

ORDINANCE 3 - 26

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF CAPE CORAL, FLORIDA, AMENDING CITY OF CAPE CORAL ORDINANCE 50-25, WHICH ADOPTED THE CITY OF CAPE CORAL OPERATING BUDGET, REVENUES AND EXPENDITURES, AND CAPITAL BUDGET FOR FISCAL YEAR 2026, BY INCREASING THE TOTAL REVENUES AND EXPENDITURES BY A TOTAL OF \$48,023,980; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City of Cape Coral, Florida (the “City”), pursuant to Section 200.065, Florida Statutes, adopted its Operating Budget, Revenues and Expenditures, and Capital Budget for Fiscal Year 2026 by approving Ordinance 50-25 on September 25, 2025; and

WHEREAS, the Mayor and City Council desire to amend the City’s Operating Budget, Revenues and Expenditures, and Capital Budget for the Fiscal Year 2026 as authorized by Section 166.241(3), Florida Statutes, and as detailed in Attachment A and summarized in Attachment B, both of which are attached hereto and incorporated herein; and

WHEREAS, Chapter 2, Administration, Article III, Personnel Rules and Regulations, of the Cape Coral Code of Ordinances (the “City Code”), provides that certain personnel actions must be approved by the City Council; and

WHEREAS, these acknowledged personnel actions, which require City Council approval pursuant to the City Code, are delineated within Attachment C, which is incorporated herein.

NOW, THEREFORE, THE CITY OF CAPE CORAL, FLORIDA, HEREBY ORDAINS THIS ORDINANCE AS FOLLOWS:

SECTION 1. City of Cape Coral Ordinance 50-25, which adopted the City of Cape Coral Operating Budget, Revenues and Expenditures, and Capital Budget for the Fiscal Year 2026, is hereby amended by increasing the total revenues and expenditures by a total of \$48,023,980, as detailed in Attachment A and summarized in Attachment B, both of which are attached hereto and incorporated herein.

SECTION 2. Pursuant to Chapter 2, Administration, Article III, Personnel Rules and Regulations, of the Cape Coral Code of Ordinances, certain personnel actions must be approved by the City Council. The personnel actions that require City Council approval are set forth in Attachment C, incorporated herein.

SECTION 3. Severability. In the event that any portion or Section of this ordinance is determined to be invalid, illegal or unconstitutional by a court of competent jurisdiction, such decision shall in no manner affect the remaining portions or Sections of this ordinance which shall remain in full force and effect.

SECTION 4. Effective Date. This ordinance shall become effective immediately after its adoption by the Mayor and City Council.

ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF CAPE CORAL, FLORIDA, AT ITS REGULAR SESSION THIS 21ST DAY OF January, 2026.


JOHN GUNTER, MAYOR

VOTE OF MAYOR AND COUNCILMEMBERS:

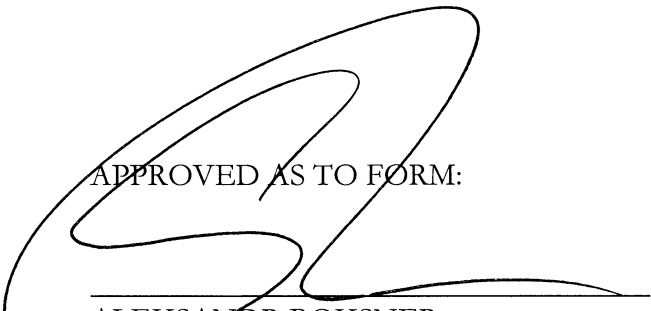
GUNTER	<u>aye</u>
STEINKE	<u>aye</u>
LEHMANN	<u>aye</u>
DONNELL	<u>aye</u>

LASTRA	<u>aye</u>
KILRAINE	<u>aye</u>
LONG	<u>NOT PRESENT</u>
KADUK	<u>aye</u>

ATTESTED TO AND FILED IN MY OFFICE THIS 23rd DAY OF January 2026.


KIMBERLY BRUNS
CITY CLERK

APPROVED AS TO FORM:


ALEKSANDR BOKSNER
CITY ATTORNEY
ord/Budget Amendment #1 FY2026

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

GENERAL FUND - 001

REVENUES

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
Fund Balance Brought Forward	\$ -	\$ 7,333,784	18a	\$ 7,333,784
Ad Valorem Taxes	157,983,180	-		157,983,180
Sales and Use Taxes	19,189,974	-		19,189,974
Charges for Service	6,451,595	-		6,451,595
Intergovernmental	40,992,860	8,000	14	41,000,860
Fines and Forfeitures	1,228,820	-		1,228,820
Miscellaneous	2,502,095	4,000	11	2,506,095
Licenses, Permits, Franchise Fees & Impact Fees	10,473,764	-		10,473,764
Internal Service Charges	20,203,050	-		20,203,050
Interfund Transfers	3,476,059	-		3,476,059
Total General Fund Revenues	\$ 262,501,397	\$ 7,345,784		\$ 269,847,181

EXPENDITURES

City Council				
Personnel Services	\$ 849,734	\$ -		\$ 849,734
Operating	213,754	-		213,754
City Attorney				
Personnel Services	3,299,564	-		3,299,564
Operating	285,424	27,353	18a	312,777
City Auditor				
Personnel Services	1,348,058	-		1,348,058
Operating	185,892	-		185,892
City Manager				
Personnel Services	3,083,008	-		3,083,008
Operating	865,804	-		865,804
City Clerk				
Personnel Services	2,083,091	-		2,083,091
Operating	250,834	-		250,834
Capital Outlay	5,000	-		5,000
Development Services				
Personnel Services	9,403,653	-		9,403,653
Operating	697,219	15,800	18a	713,019
Capital Outlay	403,604	-		403,604
Financial Services				
Personnel Services	4,795,561	-		4,795,561
Operating	528,261	2,511	18a	530,772
Fire				
Transfers Out	-	17,614,546	17	17,614,546
Human Resources				
Personnel Services	2,257,401	-		2,257,401
Operating	548,303	71,178	18a	619,481
Capital Outlay	-	-		-
Information Technology Services				
Personnel Services	5,561,325	-		5,561,325
Operating	7,607,084	374,685	18a	7,981,769
Capital Outlay	-	87,589	18a	87,589

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
Parks and Recreation				
Personnel Services	16,764,597	-		16,764,597
Operating	11,744,979	8,000	14	12,466,491
		713,512	18a	
Capital Outlay	2,909,362	2,973,266	18a	5,882,628
Police				
Personnel Services	76,577,770	-		76,577,770
Operating	9,074,011	219,445	18a	9,293,456
Capital Outlay	2,554,592	566,083	18a	3,120,675
Public Works				
Personnel Services	10,922,000	-		10,922,000
Operating	11,026,220	487,331	18a	11,517,551
		4,000	11	
Capital Outlay	1,336,850	735,674	18a	2,072,524
Transfers Out	1,069,888	-		1,069,888
Government Services				
Personnel Services	14,952,502	-		14,952,502
Operating	25,940,319	952,226	18a	26,892,545
Capital Outlay	640,000	107,131	18a	747,131
Transfers Out	32,294,693	(17,614,546)	17	14,680,147
Reserves	421,040	-		421,040
Appropriations & Reserves General Fund	\$ 262,501,397	\$ 7,345,784		\$ 269,847,181
SPECIAL REVENUE FUNDS				
ADDITIONAL FIVE CENT GAS TAX FUND - 105				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ 3,175,440	\$ 1,099,914	18b	\$ 4,275,354
Sales and Use Taxes	4,794,560	-		4,794,560
Total Additional Five Cent Gas Tax Fund Revenues	\$ 7,970,000	\$ 1,099,914		\$ 9,069,914
<u>EXPENDITURES</u>				
Operating	\$ 7,270,000	\$ 1,099,914	18b	\$ 8,369,914
Capital Outlay	700,000	-		700,000
Appropriations & Reserves Additional Five Cent Gas Tax Fund	\$ 7,970,000	\$ 1,099,914		\$ 9,069,914
SIX CENT GAS TAX FUND - 106				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ 3,209,759	\$ 641,908	18c	\$ 3,851,667
Sales & Use Taxes	6,611,857	-		6,611,857
Total Six Cent Gas Tax Fund Revenues	\$ 9,821,616	\$ 641,908		\$ 10,463,524
<u>EXPENDITURES</u>				
Personnel Services	\$ 575,063	\$ -		\$ 575,063
Operating	8,743,005	(353,730)	4	9,031,183
		641,908	18c	
Transfers Out	503,548	353,730	4	857,278
Appropriations & Reserves Six Cent Gas Tax Fund	\$ 9,821,616	\$ 641,908		\$ 10,463,524

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

ROAD IMPACT FUND - 110

REVENUES

Fund Balance Brought Forward	\$	15,903,964	\$	560,762	1	\$	16,515,346
				50,620	18d		
Licenses, Permits, Franchise Fees & Impact Fees		9,036,900		-			9,036,900
Total Road Impact Fund Revenues	\$	24,940,864	\$	611,382		\$	25,552,246

EXPENDITURES

Operating	\$	980,554	\$	560,762	1	\$	1,541,316
Capital Outlay		-		50,620	18d		50,620
Transfers Out		23,960,310		-			23,960,310
Appropriations & Reserves Road Impact Fee Fund	\$	24,940,864	\$	611,382		\$	25,552,246

PARK IMPACT FEE FUNDS - 112

REVENUES

Fund Balance Brought Forward	\$	2,181,375	\$	-		\$	2,181,375
Licenses, Permits, Franchise Fees & Impact Fees		3,508,750		-			3,508,750
Total Park Impact Fee Funds Revenues	\$	5,690,125	\$	-		\$	5,690,125

EXPENDITURES

Operating	\$	52,632	\$	-		\$	52,632
Transfers Out		5,637,493		-			5,637,493
Appropriations & Reserves Park Impact Fee Funds	\$	5,690,125	\$	-		\$	5,690,125

POLICE PROTECTION IMPACT FEES - 113

REVENUES

Fund Balance Brought Forward	\$	-	\$	-		\$	-
Licenses, Permits, Franchise Fees & Impact Fees		1,496,538		-			1,496,538
Total Police Protection Impact Fee Fund Revenues	\$	1,496,538	\$	-		\$	1,496,538

EXPENDITURES

Operating	\$	29,931	\$	-		\$	29,931
Capital Outlay		1,166,000		-			1,166,000
Reserves		300,607		-			300,607
Appropriations & Reserves Police Protection Impact Fee Fund	\$	1,496,538	\$	-		\$	1,496,538

ALS IMPACT FEES -114

REVENUES

Licenses, Permits, Franchise Fees & Impact Fees	\$	88,188	\$	-		\$	88,188
Total ALS Fund Revenues	\$	88,188	\$	-		\$	88,188

EXPENDITURES

Operating	\$	1,323	\$	-		\$	1,323
Reserves		86,865		-			86,865
Appropriations & Reserves ALS Fund	\$	88,188	\$	-		\$	88,188

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
FIRE IMPACT CAPITAL IMPROVEMENT FEE FUND - 115				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ -	\$ 298,271	18e	\$ 298,271
Licenses, Permits, Franchise Fees & Impact Fees	1,442,660	-		1,442,660
Total Fire Impact Capital Improvement Fee Fund Revenues	\$ 1,442,660	\$ 298,271		\$ 1,740,931
<u>EXPENDITURES</u>				
Operating	\$ 22,640	\$ -		\$ 22,640
Capital Outlay	350,000	298,271	18e	648,271
Transfers Out	949,279	-		949,279
Reserves	120,741	-		120,741
Appropriations & Reserves Fire Impact Capital Improvement Fee Fund	\$ 1,442,660	\$ 298,271		\$ 1,740,931
POLICE CONFISCATION - STATE - 121				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ -	\$ 182,298	18f	\$ 182,298
Total Police Confiscation-State Fund Revenues	\$ -	\$ 182,298		\$ 182,298
<u>EXPENDITURES</u>				
Operating	\$ -	\$ 58,222	18f	\$ 58,222
Capital Outlay	-	124,076	18f	124,076
Appropriations & Reserves Police Confiscation - State Fund	\$ -	\$ 182,298		\$ 182,298
POLICE CONFISCATION - FEDERAL - 122				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ 21,114	\$ -		\$ 21,114
Total Police Confiscation-Federal Fund Revenues	\$ 21,114	\$ -		\$ 21,114
<u>EXPENDITURES</u>				
Operating	\$ 21,114	\$ -		\$ 21,114
Appropriations & Reserves Police Confiscation - Federal Fund	\$ 21,114	\$ -		\$ 21,114
CRIMINAL JUSTICE EDUCATION (Police Training) - 123				
<u>REVENUES</u>				
Fines & Forfeitures	\$ 25,000	-		25,000
Total Police Criminal Justice Education Fund Revenues	\$ 25,000	\$ -		\$ 25,000
<u>EXPENDITURES</u>				
Operating	\$ 12,041	\$ -		\$ 12,041
Reserves	12,959	-		12,959
Appropriations & Reserves Criminal Justice Education Fund	\$ 25,000	\$ -		\$ 25,000

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
DO THE RIGHT THING - 125				
<u>REVENUES</u>				
Miscellaneous	\$ 8,659	\$ -		\$ 8,659
Total Do The Right Thing Fund Revenues	<u>\$ 8,659</u>	<u>\$ -</u>		<u>\$ 8,659</u>
<u>EXPENDITURES</u>				
Operating	\$ 8,659	\$ -		\$ 8,659
Appropriations & Reserves Do The Right Thing Fund	<u>\$ 8,659</u>	<u>\$ -</u>		<u>\$ 8,659</u>
POLICE GRANTS - 126				
<u>REVENUES</u>				
Intergovernmental	\$ -	\$ 116,875	3	\$ 441,875
		40,000	5	
		95,000	6	
		95,000	8	
		95,000	12	
Total Police Grant Revenues	<u>\$ -</u>	<u>\$ 441,875</u>		<u>\$ 441,875</u>
<u>EXPENDITURES</u>				
Personnel Services	\$ -	\$ 40,000	5	\$ 325,000
		95,000	6	
		95,000	8	
		95,000	12	
Operating	-	116,875	3	116,875
Appropriations & Reserves Police Grants Fund	<u>\$ -</u>	<u>\$ 441,875</u>		<u>\$ 441,875</u>
SCHOOL SPEED ZONE ENFORCEMENT - 128				
<u>REVENUES</u>				
Charges for Service	\$ 2,000,000	\$ -		\$ 2,000,000
Total School Speed Zone Enforcement Fund Revenues	<u>\$ 2,000,000</u>	<u>\$ -</u>		<u>\$ 2,000,000</u>
<u>EXPENDITURES</u>				
Transfers Out	\$ 2,000,000	-		2,000,000
Appropriations & Reserves School Speed Zone Enforcement Fund	<u>\$ 2,000,000</u>	<u>\$ -</u>		<u>\$ 2,000,000</u>
ALL HAZARDS FUND - 130				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ -	\$ 75,745	18g	\$ 75,745
Ad Valorem Taxes - Other	2,062,813	-		2,062,813
Transfers In	113,124	-		113,124
Total All Hazards Fund Revenues	<u>\$ 2,175,937</u>	<u>\$ 75,745</u>		<u>\$ 2,251,682</u>
<u>EXPENDITURES</u>				
Personnel Services	\$ 1,279,266	\$ -		\$ 1,279,266
Operating	799,810	75,745	18g	875,555
Reserves	96,861	-		96,861
Appropriations & Reserves All Hazards Fund	<u>\$ 2,175,937</u>	<u>\$ 75,745</u>		<u>\$ 2,251,682</u>

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

FIRE OPERATIONS FUND - 132

REVENUES

Fund Balance Brought Forward	\$	-	\$	2,124,891	18h	\$	2,124,891
Ad Valorem Taxes - Other		1,720,253		-			1,720,253
Charges for Service		809,257		-			809,257
Intergovernmental		80,000		-			80,000
Miscellaneous		199,842		-			199,842
Special Assessment		63,966,604		-			63,966,604
Internal Service Charges		40,000		-			40,000
Interfund Transfers		17,614,546		-			17,614,546
Total Fire Operations Fund Revenues	\$	84,430,502	\$	2,124,891		\$	86,555,393

EXPENDITURES

Personnel Services	\$	60,485,714	\$	-		\$	60,485,714
Operating		14,824,900		215,392	18h		15,040,292
Capital Outlay		3,976,416		1,909,499	18h		5,885,915
Transfers Out		4,143,472		-			4,143,472
Reserves		1,000,000		-			1,000,000
Appropriations & Reserves Fire Operations Fund	\$	84,430,502	\$	2,124,891		\$	86,555,393

DEL PRADO PARKING LOT MAINTENANCE - 135

REVENUES

Fund Balance Brought Forward	\$	26,683	\$	-		\$	26,683
Special Assessments		41,153		-			41,153
Total Del Prado Mall Maintenance Fund Revenues	\$	67,836	\$	-		\$	67,836

EXPENDITURES

Operating	\$	67,836	\$	-		\$	67,836
Appropriations & Reserves Del Prado Mall Maintenance Fund	\$	67,836	\$	-		\$	67,836

LOT MOWING FUND - 136

REVENUES

Fund Balance Brought Forward	\$	-	\$	30,476	18i	\$	30,476
Charges for Service		4,715,099		-			4,715,099
Total Lot Mowing Fund Revenues	\$	4,715,099	\$	30,476		\$	4,745,575

EXPENDITURES

Personnel Services	\$	406,226	\$	-		\$	406,226
Operating		4,178,906		30,476	18i		4,209,382
Reserves		129,967		-			129,967
Appropriations & Reserves Lot Mowing Fund	\$	4,715,099	\$	30,476		\$	4,745,575

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
ECONOMIC AND BUSINESS DEVELOPMENT - 137				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ 385,070	\$ -		\$ 385,070
Sales & Use Taxes	572,192	-		572,192
Intergovernmental	134,984	-		134,984
Total Economic and Business Development Fund Revenues	\$ 1,092,246	\$ -		\$ 1,092,246
<u>EXPENDITURES</u>				
Personnel Services	\$ 549,406	\$ -		\$ 549,406
Operating	542,840	-		542,840
Appropriations & Reserves Economic and Business Development Fund	\$ 1,092,246	\$ -		\$ 1,092,246
BUILDING CODE FUND - 140				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ 3,870,427	\$ 101,187	18j	\$ 3,971,614
Charges for Service	698,568	-		698,568
Fines & Forfeitures	20,000	-		20,000
Licenses, Permits, Franchise Fees & Impact Fees	9,179,472	-		9,179,472
Total Building Code Division Revenues	\$ 13,768,467	\$ 101,187		\$ 13,869,654
<u>EXPENDITURES</u>				
Personnel Services	\$ 9,842,639	\$ -		\$ 9,842,639
Operating	3,799,828	101,187	18j	3,901,015
Capital Outlay	126,000	-		126,000
Transfers Out	-			-
Appropriations & Reserves Building Code Fund	\$ 13,768,467	\$ 101,187		\$ 13,869,654
COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG) -141				
<u>REVENUES</u>				
Intergovernmental	\$ 1,110,919	\$ -		\$ 1,110,919
Total Community Development Block Grant Fund Revenues	\$ 1,110,919	\$ -		\$ 1,110,919
<u>EXPENDITURES</u>				
Personnel Services	\$ 201,367	\$ -		\$ 201,367
Operating	909,552	-		909,552
Appropriations & Reserves Community Development Block Grant Fund	\$ 1,110,919	\$ -	\$ -	\$ 1,110,919

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
LOCAL HOUSING ASSISTANCE PROGRAM TRUST FUND (S.H.I.P) -143				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ 1,535,897	\$ -		\$ 1,535,897
Total Local Housing (S.H.I.P.) Fund Revenues	\$ 1,535,897	\$ -		\$ 1,535,897
<u>EXPENDITURES</u>				
Personnel Services	\$ 82,856	\$ -		\$ 82,856
Operating	1,453,041	-		1,453,041
Appropriations & Reserves Local Housing Assistance Program Trust (S.H.I.P.) Fund	\$ 1,535,897	\$ -		\$ 1,535,897
HOME INVESTMENT PARTNERSHIPS PROGRAM FUND - 146				
<u>REVENUES</u>				
Intergovernmental	\$ 381,874	\$ -		\$ 381,874
Total HOME Investment Partnerships Program Fund Revenues	\$ 381,874	\$ -		\$ 381,874
<u>EXPENDITURES</u>				
Operating	\$ 381,874	\$ -		\$ 381,874
Appropriations & Reserves HOME Investments Partnerships Program Fund	\$ 381,874	\$ -		\$ 381,874
COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND - 150				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ -	\$ 278,855	18k	\$ 278,855
Tax Increment - County	3,105,570	-		3,105,570
Miscellaneous	41,800	-		41,800
Interfund Transfers	4,307,831	-		4,307,831
Total CRA Fund Revenues	\$ 7,455,201	\$ 278,855		\$ 7,734,056
<u>EXPENDITURES</u>				
Personnel Services	\$ 388,592	\$ -		\$ 388,592
Operating	1,672,652	278,855	18k	1,951,507
Transfers Out	5,393,957	-		5,393,957
Appropriations & Reserves CRA Fund	\$ 7,455,201	\$ 278,855		\$ 7,734,056
GOLF COURSE FUND - 172				
<u>REVENUES</u>				
Fund Balance Brought Forward	\$ 83,630	\$ -		\$ 83,630
Charges for Service	3,380,213	-		3,380,213
Total Golf Course Fund Revenues	\$ 3,463,843	\$ -		\$ 3,463,843
<u>EXPENDITURES</u>				
Operating	\$ 3,118,843	\$ -		\$ 3,118,843
Capital Outlay	245,000	-		245,000
Transfers Out	100,000	-		100,000
Appropriations & Reserves Golf Course Fund	\$ 3,463,843	\$ -		\$ 3,463,843

CITY OF CAPE CORAL

FISCAL YEAR 2026 BUDGET - BY FUND

ATTACHMENT A TO ORDINANCE 3-26

LAKE KENNEDY RACQUET CENTER FUND - 173

REVENUES

Charges for Service

Intergovernmental

Total Lake Kennedy Racquet Center Fund Revenues

EXPENDITURES

Operating

Reserves

Appropriations & Reserves Lake Kennedy Racquet Center Fund

SOLID WASTE MANAGEMENT FUND - 180

REVENUES

Fund Balance Brought Forward

Special Assessments

Total Solid Waste Fund Revenues

EXPENDITURES

Personnel Services

Operating

Capital Outlay

Reserves

Appropriations & Reserves Solid Waste Fund

CHARTER SCHOOL MAINTENANCE FUND - 190

REVENUES

Fund Balance Brought Forward

Public Service Tax

Miscellaneous

Total Charter School Maintenance Fund Revenues

EXPENDITURES

Operating

Transfers Out

Appropriations & Reserves Charter School Maintenance Fund

DEBT SERVICE FUND - 201

REVENUES

Ad Valorem Taxes

Interfund Transfers

Total Debt Service Fund Revenues

EXPENDITURES

Debt Service

Appropriations & Reserves Debt Service Fund

FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
\$ 1,168,164	\$ -		\$ 1,168,164
-	6,100	10	6,100
\$ 1,168,164	\$ 6,100		\$ 1,174,264
\$ 1,073,164	\$ 6,100	10	\$ 1,079,264
95,000	-		95,000
\$ 1,168,164	\$ 6,100		\$ 1,174,264
\$ -	\$ 34,470	18l	\$ 34,470
34,237,488	-		34,237,488
\$ 34,237,488	\$ 34,470		\$ 34,271,958
\$ 711,678	\$ -		\$ 711,678
25,106,758	34,470	18l	25,141,228
62,000	-		62,000
8,357,052	-		8,357,052
\$ 34,237,488	\$ 34,470		\$ 34,271,958
\$ -	\$ 103,006	18m	\$ 103,006
2,640,000	-		2,640,000
1,500,000	1,010,373	16	2,510,373
\$ 4,140,000	\$ 1,113,379		\$ 5,253,379
\$ 997,000	\$ 1,010,373	16	\$ 2,110,379
	\$ 103,006	18m	
3,143,000	-		3,143,000
\$ 4,140,000	\$ 1,113,379		\$ 5,253,379
\$ 4,935,370	\$ -		\$ 4,935,370
25,119,330	-		25,119,330
\$ 30,054,700	\$ -		\$ 30,054,700
\$ 30,054,700	-		30,054,700
\$ 30,054,700	\$ -		\$ 30,054,700

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

CAPITAL PROJECTS FUNDS
TRANSPORTATION CAPITAL PROJECTS FUND - 301

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
<u>REVENUES</u>				
Interfund Transfers	\$ 19,385,184	353,730	4	19,738,914
Debt Proceeds	20,437,426	-		20,437,426
Total Transportation Capital Project Fund Revenues	<u>\$ 39,822,610</u>	<u>\$ 353,730</u>		<u>\$ 40,176,340</u>
<u>EXPENDITURES</u>				
Capital Outlay	\$ 39,822,610	\$ 353,730	4	\$ 40,176,340
Appropriations & Reserves Transportation Capital Projects Fund	<u>\$ 39,822,610</u>	<u>\$ 353,730</u>		<u>\$ 40,176,340</u>

P&R CAPITAL PROJECTS FUND - 305

<u>REVENUES</u>				
Intergovernmental	\$ 1,505,676	\$ (200,000)	15	\$ 1,305,676
Miscellaneous	-	(1,395,488)	15	(1,395,488)
Interfund Transfers	3,150,000	-		\$ 3,150,000
Debt Proceeds	(1,505,676)	647,720	13	737,532
		1,595,488	15	
Total P&R Project Fund Revenues	<u>\$ 3,150,000</u>	<u>\$ 647,720</u>		<u>\$ 3,797,720</u>
<u>EXPENDITURES</u>				
Capital Outlay	\$ 3,150,000	\$ 647,720	13	\$ 3,797,720
Appropriations & Reserves P&R Capital Projects Fund	<u>\$ 3,150,000</u>	<u>\$ 647,720</u>		<u>\$ 3,797,720</u>

P&R GO BOND CAPITAL PROJECTS FUND - 306

<u>REVENUES</u>				
Miscellaneous	\$ -	\$ 540,232	9	\$ 540,232
Total P&R GO Bond Capital Project Fund Revenues	<u>\$ -</u>	<u>\$ 540,232</u>		<u>\$ 540,232</u>
<u>EXPENDITURES</u>				
Capital Outlay	\$ -	\$ 540,232	9	\$ 540,232
Appropriations & Reserves P&R GO Bond Capital Projects Fund	<u>\$ -</u>	<u>\$ 540,232</u>		<u>\$ 540,232</u>

LAKE KENNEDY CAPITAL PROJECTS FUND - 307

<u>REVENUES</u>				
Miscellaneous	\$ 505,316	\$ -		\$ 505,316
Debt Proceeds	3,400,000	-		3,400,000
Total P&R Project Fund Revenues	<u>\$ 3,905,316</u>	<u>\$ -</u>		<u>\$ 3,905,316</u>
<u>EXPENDITURES</u>				
Operating	\$ 65,000	\$ -		\$ 65,000
Capital Outlay	3,400,000	-		3,400,000
Appropriations & Reserves P&R Capital Projects Fund	<u>\$ 3,905,316</u>	<u>\$ -</u>		<u>\$ 3,905,316</u>

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
FIRE CAPITAL PROJECT FUNDS - 310				
<u>REVENUES</u>				
Interfund Transfers	\$ 949,279	\$ -		\$ 949,279
Debt Proceeds	12,918,438	-		12,918,438
Total Fire Capital Project Fund Revenues	<u>\$ 13,867,717</u>	<u>\$ -</u>		<u>\$ 13,867,717</u>
<u>EXPENDITURES</u>				
Capital Outlay	\$ 13,867,717	\$ -		\$ 13,867,717
Appropriations & Reserves Fire Capital Projects Fund	<u>\$ 13,867,717</u>	<u>\$ -</u>		<u>\$ 13,867,717</u>
BRIDGE CAPITAL PROJECT FUND - 314				
<u>REVENUES</u>				
Interfund Transfers	\$ 2,000,000	\$ -		\$ 2,000,000
Total Bridge Capital Project Fund Revenues	<u>\$ 2,000,000</u>	<u>\$ -</u>		<u>\$ 2,000,000</u>
<u>EXPENDITURES</u>				
Operating	\$ 2,000,000	\$ -		\$ 2,000,000
Appropriations & Reserves Bridge Capital Project Fund	<u>\$ 2,000,000</u>	<u>\$ -</u>		<u>\$ 2,000,000</u>
CRA CAPITAL PROJECT FUND - 315				
<u>REVENUES</u>				
Interfund Transfers	\$ 1,210,922	\$ -		\$ 1,210,922
Total CRA Capital Project Fund Revenues	<u>\$ 1,210,922</u>	<u>\$ -</u>		<u>\$ 1,210,922</u>
<u>EXPENDITURES</u>				
Capital Outlay	1,210,922	\$ -		\$ 1,210,922
Appropriations & Reserves CRA Capital Projects Fund	<u>\$ 1,210,922</u>	<u>\$ -</u>		<u>\$ 1,210,922</u>
COMPUTER SYSTEM CAPITAL PROJECT FUND - 320				
<u>REVENUES</u>				
Interfund Transfers	\$ 1,000,000	\$ -		\$ 1,000,000
Total Computer System Capital Project Fund Revenues	<u>\$ 1,000,000</u>	<u>\$ -</u>		<u>\$ 1,000,000</u>
<u>EXPENDITURES</u>				
Capital Outlay	\$ 1,000,000	\$ -		\$ 1,000,000
Appropriations & Reserves Computer System Capital Projects Fund	<u>\$ 1,000,000</u>	<u>\$ -</u>		<u>\$ 1,000,000</u>

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
GOVERNMENT SERVICES CAPITAL PROJECT FUND - 322				
<u>REVENUES</u>				
Interfund Transfers	\$ 850,000	\$ -		\$ 850,000
Total Government Services Capital Project Fund Revenues	\$ 850,000	\$ -		\$ 850,000
<u>EXPENDITURES</u>				
Capital Outlay	\$ 850,000	\$ -		\$ 850,000
Appropriations & Reserves Government Services Capital Project Fund	\$ 850,000	\$ -		\$ 850,000
ENTERPRISE FUNDS				
WATER & SEWER UTILITY FUND - 400 - 427				
<u>REVENUES</u>				
Use of Unrestricted Net Position	\$ 11,768,483	\$ 6,406,260	18n	\$ 18,174,743
Charges for Service	144,165,262	-		144,165,262
Fines & Forfeitures	745,405	-		745,405
Miscellaneous	234,181	-		234,181
Licenses, Permits, Franchise Fees & Impact Fees	52,944,226	-		52,944,226
Internal Service Charges	376,562	-		376,562
Interfund Transfers	65,762,004	-		65,762,004
Debt Proceeds	416,006,977			416,006,977
Total Water & Sewer Utility Fund Revenues	\$ 692,003,100	\$ 6,406,260		\$ 698,409,360
<u>EXPENDITURES</u>				
Personnel Services	\$ 40,398,293	\$ -		\$ 40,398,293
Operating	56,209,595	2,866,683	18n	59,076,278
Capital Outlay	428,724,374	3,539,577	18n	432,263,951
Debt Service	90,538,665	-		90,538,665
Transfers Out	64,383,356	-		64,383,356
Reserves	11,748,817	-		11,748,817
Appropriations & Reserves Water & Sewer Utility Fund	\$ 692,003,100	\$ 6,406,260		\$ 698,409,360

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

STORMWATER UTILITY FUND - 440 - 441

REVENUES

Use of Unrestricted Net Position	\$	7,893,483	\$	1,220,865 3,406,996	2 18o	\$	12,521,344 -
Charges for Service		27,050,731		-			27,050,731
Fines & Forfeitures		50,000		-			50,000
Miscellaneous		187,500		-			187,500
Licenses, Permits, Franchise Fees & Impact Fees		10,000		-			10,000
Debt Proceeds		15,321,494		-			15,321,494
Total Stormwater Utility Fund Revenues	\$	50,513,208	\$	4,627,861		\$	55,141,069

EXPENDITURES

Personnel Services	\$	14,879,885	\$	-		\$	14,879,885
Operating		14,905,843		1,839,057	18o		16,744,900
Capital Outlay		18,134,494		1,220,865 1,567,939	2 18o		20,923,298
Debt Service		1,214,338		-			1,214,338
Transfers Out		1,378,648		-			1,378,648
Appropriations & Reserves Stormwater Utility Fund	\$	50,513,208	\$	4,627,861		\$	55,141,069

YACHT BASIN FUND - 450 - 451

REVENUES

Use of Unrestricted Net Position	\$	62,648	\$	-		\$	62,648
Charges for Service		121,500		-			121,500
Debt Proceeds		-		20,786,571	7		20,786,571
Total Yacht Basin Fund Revenues	\$	184,148	\$	20,786,571		\$	20,970,719

EXPENDITURES

Personnel Services	\$	15,996	\$	-		\$	15,996
Operating		168,152		-			168,152
Capital Outlay		-		20,786,571	7		20,786,571
Appropriations & Reserves Yacht Basin Fund	\$	184,148	\$	20,786,571		\$	20,970,719

INTERNAL SERVICE FUNDS (ISF)
RISK MANAGEMENT - 502

REVENUES

Internal Service Charges	\$	11,408,265	\$	-		\$	11,408,265
Total Risk Management Revenues	\$	11,408,265	\$	-		\$	11,408,265

EXPENDITURES

Personnel Services	\$	651,408	\$	-		\$	651,408
Operating		10,756,857		-			10,756,857
Appropriations & Reserves Risk Management Fund	\$	11,408,265	\$	-		\$	11,408,265

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
PROPERTY MANAGEMENT - 511 - 512				
<u>REVENUES</u>				
Use of Unrestricted Net Position	\$ -	\$ 180,951	18p	\$ 180,951
Internal Service Charges	9,879,371	67,868	19	9,947,239
Total Property Management Revenues	\$ 9,879,371	\$ 248,819		\$ 10,128,190
<u>EXPENDITURES</u>				
Personnel Services	\$ 8,236,245	\$ 22,668	19	\$ 8,258,913
Operating	1,536,126	180,951	18p	1,721,277
		4,200	19	
Capital Outlay	107,000	41,000	19	148,000
Appropriations & Reserves Property Management Fund	\$ 9,879,371	\$ 248,819		\$ 10,128,190
FLEET MAINTENANCE - 516 - 517				
<u>REVENUES</u>				
Internal Service Charges	\$ 7,423,426	\$ -		\$ 7,423,426
Total Fleet Maintenance Revenues	\$ 7,423,426	\$ -		\$ 7,423,426
<u>EXPENDITURES</u>				
Personnel Services	\$ 2,560,116	\$ -		\$ 2,560,116
Operating	4,318,871	-		4,318,871
Capital Outlay	173,000	-		173,000
Debt Service	371,439	-		371,439
Appropriations & Reserves Fleet Maintenance Fund	\$ 7,423,426	\$ -		\$ 7,423,426
HEALTH INSURANCE - 526				
<u>REVENUES</u>				
Use of Unrestricted Net Position	\$ -	\$ 17,057	18q	\$ 17,057
Miscellaneous	2,400,000	-		2,400,000
Internal Service Charges	47,282,336	-		47,282,336
Total Health Insurance Revenues	\$ 49,682,336	\$ 17,057		\$ 49,699,393
<u>EXPENDITURES</u>				
Personnel Services	\$ 299,458	\$ -		\$ 299,458
Operating	48,833,362	17,057	18q	48,850,419
Reserves	549,516	-		549,516
Appropriations & Reserves Health Insurance Fund	\$ 49,682,336	\$ 17,057		\$ 49,699,393

CITY OF CAPE CORAL
FISCAL YEAR 2026 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 3-26

	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2026 AMENDED BUDGET ORD 3-26
CAPITAL IMPROVEMENT PROJECT MANAGEMENT (CIPM) - 550				
<u>REVENUES</u>				
Use of Unrestricted Net Position	\$ -	\$ 9,195	18r	\$ 9,195
Internal Service Charges	4,222,960	-		4,222,960
Total Capital Improvement Project Management Revenues	\$ 4,222,960	\$ 9,195		\$ 4,232,155
<u>EXPENDITURES</u>				
Personnel Services	\$ 3,770,178	\$ -		\$ 3,770,178
Operating	400,782	-		400,782
Capital Outlay	52,000	9,195	18r	61,195
Appropriations & Reserves Capital Improvement Project Management Fund	\$ 4,222,960	\$ 9,195		\$ 4,232,155
CHARTER SCHOOL AUTHORITY OPERATING FUND				
<u>REVENUES</u>				
Charges for Service	\$ 1,847,017	\$ -		\$ 1,847,017
Intergovernmental	35,549,614	-		35,549,614
Miscellaneous	478,994	-		478,994
Transfers In	44,315	-		44,315
Total Charter School Operating Fund Revenues	\$ 37,919,940	\$ -		\$ 37,919,940
<u>EXPENDITURES</u>				
Personnel Services	\$ 24,606,556	\$ -		\$ 24,606,556
Operating	10,724,952	-		10,724,952
Capital Outlay	1,037,168	-		1,037,168
Debt Service	1,551,264	-		1,551,264
Appropriations & Reserves Charter School Operating Fund	\$ 37,919,940	\$ -		\$ 37,919,940
TOTAL FY 2026 BUDGET	\$ 1,434,847,653			\$ 1,482,871,633
TOTAL FY 2026 REVENUE BUDGET	\$ 1,434,847,653			\$ 1,482,871,633
TOTAL FY 2026 EXPENDITURE BUDGET	\$ 1,434,847,653			\$ 1,482,871,633

FUND TYPE SUMMARY	FY 2026 ADOPTED BUDGET ORD 50-25	BUDGET AMENDMENT INCREASE / (DECREASE)	FY 2026 AMENDED BUDGET ORD 3-26
General Fund	\$ 262,501,397	\$ 7,345,784	\$ 269,847,181
Special Revenue	213,248,237	7,040,751	220,288,988
Debt Service	30,054,700	-	30,054,700
Capital Project	65,806,565	1,541,682	67,348,247
Enterprise	742,700,456	31,820,692	774,521,148
Internal Service	82,616,358	275,071	82,891,429
Charter School	37,919,940	-	37,919,940
Total	\$ 1,434,847,653	\$ 48,023,980	\$ 1,482,871,633



FISCAL YEAR 2026 BUDGET AMENDMENT #1
ATTACHMENT B TO ORDINANCE 3-26

Reference	Description	Amount
Items Previously Approved by City Council		
City Council approved - September 3, 2025		
1 Special Revenue Fund - Road Impact Fees 110 - Increase in Budget - New Spending		
	City Council approved Resolution 263-25 approving an agreement with the State of Florida Department of Transportation for safety improvements on Pine Island Road from west of Santa Barbara Boulevard to east of Del Prado Boulevard and intersection improvements at Pine Island Road and Andalusia Boulevard. Amending the budget to pay for the improvements from Road Impact Fee fund balance of \$560,762.	
	Increase Sources: Use of Fund Balance	560,762
	Increase Uses: Operating	560,762
City Council approved - October 8, 2025		
2 Enterprise Fund - Stormwater Capital Projects Fund 441 - Increase in Budget - New Spending		
	City Council approved Resolution 288-25 amending the contract for the Hancock Bridge Parkway storm drain improvement project. Increasing the contract amount by \$1,220,865 for Stormwater improvements. Amending the budget to utilize Stormwater fund balance to cover the costs.	
	Increase Sources: Use of Unrestricted Net Position	1,220,865
	Increase Uses: Capital Outlay	1,220,865
3 Special Revenue Fund - Police Grants 126 - Increase in Budget - New Revenue and Expenditures		
	City Council approved Resolution 293-25 accepting grant funds from the Florida Department of Law Enforcement to purchase ballistic shields. Amending the budget to recognize the reimbursable grant award of \$116,875 to cover the purchases.	
	Increase Sources: Intergovernmental	116,875
	Increase Uses: Operating	116,875
City Council approved - October 22, 2025		
4 Capital Projects Fund - Transportation 301 - Increase in Budget - New Spending		
	City Council approved Resolution 303-25 approving a contract for alleyway drainage improvements at a total project cost of \$1,709,164. The capital project needs an additional \$353,730 to fund the contract total. Amending the budget to recognize the transfer of funds into the capital project.	
	Increase Sources: Transfers In	353,730
	Increase Uses: Capital Outlay	353,730
Special Revenue Fund - Six Cent Gas Tax 106 - No Change in Budget		
	Recognizing the funding source as Six Cent Gas Tax, which is transferred into the capital project.	
	Decrease Uses: Operating	(353,730)
	Increase Uses: Transfers Out	353,730
City Council approved - November 5, 2025		
5 Special Revenue Fund - Police Grants 126 - Increase in Budget - New Revenue and Expenditures		
	City Council approved Resolution 311-25 accepting grant funds for the Cape Coral Teen Driving Safety Education Program. Amending the budget to recognize the \$40,000 in grant revenue for overtime reimbursement.	
	Increase Sources: Intergovernmental	40,000
	Increase Uses: Personnel Services	40,000
6 Special Revenue Fund - Police Grants 126 - Increase in Budget - New Revenue and Expenditures		
	City Council approved Resolution 312-25 accepting grant funds for the Cape Coral Distracted Driving Enforcement Program. Amending the budget to recognize the \$95,000 in grant revenue for overtime reimbursement.	
	Increase Sources: Intergovernmental	95,000
	Increase Uses: Personnel Services	95,000



FISCAL YEAR 2026 BUDGET AMENDMENT #1
ATTACHMENT B TO ORDINANCE 3-26

Reference	Description	Amount
7	Enterprise Fund - Yacht Basin Capital Projects 451 - Increase in Budget - New Spending City Council approved Resolution 329-25 approving an amendment to the construction contract for the Yacht Club Park. Guaranteed Maximum Price (GMP) of \$22,786,571 for the Marine Development Package, which includes demolition of existing structures, construction of a new seawall, boat ramp, flushing box culverts, and associated dredging. Amending the budget to recognize the additional debt proceeds needed to cover the costs. Increase Sources: Debt Proceeds Increase Uses: Capital Outlay	 20,786,571 20,786,571
8	Special Revenue Fund - Police Grants 126 - Increase in Budget - New Revenue and Expenditures City Council approved Resolution 336-25 accepting grant funds for the Cape Coral Impaired Driving Enforcement Program. Amending the budget to recognize the \$95,000 in grant revenue for overtime reimbursement. Increase Sources: Intergovernmental Increase Uses: Personnel Services	 95,000 95,000
City Council approved - November 19, 2025		
9	Capital Projects Fund - Parks and Recreation GO Bond 306 - Increase in Budget - New Spending City Council approved Resolution 189-25 amending the construction contract for Festival Park, to include additional construction services of \$1,389,279. The current agreement includes a 5% contingency which will be applied to these services. The remaining \$540,232 will utilize interest earnings within the capital projects fund. Amending the budget to recognize the interest earnings that offsets the cost of services. Increase Sources: Miscellaneous Increase Uses: Capital Outlay	 540,232 540,232
10	Special Revenue Fund - Lake Kennedy Racquet Center 173 - Increase in Budget - New Revenue and Expenditures City Council approved Resolution 326-25 accepting grant funds from the United States Tennis Association (USTA) Florida Section Foundation for expanding tennis access to individuals with mobility impairments. Amending the budget to recognize the grant award of \$6,100 to cover the equipment and program support. Increase Sources: Intergovernmental Increase Uses: Operating	 6,100 6,100
City Council approved - December 3, 2025		
11	General Fund 001 - Public Works - Increase in Budget - New Revenue and Expenditures City Council approved Resolution 344-25 accepting a donation from Friends of the Cape Coral Environment, Inc. d/b/a Tree Trust of Cape Coral. Donation amount of \$4,000 will be utilized for the planting trees at two City parks. Amending the budget to recognize the additional revenue to cover the tree costs. Increase Sources: Miscellaneous Increase Uses: Operating	 4,000 4,000
12	Special Revenue Fund - Police Grants 126 - Increase in Budget - New Revenue and Expenditures City Council approved Resolution 355-25 accepting grant funds for the Cape Coral Speed and Aggressive Driving Enforcement Program. Amending the budget to recognize the \$95,000 in grant revenue for overtime reimbursement. Increase Sources: Intergovernmental Increase Uses: Personnel Services	 95,000 95,000
City Council approved - December 10, 2025		
13	Capital Projects Fund - Parks and Recreation 305 - Increase in Budget - New Spending City Council agreed to move forward with amending the budget for Jaycee Park, increasing the budget \$647,720. Additional floodproofing requirements and delegated scope of work for sports enhancements of \$431,344 and completing the shell building with a roof for \$216,376. This project is debt funded and the budget is being amended to recognize the additional debt service needed for the costs. Increase Sources: Debt Proceeds Increase Uses: Capital Outlay	 647,720 647,720

FISCAL YEAR 2026 BUDGET AMENDMENT #1
ATTACHMENT B TO ORDINANCE 3-26

Reference	Description	Amount
14	General Fund 001 - Parks and Recreation - Increase in Budget - New Revenue and Expenditures	
	City Council approved Resolution 363-25 accepting grant funds from the Lee County, Florida, Tourist Development Council (TDC) for Attractions Marketing funding. The awarded amount of \$8,000 is for marketing the Arts Center during the 2025-2026 fiscal year. Amending the budget to recognize the \$8,000 in grant revenue to cover the marketing costs.	
	Increase Sources: Intergovernmental	8,000
	Increase Uses: Operating	8,000
Other Adjustments - Capital Projects		
15	Capital Projects Fund - Parks and Recreation 305 - No Change in Budget	
	Reconciling the revenue sources for Jaycee Park. Removing the \$200,000 grant for tree planting and the \$1,395,488 concessionaire contribution from the agreement that was terminated. Amending the budget to recognize the additional debt service needed to cover the expenditures for the project.	
	Decrease Sources: Intergovernmental	(200,000)
	Decrease Sources: Miscellaneous	(1,395,488)
	Increase Sources: Debt Proceeds	1,595,488
Other Adjustments - Miscellaneous Items		
	Special Revenue Fund - Charter School Maintenance - Increase in Budget - New Revenue and Expenditures	
16	Expenditures	
	The Charter Schools estimated additional revenue from the net LCI and PECO funding for FY 2026 that would get paid to the City of \$1,010,373. Amending the City budget to recognize this additional revenue for additional maintenance and equipment replacement.	
	Increase Sources: Miscellaneous	1,010,373
	Increase Uses: Operating	1,010,373
17	General Fund 001 - Fire - No Change in Budget	
	The General Fund transfers funds into the Fire Operations Fund for the 19% cost recovery on allowable fire expenditures. Amending the budget to move this expense out of Government Services and into the Fire Department's budget. No budget impact with this departmental change for financial reporting purposes.	
	Decrease Uses: Transfers Out - Government Services	(17,614,546)
	Increase Uses: Transfers Out - Fire	17,614,546
Other Adjustments - FY 2025 Carry Forwards		
	FY 2025 closed with outstanding purchase orders encumbered for services and products that were contracted for by the City in the prior year. These purchase orders carried forward into FY 2026 as the service or product will be incurred in FY 2026. Amending the budget to use fund balance to cover the expenditures.	
18a	General Fund 001 - Increase in Budget	
	Increase Sources: Use of Fund Balance	7,333,784
	Increase Uses:	
	City Attorney - operating	27,353
	Development Services - operating	15,800
	Financial Services - operating	2,511
	Government Services - operating	952,226
	Government Services - capital outlay	107,131
	Human Resources - operating	71,178
	Information Technology Services - operating	374,685
	Information Technology Services - capital outlay	87,589
	Parks and Recreation - operating	713,512
	Parks and Recreation - capital outlay	2,973,266
	Police - operating	219,445
	Police - capital outlay	566,083
	Public Works - operating	487,331
	Public Works - capital outlay	735,674
18b	Special Revenue Fund - Five Cent Gas Tax 105 - Increase in Budget	
	Increase Sources: Use of Fund Balance	1,099,914
	Increase Uses: Operating	1,099,914

FISCAL YEAR 2026 BUDGET AMENDMENT #1
ATTACHMENT B TO ORDINANCE 3-26

Reference	Description	Amount
18c	Special Revenue Fund - Six Cent Gas Tax 106 - Increase in Budget	
	Increase Sources: Use of Fund Balance	641,908
	Increase Uses: Operating	641,908
18d	Special Revenue Fund - Road Impact Fees 110 - Increase in Budget	
	Increase Sources: Use of Fund Balance	50,620
	Increase Use: Capital Outlay	50,620
18e	Special Revenue Fund - Fire Impact Fees 115 - Increase in Budget	
	Increase Sources: Use of Fund Balance	298,271
	Increase Uses: Capital Outlay	298,271
18f	Special Revenue Fund - Police Confiscation State 121 - Increase in Budget	
	Increase Sources: Use of Fund Balance	182,298
	Increase Uses: Operating	58,222
	Increase Uses: Capital Outlay	124,076
18g	Special Revenue Fund - All Hazards 130 - Increase in Budget	
	Increase Sources: Use of Fund Balance	75,745
	Increase Uses: Operating	75,745
18h	Special Revenue Fund - Fire Operations 132 - Increase in Budget	
	Increase Sources: Use of Fund Balance	2,124,891
	Increase Uses: Operating	215,392
	Increase Uses: Capital Outlay	1,909,499
18i	Special Revenue Fund - Lot Mowing 136 - Increase in Budget	
	Increase Sources: Use of Fund Balance	30,476
	Increase Uses: Operating	30,476
18j	Special Revenue Fund - Building Code 140 - Increase in Budget	
	Increase Sources: Use of Fund Balance	101,187
	Increase Uses: Operating	101,187
18k	Special Revenue Fund - Community Redevelopment Agency 150 - Increase in Budget	
	Increase Sources: Use of Fund Balance	278,855
	Increase Uses: Operating	278,855
18l	Special Revenue Fund - Solid Waste 180 - Increase in Budget	
	Increase Sources: Use of Fund Balance	34,470
	Increase Uses: Operating	34,470
18m	Special Revenue Fund - Charter School Maintenance 190 - Increase in Budget	
	Increase Sources: Use of Fund Balance	103,006
	Increase Uses: Operating	103,006
18n	Enterprise Fund - Water and Sewer 400 - Increase in Budget	
	Increase Sources: Use of Unrestricted Net Position	6,406,260
	Increase Uses: Operating	2,866,683
	Increase Uses: Capital Outlay	3,539,577
18o	Enterprise Fund - Stormwater 440 - Increase in Budget	
	Increase Sources: Use of Unrestricted Net Position	3,406,996
	Increase Uses: Operating	1,839,057
	Increase Uses: Capital Outlay	1,567,939
18p	Internal Service Fund - Property Management 511 - Increase in Budget	
	Increase Sources: Use of Unrestricted Net Position	180,951
	Increase Uses: Operating	180,951

FISCAL YEAR 2026 BUDGET AMENDMENT #1
ATTACHMENT B TO ORDINANCE 3-26

Reference	Description	Amount
18q	Internal Service Fund - Health Insurance 526 - Increase in Budget	
	Increase Sources: Use of Unrestricted Net Position	17,057
	Increase Uses: Operating	17,057
18r	Internal Service Fund - Capital Improvement Project Management 550 - Increase in Budget	
	Increase Sources: Use of Unrestricted Net Position	9,195
	Increase Uses: Capital Outlay	9,195
Personnel Services - Attachment C Detail		
19	Internal Service Fund - Property Management 511 - Increase in Budget	
	Reclassing a Custodian to Custodial Supervisor for span of control for custodial services.	
	Increase Sources: Internal Service Charges	67,868
	Increase Uses: Personnel Services	22,668
	Increase Uses: Operating	4,200
	Increase Uses: Capital Outlay	41,000
Sources		48,023,980
Uses		48,023,980
		-

FISCAL YEAR 2026 BUDGET AMENDMENT #1
ATTACHMENT C TO ORDINANCE 3-26

Full-Time Equivalents (FTE) as of October 1, 2025						Number of FTEs
						2,431.95
New Classifications Only						
Classification	Fund	Department	Annual Budget Impact ¹	Classification	Pay Range	FTE
Add:						
Senior Accounts Payable Specialist			\$ 9,643	Grade 17	\$58,156.80 - \$91,041.60	
Remove:						
No removals for budget amendment						
Reclassifications requiring Council approval:						
Senior Customer Service Representative to Records Supervisor	General Fund	Police	\$ 45,551			-
Records Supervisor to Records Manager	General Fund	Police	\$ 13,996			-
Custodian to Custodial Supervisor	Property Management	Public Works	\$ 34,669			-
Subtotal						-
Full-Time Equivalents (FTE) as of January 21, 2026						2,431.95

FTE means Full Time Equivalent

¹ Budget impact of personnel costs only, including fringe benefits and taxes. Impact is covered with personnel savings.

FISCAL YEAR 2026 BUDGET AMENDMENT #1
ATTACHMENT C TO ORDINANCE 3-26

Fund/Department	FY 2026 Adopted	Ordinance 3-26	FY 2026 Amended
General Fund:			
City Council ¹	3.00	-	3.00
City Attorney	17.00	-	17.00
City Auditor	8.00	-	8.00
City Manager	18.20	-	18.20
City Clerk	18.40	-	18.40
Development Services	79.19	-	79.19
Financial Services	35.00	-	35.00
Government Services	7.50	-	7.50
Human Resources	17.00	-	17.00
Information Technology Services	34.00	-	34.00
Parks and Recreation	203.47	-	203.47
Police	455.15	-	455.15
Public Works	97.50	-	97.50
Total General Fund	993.41	-	993.41
All Hazards Fund	8.00	-	8.00
Building Code Fund	107.81	-	107.81
Capital Improvement Projects Fund	20.00	-	20.00
CDBG/SHIP/NSP Funds	2.00	-	2.00
Charter School Authority ²	369.18	-	369.18
CRA Fund	4.00	-	4.00
Economic and Business Development	4.00	-	4.00
Fire Operations Fund	318.50	-	318.50
Fleet Maintenance Fund	24.00	-	24.00
Health Insurance Plan Fund	2.00	-	2.00
Lot Mowing Fund	3.00	-	3.00
Property Management Fund	83.00	-	83.00
Risk Management Fund	5.00	-	5.00
Six Cent Gas Tax Fund	5.00	-	5.00
Solid Waste Fund	6.00	-	6.00
Stormwater Utility Fund	133.00	-	133.00
Water and Sewer Utility Fund	343.55	-	343.55
Yacht Basin Fund	0.50	-	0.50
Total All Funds	2,431.95	-	2,431.95

Department	FY 2026 Adopted	Ordinance 3-26	FY 2026 Amended
City Council ¹	3.00	-	3.00
City Attorney	17.00	-	17.00
City Auditor	8.00	-	8.00
City Manager	22.20	-	22.20
City Clerk	19.40	-	19.40
Development Services	191.80	-	191.80
Emergency Management & Resilience	8.00	-	8.00
Financial Services	106.25	-	106.25
Fire	316.00	-	316.00
Government Services	27.00	-	-
Human Resources	19.00	-	19.00
Information Technology Services	34.50	-	34.50
Parks and Recreation	203.97	-	203.97
Police	455.15	-	455.15
Public Works	353.50	-	353.50
Utilities	274.00	-	274.00
Subtotal City Departments	2,058.77	-	2,058.77
Charter School Authority	369.18	-	369.18
CRA	4.00	-	4.00
Total City-Wide	2,431.95	-	2,431.95

¹ Elected Officials are neither Part-time nor Full-time employees and are not included in the FTE count.