utilities/Fiber Optics Conduit	5,696,008	-	-	-	-	-
		North Reverse Osmosis Distribution Pump and Motor	1,000,000	-	-	-	-	-
		North Reverse Osmosis Water Treatment Plant Expansion Phase II & 12 MG Potable Water	41,421,680	-	-	-	-	-
		North Reverse Osmosis Water Treatment Plant Wellfield Expansion Phase II	14,700,000	14,700,000	14,700,000	-	-	-
		Southwest Water Reclamation Facility Improvements	53,000,000	-	-	-	-	-
		Wastewater Inflow and Infiltration	3,600,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000
		Water Reclamation - Lift Station - 401 Relocation	2,000,000	-	-	-	-	-
		Water Reclamation - North South Transfer Pump Station	5,000,000	-	-	-	-	-
		Judd Creek Water and Sewer Line Extension	3,334,580	-	-	-	-	-
		North East Reservoir Storage Enhancement- Cecil Webb	-	4,500,000	16,950,000	14,250,000	-	-
		North Water Reclamation Facility 8 MGD Expandable to 17 MGD	-	225,000,000	-	-	-	-
		Phase 4 - Neighborhood Water Line Replacement from Veterans' Canal to Wayne Canal	-	1,000,000	-	16,800,000	-	-
		Utilities Web Service	-	2,000,000	2,000,000	2,000,000	-	-
		Water Reclamation - Lift Station - 124 Relocation	-	1,350,000	-	-	-	-
		Water Reclamation - 441 Relocation	-	200,000	1,000,000	-	-	-
		South Reverse Osmosis Plant Ground Storage Tank Coating	-	1,000,000	-	-	-	-
		Aeration Basin Diffuser	-	-	692,400	-	-	-
		North 6 UEP Utilities/Fiber Optics Conduit	-	-	6,623,519	-	-	-
		North Reverse Osmosis Water Treatment Plant and Deep Injection Well	-	-	22,400,000	-	-	-
		Water Reclamation - 306 Relocation	-	-	250,000	1,000,000	-	-
		Phase 2 - Neighborhood Water Line Replacement from Dominica Canal to Damao Canal	-	-	1,000,000	-	12,200,000	-
		Wers Study	-	-	6,666,667	6,666,667	6,666,667	-
		Phase I - Neighborhood Water Line Replacement from Nicholas Canal to Dominica Canal	-	-	-	1,000,000	-	12,000,000
		Phase 2 Palm Tree Water Line Replacement	-	-	-	19,200,000	-	-
		Viscaya Water Line Replacement from Nicholas Pkwy to Del Prado Blvd S	-	-	-	17,837,315	-	-
		Water Reclamation - 302 Relocation	-	-	-	250,000	1,000,000	-

Capital Projects

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Country Club Pipe Replacement Phase I	-	-	-	-	20,000,000	-
		South Reverse Osmosis Plant Engineering and Design	-	-	-	-	5,000,000	5,000,000
		North Utilities Complex Utilities Collection Distribution Administration and Warehouse	-	-	-	-	-	2,000,000
		Phase 3 - Palm Tree Water Line Replacement	-	-	-	-	-	15,000,000
		North 5 UEP Utilities/Fiber Optics Conduit	-	-	-	-	-	5,521,418
Grand Total			\$ 592,855,608	\$ 309,309,541	\$ 418,744,051	\$ 115,022,105	\$ 94,226,423	\$ 348,061,259

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
City Clerk	General Fund	Asset #26933 Workgroup Scanner(s)	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ -
		Asset #26318 Blueprint Scanner(s)	-	10,000	-	-	-	-
		Asset #27823 Workgroup Scanner(s)	-	-	5,000	-	-	-
		Asset #25248 Blueprint Scanner(s)	-	-	10,000	-	-	-
Fire	Fire Operations	Breathing Air Compressor for High Pressure System	47,869	47,871	49,068	51,521	52,552	53,603
		Cardiac Monitors at Advanced Life Support Stations Replacements	107,962	1,500,000	-	-	-	-
		Fire Training Simulator	35,000	-	-	-	-	-
		Gear Dryer Replacement	8,322	8,531	17,490	8,958	9,138	9,321
		Hydraulic Rescue	40,963	41,842	42,889	93,576	47,724	48,678
		Motorola Radios	45,000	95,000	95,000	95,000	95,000	95,000
		Personal Protection Equipment Gear Washer/Extractor	5,631	5,772	5,917	6,213	6,337	6,464
		Station #02 Generator Docking Station Addition	75,000	-	-	-	-	-
		Station #03 HVAC Control Modernization	25,000	-	-	-	-	-
		Station #03 Station Generator Replacement	255,000	-	-	-	-	-
		Station #04 HVAC Control Modernization	25,000	-	-	-	-	-
		Station #04 Station Generator Replacement	255,000	-	-	-	-	-
		Station #05 A/C Unit Replacement	20,000	-	-	-	-	-
		Station #05 HVAC Control Modernization	25,000	-	-	-	-	-
		Station #06 Generator Docking Station Addition	75,000	-	-	-	-	-
		Station #06 HVAC Control Modernization	25,000	-	-	-	-	-
		Station #07 Generator Docking Station Addition	75,000	-	-	-	-	-
		Station #07 HVAC Control Modernization	25,000	-	-	-	-	-

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Government Services	General Fund	Station #08 A/C Unit Replacement	64,500	-	-	134,163	-	-
		Station #08 HVAC Control Modernization	25,000	-	-	-	-	-
		Station #09 HVAC Control Modernization	25,000	-	-	-	-	-
		Station #10 Generator Docking Station Addition	75,000	-	-	-	-	-
		Station #10 HVAC Control Modernization	25,000	-	-	-	-	-
		Thermal Imaging Cameras	36,169	37,074	38,001	39,901	40,700	41,514
		Direct Capture Station Bay Exhaust Removal System	1,375,000	-	-	-	-	-
		Hazardous Materials Analyzer Replacement	-	200,000	-	-	-	-
		Old Station #02 A/C Unit Replacement	-	62,300	-	-	-	-
		Station #01 A/C Unit Replacement	-	62,330	-	-	-	-
		Station #02 A/C Unit Replacement	-	84,105	-	-	-	-
		Station #07 A/C Unit Replacement	-	84,105	-	-	-	-
		Station #09 Fuel Station Replacement	-	86,822	-	-	-	-
		Station #09 Generator Replacement	-	260,100	-	-	-	-
		New Position Radios	-	22,488	-	-	-	-
		Iplan Table Replacement	-	-	10,000	10,200	10,300	-
		Self Contained Breathing Apparatus Replacements	-	-	3,600,000	-	-	-
		Station #03 A/C Unit Replacement	-	-	84,743	-	-	-
		Station #04 A/C Unit Replacement	-	-	50,000	-	-	-
		Station #06 A/C Unit Replacement	-	-	84,743	-	-	-
		Station #01 Fuel Station Replacement	-	-	-	92,191	-	-
		Station #01 Generator Replacement & Docking Station Addition	-	-	-	425,000	-	-
		Station #01 Generator Replacement	-	-	-	270,608	-	-
		Station #09 A/C Unit Replacement	-	-	-	-	134,163	-
		Station #03 Generator Replacement & Docking Station Addition	-	-	-	-	475,000	-
		City Hall Chillers	400,000	-	-	-	-	-
		City Hall Electrical Panel Replacement #1	150,000	-	-	-	-	-
		Message Board - Kismet Pkwy	90,000	-	-	-	-	-
		City Hall Electrical Panel Replacement #2	-	150,000	-	-	-	-

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Parks and Recreation	General Fund	Charter Middle and High School Chillers	-	-	-	-	700,000	-
		Parks Maintenance - A/C unit(s) CU - 001 Everest	15,000	-	-	-	-	-
		Replace Age 2-12 Playground at Burton Park	750,000	-	-	-	-	-
		Replace Age 2-12 Playground at Giuffrida Park	750,000	-	-	-	-	-
		Replace Cone 10 Reduction Kiln for Ceramics Program	32,377	-	-	-	-	-
		Replace Del Prado Linear Park Fitness Stations	100,000	-	-	-	-	-
		Rotary Park - A/C unit(s) AH - 001	15,000	-	-	-	-	-
		Rotary Park - A/C unit(s) AH - 002	15,000	-	-	-	-	-
		Rotary Park - A/C unit(s) CU - 001	15,000	-	-	-	-	-
		Rotary Park - A/C unit(s) CU - 002B	15,000	-	-	-	-	-
		Replace Digital Glass Fusing Kiln Art Studio Building 1	-	12,566	-	-	-	-
		Replace Joe Stonis Park Fitness Stations	-	125,000	-	-	-	-
		Cultural Theatre - A/C unit(s) CU - 001	-	15,000	-	-	-	-
		Cultural Theatre - A/C unit(s) CU - 002	-	15,000	-	-	-	-
		Cultural Theatre - A/C unit(s) CU - 001	-	15,000	-	-	-	-
		Cultural Theatre - A/C unit(s) CU - 002	-	15,000	-	-	-	-
		Festival Park House HVAC replacements	-	20,000	-	-	-	-
		Replace Age 2-12 Playground at BMX park	-	765,750	-	-	-	-
		Replace Age 2-12 Playground at Rotary park	-	765,750	-	-	-	-
		Replace 4 Air Handlers & Condensing Units Four Freedoms Park	-	55,000	-	-	-	-
		Replace Age 2-12 Playground at Jason Verdow Park	-	-	782,288	-	-	-
		Replace Age 2-12 Playground at Starland Sports Complex	-	-	782,288	-	-	-
		Cultural Historical - A/C unit(s) AH - 001	-	-	15,000	-	-	-
		Cultural Historical - A/C unit(s) CU - 001	-	-	15,000	-	-	-
		Cultural Theatre - A/C unit(s) AH - 005B	-	-	15,000	-	-	-
		Cultural Theatre - A/C unit(s) CU - 005B	-	-	15,000	-	-	-
		Four Mile Cove Ecological Preserve - A/C unit(s) AH - 001	-	-	15,000	-	-	-
		Four Mile Cove Ecological Preserve - A/C unit(s) CU - 001	-	-	15,000	-	-	-
		Replace Rotary Park Fitness Stations	-	-	75,000	-	-	-

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Police		Cultural Park Historical Society HVAC	-	-	-	15,000	-	-
		Replace Age 2-12 Playground at Caloosa Park	-	-	-	799,652	-	-
		Replace Age 2-12 Playground at Veterans' Park	-	-	-	799,652	-	-
		Replace Saratoga Lake Park Fitness Stations	-	-	-	75,000	-	-
		Youth Center Generator Replacement	-	-	-	475,000	-	-
		Replace Age 2-12 Playground at Horton Park	-	-	-	-	815,000	-
		Replace Age 2-12 Playground at Saratoga Lake Park	-	-	-	-	815,000	-
		Replace Age 2-12 Playground at Northwest Softball Complex	-	-	-	-	815,000	-
		Replace Age 2-12 Playground at Pelican Baseball Complex	-	-	-	-	-	831,300
		Replace Age 2-12 Playground at Koza Park	-	-	-	-	-	831,300
	Golf Course	Coral Oaks Pumphouse Electrical Panel Replacement	45,000	-	-	-	-	-
	General Fund	Wash & Chemical Mixing Station	200,000	-	-	-	-	-
		Police K-9 Replacement	13,500	28,000	29,000	30,000	31,000	32,000
		Electrical Panel Replacement @ Headquarters	300,000	300,000	300,000	-	-	-
		Interview Rooms Audio Video System Replacement	19,000	-	-	50,600	-	19,000
		A/C Units/Handlers Replacement	150,000	150,000	-	-	-	-
		New Speed Measuring Devices	180,000	-	-	125,000	-	-
		New SWAT Pole Camera	9,500	-	-	-	-	9,500
		Evidence Freezer Replacement	7,000	-	-	-	-	7,000
		Evidence Refrigerator Replacement	7,000	-	-	-	-	7,000
		Generator #1 - Generator Docking Station Addition for Headquarters	150,000	-	-	-	-	-
		Generator #2 - Generator Docking Station Addition for Headquarters	150,000	-	-	-	-	-
		Generator Control System Replacement	25,000	-	-	-	-	-
		Humidifier Chamber Replacement	10,000	-	-	-	-	-
		New Event Data Recorder	27,500	-	-	-	-	-
		New LEICA Laser Scanner	94,000	-	-	-	-	-
		New Two (2) TruNarc Kits Narcotics Scanner	54,692	-	-	-	-	-
		New Vehicle Data Recorder	23,000	-	-	-	-	-
		Replace One (1) Sniper Optics	-	15,000	-	15,000	-	15,000
		In-Car Video Cameras Replacement	-	50,000	50,000	-	-	-
		Boat Lift For Marine Unit Replacement	-	25,000	-	-	-	-
		Booking Room Fingerprint Machine Replacement	-	9,000	-	-	-	-

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Digital Forensics Server Replacement	-	11,400	-	-	-	-
		Digital Forensics Workstation Cell Phone Replacements	-	17,000	-	-	-	-
		Digital Forensics Workstation Computer Replacements	-	17,000	-	-	-	-
		Investigative Services Throw Phone Replacement	-	23,000	-	-	-	-
		Lobby Metal Detector Replacement	-	5,700	-	-	-	-
		New Radio Console Workstation	-	83,000	-	-	-	-
		Tabletop Alternate Light Source Light Source Replacement	-	23,000	-	-	-	-
		Replace Four (4) A/C Chillers	-	600,000	-	-	-	-
		Marine Law Enforcement Boats/ Motors Replacement	-	-	250,000	300,000	-	-
		New Air Purifying Respirators	-	-	17,500	-	-	-
		Polygraph Machine Replacement	-	-	15,000	-	-	-
		New Skydio Unstaffed Aerial Vehicle	-	-	-	20,000	-	20,000
		Full Lab System Replacement	-	-	-	199,564	-	-
		New Blood Drying Chamber for Forensics Garage	-	-	-	8,700	-	-
		New Smart Board and Accessories	-	-	-	8,000	-	-
		New SWAT Rook and Multi Purpose Armored Vehicle	-	-	-	570,000	-	-
		New Two (2) Intoxilyzers	-	-	-	23,000	-	-
		New Video Ray Unmanned Aerial Vehicle	-	-	-	35,000	-	-
		Plotter Replacement	-	-	-	6,725	-	-
		Two (2) BriefCam Servers Replacement	-	-	-	64,400	-	-
		One (1) New & One (1) Replacement Vice Intelligence Narcotics Pole Cameras	-	-	-	-	34,650	34,650
		Investigative Services - New Dell 86" Touchscreen Monitors	-	-	-	-	8,000	-
		New Concession/Event Trailer	-	-	-	-	8,700	-
		New Driving Simulator & Trailer	-	-	-	-	38,100	-
		New Portable/Changeable Message Board	-	-	-	-	11,400	-
		New SWAT Throwbot	-	-	-	-	18,500	-
		One (1) New & One (1) Replacement Key Tracer	-	-	-	-	54,164	-
		School Resource Officers K-9 Replacement	-	-	-	-	14,000	-
		Six (6) Sniper Night Vision Scopes Replacements	-	-	-	-	54,300	-
		Six (6) SWAT Shields	-	-	-	-	49,456	-
		Two (2) Special Investigation Units Pole Cameras Replacement	-	-	-	-	34,650	-
		VitTra V-180 Firearms Training Simulator Replacement	-	-	-	-	198,500	-

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Public Works	Fleet Management Allocation	Communication Center Workstations Replacement	-	-	-	-	-	425,000
		Six (6) Crime Lights Full Spectral Light Replacement	-	-	-	-	-	63,940
		Asset #16566 - Replace Iron Worker Machine	58,000	-	-	-	-	-
		Asset #24815 - Rotary 2 Post Turf Maintenance Lift 7,000lb	9,000	-	-	-	-	-
		Asset #28413 - Mohawk TR-25A 4 Post Vehicle Lift	-	-	40,000	-	-	-
		Asset #19171 - Fuel Site 2 at City Hall	-	-	-	250,000	-	-
		New Two (2) Intozilyzers	-	-	-	70,000	-	-
		Asset #24815 - Rotary 2 Post Turf Maintenance Lift 7,000lb	-	-	-	18,000	-	-
		Asset #19172 - Fuel Site 3 at Fleet Management/Everest Site Location	-	-	-	-	260,000	-
		Asset #28742 - Stertil-Koni ST 1085 Wireless Mobile Column Vehicle Lift	-	-	-	-	-	130,000
	General Fund	New LiDair Drone	50,000	-	-	-	-	-
		Asset #27209 - GPS Rover Receiver	-	25,000	-	-	-	-
		Asset #28016 - HP DesignJet T2500 Printer	-	10,000	-	-	-	-
		Asset #27210 - GPS Rover Receiver	-	-	25,000	-	-	-
		Asset #28013 - Ice Maker and Bin	-	-	8,000	-	-	-
		Asset #29499 - Robotic Total Station	-	-	52,000	-	-	-
		Asset #30380 - GPS Rover	-	-	25,000	-	-	-
		Asset #30381 - GPS Rover	-	-	25,000	-	-	-
		Asset #20144 - New Holland Tractor	-	-	-	56,650	-	-
		Asset #27213 - Total Station #1 Survey Equipment	-	-	-	35,000	-	-
		Asset #27784 - Trailer	-	-	-	20,000	-	-
		Replace Mapping Drone	-	-	-	50,000	-	-
		Asset #27492 - Digital Level	-	-	-	-	20,000	-
		Asset #29579 - Remote Boat	-	-	-	-	10,000	-
		New Smart Rod	-	-	-	-	9,000	-
		Asset #28014 - Ice Maker and Bin Replacement	-	-	-	-	-	8,000
	Property Management Allocation	New Floor Scrubber	12,000	-	-	-	-	-
		New Wire Tracer	15,000	30,000	-	-	-	-
		Asset #29143 - Floor Scrubber	-	12,000	-	-	-	-
		New Generator Load Bank	-	25,000	-	-	-	-
		New Stick Mounted GPS Locator	-	15,000	-	-	-	-
		New Tube Bender	-	-	15,000	-	-	-
		Asset #26337 & 27646 - Plate Tampers	20,000	-	-	-	-	-
	Stormwater							

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Asset #27538 - Boat	150,000	-	-	-	-	-
		Asset #28760 - Nutrient autoanalyzer	70,000	-	-	-	-	-
		Asset #29043 - IDEXX Fecal Indicator analyzer	15,000	-	-	-	-	-
		Asset #NC189 & 27107 - Plate Tampers	20,000	-	-	-	-	-
		New Equipment Trailer for New Swale Crew	54,000	-	-	-	-	-
		New FlowCam Algae Sorter, Counter and Identification	20,000	-	-	-	-	-
		New Gradall Excavator for New Swale Crew	500,000	-	-	-	-	-
		New qPCR Thermocycler	15,000	-	-	-	-	-
		Replace Gradall Excavator Bucket Attachments	20,000	-	-	-	-	-
		Replace Long Reach Thumb Buckets	20,000	-	-	-	-	-
		Sonde with Blue Green Algae Sensor #294312	20,000	-	-	-	-	-
		Asset #29039 - EnviroSight Wireless Pole Camera	-	24,000	-	-	-	-
		Asset #15434 - Ironworker 12" Bending Machine	-	35,000	-	-	-	-
		Asset #17877 - Pipe Bending Machine	-	8,000	-	-	-	-
		Asset #24452 - Sullair Portable Air Compressor	-	18,000	-	-	-	-
		Asset #29192 - Replace Fluorometer	-	20,000	-	-	-	-
		New Backhoe/Loader for New Pipe Crew	-	150,000	-	-	-	-
		New Excavator for New Pipe Crew	-	150,000	-	-	-	-
		New Probes for Remote Sensing Monitoring	-	10,000	-	-	-	-
		Replace Total Organic Carbon Analyzer	-	70,000	-	-	-	-
		Asset #27107 - Trash Compactor Plate	-	-	10,000	-	-	-
		Asset #27276 - Handheld Surveying System	-	-	8,000	-	-	-
		Asset #28015 - Deionized Water System	-	-	40,000	-	-	-
		Asset #28496 - Gradall Excavator Bucket Attachment	-	-	8,000	-	-	-
		Asset #28760 - Autoclave Nutrients	-	-	20,000	-	-	-
		Asset #28780 - Gradall Excavator Bucket Attachment	-	-	8,000	-	-	-
		New Caloosahatchee Salinity Nutrient Temperature Tide Sensor	-	-	50,000	-	-	-
		New Water Quality and Flow Remote Monitoring Outfall, Weirs & Basins Automation Systems	-	-	400,000	-	-	-
		Asset #27700 - Pole Camera	-	-	-	20,000	-	-

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Utilities	Water & Sewer	New Aquatic Vegetation Algae Harvesting Trailering and Conveying System	-	-	-	450,000	-	-
		New Rapid Microbiology Water Testing	-	-	-	50,000	-	-
		Replace 2 Ovens for Solids	-	-	-	50,000	-	-
		Replace Two (2) Cole Palmer BOD Incubator 9302-14	-	-	-	10,000	-	-
		New Water Quality and Flow Remote Monitoring Outfall, Weirs & Basins Automation Systems	-	-	-	-	200,000	200,000
		New Tecta IDEXX Rapid Drinking Water Microbiology Testing Equipment	-	-	-	-	-	45,000
		Replace Lift Station Pumps	550,000	900,000	1,100,000	1,500,000	1,900,000	2,500,000
		Backup Generator for Bypass Pump at Lift Stations	300,000	350,000	400,000	750,000	2,500,000	-
		Generator Replacement for Reuse Site	300,000	-	-	-	330,000	-
		A/C Units Replacement at Everest Water Reclamation Facility	230,000	50,000	-	-	-	-
		Replace Switchgear for Reuse Site	175,000	175,000	-	-	200,000	-
		Replace Bleach Tanks at Southwest Plant	136,375	60,000	-	30,000	75,000	-
		Low Boy Trailer	130,000	-	-	-	-	-
		Replace Pump/Motor and Installation in South Plant	103,000	-	-	130,000	-	200,000
		Lift Station Control Panels	100,000	100,000	100,000	100,000	500,000	510,000
		Replacement Pump/Motor at Reuse Site	95,000	184,000	99,000	195,000	250,000	255,000
		Replace Variable Frequency Drive at Everest Plant	80,000	80,000	80,000	80,000	60,000	60,000
		Asset #21816 - Case Forklift	80,000	-	-	-	-	-
		Motor Starters at Lift Stations	75,000	75,000	75,000	75,000	75,000	150,000
		Replace Five (5) Double Wall Bleach Tanks at Reuse Site	75,000	32,000	80,000	35,000	40,000	40,000
		Replace Variable Frequency Drive at Southwest Plant	70,000	70,000	70,000	70,000	75,000	100,000
		Asset #28277 - Bobcat E35 Mini Excavator	68,000	-	-	-	-	-
		Asset #28108 - Bobcat	68,000	-	-	-	-	-
		Replace Bleach Bulk Tanks at South Reverse Osmosis Plant	61,800	-	-	-	85,000	-
		Replace Well Motors and Motor Leads at North Reverse Osmosis	60,770	62,000	64,000	75,000	85,000	95,000
		Replace Well Motors and Motor Leads at South Reverse Osmosis Plant	60,770	62,000	64,000	70,000	85,000	95,000
		Replace Degasifier Blowers at South Reverse Osmosis Plant	51,500	-	-	-	-	80,000
		Spare/Replacement Electrical Circuit Breakers at Southwest Plant	50,000	50,000	50,000	100,000	150,000	150,000
		SCADA Server Hardware Components at Everest Plant	50,000	50,000	50,000	75,000	50,000	50,000

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Replace Switchgear/Power Panel for Everest	50,000	50,000	50,000	50,000	150,000	175,000
		Replace Switchgears at Biosolids Site	50,000	-	50,000	75,000	75,000	75,000
		Replace Valve/Actuator Motor & Controller at Southwest Plant	50,000	-	50,000	-	100,000	-
		Asset #23269 - Gorman Water Pump with Trailer	50,000	-	-	-	-	-
		Replace Chemical Pumps at North Reverse Osmosis	49,440	50,000	52,000	58,000	65,000	85,000
		Replace Flowmeters at North Reverse Osmosis Plant	46,350	47,000	48,000	52,000	65,000	80,000
		Replace Silent Check Valve at North Reverse Osmosis	44,290	45,000	-	58,000	60,000	65,000
		A/C Units Replacement at North Reverse Osmosis Plant	42,000	85,000	49,000	46,000	80,000	91,000
		Replace Flowmeters at South Reverse Osmosis Plant	41,200	42,000	44,000	50,000	65,000	85,500
		Replace Well Pumps and Accessories at South Reverse Osmosis Plant	41,200	42,000	43,000	48,000	60,000	95,000
		Replace Well Pumps and Accessories at North Reverse Osmosis	41,200	42,000	43,000	48,000	55,000	75,000
		Replace Valves/Actuator Motor at Everest Plant	40,000	60,000	60,000	60,000	100,000	100,000
		A/C Units Replacement - Lift Stations	40,000	40,000	40,000	80,000	120,000	160,000
		Asset #22796 - Hysler Forklift	40,000	-	-	-	-	-
		Replacement Components for Multiple Variable Frequency Drive at North Reverse Osmosis	36,050	37,000	38,000	60,000	75,000	85,000
		Replace Variable Frequency Drives at Water Production Plant 1 & 2	35,020	36,000	38,000	50,000	65,000	80,000
		Wellfield Variable Frequency Drive at South Reverse Osmosis Plant	35,020	36,000	38,000	44,000	52,000	75,000
		Wellfield Variable Frequency Drive at North Reverse Osmosis	35,020	36,000	38,000	44,000	52,000	75,000
		Spare/Replacement Electrical Circuit Breakers at Everest Plant	30,000	85,000	30,000	85,000	100,000	102,000
		Replace Valves at Reuse Site	30,000	30,000	30,000	30,000	30,000	40,000
		A/C Units Replacement at Reuse Sites	30,000	-	20,000	-	-	-
		Replace Instrumentation Meters at Everest Plant	26,000	-	-	30,000	60,000	60,000
		SCADA Replacement Parts at Southwest Plant	25,000	30,000	30,000	50,000	100,000	25,000
		Replace Variable Frequency Drive	25,000	25,000	25,000	25,000	35,000	35,000
		Replace Chemical Feed Equipment at Everest Plant	20,000	-	20,000	-	60,000	60,000
		New Water Quality Instrumentation	20,000	-	20,000	-	30,000	-
		Replace Odor Control Equipment at Everest Plant	15,000	15,000	15,000	15,000	30,000	40,600

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		New Air Compressor at Biosolids Site	15,000	-	-	20,000	-	-
		Flow Meters for Chemical System at North Reverse Osmosis	13,390	15,000	17,000	20,000	25,000	50,000
		A/C Units Replacement at South Reverse Osmosis Plant	12,000	30,000	52,000	64,000	35,000	77,000
		Replace Ball Valve at South Reverse Osmosis Plant	11,848	12,000	14,000	16,000	20,000	25,000
		Replace Composite Sampler at Everest Plant	11,000	-	12,000	-	15,000	-
		Electrical Testing Equipment at Everest Plant	10,000	-	25,000	20,000	35,000	35,000
		Replacement of Overhead Door & Opener at Everest Plant	10,000	-	-	20,000	20,000	20,000
		A/C Units Replacement at Biosolid Sites	10,000	-	-	20,000	-	-
		Replace Spectrophotometer at North Reverse Osmosis	9,907	-	-	12,000	-	14,000
		Replace Spectrophotometer at South Reverse Osmosis Plant	9,907	-	-	12,000	-	14,000
		Refresh IT Equipment	-	148,448	154,847	161,662	-	-
		Two (2) Neptune Collectors	-	200,000	200,000	230,000	230,000	-
		Replace Pump/Motor at Everest Plant	-	350,000	265,000	420,000	410,000	920,600
		Replace Pump/Motor at Southwest Plant	-	515,000	526,250	595,000	1,010,000	900,000
		Centrifuge Motor Variable Frequency Drive at Biosolid Site	-	100,000	100,000	-	100,000	-
		Hydraulic Power Unit w/Pump Head	-	52,872	-	-	-	-
		Replace Instrumentation Meters at Southwest Plant	-	50,000	50,000	50,000	100,000	50,000
		Replace Grit Equipment at Everest Plant	-	50,000	-	60,000	-	80,000
		Replace Grit Pump Equipment at Southwest Plant	-	50,000	-	50,000	100,000	-
		Replace Odor Control Recirculating Pump Equipment at Southwest Plant	-	40,000	-	40,000	60,000	80,000
		Replace UPS & Batteries at North Reverse Osmosis	-	40,000	-	-	60,000	70,000
		Chemical Pump Feed Equipment at Biosolids Site	-	40,000	-	-	40,000	40,000
		Replace Chemical Feed Pumps Equipment at Southwest Plant	-	30,000	-	30,000	60,000	-
		Electrical Testing Equipment at Southwest Plant	-	25,000	-	35,000	-	40,000
		Replace Ball Valves at North Reverse Osmosis	-	24,000	-	30,000	-	50,000
		Replacement Floating Mixer at Southwest Plant	-	20,000	-	25,000	30,000	-
		Security & Closed Circuit TV at Southwest Plant	-	15,000	-	20,000	25,000	100,000
		Replace Flow Meters at Reuse Site	-	15,000	-	20,000	25,000	40,000
		Security & Closed Circuit TV at Everest Plant	-	15,000	-	15,000	-	15,000

Capital Equipment

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Large Plate Compactor	-	12,360	-	-	-	-
		Replace Chlorine Analyzers at Everest Plant	-	10,000	10,000	20,000	20,000	20,000
		Replace Composite Sampler at Southwest Plant	-	10,000	-	15,000	15,000	-
		High Pressure Pump for Production Trains	-	200,000	-	-	-	300,000
		Four (4) Trailer Mounted Portable Generators	-	-	320,000	400,000	500,000	-
		Vertical Sump Pump at North Reverse Osmosis	-	-	100,000	-	-	150,000
		Replace Overhead Door & Opener at Southwest Plant	-	-	60,000	-	70,000	-
		Replacement Air Compressor & Drier at Southwest Plant	-	-	51,250	-	65,000	-
		Replace Bleach Tanks at Everest Plant	-	-	50,000	-	-	100,000
		Sludge Grinder Pumps at Biosolids Site	-	-	40,000	-	-	-
		Replace Bar Screen Equipment at Southwest Plant	-	-	35,000	-	100,000	-
		Replace Conveyor Belt Equipment at Biosolids Site	-	-	25,000	30,000	30,000	30,000
		North Reverse Osmosis - 13 Programmable Logic Controller Replace & Program	-	-	-	600,000	-	-
		Plant Transmitter for Chlorine Analyzer at South Reverse Osmosis Plant	-	-	-	8,000	-	12,000
		Two (2) Underground Piercing/Boring Pneumatic Grundomat	-	-	-	17,000	-	-
		Centrifuge Motor at Biosolid Site	-	-	-	35,000	40,000	-
		Sludge Feed Pump at Biosolids Site	-	-	-	30,000	30,000	-
		A/C Units Replacement-Southwest Water Reclamation Facility	-	-	-	70,000	70,000	80,000
		Replace High Service Pump at North Reverse Osmosis	-	-	-	200,000	-	230,000
		Waste Sludge Mixer at Biosolids Site	-	-	-	-	30,000	40,000
		Air Compressor for Reuse Site	-	-	-	-	40,000	40,000
		Backup Power for Reuse Site	-	-	-	-	40,000	-
		Plotter	-	-	-	-	-	15,000
		Check Valves in Various Sizes at South Reverse Osmosis Plant	-	-	-	-	-	50,000
		Check Valves for North Reverse Osmosis Plant	-	-	-	-	-	50,000
		Replace SwitchGear at Southwest Plant	-	-	-	-	-	250,000
Grand Total			\$ 11,753,042	\$ 11,724,186	\$ 12,428,274	\$ 13,680,936	\$ 16,669,334	\$ 12,969,970

Facilities Maintenance

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Fire	Fire Operations	New Station #02 Sealcoating	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
		Station #01 Generator Upgrades	20,000	-	-	-	-	-
		Station #01 Sealcoating	10,000	-	-	-	-	-
		Station #02 Generator Upgrades	20,000	-	-	-	-	-
		Station #03 Bay Flooring	80,000	-	-	-	-	-
		Station #03 Generator Upgrades	20,000	-	-	-	-	-
		Station #03 Sealcoating	10,000	-	-	-	-	-
		Station #05 Generator Upgrades	20,000	-	-	-	-	-
		Station #06 Generator Upgrades	20,000	-	-	-	-	-
		Station #07 Generator Upgrades	20,000	-	-	-	-	-
		Station #07 Renovation	150,000	-	-	-	-	-
		Station #08 Bay Flooring	80,000	-	-	-	-	-
		Station #10 Generator Upgrades	20,000	-	-	-	-	-
		Station #11 Bay Flooring	80,000	-	-	-	-	-
		Station #12 Painting	65,000	-	-	-	-	-
		Station #12 Sealcoating	10,000	-	-	-	-	-
		Old Station #02 Pavement Resurfacing	-	30,000	-	-	-	-
		Station #04 Renovation	-	100,000	-	-	-	-
		Station #06 Renovation	-	100,000	-	-	-	-
		Station #04 Bay Flooring	-	80,000	-	-	-	-
		Station #09 Bay Flooring	-	80,000	-	-	-	-
		Station #12 Bay Flooring	-	80,000	-	-	-	-
		Station #09 Painting	-	70,000	-	-	-	-
		Old Station #05 Painting	-	65,000	-	-	-	-
		Old Station #02 Painting	-	55,000	-	-	-	-
		Old Station #05 Pavement Resurfacing	-	50,000	-	-	-	-
		Station #06 Sealcoating	-	10,000	-	-	-	-
		Station #09 Sealcoating	-	10,000	-	-	-	-
		Station #11 Renovation	-	-	100,000	-	-	-
		Station #01 Bay Flooring	-	-	80,000	-	-	-
		New Station #02 Bay Flooring	-	-	80,000	-	-	-
		Station #07 Sealcoating	-	-	10,000	-	-	-
		Station #11 Sealcoating	-	-	10,000	-	-	-
		Station #08 Painting	-	-	70,000	-	-	-
		Station #04 Sealcoating	-	-	-	10,000	-	-
		Station #08 Sealcoating	-	-	-	10,000	-	-
		Station #13 Sealcoating	-	-	-	10,000	-	-
		Station #01 Renovation	-	-	-	100,000	-	-
		Station #08 Renovation	-	-	-	100,000	-	-
		Station #06 Bay Flooring	-	-	-	80,000	-	-
		Station #07 Bay Flooring	-	-	-	80,000	-	-
		Station #01 Painting	-	-	-	75,000	-	-
		Station #13 Painting	-	-	-	70,000	-	-
		Old Station #05 Renovation	-	-	-	-	100,000	-
		Station #04 Painting	-	-	-	-	70,000	-
		Station #10 Painting	-	-	-	-	30,000	-
Government Services	CRA	Replace Three (3) Electrical Panels on Cape Coral Parkway	18,000	-	-	-	-	-

Facilities Maintenance

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
ITS	General Fund	Iguana Mia Electrical Panel Replacement	-	-	8,000	-	-	-
		Big John's Parking Lot Electrical Panel Replacement	-	-	8,000	-	-	-
		Charter School Maintenance	955,875	953,375	950,625	947,675	955,625	958,125
		City Hall ADA Compliance Improvements	100,000	-	-	-	-	-
		City Hall Parking Light Pole Painting	45,000	-	-	-	-	-
		Nicholas Annex Replace Seventeen (17) Electrical Panels	70,000	19,000	46,000	26,000	-	14,000
		City Hall Window Mullions	-	1,000,000	-	-	-	-
		City Hall Flooring	-	175,000	-	-	-	-
		City Hall 2nd Floor Reconfiguration	-	1,000,000	-	-	-	-
		Academic Village	-	70,000	70,000	70,000	70,000	70,000
		City Hall Resurfacing	-	-	-	300,000	-	-
		Access & Monitoring (Cameras, Video Storage, Access Systems)	50,000	100,000	100,000	115,000	115,000	125,000
	General Fund	Business Application - Various Software	400,000	200,000	200,000	300,000	300,000	650,000
		Connectivity Infrastructure	500,000	100,000	100,000	150,000	150,000	800,000
		Domain Controller Infrastructure	460,000	75,000	75,000	86,250	86,250	650,000
		Network Hardware	295,000	200,000	200,000	250,000	250,000	325,000
		Security Upgrades	150,000	150,000	150,000	172,500	172,500	301,500
		Business Application New Modules Software	-	100,000	100,000	150,000	150,000	-
		Business Application Upgrades Various Software	-	100,000	100,000	200,000	200,000	-
		Cable Infrastructure/Fiber/Light Control etc.	-	600,000	600,000	600,000	600,000	-
		Domain Controller Security	-	100,000	100,000	115,000	115,000	-
		Server & Virtualization Upgrade	-	250,000	250,000	287,500	287,500	-
		Server Upgrades	-	150,000	150,000	172,500	172,500	-
		VoIP/Wi-Fi Systems Upgrade	-	95,000	95,000	125,000	125,000	-
		City Fiber and Wireless	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Parks and Recreation	General Fund	Camelot Park Tennis/Pickleball Court Resurfacing	50,000	-	-	-	-	-
		Four Freedoms Interior Finishes Floor Epoxy	28,922	-	-	-	-	-
		Four Freedoms Replace Plumbing Fixtures in Restrooms ADA compliance	53,192	-	-	-	-	-
		Four Freedoms Replace Sanitary Waste System in Restrooms	53,192	-	-	-	-	-
		Joe Stonis Park Tennis/Pickleball Court Resurfacing	50,000	-	-	-	-	-
		Koza Saladino Park Musco Lighting Replacement for Fields 1-4	800,000	-	-	-	-	-
		Paul Sanborn Park Improvements	30,000	-	-	-	-	-
		Saratoga Lake Park Improvements	20,000	-	-	-	-	-
		Strausser/BMX Track Musco Lighting Replacement	500,000	-	-	-	-	-

Facilities Maintenance

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Veterans Park Improvements	25,000	-	-	-	-	-
		Art Studio Building 1 Replace Two (2) Electrical Panels	16,000	-	-	-	-	-
		Rotary Park Field Electrical Panel Replacement	8,000	-	-	-	-	-
		Burton Memorial Park Replace One (1) Electrical Panel	6,000	-	-	-	-	-
		Northwest Softball Complex Replace One (1) Electrical Panel	6,000	-	-	-	-	-
		Northwest Softball Complex Musco Lighting Replacement for Fields 1-5	-	1,500,000	-	-	-	-
		Pelican Soccer Complex Renovation Field 3 & 4	-	350,000	-	-	-	-
		Jim Jeffers Park Tennis/Pickleball/ Basketball Court Resurfacing	-	80,000	-	-	-	-
		Cape Coral Sports Complex Baseball Fields & Building Replace Five (5) Electrical panels	-	70,000	80,000	-	-	-
		Cape Coral Sports Complex Soccer Fields Replace Five (5) Electrical panels	-	70,000	23,000	-	-	-
		Cultural Park Historical Society Improvements	-	50,000	-	-	-	-
		Burnt Store Boat Ramp Improvements	-	50,000	-	-	-	-
		Four Mile Cove Ecological Preserve Improvements	-	35,000	-	-	-	-
		Del Prado Linear Park Improvements	-	30,000	-	-	5,000	-
		Joe Coviello Park Improvements	-	25,000	-	-	-	-
		Jim Jeffers Park Replace One Electrical Panel	-	20,000	-	-	-	-
		Camelot Park Improvements	-	20,000	-	-	-	-
		Seahawk Park Improvements	-	20,000	-	-	-	-
		Youth Center Improvements	-	20,000	-	-	-	-
		Reflections Park Improvements	-	10,000	-	-	-	-
		Storm Football Musco Lighting Replacement for Fields 2 & 3	-	-	600,000	-	-	-
		Giuffrida Park Improvements	-	-	75,000	-	-	-
		Joe Stonis Park Improvements	-	-	75,000	-	-	-
		Art Studio Building 1 Refinish and Repaint Ceilings including Sculpture Studio and Atrium Closet	-	-	75,000	-	-	-
		Nursery Improvements	-	-	45,000	-	-	-
		Cape Coral Sports Complex Improvements	-	-	40,000	-	-	-
		Exterior and Patio Finishes Lake Kennedy Center	-	-	38,000	-	-	-
		Four Freedoms Replace Three Electrical Panels for Outside, Park, & Preschool	-	-	24,000	-	-	-
		Bernice Braden Park Improvements	-	-	20,000	-	-	-
		BMX Boat Ramp Improvements	-	-	20,000	-	-	-

Facilities Maintenance

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Police		Horton Park & Boat Ramp Improvements	-	-	20,000	-	-	-
		Northwest Softball Complex Improvements	-	-	20,000	-	-	-
		Four Freedoms Improvements	-	-	20,000	-	-	-
		Four Freedoms Replace Fencing & Gates	-	-	20,000	-	-	-
		Four Freedoms Flood Prevention/ Drainage Installation	-	-	-	35,700	-	-
		Four Freedoms Replace Exterior Doors	-	-	-	35,000	-	-
		Art Studio Building 1 Replace Exterior Siding from Dutch Lap Vinyl to Stucco	-	-	-	30,000	-	-
		Four Freedoms Replace Exterior Windows	-	-	-	28,981	-	-
		BMX Sports Complex Improvements	-	-	-	20,000	-	-
		Cultural Park Theater Improvements	-	-	-	20,000	-	-
		Sirenia Vista Park Improvements	-	-	-	10,000	-	-
		Four Freedoms Replace Electrical and Wiring	-	-	-	-	65,768	-
		Sands Park Improvements	-	-	-	-	40,000	-
		Gator Trails Park Improvements	-	-	-	-	20,000	-
	Lake Kennedy Capital Fund	SunSplash parking lot maintenance	-	20,000	-	-	-	-
	Lake Kennedy The Courts Fund	The Courts at Lake Kennedy Improvements	-	-	-	-	-	50,000
	Yacht Basin Fund	Rosen Park Improvements	-	-	45,000	-	-	-
	General Fund	Headquarters Window Sealant	100,000	-	-	-	-	-
		Headquarters Sealcoating	-	50,000	-	-	-	-
		Headquarters Exterior Painting	-	-	-	150,000	-	-
Public Works	5 Cent Gas Tax	ADA Upgrades as a Part of Road Resurfacing	200,000	200,000	200,000	200,000	300,000	350,000
		Median Curbing	700,000	700,000	700,000	700,000	700,000	700,000
		Road Resurfacing	6,570,000	3,400,000	2,700,000	2,000,000	2,000,000	2,000,000
	6 Cent Gas Tax	Alley Resurfacing	520,000	520,000	520,000	520,000	520,000	520,000
		Road Resurfacing	8,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
	General Fund	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	420,000	420,000	420,000	420,000	550,000
		Community Median Beautification (Adopt-A-Medians)	321,360	321,360	321,360	321,360	331,001	337,621
		Road Resurfacing	3,861,575	2,848,750	5,932,688	7,178,322	8,377,238	8,377,238
		Aquatic Vegetation Harvesting	1,040,000	1,061,208	1,082,432	1,104,081	1,137,200	1,159,944
	Stormwater	South Spreader Improvement	1,040,000	1,061,208	1,082,432	1,104,081	1,137,200	1,159,944
		Bimini Basin Perpetual Maintenance	3,000	3,000	3,000	3,000	3,000	3,000
		Drainpipe and Catch Basin Replacement	1,669,571	1,702,963	1,737,022	1,776,216	1,811,740	1,891,080

Facilities Maintenance

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Utilities	Water & Sewer	Environmental Projects Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
		Flood Prevention/Roadway Drainage	1,678,669	314,558	2,666,217	2,719,541	2,773,932	4,500,000
		Water Quality Management 2	500,000	500,000	500,000	500,000	515,000	525,300
		Contracted Dry Swales Regrading	-	-	-	192,899	196,757	200,692
		Backflow Program	1,500,000	1,000,000	-	-	-	-
		Electrical Maintenance Water Reclamation	100,000	100,000	100,000	100,000	100,000	-
		Road Resurfacing	500,000	500,000	500,000	500,000	500,000	-
		Testing at Water Reclamation Facilities	250,000	250,000	250,000	250,000	250,000	-
		Valve Vault & Piping Rehab	126,000	126,000	126,000	126,000	126,000	-
		Water Reclamation Lift Station Panel Replacement & Upgrades	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-
		Water Reclamation Odor Control Rehab	404,520	357,780	404,520	404,520	404,520	-
		Everest Plant Minor Improvements	75,000	-	-	-	-	-
		North Reverse Osmosis Plant Minor Improvements	75,000	-	-	-	-	-
		South Reverse Osmosis Plant Minor Improvements	-	75,000	-	-	-	-
		Southwest Water Reclamation Minor Improvements	-	75,000	-	-	-	-
		Utility Collection Distribution - Electrical Panel Replacement (Building, Shed, Warehouse)	-	18,000	24,000	2,198,873	-	-
		Master Pump Stations Minor Improvements	-	-	125,000	-	-	-
		Canal Pump Stations Minor Improvements	-	-	125,000	-	-	-
Grand Total			\$ 37,919,876	\$ 32,180,994	\$ 32,429,864	\$ 35,246,918	\$ 33,646,531	\$ 32,158,500

Land Acquisition

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Public Works	Stormwater	Land Acquisition for Boat Ramps - Environmental	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000
Utilities	Water & Sewer	Utilities Land Purchase	500,000	500,000	500,000	500,000	500,000	500,000
Grand Total			\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 700,000

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
City Clerk	General Fund	Asset #28852 - Ford Transit Connect Van	\$ -	\$ -	\$ -	\$ 58,000	\$ -	\$ -
City Manager	General Fund	Asset #29009 - Ford Explorer	-	-	-	50,150	-	-
Development Services	Building Code	Asset #28508 - Ford F150	42,000	-	-	-	-	-
		Asset #28509 - Ford F150	42,000	-	-	-	-	-
		Asset #28510 - Ford F150	42,000	-	-	-	-	-
		Asset #28485 - Ford F150	-	43,260	-	-	-	-
		Asset #28491 - Ford F150	-	43,260	-	-	-	-
		Asset #28878 - Ford F150	-	43,260	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
	General Fund	Asset #28483 - Ford F150	-	-	44,802	-	-	-
		Asset #28488 - Ford F150	-	-	44,802	-	-	-
		Asset #28489 - Ford F150	-	-	44,802	-	-	-
		Asset #28492 - Ford F150	-	-	44,802	-	-	-
		Asset #28857 - Ford F150	-	-	44,802	-	-	-
		Asset #28482 - Ford F150	-	-	-	46,146	-	-
		Asset #28877 - Ford F150	-	-	-	46,146	-	-
		Asset #29083 - Ford F150	-	-	-	46,146	-	-
		Asset #29084 - Ford F150	-	-	-	46,146	-	-
		Asset #29085 - Ford F150	-	-	-	46,146	-	-
		Asset #28885 - Ford F150	-	-	-	-	47,762	-
		Asset #28894 - Ford F150	-	-	-	-	47,762	-
		Asset #29204 - Ford F150	-	-	-	-	47,762	-
		Asset #29513 - Ford F150	-	-	-	-	47,762	-
		Asset #29205 - Ford F150	-	-	-	-	-	50,000
		Asset #29206 - Ford F150	-	-	-	-	-	50,000
		Asset #29207 - Ford F150	-	-	-	-	-	50,000
		Asset #27958 - Ford F150	42,000	-	-	-	-	-
		Asset #28040 - Ford Explorer	42,000	-	-	-	-	-
		Asset #28087 - Ford F150	44,802	-	-	-	-	-
		Asset #28088 - Ford F150	44,802	-	-	-	-	-
		New Position Vehicles	230,000	-	-	-	-	-
		Asset #28045 - Ford F150	-	43,260	-	-	-	-
		Asset #28068 - Ford F150	-	43,260	-	-	-	-
		Asset #28337 - Ford F150	-	43,260	-	-	-	-
		Asset #28336 - Ford F150	-	-	44,802	-	-	-
		Asset #28338 - Ford F150	-	-	44,802	-	-	-
		Asset #28756 - Ford F150	-	-	-	46,146	-	-
		Asset #28836 - Ford F150	-	-	-	46,146	-	-
		Asset #28893 - Ford F150	-	-	-	46,146	-	-
		Asset #28983 - Ford F150	-	-	-	46,146	-	-
		Asset #28837 - Ford F150	-	-	-	-	47,762	-
		Asset #28892 - Ford F150	-	-	-	-	47,762	-
		Asset #28969 - Ford F150	-	-	-	-	47,762	-
		Asset #28981 - Ford F150	-	-	-	-	47,762	-
		Asset #29256 - Ford F150	-	-	-	-	-	49,000
		Asset #29460 - Ford F150	-	-	-	-	-	49,000
		Asset #29461 - Ford F150	-	-	-	-	-	49,000
		Asset #29462 - Ford F150	-	-	-	-	-	49,000
Finance	Risk Management	Asset #27977 - Ford Explorer	-	42,000	-	-	-	-
Fire	Fire Impact Fees	Fire Rescue for 4 Future Positions	350,000	389,500	-	389,500	-	-
	Fire Operations	Asset #28313 - Chevy Tahoe	80,000	-	-	-	-	-
		Asset #28382 - Ford F150 *x4	71,000	-	-	-	-	-
		Asset #28652 - Ford F550	300,000	-	-	-	-	-
		Asset #28741 - Ford F150	71,000	-	-	-	-	-
		Asset #28967 - Ford F550 Rescue 2	290,000	-	-	-	-	-
		Asset #28968 - Ford F550 Rescue 3	290,000	-	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Future Position Vehicles	78,000	349,180	188,000	276,772	482,200	-
		Asset #28394 - Polaris Ranger	-	25,000	-	-	-	-
		Asset #28687 - Ford F150	-	73,000	-	-	-	-
		Asset #28698 - Ford F150	-	73,000	-	-	-	-
		Asset #28813 - Ford F150	-	73,000	-	-	-	-
		Asset #28845 - Ford F150	-	73,000	-	-	-	-
		Asset #22049 - Aerial Ladder Truck 4	-	-	2,200,000	-	-	-
		Asset #24175 - Wells Cargo EW1624 Trailer	-	-	20,000	-	-	-
		Asset #27908 - Sutphen Engine 5	-	-	1,300,000	-	-	-
		Asset #27647 - Sutphen Engine Rescue 5	-	-	1,300,000	-	-	-
		Asset #28369 - Ford F550	-	-	320,000	-	-	-
		Asset #28383 - Ford F150	-	-	75,000	-	-	-
		Asset #28724 - Ford F150	-	-	75,000	-	-	-
		Asset #28864 - Ford F150	-	-	75,000	-	-	-
		Asset #29078 - Ford F150	-	-	75,000	-	-	-
		Asset #29088 - Ford F150	-	-	75,000	-	-	-
		Asset #24519 - International Dash Tender 8	-	-	-	1,350,000	-	-
		Asset #27907 - Sutphen Engine 4	-	-	-	1,350,000	-	-
		Asset #27647 - Sutphen Engine Rescue 5	-	-	-	1,350,000	-	-
		Asset #24469 - 2628 HDH Trailer	-	-	-	18,000	-	-
		Asset #28487 - Ford F250	-	-	-	76,500	-	-
		Asset #28699 - Ford F150	-	-	-	76,500	-	-
		Asset #28826 - Ford F550 Brush Truck 3	-	-	-	320,000	-	-
		Asset #28876 - Ford F550 Brush Truck 7	-	-	-	320,000	-	-
		Asset #29079 - Ford F150	-	-	-	76,500	-	-
		Asset #28616 - Sutphen Engine 7	-	-	-	-	1,500,000	-
		Asset #27953 - Monarch Engine 9	-	-	-	-	1,400,000	-
		Asset #28707 - Ford F150	-	-	-	-	78,000	-
		Asset #28740 - Ford F150	-	-	-	-	78,000	-
		Asset #28799 - Chevy Tahoe	-	-	-	-	78,000	-
		Asset #28800 - Ford F550	-	-	-	-	340,000	-
		Asset #28882 - Ford F550	-	-	-	-	90,000	-
		Asset #29046 - Ford F550	-	-	-	-	90,000	-
		Asset #29076 - Enclosed Trailer	-	-	-	-	25,000	-
		Asset #29077 - Ford F150	-	-	-	-	78,000	-
		Asset #29081 - Ford F150	-	-	-	-	78,000	-
		Asset #29193 - Sutphen SPH100 Ladder Engine w/Bucket 2	-	-	-	-	2,450,000	-
		Asset #29381 - Ford F250	-	-	-	-	90,000	-
		Asset #29451 - Sutphen SPH100 Ladder Engine 6	-	-	-	-	2,450,000	-
		Asset #27954 - SL75 Aerial Ladder 1	-	-	-	-	-	2,400,000
		Asset #28109 - Monarch Engine 3	-	-	-	-	-	1,400,000
		Asset #22084 - Terex T-90 Trailer w/Mounted Generator	-	-	-	-	-	180,000

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
ITS	General Fund	Asset #29355 - Ford F150	-	-	-	-	-	85,000
		Asset #29096 - Ford F150	-	-	-	-	-	85,000
		Asset #29452 - Sutphen Engine 13	-	-	-	-	-	1,600,000
		Asset #28400 - Ford Transit Van	-	-	54,000	-	-	-
		Asset #29048 - Ford Explorer	-	-	-	-	58,000	-
Parks and Recreation	General Fund	Asset #23093 - Vermeer Wood Chipper	65,000	-	-	-	-	-
		Asset #23342 - Magnum MMG125 Generator	125,000	-	-	-	-	-
		Asset #23546 - International Dump Truck	130,000	-	-	-	-	-
		Asset #26452 - John Deere Loader 4520	90,000	-	-	-	-	-
		Asset #27896 - Workman MD Utility Car	20,000	-	-	-	-	-
		Asset #27948 - Toro Sandpro 3040	41,000	-	-	-	-	-
		Asset #27951 - Toro Sandpro 3040	41,000	-	-	-	-	-
		Asset #27981 - Toro Multi Pro Turf 1750 Sprayer	43,000	-	-	-	-	-
		Asset #28009 - Felling FT-12-IT-I Trailer	18,000	-	-	-	-	-
		Asset #28033 - Carryall Club Car 700	20,000	-	-	-	-	-
		Asset #28220 - Ford Escape	40,000	-	-	-	-	-
		Asset #28361 - Ford F550	145,000	-	-	-	-	-
		Asset #28391 - Workman GTX Utility Car	18,000	-	-	-	-	-
		Asset #28421 - Ford F250	64,000	-	-	-	-	-
		Asset #28578 - Toro Mower 4500-D	95,000	-	-	-	-	-
		Asset #28641 - John Deere Tractor 4052R	90,000	-	-	-	-	-
		Asset #26509 - Tru Turf F548-11D Golf Roller	-	28,000	-	-	-	-
		Asset #27897 - Toro Mower 3280- D	-	42,000	-	-	-	-
		Asset #27903 - Toro Mower 4500-D	-	100,531	-	-	-	-
		Asset #27909 - Toro Mower 3280-D	-	42,000	-	-	-	-
		Asset #27938 - John Deere Tractor 4052R	-	52,000	-	-	-	-
		Asset #27952 - Toro Sandpro	-	41,500	-	-	-	-
		Asset #28005 - Toro Mower 4500-D	-	100,531	-	-	-	-
		Asset #28007 - Ford F250	-	65,000	-	-	-	-
		Asset #28010 - Felling FT-12-IT-I Trailer	-	15,000	-	-	-	-
		Asset #28080 - Ford F250	-	65,000	-	-	-	-
		Asset #28270 - Toro Workman Utility Car	-	22,000	-	-	-	-
		Asset #28340 - Wacker RD12 Ride-on Roller	-	20,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Asset #28390 - Toro Workman Utility Car	-	18,000	-	-	-	-
		Asset #28497 - Club Car XRT950	-	15,000	-	-	-	-
		Asset #28803 - Toro Greenspro Greens Roller	-	23,000	-	-	-	-
		Asset #24087 - Astec Trencher	-	-	62,000	-	-	-
		Asset #28044 - Ford F250	-	-	52,000	-	-	-
		Asset #28501 - Ford Van E450	-	-	125,000	-	-	-
		Asset #28906 - Toro Turf Mower 3150Q	-	-	65,000	-	-	-
		Asset #9746 - Hudson Trailer	-	-	10,000	-	-	-
		Asset #NC505 - Toro Workman MD Utility Car	-	-	20,000	-	-	-
		Asset #NC505 - Toro Workman MD Utility Car	-	-	-	20,000	-	-
		Asset #27982 - Ford F250	-	-	-	55,000	-	-
		Asset #28043 - Ford F250	-	-	-	55,000	-	-
		Asset #28048 - Ford Escape	-	-	-	45,000	-	-
		Asset #28271 - Carryall Club Car 700	-	-	-	18,500	-	-
		Asset #28307 - Toro Mower 7200	-	-	-	30,000	-	-
		Asset #28308 - Toro Mower 4500-D	-	-	-	106,653	-	-
		Asset #28360 - Ford F550	-	-	-	140,000	-	-
		Asset #28577 - Toro Mower 4500-D	-	-	-	106,653	-	-
		Asset #28602 - Transit Van 250	-	-	-	55,000	-	-
		Asset #28341 - Toro Mower 4300-D	-	-	-	-	145,000	-
		Asset #29233 - Ford E450	-	-	-	-	85,000	-
		Asset #28341 - Toro Mower 4300-D	-	-	-	-	85,000	-
		Asset #28446 - John Deere Tractor w/Loader 5075E	-	-	-	-	80,000	-
		Asset #28106 - Ford F550	-	-	-	-	47,000	-
		Asset #28066 - Ford F150	-	-	-	-	47,000	-
		Asset #28227 - Toro Sandpro 3040	-	-	-	-	47,000	-
		Asset #28228 - Toro Sandpro 3040	-	-	-	-	47,000	-
		Asset #28229 - Toro Sandpro 3040	-	-	-	-	47,000	-
		Asset #28303 - Ford F150	-	-	-	-	47,000	-
		Asset #28392 - Ford F150	-	-	-	-	47,000	-
		Asset #28449 - Ford F150	-	-	-	-	47,000	-
		Asset #28506 - Ford F150	-	-	-	-	40,000	-
		Asset #28590 - Toro Mower 7200	-	-	-	-	20,000	-
		Asset #28507 - Trail King Trailer	-	-	-	-	15,000	-
		Asset #28375 - Felling Trailer	-	-	-	-	55,000	-
		Asset #28866 - Ford F250	-	-	-	-	50,000	-
		Asset #28221 - Ford Escape	-	-	-	-	50,000	-
		Asset #28306 - Toro Mower 3280-D	-	-	-	-	-	-
		Asset #23342 - Industrial Generator	-	-	-	-	-	65,000
		Asset #25340 - Generac 15000 Generator	-	-	-	-	-	20,000

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Police	General Fund	Asset #28321 - Toro Workman Utility Car	-	-	-	-	-	23,000
		Asset #28403 - Ford Escape	-	-	-	-	-	50,000
		Asset #28580 - Toro Mower 3280-D	-	-	-	-	-	50,000
		Asset #28581 - Toro Sand Pro	-	-	-	-	-	50,000
		Asset #28589 - Toro Sand Pro	-	-	-	-	-	50,000
		Asset #28629 - Ford F150	-	-	-	-	-	49,000
		Asset #28629 - Ford F150	-	-	-	-	-	70,000
		Asset #28648 - Ford Transit Van 350 HD	-	-	-	-	-	110,000
		Asset #28666 - Carryall Club Car 700	-	-	-	-	-	23,000
		Asset #28667 - Carryall Club Car 700	-	-	-	-	-	23,000
		Asset #28732 - Ford F250	-	-	-	-	-	70,000
		Asset #28859 - Ford F250	-	-	-	-	-	70,000
		Asset #28875 - Ford Explorer	-	-	-	-	-	50,000
		Asset #28957 - Ford Transit Van 350	-	-	-	-	-	80,000
		Asset #29462 - Ford F150	-	-	-	-	-	49,000
		Asset #27277 - Lenco Bearcat Tactical Armored Vehicle	410,000	-	-	-	-	-
		Asset #27789 - Ford F150	80,500	-	-	-	-	-
		Asset #27884 - Ford Explorer	80,500	-	-	-	-	-
		Asset #27905 - Ford Taurus	80,500	-	-	-	-	-
		Asset #28149 - Ford Taurus	80,500	-	-	-	-	-
		Asset #28164 - Ford Taurus	80,500	-	-	-	-	-
		Asset #28342 - Ford Taurus	80,500	-	-	-	-	-
		Asset #28344 - Ford Taurus	80,500	-	-	-	-	-
		Asset #28452 - Ford Explorer	80,500	-	-	-	-	-
		Asset #28452 - Ford Explorer	80,500	-	-	-	-	-
		Asset #29139 - Chevy Tahoe	90,000	-	-	-	-	-
		Bucket Truck for Operations New	109,900	-	-	-	-	-
		Asset #22044 - Boatmaster 2426	-	12,000	-	-	-	-
		Asset #22581 - Freightliner M2-106 Mobile Command Communication Center	-	1,500,000	-	-	-	-
		Asset #28085 - Ford Explorer	-	83,000	-	-	-	-
		Asset #29140 - Ford Explorer	-	83,000	-	-	-	-
		Asset #28094 - Ford Explorer	-	83,000	-	-	-	-
		Asset #22940 - Bush Hog	-	12,000	-	-	-	-
		Asset #28247 - Ford F150	-	83,000	-	-	-	-
		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 #28593 - Ford Explorer	-	83,000	-	-	-	-
		Asset #29519 - Ford Explorer	-	83,000	-	-	-	-
		Asset #28605 - Ford Explorer	-	83,000	-	-	-	-
		Asset #28607 - Ford Explorer	-	83,000	-	-	-	-
		Asset #28609 - Ford Explorer	-	83,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Asset #28615 - Ford Explorer	-	83,000	-	-	-	-
		Asset #28628 - Ford Explorer	-	83,000	-	-	-	-
		Asset #28874 - Ford Explorer	-	83,000	-	-	-	-
		Asset #28453 - Ford Explorer	-	83,000	-	-	-	-
		Asset #27899 - Ford Taurus	-	83,000	-	-	-	-
		Asset #27900 - Ford Taurus	-	83,000	-	-	-	-
		Asset #27901 - Ford Taurus	-	83,000	-	-	-	-
		Asset #28320 - Ford Taurus	-	83,000	-	-	-	-
		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 #28346 - Ford Taurus	-	83,000	-	-	-	-
		Asset #28704 - Ford Taurus	-	83,000	-	-	-	-
		Asset #28705 - Ford Taurus	-	83,000	-	-	-	-
		Asset #28814 - Ford Explorer	-	83,000	-	-	-	-
		Future Position Vehicles	-	913,000	959,000	619,000	939,000	-
		Asset #27902 - Ford Taurus	-	-	85,000	-	-	-
		Asset #28246 - Ford Explorer	-	-	85,000	-	-	-
		Asset #28264 - Ford F150	-	-	85,000	-	-	-
		Asset #28265 - Ford F150	-	-	85,000	-	-	-
		Asset #28302 - Ford Explorer	-	-	85,000	-	-	-
		Asset #28454 - Ford Explorer	-	-	85,000	-	-	-
		Asset #28594 - Ford Explorer	-	-	85,000	-	-	-
		Asset #28595 - Ford Explorer	-	-	85,000	-	-	-
		Asset #28642 - Ford Explorer	-	-	85,000	-	-	-
		Asset #28653 - Ford Explorer	-	-	85,000	-	-	-
		Asset #28683 - Ford Fusion	-	-	85,000	-	-	-
		Asset #28703 - Ford Taurus	-	-	85,000	-	-	-
		Asset #28715 - Ford Taurus	-	-	85,000	-	-	-
		Asset #28739 - Ford Explorer	-	-	85,000	-	-	-
		Asset #28858 - Ford Taurus	-	-	85,000	-	-	-
		Asset #28872 - Ford Explorer	-	-	85,000	-	-	-
		Asset #28873 - Ford Explorer	-	-	85,000	-	-	-
		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 #28807 - Chevy Tahoe	-	-	85,000	-	-	-
		Asset #28500 - Magic Tilt Trailer	-	-	10,000	-	-	-
		Asset #23522 - Boatmaster AC-23	-	-	15,000	-	-	-
		Asset #29834 - Ford Explorer	-	-	-	88,000	-	-
		Asset #28714 - Ford Taurus	-	-	-	88,000	-	-
		Asset #28988 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29029 - Ford F150	-	-	-	88,000	-	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Asset #29019 - Ford Explorer	-	-	-	88,000	-	-
		Asset #28693 - Ford Fusion	-	-	-	88,000	-	-
		Asset #29033 - Ford F150	-	-	-	88,000	-	-
		Asset #29001 - Ford Taurus	-	-	-	88,000	-	-
		Asset #28713 - Ford Taurus	-	-	-	88,000	-	-
		Asset #29208 - Ford Explorer	-	-	-	88,000	-	-
		Asset #28990 - Ford Taurus	-	-	-	88,000	-	-
		Asset #29034 - Ford F150	-	-	-	88,000	-	-
		Asset #29032 - Ford F150	-	-	-	88,000	-	-
		Asset #28493 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29069 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29071 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29114 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29037 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29117 - Ford Fusion	-	-	-	88,000	-	-
		Asset #29030 - Ford F150	-	-	-	88,000	-	-
		Asset #29116 - Ford Fusion	-	-	-	88,000	-	-
		Asset #29067 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29066 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29073 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29112 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29072 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29466 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29228 - Ford Taurus	-	-	-	88,000	-	-
		Asset #29070 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29240 - Ford F150	-	-	-	88,000	-	-
		Asset #29031 - Ford Explorer	-	-	-	88,000	-	-
		Asset #29208 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29160 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29161 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29162 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29202 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29209 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29227 - Ford Taurus	-	-	-	-	90,000	-
		Asset #29229 - Ford Taurus	-	-	-	-	90,000	-
		Asset #29230 - Ford Taurus	-	-	-	-	90,000	-
		Asset #29231 - Ford Taurus	-	-	-	-	90,000	-
		Asset #29260 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29358 - Ford F250	-	-	-	-	90,000	-
		Asset #29359 - Ford F250	-	-	-	-	90,000	-
		Asset #29360 - Ford F250	-	-	-	-	90,000	-
		Asset #29361 - Ford F250	-	-	-	-	90,000	-
		Asset #29363 - Ford F250	-	-	-	-	90,000	-
		Asset #29380 - Ford F250	-	-	-	-	90,000	-
		Asset #29468 - Ford F350	-	-	-	-	90,000	-
		Asset #29586 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29857 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29592 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29598 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29609 - Ford Explorer	-	-	-	-	90,000	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Public Works	Impact Fees Capital Improvement Allocation	Asset #29743 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29744 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29745 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29746 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29747 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29748 - Ford Explorer	-	-	-	-	90,000	-
		Asset #29957 - Ford F150	-	-	-	-	90,000	-
		Asset #28215 - Stalker M10108 Message Board	-	-	-	-	25,000	-
		Asset #19397 - Magnum Trailer with Light Tower	-	-	-	-	15,000	-
		Asset #28712 - Ford Taurus	-	-	-	-	-	94,000
		Asset #29389 - Ford F250	-	-	-	-	-	94,000
		Asset #29471 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29491 - Doosan Trailer w/ Light Tower	-	-	-	-	-	94,000
		Asset #29560 - Ford F150	-	-	-	-	-	94,000
		Asset #29583 - Ford F150	-	-	-	-	-	94,000
		Asset #29585 - Ford F150	-	-	-	-	-	94,000
		Asset #29590 - Ford F150	-	-	-	-	-	94,000
		Asset #29591 - Ford F150	-	-	-	-	-	94,000
		Asset #29599 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29600 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29601 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29610 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29612 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29613 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29614 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29616 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29644 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29680 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29796 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29797 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29798 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29806 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29807 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29808 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29809 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29810 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29811 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29812 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29839 - Chrysler Voyager	-	-	-	-	-	94,000
		Asset #29893 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30042 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30048 - Ford Explorer	-	-	-	-	-	94,000
		Future Position Vehicles	1,166,000	1,581,000	1,581,000	1,581,000	1,581,000	-
		Asset #28494 - Ford F150	52,000	-	-	-	-	-
		Asset #28827 - Ford F150	-	55,360	-	-	-	-
		Asset #28865 - Ford Explorer	-	45,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
	Fleet Management Allocations	Asset #28495 - Ford Explorer	-	-	48,690	-	-	-
		Asset #19265 - Ford F-550	106,000	-	-	-	-	-
		Asset #27803 - Ford Explorer	-	44,000	-	-	-	-
		Asset #28450 - Ford Taurus	-	44,000	-	-	-	-
		Asset #28268 - Carryall Club Car 300	-	-	18,000	-	-	-
		Asset #28420 - Ford Taurus	-	-	46,000	-	-	-
		Asset #28162 - Ford Transit Connect Van	-	-	-	47,672	-	-
		Asset #23426 - Ford F350	-	-	-	-	90,000	-
		Asset #28470 - CAT GP25N Forklift	-	-	-	-	-	80,000
		Asset #28860 - F350	-	-	-	-	-	110,000
	General Fund	Asset #25223 - Case Tractor	130,000	-	-	-	-	-
		Asset #27802 - Case 580 Loader Backhoe	150,000	-	-	-	-	-
		Asset #28039 - Ford Escape	52,000	-	-	-	-	-
		Asset #28065 - Ford F250	64,000	-	-	-	-	-
		Asset #28187 - Hustler 3700 Mower	52,000	-	-	-	-	-
		Asset #28248 - Case 621F Front End Loader	220,000	-	-	-	-	-
		Asset #28250 - Toro Z Master	43,050	-	-	-	-	-
		Asset #28266 - Carryall Club Car 1500	15,800	-	-	-	-	-
		Asset #28355 - Ford F150	60,000	-	-	-	-	-
		Asset #28571 - Freightliner M2-106 Knuckle Boom Truck	190,000	-	-	-	-	-
		Asset #28762 - Pothole M2-106 Asphalt Patching Truck	310,000	-	-	-	-	-
		Asset #28006 - Ford F350	-	80,000	-	-	-	-
		Asset #22940 - Bush Hog	-	8,000	-	-	-	-
		Asset #28037 - Ford F250	-	53,000	-	-	-	-
		Asset #28356 - Ford F150	-	48,000	-	-	-	-
		Asset #28366 - Ford Edge	-	48,000	-	-	-	-
		Asset #28624 - Ford F450	-	85,000	-	-	-	-
		Asset #28624 - Ford F450	-	111,000	-	-	-	-
		Asset #29412 - Kubota Mower	-	45,000	-	-	-	-
		Asset #29429 - Kubota Mower	-	45,000	-	-	-	-
		Asset #27805 - Case 570N Tractor Loader	-	-	156,000	-	-	-
		Asset #28049 - Ford F250	-	-	65,000	-	-	-
		Asset #28345 - Ford F150	-	-	45,000	-	-	-
		Asset #28353 - New Holland Workmaster Tractor	-	-	60,000	-	-	-
		Asset #28463 - Ford F150	-	-	49,000	-	-	-
		Asset #28702 - Ford F150	-	-	49,000	-	-	-
		Asset #28854 - Ford F350	-	-	65,000	-	-	-
		Asset #27830 - M2-106 Dump Truck	-	-	-	150,000	-	-
		Asset #28451 - Ford Explorer	-	-	-	47,672	-	-
		Asset #28539 - EDB18F-23 Custom Thermoplastic Trailer	-	-	-	400,000	-	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Asset #28614 - V5900 Paint Stripper	-	-	-	15,000	-	-
		Asset #28643 - 50150 Bitumen Applicator	-	-	-	10,000	-	-
		Asset #28847 - Ford F350	-	-	-	65,000	-	-
		Asset #28855 - Ford F350	-	-	-	65,000	-	-
		Asset # 28298 & 28358 John Deer 507E Tractor with Attachment	-	-	-	-	80,000	-
		Asset #29284 - Ford F350	-	-	-	-	70,000	-
		Asset #24081 - Imperial Trailer	-	-	-	-	25,000	-
		Asset #28374 - Ford F150	-	-	-	-	47,792	-
		Asset #30154 - Ford Explorer	-	-	-	-	50,000	-
		Asset #28640 - Ford F450	-	-	-	-	-	85,000
		Asset #28723 - Ford F350	-	-	-	-	-	85,000
		Asset #28907 - Ford F250	-	-	-	-	-	85,000
		Asset #28993 - Bobcat A770 All-Wheel Steer Loader	-	-	-	-	-	160,000
		Asset #29000 - Ford F550	-	-	-	-	-	120,000
		Asset #29110 - Ford F350	-	-	-	-	-	85,000
		Asset #29264 - Ford F350	-	-	-	-	-	85,000
		Asset #29515 - Toro Z-Master	-	-	-	-	-	55,000
		Asset #29847 - Toro Workman 3300-D	-	-	-	-	-	55,000
	Lot Mowing	Asset #28834 - Ford Explorer	-	42,000	-	-	-	-
		Asset #28979 - Ford F150	-	-	49,000	-	-	-
		Asset #28984 - Ford F150	-	-	-	50,000	-	-
		Asset #28992 - Ford Explorer	-	-	-	-	50,000	-
	Property Management Allocation	Asset #22797 - Hyster Forklift	80,000	-	-	-	-	-
		Asset #16640 - Custom Engineering	-	240,000	-	-	-	-
		Asset #27630 - Ford E350	-	90,000	-	-	-	-
		Asset #28034 - Ford Transit Van 250	-	56,500	-	-	-	-
		Asset #28035 - Ford Transit Van 250	-	56,500	-	-	-	-
		Asset #28036 - Ford Transit Van 250	-	-	60,100	-	-	-
		Asset #28223 - Ford Transit Van 250	-	-	60,100	-	-	-
		Asset #28224 - Ford Transit Van 250	-	-	60,100	-	-	-
		Asset #28105 - Ford Transit Van 250	-	-	-	63,760	-	-
		Asset #28225 - Ford Transit Van 250	-	-	-	63,760	-	-
		Asset #28226 - Ford Transit Van 250	-	-	-	63,760	-	-
		Asset #28727 - Ford Transit Van 250	-	-	-	-	70,000	-
		Asset #28728 - Ford Transit Van 250	-	-	-	-	70,000	-
		Asset #28729 - Ford Transit Van 250	-	-	-	-	70,000	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Asset #28730 - Ford Transit Van 250	-	-	-	-	70,000	-
		Asset #28731 - Ford Transit Van 250	-	-	-	-	70,000	-
		Asset #28844 - Ford Transit Van 250	-	-	-	-	70,000	75,000
		Asset #28276 - Carryall Club Car 300	-	-	-	-	-	20,000
		Asset #28747 - Ford F150	-	-	-	-	-	65,000
		Asset #28835 - Ford Transit Van 250	-	-	-	-	-	75,000
	Solid Waste	Asset # - Ford Maverick for Solid Waste Inspector	62,000	-	-	-	-	-
	Stormwater	Asset # - Dump Truck New Swale Crew	132,000	-	-	-	-	-
		Asset # - Ford F350 New Swale Crew	142,000	-	-	-	-	-
		Asset #21583 - Bucket Truck	11,000	-	-	-	-	-
		Asset #21679 - CAT 325C Excavator	600,000	-	-	-	-	-
		Asset #25329 - Gradall Excavator XL 3100	500,000	-	-	-	-	-
		Asset #27363 - Caterpillar 308E Excavator	180,000	-	-	-	-	-
		Asset #27423 - Ford F-150	42,000	-	-	-	-	-
		Asset #27424 - Ford F-150	42,000	-	-	-	-	-
		Asset #27509 - Caterpillar 2PD5000 Forklift	80,000	-	-	-	-	-
		Asset #28081 - Ford F-250	60,000	-	-	-	-	-
		Asset # - Ford F350 New Pipe Crew	-	95,000	-	-	-	-
		Asset # - Dump Truck New Pipe Crew	-	134,000	-	-	-	-
		Asset #27829 - Freightliner M2-106 Dump Truck	-	143,000	-	-	-	-
		Asset #27831 - Freightliner M2-106 Dump Truck	-	143,000	-	-	-	-
		Asset #27274 - Gradall Excavator XL3100	-	525,000	-	-	-	-
		Asset # - Vac Truck	-	570,000	-	-	-	-
		Asset # - Crew Cab for New Vac Truck Crew	-	55,000	-	-	-	-
		Asset #22642 - Imperial Trailer	-	30,000	-	-	-	-
		Asset #28357 - Ford Edge	-	42,000	-	-	-	-
		Asset #28112 - Ford Transit Van	-	45,000	-	-	-	-
		Asset #28042 - Ford Escape	-	50,000	-	-	-	-
		Asset # - Flatbed Trailer New Swale Crew	-	89,000	-	-	-	-
		Asset #28585 - Ford F350	-	-	53,000	-	-	-
		Asset #28611 - Ford Explorer	-	-	53,000	-	-	-
		Asset # - Ford F350 New Flot Crew	-	-	58,000	-	-	-
		Asset # - Ford F350 New Flot Crew	-	-	58,000	-	-	-
		Asset #28161 - Ford F550	-	-	90,000	-	-	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Asset #27822 - Case 580 Super Loader Backhoe	-	-	150,000	-	-	-
		Asset #27828 - Freightliner M2-106 Dump Truck	-	-	145,000	-	-	-
		Asset #27364 - Caterpillar 308E Excavator	-	-	140,000	-	-	-
		Asset #28587 - Ford F350	-	-	60,000	-	-	-
		Asset #28588 - Ford F350	-	-	60,000	-	-	-
		Asset #28592 - Ford F350	-	-	60,000	-	-	-
		Asset #28809 - Ford F350	-	-	60,000	-	-	-
		Asset #28843 - Ford F350	-	-	60,000	-	-	-
		Asset #28846 - Ford F350	-	-	60,000	-	-	-
		Asset #28352 - Ford F150	-	-	45,000	-	-	-
		Asset #28359 - Ford F150	-	-	45,000	-	-	-
		Asset #28861 - Ford F150	-	-	45,000	-	-	-
		Asset #28870 - Ford Transit Van	-	-	48,000	-	-	-
		Asset #27365 - Ford Explorer	-	-	46,000	-	-	-
		Asset #28841 - Ford F350	-	-	-	63,760	-	-
		Asset #28476 - Ford Explorer	-	-	-	47,672	-	-
		Asset #28486 - Ford Transit Connect Van	-	-	-	40,575	-	-
		Asset #27445 - Trailer	-	-	-	14,000	-	-
		Asset #28586 - Ford F350	-	-	-	-	70,000	-
		Asset #28725 - Ford F350	-	-	-	-	70,000	-
		Asset #27539 - Magic Tilt Trailer	-	-	-	-	13,000	-
		Asset #26337 - Wacker BPU Plate Compactor	-	-	-	-	10,000	-
		Asset #25329 - Gradall XL3100 Excavator	-	-	-	-	570,000	-
		Asset #28481 - Ford Transit Connect Van	-	-	-	-	45,000	-
		Asset #28565 - Ford Transit Connect Van	-	-	-	-	45,000	-
		Asset #28888 - Ford Transit Connect Van	-	-	-	-	45,000	-
		Asset #27794 - Case 621F Front-end Loader	-	-	-	-	190,000	-
		Asset #27795 - Case 621F Front-end Loader	-	-	-	-	190,000	-
		Asset #28679 - Freightliner M2 Dump Truck	-	-	-	-	155,000	-
		Asset #28645 - Ford Escape	-	-	-	-	50,000	-
		Asset #28646 - Ford Escape	-	-	-	-	50,000	-
		Asset #28584 - Ford F350	-	-	-	-	78,000	-
		Asset #28815 - Ford F350	-	-	-	-	78,000	-
		Asset #28842 - Ford F350	-	-	-	-	78,000	-
		Asset #17942 - Case 585G Forklift	-	-	-	-	80,000	-
		Asset #28444 - Case 621F Front-end Loader	-	-	-	-	-	365,000
		Asset #28576 - Case CX80C Excavator	-	-	-	-	-	180,000
		Asset #28679 - M2-106 Dump Truck	-	-	-	-	-	165,000
		Asset #28476 - Ford Explorer	-	-	-	-	-	49,000

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
Utilities	Water & Sewer	Asset #28701 - Ford F350	-	-	-	-	-	85,000
		Asset #28815 - Ford F350	-	-	-	-	-	85,000
		Asset #28842 - Ford F350	-	-	-	-	-	85,000
		Asset #28843 - Ford F350	-	-	-	-	-	85,000
		Asset #28689 - Ford F350	-	-	-	-	-	85,000
		Asset #28583 - Ford F350	-	-	-	-	-	85,000
		Asset #28585 - Ford F350	-	-	-	-	-	85,000
		Asset #28586 - Ford F350	-	-	-	-	-	85,000
		Asset #28587 - Ford F350	-	-	-	-	-	85,000
		Asset #28743 - Bobcat E35 Excavator	-	-	-	-	-	90,000
		Asset #28584 - Ford F150	-	-	-	-	-	65,000
		Asset #24830 - Ford F750	260,000	-	-	-	-	-
		Semi Tractor and Trailer	210,000	-	-	-	-	-
		Forklift - Utility Collection Distribution	125,000	-	-	-	-	-
		Full Size Dump Truck - Utility Collection Distribution	125,000	-	-	-	-	-
		New Ford F550 for Debris Removal	117,000	-	-	-	-	-
		Asset #28572 - MT55 Van	115,000	-	-	-	-	-
		Asset #28574 - MT55 Van	115,000	-	-	-	-	-
		Asset #21816 - Forklift 4X4	95,000	-	-	-	-	-
		Asset #27633 - Ford F350	80,000	-	-	-	-	-
		Bobcat Excavator	75,000	-	-	-	-	-
		Asset #28465 - Ford F250	65,000	-	-	-	-	-
		Asset #27615 - Ford F250	64,000	-	-	-	-	-
		Asset #25044 - Ford F250	64,000	-	-	-	-	-
		New Excavator for Debris Removal	62,000	-	-	-	-	-
		Asset #27514 - Ford F150	55,000	-	-	-	-	-
		Asset #23269 - T6A60S-F4L Trailer Water Pump	54,000	-	-	-	-	-
		Asset #27427 - Ford F150	41,000	-	-	-	-	-
		Asset #27707 - Ford F150	41,000	-	-	-	-	-
		Asset #28072 - Ford F150	41,000	-	-	-	-	-
		Asset #27817 - Ford F150	41,000	-	-	-	-	-
		Asset #27628 - Nissan Frontier	40,500	-	-	-	-	-
		Tilt Trailer	24,000	-	-	-	-	-
		New Trailer for Debris Removal	22,240	-	-	-	-	-
		Future Position Vehicles	716,600	309,200	309,200	-	-	-
		Asset #27978 - John Deere Gator	-	16,500	-	-	-	-
		Asset #27355 - Carryall Club Car 295	-	20,000	-	-	-	-
		Asset #28238 - Butler Trailer	-	24,000	-	-	-	-
		Asset #29334 - LT-1619-WL Trailer	-	25,000	-	-	-	-
		Asset #29336 - LT-1619-WL Trailer	-	25,000	-	-	-	-
		Asset #25984 - Scissor Lift	-	30,000	-	-	-	-
		Asset #28050 - Ford Escape	-	42,000	-	-	-	-
		Asset #28069 - Ford F150	-	44,000	-	-	-	-
		Asset #28475 - Ford F150	-	44,000	-	-	-	-
		Asset #28275 - Ford F150	-	44,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Asset #27703 - Ford Explorer	-	44,000	-	-	-	-
		Forklift - Utility Collection Distribution	-	55,000	-	-	-	-
		Asset #14556 - Generac Generator	-	64,000	-	-	-	-
		Asset #14721 - Generac Generator	-	64,000	-	-	-	-
		Asset #25360 - Baldor TS80 Generator	-	64,000	-	-	-	-
		Asset #27535 - Dodge Caravan	-	65,000	-	-	-	-
		Asset #27566 - Ford F250	-	65,000	-	-	-	-
		Asset #28473 - E26 Mini Excavator	-	84,000	-	-	-	-
		Asset #28564 - E26 Mini Excavator	-	84,000	-	-	-	-
		Asset #26342 - Gorman Pump	-	85,000	-	-	-	-
		Asset #28472 - Bobcat	-	85,000	-	-	-	-
		Asset #28974 - MT55 Van	-	120,000	-	-	-	-
		Asset #28904 - MT55 Van	-	120,000	-	-	-	-
		Asset #22268 - Caterpillar Generator	-	125,000	-	-	-	-
		Asset #27839 - M2-106 Dump Truck	-	160,000	-	-	-	-
		Asset #20152 - John Deere Excavator	-	400,000	-	-	-	-
		Asset #28213 - Ford F250	-	-	65,000	-	-	-
		Asset #14553 - Generac Generator	-	-	65,000	-	-	-
		Asset #14554 - Generac Generator	-	-	65,000	-	-	-
		Asset #25363 - Baldor TS80 Generator	-	-	65,000	-	-	-
		Asset #27634 - Ford F350	-	-	58,000	-	-	-
		Asset #27710 - Ford F150	-	-	46,000	-	-	-
		Asset #28381 - Ford F150	-	-	46,000	-	-	-
		Asset #28466 - Ford Transit 250	-	-	60,000	-	-	-
		Asset #25310 - Chevy C5500	-	-	410,000	-	-	-
		Asset #25982 - Scissor Lift	-	-	35,000	-	-	-
		Asset #27383 - 20ft Trailer	-	-	26,000	-	-	-
		Asset #28237 - Butler Trailer	-	-	25,000	-	-	-
		Asset #29027 - LT-1619-WL Trailer	-	-	25,000	-	-	-
		Asset #28304 - Ford F150	-	-	45,000	-	-	-
		Asset #28263 - Ford F150	-	-	45,000	-	-	-
		Asset #28380 - Ford F150	-	-	45,000	-	-	-
		Asset #24683 - Bobcat	-	-	95,000	-	-	-
		Asset #28339 - E35 Excavator	-	-	92,000	-	-	-
		Asset #28468 - Ford Transit Van	-	-	50,000	-	-	-
		Asset #28692 - E35 Excavator	-	-	85,000	-	-	-
		Asset #20387 - LBT Enclosed Trailer	-	-	78,000	-	-	-
		Asset #27565 - Ford F250	-	-	66,000	-	-	-
		Asset #29026 - LT-1619-WL Trailer	-	-	-	25,000	-	-
		Asset #29028 - LT-1619-WL Trailer	-	-	-	25,000	-	-
		Asset #25184 - Utility Trailer	-	-	-	23,000	-	-
		Asset #28262 - Ford F150	-	-	-	50,000	-	-
		Asset #28457 - Ford F250	-	-	-	55,000	-	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Asset #28525 - Ford Transit 250	-	-	-	55,000	-	-
		Asset #24068 - T4A60S-F3L Trailer	-	-	-	65,000	-	-
		Water Pumps	-	-	-	65,000	-	-
		Asset #24269 - Toyota Forklift	-	-	-	65,000	-	-
		Asset #24067 - T4A60S-F3L Trailer	-	-	-	65,000	-	-
		Water Pumps	-	-	-	65,000	-	-
		Asset #28269 - Carryall Club Car 550	-	-	-	20,000	-	-
		Asset #27356 - Carryall Club Car 295	-	-	-	20,000	-	-
		Asset #27245 - Carryall Club Car 295	-	-	-	20,000	-	-
		Asset #29060 - Ford Escape	-	-	-	45,000	-	-
		Asset #28038 - Ford F150	-	-	-	44,000	-	-
		Asset #28839 - Ford F150	-	-	-	44,000	-	-
		Asset #28996 - Ford F150	-	-	-	44,000	-	-
		Asset #28047 - Ford Escape	-	-	-	44,000	-	-
		Asset #28372 - Ford F150	-	-	-	47,000	-	-
		Asset #28371 - Ford F150	-	-	-	47,000	-	-
		Asset #28840 - Ford F150	-	-	-	47,000	-	-
		Asset #24829 - Ford F750 Utility Truck w/Crane	-	-	-	230,000	-	-
		Asset #27635 - Ford F350	-	-	-	90,000	-	-
		Asset #28691 - E35 Excavator	-	-	-	86,000	-	-
		Asset #26024 - Forklift	-	-	-	70,000	-	-
		Asset #28300 - Ford F250	-	-	-	66,000	-	-
		Asset #28459 - Ford F250	-	-	-	66,000	-	-
		Asset #28079 - Ford F150	-	-	-	66,000	-	-
		Asset #28462 - Ford F250	-	-	-	66,000	-	-
		Asset #28523 - Ford F150	-	-	-	-	45,000	-
		Asset #28524 - Ford F150	-	-	-	-	45,000	-
		Asset #28554 - Ford F150	-	-	-	-	45,000	-
		Asset #28041E - Ford Explorer	-	-	-	-	55,000	-
		Asset #26023 - JCB 930 Forklift	-	-	-	-	90,000	-
		Asset #28849 - Ford F150	-	-	-	-	90,000	-
		Asset #28212 - Ford F550	-	-	-	-	90,000	-
		Asset #28458 - Ford F250	-	-	-	-	67,000	-
		Asset #14555 - Generac Generator	-	-	-	-	60,000	-
		Asset #28570 - Ford F150	-	-	-	-	60,000	-
		Asset #23425 - 580M Loader Backhoe	-	-	-	-	130,000	-
		Asset #27655 - Ford F550	-	-	-	-	170,000	-
		Asset #27447 - Caterpillar 308E Mini Excavator	-	-	-	-	150,000	-
		Asset #28626 - Ford F550	-	-	-	-	150,000	-
		Asset #27963 - LT6K Light Tower	-	-	-	-	18,000	-
		Asset #27964 - LT6K Light Tower	-	-	-	-	18,000	-
		Asset #29335 - LT-1619-WL Trailer	-	-	-	-	25,000	-
		Asset #22210 - P185WDO-T4F Portable Air Compressor	-	-	-	-	25,000	-
		Asset #27750 - 250D Trailer Water Pump	-	-	-	-	40,000	-

Capital Fleet

Department	Funding Source	Description	2026 Proposed	2027 Forecasted	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted
		Asset #29339 - LT-1619-WL Trailer	-	-	-	-	28,000	-
		Asset #29338 - LT-1619-WL Trailer	-	-	-	-	28,000	-
		Asset #28863 - Ford F150	-	-	-	-	45,000	-
		Asset #28832 - Ford F150	-	-	-	-	45,000	-
		Asset #28856 - Ford F150	-	-	-	-	45,000	-
		Asset #25938 - Gorman Pump	-	-	-	-	200,000	-
		Asset #29354 - Ford F350	-	-	-	-	80,000	-
		Asset #28871 - Ford F350	-	-	-	-	80,000	-
		Asset #26031 - Baldor TS130 Generator	-	-	-	-	-	70,000
		Asset #26033 - Baldor TS130 Generator	-	-	-	-	-	70,000
		Asset #26034 - Baldor TS130 Generator	-	-	-	-	-	70,000
		Asset #26035 - Baldor TS130 Generator	-	-	-	-	-	70,000
		Asset #26036 - Baldor TS130 Generator	-	-	-	-	-	70,000
		Asset #28397, 28398, 28399 John Deere 40527 Tractor w/Bucket	-	-	-	-	-	80,000
		Asset #28883 - Ford F350	-	-	-	-	-	75,000
		Asset #28971 - Ford F550	-	-	-	-	-	75,000
		Asset #28972 - Ford F550	-	-	-	-	-	75,000
		Asset #28848 - Ford F350	-	-	-	-	-	85,000
		Asset #28850 - Ford F350	-	-	-	-	-	85,000
		Asset #27103 - Case 621 Big Wheel Loader	-	-	-	-	-	220,000
		Asset #28644 - JLG M600JP Electric Boom Lift	-	-	-	-	-	190,000
		Asset #27167 - Case 580 Loader Backhoe	-	-	-	-	-	190,000
		Asset #27184 - Case 580 Loader Backhoe	-	-	-	-	-	190,000
		Asset #28663 - Carryall Club Car 295	-	-	-	-	-	20,000
		Asset #28665 - Carryall Club Car 295	-	-	-	-	-	20,000
		Asset #28046 - Ford F150	-	-	-	-	-	49,000
		Asset #29003 - Ford F150	-	-	-	-	-	49,000
		Asset #29007 - Ford F150	-	-	-	-	-	49,000
		Asset #28700 - Ford Escape	-	-	-	-	-	49,000
		Asset #28477 - Ford F150	-	-	-	-	-	49,000
		Asset #28478 - Ford F150	-	-	-	-	-	49,000
		Asset #28821 - Ford Explorer	-	-	-	-	-	49,000
		Asset #28828 - Ford F150	-	-	-	-	-	49,000
		Asset #27446 - Wacker RD12 Ride-on Roller	-	-	-	-	-	56,000
		Asset #24894 - Gorman T4A60S-F3L Electric Boom Lift	-	-	-	-	-	56,000
Grand Total			\$ 11,629,194	\$ 13,856,862	\$ 15,332,804	\$ 14,484,673	\$ 20,582,088	\$ 15,178,000



An aerial photograph of a large, modern white building complex, likely a university or government facility, situated along a waterfront. The building has multiple wings and a central courtyard. In the foreground, there is a marina with several sailboats docked. To the left, a smaller building with a red roof is visible. The background shows a dense urban area with many houses and trees. The image is framed by a large blue circular graphic on the left side.

APPENDICES



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 Mauldin & Jenkins, LLC.

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 Files Imaged
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
Human Resources – Recruitment	Number of Personnel Requisitions
Human Resources – Retiree	Number of Retirees
Information Technology 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 2025 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	Del Prado Mall
Human Resources	\$ 15,687,346	\$ 10,451,759	\$ 12,167	\$ 653,197	\$ 14,729	\$ -	\$ 2,187,356	\$ 14,729	\$ 3,202	\$ 555,552	\$ 1,779,524	\$ 15,131	\$ -
Financial Services	11,861,710	5,359,150	27,703	172,822	17,796	-	555,296	39,229	57,744	449,399	5,176,165	6,153	253
City Clerk	2,240,730	950,019	6,067	414,110	4,234	-	265,488	4,234	2,540	99,071	494,544	423	-
City Manager	3,938,633	2,100,060	14,927	246,679	10,662	-	617,311	10,662	6,397	249,480	681,389	1,066	-
Information Tech	13,107,130	8,278,792	162,674	1,148,020	8,561	-	1,268,716	25,686	15,502	518,103	1,681,076	-	-
City Auditor	1,522,301	1,045,364	15,984	170,650	-	-	156,949	-	-	7,612	125,742	-	-
City Council	1,040,530	775,180	13,417	16,398	19,379	-	37,268	16,398	16,398	46,213	90,935	8,944	-
City Attorney	3,397,509	1,811,535	12,876	212,788	9,197	-	532,499	9,197	5,518	215,207	587,772	920	-
Public Works	1,957,353	1,148,081	-	13,224	-	-	13,275	26,550	15,930	708,534	31,759	-	-
Property Mgmt.	8,004,128	5,778,360	-	26,286	333,231	9,819	1,013,023	-	19,536	221,745	550,374	46,845	4,909
	\$ 62,757,370	\$ 37,698,300	\$ 265,815	\$ 3,074,174	\$ 417,789	\$ 9,819	\$ 6,647,181	\$ 146,685	\$ 142,767	\$ 3,070,916	\$ 11,199,280	\$ 79,482	\$ 5,162

Full Cost Allocation

Full Cost Allocation

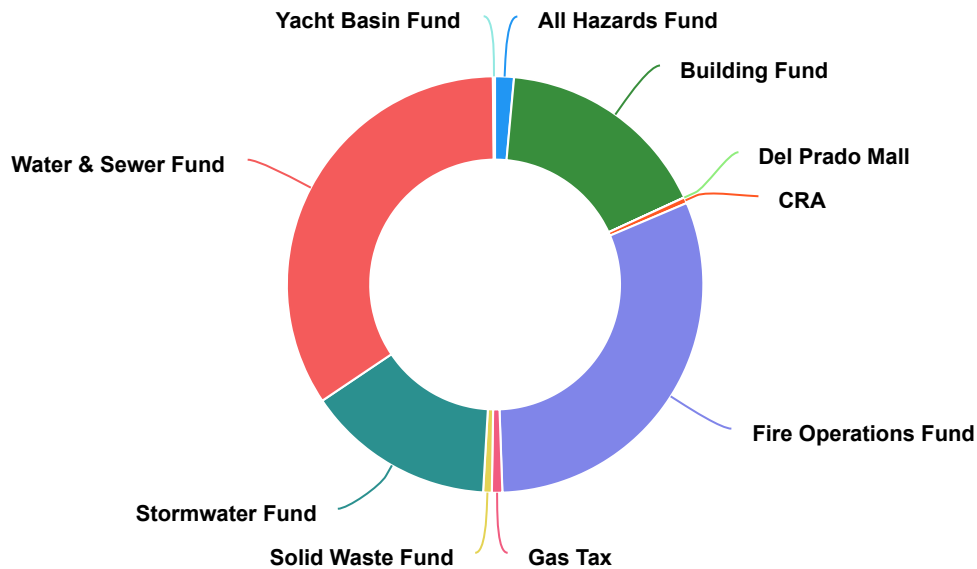
Central services provided by the General Fund are charged to Special Revenue, Internal Service and Enterprise Funds for reimbursement. Management determines which funds are charged for the centralized services. Below are the funds that reimburse the General Fund for the provided services.

SCHEDULE C

Central Service Reimbursement to the General Fund

Fund Name	FY 2024 Actual Allocation	FY 2025 Adopted Allocation	FY 2025 Amended Allocation	FY 2026 Proposed Allocation	FY 2027 Forecast Allocation	FY 2028 Forecast Allocation
All Hazards Fund	\$ -	\$ 110,039	\$ 110,039	\$ 265,815	\$ 273,789	\$ 282,003
Building Fund	2,494,687	3,328,443	3,310,870	3,047,888	3,139,325	3,233,505
Del Prado Mall	-	-	-	253	261	269
CRA	120,868	25,670	25,670	84,558	87,095	89,708
Fire Operations Fund	4,247,362	5,036,620	4,995,300	5,634,158	5,803,183	5,977,278
Gas Tax	19,630	20,834	21,351	146,685	151,086	155,619
Solid Waste Fund	172,324	103,291	104,323	123,231	126,928	130,736
Stormwater Fund	1,720,584	2,446,857	2,496,895	2,676,697	2,756,998	2,839,708
Water & Sewer Fund	5,421,302	5,817,482	5,713,982	6,256,377	6,444,068	6,637,390
Yacht Basin Fund	36,528	28,408	28,287	31,508	32,453	33,427
Total Charge Back	\$ 14,233,285	\$ 16,917,644	\$ 16,806,717	\$ 18,267,170	\$ 18,815,186	\$ 19,379,643

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 2024 Actual Allocation	FY 2025 Adopted Allocation	FY 2025 Amended Allocation	FY 2026 Proposed Allocation	FY 2027 Forecast Allocation	FY 2028 Forecast Allocation
General Fund	\$ 1,701,616	\$ 1,968,874	\$ 1,968,874	\$ 2,040,811	\$ 2,102,035	\$ 2,165,096
Stormwater Fund	147,758	166,394	166,394	172,474	177,648	182,977
Water & Sewer Fund	3,767,857	4,237,696	4,237,696	4,392,529	4,524,305	4,660,034
Yacht Basin Fund	1,066	1,089	1,089	1,129	1,163	1,198
Total Charge Back	\$ 5,618,297	\$ 6,374,053	\$ 6,374,053	\$ 6,606,943	\$ 6,805,151	\$ 7,009,305

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 2024 Actual Allocation	FY 2025 Adopted Allocation	FY 2025 Amended Allocation	FY 2026 Proposed Allocation	FY 2027 Forecast Allocation	FY 2028 Forecast Allocation
All Hazards	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -
Building Fund	46,316	21,827	29,719	26,286	27,075	27,887
Del Prado Mall	-	-	-	4,909	5,056	5,208
Charter School Fund	-	506,212	-	-	-	-
CRA Fund	104,219	82,626	-	333,231	343,228	353,525
Economic & Dev. Fund	-	2,400	3,268	9,819	10,114	10,417
Fire Operations Fund	1,184,199	815,834	1,110,823	1,013,023	1,043,414	1,074,716
General Fund	6,097,132	5,031,741	6,851,116	5,778,360	5,951,711	6,130,262
Solid Waste Fund	22,653	12,301	16,749	19,536	20,122	20,726
Stormwater Fund	200,217	159,312	216,915	221,745	228,397	235,249
Water & Sewer Fund	604,516	452,133	615,615	550,374	566,885	583,892
Yacht Basin Fund	85,066	118,809	161,767	46,845	48,250	49,698
Total Charge Back	\$ 8,344,381	\$ 7,203,195	\$ 9,005,972	\$ 8,004,128	\$ 8,244,252	\$ 8,491,580

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	CRA	Economic & Dev	Fire Operations	Gas Tax	General Fund	Lot Mowing	Parks Impact	Public Safety Impact	Road Impact	Solid Waste	Stormwater	Water & Sewer	Yacht Basin	Del Prado Mall	All Others
City Manager Administration	\$ 1,940,403	\$ 7,354	\$ 121,529	\$ 2,101	\$ 5,253	\$ 4,202	\$ 304,124	\$ 5,253	\$ 973,684	\$ 3,152	\$ -	\$ -	\$ -	\$ 3,152	\$ 122,907	\$ 335,692	\$ 525	\$ -	\$ 51,475
Office of Communications	1,998,230	7,573	125,150	2,164	5,409	4,327	313,187	5,409	1,002,701	3,245	-	-	-	3,245	126,573	345,697	541	-	53,009
City Council	1,040,530	13,417	16,398	32,796	19,379	10,435	37,268	16,398	432,312	10,435	8,944	8,944	26,833	16,398	46,213	90,935	8,944	-	244,481
City Auditor	1,522,301	15,984	170,650	-	-	-	156,949	-	1,042,472	-	-	-	-	-	7,612	125,742	-	-	2,892
Finance Administration	993,559	3,765	62,227	1,076	2,690	2,152	155,723	2,690	498,563	1,614	-	-	-	1,614	62,935	171,885	269	-	26,356
Accounting	947,775	3,947	20,159	9,812	4,255	2,640	57,927	4,131	334,190	14,743	1,466	4,299	2,116	11,502	50,194	110,052	3,499	35	312,808
Accounts Payable	464,443	3,213	12,212	5,732	2,695	2,752	39,351	360	203,641	4,224	198	506	308	2,251	37,518	26,930	150	-	122,402
Cashier	865,169	-	22,555	3	12	1,118	591	-	4,712	5	422	1,299	433	560	2,553	250,217	11	1	580,677
Payroll	265,844	1,113	18,391	318	795	636	46,024	795	147,352	477	-	-	-	477	18,601	22,996	79	-	7,790
Budget	838,863	2,379	31,093	17,509	2,309	2,598	115,374	28,962	348,871	11,282	135	172	447	39,851	45,795	58,219	214	217	133,436
Procurement	879,114	13,286	6,185	1,031	5,040	7,330	140,306	2,291	321,502	3,322	-	1,145	1,603	1,489	59,329	143,337	802	-	171,116
Risk Mgmt	6,606,943	-	-	-	-	-	-	-	2,034,000	-	-	-	-	-	172,474	4,392,529	1,129	-	6,811
City Clerk Administration	1,282,152	4,859	80,302	1,388	3,471	2,777	200,954	3,471	643,377	2,082	-	-	-	2,082	81,215	221,814	347	-	34,013
Communications	49,387	187	3,093	53	134	107	7,741	134	24,782	80	-	-	-	80	3,128	8,545	13	-	1,310
Records Management	676,674	140	316,152	-	-	-	20,350	-	106,154	-	-	-	-	-	-	223,960	-	-	9,918
City Clerk Business Fees	232,517	881	14,563	252	629	504	36,443	629	116,676	378	-	-	-	378	14,728	40,225	63	-	6,168
HR Administration	601,361	2,279	37,664	651	1,628	1,302	94,253	1,628	301,760	977	-	-	-	977	38,092	104,034	163	-	15,953
Comp & Classification	587,896	2,228	36,820	637	1,591	1,273	92,142	1,591	295,003	955	-	-	-	955	37,239	101,707	159	-	15,596
Employee Benefits	187,830	712	11,764	203	508	407	29,439	508	94,252	305	-	-	-	305	11,898	32,495	51	-	4,983
Employee Development	290,967	1,103	18,223	315	788	630	45,604	788	146,006	473	-	-	-	473	18,431	50,335	79	-	7,719
Employee/Labor Relations	303,037	1,148	18,979	328	820	656	47,496	820	152,062	492	-	-	-	492	19,195	52,428	82	-	8,039
Recruitment	826,705	4,697	62,629	-	9,394	3,131	39,143	9,394	452,496	1,566	-	-	-	-	65,761	139,351	-	-	39,143
City Attorney	3,397,509	12,876	212,788	3,679	9,197	7,357	532,499	9,197	1,704,852	5,518	-	-	-	5,518	215,207	587,772	920	-	90,129
ITS Administration	457,407	5,786	30,453	609	305	914	43,853	914	276,820	609	-	-	-	609	17,663	64,864	-	-	14,008
Business Application	3,091,877	39,112	205,851	4,117	2,057	6,176	296,425	6,176	1,871,183	4,117	-	-	-	4,117	119,393	438,462	-	-	94,691
GIS	736,800	9,320	49,055	981	491	1,472	70,639	1,472	445,906	981	-	-	-	981	28,452	104,484	-	-	22,566
Network Administration	2,340,192	29,603	155,806	3,116	1,558	4,674	224,359	4,674	1,416,268	3,116	-	-	-	3,116	90,367	331,865	-	-	71,670
Systems	4,941,491	57,033	592,015	6,004	3,002	9,005	468,070	9,005	2,781,813	6,003	-	-	-	6,003	195,621	669,363	-	-	138,554
Security	1,539,363	21,820	114,840	2,297	1,148	3,445	165,370	3,445	1,043,896	2,297	-	-	-	676	66,607	72,038	-	-	41,484
Retirement Costs	12,889,550	-	467,118	-	-	-	1,839,279	-	8,787,666	-	-	-	-	-	364,936	1,299,174	14,597	-	116,780
PW Administration	1,428,412	-	-	-	-	-	13,275	26,550	517,733	10,620	-	-	-	15,930	615,969	5,312	-	-	223,023
PW Real Estate	528,941	-	13,224	-	-	-	-	-	185,128	-	13,224	-	132,235	-	92,565	26,447	-	-	66,118
Facilities Mgmt Fund	8,004,128	-	26,286	-	333,231	9,819	1,013,023	-	5,023,629	-	-	-	-	19,536	221,745	550,374	46,845	4,909	754,731
	\$ 62,757,370	\$ 265,815	\$ 3,074,174	\$ 97,172	\$ 417,789	\$ 91,839	\$ 6,647,181	\$ 146,685	\$ 33,731,462	\$ 93,068	\$ 24,389	\$ 16,365	\$ 163,975	\$ 142,767	\$ 3,070,916	\$ 11,199,280	\$ 79,482	\$ 5,162	\$ 3,489,849

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 are rolled into General Fund, except for the reimbursement to the Property Management Fund

Full Cost Allocation

Exhibit B

FY 2024 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	927	98	602	26,786	\$ 172,280,127	46,326	2,807	38,599	290	14	-	501,214	909	289	\$ 506,404,950	11,773	12,279	\$ 189,628,304
5 Cent Gas Tax Fund	-	-	-	94	1,022,663	21	6	-	5	-	-	-	-	-	-	-	-	7,304,334
6 Cent Gas Tax Fund	5	5	-	220	1,621,672	61	14	-	6	-	-	-	3	6	-	-	-	8,438,049
Road Impact Fee Fund	-	-	-	198	235,587	70	14	3,548	18	10	-	-	-	-	-	-	-	242,551
Park Impact Fee Fund	-	-	-	140	77,267	45	-	3,457	6	1	-	-	-	-	-	-	-	73,457
Police Impact Fee Fund	-	-	-	153	40,190	79	8	3,545	2	-	-	-	-	-	-	-	-	39,532
ALS Impact Fund	-	-	-	102	14,697	18	-	3,553	2	-	-	-	-	-	-	-	-	14,820
Fire Impact Fee Fund	-	-	-	160	39,004	18	2	3,542	2	-	-	-	-	-	-	-	-	39,102
Alarm Fee Fund	-	-	-	64	-	34	-	-	5	-	-	-	-	-	-	-	-	-
All Hazards Fund	7	-	-	342	1,261,968	731	116	9	9	-	-	663	19	3	-	-	-	1,293,187
Fire Operations	290	3	126	3,632	60,327,159	8,952	1,225	4,844	25	-	-	96,082	144	25	-	7,920	2,476	62,711,553
Lot Mowing Fund	3	2	-	1,244	5,721,845	961	29	44	7	-	-	-	2	1	-	-	-	6,132,335
Economic Development	4	-	-	235	654,853	626	64	9,155	7	-	-	-	3	2	-	-	24	1,413,055
Building Code Fund	116	-	32	1,484	14,364,849	2,778	54	184,747	11	1	171	1,492,730	100	40	-	64,523	64	16,900,370
CDBG Fund	2	-	-	529	1,012,590	579	7	6	22	-	-	-	2	-	-	-	-	898,532
HUD NSP Fund	-	-	-	2	-	-	-	2	-	-	-	-	-	-	-	-	-	-
SHIP Fund	-	-	-	286	3,125,245	725	2	14	-	-	-	-	-	-	-	-	-	8,618,669
CRA Fund	5	-	-	381	989,678	613	44	98	13	-	-	-	1	6	-	-	815	1,254,882
Waterpark Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-
PR Program Fund	-	-	-	2	-	6	-	34	-	-	635	-	-	-	-	-	-	-
Golf Course Fund	-	-	8	641	2,434,052	100	5	4	5	-	5	-	-	-	-	-	-	2,571,355
Solid Waste Fund	3	3	-	386	22,078,127	512	13	4,586	11	-	-	-	2	-	-	-	48	21,660,812
W&S Fund	320	1	89	6,958	74,286,271	24,586	1,915	5,183,917	61	2	745	1,057,439	213	89	1,093,608,157	6,632	1,345	91,135,096
W&S Debt Fund	-	-	-	-	906	-	-	-	-	-	119	-	-	-	-	-	-	-
W&S Reserve Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
W&S Cap Proj Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Impact Fund	-	-	-	133	26,398	16	-	1,019	-	-	-	-	-	-	-	-	-	24,720
Sewer Impact Fund	-	-	-	143	41,017	16	-	1,108	-	-	-	-	-	-	-	-	-	45,320
Irrigation Impact Fund	-	-	-	117	22,200	16	-	776	-	-	-	-	-	-	-	-	-	40,120
Water CIAC Fund	-	-	-	97	8,322	12	-	192	-	-	-	-	-	-	-	-	-	3,200
Sewer CIAC Fund	-	-	-	94	7,764	12	-	173	-	-	-	-	-	-	-	-	-	4,120
Irrigation CIAC Fund	-	-	-	88	454	6	-	24	-	-	-	-	-	-	-	-	-	500
Stormwater Fund	117	116	25	4,198	20,607,805	8,535	518	20,908	31	7	52	-	58	42	42,940,755	4,758	542	24,891,767
Yacht Basin Fund	1	-	1	332	249,552	168	7	231	6	-	-	-	-	-	280,999	-	115	336,430
Charter School Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other	49	42	-	34,822	62,929,952	33,137	1,489	4,757,332	154	5	-	46,827	46	25	1,695,819	105	1,851	81,945,136
Total	1,847	269	883	84,063	\$ 445,482,214	129,759	8,339	10,225,467	698	40	1,727	3,194,955	1,502	528	\$ 1,644,930,680	95,711	19,564	\$ 527,661,308



Financial Terms

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.

Annual Comprehensive Financial Report (ACFR): 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 ACFR 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.

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

Financial Terms

date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

Bond Discount: A security that is issued for less than its par or face value.

Bond Premium: A bond that is sold above their face value.

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 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 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

Financial Terms

federal government, which provides a federal 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.

Defunded: Funding has been reduced or completely withdrawn from a program, position, department, or initiative.

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 Govern-

ment 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.

Estimated: Because the final accounting adjustments have not been completed or approved, this amount reflects the actual plus/less any approximated adjustments to the end of year.

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

Financial Terms

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 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

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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 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.

Major Fund: A fund that meets specific criteria, such as at least 10% of its category's total and 5% of the aggregate of all funds for revenues, expenditures/expenses, assets, or liabilities, ensuring the government's most crucial funds are clearly identified.

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

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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 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.

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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.

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

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creativity while keeping an organization “on track” for the future by aligning its priorities.

Working Capital: Is the difference between a company's current assets and its current liabilities.



Acronyms

ACRONYMS

ADA	Americans with Disabilities Act	EAR	Evaluation and Appraisal Report
ALS	Advanced Life Support	EBDO	Economic and Business Development Office
AMP	Asset Management Program	EFT	Electronic Funds Transfer
AR	Administrative Regulation	EMAP	Emergency Management Accreditation Program
ARRA	American Recovery and Reinvestment Act	EMS	Emergency Medical Services
B2B	Breaking Barriers to Business	EPA	Environmental Protection Agency
BEBR	Bureau of Economic Business Research	ERU	Equivalent Residential Unit
BIOC	Building Industry Oversight Committee	EV	Electric Vehicle
BRC	Budget Review Committee	EVGR	Enhanced Value Recapture Grant
BSR	Budget Stabilization Reserve	FAPPO	Florida Association of Public Procurement Officials
CAD	Computer Aided Dispatch	FDEP	Florida Department of Environmental Protection
CAFR	Comprehensive Annual Financial Report	FDLE	Florida Department of Law Enforcement
CALEA	Commission on Accreditation for Law Enforcement	FDOT	Florida Department of Transportation
CCCIA	Cape Coral Construction Industry Association	FEMA	Federal Emergency Management Agency
CCFD	Cape Coral Fire Department	FGUA	Florida Governmental Utilities Association
CCTC	Cape Coral Technical College	FS	Florida Statute
CDBG	Community Development Block Grant	FTE	Full Time Equivalent
CDBG-DR	Community Development Block Grant Disaster Recovery	FY	Fiscal Year
CERT	Community Emergency Response Team	GAAP	Generally Accepted Accounting Principles
CFEC	Capital Facility Expansion Charges	GAGAS	Generally Accepted Government Auditing Standards
CIAC	Contribution in Aid of Construction	GASB	Governmental Accounting Standards Board
CIP	Capital Improvement Plan	GFOA	Government Finance Officers Association
CIPP	Cured-in-place Pipe	GIS	Geographic Information Systems
CPI	Consumer Price Index	GO	General Obligation
CRA	Community Redevelopment Agency	GPS	Global Positioning System
CTAC	City Transportation Advisory Committee	HR	Human Resources
CWSP	Comprehensive Update to Utilities Water Supply, Storage Disposal Programs	IBNR	Incurred But not Reported
DCD	Department of Community Development		

Acronyms

IT	Information Technology	SBITA	Subscription Based IT Arrangements
JPA	Joint Participation Agreement	SCADA	Supervisory Control and Data Acquisition
LAP	Local Agency Program	SHIP	State Housing Initiatives Program
LCEC	Lee County Electric Cooperative	SWAM	Southwest Aggregates Mine
LS	Lift Stations	SWFWMD	Southwest Florida Water Management District
MGD	Million Gallons per Day	TDC	Tourist Development Council
MHz	Megahertz	TIF	Tax Incremental Financing
MOU	Memorandum of Understanding	TRIM	Truth in Millage
MPO	Metropolitan Planning Organization	UEP	Utilities Extension Project
MPS	Master Pump Stations	WCIND	West Coast Inland Navigation District
NFPA	National Fire Protection Association	WICC	Water Independence for Cape Coral
NPDES	National Pollutant Discharge Elimination System	WRF	Water Reclamation Facility
OPEB	Other Post-Employment Benefits	WTP	Water Treatment Plant
PILOT	Payment in Lieu of Taxes	WUP	Water Use Permit
RFP	Request for Proposals	WWTP	Wastewater Treatment Plan
RO	Reverse Osmosis		
ROW	Right-Of-Way		








Cape Coral
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