

2027

PROPOSED BUDGET





City of Cape Coral, Florida Fiscal Years 2027-2029 Proposed Budget



Budget Proposed by:

John Gunter, Mayor

Bill Steinke, Councilmember, District 1

Laurie Lehmann, Councilmember, District 2

Derrick Donnell, Ed. D., Councilmember, District 3

Jennifer I. Nelson-Lastra, Councilmember, District 4

Joe Kilraine, Councilmember, District 5

Keith E. Long, Councilmember, District 6

Rachel Kaduk, Councilmember, District 7

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

Michael Ilczyszyn, City Manager

Crystal Feast, Financial Services Director



City of Cape Coral Financial Services Department - Budget Administration

Jessica Festa - Management/Budget Administrator
Christine Vilivong - Senior Management/Budget Analyst
Crystal Hand - Senior Management/Budget Analyst
Emily Sutton - Senior Management/Budget Analyst
Jennifer Waters - Senior Management/Budget Analyst
Robin Burris - Senior Management/Budget Analyst

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INTRODUCTION





The City

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

Cape Coral is one of the nation's first master-planned communities. It is Florida's third largest city in land area, encompassing 120 square miles. The most populated city in Southwest Florida, Cape Coral has an estimated permanent population of 222,862 (University of Florida, Bureau of Economic and Business Research, 2025).

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
Bill Steinke



Councilmember
District 2
Laurie Lehmann



Councilmember
District 3
Derrick Donnell, Ed. D.



Councilmember
District 4
Jennifer I. Nelson-Lastra



Councilmember
District 5
Joe Kilrairie



Councilmember
District 6
Keith E. Long



Councilmember
District 7
Rachel Kaduk



City Manager
Michael Ilczyszyn

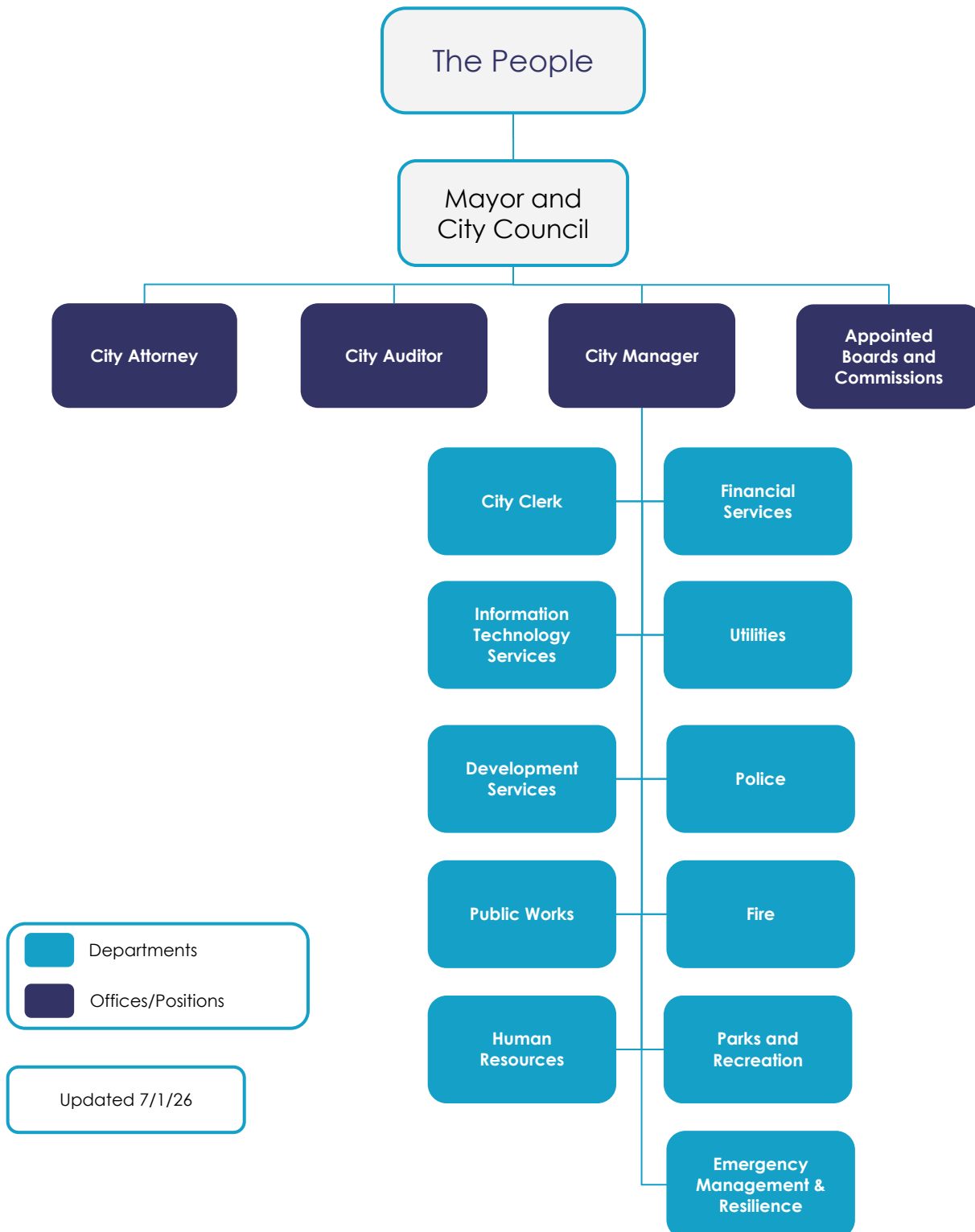


City Attorney
Aleksandr Boksner



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, 2025

Christopher P. Morill

Executive Director



CITY OF CAPE CORAL

July 23, 2026

I am pleased to present the City of Cape Coral's Fiscal Year 2027 (FY 2027) Proposed Budget, totaling \$1,451,472,867 across all funds, including the Fiscal Year 2027-2032 Capital Improvement Program. This budget is submitted in accordance with Florida Statutes and the City Charter, specifically Sections 7.02 and 7.05 of Article VII, Financial Procedures.

The FY 2027 Proposed Budget reflects a balanced financial plan for the coming year; however, it has been developed under increasingly restrictive fiscal conditions. While the City has continued to experience growth and remains committed to maintaining essential services, the budget must also respond to slowing taxable value growth, persistent inflationary and labor cost pressures, rising operating and capital costs, and material changes in Florida's property tax framework that may further limit the City's financial flexibility.

The General Fund budget totals \$285,012,674 and is structurally balanced, ensuring that recurring revenues support recurring expenditures in accordance with the City's financial policies and best practices.

FY 2027 Budget Priorities

- Maintain public safety service levels and operational readiness
- Address inflationary pressures and rising operational costs
- Invest in infrastructure and capital improvements
- Strengthen long-term financial sustainability
- Align resources with the City's Strategic Plan

These priorities ensure that financial decisions directly support community outcomes and long-term resiliency.

Economic & Legislative Context

Although the City's tax base continues to benefit from new construction, the pace of growth has begun to slow down after several years of rapid expansion. At the same time, inflationary pressures, elevated interest rates, and increasing costs for labor, construction, and contractual services continue to place pressure on the City's operating budget and capital program.

The FY 2027 budget is also developed within the context of legislative changes affecting property tax administration in Florida. The passing of Senate Bill (CS/SB) 4-F establishes the rolled-back rate as the statutory baseline for millage rate decisions and introduces new voting thresholds for exceeding that rate. Under this framework, the rolled-back rate represents a no-

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revenue-growth from property tax scenario, generating the same level of ad valorem revenue as the prior year, excluding new construction.

While the City continues to experience some growth in taxable value, the rolled-back rate does not account for inflationary cost increases, contractual obligations, or increased demand for services. These factors require a balanced and disciplined financial approach to ensure continued service delivery and fiscal sustainability. Over time, this will shift the burden of service levels to other system revenues.

Additional uncertainty exists because Florida voters will consider a proposed constitutional amendment in November 2026 that, if approved by at least 60 percent of voters, would take effect on January 1, 2027 and further alter the property tax base for municipalities. Among other changes, the proposal would increase the non-school homestead exemption beginning in 2027 and again in 2028, while also reducing the assessment growth limit on certain non-homestead property. If adopted, these changes could further compress revenue available to municipalities and increase the risk of structural imbalance between recurring revenues and recurring expenditures unless offset by spending reductions, delayed capital activity, service adjustments, or other revenue measures. According to the Florida Office of Economic and Demographic Research, the City's impact will be \$31,080,850 in 2027 and \$58,892,353 in 2028; and the same amount each year thereafter.

Budget Development Process

The FY 2027 budget was developed through a structured, multi-phase process beginning in December 2025, guided by the City's Asset Management Plan and the 2030 Cape Compass Strategic Plan. Through a collaborative and transparent process with City Council, executive leadership, and departmental staff, discussions remained focused on aligning current funding strategies with long-term financial sustainability considering evolving legislative requirements.

During the June budget workshops, Council reviewed preliminary budget assumptions based on June 1 taxable values and departmental requests. In July, the proposed budget was refined using certified July 1 taxable values, ensuring accuracy in revenue projections and alignment with policy direction.

Additionally, the City utilized long-range financial modeling tools to evaluate sustainability and guide decision-making.

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Budget Overview

The FY 2027 Proposed Budget reflects a comprehensive financial plan across all funds.

- **Total Budget (All Funds):** \$1,451,472,867
- **General Fund Budget:** \$285,012,674

The total FY 2027 Proposed Operating Budget for all funds includes interfund transfers, the Community Redevelopment Agency, and the Charter School Authority. Overall, there was a \$16,625,214 increase from FY 2026 Adopted Budget or a 1.16% increase in total budget. This includes a 1.83% increase in the Enterprise Fund expenditures, supported by approved Water & Sewer and Stormwater rates. In addition, there was a 13.54% increase in Internal Service Funds due to an increase in insurance claim payments and other associated operating costs. Lastly, there was a 32.99% increase in the Charter School Fund due to the allocation of additional capital funds.

The General Fund continues to serve as the primary operating fund, supporting essential services such as public safety, public works, parks and recreation, and general government operations.

All Funds Proposed Budget Chart

Fund Type	FY 2026 Adopted	FY 2027 Proposed	Change from FY 2026 Adopted	Percentage Change
General Fund	\$ 262,501,397	\$ 285,012,674	\$ 22,511,277	8.58%
Special Revenue Fund	213,248,237	210,703,503	(2,544,734)	-1.19%
Debt Service Fund	30,054,700	32,847,509	2,792,809	9.29%
Capital Project Fund	65,806,565	22,374,932	(43,431,633)	-66.00%
Enterprise Fund	742,700,456	756,306,713	13,606,257	1.83%
Internal Service Fund	82,616,358	93,799,291	11,182,933	13.54%
Charter School	37,919,940	50,428,245	12,508,305	32.99%
Total	\$ 1,434,847,653	\$ 1,451,472,867	\$ 16,625,214	1.16%

General Fund Overview

The Proposed General Fund balanced budget is \$285,012,674, an 8.58% increase from the adopted FY 2026 budget of \$22.5 million. Included in the change from FY 2026 is the inclusion of FY 2026 Encumbrances (the carry forward of contractual obligations) that are expected to roll into FY 2027.

The General Fund Budget Stabilization Reserve is projected at \$62,754,974, which represents approximately 2.9 months of operating expenditures, including transfers, with a target of 3 months by 2028, as contained in Policy No. 22 in the City Council approved Financial Management Policies.

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This level of reserve:

- Provides stability against economic uncertainty
- Supports cash flow and operational needs
- Maintains compliance with City financial policies and best practices

The City remains committed to preserving adequate reserves to ensure long-term fiscal sustainability.

General Fund Proposed Budget by Expense Category

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%

Revenue & Expenditure Overview

General Fund revenues are primarily derived from property taxes, supplemented by various state-shared revenues, franchise fees, and service charges.

Certified property values for Cape Coral were published on July 1, 2026, by the Lee County Property Appraiser. The overall total taxable values increased 3.31% from \$32.0 billion to \$33.1 billion. This includes a net growth component of \$1.4 billion or 4.31% and recurring value decrease of \$318 million or -1.0%.

The FY 2027 Proposed Budget was crafted using a millage rate of 5.1988, which represents the rolled-back rate, resulting in estimated net property tax revenue of \$165.2 million for operations in the General Fund. This rate reflects a balanced fiscal policy approach that is intended to support current service levels. The City's ability to sustain them over time will depend on future revenue performance and legislative outcomes. The adoption of the rolled-back millage rate reflects the City's commitment to balancing taxpayer impact with the need to fund essential services.

The City continues a diversified revenue strategy to enhance financial resilience and reduce reliance on ad valorem taxation. The Fire Services Assessment (FSA) is maintained at an 81% cost recovery level, aligning costs with service demand. The remaining 19% is funded by the

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General Fund. The Public Service Tax (PST) remains at a 7% collection rate, supporting personnel, equipment, and operational readiness. These funding mechanisms promote stability, predictability, and equitable cost distribution.

The City continues to actively manage expenditures to maintain efficiency and service levels.

Capital Improvement Program

The City's six-year Capital Improvement Program (CIP) for FY 2027, totaling \$522,430,570, identifies significant infrastructure, utility, public safety, and parks investments needed to support current residents and future growth. At the same time, the affordability and timing of these investments will depend on the City's ability to preserve operating stability, maintain adequate reserves, and respond to a more restrictive property tax environment that may limit future revenue growth.

Key investment areas include:

Public Safety

- Fire Station 14 design and apparatus

Infrastructure

- Andalusia Boulevard Extension (Kismet North)
- Master Pump Station Generators
- North 3 Utilities Expansion Program: Water, Sewer and Irrigation Transmission and Distribution
- Everest Headworks (Sewer Filter System)
- North Reverse Osmosis Water Treatment Plant 12 MGD Expansion Phase II
- North Reverse Osmosis Water Treatment Plant Wellfield Expansion Phase II
- North Water Reclamation Facility 8 MGD (Phase 1) Expandable to 17 MGD
- Roof Replacement South Reverse Osmosis Plant
- Roof Replacement South Water Reclamation
- South Reverse Osmosis Plant Ground Storage Tank Coating
- Water Reclamation - Lift Station Relocation for 124 and 411
- Water Reclamation - North South Transfer Pump Station

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Environmental Sustainability

- Trafalgar Parkway Drainage Improvements
- 83 Catch Basin Replacements
- Rotary Dog Park Stormwater System Retrofit
- Weir Improvements

Parks and Recreation

- Playground Replacements at BMX Park and Rotary Park
- Fitness Station Replacements at Joe Stonis Park
- Northwest Softball Complex Lighting Replacement for Fields 1-5

Conclusion

While the FY 2027 Proposed Budget is structurally balanced and preserves essential services for the upcoming year, it has been developed under conditions that warrant caution. Legislative changes already enacted, together with the possibility of further voter-approved property tax limitations in November 2026, could materially affect the City's future capacity to maintain service levels, keep infrastructure on schedule, and absorb normal cost escalation without additional trade-offs. As the eighth largest city in Florida, Cape Coral continues to experience significant growth and development, making it critical to proactively address emerging challenges and meet the increasing expectations of both current and future residents. Through disciplined financial management, ongoing collaboration among City leadership, stakeholders, and the community, the City must continue making decisions that will preserve essential services and long-term financial stability for all who call the City 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, Deputy Financial Services Director Nicole Reitler, Budget Administrator Jessica Festa and her team: Jennifer Waters, Christine Vilivong, Robin Burris, Crystal Hand, and Emily Sutton. Please join me in thanking them for their hard work and dedication to the development of this proposed budget.

I would like to thank the Mayor, City Council, and City staff for their leadership, collaboration, and commitment throughout the budget development process. Their continued dedication to fiscal stewardship and service excellence is critical to the success of the organization and the community we serve.

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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 would not be successful without you.

Respectfully Submitted,

Michael Ilczyszyn
City Manager

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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.

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.

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.

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 2027 – FY 2029 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

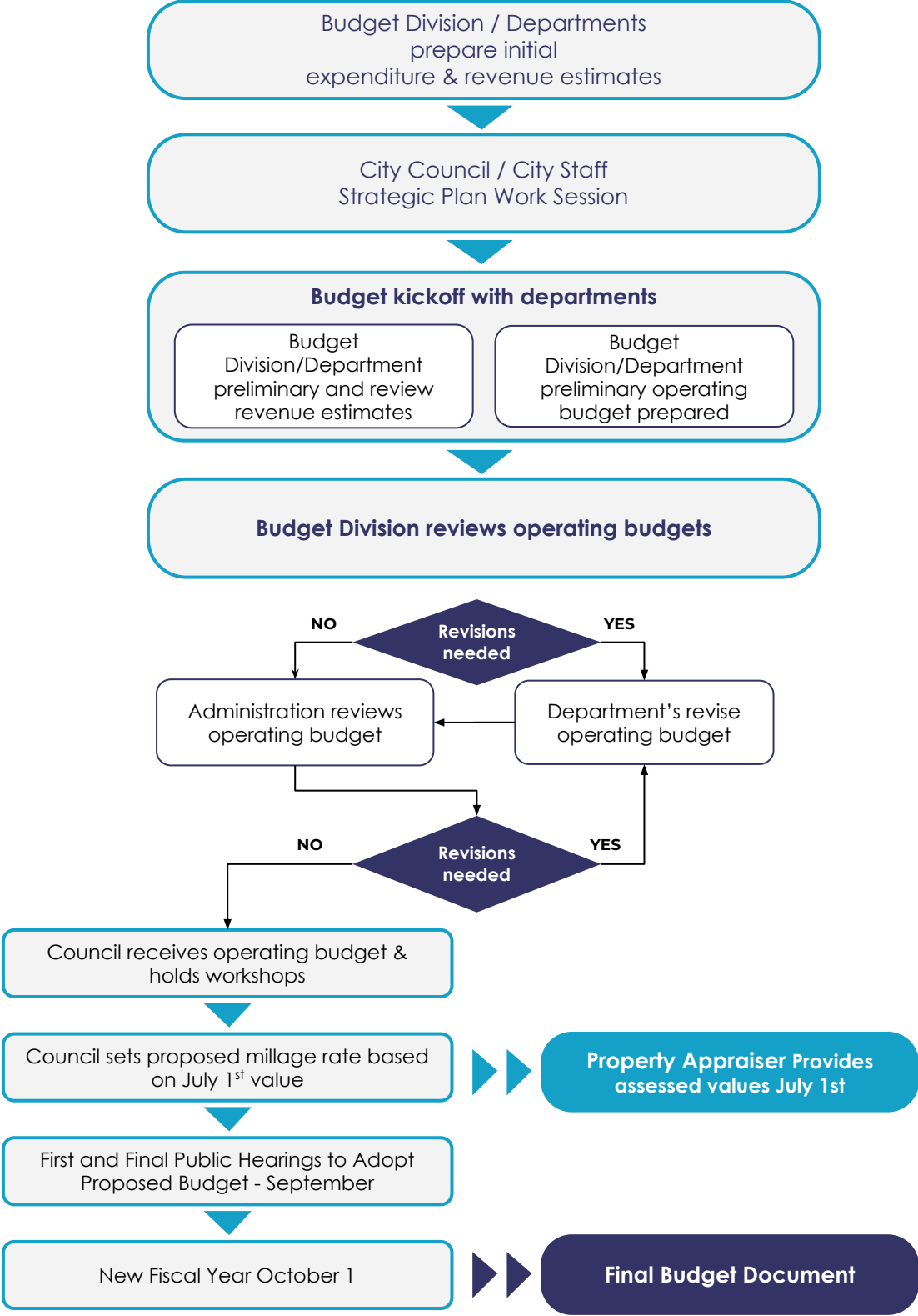
The budget presents the City's fiscal resources through a process of needs analysis, service delivery priorities and contingency planning. The document includes the current and long-term debt obligations, list of major projects (including an asset improvement plan) and the basis of budgeting for all 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 2026						FY 2027					
	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 2027 Budget									✓			
Final Document Publication											✓	
Research Financial Trends and Develop FY 2028 -2032 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.

December – 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 Annual Comprehensive Financial Report (ACFR), 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 September 17, 2025 the City of Cape Coral adopted an updated set of financial management policies effective September 30, 2025.

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 98% 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.

* The 98% budgeting threshold reflected is subject to final approval.

Policy #3 **Expenditures.** Expenditures should be managed to create a positive cash balance (surplus) in each fund at the end of the fiscal year. Personnel Services budgets or salary savings shall not be transferred to fund operating, capital or other expenses except in the event of a declared emergency.

Policy #4 **Revenues/Expenses.** The City will not fund recurring municipal services with reserve funds and/or other temporary or non-recurring revenue sources.

Policy #5 **Fund Balances.** Fund balances shall be maintained at fiscally sound levels in all funds pursuant to Policy #22.

Policy #6 **Fiscal Management.** The City will not commit itself to the full extent of its taxing authority.

Policy #7 **Allocation of Overhead/Indirect Costs.** The City shall develop procedures for completing and administering a full cost allocation methodology to allocate administrative overhead costs to enterprise funds, special revenue funds, internal service funds, and when allowable, grants. Actual documented indirect costs associated with the operations of any other operating fund will be identified and accounted against the operations of those funds and be reimbursed to the General Fund through an indirect cost allocation model.

Policy #8 **Cost Recovery.** All fee schedules and user charges should be reviewed and adjusted annually but, not more than every three years, to ensure that rates are equitable and cover the cost of the service or that portion of the cost deemed appropriate by the City. The following framework is recommended by the administration to be applied to user fees:

Total Fee Support (90-100%)

- a. Enterprise Funds (Water/Sewer, Stormwater, Yacht Basin)
- b. Building Code Fund
- c. Lot Mowing
- d. Parks & Recreation – Golf Course; Youth Program; Special Populations City Hall Food Program

Moderate Fee Support (40-90%)

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

Minimum Fee Support (less than 40%)

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

- Policy #9 The financial burden on the City's taxpayers must be minimized through systematic annual program reviews and evaluation aimed at improving the efficiency and effectiveness of City programs. As such, the annual budget will be based on a City-wide work program of goals, implemented by departmental goals and objectives.
- Policy #10 **Asset Management Program.** The City will prepare a six-year asset improvements program annually consisting of the adoptable one-year asset improvement program and a five-year forecast. The asset improvements program will identify the source of funding for all projects, as well as the impact on future operating costs.
- Policy #11 Revenue and expenditures for all operating funds should be projected for at least four years beyond the current budget.

Operating Management

- Policy #12 The City shall adopt and maintain an investment policy.
- Policy #13 The City shall adopt and maintain a grant management policy.
- Policy #14 **Risk Management.** The City shall maintain adequate protection from loss due to property damage or liabilities of the City. The City will continue to be self-insured for a maximum of \$350,000 for each worker's compensation claim, \$100,000 for each general liability claim, and \$25,000 for each property damage claim. The City shall purchase excess commercial insurance. Each department director will ensure that safeguards are in place to minimize damage to personnel and property.
- Policy #15 **Revenue Recovery.** City management is responsible for recovery of budgeted and non-ad valorem revenues as planned for in the budget. Management shall maintain adequate billing and claiming processes to effectively manage their accounts receivable systems in conformance with the fiscal plan and sound business principles.
- Policy #16 The Director of Financial Services will develop and maintain written policies for the administration of such adjustments to service bills and payment plans for remittance of outstanding obligations as requested by customers, in compliance with existing ordinances and resolutions. Such policies will provide administrative authority to specific positions and parameters under which such authority should be exercised. Any exceptions to such policies must be approved, in writing, by the Financial Services Director or designee.
- Policy #17 An allowance for uncollectible revenue (receivable), not including deferred or hardship accounts will be determined at the end of each fiscal year. The aging of the receivable will be based on the number of days from the billing general ledger date to the fiscal year end date. The allowance on all receivables with an aging of less than or equal to 120 days will be 1% of the receivable and for all receivables with an aging greater than 120 days will be 100%.
- Policy #18 Annually, the City will write off all customer accounts, not including deferred or hardship accounts) that are deemed uncollectible. For purposes of this policy, uncollectible is defined as any account that is greater than or equal to 180 days delinquent from the date of the invoice. The write off amount will be removed from the allowance and the account receivables balances, thereby no longer impacting the City's financial reporting. All legal standing related

to these accounts will remain in effect and collection efforts on these accounts will continue through the appropriate collection agency.

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

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

Policy #20 The Financial Services Director shall review the Financial Policies annually.

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. Economic Development Reserve - \$3,000,000 - for the purpose of providing strategic development incentives to promote sustainable economic growth, support strategic investments, and ensure the financial flexibility needed to respond to emerging opportunities within the City; the reserve will be replenished October 1 of each year to restore balance to established amount.
 - c. 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, nonspendable and the level of unassigned fund balance shall be determined during this process.

Debt 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.

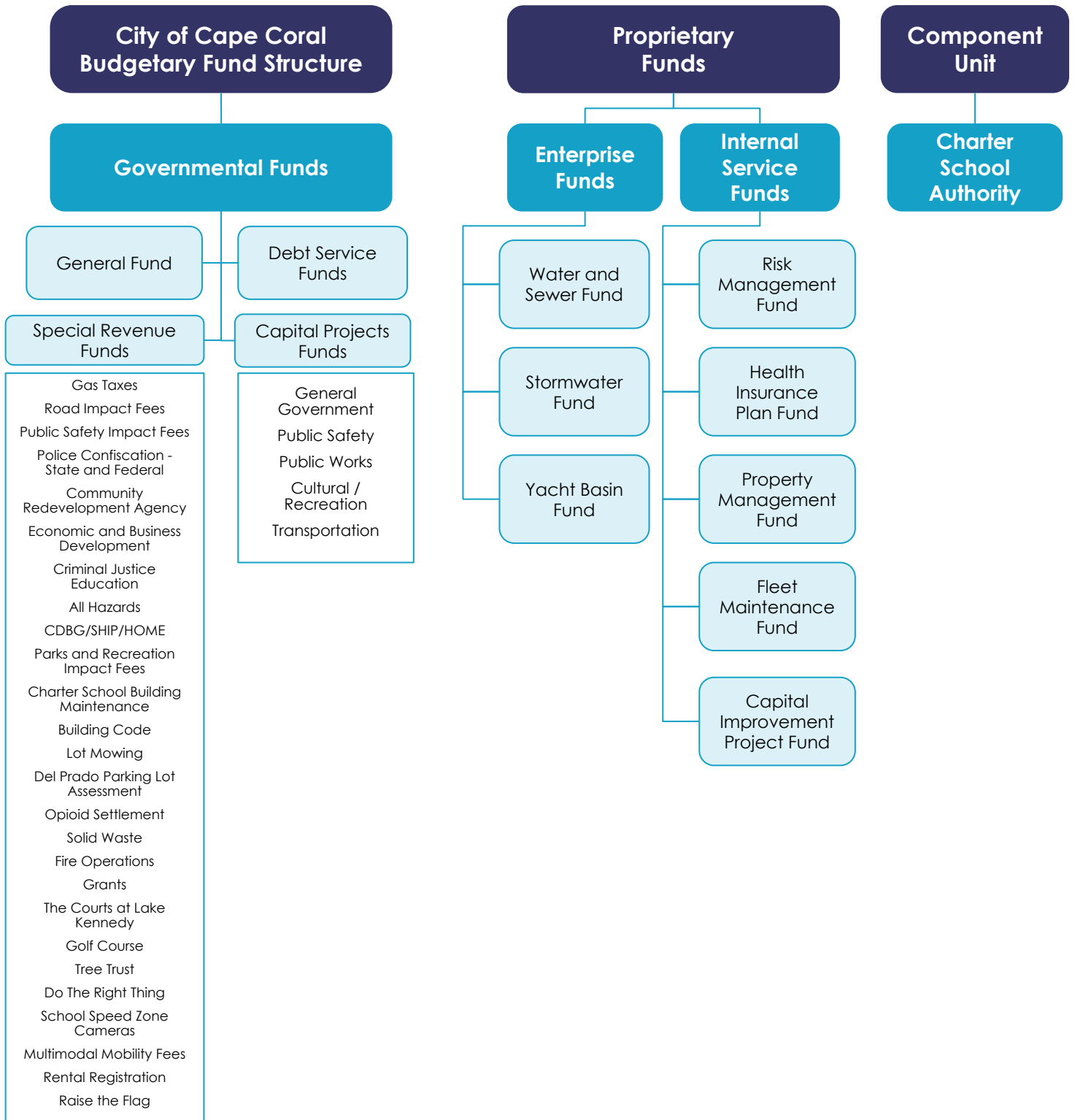
Fund Relationship and Restrictions

City funds are legally and operationally distinct. Resources in one fund cannot typically be used for another purpose.

- **Restricted Funds:** Revenues that must be used for a specific purpose (e.g., utility fees, impact fees).
- **Unrestricted Funds:** Revenues that may be used for general governmental purposes
- **Interfund Transfers:** Legally authorized movements of resources between funds to support operations, debt service, or capital projects.

Enterprise funds are self-supporting and rely primarily on user fees rather than taxes.

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	\$	\$	\$	\$	\$





Fiscal Year 2027 Proposed Budget

OUR BUDGET PROCESS

BUDGET KICKOFF – December 17, 2025

Asset Management Program (AMP) Submissions – Closed on January 16, 2026

Winter Workshop – January 29 - 30, 2026

Payroll Submissions – Closed on February 6, 2026

Operating Submissions – Closed on February 13, 2026

Budget Workshop – June 4, 2026

Special Budget Workshop - July 15, 2026

Town Hall – July 23, 2026



Official Start of Budget Season

This marked the beginning of the development phase for the FY 2027 - 2031 Budget with our primary focus on FY 2027. Payroll projections were updated by Budget Staff and the AMP was submitted for review and upload.

The FY 2027 Proposed Budget reflects the discussions held at the budget workshops and supports the Strategic Plan.

Highlights:

FY 2026 Adopted Budget – \$1,434,847,653

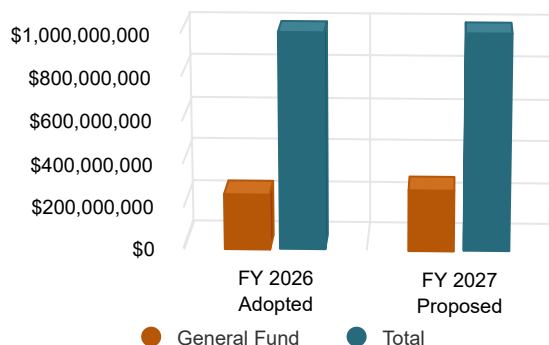
FY 2026 Adopted General Fund Budget – \$262,501,397

FY 2027 Proposed Budget – \$1,451,472,867

FY 2027 Proposed General Fund Budget – \$285,012,674



Year over Year Budget

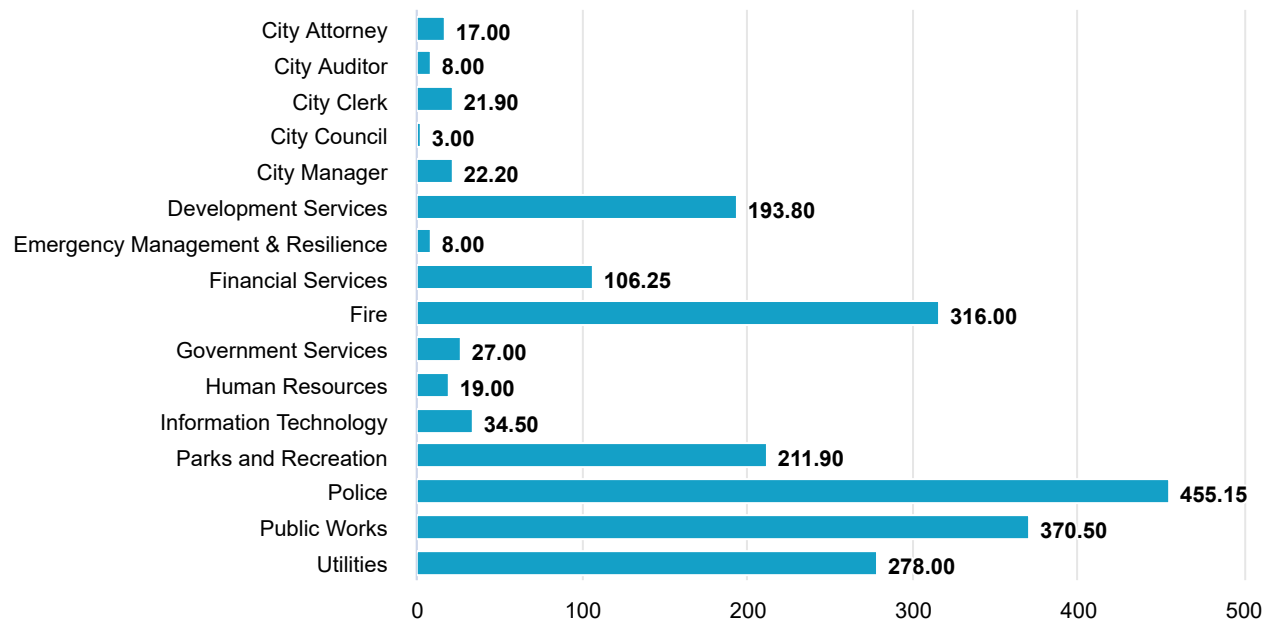


Fund changes for FY 2027:

- Establish a Fund for Multimodal Mobility Fees

Staffing Update

Department	FY 2025 Amended	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
City Attorney	16.00	17.00	17.00	17.00	17.00	17.00
City Auditor	8.00	8.00	8.00	8.00	8.00	8.00
City Clerk	18.40	19.40	20.90	21.90	21.90	21.90
City Council	3.00	3.00	3.00	3.00	3.00	3.00
City Manager	22.20	22.20	22.20	22.20	22.20	22.20
Development Services	186.80	191.80	193.80	193.80	193.80	193.80
Emergency Management & Resilience	7.00	8.00	8.00	8.00	9.00	9.00
Financial Services	106.25	106.25	106.25	106.25	106.25	106.25
Fire	297.00	316.00	316.00	316.00	336.00	336.00
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	34.50	34.50	34.50	34.50	34.50	34.50
Parks and Recreation	206.49	203.97	203.97	211.90	226.79	226.79
Police	439.15	455.15	455.15	455.15	455.15	455.15
Public Works	346.50	353.50	353.50	370.50	375.50	378.50
Utilities	262.00	274.00	274.00	278.00	282.00	286.00
Subtotal City Departments	1,999.29	2,058.77	2,062.27	2,092.20	2,137.09	2,144.09
Charter School Authority	365.00	369.18	371.99	382.99	382.99	382.99
CRA	4.00	4.00	4.00	4.00	4.00	4.00
Total City	2,368.29	2,431.95	2,438.26	2,479.19	2,524.08	2,531.08



Staffing Update

Who's joining our team

CITY CLERK – 1

General Fund – (1) Senior Customer Service Representative

PARKS AND RECREATION – 7.93

General Fund – (2) Park Rangers, (1.47) Contract Site Leaders, (0.46) Contract Center Attendant, and (4) Counselor/Instructors

UTILITIES – 4

Water and Sewer Fund – (1) Business Services Manager, (1) Utilities Field Supervisor, (1) Service Worker III, and (1) Service Worker II

PUBLIC WORKS – 17

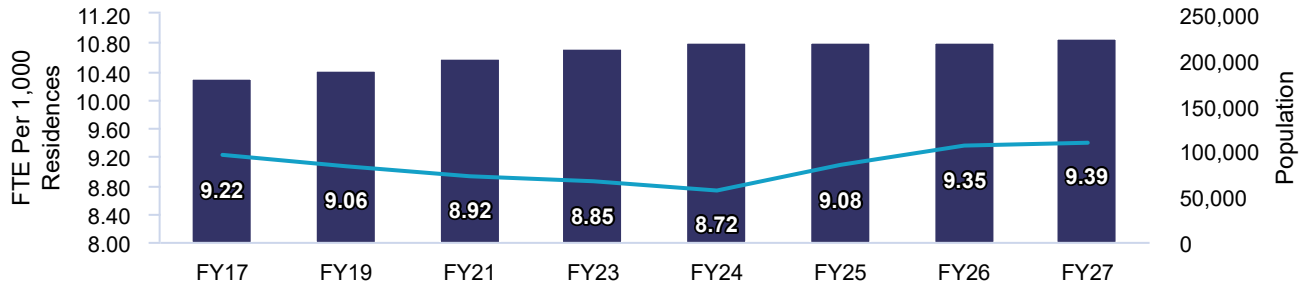
Property Management Fund - (1) A/C Refrigeration Specialist, (1) A/C Refrigeration Technician, (1) Custodian, (1) Electrician, (1) Security Specialist, (1) Senior Trades Specialist, (1) Trades Specialist, (1) Planning and Research Analyst, (1) GIS Technician, (1) Inspector

Solid Waste Fund – (1) Administrative Assistant

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

Teamwork makes the dream work

Full Time Equivalent Trend



¹ Full Time Equivalent Trend does not include staffing totals from the Charter School and the CRA

Staffing Changes

FY 2026 Amended

Fund	Dept	Position	FTE
General	City Attorney	Reclass Senior Paralegal to Paralegal I	-
General	City Auditor	Reclass Senior Auditor to Audit Manager	-
General	City Clerk	Reclass Assistant City Clerk to Deputy City Clerk	-
General	Development Services	Reclass Geo-Processing Technician to GIS Technician	-
General	Financial Services	Reclass Accounts Payable Specialist to Senior Accounts Payable Specialist	-
General	Human Resources	Reclass Human Resources Administrator to Deputy Human Resources Director	-
General	Human Resources	Reclass Talent Acquisition Specialist to HRIS Analyst	-
General	Information Technology	Reclass IT and Communications Manager to Deputy Information Technology Services Director	-
General	Parks and Recreation	Reclass Service Worker I (7) to Service Worker II (7)	-
General	Parks and Recreation	Reclass Contract Camp Counselor (0.41) to Contract Special Population Aide (0.41)	-
General	Parks and Recreation	Reclass Contract Head Counselor (0.70) to Contract Special Population Aide (0.70)	-
General	Police	Reclass Administrative Assistant to Accounts Coordinator	-
General	Police	Reclass Customer Service Representative (6) to Administrative Assistant (6)	-
General	Police	Reclass Customer Service Representative (10) to Records Coordinator (10)	-
General	Police	Reclass Geo-Processing Technician to GIS Technician	-
General	Police	Reclass Police Projects Coordinator to Police Commander	-
General	Police	Reclass Quartermaster (2) to Logistics Coordinator (2)	-
General	Police	Reclass Records Supervisor to Records Manager	-
General	Police	Reclass Senior Customer Service Representative to Accounts Coordinator	-
General	Police	Reclass Senior Customer Service Representative to Records Supervisor	-
General	Public Works	Reclass Senior Construction Inspector to a Construction Inspector	-
General	Public Works	Reclass Senior GIS Technician to GIS Technician	-
Total Changes General Fund			-
CIP	Public Works	Reclass Construction Inspector to Senior Construction Inspector	-
CIP	Public Works	Reclass Senior Engineer PE to Principal Engineer PE	-
Charter School	Oasis Elementary North	Contract Counselor	0.68
Charter School	Oasis Elementary North	Contract Junior Counselor	1.10
Charter School	Oasis Elementary North	Reclass Paraprofessional II to Teacher	-
Charter School	Oasis Elementary North	Reclass Paraprofessional II to Paraprofessional I	-
Charter School	Oasis Elementary South	Contract Counselor	0.21
Charter School	Oasis Elementary South	Contract Junior Counselor	0.82
Fire Operations	Fire	Reclass Fire Inspector to Fire Lieutenant	-
Property Mgmt.	Public Works	Reclass Custodian to Custodial Supervisor	-
Rental Registration	City Clerk	Contract Administrative Technician	0.50
Rental Registration	City Clerk	Research Specialist	1.00
Rental Registration	Development Services	Code Compliance Officer	2.00
Stormwater	Public Works	Reclass Construction Inspector to Senior Construction Inspector	-
Stormwater	Public Works	Reclass Geo-Processing Technician to GIS Technician	-
Water & Sewer	Utilities	Reclass Geo-Processing Technician (2) to GIS Technician (2)	-
Total Changes All Funds			6.31

Financial Highlights

FY 2027 Proposed

Fund	Dept	Position	FTE
General	City Clerk	Senior Customer Service Representative	1.00
General	Parks and Recreation	Summer Camps - (0.46) Contract Center Attendant, (4) Contract Counselors, (1.47) Contract Site Leaders	5.93
General	Parks and Recreation	Park Ranger (2)	2.00
Total Change General Fund			8.93
Charter School	Administration	Bus Driver	1.00
Charter School	Oasis Elementary North	Clinic Assistant	0.25
Charter School	Oasis Elementary North	Guidance Counselor	1.00
Charter School	Oasis Elementary North	Food Service Worker	1.00
Charter School	Oasis Elementary South	Clinic Assistant	0.25
Charter School	Oasis Elementary South	Speech-Language Pathologist	1.00
Charter School	Oasis High	Athletic Trainer	1.00
Charter School	Oasis High	Clinic Assistant	0.25
Charter School	Oasis High	Teacher	1.00
Charter School	Oasis Middle	Clinic Assistant	0.25
Charter School	Oasis Middle	Paraprofessional II	1.00
Charter School	Oasis Middle	Teacher	3.00
Property Mgmt.	Public Works	A/C Refrigeration Specialist	1.00
Property Mgmt.	Public Works	A/C Refrigeration Technician	1.00
Property Mgmt.	Public Works	Custodian	1.00
Property Mgmt.	Public Works	Electrician	1.00
Property Mgmt.	Public Works	GIS Technician	1.00
Property Mgmt.	Public Works	Inspector (Classification TBD)	1.00
Property Mgmt.	Public Works	Planning & Research Analyst	1.00
Property Mgmt.	Public Works	Security Specialist	1.00
Property Mgmt.	Public Works	Senior Trade Specialist	1.00
Property Mgmt.	Public Works	Trade Specialist	1.00
Solid Waste	Public Works	Administrative Assistant	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	Business Services Manager	1.00
Water & Sewer	Utilities	Service Worker II	1.00
Water & Sewer	Utilities	Service Worker III	1.00
Water & Sewer	Utilities	Utilities Field Supervisor	1.00
Total Changes All Funds			40.93

Financial Highlights

FY 2028 Forecast

Fund	Dept	Position	FTE
General	Parks and Recreation	Reinstated Yacht Club Positions: Contract Aquatics Coordinator	0.80
General	Parks and Recreation	Reinstated Yacht Club Positions: Contract Cash Clerk	1.00
General	Parks and Recreation	Reinstated Yacht Club Positions: Contract Center Attendant	2.75
General	Parks and Recreation	Reinstated Yacht Club Positions: Contract Counselor Specialist	0.50
General	Parks and Recreation	Reinstated Yacht Club Positions: Contract Counselor/Instructor	0.33
General	Parks and Recreation	Reinstated Yacht Club Positions: Contract Custodial Worker	2.05
General	Parks and Recreation	Reinstated Yacht Club Positions: Contract Lifeguard	4.84
General	Parks and Recreation	Reinstated Yacht Club Positions: Contract Senior Guard	1.00
General	Parks and Recreation	Reinstated Yacht Club Positions: Contract Site Leader	1.38
Total Change General Fund			14.65
All Hazards	Emergency Management	Resilience Coordinator	1.00
Fire Operations	Fire	Firefighter	14.00
Fire Operations	Fire	Fire Engineer/Driver	3.00
Fire Operations	Fire	Fire Lieutenant	3.00
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	Service Worker II	1.00
Water & Sewer	Utilities	Service Worker III	1.00
Water & Sewer	Utilities	Utilities Field Supervisor	1.00
Yacht Basin	Parks and Recreation	Contract Dock Worker	0.24
Total Changes All Funds			44.89

FY 2029 Forecast

Fund	Dept	Position	FTE
Stormwater	Public Works	Pipe Maintenance Crew - (1) Heavy Equipment Operator, (2) Service Workers	3.00
Water & Sewer	Utilities	Senior Construction Inspector	1.00
Water & Sewer	Utilities	Service Worker II	1.00
Water & Sewer	Utilities	Service Worker III	1.00
Water & Sewer	Utilities	Utilities Field Supervisor	1.00
Total Changes All Funds			7.00

Budget Timeline FY 2027 Budget Season

What to get ready for

JULY	
July 1	Certified Taxable Property Value from Property Appraiser
July 15	Budget Workshop
July 22- 24	Distribute City Manager's Proposed Budget
July 22	Ordinance Setting Proposed Millage Rate's & Public Hearing Dates
July 22	Resolution for Lot Mowing, Stormwater & Fire Service Assessments
July 23	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 4	Budget Workshop #1
Aug 11	Budget Workshop #2
Aug 18	Budget Workshop #3

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 10	Public Hearing dates 2 weeks apart Set Final Millage and Budget
Sept 20-22	TRIM Newspaper Ad as Required
Sept 24	Public Hearing to Adopt 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed
General Fund				
Revenue	\$ 268,086,152	\$ 262,501,397	\$ 262,536,892	\$ 279,102,609
Expense	264,822,313	262,501,397	269,949,636	285,012,674
Surplus/(Deficit)	\$ 3,263,839	\$ -	\$ (7,412,744)	\$ (5,910,065)
Use of Fund Balance	\$ (3,263,839)	\$ -	\$ 7,412,744	\$ 5,910,065
Special Revenue Funds				
Revenue	\$ 193,378,531	\$ 184,390,775	\$ 188,951,660	\$ 194,822,688
Expense	180,709,945	213,248,237	224,095,305	210,703,503
Surplus/(Deficit)	\$ 12,668,586	\$ (28,857,462)	\$ (35,143,645)	\$ (15,880,815)
Use of Fund Balance	\$ (12,668,586)	\$ 28,857,462	\$ 35,143,645	\$ 15,880,815
Enterprise Funds				
Revenue	\$ 373,003,465	\$ 722,975,842	\$ 749,762,413	\$ 733,099,207
Expense	485,351,748	742,700,456	780,521,148	756,306,713
Surplus/(Deficit)	\$ (112,348,283)	\$ (19,724,614)	\$ (30,758,735)	\$ (23,207,506)
Use of Fund Balance	\$ 112,348,283	\$ 19,724,614	\$ 30,758,735	\$ 23,207,506
Internal Service Funds				
Revenue	\$ 87,886,782	\$ 82,616,358	\$ 82,684,226	\$ 93,743,659
Expense	80,324,480	82,616,358	82,891,429	93,799,291
Surplus/(Deficit)	\$ 7,562,302	\$ -	\$ (207,203)	\$ (55,632)
Use of Fund Balance	\$ (7,562,302)	\$ -	\$ 207,203	\$ 55,632
Capital Project Funds				
Revenue	\$ 57,323,200	\$ 65,806,565	\$ 68,199,513	\$ 21,723,684
Expense	122,925,986	65,806,565	68,199,513	22,374,932
Surplus/(Deficit)	\$ (65,602,786)	\$ -	\$ -	\$ (651,248)
Use of Fund Balance	\$ 65,602,786	\$ -	\$ -	\$ 651,248
Debt Service Funds				
Revenue	\$ 25,790,748	\$ 30,054,700	\$ 30,054,700	\$ 32,847,509
Expense	25,752,091	30,054,700	30,054,700	32,847,509
Surplus/(Deficit)	\$ 38,657	\$ -	\$ -	\$ -
Use of Fund Balance	\$ (38,657)	\$ -	\$ -	\$ -
Charter Schools				
Revenue	\$ 38,680,390	\$ 37,919,940	\$ 41,621,491	\$ 42,140,915
Expense	35,496,075	37,919,940	44,201,220	50,428,245
Surplus/(Deficit)	\$ 3,184,315	\$ -	\$ (2,579,729)	\$ (8,287,330)
Use of Fund Balance	\$ (3,184,315)	\$ -	\$ 2,579,729	\$ 8,287,330

Financial Highlights

Summary of Our Funds

	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast	FY 2031 Forecast
General Fund				
Revenue	\$ 287,758,690	\$ 298,047,174	\$ 308,246,387	\$ 318,201,413
Expense	297,549,572	316,045,600	334,348,226	355,370,062
Surplus/(Deficit)	\$ (9,790,882)	\$ (17,998,426)	\$ (26,101,839)	\$ (37,168,649)
Use of Fund Balance	\$ 9,790,882	\$ 17,998,426	\$ 26,101,839	\$ 37,168,649
Special Revenue Funds				
Revenue	\$ 220,903,344	\$ 220,204,031	\$ 232,747,110	\$ 238,974,449
Expense	231,671,522	229,645,104	251,714,126	249,508,480
Surplus/(Deficit)	\$ (10,768,178)	\$ (9,441,073)	\$ (18,967,016)	\$ (10,534,031)
Use of Fund Balance	\$ 10,768,178	\$ 9,441,073	\$ 18,967,016	\$ 10,534,031
Enterprise Funds				
Revenue	\$ 718,768,521	\$ 345,635,138	\$ 741,618,990	\$ 384,134,429
Expense	753,923,199	379,976,642	769,976,275	408,900,443
Surplus/(Deficit)	\$ (35,154,678)	\$ (34,341,504)	\$ (28,357,285)	\$ (24,766,014)
Use of Fund Balance	\$ 35,154,678	\$ 34,341,504	\$ 28,357,285	\$ 24,766,014
Internal Service Funds				
Revenue	\$ 99,362,123	\$ 106,128,374	\$ 114,141,223	\$ 122,843,595
Expense	99,362,123	106,128,374	114,141,223	122,843,595
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Capital Project Funds				
Revenue	\$ 27,498,348	\$ 61,491,763	\$ 57,217,334	\$ 37,927,507
Expense	27,498,348	61,491,763	57,217,334	37,927,507
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Debt Service Funds				
Revenue	\$ 34,018,414	\$ 30,569,686	\$ 30,307,857	\$ 25,329,844
Expense	34,018,414	30,569,686	30,307,857	25,329,844
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ -
Use of Fund Balance	\$ -	\$ -	\$ -	\$ -
Charter Schools				
Revenue	\$ 46,167,034	\$ 42,450,085	\$ 42,450,085	\$ 42,450,085
Expense	46,445,821	42,767,283	42,767,283	42,767,283
Surplus/(Deficit)	\$ (278,787)	\$ (317,198)	\$ (317,198)	\$ (317,198)
Use of Fund Balance	\$ 278,787	\$ 317,198	\$ 317,198	\$ 317,198

Budget Highlights & Summary Schedules

The table below provides a summary of the total budget for all funds for Fiscal Years 2026-2029. The FY 2027 Budget is \$1,451,472,867 billion and includes \$285,012,674 million for General Fund Expenditures.

Fund Type	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund	\$ 262,501,397	\$ 269,949,636	\$ 285,012,674	\$ 297,549,572	\$ 316,045,600
Special Revenue Funds	213,248,237	224,095,305	210,703,503	231,671,522	229,645,104
Debt Service Fund	30,054,700	30,054,700	32,847,509	34,018,414	30,569,686
Capital Projects Funds	65,806,565	68,199,513	22,374,932	27,498,348	61,491,763
Enterprise Funds	742,700,456	780,521,148	756,306,713	753,923,199	379,976,642
Internal Service Funds	82,616,358	82,891,429	93,799,291	99,362,123	106,128,374
Charter School Funds	37,919,940	44,201,220	50,428,245	46,445,821	42,767,283
Total	\$ 1,434,847,653	\$ 1,499,912,951	\$ 1,451,472,867	\$ 1,490,468,999	\$ 1,166,624,452

The table below provides an overview by General Fund department for all funds for Fiscal Years 2026-2029

Department	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
City Council	\$ 1,063,488	\$ 1,086,983	\$ 1,113,103	\$ 1,179,293	\$ 1,249,504
City Manager	3,948,812	3,948,812	4,167,894	4,555,821	4,835,121
City Auditor	1,533,950	1,533,950	1,698,473	1,816,126	1,945,057
Financial Services	5,323,822	5,326,333	5,778,605	6,217,060	6,697,321
City Clerk	2,338,925	2,338,925	2,637,476	2,770,030	2,946,699
Human Resources	2,805,704	2,876,882	3,111,813	3,228,972	3,452,358
City Attorney	3,584,988	3,612,341	3,934,392	4,126,677	4,458,839
Information Technology	13,168,409	13,630,683	13,943,257	15,708,218	16,829,624
Government Services	74,248,554	57,272,325	59,774,323	59,435,996	58,825,537
Police	88,206,373	88,991,901	94,965,294	100,052,949	108,916,746
Fire	-	17,614,546	19,426,856	24,098,141	22,575,298
Development Services	10,504,476	10,520,276	11,127,354	11,885,533	12,867,992
Public Works	24,354,958	25,581,963	25,802,786	26,631,263	32,659,246
Parks and Recreation	31,418,938	35,613,716	37,531,048	35,843,493	37,786,258
Total	\$ 262,501,397	\$ 269,949,636	\$ 285,012,674	\$ 297,549,572	\$ 316,045,600

Financial Highlights

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 285,967,055	\$ 322,144,531	\$ 324,052,207	\$ 343,872,908	\$ 371,768,037	\$ 398,418,840
Operating	269,602,558	295,110,903	310,373,555	326,819,154	330,826,446	344,830,039
Capital/Infrastructure	295,137,266	526,004,109	571,102,699	559,754,125	495,643,535	115,256,078
Debt Service	102,790,393	123,730,406	123,811,078	131,470,627	181,956,622	209,365,819
Other/Transfers Out	241,885,366	144,938,279	147,029,002	62,979,898	78,931,502	73,802,426
Subtotal	\$ 1,195,382,638	\$ 1,411,928,228	\$ 1,476,368,541	\$ 1,424,896,712	\$ 1,459,126,142	\$ 1,141,673,202
Reserves	-	22,919,425	23,544,410	26,576,155	31,342,857	24,951,250
Total	\$ 1,195,382,638	\$ 1,434,847,653	\$ 1,499,912,951	\$ 1,451,472,867	\$ 1,490,468,999	\$ 1,166,624,452

General Fund

Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 131,769,159	\$ 151,898,264	\$ 151,898,264	\$ 162,762,345	\$ 175,877,246	\$ 189,202,940
Operating	57,446,713	68,968,104	72,239,565	75,100,478	74,963,045	78,647,984
Capital/Infrastructure	8,290,326	7,849,408	12,397,226	11,734,370	6,586,840	8,948,860
Debt Service	2,953,596	-	-	1,200,560	1,200,841	1,241,933
Other/Transfers Out	64,362,519	33,364,581	33,353,980	34,214,921	38,921,600	38,003,883
Subtotal	\$ 264,822,313	\$ 262,080,357	\$ 269,889,035	\$ 285,012,674	\$ 297,549,572	\$ 316,045,600
Reserves	-	421,040	60,601	-	-	-
Total	\$ 264,822,313	\$ 262,501,397	\$ 269,949,636	\$ 285,012,674	\$ 297,549,572	\$ 316,045,600

General Fund	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Appropriations	\$ 264,822,313	\$ 262,080,357	\$ 269,889,035	\$ 285,012,674	\$ 297,549,572	\$ 316,045,600
Unassigned Reserves	-	421,040	60,601	-	-	-
Total	\$ 264,822,313	\$ 262,501,397	\$ 269,949,636	\$ 285,012,674	\$ 297,549,572	\$ 316,045,600
Budget Stabilization Reserve	-	-	-	62,754,974	68,362,858	73,367,576
Month Operating	\$ 22,068,526	\$ 21,875,116	\$ 22,490,753	\$ 23,751,056	\$ 24,795,798	\$ 26,337,133
# of Months of Reserves	2.7	2.8	2.8	2.9	3.0	3.0
% of Expenditures	23%	23%	23%	24%	25%	25%

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.

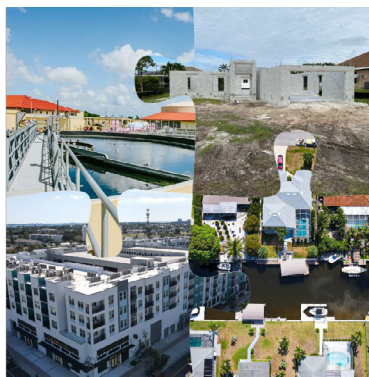
Expert judgment relies on the ability of local officials to predict how changes may affect their jurisdiction. For instance, gas prices may increase beyond levels seen in past years. Generally, with increased gas prices, travel and tourism slow down; however, staff analyzes all sources of information,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

Revenue Characteristics

City revenues vary in predictability and flexibility.

- **Elastic Revenues:** Revenues that grow or decline with economic activity (e.g., sales taxes and permit fees).
- **Inelastic Revenues:** Revenues that remain relatively stable regardless of economic conditions (e.g., property taxes).
- **One-Time Revenues:** Non-recurring revenues that should not be used to fund ongoing operations.
- **Ongoing Revenues:** Recurring revenues used to support continuing services.

Understanding these distinctions helps evaluate the sustainability of the City's financial plan.



Revenues

Ad Valorem Taxes (Property Taxes)

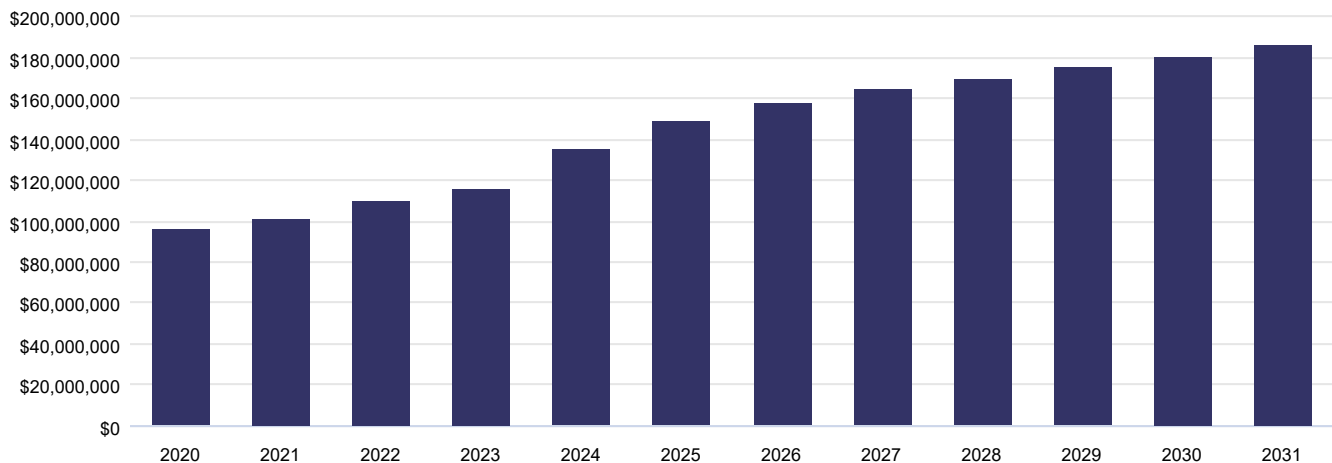
Ad valorem taxes are charges levied by the local unit of a government against property owners based on the value of their real property. Historically, property taxes have been the largest single revenue source in the General Fund. In accordance with Florida Statute and City's adopted financial policies, 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 2027 Budget is based on the July 1 taxable value from the Lee County Property Appraiser and the millage rate of 5.1988. It is assumed that taxable property values will increase on average 3% in future years.

	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast	FY 2030 Forecast	FY 2031 Forecast
Property Taxes at 96%	\$154,746,362	\$157,983,180	\$165,193,456	\$170,149,259	\$175,253,737	\$180,511,349	\$185,926,690
Discount	5,441,663	-	-	-	-	-	-
Total	\$149,304,699	\$157,983,180	\$165,193,456	\$170,149,259	\$175,253,737	\$180,511,349	\$185,926,690
Millage Rate	5.2188	5.1471	5.1988	5.1988	5.1988	5.1988	5.1988

General Fund Ad Valorem Receipts



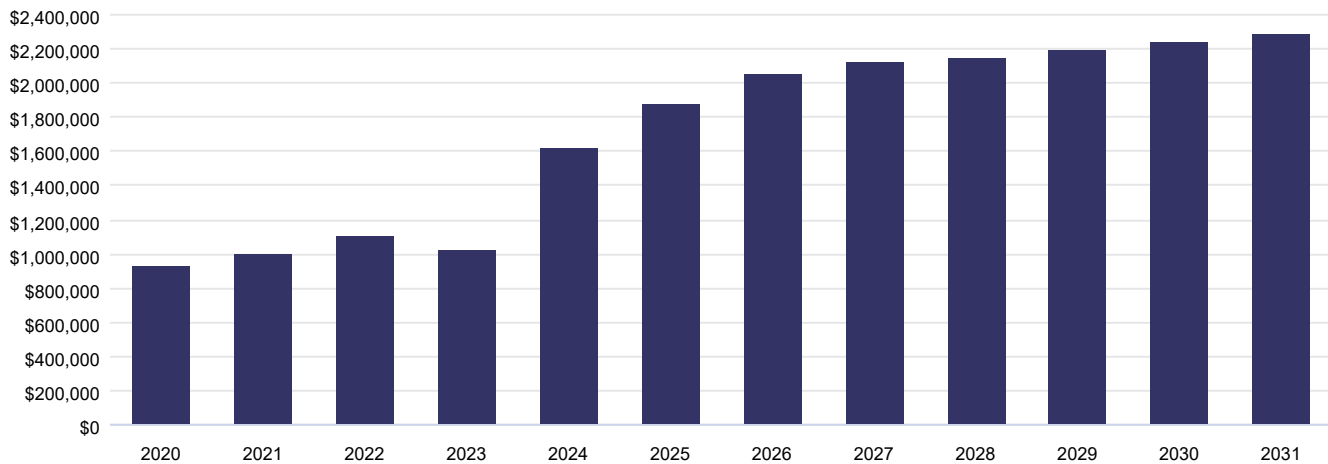
Revenues

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 a new Emergency Operations Center. These receipts are recorded in a Special Revenue Fund.

Fiscal Year	Amount
2020 Actual	\$ 932,413
2021 Actual	1,001,416
2022 Actual	1,115,514
2023 Actual	1,024,716
2024 Actual	1,624,526
2025 Actual	1,883,722
2026 Adopted	2,062,813
2027 Proposed	2,135,509
2028 Forecast	2,157,898
2029 Forecast	2,201,056
2030 Forecast	2,245,077
2031 Forecast	2,289,978

All Hazard Receipts



Financial Highlights

Revenues

Other Taxes

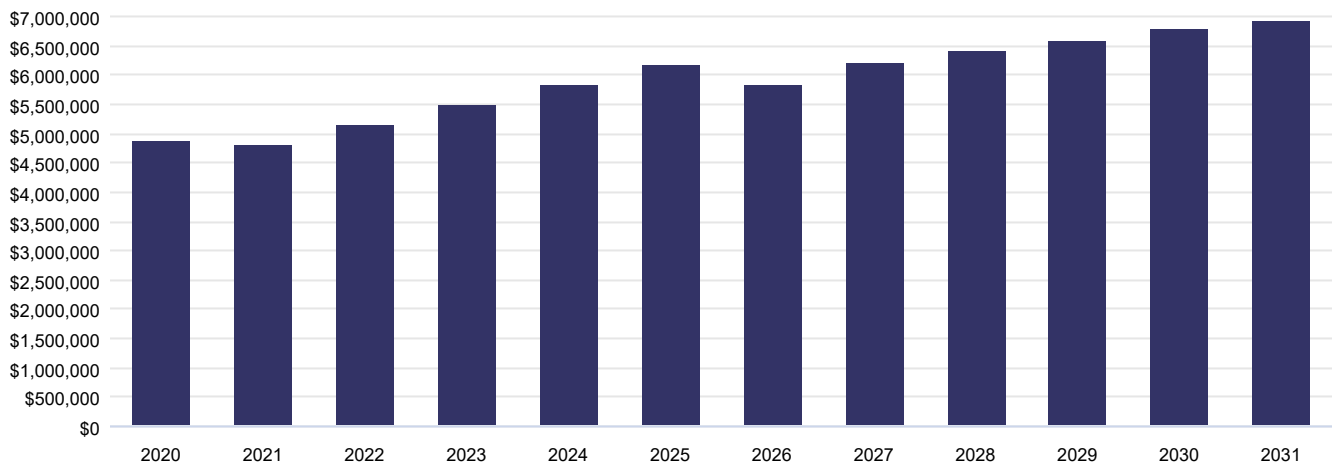
Other taxes include charges levied by the local unit of government that are not ad valorem but are imposed upon sale or consumption of goods and services. This category includes the communications service tax, public service tax, and local option gas taxes.

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 98% of anticipated receipts.

Fiscal Year	Amount	Annual % Change
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 Actual	6,183,371	5.98%
2026 Adopted	5,853,162	(5.34%)
2027 Proposed	6,219,139	6.25%
2028 Forecast	6,405,713	3.00%
2029 Forecast	6,597,885	3.00%
2030 Forecast	6,795,821	3.00%
2031 Forecast	6,931,738	2.00%

Communication Service Tax



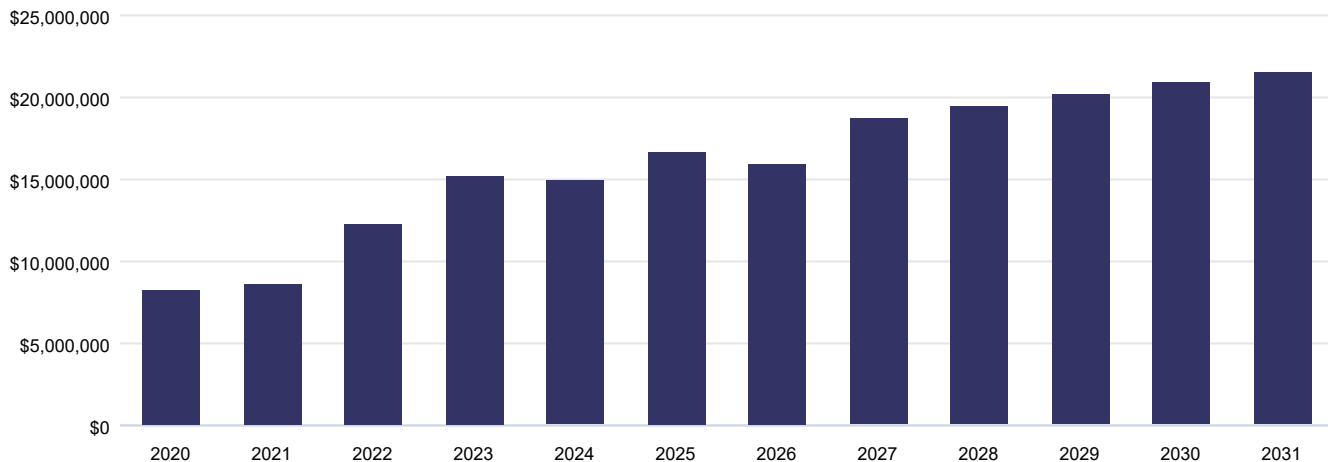
Revenues

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 \$146 annually. The annual revenue is budgeted at 98% of the estimate released by the State Department of Revenue (DOR).

Fiscal Year	Amount	General Fund	Charter School	Annual % Change
2020 Actual	\$ 8,283,000	\$ 8,283,000	\$ -	5.19%
2021 Actual	8,657,041	8,657,041	-	4.52%
2022 Actual	12,283,339	10,963,339	1,320,000	41.89%
2023 Actual	15,235,483	12,595,483	2,640,000	24.03%
2024 Actual	15,049,029	12,409,029	2,640,000	(1.22%)
2025 Actual	16,694,746	14,054,746	2,640,000	10.94%
2026 Adopted	15,974,670	13,334,670	2,640,000	(4.31%)
2027 Proposed	18,818,727	16,178,727	2,640,000	17.80%
2028 Forecast	19,545,267	16,905,267	2,640,000	3.86%
2029 Forecast	20,304,487	17,664,487	2,640,000	3.88%
2030 Forecast	21,009,754	18,369,754	2,640,000	3.47%
2031 Forecast	21,559,963	18,919,963	2,640,000	2.62%

Public Service Tax



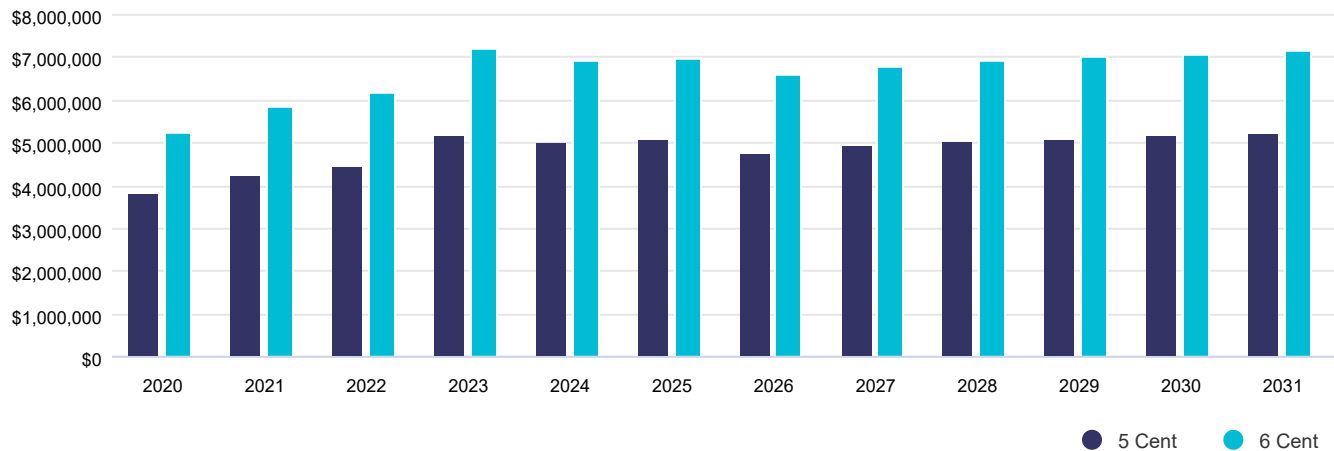
Revenues

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. The annual revenue is budgeted at 98% of the estimate released by the State Department of Revenue (DOR).

Fiscal Year	5 Cent	6 Cent
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 Actual	5,088,389	6,986,193
2026 Adopted	4,794,560	6,611,857
2027 Proposed	4,969,440	6,792,802
2028 Forecast	5,068,829	6,928,658
2029 Forecast	5,119,517	6,997,945
2030 Forecast	5,170,712	7,067,924
2031 Forecast	5,222,419	7,138,604

Gas Tax Receipts



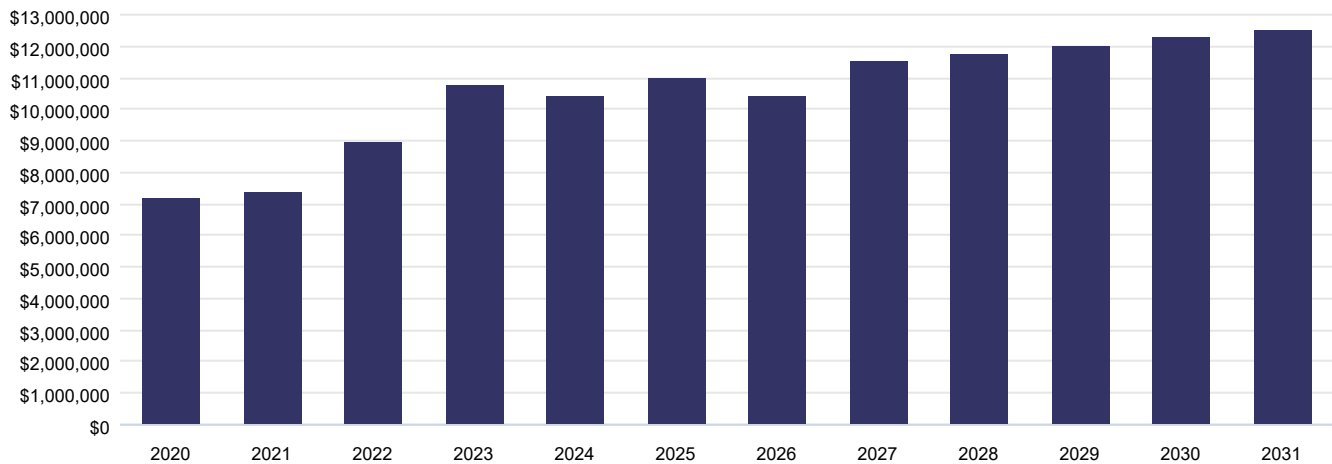
Revenues

Franchise Fees

Franchise fees are levied on a corporation or individual by the local government in return for granting a privilege or permitting the use of public property subject to regulations. The City receives franchise fees for electricity, solid waste, and natural gas. The annual revenue is budgeted at 98% of the estimated revenue collection.

Fiscal Year	Amount
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 Actual	11,048,645
2026 Adopted	10,432,556
2027 Proposed	11,543,908
2028 Forecast	11,792,842
2029 Forecast	12,047,295
2030 Forecast	12,307,394
2031 Forecast	12,553,542

Franchise Fees



Revenues

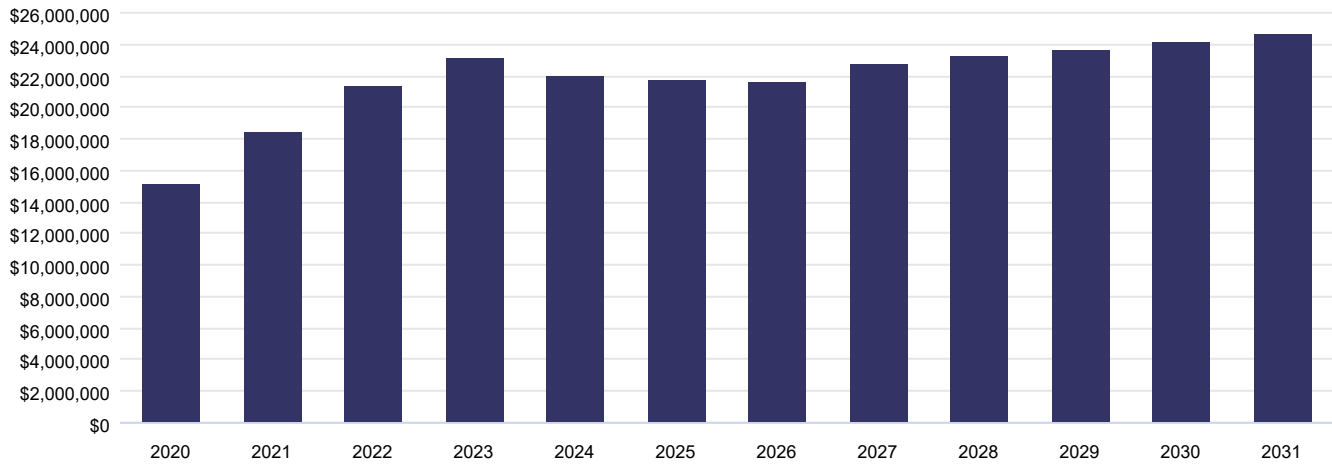
Intergovernmental Revenue

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 98% of the estimate released by the State Department of Revenue (DOR).

Fiscal Year	Amount
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 Actual	21,871,290
2026 Adopted	21,691,233
2027 Proposed	22,823,743
2028 Forecast	23,280,217
2029 Forecast	23,745,823
2030 Forecast	24,220,739
2031 Forecast	24,705,154

Half Cent Sales Tax



Revenues

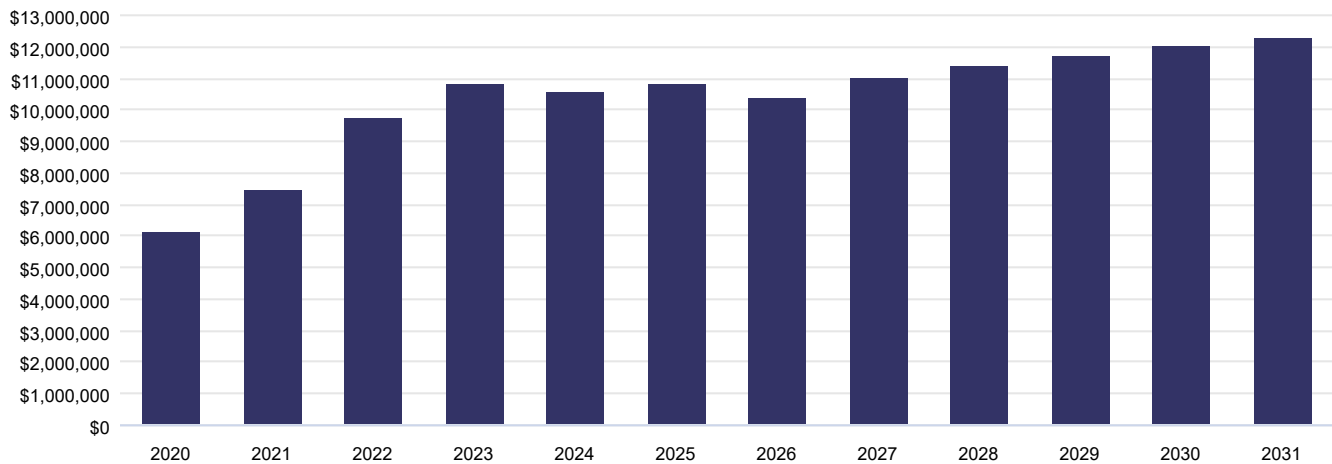
Municipal Revenue Sharing Program

The State of Florida distributes revenues collected to local governments per the 1972 Florida Revenue Sharing Act. Revenues received are from sales and use tax collections and from the fuel tax on motor fuel. Revenues are recorded in the General Fund. The annual revenue is budgeted at 98% of the estimate released by the State Department of Revenue (DOR).

Revenues

Fiscal Year	Amount
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 Actual	10,818,722
2026 Adopted	10,401,299
2027 Proposed	11,051,654
2028 Forecast	11,383,204
2029 Forecast	11,724,700
2030 Forecast	12,076,441
2031 Forecast	12,317,970

Municipal Revenue Sharing Program



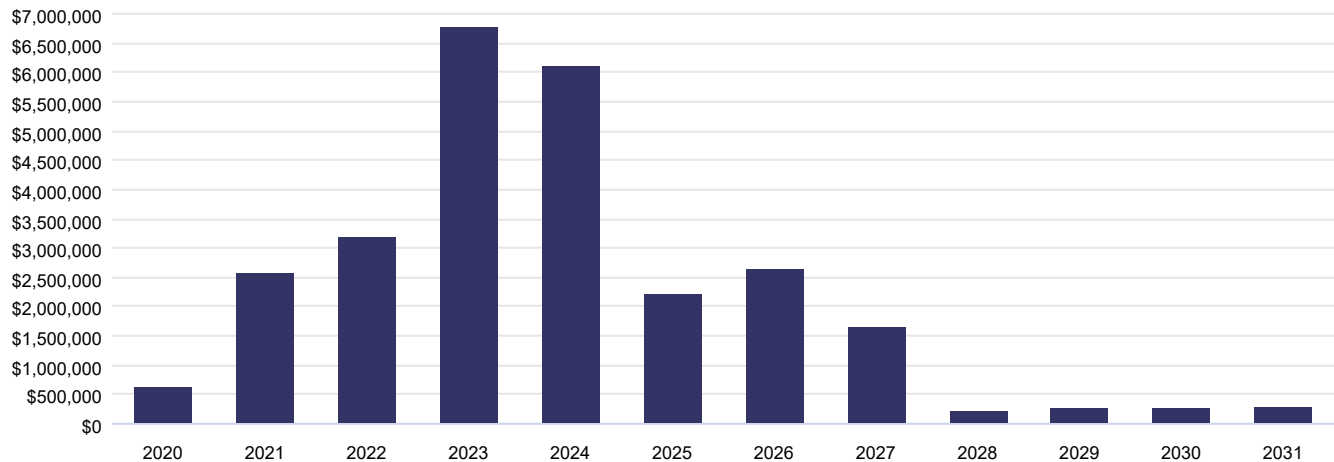
Revenues

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. The budget is adjusted to incorporate the awarded amounts for each program upon confirmation of funding.

Fiscal Year	Amount
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 Actual	2,205,114
2026 Adopted	2,646,816
2027 Proposed	1,676,678
2028 Forecast	240,874
2029 Forecast	261,126
2030 Forecast	283,312
2031 Forecast	307,623

CDBG, SHIP & NSP Funds



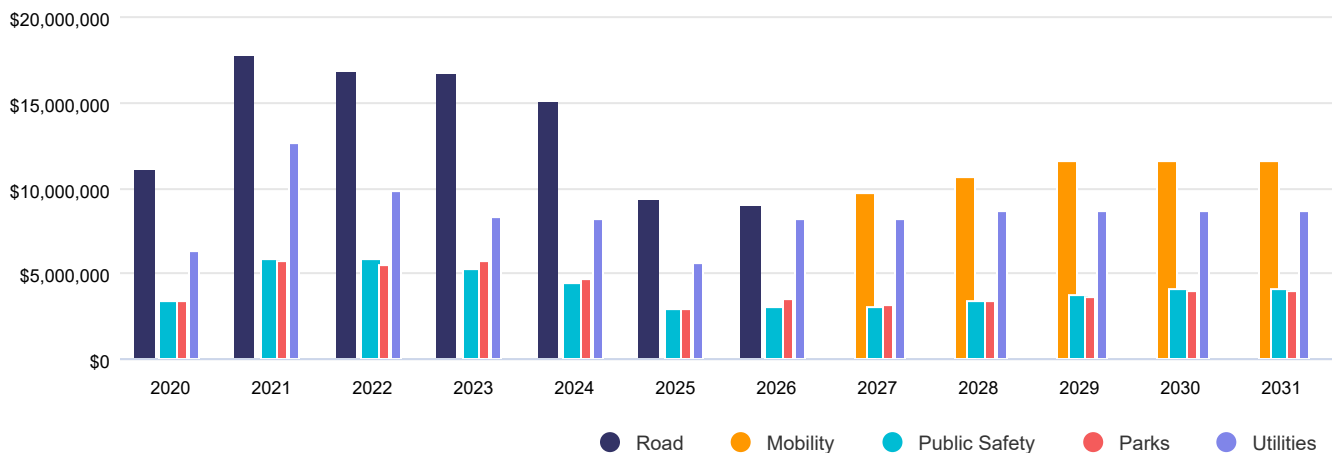
Revenues

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, public safety, and utility 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. The FY 2027 - 2031 budgets assume permit issuance will remain static. The City transitioned from road impact fees to mobility fees in the middle of Fiscal Year 2026 and forward.

Fiscal Year	Road	Mobility	Public Safety	Parks	Utilities
2020 Actual	\$11,153,143	\$ -	\$ 3,364,762	\$ 3,445,350	\$ 6,364,699
2021 Actual	17,827,347	-	5,813,696	5,746,710	12,580,724
2022 Actual	16,898,402	-	5,862,176	5,467,385	9,818,594
2023 Actual	16,752,084	-	5,235,706	5,746,710	8,333,750
2024 Actual	15,144,175	-	4,431,485	4,690,805	8,228,861
2025 Actual	9,356,344	-	2,973,773	2,882,275	5,572,125
2026 Adopted	9,036,900	-	3,027,386	3,508,750	8,142,851
2027 Proposed	-	9,714,000	3,066,380	3,108,760	8,203,822
2028 Forecast	-	10,636,250	3,407,260	3,387,500	8,601,275
2029 Forecast	-	11,559,375	3,739,140	3,666,260	8,636,727
2030 Forecast	-	11,559,375	4,071,120	3,945,000	8,672,356
2031 Forecast	-	11,559,375	4,071,120	3,945,000	8,708,162

Impact Fees



Financial Highlights

Revenues

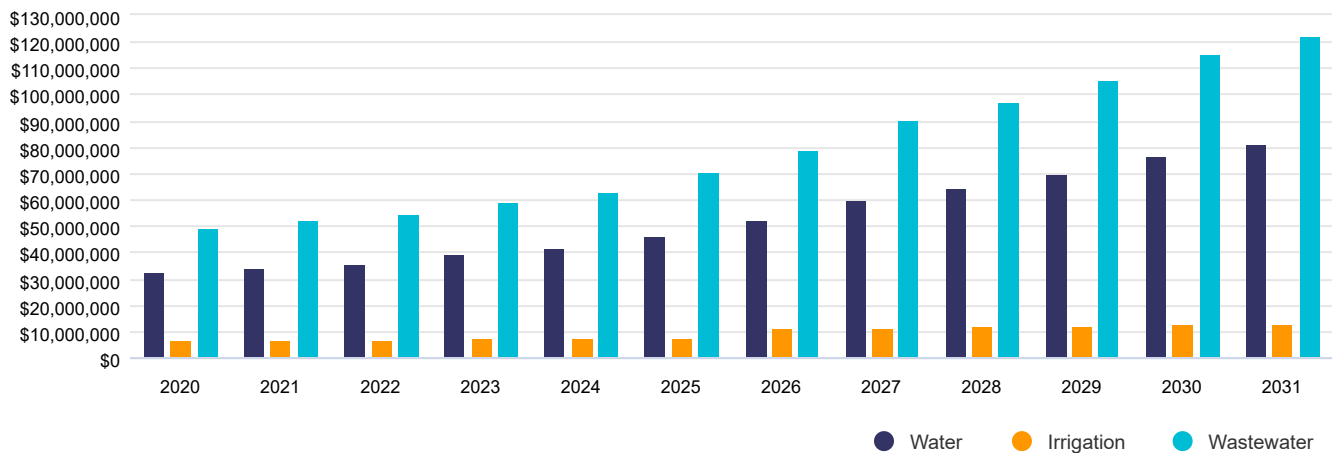
Charges for Service

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
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 Actual	46,696,004	7,772,849	71,081,469
2026 Adopted	52,538,508	11,059,230	79,429,990
2027 Proposed	60,112,886	11,708,684	90,158,207
2028 Forecast	64,475,234	12,034,723	97,097,128
2029 Forecast	70,079,506	12,515,984	105,713,652
2030 Forecast	76,534,206	13,113,173	115,881,063
2031 Forecast	81,104,283	13,222,802	122,685,341

Charges for Service - Water & Sewer Fund



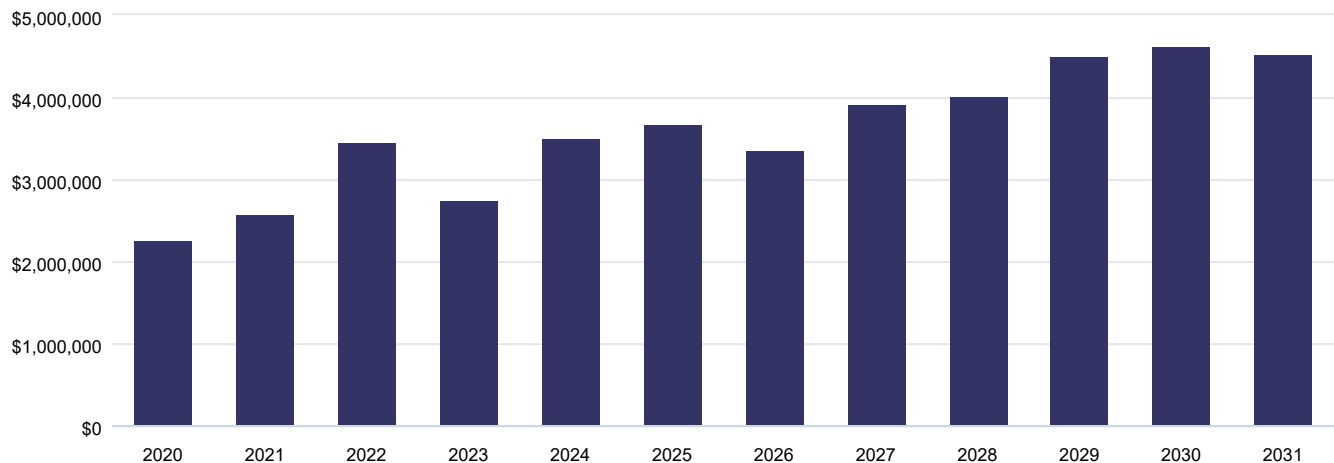
Revenues

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, Athletics, Senior Center, Special Populations and Transportation.

Fiscal Year	Program Revenues
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 Actual	3,676,755
2026 Adopted	3,373,359
2027 Proposed	3,922,724
2028 Forecast	4,034,422
2029 Forecast	4,505,152
2030 Forecast	4,629,808
2031 Forecast	4,527,141

Parks & Recreation Program



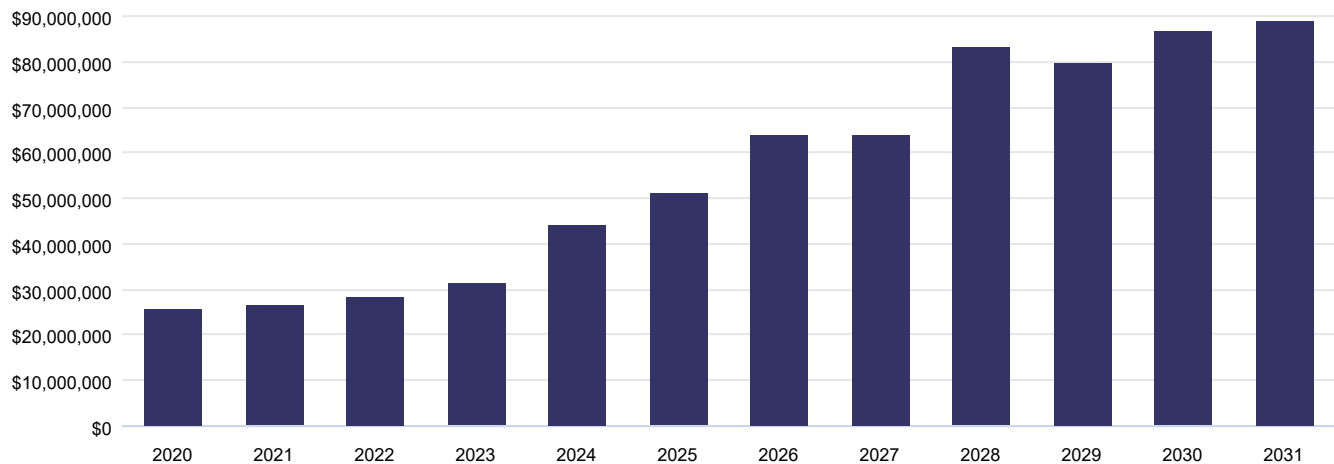
Revenues

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 %
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	70.00%
2025 Actual	51,260,893	70.00%
2026 Adopted	63,966,604	81.00%
2027 Proposed	63,885,992	81.00%
2028 Forecast	83,321,649	81.00%
2029 Forecast	79,715,794	81.00%
2030 Forecast	86,757,539	81.00%
2031 Forecast	89,229,436	81.00%

Fire Service Assessment



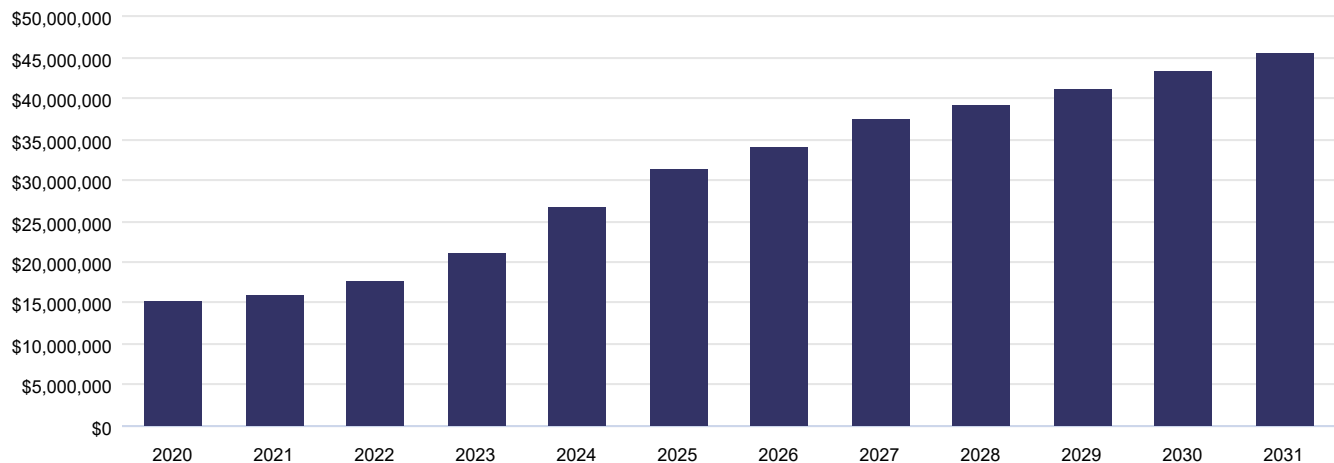
Revenues

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
2020 Actual	\$ 15,259,055
2021 Actual	16,094,473
2022 Actual	17,827,632
2023 Actual	21,315,279
2024 Actual	26,756,768
2025 Actual	31,460,154
2026 Adopted	34,237,488
2027 Proposed	37,447,252
2028 Forecast	39,319,615
2029 Forecast	41,285,596
2030 Forecast	43,349,876
2031 Forecast	45,517,369

Solid Waste



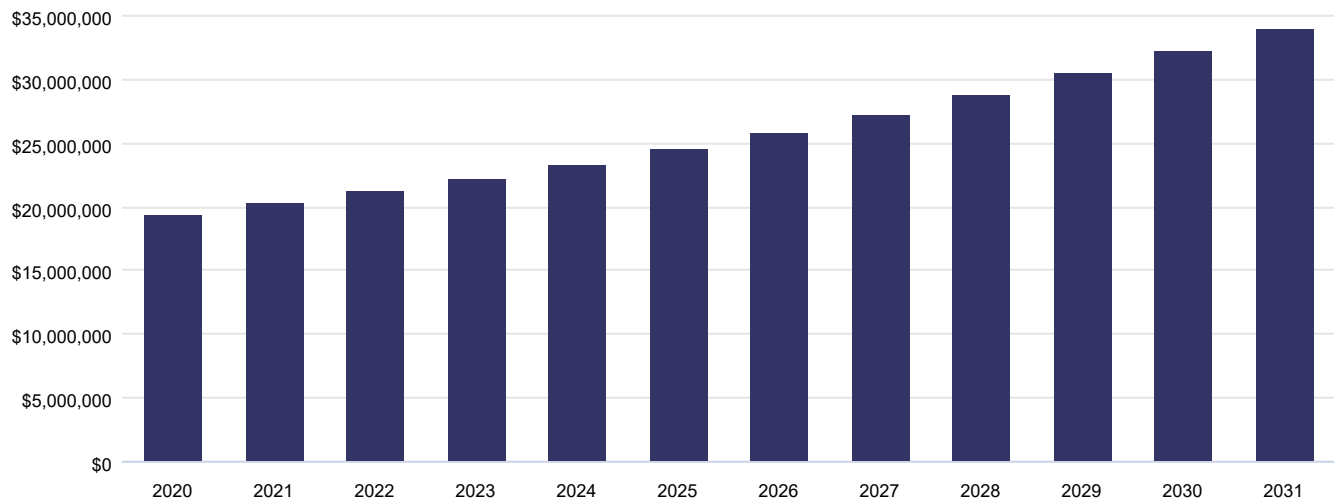
Revenues

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 \$163 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.

Fiscal Year	Amount
2020 Actual	\$ 19,411,571
2021 Actual	20,386,889
2022 Actual	21,355,785
2023 Actual	22,319,664
2024 Actual	23,395,360
2025 Actual	24,619,432
2026 Adopted	25,971,924
2027 Proposed	27,337,376
2028 Forecast	28,921,790
2029 Forecast	30,584,745
2030 Forecast	32,256,902
2031 Forecast	34,114,998

Stormwater



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.

Financial Highlights

Fund Balance Status

Fund	Fund Balance 9/30/2025	Budget Changes FY 2026	Estimated Balance 9/30/2026	Budget Changes FY 2027	Projected Balance 9/30/2027	Percent Change
General Fund						
General Fund	\$ 119,216,174	-\$7,352,143	\$ 111,864,031	-\$5,910,065	\$ 105,953,966	(5.28%)
Special Revenue Fund						
Gas Tax Funds	19,295,061	(8,127,021)	11,168,040	(4,194,833)	6,973,207	(37.56%)
Road Impact Fee Fund	18,661,172	(16,515,346)	2,145,826	-	2,145,826	-%
Public Safety Impact Fee Funds	2,764,944	209,942	2,974,886	2,847,603	5,822,489	95.72%
Police Confiscation State Fund	659,667	(243,612)	416,055	(29,850)	386,205	(7.17%)
Police Confiscate Federal Fund	328,676	(21,114)	307,562	(284,613)	22,949	(92.54%)
Criminal Justice Education Fund	123,606	12,959	136,565	-	136,565	-%
Do The Right Thing Fund	25,047	-	25,047	-	25,047	-%
Police Grants Fund	(73,972)	-	(73,972)	-	(73,972)	-%
Opioid Settlement Fund	525,934	-	525,934	-	525,934	-%
Speed Zone Cameras Fund	544,498	-	544,498	(251,444)	293,054	(46.18%)
All Hazards Fund	1,220,330	21,116	1,241,446	(224,949)	1,016,497	(18.12%)
CDBG Disaster Recovery Fund	(28,120)	-	(28,120)	-	(28,120)	-%
Fire Operations Fund	9,331,323	(1,124,891)	8,206,432	(3,785,014)	4,421,418	(46.12%)
Del Prado Mall Pkg Lot Fund	143,217	(26,683)	116,534	(45,434)	71,100	(38.99%)
Lot Mowing Fund	5,250,747	99,491	5,350,238	93,487	5,443,725	1.75%
Economic Development Fund	1,809,190	(385,070)	1,424,120	(1,621,998)	(197,878)	(113.89%)
Tree Trust Fund	25,453	-	25,453	-	25,453	-%
Public Works Grants Fund	15,679	-	15,679	-	15,679	-%
Building Code Fund	10,982,784	(3,971,614)	7,011,170	(4,624,619)	2,386,551	(65.96%)
Community Development Block Grant (CDBG) Fund	(444,125)	-	(444,125)	-	(444,125)	-%
HUD NSP Fund	(94,460)	-	(94,460)	-	(94,460)	-%
SHIP Fund	9,506,606	-	9,506,606	-	9,506,606	-%
Development Services Grants Fund	(224,782)	-	(224,782)	-	(224,782)	-%
CRA Fund	(4,653,666)	(921,321)	(5,574,987)	(68,000)	(5,642,987)	1.22%
Park Impact Fee Fund	4,658,749	(2,181,375)	2,477,374	-	2,477,374	-%
Golf Course Fund	1,702,035	(83,630)	1,618,405	153,206	1,771,611	9.47%
The Courts Racquet Center Fund	(484,183)	95,000	(389,183)	391,392	2,209	(100.57%)
Solid Waste Fund	18,591,111	8,322,582	26,913,693	10,049,874	36,963,567	37.34%
Charter School Building Maintenance Fund	1,020,749	(103,006)	917,743	(583,471)	334,272	(63.58%)
Total All Funds	\$ 220,399,444	-\$32,295,736	\$ 188,103,708	-\$8,088,728	\$ 180,014,980	

Interfund Transfers: FY 2027 Proposed Budget

Transfers Out	Transfers In					Total
	General Fund	Special Revenue	Debt Service	Capital Project	Enterprise Fund	
General Fund	\$ -	\$ 24,244,891 ¹	\$ 7,970,030 ²	\$ 2,000,000 ³	\$ -	\$ 34,214,921
Special Revenue	1,207,294 ⁴	-	19,342,780 ⁵	2,557,313 ⁶	-	23,107,387
Capital Project	789,217 ⁷	1,219,605 ⁸	110,588 ⁹	-	-	2,119,410
Enterprise Fund	-	-	-	-	2,719,508 ¹⁰	2,719,508
Internal Service Fund	-	-	487,124 ¹¹	-	-	487,124
Total	\$ 1,996,511	\$ 25,464,496	\$ 27,910,522	\$ 4,557,313	\$ 2,719,508	\$ 62,648,350

Notes:

¹ General Fund transfers to Special Revenue Funds:

\$19,426,856 to Fire Operations for the non-assessed Fire services

\$4,818,035 to Community Redevelopment Agency (CRA) for established Tax Increment Financing (TIF) funding

² General Fund transfers to Debt Service Funds:

\$7,970,030 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

⁴ Special Revenue transfers to General Fund:

\$85,000 from School Speed Zone Cameras for Crossing Guards

\$1,122,294 from Community Redevelopment Agency (CRA) for repayment of the advance for development

⁵ Special Revenue transfers to Debt Service Funds:

\$19,342,780 for annual and future debt payments from Six Cent Gas Tax, All Hazards, Building, Charter School, CRA, Economic Development, Fire Operations, Golf Course, Lot Mowing, Park Impact Fee, Mobility Fees, Rental Registration, and Solid Waste

⁶ Special Revenue transfers to Capital Project Funds:

\$2,000,000 from Fire Operations to Fire Capital Projects to fund for apparatus replacement

\$557,313 from CRA to CRA Capital Project to fund sidewalks and property acquisition

⁷ Capital Project Fund to General Fund:

\$789,217 from Capital Project Fund to General Fund from closing out prior year resurfacing project

⁸ Capital Project Fund to Special Revenue Fund:

\$259,376 from Capital Project Fund to Five Cent Gas Tax from closing out prior year curbing and resurfacing projects

\$960,229 from Capital Project Fund to Six Cent Gas Tax from closing out prior year curbing and resurfacing projects

⁹ Capital Project Fund to Debt Service Fund:

\$110,588 from Lake Kennedy Capital Project Fund to construct a parking lot

¹⁰ Enterprise Fund transfers to Enterprise Fund:

\$2,719,508 from Stormwater to Water and Sewer for UEP debt payments

¹¹ Internal Service Fund transfer to Debt Service

\$487,124 for future debt payments from Capital Improvement Projects, Property Management, Fleet Maintenance, and Risk Management

Financial Highlights

Millage Rate History

Fiscal Year	Millage Rate	Debt Service	Total
2016	6.9570	-	6.9570
2017	6.7500	-	6.7500
2018	6.7500	-	6.7500
2019	6.7500	-	6.7500
2020	6.4903	0.0600	6.5503
2021	6.3750	0.3000	6.6750
2022	6.2500	0.0471	6.2971
2023	5.3694	0.0471	5.4165
2024	5.3694	0.1675	5.5369
2025	5.2188	0.1791	5.3979
2026 Adopted	5.1471	0.1608	5.3079
2027 Proposed	5.1988	0.1554	5.3542
2028 Forecast	5.1988	0.1554	5.3542
2029 Forecast	5.1988	0.1554	5.3542

Taxable Assessed Value History

Fiscal Year	Taxable Assessed Value	New Construction	Percentage Change
2016	11,114,752,499	185,037,351	7.65%
2017	12,043,835,293	232,341,287	8.36%
2018	13,194,308,828	336,504,739	9.55%
2019	14,300,234,077	448,797,093	8.38%
2020	15,416,015,928	530,098,254	7.80%
2021	16,575,755,881	494,819,588	7.52%
2022	18,342,719,101	708,215,012	10.66%
2023	22,545,069,623	1,277,813,999	22.91%
2024	26,260,768,006	234,529,456	16.48%
2025	29,769,280,464	1,813,647,461	13.36%
2026	32,039,206,517	1,751,525,474	7.63%
2027 Proposed	33,099,276,068	1,804,071,238	3.31%
2028 Forecast	34,092,254,350	1,858,193,375	3.00%
2029 Forecast	35,115,021,981	1,913,939,177	3.00%

Single Family Homes - Homestead & Non-Homestead

Fiscal Year	Average Taxable Assessed Value	Change in Average Value	Percentage Change
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	158,099	7,243	4.80%
2021	165,966	7,867	4.98%
2022	178,916	12,950	7.80%
2023	213,925	35,009	19.57%
2024	240,980	27,055	12.65%
2025	263,014	22,034	9.14%
2026	271,405	8,391	3.19%
2027 Proposed	234,395	(37,010)	(13.64%)
2028 Forecast	241,427	7,032	3.00%
2029 Forecast	248,670	7,243	3.00%

Financial Highlights

All Funds

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund								
		Franchise Fees	\$ 11,048,645	\$ 10,432,556	\$ 10,432,556	\$ 11,543,908	\$ 11,792,842	\$ 12,047,295
		Intergovernmental	47,276,809	40,992,860	41,000,860	43,221,374	44,838,149	46,556,678
		Internal Service Charges	18,362,830	20,203,050	20,203,050	21,265,715	22,918,647	24,533,346
		License and Permits	133,086	41,208	41,208	252,340	257,087	261,929
		Miscellaneous	11,521,474	2,502,095	2,529,590	2,510,105	2,276,233	2,278,114
		Taxes - Ad Valorem	149,304,699	157,983,180	157,983,180	165,193,456	170,149,259	175,253,737
		Taxes - CST	6,183,371	5,853,162	5,853,162	6,219,139	6,405,713	6,597,885
		Taxes - Local Business	1,423	2,142	2,142	2,185	2,229	2,274
		Taxes - PST	14,054,746	13,334,670	13,334,670	16,178,727	16,905,267	17,664,487
		Transfers In	759,665	3,476,059	3,476,059	1,996,511	1,207,294	1,207,294
	Revenues Total		\$ 268,086,152	\$ 262,501,397	\$ 262,536,892	\$ 279,102,609	\$ 287,758,690	\$ 298,047,174
	Expenditures	Personnel Services	\$ 131,769,159	\$ 151,898,264	\$ 151,898,264	\$ 162,762,345	\$ 175,877,246	\$ 189,202,940
		Operating	57,446,713	68,968,104	72,239,565	75,100,478	74,963,045	78,647,984
		Capital Outlay	8,290,326	7,849,408	12,397,226	11,734,370	6,586,840	8,948,860
		Debt Service	2,953,596	-	-	1,200,560	1,200,841	1,241,933
		Transfers Out	64,362,519	33,364,581	33,353,980	34,214,921	38,921,600	38,003,883
	Expenditures Total		\$ 264,822,313	\$ 262,080,357	\$ 269,889,035	\$ 285,012,674	\$ 297,549,572	\$ 316,045,600
General Fund Total			\$ 3,263,839	\$ 421,040	\$ (7,352,143)	\$ (5,910,065)	\$ (9,790,882)	\$ (17,998,426)
Special Revenue Funds								
5 Cent Addl Gas Tax Fund								
	Revenues	Miscellaneous	\$ 457,244	\$ -	\$ -	\$ -	\$ -	\$ -
		Taxes - Gas	5,088,389	4,794,560	4,794,560	4,969,440	5,068,829	5,119,517
		Transfers In	-	-	-	259,376	-	-
	Revenues Total		\$ 5,545,633	\$ 4,794,560	\$ 4,794,560	\$ 5,228,816	\$ 5,068,829	\$ 5,119,517
	Expenditures	Operating	\$ 8,619,866	\$ 7,270,000	\$ 8,369,914	\$ 6,275,909	\$ 4,720,000	\$ 4,730,604
		Capital Outlay	-	700,000	700,000	12,750	-	-
		Transfers Out	1,430,000	-	-	-	729,280	1,458,559
	Expenditures Total		\$ 10,049,866	\$ 7,970,000	\$ 9,069,914	\$ 6,288,659	\$ 5,449,280	\$ 6,189,163
5 Cent Addl Gas Tax Fund Total			\$ (4,504,233)	\$ (3,175,440)	\$ (4,275,354)	\$ (1,059,843)	\$ (380,451)	\$ (1,069,646)
6 Cent Gas Tax Fund								
	Revenues	Miscellaneous	\$ 428,582	\$ -	\$ -	\$ -	\$ -	\$ -
		Taxes - Gas	6,986,193	6,611,857	6,611,857	6,792,802	6,928,658	6,997,945
		Transfers In	-	-	-	960,229	-	-
	Revenues Total		\$ 7,414,775	\$ 6,611,857	\$ 6,611,857	\$ 7,753,031	\$ 6,928,658	\$ 6,997,945
	Expenditures	Personnel Services	\$ 448,595	\$ 575,063	\$ 575,063	\$ 617,459	\$ 667,973	\$ 723,174
		Operating	10,665,517	8,743,005	9,031,183	7,585,362	4,716,295	4,725,860
		Capital Outlay	293,544	-	-	784,635	700,000	700,000
		Transfers Out	-	503,548	857,278	1,900,565	1,900,565	1,900,565

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Expenditures Total			\$ 11,407,656	\$ 9,821,616	\$ 10,463,524	\$ 10,888,021	\$ 7,984,833	\$ 8,049,599
6 Cent Gas Tax Fund Total			\$ (3,992,881)	\$ (3,209,759)	\$ (3,851,667)	\$ (3,134,990)	\$ (1,056,175)	\$ (1,051,654)
All Hazards Fund								
	Revenues	Miscellaneous	\$ 120,145	\$ -	\$ -	\$ -	\$ -	\$ -
		Taxes - All Hazards	1,883,722	2,062,813	2,062,813	2,135,509	2,157,898	2,201,056
		Transfers In	80,000	113,124	113,124	-	-	-
	Revenues Total		\$ 2,083,867	\$ 2,175,937	\$ 2,175,937	\$ 2,135,509	\$ 2,157,898	\$ 2,201,056
	Expenditures	Personnel Services	\$ 1,047,935	\$ 1,279,266	\$ 1,279,266	\$ 1,428,662	\$ 1,593,610	\$ 1,777,366
		Operating	520,190	799,810	838,055	930,539	940,253	1,054,938
		Capital Outlay	1,522,419	-	37,500	-	-	-
		Transfers Out	20,000	-	-	1,257	1,257	1,257
Expenditures Total			\$ 3,110,544	\$ 2,079,076	\$ 2,154,821	\$ 2,360,458	\$ 2,535,120	\$ 2,833,561
All Hazards Fund Total			\$ (1,026,677)	\$ 96,861	\$ 21,116	\$ (224,949)	\$ (377,222)	\$ (632,505)
ALS Impact Fee Fund								
	Revenues	Impact Fees	\$ 86,888	\$ 88,188	\$ 88,188	\$ 89,280	\$ 99,280	\$ 100,380
		Miscellaneous	51,749	-	-	-	-	-
Revenues Total			\$ 138,637	\$ 88,188	\$ 88,188	\$ 89,280	\$ 99,280	\$ 100,380
	Expenditures	Operating	\$ 1,739	\$ 1,323	\$ 1,323	\$ 1,786	\$ 1,986	\$ 2,008
Expenditures Total			\$ 1,739	\$ 1,323	\$ 1,323	\$ 1,786	\$ 1,986	\$ 2,008
ALS Impact Fee Fund Total			\$ 136,898	\$ 86,865	\$ 86,865	\$ 87,494	\$ 97,294	\$ 98,372
Building Code Fund								
	Revenues	Charges for Service	\$ 629,847	\$ 698,568	\$ 698,568	\$ 702,829	\$ 709,913	\$ 717,071
		Fines and Forfeits	35,292	20,000	20,000	40,000	40,800	41,616
		Intergovernmental	256,479	-	-	-	-	-
		License and Permits	8,304,562	9,179,472	9,179,472	8,816,974	8,875,145	9,177,895
		Miscellaneous	746,891	-	-	19,500	-	-
		Transfers In	11,304,343	-	-	-	-	-
Revenues Total			\$ 21,277,414	\$ 9,898,040	\$ 9,898,040	\$ 9,579,303	\$ 9,625,858	\$ 9,936,582
	Expenditures	Personnel Services	\$ 9,690,051	\$ 9,842,639	\$ 9,842,639	\$ 10,180,771	\$ 11,015,584	\$ 11,926,802
		Operating	5,406,222	3,799,828	3,901,015	3,790,054	3,760,300	3,923,731
		Capital Outlay	76,312	126,000	126,000	190,036	224,010	230,730
		Debt Service	54,104	-	-	-	-	-
		Transfers Out	-	-	-	43,061	43,061	43,061
Expenditures Total			\$ 15,226,689	\$ 13,768,467	\$ 13,869,654	\$ 14,203,922	\$ 15,042,955	\$ 16,124,324
Building Code Fund Total			\$ 6,050,725	\$ (3,870,427)	\$ (3,971,614)	\$ (4,624,619)	\$ (5,417,097)	\$ (6,187,742)
CDBG-DR								
	Expenditures	Operating	\$ 28,120	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures Total			\$ 28,120	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG-DR Total			\$ (28,120)	\$ -	\$ -	\$ -	\$ -	\$ -
Community Development Block Grant (CDBG) Fund								
	Revenues	Intergovernmental	\$ 604,732	\$ 1,110,919	\$ 1,110,919	\$ 128,489	\$ 240,874	\$ 261,126

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
		Miscellaneous	16,798					
	Revenues Total		\$ 621,530	\$ 1,110,919	\$ 1,110,919	\$ 128,489	\$ 240,874	\$ 261,126
	Expenditures	Personnel Services	\$ 110	\$ 201,367	\$ 201,367	\$ 128,489	\$ 240,874	\$ 261,126
		Operating	659,726	909,552	909,552			
	Expenditures Total		\$ 659,836	\$ 1,110,919	\$ 1,110,919	\$ 128,489	\$ 240,874	\$ 261,126
Community Development Block Grant (CDBG) Fund Total								
			\$ (38,306)	\$ -	\$ -	\$ -	\$ -	\$ -
Community Redevelopment Agency (CRA) Fund								
	Revenues	Ad Valorem Taxes	\$ 2,925,634	\$ 3,105,570	\$ 3,105,570	\$ 3,486,745	\$ 3,643,648	\$ 3,807,612
		Charges for Service	62	-	-	42,000	42,000	42,000
		Miscellaneous	624,722	41,800	41,800	26,500	26,500	26,500
		Transfers In	4,058,235	4,307,831	4,247,230	4,818,035	5,034,847	5,261,415
	Revenues Total		\$ 7,608,653	\$ 7,455,201	\$ 7,394,600	\$ 8,373,280	\$ 8,746,995	\$ 9,137,527
	Expenditures	Personnel Services	\$ 300,347	\$ 388,592	\$ 388,592	\$ 345,210	\$ 375,309	\$ 408,469
		Operating	1,095,677	1,672,652	1,867,906	3,754,891	3,538,336	3,615,475
		Capital Outlay	47,909	-	23,000	-	-	-
		Debt Service	126,021	-	-	-	-	-
		Transfers Out	3,995,086	5,393,957	6,036,423	4,341,179	4,833,350	5,113,583
	Expenditures Total		\$ 5,565,040	\$ 7,455,201	\$ 8,315,921	\$ 8,441,280	\$ 8,746,995	\$ 9,137,527
Community Redevelopment Agency (CRA) Fund Total			\$ 2,043,613	\$ -	\$ (921,321)	\$ (68,000)	\$ -	\$ -
Criminal Justice Education Fund								
	Revenues	Fines and Forfeits	\$ 41,400	\$ 25,000	\$ 25,000	\$ 40,000	\$ 40,000	\$ 40,000
		Miscellaneous	4,088	-	-	-	-	-
	Revenues Total		45,488	25,000	25,000	40,000	40,000	40,000
	Expenditures	Operating	\$ 43,879	\$ 12,041	\$ 12,041	\$ 40,000	\$ 40,000	\$ 40,000
	Expenditures Total		\$ 43,879	\$ 12,041	\$ 12,041	\$ 40,000	\$ 40,000	\$ 40,000
Criminal Justice Education Fund Total			\$ 1,609	\$ 12,959	\$ 12,959	\$ -	\$ -	\$ -
CS Building Maintenance Fund								
	Revenues	Miscellaneous	\$ 2,350,960	\$ 1,500,000	\$ 2,510,373	\$ 3,929,091	\$ 4,893,570	\$ 4,590,263
		Taxes - PST	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000
	Revenues Total		\$ 4,990,960	\$ 4,140,000	\$ 5,150,373	\$ 6,569,091	\$ 7,533,570	\$ 7,230,263
	Expenditures	Operating	\$ 928,731	\$ 997,000	\$ 1,605,669	\$ 1,581,024	\$ 2,344,445	\$ 2,326,079
		Capital Outlay	-	-	504,710	2,385,163	2,000,000	1,712,309
		Transfers Out	3,151,203	3,143,000	3,143,000	3,186,375	3,189,125	3,191,875
	Expenditures Total		\$ 4,079,934	\$ 4,140,000	\$ 5,253,379	\$ 7,152,562	\$ 7,533,570	\$ 7,230,263
CS Building Maintenance Fund Total			\$ 911,026	\$ -	\$ (103,006)	\$ (583,471)	\$ -	\$ -
Del Prado Mall Parking Lot Fund								
	Revenues	Fines and Forfeits	\$ 35	\$ -	\$ -	\$ -	\$ -	\$ -
		Miscellaneous	6,077	-	-	-	-	-

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
		Special Assessment	40,876	41,153	41,153	41,607	42,069	42,541
	Revenues Total		\$ 46,988	\$ 41,153	\$ 41,153	\$ 41,607	\$ 42,069	\$ 42,541
	Expenditures	Operating	\$ 76,830	\$ 67,836	\$ 67,836	\$ 87,041	\$ 108,839	\$ 123,944
	Expenditures Total		\$ 76,830	\$ 67,836	\$ 67,836	\$ 87,041	\$ 108,839	\$ 123,944
Del Prado Mall Parking Lot Fund Total			\$ (29,842)	\$ (26,683)	\$ (26,683)	\$ (45,434)	\$ (66,770)	\$ (81,403)
Development Services Grants Fund								
	Expenditures	Operating	\$ 119,955	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures Total		\$ 119,955	\$ -	\$ -	\$ -	\$ -	\$ -
Development Services Grants Fund Total			\$ (119,955)	\$ -	\$ -	\$ -	\$ -	\$ -
Do The Right Thing Fund								
	Revenues	Miscellaneous	\$ 16,295	\$ 8,659	\$ 8,659	\$ 12,000	\$ 12,000	\$ 12,000
	Revenues Total		\$ 16,295	\$ 8,659	\$ 8,659	\$ 12,000	\$ 12,000	\$ 12,000
	Expenditures	Operating	\$ 15,346	\$ 8,659	\$ 8,659	\$ 12,000	\$ 12,000	\$ 12,000
	Expenditures Total		\$ 15,346	\$ 8,659	\$ 8,659	\$ 12,000	\$ 12,000	\$ 12,000
Do The Right Thing Fund Total			\$ 949	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development Fund								
	Revenues	Intergovernmental	\$ 118,970	\$ 134,984	\$ 134,984	\$ 120,000	\$ 120,000	\$ 120,000
		Miscellaneous	70,417	-	-	-	-	-
		Taxes - Local Business	737,218	572,192	572,192	720,000	734,400	749,088
	Revenues Total		\$ 926,605	\$ 707,176	\$ 707,176	\$ 840,000	\$ 854,400	\$ 869,088
	Expenditures	Personnel Services	\$ 458,890	\$ 549,406	\$ 549,406	\$ 586,356	\$ 633,963	\$ 685,830
		Operating	404,296	542,840	542,840	1,867,225	568,903	567,275
		Capital Outlay	-	-	-	8,414	-	-
		Transfers Out	-	-	-	3	3	3
	Expenditures Total		\$ 863,186	\$ 1,092,246	\$ 1,092,246	\$ 2,461,998	\$ 1,202,869	\$ 1,253,108
Economic Development Fund Total			\$ 63,419	\$ (385,070)	\$ (385,070)	\$ (1,621,998)	\$ (348,469)	\$ (384,020)
Fire Grants Fund								
	Revenues	Intergovernmental	\$ 88,088	\$ -	\$ 25,296	\$ -	\$ -	\$ -
		Transfers In	203,967	-	14,704	-	-	-
	Revenues Total		\$ 292,055	\$ -	\$ 40,000	\$ -	\$ -	\$ -
	Expenditures	Operating	\$ 1,619	\$ -	\$ -	\$ -	\$ -	\$ -
		Capital Outlay	-	-	40,000	-	-	-
	Expenditures Total		\$ 1,619	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Fire Grants Fund Total			\$ 290,436	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Impact Fee Fund								
	Revenues	Impact Fees	\$ 1,418,251	\$ 1,442,660	\$ 1,442,660	\$ 1,461,260	\$ 1,623,700	\$ 1,786,040
		Miscellaneous	24,510	-	-	-	-	-
	Revenues Total		\$ 1,442,761	\$ 1,442,660	\$ 1,442,660	\$ 1,461,260	\$ 1,623,700	\$ 1,786,040

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
	Expenditures	Operating	\$ 28,274	\$ 22,640	\$ 22,640	\$ 30,226	\$ 33,474	\$ 36,721
		Capital Outlay	265,460	350,000	648,271	-	-	-
		Transfers Out	530,450	949,279	949,279	-	4,678,408	-
	Expenditures Total		\$ 824,184	\$ 1,321,919	\$ 1,620,190	\$ 30,226	\$ 4,711,882	\$ 36,721
Fire Impact Fee Fund Total			\$ 618,577	\$ 120,741	\$ (177,530)	\$ 1,431,034	\$ (3,088,182)	\$ 1,749,319
Fire Operations Fund								
	Revenues	Charges for Service	\$ 1,094,151	\$ 809,257	\$ 809,257	\$ 919,500	\$ 924,530	\$ 928,580
		Fines and Forfeits	92,788	-	-	-	-	-
		Intergovernmental	252,988	80,000	80,000	80,000	80,000	80,000
		Internal Service Charges	35,828	40,000	40,000	40,000	40,000	40,000
		Miscellaneous	1,307,506	199,842	199,842	249,262	226,196	230,720
		Special Assessment	51,260,893	63,966,604	63,966,604	63,885,992	83,321,649	79,715,794
		Taxes - MSTU	1,787,223	1,720,253	1,720,253	1,830,890	1,867,508	1,904,858
		Transfers In	22,547,193	17,614,546	17,614,546	19,426,856	24,098,141	22,575,298
Revenues Total			\$ 78,378,570	\$ 84,430,502	\$ 84,430,502	\$ 86,432,500	\$ 110,558,024	\$ 105,475,250
	Expenditures	Personnel Services	\$ 55,359,974	\$ 60,791,039	\$ 60,791,039	\$ 62,458,948	\$ 68,869,992	\$ 73,137,445
		Operating	13,066,251	14,979,256	15,186,574	16,080,325	17,024,641	18,002,403
		Capital Outlay	\$ 2,907,388	\$ 3,976,416	\$ 5,879,285	\$ 6,121,244	\$ 5,552,851	\$ 2,131,571
		Transfers Out	7,170,261	3,683,791	3,698,495	5,556,997	7,566,971	7,203,831
Expenditures Total			\$ 78,503,874	\$ 83,430,502	\$ 85,555,393	\$ 90,217,514	\$ 99,014,455	\$ 100,475,250
Fire Operations Fund Total			\$ (125,304)	\$ 1,000,000	\$ (1,124,891)	\$ (3,785,014)	11,543,569	5,000,000
Golf Course Fund								
	Revenues	Charges for Service	\$ 3,278,517	\$ 3,380,213	\$ 3,380,213	\$ 3,391,831	\$ 3,551,336	\$ 3,640,119
		Debt Proceeds	1,943,599	-	-	-	-	-
		Miscellaneous	6,150	-	-	-	-	-
		Transfers In	335,144	-	-	-	-	-
Revenues Total			\$ 5,563,410	\$ 3,380,213	\$ 3,380,213	\$ 3,391,831	\$ 3,551,336	\$ 3,640,119
	Expenditures	Operating	\$ 2,559,427	\$ 3,118,843	\$ 3,118,843	\$ 2,829,912	\$ 2,887,663	\$ 2,946,682
		Capital Outlay	1,989,849	245,000	245,000	256,463	358,217	387,981
		Transfers Out	-	100,000	100,000	152,250	152,250	152,250
Expenditures Total			\$ 4,549,276	\$ 3,463,843	\$ 3,463,843	\$ 3,238,625	\$ 3,398,130	\$ 3,486,913
Golf Course Fund Total			\$ 1,014,134	\$ (83,630)	\$ (83,630)	\$ 153,206	\$ 153,206	\$ 153,206
HOME Investment Partnership Fund								
	Revenues	Intergovernmental	\$ -	\$ 381,874	\$ 381,874	\$ -	\$ -	\$ -
	Revenues Total		\$ -	\$ 381,874	\$ 381,874	\$ -	\$ -	\$ -
	Expenditures	Operating	\$ -	\$ 381,874	\$ 381,874	\$ -	\$ -	\$ -
	Expenditures Total		\$ -	\$ 381,874	\$ 381,874	\$ -	\$ -	\$ -
HOME Investment Partnership Fund Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Kennedy Racquet Center Fund								

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
	Revenues	Charges for Service	\$ 1,003,934	\$ 1,168,164	\$ 1,168,164	\$ 1,347,000	\$ 1,172,118	\$ 1,172,538
		Intergovernmental	-	-	6,100	-	-	-
		Miscellaneous	43	-	-	-	-	-
	Revenues Total		\$ 1,003,977	\$ 1,168,164	\$ 1,174,264	\$ 1,347,000	\$ 1,172,118	\$ 1,172,538
	Expenditures	Operating	\$ 1,210,518	\$ 1,073,164	\$ 1,079,264	\$ 955,608	\$ 1,077,118	\$ 1,077,538
	Expenditures Total		\$ 1,210,518	\$ 1,073,164	\$ 1,079,264	\$ 955,608	\$ 1,077,118	\$ 1,077,538
Lake Kennedy Racquet Center Fund Total			\$ (206,541)	\$ 95,000	\$ 95,000	\$ 391,392	\$ 95,000	\$ 95,000
Lot Mowing Fund								
	Revenues	Charges for Service	\$ 3,443,105	\$ 4,715,099	\$ 4,715,099	\$ 4,828,197	\$ 4,761,590	\$ 4,883,108
		Fines and Forfeits	17,845	-	-	-	-	-
		Miscellaneous	494,170	-	-	5,000	-	-
	Revenues Total		\$ 3,955,120	\$ 4,715,099	\$ 4,715,099	\$ 4,833,197	\$ 4,761,590	\$ 4,883,108
	Expenditures	Personnel Services	\$ 362,496	\$ 406,226	\$ 406,226	\$ 422,230	\$ 455,018	\$ 490,779
		Operating	2,537,461	4,178,906	4,209,382	4,262,316	4,247,408	4,332,165
		Capital Outlay	-	-	-	45,000	49,000	50,000
		Transfers Out	-	-	-	10,164	10,164	10,164
	Expenditures Total		\$ 2,899,957	\$ 4,585,132	\$ 4,615,608	\$ 4,739,710	\$ 4,761,590	\$ 4,883,108
Lot Mowing Fund Total			\$ 1,055,163	\$ 129,967	\$ 99,491	\$ 93,487	\$ -	\$ -
Multimodal Mobility Fees Fund								
	Revenues	Impact Fees	\$ -	\$ -	\$ -	\$ 9,714,000	\$ 10,636,250	\$ 11,559,375
	Revenues Total		\$ -	\$ -	\$ -	\$ 9,714,000	\$ 10,636,250	\$ 11,559,375
	Expenditures	Operating	\$ -	\$ -	\$ -	\$ 1,334,731	\$ 906,056	\$ 1,522,638
		Transfers Out	-	-	-	5,296,278	5,287,832	5,281,002
	Expenditures Total		\$ -	\$ -	\$ -	\$ 6,631,009	\$ 6,193,888	\$ 6,803,640
Multimodal Mobility Fees Fund Total			\$ -	\$ -	\$ -	\$ 3,082,991	\$ 4,442,362	\$ 4,755,735
Opioid Settlement								
	Revenues	Miscellaneous	\$ 226,082	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues Total		\$ 226,082	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures	Operating	\$ 16,820	\$ -	\$ -	\$ -	\$ -	\$ -
		Capital Outlay	20,798	-	-	-	-	-
	Expenditures Total		\$ 37,618	\$ -	\$ -	\$ -	\$ -	\$ -
Opioid Settlement Total			\$ 188,464	\$ -	\$ -	\$ -	\$ -	\$ -
Park Impact Fee Fund								
	Revenues	Impact Fees	\$ 2,882,275	\$ 3,508,750	\$ 3,508,750	\$ 3,108,760	\$ 3,387,500	\$ 3,666,260
		Miscellaneous	266,533	-	-	-	-	-
	Revenues Total		\$ 3,148,808	\$ 3,508,750	\$ 3,508,750	\$ 3,108,760	\$ 3,387,500	\$ 3,666,260
	Expenditures	Operating	\$ 54,380	\$ 52,632	\$ 52,632	\$ 62,176	\$ 67,750	\$ 73,326
		Capital Outlay	201,362	-	-	525,377	794,419	704,136
		Transfers Out	3,454,171	5,637,493	5,637,493	2,521,207	2,525,331	2,888,798
Expenditures Total			\$ 3,709,913	\$ 5,690,125	\$ 5,690,125	\$ 3,108,760	\$ 3,387,500	\$ 3,666,260

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Park Impact Fee Fund Total			(561,105)	(2,181,375)	(2,181,375)			
Police Confiscate Federal Fund								
	Revenues	Miscellaneous	\$ 227,073	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues Total		\$ 227,073	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures	Operating	\$ 22,096	\$ 21,114	\$ 21,114	\$ 33,169	\$ 33,812	\$ 34,103
		Capital Outlay	266,338	-	-	251,444	-	-
	Expenditures Total		\$ 288,434	\$ 21,114	\$ 21,114	\$ 284,613	\$ 33,812	\$ 34,103
Police Confiscate Federal Fund Total			\$ (61,361)	\$ (21,114)	\$ (21,114)	\$ (284,613)	\$ (33,812)	\$ (34,103)
Police Confiscate State Fund								
	Revenues	Fines and Forfeits	\$ 199,663	\$ -	\$ -	\$ -	\$ -	\$ -
		Miscellaneous	45,594	-	-	-	-	-
	Revenues Total		\$ 245,257	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures	Operating	\$ 198,463	\$ -	\$ 58,222	\$ -	\$ -	\$ -
		Capital Outlay	-	-	185,390	29,850	-	-
	Expenditures Total		\$ 198,463	\$ -	\$ 243,612	\$ 29,850	\$ -	\$ -
Police Confiscate State Fund Total			\$ 46,794	\$ -	\$ (243,612)	\$ (29,850)	\$ -	\$ -
Police Grants Fund								
	Revenues	Intergovernmental	\$ 895,085	\$ -	\$ 1,215,013	\$ 297,453	\$ -	\$ -
	Revenues Total		\$ 895,085	\$ -	\$ 1,215,013	\$ 297,453	\$ -	\$ -
	Expenditures	Personnel Services	\$ 796,869	\$ -	\$ 1,098,138	\$ 297,453	\$ -	\$ -
		Operating	45,462	-	116,875	-	-	-
		Capital Outlay	92,853	-	-	-	-	-
	Expenditures Total		\$ 935,184	\$ -	\$ 1,215,013	\$ 297,453	\$ -	\$ -
Police Grants Fund Total			\$ (40,099)	\$ -	\$ -	\$ -	\$ -	\$ -
Police Protection Impact Fee Fund								
	Revenues	Impact Fees	\$ 1,468,634	\$ 1,496,538	\$ 1,496,538	\$ 1,515,840	\$ 1,684,280	\$ 1,852,720
		Miscellaneous	41,433	-	-	-	-	-
	Revenues Total		\$ 1,510,067	\$ 1,496,538	\$ 1,496,538	\$ 1,515,840	\$ 1,684,280	\$ 1,852,720
	Expenditures	Operating	\$ 33,039	\$ 29,931	\$ 29,931	\$ 30,317	\$ 33,686	\$ 37,054
		Capital Outlay	1,226,607	1,166,000	1,166,000	156,448	-	-
		Transfers Out	(50,000)	-	-	-	-	-
	Expenditures Total		\$ 1,209,646	\$ 1,195,931	\$ 1,195,931	\$ 186,765	\$ 33,686	\$ 37,054
Police Protection Impact Fee Fund Total			\$ 300,421	\$ 300,607	\$ 300,607	\$ 1,329,075	\$ 1,650,594	\$ 1,815,666
Public Works Grants								
	Revenues	Intergovernmental	\$ 250,061	\$ -	\$ 50,000	\$ -	\$ -	\$ -
		Transfers In	25,000	-	50,000	-	-	-
	Revenues Total		\$ 275,061	\$ -	\$ 100,000	\$ -	\$ -	\$ -
	Expenditures	Operating	\$ 259,381	\$ -	\$ 100,000	\$ -	\$ -	\$ -
	Expenditures Total		\$ 259,381	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Public Works Grants Total			\$ 15,680	\$ -	\$ -	\$ -	\$ -	\$ -
Rental Registration								

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
	Revenues	Charges for Service	\$ -	\$ -	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
	Revenues Total		\$ -	\$ -	\$ 2,250,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
	Expenditures	Personnel Services	\$ -	\$ -	\$ 149,541	\$ 325,703	\$ 352,276	\$ 381,461
		Operating	-	-	2,005,459	1,125,841	1,148,359	1,171,319
		Capital Outlay	-	-	95,000	-	-	-
		Transfers Out	-	-	-	3,539	3,539	3,539
	Expenditures Total		\$ -	\$ -	\$ 2,250,000	\$ 1,455,083	\$ 1,504,174	\$ 1,556,319
Rental Registration Total			\$ -	\$ -	\$ -	\$ 544,917	\$ 495,826	\$ 443,681
Road Impact Fee Fund								
	Revenues	Impact Fees	\$ 9,356,344	\$ 9,036,900	\$ 9,036,900	\$ -	\$ -	\$ -
		Miscellaneous	964,930	-	-	-	-	-
	Revenues Total		\$ 10,321,274	\$ 9,036,900	\$ 9,036,900	\$ -	\$ -	\$ -
	Expenditures	Operating	\$ 442,642	\$ 980,554	\$ 1,541,316	\$ -	\$ -	\$ -
		Capital Outlay	71,983	-	50,620	-	-	-
		Transfers Out	6,632,491	23,960,310	23,960,310	-	-	-
	Expenditures Total		\$ 7,147,116	\$ 24,940,864	\$ 25,552,246	\$ -	\$ -	\$ -
Road Impact Fee Fund Total			\$ 3,174,158	\$ (15,903,964)	\$ (16,515,346)	\$ -	\$ -	\$ -
School Speed Zone Cameras Fund								
	Revenues	Fines and Forfeits	\$ 688,850	\$ 2,000,000	\$ 2,000,000	\$ 935,000	\$ 858,500	\$ 935,000
		Miscellaneous	5,980	-	-	-	-	-
	Revenues Total		\$ 694,830	\$ 2,000,000	\$ 2,000,000	\$ 935,000	\$ 858,500	\$ 935,000
	Expenditures	Personnel Services	\$ 72,157	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ 90,000
		Operating	-	-	-	435,000	683,500	760,000
		Capital Outlay	-	-	-	576,444	-	-
		Transfers Out	78,175	2,000,000	2,000,000	85,000	85,000	85,000
	Expenditures Total		\$ 150,332	\$ 2,000,000	\$ 2,000,000	\$ 1,186,444	\$ 858,500	\$ 935,000
School Speed Zone Cameras Fund Total			\$ 544,498	\$ -	\$ -	\$ (251,444)	\$ -	\$ -
SHIP Fund								
	Revenues	Intergovernmental	\$ 1,600,382	\$ 1,535,897	\$ 1,535,897	\$ 1,548,189	\$ -	\$ -
		Miscellaneous	374,750	-	-	-	-	-
	Revenues Total		\$ 1,975,132	\$ 1,535,897	\$ 1,535,897	\$ 1,548,189	\$ -	\$ -
	Expenditures	Personnel Services	\$ 177,549	\$ 82,856	\$ 82,856	\$ 105,973	\$ -	\$ -
		Operating	3,179,623	1,453,041	1,453,041	1,442,216	-	-
	Expenditures Total		\$ 3,357,172	\$ 1,535,897	\$ 1,535,897	\$ 1,548,189	\$ -	\$ -
	SHIP Fund Total		\$ (1,382,040)	\$ -	\$ -	\$ -	\$ -	\$ -
Solid Waste Fund								
	Revenues	Fines and Forfeits	\$ 27,993	\$ -	\$ -	\$ -	\$ -	\$ -
		Miscellaneous	1,007,918	-	-	-	-	-
		Special Assessment	31,452,518	34,237,488	34,237,488	37,447,252	39,319,615	41,285,596
	Revenues Total		\$ 32,488,429	\$ 34,237,488	\$ 34,237,488	\$ 37,447,252	\$ 39,319,615	\$ 41,285,596
	Expenditures	Personnel Services	\$ 574,496	\$ 711,678	\$ 711,678	\$ 856,045	\$ 923,915	\$ 997,703

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
		Operating	23,542,109	25,106,758	25,141,228	26,531,821	36,485,894	38,295,818
		Capital Outlay	62,033	62,000	62,000	-	-	-
		Transfers Out	-	-	-	9,512	9,512	9,512
	Expenditures Total		\$ 24,178,638	\$ 25,880,436	\$ 25,914,906	\$ 27,397,378	\$ 37,419,321	\$ 39,303,033
	Solid Waste Fund Total		\$ 8,309,791	\$ 8,357,052	\$ 8,322,582	\$ 10,049,874	\$ 1,900,294	\$ 1,982,563
Tree Trust Fund								
	Revenues	Miscellaneous	\$ 18,695	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues Total		\$ 18,695	\$ -	\$ -	\$ -	\$ -	\$ -
Tree Trust Fund Total			\$ 18,695	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Fund								
		Fines and Forfeits	\$ 8,093	\$ -	\$ -	\$ -	\$ -	\$ -
		Miscellaneous	356,070	-	-	-	-	-
		Taxes - Ad Valorem	5,310,616	-	-	1,683,375	1,682,000	1,678,375
		Taxes - Ad ValoremDebt	(186,777)	4,935,370	4,935,370	3,253,612	3,237,550	3,250,733
		Transfers In	20,302,746	25,119,330	25,119,330	27,910,522	29,098,864	25,640,578
	Revenues Total		\$ 25,790,748	\$ 30,054,700	\$ 30,054,700	\$ 32,847,509	\$ 34,018,414	\$ 30,569,686
	Expenditures	Operating	\$ 37,674	\$ -	\$ -	\$ -	\$ -	\$ -
		Debt Service	25,217,119	30,054,700	30,054,700	32,847,509	34,018,414	30,569,686
		Transfers Out	497,298	-	-	-	-	-
	Expenditures Total		\$ 25,752,091	\$ 30,054,700	\$ 30,054,700	\$ 32,847,509	\$ 34,018,414	\$ 30,569,686
Debt Service Fund Total			\$ 38,657	\$ -	\$ -	\$ -	\$ -	\$ -

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Capital Projects Funds								
Academic Village Fund								
	Revenues	Transfers In	\$ 100,000	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
	Revenues Total		\$ 100,000	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
	Expenditures	Operating	\$ 26,582	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
	Expenditures Total		\$ 26,582	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000
Academic Village Fund Total			\$ 73,418	\$ -	\$ -	\$ -	\$ -	\$ -
All Hazards Capital Projects Fund								
	Revenues	Intergovernmental	\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -
	Revenues Total		\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -
	Expenditures	Capital Outlay	\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -
	Expenditures Total		\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -
All Hazards Capital Projects Fund Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bridge Capital Project Fund								
	Revenues	Miscellaneous	\$ 178,563	\$ -	\$ -	\$ -	\$ -	\$ -
		Transfers In	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Revenues Total		\$ 2,178,563	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
	Expenditures	Operating	\$ 40,442	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
	Expenditures Total		\$ 40,442	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Bridge Capital Project Fund Total			\$ 2,138,121	\$ -	\$ -	\$ -	\$ -	\$ -
Building Capital Project Fund								
	Expenditures	Capital Outlay	\$ 1,772	\$ -	\$ -	\$ -	\$ -	\$ -
		Transfers Out	9,068,681	-	-	-	-	-
	Expenditures Total		\$ 9,070,453	\$ -	\$ -	\$ -	\$ -	\$ -
Building Capital Project Fund Total			\$ (9,070,453)	\$ -	\$ -	\$ -	\$ -	\$ -
Charter School Construction Fund								
	Revenues	Debt Proceeds	\$ -	\$ -	\$ 208,800	\$ -	\$ -	\$ -
		Miscellaneous	(106,832)	-	-	13,495,872	-	-
	Revenues Total		\$ (106,832)	\$ -	\$ 208,800	\$ 13,495,872	\$ -	\$ -
	Expenditures	Capital Outlay	\$ 537,429	\$ -	\$ 208,800	\$ 13,495,872	\$ -	\$ -
	Expenditures Total		\$ 537,429	\$ -	\$ 208,800	\$ 13,495,872	\$ -	\$ -
Charter School Construction Fund Total			\$ (644,261)	\$ -	\$ -	\$ -	\$ -	\$ -
Community Redevelopment Agency (CRA) Capital Project Fund								
	Revenues	Transfers In	\$ 4,024,279	\$ 1,210,922	\$ 1,853,388	\$ 557,313	\$ 1,282,231	\$ 1,788,071
	Revenues Total		\$ 4,024,279	\$ 1,210,922	\$ 1,853,388	\$ 557,313	\$ 1,282,231	\$ 1,788,071
	Expenditures	Operating	\$ 86,916	\$ -	\$ 300,000	\$ -	\$ -	\$ -

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
		Capital Outlay	3,170,848	1,210,922	1,553,388	557,313	1,282,231	1,788,071
		Transfers Out	2,697,821	-	-	-	-	-
	Expenditures Total		\$ 5,955,585	\$ 1,210,922	\$ 1,853,388	\$ 557,313	\$ 1,282,231	\$ 1,788,071
Community Redevelopment Agency (CRA) Capital Project Fund Total			\$ (1,931,306)	\$ -	\$ -	\$ -	\$ -	\$ -
Computer System Fund								
	Revenues	Internal Service Charges	\$ 23,153	\$ -	\$ -	\$ -	\$ -	\$ -
		Transfers In	2,279,252	1,000,000	1,000,000	-	-	-
	Revenues Total		\$ 2,302,405	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -
	Expenditures	Capital Outlay	\$ 2,337,250	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -
		Debt Service	32,500	-	-	-	-	-
	Expenditures Total		\$ 2,369,750	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -
Computer System Fund Total			\$ (67,345)	\$ -	\$ -	\$ -	\$ -	\$ -
Disaster Fund								
	Revenues	Intergovernmental	\$ 1,837,117	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues Total		\$ 1,837,117	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures	Operating	\$ 4,113,402	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures Total		\$ 4,113,402	\$ -	\$ -	\$ -	\$ -	\$ -
Disaster Fund Total			\$ (2,276,285)	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Capital Projects Fund								
	Revenues	Debt Proceeds	\$ -	\$ 12,918,438	\$ 12,918,438	\$ 2,715,578	\$ 13,670,971	\$ 2,277,204
		Intergovernmental	-	-	-	(18,000,000)	-	-
		Miscellaneous	240,454	-	-	-	-	-
		Transfers In	4,999,517	949,279	949,279	2,000,000	7,838,308	3,000,000
	Revenues Total		\$ 5,239,971	\$ 13,867,717	\$ 13,867,717	\$ (13,284,422)	\$ 21,509,279	\$ 5,277,204
	Expenditures	Capital Outlay	\$ 5,518,005	\$ 13,867,717	\$ 13,867,717	\$ (13,284,422)	\$ 21,509,279	\$ 5,277,204
	Expenditures Total		\$ 5,518,005	\$ 13,867,717	\$ 13,867,717	\$ (13,284,422)	\$ 21,509,279	\$ 5,277,204
Fire Capital Projects Fund Total			\$ (278,034)	\$ -	\$ -	\$ -	\$ -	\$ -
Government Services Capital Project Fund								
	Revenues	Debt Proceeds	\$ 5,256,253	\$ -	\$ -	\$ -	\$ -	\$ -
		Miscellaneous	117	-	-	-	-	-
		Transfers In	497,298	850,000	850,000	-	-	-
	Revenues Total		\$ 5,753,668	\$ 850,000	\$ 850,000	\$ -	\$ -	\$ -
	Expenditures	Operating	\$ 38,529	\$ -	\$ -	\$ -	\$ -	\$ -

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
		Capital Outlay	45,125,046	850,000	850,000	-	-	-
	Expenditures Total		\$ 45,163,575	\$ 850,000	\$ 850,000	\$ -	\$ -	\$ -
	Government Services Capital Project Fund Total		\$ (39,409,907)	\$ -	\$ -	\$ -	\$ -	\$ -
Lake Kennedy Capital Projects Fund								
	Revenues	Debt Proceeds	\$ -	\$ 3,400,000	\$ 3,400,000	\$ -	\$ -	\$ -
		Miscellaneous	589,895	505,316	505,316	525,316	520,976	520,976
	Revenues Total		\$ 589,895	\$ 3,905,316	\$ 3,905,316	\$ 525,316	\$ 520,976	\$ 520,976
	Expenditures	Operating	\$ 59,762	\$ 65,000	\$ 65,000	\$ 85,000	\$ 65,000	\$ 65,000
		Capital Outlay	135,881	3,400,000	3,400,000	-	-	-
		Transfers Out	-	440,316	440,316	110,588	221,175	221,175
	Expenditures Total		\$ 195,643	\$ 3,905,316	\$ 3,905,316	\$ 195,588	\$ 286,175	\$ 286,175
Lake Kennedy Capital Projects Fund Total			\$ 394,252	\$ -	\$ -	\$ 329,728	\$ 234,801	\$ 234,801
Parks & Rec GO Bond Fund								
	Revenues	Miscellaneous	\$ 440,520	\$ -	\$ 540,232	\$ -	\$ -	\$ -
	Revenues Total		\$ 440,520	\$ -	\$ 540,232	\$ -	\$ -	\$ -
	Expenditures	Capital Outlay	\$ 18,318,544	\$ -	\$ 540,232	\$ -	\$ -	\$ -
	Expenditures Total		\$ 18,318,544	\$ -	\$ 540,232	\$ -	\$ -	\$ -
Parks & Rec GO Bond Fund Total			\$ (17,878,024)	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation Capital Project Fund								
	Revenues	Debt Proceeds	\$ 3,986,868	\$ (1,505,676)	\$ 737,532	\$ -	\$ 2,100,000	\$ 47,322,987
		Intergovernmental	-	1,505,676	1,305,676	-	-	-
		Miscellaneous	577,627	-	(1,395,488)	-	-	-
		Transfers In	21,600,058	3,150,000	3,150,000	-	15,862	437,525
	Revenues Total		\$ 26,164,553	\$ 3,150,000	\$ 3,797,720	\$ -	\$ 2,115,862	\$ 47,760,512
	Expenditures	Operating	\$ 1,119,629	\$ -	\$ -	\$ -	\$ -	\$ -
		Capital Outlay	12,337,210	3,150,000	3,797,720	-	2,115,862	47,760,512
		Transfers Out	400,000	-	-	-	-	-
	Expenditures Total		\$ 13,856,839	\$ 3,150,000	\$ 3,797,720	\$ -	\$ 2,115,862	\$ 47,760,512
Parks and Recreation Capital Project Fund Total			\$ 12,307,714	\$ -	\$ -	\$ -	\$ -	\$ -
Police Capital Project Fund								
	Revenues	Miscellaneous	\$ 55,118	\$ -	\$ -	\$ -	\$ -	\$ -
		Transfers In	(50,000)	-	-	-	-	-
	Revenues Total		\$ 5,118	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures	Capital Outlay	\$ 2,311,341	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenditures Total		\$ 2,311,341	\$ -	\$ -	\$ -	\$ -	\$ -
Police Capital Project Fund Total			\$ (2,306,223)	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Capital Project Fund								
	Revenues	Miscellaneous	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues Total		\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works Capital Project Fund Total			\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Capital Project Fund								

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
	Revenues	Debt Proceeds	\$ -	\$ 20,437,426	\$ 20,437,426	\$ -	\$ -	\$ -
		Intergovernmental	324,637	-	-	-	-	-
		Miscellaneous	100,000	-	-	429,605	-	-
		Transfers In	8,369,259	19,385,184	19,738,914	-	-	4,075,000
	Revenues Total		\$ 8,793,896	\$ 39,822,610	\$ 40,176,340	\$ 429,605	\$ -	\$ 4,075,000
	Expenditures	Personnel Services	\$ 224,595	\$ -	\$ -	\$ -	\$ -	\$ -
		Operating	6,357	-	-	-	-	-
		Capital Outlay	15,217,444	39,822,610	40,176,340	(927,969)	-	4,075,000
		Transfers Out	-	-	-	2,008,822	-	-
	Expenditures Total		\$ 15,448,396	\$ 39,822,610	\$ 40,176,340	\$ 1,080,853	\$ -	\$ 4,075,000
Transportation Capital Project Fund Total			\$ (6,654,500)	\$ -	\$ -	\$ (651,248)	\$ -	\$ -
Enterprise Funds								
Stormwater Fund								
	Revenues	Charges for Service	\$ 25,842,673	\$ 27,050,731	\$ 27,050,731	\$ 28,647,376	\$ 30,231,790	\$ 31,894,745
		Debt Proceeds	-	15,321,494	15,321,494	7,728,000	32,334,475	7,368,800
		Fines and Forfeits	48,402	50,000	50,000	50,000	50,000	50,000
		License and Permits	34,294	10,000	10,000	30,000	30,000	30,000
		Miscellaneous	2,722,706	187,500	187,500	247,500	157,000	157,000
		Transfers In	5,249,352	-	-	-	-	-
	Revenues Total		\$ 33,897,427	\$ 42,619,725	\$ 42,619,725	\$ 36,702,876	\$ 62,803,265	\$ 39,500,545
	Expenditures	Personnel Services	\$ 12,385,332	\$ 14,879,885	\$ 14,879,885	\$ 16,387,604	\$ 18,144,581	\$ 19,902,073
		Operating	9,888,743	14,905,843	16,775,424	13,649,529	16,319,469	16,729,655
		Capital Outlay	15,655,310	18,134,494	20,892,774	18,168,744	35,570,827	9,559,043
		Debt Service	972,745	1,214,338	1,214,338	1,520,077	1,519,827	1,518,577
		Transfers Out	5,474,065	1,378,648	1,378,648	2,719,508	5,774,720	7,404,705
Expenditures Total			\$ 44,376,195	\$ 50,513,208	\$ 55,141,069	\$ 52,445,462	\$ 77,329,424	\$ 55,114,053
Stormwater Fund Total			\$ (10,478,768)	\$ (7,893,483)	\$ (12,521,344)	\$ (15,742,586)	\$ (14,526,159)	\$ (15,613,508)
Water and Sewer Fund								

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
	Revenues	Charges for Service	\$ 127,608,055	\$ 144,165,262	\$ 144,165,262	\$ 163,452,365	\$ 175,096,652	\$ 189,826,027
		Debt Proceeds	-	416,006,977	416,006,977	477,275,895	34,482,980	12,666,667
		Fines and Forfeits	795,232	745,405	745,405	751,000	758,000	765,000
		Impact Fees	5,572,125	8,142,851	8,142,851	8,203,822	8,601,275	8,636,727
		Intergovernmental	18,070,987	-	6,000,000	-	-	-
		Internal Service Charges	429,582	376,562	376,562	377,106	379,157	381,249
		Miscellaneous	26,652,218	234,181	234,181	323,372	188,226	189,226
		Special Assessment	26,575,282	44,801,375	44,801,375	43,232,063	61,169,331	60,519,169
		Transfers In	133,193,558	65,762,004	65,762,004	2,719,508	5,774,720	7,404,705
	Revenues Total	\$ 338,897,039	\$ 680,234,617	\$ 686,234,617	\$ 696,335,131	\$ 286,450,341	\$ 280,388,770	
	Expenditures	Personnel Services	\$ 35,368,888	\$ 40,398,293	\$ 40,398,293	\$ 43,109,786	\$ 46,883,740	\$ 50,910,465
		Operating	46,552,307	56,209,595	57,939,026	58,612,115	59,275,232	60,025,676
		Capital Outlay	149,399,250	428,724,374	439,401,203	499,026,004	49,117,018	30,668,762
		Debt Service	71,340,089	90,538,665	90,538,665	93,973,131	143,334,510	149,010,512
		Transfers Out	132,969,645	64,383,356	64,383,356	-	-	-
	Expenditures Total	\$ 435,630,179	\$ 680,254,283	\$ 692,660,543	\$ 694,721,036	\$ 298,610,500	\$ 290,615,415	
Water and Sewer Fund Total			\$ (96,733,140)	\$ (19,666)	\$ (6,425,926)	\$ 1,614,095	\$ (12,160,159)	\$ (10,226,645)
Yacht Basin Fund								
	Revenues	Charges for Service	\$ 101,593	\$ 121,500	\$ 121,500	\$ 61,200	\$ 462,424	\$ 463,672
		Debt Proceeds	-	-	20,786,571	-	-	-
		Miscellaneous	107,406	-	-	-	-	-
	Revenues Total	\$ 208,999	\$ 121,500	\$ 20,908,071	\$ 61,200	\$ 462,424	\$ 463,672	
	Expenditures	Personnel Services	\$ 11,979	\$ 15,996	\$ 15,996	\$ 17,121	\$ 25,897	\$ 25,908
		Operating	419,649	168,152	168,152	206,727	349,123	316,208
		Capital Outlay	4,886,494	-	20,786,571	-	-	-
	Expenditures Total	\$ 5,318,122	\$ 184,148	\$ 20,970,719	\$ 223,848	\$ 375,020	\$ 342,116	
	Yacht Basin Fund Total			\$ (5,109,123)	\$ (62,648)	\$ (62,648)	\$ (162,648)	\$ 87,404
Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Internal Service Funds								
CIP Project Management Fund								
	Revenues	Internal Service Charges	\$ 3,561,970	\$ 4,222,960	\$ 4,222,960	\$ 4,413,408	\$ 4,771,160	\$ 5,025,769
		Miscellaneous	24,916	-	-	11,500	-	-
		Transfers In	6,500	-	-	-	-	-
	Revenues Total	\$ 3,593,386	\$ 4,222,960	\$ 4,222,960	\$ 4,424,908	\$ 4,771,160	\$ 5,025,769	
	Expenditures	Personnel Services	\$ 3,098,693	\$ 3,770,178	\$ 3,770,178	\$ 3,922,543	\$ 4,192,439	\$ 4,485,269
		Operating	244,922	400,782	400,782	394,305	522,331	532,800
		Capital Outlay	119,178	52,000	61,195	100,360	48,690	-
		Transfers Out	\$ -	\$ -	\$ -	\$ 7,700	\$ 7,700	\$ 7,700
	Expenditures Total	\$ 3,462,793	\$ 4,222,960	\$ 4,232,155	\$ 4,424,908	\$ 4,771,160	\$ 5,025,769	

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
CIP Project Management Fund Total			\$ 130,593	\$ -	\$ (9,195)	\$ -	\$ -	\$ -
Fleet Maintenance Fund								
	Revenues	Intergovernmental	\$ 2,779	\$ -	\$ -	\$ -	\$ -	\$ -
		Internal Service Charges	6,130,784	7,423,426	7,423,426	7,634,951	8,074,615	8,721,318
		Miscellaneous	544,469	-	-	376,438	324,562	183,936
	Revenues Total		\$ 6,678,032	\$ 7,423,426	\$ 7,423,426	\$ 8,011,389	\$ 8,399,177	\$ 8,905,254
	Expenditures	Personnel Services	\$ 2,182,308	\$ 2,560,116	\$ 2,560,116	\$ 2,766,202	\$ 2,989,137	\$ 3,232,519
		Operating	3,471,547	4,318,871	4,318,871	4,401,975	4,508,704	4,580,206
		Capital Outlay	222,706	173,000	173,000	49,935	150,000	481,819
		Debt Service	325,454	371,439	371,439	371,438	324,562	183,936
		Transfers Out	-	-	-	426,774	426,774	426,774
	Expenditures Total		\$ 6,202,015	\$ 7,423,426	\$ 7,423,426	\$ 8,016,324	\$ 8,399,177	\$ 8,905,254
Fleet Maintenance Fund Total			\$ 476,017	\$ -	\$ -	\$ (4,935)	\$ -	\$ -
Property Management Fund								
	Revenues	Internal Service Charges	\$ 14,773,526	\$ 9,879,371	\$ 9,947,239	\$ 14,115,663	\$ 12,941,489	\$ 13,401,131
		Miscellaneous	36,436	-	-	18,000	-	-
	Revenues Total		\$ 14,809,962	\$ 9,879,371	\$ 9,947,239	\$ 14,133,663	\$ 12,941,489	\$ 13,401,131
	Expenditures	Personnel Services	\$ 7,313,971	\$ 8,236,245	\$ 8,258,913	\$ 9,701,357	\$ 10,489,084	\$ 11,352,114
		Operating	4,514,917	1,536,126	1,713,277	3,183,173	2,153,522	1,779,854
		Capital Outlay	1,136,512	107,000	156,000	1,197,250	247,000	217,280
		Debt Service	7,579	-	-	-	-	-
		Transfers Out	3,500	-	-	51,883	51,883	51,883
	Expenditures Total		\$ 12,976,479	\$ 9,879,371	\$ 10,128,190	\$ 14,133,663	\$ 12,941,489	\$ 13,401,131
Property Management Fund Total			\$ 1,833,483	\$ -	\$ (180,951)	\$ -	\$ -	\$ -
Risk Management Fund								
	Revenues	Internal Service Charges	\$ 10,609,015	\$ 11,408,265	\$ 11,408,265	\$ 12,684,618	\$ 13,221,924	\$ 13,572,166
		Miscellaneous	2,148,977	-	-	-	-	-
	Revenues Total		\$ 12,757,992	\$ 11,408,265	\$ 11,408,265	\$ 12,684,618	\$ 13,221,924	\$ 13,572,166
	Expenditures	Personnel Services	\$ 603,598	\$ 651,408	\$ 651,408	\$ 686,171	\$ 740,573	\$ 799,966
		Operating	8,164,874	10,756,857	10,756,857	12,048,377	12,480,584	12,729,433
		Capital Outlay	-	-	-	-	-	42,000
		Transfers Out	-	-	-	767	767	767
	Expenditures Total		\$ 8,768,472	\$ 11,408,265	\$ 11,408,265	\$ 12,735,315	\$ 13,221,924	\$ 13,572,166
Risk Management Fund Total			\$ 3,989,520	\$ -	\$ -	\$ (50,697)	\$ -	\$ -

Financial Highlights

Fund	Type	Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Self-Insured Health Plan Fund								
	Revenues	Internal Service Charges	\$ 42,945,871	\$ 47,282,336	\$ 47,282,336	\$ 51,489,081	\$ 57,028,373	\$ 62,224,054
		Miscellaneous	7,101,539	2,400,000	2,400,000	3,000,000	3,000,000	3,000,000
	Revenues Total		\$ 50,047,410	\$ 49,682,336	\$ 49,682,336	\$ 54,489,081	\$ 60,028,373	\$ 65,224,054
	Expenditures	Personnel Services	\$ 279,365	\$ 299,458	\$ 299,458	\$ 334,274	\$ 360,808	\$ 389,648
		Operating	48,635,356	48,833,362	48,850,419	54,154,807	59,667,565	64,834,406
	Expenditures Total		\$ 48,914,721	\$ 49,132,820	\$ 49,149,877	\$ 54,489,081	\$ 60,028,373	\$ 65,224,054
Self-Insured Health Plan Fund Total			\$ 1,132,689	\$ 549,516	\$ 532,459	\$ -	\$ -	\$ -
Charter School								
	Revenues	Charges for Service-CultRec	\$ 1,344,136	\$ 1,847,017	\$ 1,895,838	\$ 1,799,932	\$ 1,817,661	\$ 1,835,566
		Fines and Forfeits	30	-	-	-	-	-
		Intergov-CARES	720,502	-	-	-	-	-
		Intergov-Fed Grant	116,019	113,810	327,130	115,983	119,462	123,046
		Intergov-Fed Shared	858,993	674,239	674,239	595,183	601,135	607,147
		Intergov-Local Grant	-	-	711	-	-	-
		Intergov-Local Shared	2,080,150	2,727,000	2,732,500	3,915,808	4,894,760	4,894,760
		Intergov-State Shared	32,130,089	32,034,565	34,377,340	34,961,140	35,797,267	34,217,277
		Miscellaneous	1,338,985	478,994	478,994	410,020	414,100	418,220
		Transfers In	91,486	44,315	1,134,739	342,849	2,522,649	354,069
	Revenues Total		\$ 38,680,390	\$ 37,919,940	\$ 41,621,491	\$ 42,140,915	\$ 46,167,034	\$ 42,450,085
	Expenditures	Personnel Services	\$ 23,439,698	\$ 24,606,556	\$ 25,243,885	\$ 26,342,206	\$ 26,846,018	\$ 27,237,783
		Operating	8,950,578	10,724,952	13,171,794	21,903,179	13,071,153	13,107,136
		Capital Outlay	1,344,613	1,037,168	2,077,757	293,400	284,800	520,800
		Debt Service	1,761,186	1,551,264	1,631,936	1,557,912	1,558,468	1,559,024
		Transfers Out	-	-	1,090,424	331,548	2,511,235	342,540
		Reserves	-	-	-	-	2,174,147	-
	Expenditures Total		\$ 35,496,075	\$ 37,919,940	\$ 43,215,796	\$ 50,428,245	\$ 46,445,821	\$ 42,767,283
Charter School Total			\$ 3,184,315	\$ -	\$ (1,594,305)	\$ (8,287,330)	\$ (278,787)	\$ (317,198)

A photograph of a white egret perched on a dead, skeletal tree in a coastal landscape. The background features a clear blue sky and a dense forest of green pine trees. The foreground is filled with dry, brown grass and low-lying shrubs. On the left side of the image, there are several concentric, curved lines in shades of blue and white, creating a modern, graphic design element.

DEPARTMENTS



City Attorney



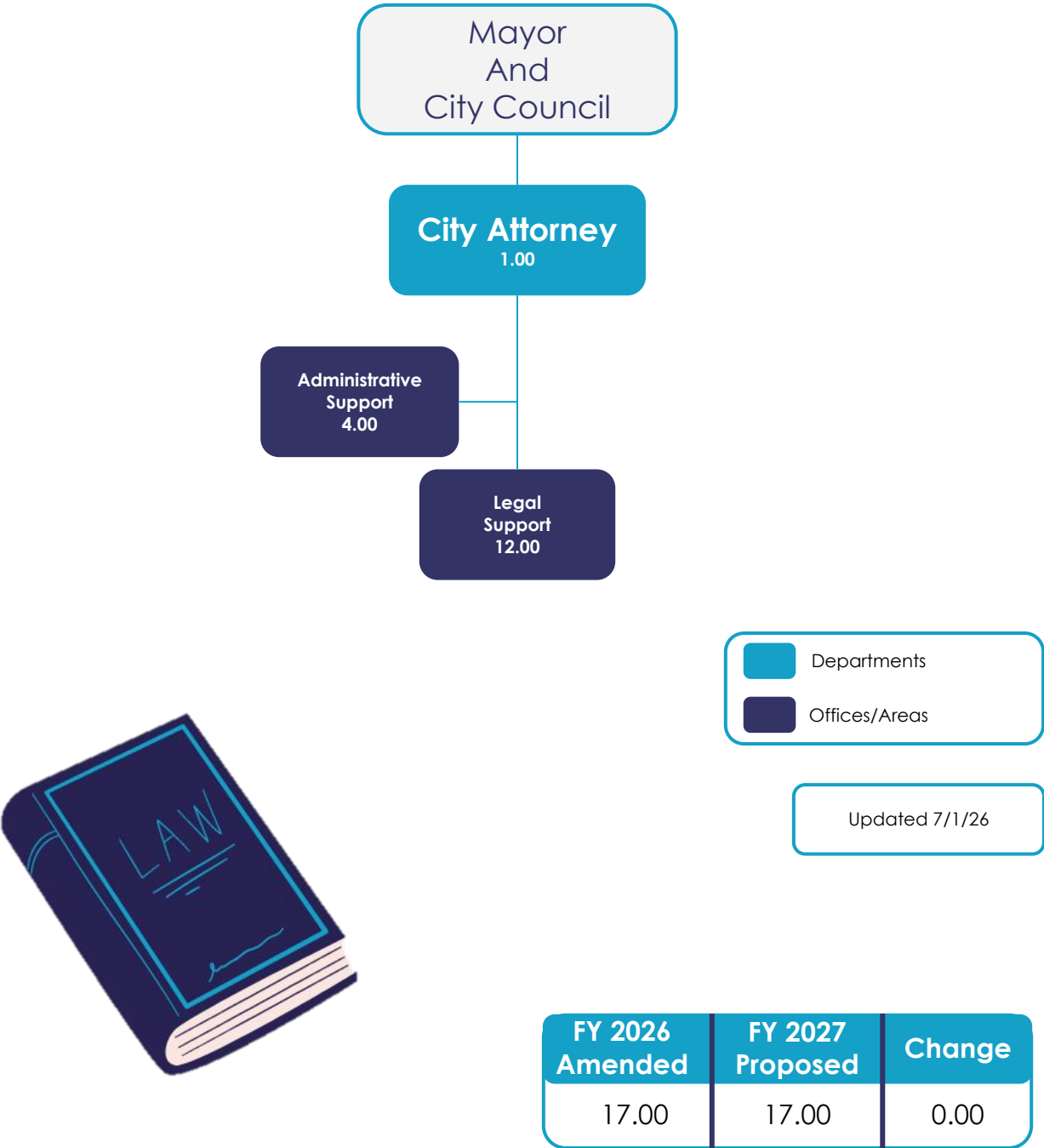
DEPARTMENT OVERVIEW

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

MISSION

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

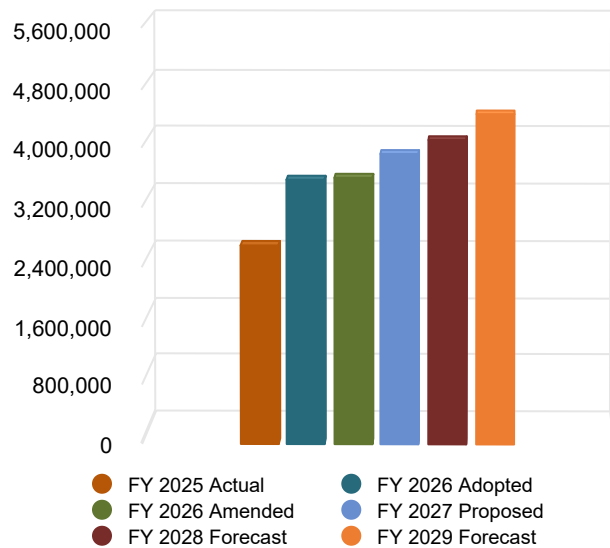
FY 2027 ORGANIZATIONAL CHART



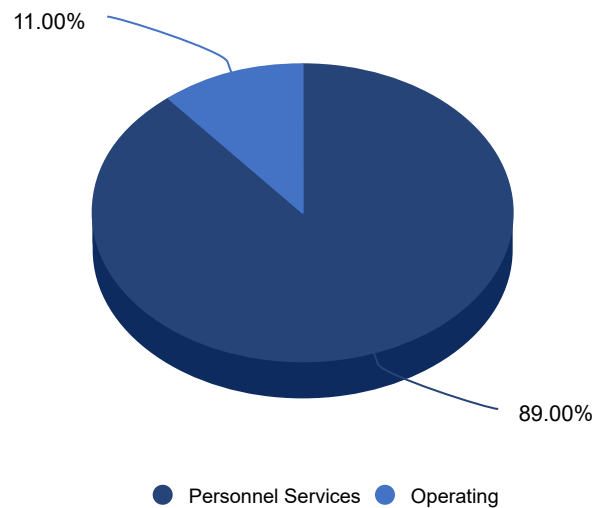
Operating Budget

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 2,506,240	\$ 3,299,564	\$ 3,299,564	\$ 3,512,584	\$ 3,788,854	\$ 4,088,652
Operating	185,396	285,424	312,777	421,808	337,823	370,187
Total	\$ 2,691,636	\$ 3,584,988	\$ 3,612,341	\$ 3,934,392	\$ 4,126,677	\$ 4,458,839

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
City Attorney	\$ 2,691,636	\$ 3,584,988	\$ 3,612,341	\$ 3,934,392	\$ 4,126,677	\$ 4,458,839
General Fund Total	\$ 2,691,636	\$ 3,584,988	\$ 3,612,341	\$ 3,934,392	\$ 4,126,677	\$ 4,458,839
Total	\$ 2,691,636	\$ 3,584,988	\$ 3,612,341	\$ 3,934,392	\$ 4,126,677	\$ 4,458,839

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Personnel Services	\$ 2,506,240	\$ 3,299,564	\$ 3,299,564	\$ 3,512,584	\$ 3,788,854	\$ 4,088,652
Operating	185,396	285,424	312,777	421,808	337,823	370,187
General Fund Total	\$ 2,691,636	\$ 3,584,988	\$ 3,612,341	\$ 3,934,392	\$ 4,126,677	\$ 4,458,839
Total	\$ 2,691,636	\$ 3,584,988	\$ 3,612,341	\$ 3,934,392	\$ 4,126,677	\$ 4,458,839

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
- Updated City Code to expedite the code violation process
- Attended RedSpeed speed detection camera hearings and provided support for all associated legal matters
- Continued evaluation of those unsolicited Public Private Partnership proposals submitted to the City pursuant to Florida Statute
- Continued the migration of legal services in-house, thereby decreasing the use of outside counsel

GOALS AND PRIORITIES

- Continue 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; managing 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



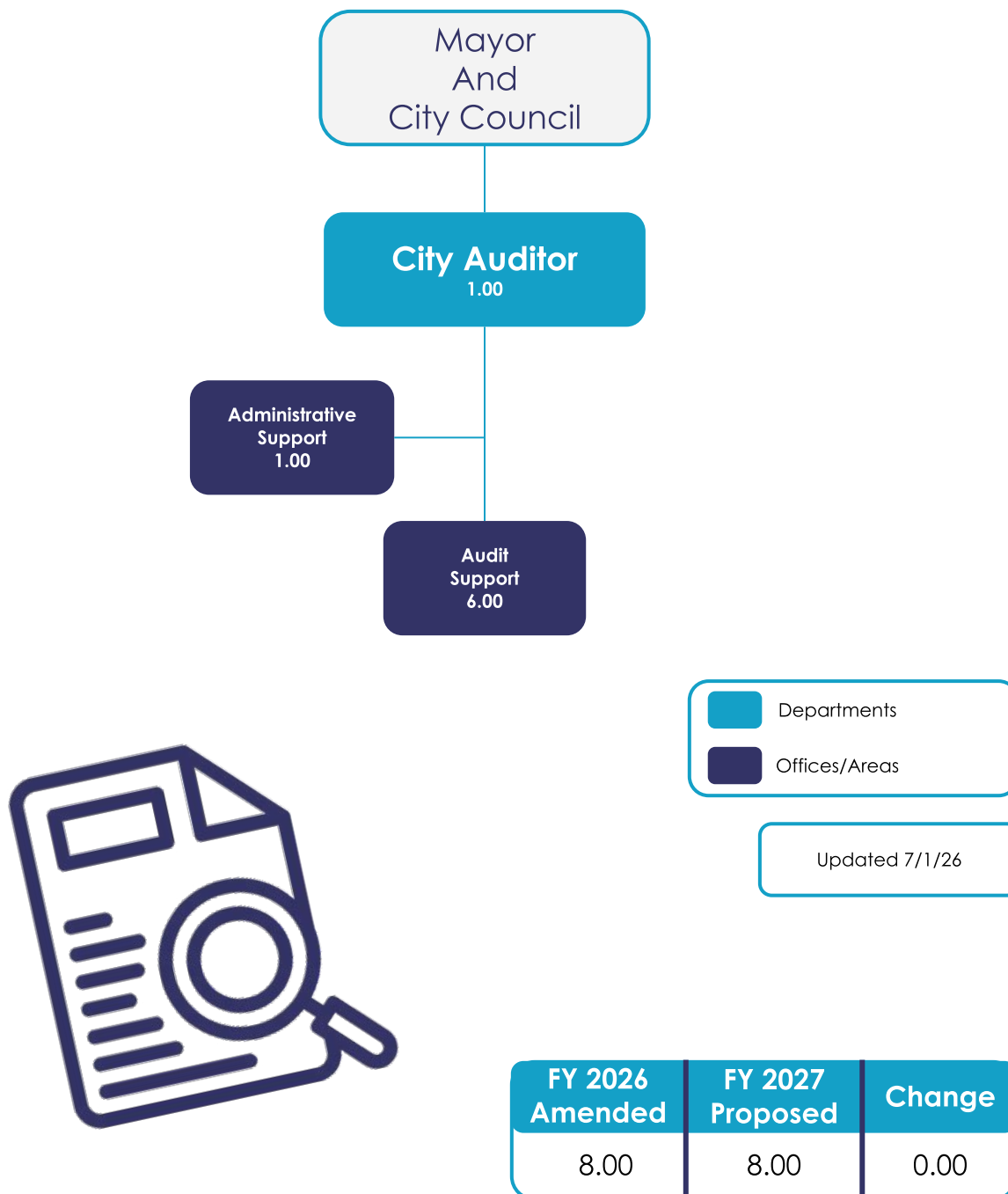
DEPARTMENT OVERVIEW

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

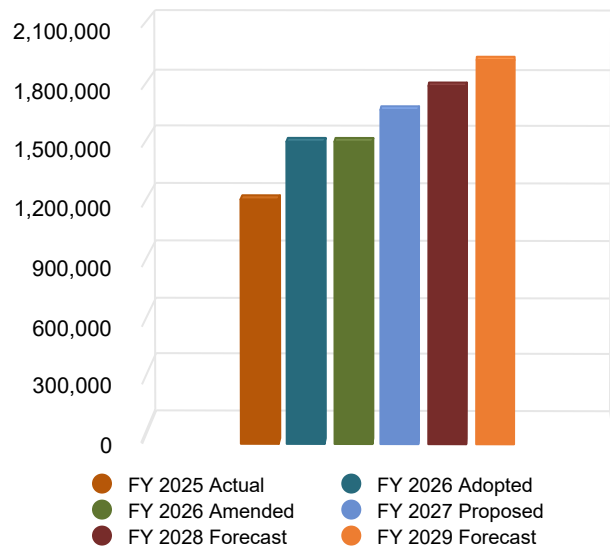
FY 2027 ORGANIZATIONAL CHART



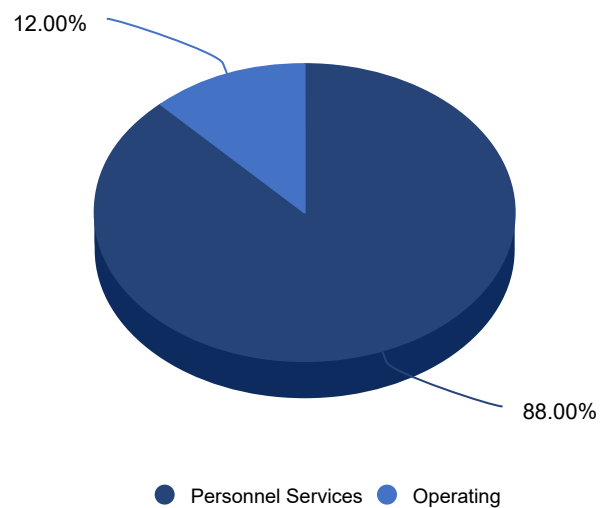
Operating Budget

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 1,139,305	\$ 1,348,058	\$ 1,348,058	\$ 1,493,741	\$ 1,608,956	\$ 1,733,656
Operating	100,548	185,892	185,892	204,732	207,170	211,401
Total	\$ 1,239,853	\$ 1,533,950	\$ 1,533,950	\$ 1,698,473	\$ 1,816,126	\$ 1,945,057

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
City Auditor	\$ 1,239,853	\$ 1,533,950	\$ 1,533,950	\$ 1,698,473	\$ 1,816,126	\$ 1,945,057
General Fund Total	\$ 1,239,853	\$ 1,533,950	\$ 1,533,950	\$ 1,698,473	\$ 1,816,126	\$ 1,945,057
Total	\$ 1,239,853	\$ 1,533,950	\$ 1,533,950	\$ 1,698,473	\$ 1,816,126	\$ 1,945,057

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Personnel Services	\$ 1,139,305	\$ 1,348,058	\$ 1,348,058	\$ 1,493,741	\$ 1,608,956	\$ 1,733,656
Operating	100,548	185,892	185,892	204,732	207,170	211,401
General Fund Total	\$ 1,239,853	\$ 1,533,950	\$ 1,533,950	\$ 1,698,473	\$ 1,816,126	\$ 1,945,057
Total	\$ 1,239,853	\$ 1,533,950	\$ 1,533,950	\$ 1,698,473	\$ 1,816,126	\$ 1,945,057

Department Functions

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

ACCOMPLISHMENTS¹

- Met or exceeded all FY25 goals and priorities
 - Effectively managed time goal of 70%/30%. Goal exceeded for direct audit projects 73% and 27% spent on administration (non-audit/project)
 - Completed 89% of audits on the approved FY26 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, with an average completion of 16 days
 - Audit team members completed at least three audits or projects for FY25
- 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 FY26 Audit Plan with 12 audits

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, prioritizing audits 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 prior year's goal
- 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 FY25 4th Quarter/FYE Performance Score Card to provide a complete and accurate assessment of goal achievements.



City Clerk



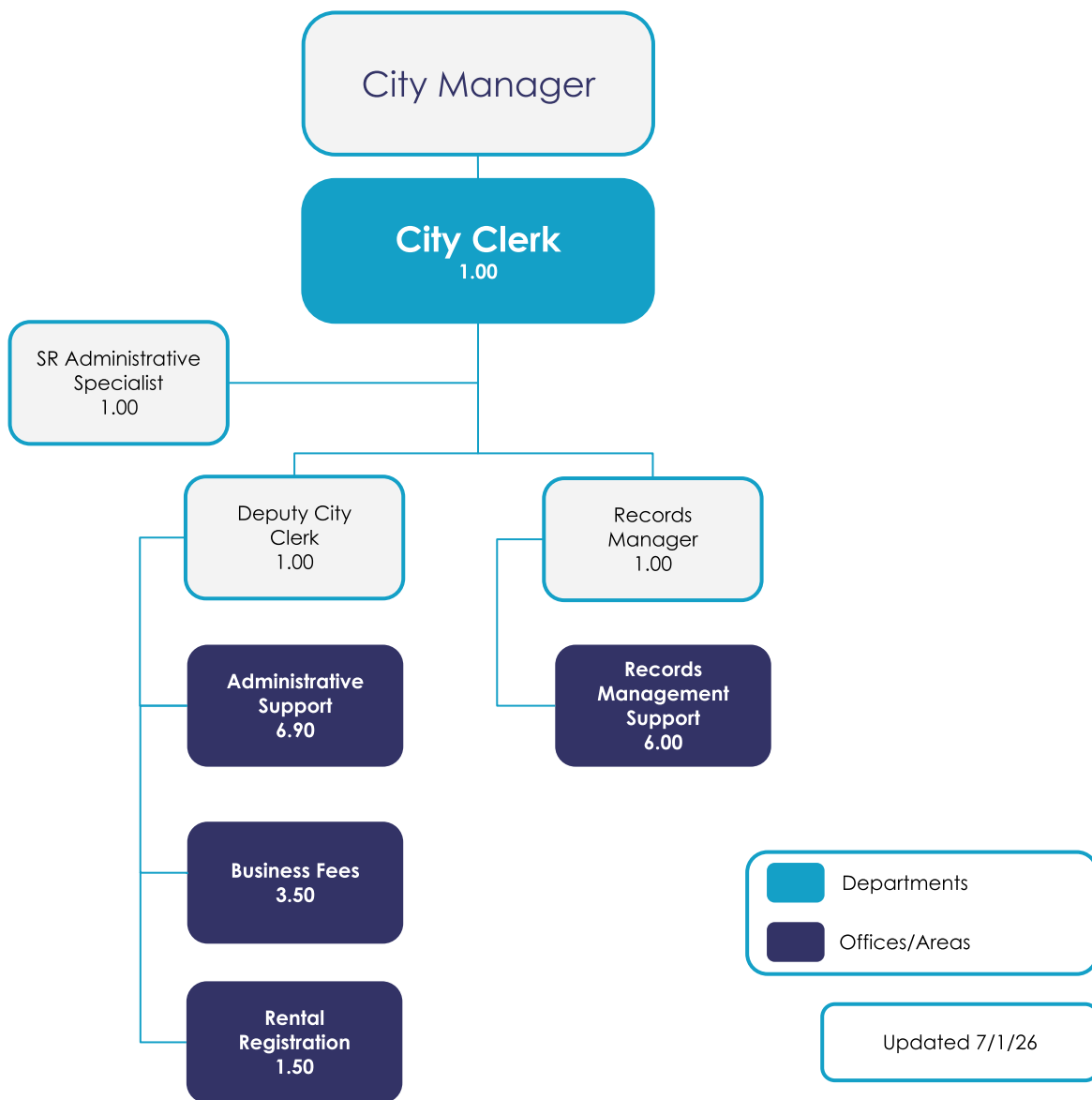
DEPARTMENT OVERVIEW

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 and Rental Registrations.

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 2027 ORGANIZATIONAL CHART



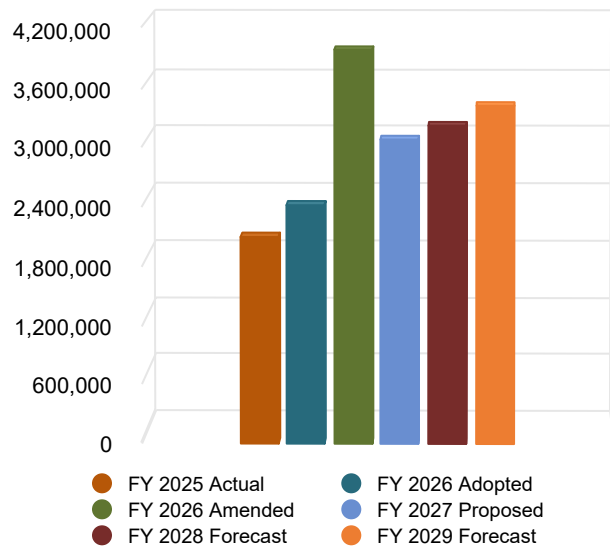
FY 2026 Amended	FY 2027 Proposed	Change
20.90	21.90	+1.00

Operating Budget

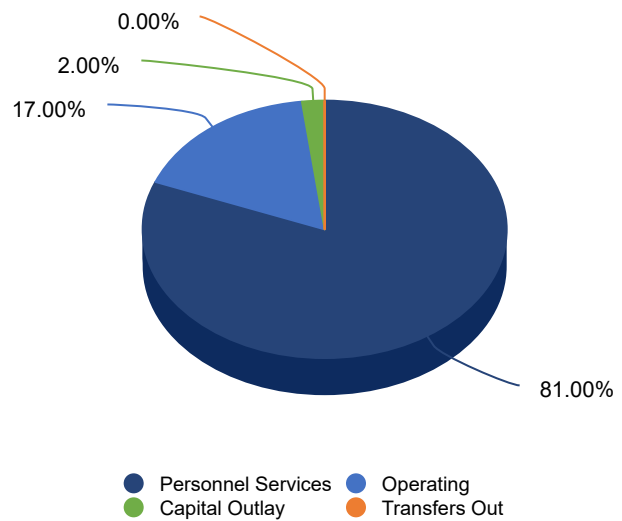
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 255,974	\$ 191,404	\$ 2,441,404	\$ 2,281,323	\$ 2,297,522	\$ 2,317,145
Miscellaneous	-	-	-	1,500	-	-
Taxes - Local Business	1,423	2,142	2,142	2,185	2,229	2,274
Total	\$ 257,397	\$ 193,546	\$ 2,443,546	\$ 2,285,008	\$ 2,299,751	\$ 2,319,419

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 1,924,942	\$ 2,157,453	\$ 2,210,766	\$ 2,490,479	\$ 2,674,126	\$ 2,872,812
Operating	167,607	251,334	1,787,522	522,505	544,197	559,033
Capital Outlay	-	5,000	-	68,000	15,000	-
Transfers Out	-	-	-	3,539	3,539	3,539
Total	\$ 2,092,549	\$ 2,413,787	\$ 3,998,288	\$ 3,084,523	\$ 3,236,862	\$ 3,435,384

Program Expenditures by Year

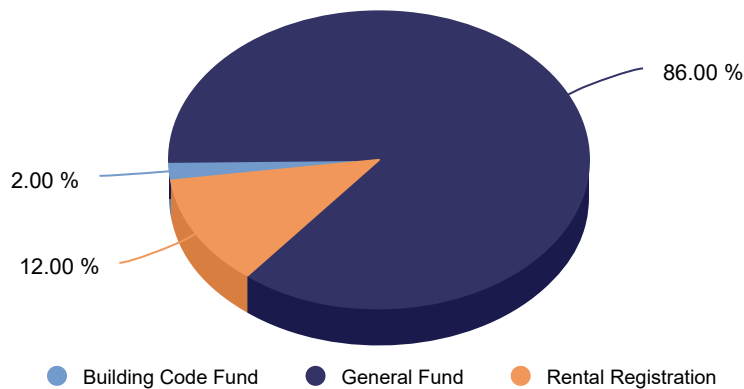


Program Expenditures by Category



Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Building Code Fund						
City Clerk Records Management	\$ 62,056	\$ 74,862	\$ 74,862	\$ 80,495	\$ 87,678	\$ 96,091
Building Code Fund Total	\$ 62,056	\$ 74,862	\$ 74,862	\$ 80,495	\$ 87,678	\$ 96,091
General Fund						
City Clerk Administration	\$ 1,162,074	\$ 1,297,113	\$ 1,303,791	\$ 1,428,069	\$ 1,533,955	\$ 1,650,655
City Clerk Fleet Rolling Stock	-	-	-	58,000	-	-
City Clerk Licensing	174,492	274,719	274,719	310,112	329,609	348,729
Communications	37,574	48,866	49,188	22,434	23,061	23,521
Passport Applications	47,655	25,767	25,767	26,232	26,707	27,193
Records Management	608,698	692,460	685,460	792,629	856,698	896,601
General Fund Total	\$ 2,030,493	\$ 2,338,925	\$ 2,338,925	\$ 2,637,476	\$ 2,770,030	\$ 2,946,699
Rental Registration						
Rental Registration	\$ -	\$ -	\$ 1,584,501	\$ 366,552	\$ 379,154	\$ 392,594
Rental Registration Total	\$ -	\$ -	\$ 1,584,501	\$ 366,552	\$ 379,154	\$ 392,594
Total	\$ 2,092,549	\$ 2,413,787	\$ 3,998,288	\$ 3,084,523	\$ 3,236,862	\$ 3,435,384

Program Expenditures By Fund



City Clerk

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Building Code Fund						
Personnel Services	\$ 61,173	\$ 74,362	\$ 74,362	\$ 79,995	\$ 87,178	\$ 95,091
Operating	883	500	500	500	500	1,000
Building Code Fund Total	\$ 62,056	\$ 74,862	\$ 74,862	\$ 80,495	\$ 87,678	\$ 96,091
General Fund						
Personnel Services	\$ 1,863,769	\$ 2,083,091	\$ 2,083,091	\$ 2,309,611	\$ 2,478,712	\$ 2,661,393
Operating	166,724	250,834	255,834	259,865	276,318	285,306
Capital Outlay	-	5,000	-	68,000	15,000	-
General Fund Total	\$ 2,030,493	\$ 2,338,925	\$ 2,338,925	\$ 2,637,476	\$ 2,770,030	\$ 2,946,699
Rental Registration						
Personnel Services	\$ -	\$ -	\$ 53,313	\$ 100,873	\$ 108,236	\$ 116,328
Operating	-	-	1,531,188	262,140	267,379	272,727
Transfers Out	-	-	-	3,539	3,539	3,539
Rental Registration Total	\$ -	\$ -	\$ 1,584,501	\$ 366,552	\$ 379,154	\$ 392,594
Total	\$ 2,092,549	\$ 2,413,787	\$ 3,998,288	\$ 3,084,523	\$ 3,236,862	\$ 3,435,384

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

- Delivered full-service administrative and operational support to City Council Boards, Commissions, and Committees, including added oversight for the Charter Review Commission, Charter School Authority Governing Board, and School Zone Speed Camera Hearings (later transitioned/sunset as applicable)
- Coordinated major initiatives and community engagement efforts, including participating in community events like Truck or Treat, and supporting Citizens Academy
- Provided essential municipal services and civic support, including City mail operations and assistance with Political Action Committee activities and Primary/General Election processes in coordination with Lee County Elections
- Advanced organizational excellence by aligning with the City's Strategic Plan, expanding departmental services (rental registration, garage sale permits, foreclosure registrations, Boat/RV permitting), and increasing employee training and leadership development through internal programs
- Strengthened intergovernmental collaboration and innovation by working closely with City Council, the Charter Review Commission, and Lee County Elections to meet referenda deadlines

GOALS AND PRIORITIES

- 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

- 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
- Provide support to additional department services (Garage Sale Permits, Foreclosure Registrations, and Boat/RV permitting)

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
- Streamlined the business acknowledgement process specific to State license posting for renewal season in compliance with State Statute

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

Rental Registrations

Effective January 1, 2026, the City of Cape Coral transferred the Residential Rental Registration program to the City Clerk's Department. The purpose of the program is to register all residential rental properties with contact details by creating a database to enable Code and Police complaints received from residents to be addressed. Updates included an annual renewal along with a specifically identifying each rental as either a Long-Term rental or a Short-Term rental.

ACCOMPLISHMENTS

- Successfully transitioned the updated Rental Registration program from Code to City Clerk's Department

GOALS AND PRIORITIES

- Increase outreach to potential long term and short term customer base



City Council



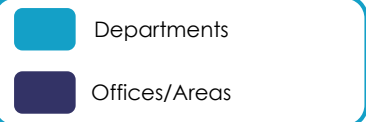
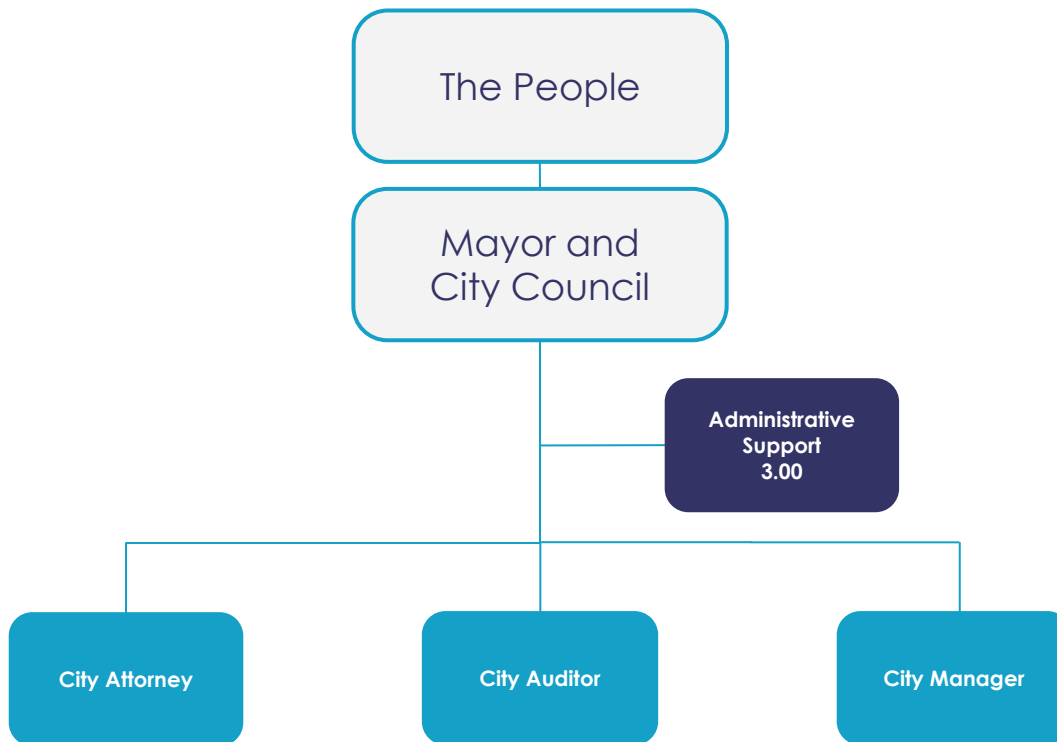
OFFICE OVERVIEW

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 2027 ORGANIZATIONAL CHART



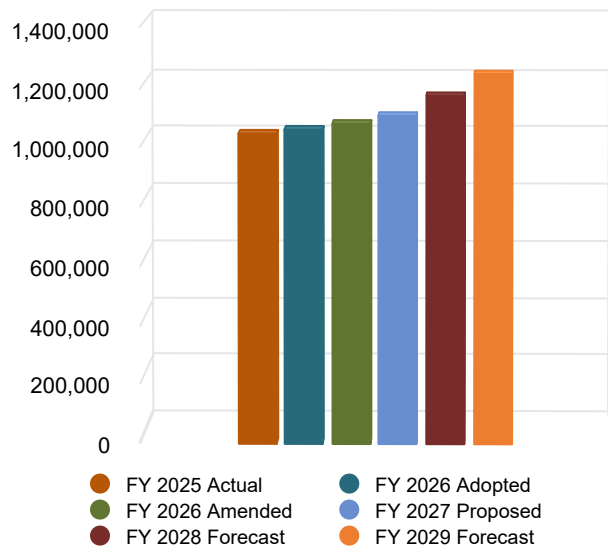
Updated 7/1/26

FY 2026 Amended	FY 2027 Proposed	Change
3.00	3.00	0.00

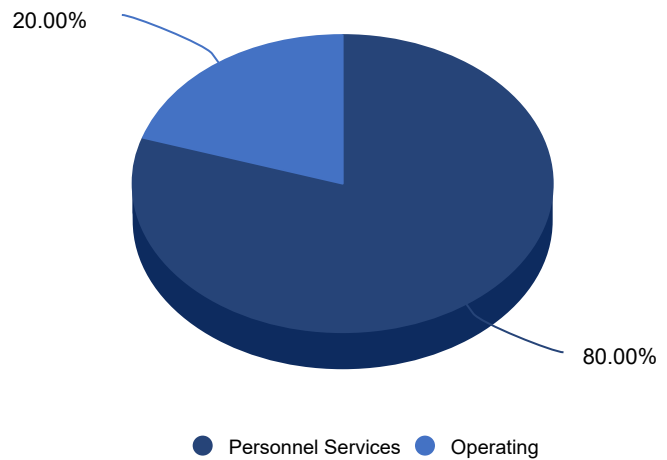
Operating Budget

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 824,617	\$ 849,734	\$ 849,734	\$ 889,270	\$ 949,738	\$ 1,016,366
Operating	224,817	213,754	237,249	223,833	229,555	233,138
Total	\$ 1,049,434	\$ 1,063,488	\$ 1,086,983	\$ 1,113,103	\$ 1,179,293	\$ 1,249,504

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
City Council	\$ 1,047,252	\$ 1,057,876	\$ 1,057,876	\$ 1,101,379	\$ 1,167,454	\$ 1,237,548
City Council Facilities Maintenance	-	-	-	6,000	6,000	6,000
Youth Council	2,182	5,612	29,107	5,724	5,839	5,956
General Fund Total	\$ 1,049,434	\$ 1,063,488	\$ 1,086,983	\$ 1,113,103	\$ 1,179,293	\$ 1,249,504
Total	\$ 1,049,434	\$ 1,063,488	\$ 1,086,983	\$ 1,113,103	\$ 1,179,293	\$ 1,249,504

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Personnel Services	\$ 824,617	\$ 849,734	\$ 849,734	\$ 889,270	\$ 949,738	\$ 1,016,366
Operating	224,817	213,754	237,249	223,833	229,555	233,138
General Fund Total	\$ 1,049,434	\$ 1,063,488	\$ 1,086,983	\$ 1,113,103	\$ 1,179,293	\$ 1,249,504
Total	\$ 1,049,434	\$ 1,063,488	\$ 1,086,983	\$ 1,113,103	\$ 1,179,293	\$ 1,249,504

City Manager



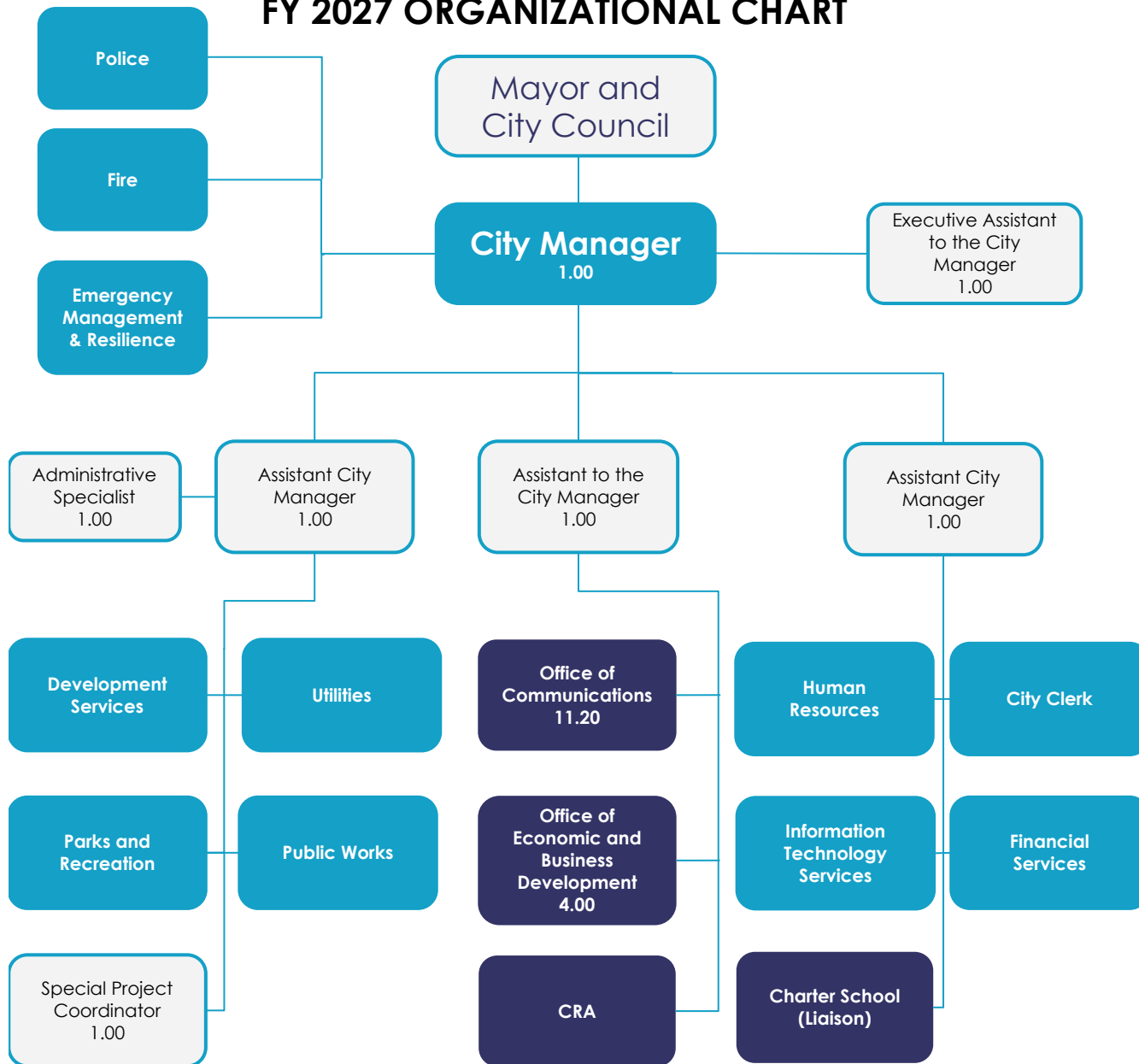
DEPARTMENT OVERVIEW

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 2027 ORGANIZATIONAL CHART



	FY 2026 Amended	FY 2027 Proposed	Change
Updated 7/1/26	22.20	22.20	0.00

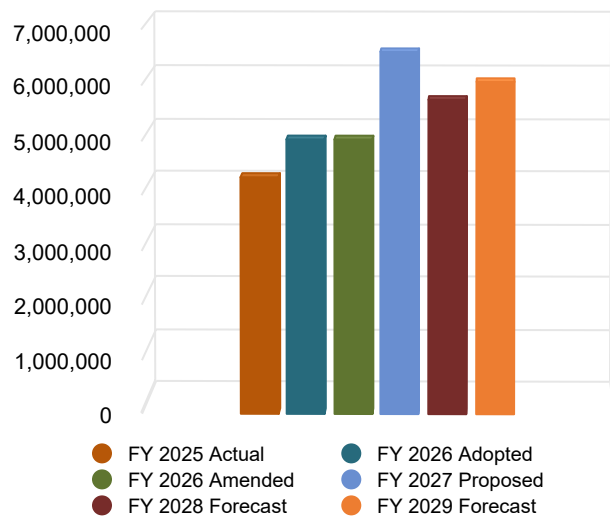
 Departments
 Offices/Areas

Operating Budget

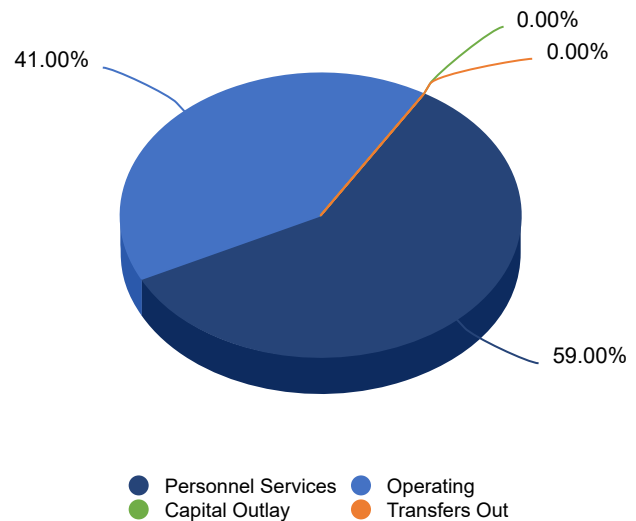
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Intergovernmental	\$ 118,970	\$ 134,984	\$ 134,984	\$ 120,000	\$ 120,000	\$ 120,000
Miscellaneous	70,417	-	-	-	-	-
Taxes - Local Business	737,218	572,192	572,192	720,000	734,400	749,088
Total	\$ 926,605	\$ 707,176	\$ 707,176	\$ 840,000	\$ 854,400	\$ 869,088

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 3,253,630	\$ 3,632,414	\$ 3,632,414	\$ 3,875,961	\$ 4,179,716	\$ 4,509,905
Operating	1,082,378	1,408,644	1,408,644	2,745,514	1,562,971	1,578,321
Capital Outlay	-	-	-	8,414	16,000	-
Transfers Out	-	-	-	3	3	3
Total	\$ 4,336,008	\$ 5,041,058	\$ 5,041,058	\$ 6,629,892	\$ 5,758,690	\$ 6,088,229

Program Expenditures by Year



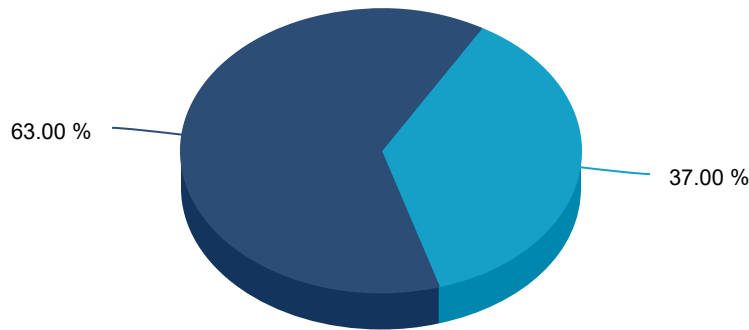
Program Expenditures by Category



Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Economic Development Fund						
City Manager Facilities Maintenance	\$ -	\$ 3,416	\$ 3,416	\$ 11,408	\$ 3,554	\$ 3,625
Economic and Business Development	858,912	1,088,830	1,088,830	2,450,590	1,199,315	1,249,483
Economic Development Fund Total	\$ 858,912	\$ 1,092,246	\$ 1,092,246	\$ 2,461,998	\$ 1,202,869	\$ 1,253,108

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
City Manager Administration	\$ 1,637,118	\$ 1,929,790	\$ 1,929,790	\$ 2,033,415	\$ 2,177,173	\$ 2,331,099
City Manager Facilities Maintenance	-	-	-	-	16,000	-
Office of Communications	1,839,978	2,019,022	2,019,022	2,134,479	2,362,648	2,504,022
General Fund Total	\$ 3,477,096	\$ 3,948,812	\$ 3,948,812	\$ 4,167,894	\$ 4,555,821	\$ 4,835,121
Total	\$ 4,336,008	\$ 5,041,058	\$ 5,041,058	\$ 6,629,892	\$ 5,758,690	\$ 6,088,229

Program Expenditures By Fund



● Economic Development Fund ● General Fund

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Economic Development Fund						
Personnel Services	\$ 454,616	\$ 549,406	\$ 549,406	\$ 586,356	\$ 633,963	\$ 685,830
Operating	404,296	542,840	542,840	1,867,225	568,903	567,275
Capital Outlay	-	-	-	8,414	-	-
Transfers Out	-	-	-	3	3	3
Economic Development Fund Total	\$ 858,912	\$ 1,092,246	\$ 1,092,246	\$ 2,461,998	\$ 1,202,869	\$ 1,253,108
General Fund						
Personnel Services	\$ 2,799,014	\$ 3,083,008	\$ 3,083,008	\$ 3,289,605	\$ 3,545,753	\$ 3,824,075
Operating	678,082	865,804	865,804	878,289	994,068	1,011,046
Capital Outlay	-	-	-	-	16,000	-
General Fund Total	\$ 3,477,096	\$ 3,948,812	\$ 3,948,812	\$ 4,167,894	\$ 4,555,821	\$ 4,835,121
Total	\$ 4,336,008	\$ 5,041,058	\$ 5,041,058	\$ 6,629,892	\$ 5,758,690	\$ 6,088,229

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.

ACCOMPLISHMENTS

- Completed the Jaycee Park Improvement Project, including a splash pad, all-inclusive playground, bandshell, overlook, food area, and grand reopening
- Completed construction and installation of Old Glory, Florida's tallest freestanding flagpole, marking a historic milestone for the City of Cape Coral
- Advanced the Country Club Boulevard median landscaping project through tree removal, site clearing, irrigation, and tree installation, with ground cover planting underway

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

The Office of Communications provides the community with timely, accurate, and objective information about city affairs so residents may understand and participate in local government decision-making, providing professional media and public relations support to City Departments and Employees.

ACCOMPLISHMENTS

- Launched "Keeping Up with the Cape," a weekly social media video series highlighting key City initiatives, sharing timely updates, and proactively addressing misinformation and disinformation
- Streamlined public access to Parks and Recreation information by consolidating and prioritizing content on the department's primary social media account, improving clarity and resident engagement
- Initiated development of a comprehensive marketing plan for Parks and Recreation to better promote programs, events, and facilities, with a focus on expanding community reach and participation
- Achieved steady growth across all major social media platforms, including Facebook, Instagram, X, and Nextdoor, increasing overall audience reach and engagement
- Wrote, designed, and produced five major City publications, including four editions of "On The Move" and the City Manager's Annual Report, enhancing transparency and communication with residents

GOALS AND PRIORITIES

- Partner with the Office of Economic and Business Development to support targeted marketing and advertising initiatives that advance business attraction, retention, and expansion efforts, helping position the City as a competitive location for investment

- Collaborate with the Information Technology Department to implement new software and processes that enhance ADA compliance across digital platforms, in alignment with upcoming federal accessibility requirements (currently anticipated to take effect in April 2027)
- Strengthen coordination with all City departments and divisions to ensure timely, accurate, and consistent dissemination of information through press releases, social media, and proactive media outreach
- Continue to grow the City's social media presence by increasing reach, engagement, and audience interaction across all major platforms
- Expand subscriber growth and engagement for the City's e-newsletter, Cape Connect, to enhance direct communication with residents and stakeholders

Economic and Business Development

The Economic Development Office (EDO) accelerates business attraction, retention, redevelopment, and targeted industry growth to strengthen Cape Coral's competitive position as a top investment-ready city.

ACCOMPLISHMENTS

- Supported the \$27.2M expansion of Bones Coffee's national headquarters, contributing to a project recognized with the 2025 Business Facilities Impact Award. Expanded Cape Coral's visibility through strategic marketing, industry publications, and engagement with site selectors and regional economic development organizations
- Strengthened strategic partnerships with regional businesses, industry organizations, and economic development stakeholders to support business attraction
- Enhanced business retention by providing navigation assistance for business tax receipts, permitting, inspections, zoning, and regulatory processes
- Advanced the Seven Islands Gulf Gateway Resort through development agreement approval, land acquisition, and ongoing planning; completed a \$20M land sale
- Hosted weekly Priority Project Meetings, providing ombudsman and navigation support for 7 active projects totaling \$1.58B, advancing coordinated, high-impact development

GOALS AND PRIORITIES

- Create and refresh EDO marketing collateral and launch an outreach campaign emphasizing Cape Coral's growth capacity, quality of life, and regional business connectivity to better promote city resources for existing businesses
- Finalize a public-private partnership and incentive agreement, supporting expanded hotel development and strengthening Cape Coral's tourism economy
- Continue strategic enhancements to the incentive program and process, ensuring alignment with best practices
- Accelerate redevelopment projects, including Academic Village and Burnt Store, by supporting master planning, investment attraction, and development opportunities
- Expand regional and state/national outreach through more frequent conference attendance, leadership roles, and marketing efforts
- Grow the city's business retention, expansion, and attraction program, enhancing stakeholder engagement and support for targeted industries and community priorities

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.

City Manager

ACCOMPLISHMENTS

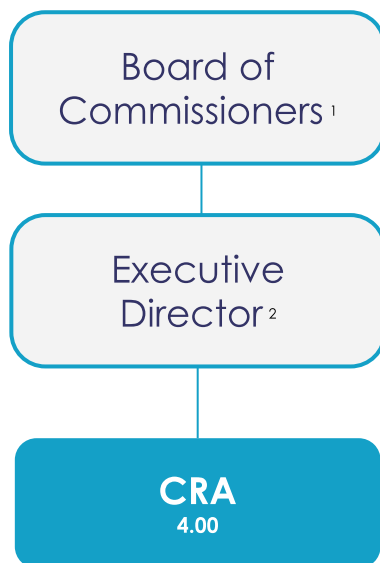
- Processed more than 35,000 calls and generated over 23,000 service requests, ensuring timely response and connection to City services
- Increased public adoption of the 311 Cape Coral app, with continued growth in downloads and usage, expanding access to convenient, self-service reporting options
- Streamlined 311 ticket processing through collaboration with the Public Works Department, improving work queue management and contributing to faster service request closure times

GOALS AND PRIORITIES

- Implement an AI-powered after-hours call answering system to expand service options for residents, complementing existing tools such as the 311 app and email, improving accessibility and responsiveness
- Continue to improve operational efficiency by refining call handling and service request processes, with a focus on reducing response and resolution times while maintaining high-quality customer service



FY 2027 ORGANIZATIONAL CHART



Updated 7/1/26

FY 2026 Amended	FY 2027 Proposed	Change
4.00	4.00	0.00

¹City Council serves as the CRA Board of Commissioners

²City Manager Michael Ilczyszyn serves as the Executive Director

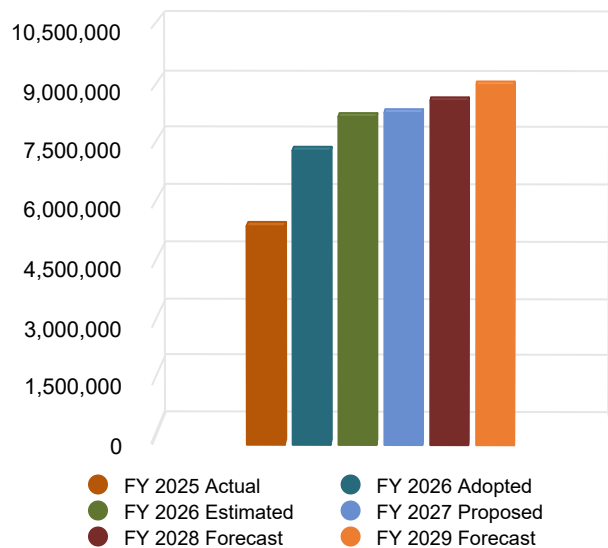
Community Redevelopment Agency

Operating Budget

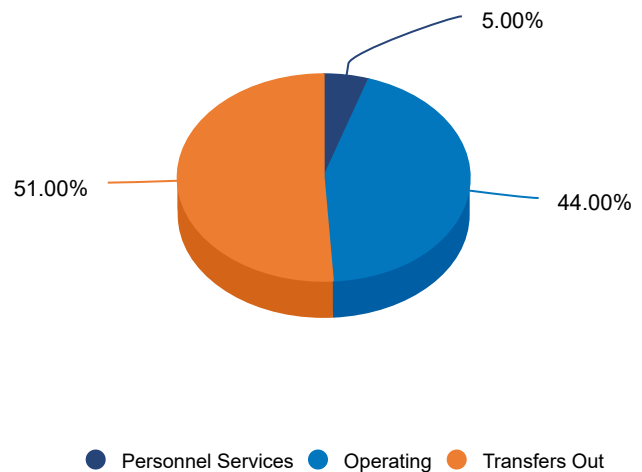
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Ad Valorem Taxes	\$ 2,925,634	\$ 3,105,570	\$ 3,105,570	\$ 3,486,745	\$ 3,643,648	\$ 3,807,612
Charges for Service	62	-	-	42,000	42,000	42,000
Miscellaneous	624,722	41,800	41,800	26,500	26,500	26,500
Transfers In	4,058,235	4,307,831	4,247,230	4,818,035	5,034,847	5,261,415
Total	\$ 7,608,653	\$ 7,455,201	\$ 7,394,600	\$ 8,373,280	\$ 8,746,995	\$ 9,137,527

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 300,347	\$ 388,592	\$ 388,592	\$ 345,210	\$ 375,309	\$ 408,469
Operating	1,095,677	1,672,652	1,867,906	3,754,891	3,538,336	3,615,475
Capital Outlay	47,909	-	23,000	-	-	-
Debt Service	126,021	-	-	-	-	-
Transfers Out	3,995,086	5,393,957	6,036,423	4,341,179	4,833,350	5,113,583
Total	\$ 5,565,040	\$ 7,455,201	\$ 8,315,921	\$ 8,441,280	\$ 8,746,995	\$ 9,137,527

Program Expenditures by Year



Program Expenditures by Category



Community Redevelopment Agency

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Community Redevelopment Agency (CRA) Fund						
City Manager Facilities Maintenance	\$ -	\$ -	\$ 21,390	\$ 68,266	\$ 70,631	\$ 73,044
City Manager Fleet Rolling Stock	47,909	-	23,000	-	-	-
CRA	5,517,131	7,455,201	8,271,531	8,373,014	8,676,364	9,064,483
Community Redevelopment Agency (CRA) Fund Total	\$ 5,565,040	\$ 7,455,201	\$ 8,315,921	\$ 8,441,280	\$ 8,746,995	\$ 9,137,527
Total	\$ 5,565,040	\$ 7,455,201	\$ 8,315,921	\$ 8,441,280	\$ 8,746,995	\$ 9,137,527

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Community Redevelopment Agency (CRA) Fund						
Personnel Services	\$ 300,347	\$ 388,592	\$ 388,592	\$ 345,210	\$ 375,309	\$ 408,469
Operating	1,095,677	1,672,652	1,867,906	3,754,891	3,538,336	3,615,475
Capital Outlay	47,909	-	23,000	-	-	-
Debt Service	126,021	-	-	-	-	-
Transfers Out	3,995,086	5,393,957	6,036,423	4,341,179	4,833,350	5,113,583
Community Redevelopment Agency (CRA) Fund Total	\$ 5,565,040	\$ 7,455,201	\$ 8,315,921	\$ 8,441,280	\$ 8,746,995	\$ 9,137,527
Total	\$ 5,565,040	\$ 7,455,201	\$ 8,315,921	\$ 8,441,280	\$ 8,746,995	\$ 9,137,527



Community Redevelopment Agency

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 area. 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 Bimini Square, bringing new medical offices, residential units, and dining options to the CRA
- Advanced the Palm Tree Public Square project through design modifications and budget approvals for continued project development
- Completed the Cape Coral Parkway Streetlight Retrofit Project, improving streetlight reliability through electrical infrastructure upgrades and replacement of outdated green streetlights

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 2027 ORGANIZATIONAL CHART



FY 2026 Amended	FY 2027 Proposed	Change
193.80	193.80	0.00

■	Departments
■	Offices/Areas

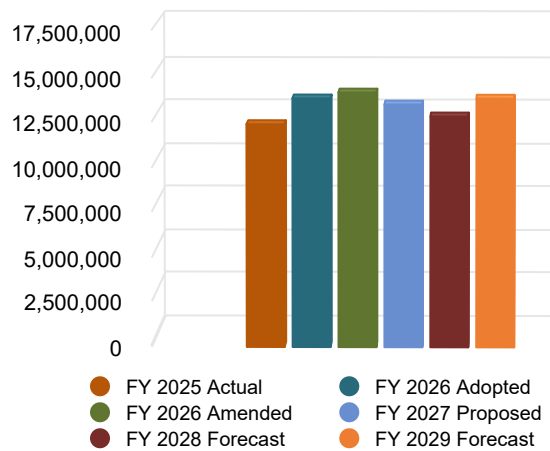
Updated 7/1/26

Operating Budget

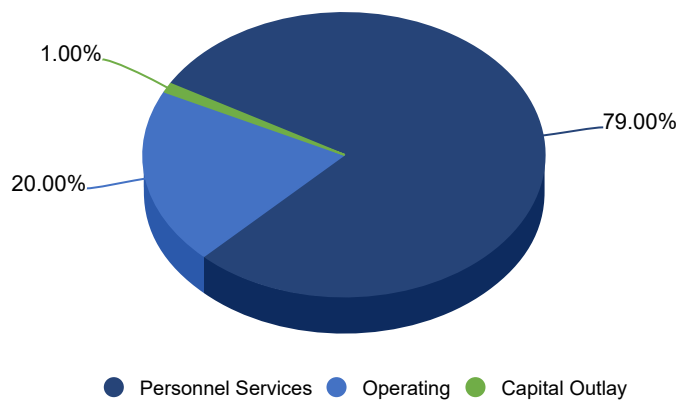
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 831,102	\$ 855,797	\$ 855,797	\$ 780,705	\$ 796,299	\$ 812,204
Fines and Forfeits	445,628	305,722	305,722	550,000	561,000	561,000
Intergovernmental	2,205,114	3,028,690	3,028,690	1,676,678	240,874	261,126
License and Permits	115,789	27,196	27,196	237,340	242,087	246,929
Miscellaneous	408,945	31,212	31,212	27,500	8,160	8,323
Total	\$ 4,006,578	\$ 4,248,617	\$ 4,248,617	\$ 3,272,223	\$ 1,848,420	\$ 1,889,582

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 7,584,750	\$ 9,973,757	\$ 10,069,985	\$ 10,675,626	\$ 11,517,360	\$ 12,448,166
Operating	4,658,891	3,471,686	3,588,986	2,650,818	1,230,020	1,254,145
Capital Outlay	118,523	403,604	498,604	144,360	89,604	184,584
Transfers Out	51,840	-	-	-	-	-
Total	\$ 12,414,004	\$ 13,849,047	\$ 14,157,575	\$ 13,470,804	\$ 12,836,984	\$ 13,886,895

Program Expenditures by Year



Program Expenditures by Category

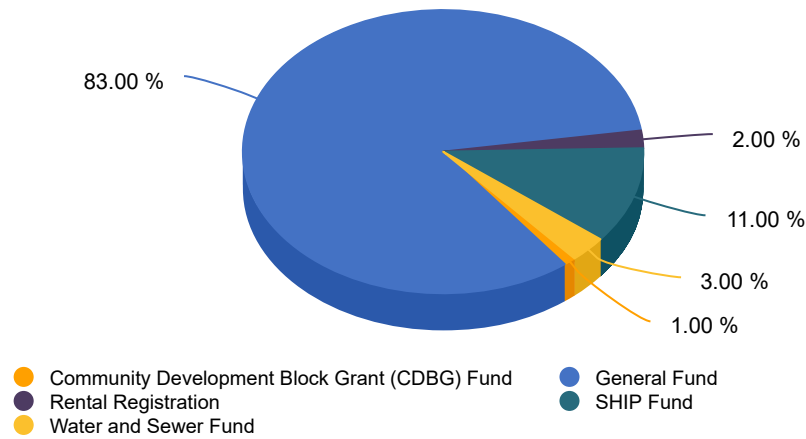


Development Services

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Community Development Block Grant (CDBG) Fund						
CDBG	\$ 659,726	\$ 909,552	\$ 1,110,919	\$ -	\$ -	\$ -
CDBG COVID	110	-	-	-	-	-
Grant Admin to Allocate	-	201,367	-	128,489	240,874	261,126
Community Development Block Grant (CDBG) Fund Total	\$ 659,836	\$ 1,110,919	\$ 1,110,919	\$ 128,489	\$ 240,874	\$ 261,126
Development Services Grants Fund						
DS City Planning	\$ 119,955	\$ -	\$ -	\$ -	\$ -	\$ -
Development Services Grants Fund Total	\$ 119,955	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund						
Code Compliance	\$ 4,537,950	\$ 5,439,436	\$ 5,452,236	\$ 6,087,897	\$ 6,528,779	\$ 7,011,663
Development Services	1,707,489	2,621,535	2,621,535	2,434,218	2,565,287	2,847,648
Development Services Facilities Maintenance	-	-	3,000	21,580	7,000	7,000
DS City Planning	1,783,388	2,443,505	2,443,505	2,583,659	2,784,467	3,001,681
General Fund Total	\$ 8,028,827	\$ 10,504,476	\$ 10,520,276	\$ 11,127,354	\$ 11,885,533	\$ 12,867,992
HOME Investment Partnership Fund						
HOME Investment Partnership	\$ -	\$ 381,874	\$ 381,874	\$ -	\$ -	\$ -
HOME Investment Partnership Fund Total	\$ -	\$ 381,874	\$ 381,874	\$ -	\$ -	\$ -
Rental Registration						
Code Compliance	\$ -	\$ -	\$ 197,728	\$ 328,080	\$ 349,360	\$ 372,551
Development Services	-	-	95,000	-	-	-
Rental Registration Total	\$ -	\$ -	\$ 292,728	\$ 328,080	\$ 349,360	\$ 372,551
SHIP Fund						
SHIP HHRP Disaster	\$ 1,358,612	\$ -	\$ -	\$ -	\$ -	\$ -
State Housing Initiative Partnership (SHIP) Program	1,998,560	1,535,897	1,535,897	1,548,189	-	-
SHIP Fund Total	\$ 3,357,172	\$ 1,535,897	\$ 1,535,897	\$ 1,548,189	\$ -	\$ -
Water and Sewer Fund						
Code Compliance	\$ 248,214	\$ 315,881	\$ 315,881	\$ 338,692	\$ 361,217	\$ 385,226
Water and Sewer Fund Total	\$ 248,214	\$ 315,881	\$ 315,881	\$ 338,692	\$ 361,217	\$ 385,226
Total	\$ 12,414,004	\$ 13,849,047	\$ 14,157,575	\$ 13,470,804	\$ 12,836,984	\$ 13,886,895

Development Services

Program Expenditures By Fund



Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Community Development Block Grant (CDBG) Fund						
Personnel Services	\$ 110	\$ 201,367	\$ 201,367	\$ 128,489	\$ 240,874	\$ 261,126
Operating	659,726	909,552	909,552	-	-	-
Community Development Block Grant (CDBG) Fund Total	\$ 659,836	\$ 1,110,919	\$ 1,110,919	\$ 128,489	\$ 240,874	\$ 261,126
Development Services Grants Fund						
Operating	\$ 119,955	\$ -	\$ -	\$ -	\$ -	\$ -
Development Services Grants Fund Total	\$ 119,955	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund						
Personnel Services	\$ 7,186,733	\$ 9,403,653	\$ 9,403,653	\$ 9,912,642	\$ 10,711,229	\$ 11,581,681
Operating	671,731	697,219	713,019	1,070,352	1,084,700	1,101,727
Capital Outlay	118,523	403,604	403,604	144,360	89,604	184,584
Transfers Out	51,840	-	-	-	-	-
General Fund Total	\$ 8,028,827	\$ 10,504,476	\$ 10,520,276	\$ 11,127,354	\$ 11,885,533	\$ 12,867,992
HOME Investment Partnership Fund						
Operating	\$ -	\$ 381,874	\$ 381,874	\$ -	\$ -	\$ -
HOME Investment Partnership Fund Total	\$ -	\$ 381,874	\$ 381,874	\$ -	\$ -	\$ -

Development Services

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Rental Registration						
Personnel Services	\$ -	\$ -	\$ 96,228	\$ 224,830	\$ 244,040	\$ 265,133
Operating	-	-	101,500	103,250	105,320	107,418
Capital Outlay	-	-	95,000	-	-	-
Rental Registration Total	\$ -	\$ -	\$ 292,728	\$ 328,080	\$ 349,360	\$ 372,551
SHIP Fund						
Personnel Services	\$ 177,549	\$ 82,856	\$ 82,856	\$ 105,973	\$ -	\$ -
Operating	3,179,623	1,453,041	1,453,041	1,442,216	-	-
SHIP Fund Total	\$ 3,357,172	\$ 1,535,897	\$ 1,535,897	\$ 1,548,189	\$ -	\$ -
Water and Sewer Fund						
Personnel Services	\$ 220,358	\$ 285,881	\$ 285,881	\$ 303,692	\$ 321,217	\$ 340,226
Operating	27,856	30,000	30,000	35,000	40,000	45,000
Water and Sewer Fund Total	\$ 248,214	\$ 315,881	\$ 315,881	\$ 338,692	\$ 361,217	\$ 385,226
Total	\$ 12,414,004	\$ 13,849,047	\$ 14,157,575	\$ 13,470,804	\$ 12,836,984	\$ 13,886,895

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

- Continued facilitating improved collaboration between departmental divisions and Public Works, Parks, Utilities, and Fire Prevention through regular meetings and streamlined communication channels
- Initiated and continued community outreach programs to gather feedback from residents, developers, and other stakeholders, ensuring their voices are heard in the decision-making process
- Worked on implementing new software solutions or upgraded existing systems to streamline processes, reduce paperwork, and enhance data management capabilities
- Provided ongoing training opportunities for staff to stay updated on industry trends, regulations, and best practices, fostering a culture of continuous learning and professional growth

GOALS AND PRIORITIES

- Complete departmental reorganization and staffing optimization while advancing facility planning, including redevelopment, financing, relocation, and improvements to existing office space to enhance coordination and morale
- Strengthen Code Compliance operations by implementing audit recommendations, restructuring the division, and developing a unified Nuisance Code Ordinance
- Improve financial sustainability by adjusting fees and implementing cost-saving measures to stabilize the Building & Permitting budget and General Fund positions
- Modernize systems and operations by enhancing the Citizen Self-Service platform, evaluating and planning for a system rebuild per our software recommendations, and exploring Artificial Intelligence solutions to improve efficiency across Building, Permitting, and Code divisions

Development Services

Code Compliance Division

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

ACCOMPLISHMENTS

- Maintained proactive enforcement rate of at least 75%
- Continued our partnership with the Florida Association of Code Enforcement (FACE) to bring advanced training to our area and active presence on the FACE Board of Directors
- Advanced training for staff members at the 37th Annual Florida Association of Code Enforcement Conference held in Orlando
- Created the commercial inspection task force inspecting commercial properties throughout the city using internal and external subject matter experts

GOALS AND PRIORITIES

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

Land Development Division

The Land Development Division reviews development permit applications for site development and improvement plans, landscape plans, land clearing, parking facilities, building demolitions, dredging activities, stormwater systems, and subdivision plats. The division also conducts engineering and landscape inspections and works in close coordination with the Public Works and Utilities Departments to ensure compliance and efficient project delivery.

ACCOMPLISHMENTS

- Advanced ongoing process improvements in coordination with Development Services Department (DSD) staff to enhance the efficiency and consistency of permitting and inspection workflows
- Partnered with the Office of Economic and Business Development to provide expedited review services for priority commercial projects, supporting timely economic growth initiatives
- Initiated a reinspection program for existing developments to evaluate compliance with approved plans and identify necessary corrective actions

GOALS AND PRIORITIES

- Continue developing and implementing comprehensive Land Development Code compliance strategies to strengthen enforcement and consistency
- Assist with a cost-of-service study to evaluate and inform the implementation of cost-recovery metrics, supporting long-term financial sustainability and operational efficiency
- Increase interdepartmental coordination to streamline review processes and reduce redundancies across development-related functions
- Provide ongoing staff training and professional development to ensure alignment with evolving regulations, technologies, and best practices

City Planning Division

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

ACCOMPLISHMENTS

- Completed a Flood Vulnerability Assessment, Critical Infrastructure Assessment, and adopted the Watershed Management Plan (October 2025) to improve resiliency and advance Community Rating System rating goals
- Developed a new mixed-use future land use classification to guide development of large properties over 20 acres
- Launched a Utility Connection Grant Program using Community Development Block Grant (CDBG) and State Housing Initiatives Partnership Program (SHIP) funds to assist low-income households with connecting to City utilities, with up to 75 households expected to benefit
- Implemented foreclosure prevention and mortgage assistance initiatives using SHIP funds to help low-income residents maintain housing stability during financial hardship
- Expanded housing recovery and support efforts by closing out the Insurance Deductible Program serving 373 residents and partnering with Rebuilding Together Greater Florida, Inc. to provide home repairs

GOALS AND PRIORITIES

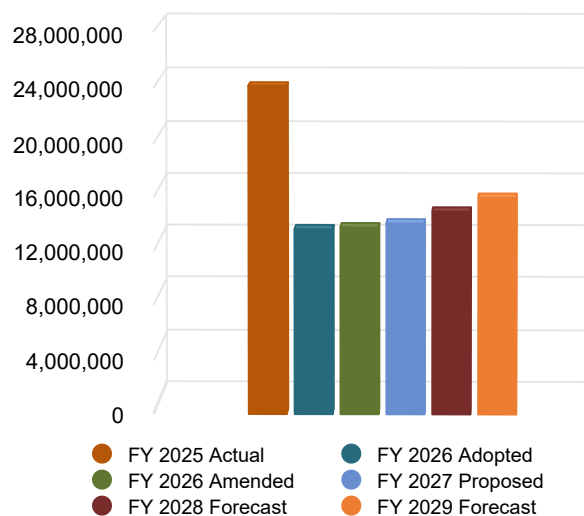
- Improve the City's Community Rating System (CRS) from a "Class 5" to a "Class 4"
- Continue to implement the City housing programs, including Community Development Block Grant (CDBG), State Housing Initiatives Partnership Program (SHIP) and Hurricane Housing Recovery Program (HHRP), and disbursing CARES Act funding to eligible recipients in accordance with each program's procedures and deadlines
- Update the City's Comprehensive Plan and Associated Land Development Code Changes as necessary
- Initiate land use amendments to increase inventory of commercial lands along major corridors north of Pine Island Road
- Complete City Council directed Land Development Code amendments
- 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
- Serve as planning lead for concept plans for upcoming city-owned property projects

Operating Budget

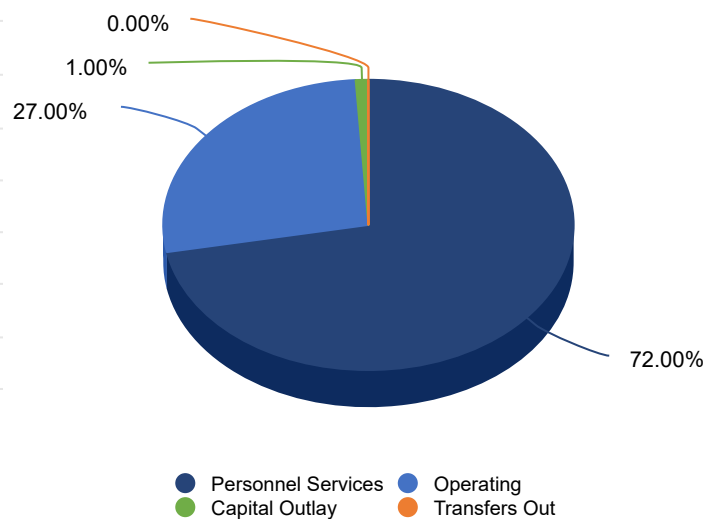
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 629,847	\$ 698,568	\$ 698,568	\$ 702,829	\$ 709,913	\$ 717,071
Fines and Forfeits	35,292	20,000	20,000	40,000	40,800	41,616
License and Permits	8,304,562	9,179,472	9,179,472	8,816,974	8,875,145	9,177,895
Miscellaneous	746,891	-	-	19,500	-	-
Transfers In	11,304,343	-	-	-	-	-
Total	\$ 21,020,935	\$ 9,898,040	\$ 9,898,040	\$ 9,579,303	\$ 9,625,858	\$ 9,936,582

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 9,597,656	\$ 9,768,277	\$ 9,768,277	\$ 10,100,776	\$ 10,928,406	\$ 11,831,711
Operating	5,405,339	3,799,328	3,900,515	3,789,554	3,759,800	3,922,731
Capital Outlay	78,084	126,000	126,000	190,036	224,010	230,730
Debt Service	54,104	-	-	-	-	-
Transfers Out	9,068,681	-	-	43,061	43,061	43,061
Total	\$ 24,203,864	\$ 13,693,605	\$ 13,794,792	\$ 14,123,427	\$ 14,955,277	\$ 16,028,233

Program Expenditures by Year



Program Expenditures by Category



Building Code Division

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Building Capital Project Fund						
Building Code Enforcement	\$ 9,070,453	\$ -	\$ -	\$ -	\$ -	\$ -
Building Capital Project Fund Total	\$ 9,070,453	\$ -	\$ -	\$ -	\$ -	\$ -
Building Code Fund						
Building Code Enforcement	\$ 11,474,428	\$ 9,951,443	\$ 10,023,133	\$ 10,590,637	\$ 11,127,875	\$ 11,908,584
Development Services	76,312	126,000	126,000	129,780	224,010	230,730
Development Services						
Facilities Maintenance	-	9,146	36,346	67,256	7,000	7,000
Permitting Services	3,582,671	3,607,016	3,609,313	3,335,754	3,596,392	3,881,919
Building Code Fund Total	\$ 15,133,411	\$ 13,693,605	\$ 13,794,792	\$ 14,123,427	\$ 14,955,277	\$ 16,028,233
Total	\$ 24,203,864	\$ 13,693,605	\$ 13,794,792	\$ 14,123,427	\$ 14,955,277	\$ 16,028,233

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Building Capital Project Fund						
Capital Outlay	\$ 1,772	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	9,068,681	-	-	-	-	-
Building Capital Project Fund Total	\$ 9,070,453	\$ -	\$ -	\$ -	\$ -	\$ -
Building Code Fund						
Personnel Services	\$ 9,597,656	\$ 9,768,277	\$ 9,768,277	\$ 10,100,776	\$ 10,928,406	\$ 11,831,711
Operating	5,405,339	3,799,328	3,900,515	3,789,554	3,759,800	3,922,731
Capital Outlay	76,312	126,000	126,000	190,036	224,010	230,730
Debt Service	54,104	-	-	-	-	-
Transfers Out	-	-	-	43,061	43,061	43,061
Building Code Fund Total	\$ 15,133,411	\$ 13,693,605	\$ 13,794,792	\$ 14,123,427	\$ 14,955,277	\$ 16,028,233
Total	\$ 24,203,864	\$ 13,693,605	\$ 13,794,792	\$ 14,123,427	\$ 14,955,277	\$ 16,028,233

Department Functions

Building Code Division

Provides construction code enforcement through plan review, permit issuance, field inspections, and issuance of Certificates of Occupancy in compliance with the Florida Building Code, National Electrical Code, and applicable local ordinances.

ACCOMPLISHMENTS

- Strengthened inspection protocols and accountability measures, including improved tracking of inspection readiness, enforcement of compliance prior to scheduling inspections, and reinforcement of life safety requirements prior to Certificate of Occupancy issuance
- Continued integration of floodplain compliance into the permitting and inspection process, including enforcement of elevation certificate requirements, Substantial Improvement/Substantial Damage determinations, and adherence to ASCE 24 and local freeboard requirements

Building Code Division

- Improved coordination and oversight of Certificate of Occupancy, Temporary Certificate of Occupancy, and Stocking & Training processes, reinforcing life safety requirements and ensuring consistent application of policies prior to occupancy
- Issued multiple Notices to Industry and internal policy clarifications addressing key areas such as early start permits, product approvals, deferred submittals, fire-resistance inspections, and inspection sequencing requirements
- Refined plan review and inspection workflows to improve turnaround times, consistency, and operational efficiency across disciplines
- Continued investment in staff development through licensing advancement, technical training, and cross-discipline coordination to improve review quality and inspection performance
- Advanced the use of permitting software and digital tools to improve tracking, reporting, and communication between staff, applicants, and stakeholders
- Continued coordination of post-disaster inspection protocols, damage assessment teams, and operational readiness in alignment with state and local emergency management requirements
- Increased engagement with contractors, design professionals, and industry groups to improve communication, provide clear direction, and reduce permitting and inspection conflicts

GOALS AND PRIORITIES

- Continue improving plan review efficiency with a target of achieving initial building plan review times of ten (10) business days or less, while maintaining accuracy and code compliance across all disciplines
- Strengthen enforcement of inspection readiness requirements to reduce failed inspections, improve scheduling efficiency, and ensure all work is compliant prior to inspection requests
- Continue refining CO, TCO, and Stocking & Training procedures to ensure consistency, improve processing times, and maintain strict adherence to life safety requirements prior to occupancy
- Further integrate floodplain compliance into applicable permits through improved review processes, timely elevation certificate submissions, and continued compliance with FEMA, ASCE 24, and local freeboard requirements
- Develop and implement streamlined permitting solutions, such as push-button permitting for select scopes supported by standardized checklists and inspection-based compliance verification
- Continue strengthening coordination between Building, Fire, Planning, Land Development, and Utilities to reduce review conflicts, improve communication, and provide clear direction to applicants
- Expand the use of Notices to Industry, contractor outreach, and stakeholder meetings to improve understanding of code requirements, reduce common deficiencies, and promote compliance
- Continue enhancing the use of permitting software and data analytics to monitor performance metrics, identify process improvements, and support operational decision-making
- Promote ongoing professional development through licensing, certifications, and technical training to ensure staff remain highly qualified and adaptable to evolving code requirements
- Continue refining emergency response protocols, including damage assessment operations, mutual aid coordination, and implementation of state-mandated training programs

Permitting Service Division

Responsible for the intake, review coordination, issuance, and tracking of all residential and commercial permit applications within the City of Cape Coral. The division serves as a central point of contact for applicants, ensuring compliance with the Florida Building Code and local regulations.

ACCOMPLISHMENTS

- Reduced processing times for residential and commercial permit applications through improved resource allocation
- Enhanced the online customer portal, allowing owner-builders to apply, track permit status, request updates, and communicate directly with staff
- Conducted internal reviews of permitting workflows to identify inefficiencies and streamline processes
- Led the development and implementation of standardized permitting guidelines, coordinating closely with the Building Division to improve consistency, streamline reviews, and enhance overall process efficiency
- Began leveraging data analytics to identify trends and opportunities for continuous improvement
- Improved coordination and routing procedures for complex and high-priority permit applications
- Expanded cross-training efforts to increase staff flexibility and maintain service levels during peak demand
- Developed educational resources and outreach efforts to assist applicants and reduce common submission errors
- Improved customer communication systems, including updates to call handling and implementation of real-time support tools

GOALS AND PRIORITIES

- Further reduce permit processing times by an additional 10–15% through automation and process optimization
- Expand the use of data analytics and performance metrics to drive decision-making and resource allocation
- Continue supporting a City Manager-led initiative to further streamline permitting reviews and improve coordination and customer service
- Implement enhanced communication tools such as live chat, QR codes and other automated status notifications
- Expand public-facing educational programs, including workshops, webinars, and online resources
- Continue refining and expanding permitting guidelines in coordination with the Building Division to further improve review consistency, strengthen customer and service experience
- Continue regular internal audits to identify and eliminate bottlenecks in the permitting process
- Further refine review and routing procedures for complex and high-priority projects through specialized teams and structured coordination
- Strengthen interdepartmental coordination to improve overall review efficiency and turnaround times



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 2027 ORGANIZATIONAL CHART



Updated 7/1/26

FY 2026 Amended	FY 2027 Proposed	Change
8.00	8.00	0.00

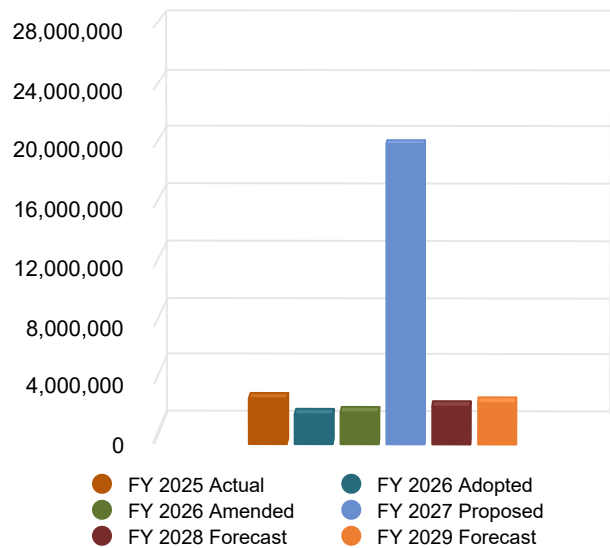
Emergency Management & Resilience

Operating Budget

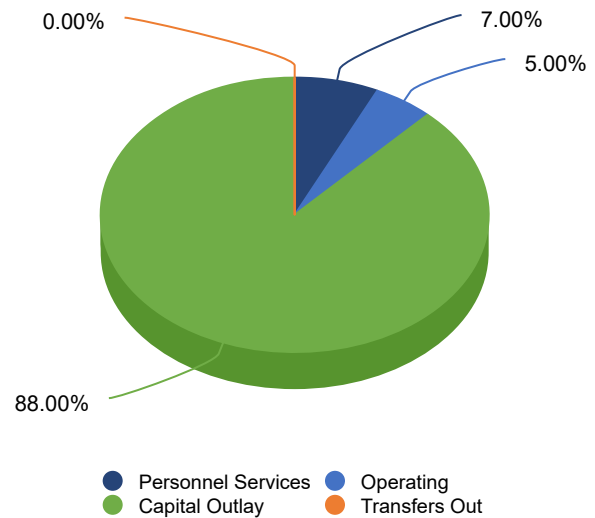
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Intergovernmental	\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -
Miscellaneous	120,145	-	-	-	-	-
Taxes - All Hazards	1,883,722	2,062,813	2,062,813	2,135,509	2,157,898	2,201,056
Transfers In	80,000	113,124	113,124	-	-	-
Total	\$ 2,083,867	\$ 2,175,937	\$ 2,175,937	\$ 20,135,509	\$ 2,157,898	\$ 2,201,056

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 1,038,427	\$ 1,279,266	\$ 1,279,266	\$ 1,428,662	\$ 1,593,610	\$ 1,777,366
Operating	548,310	799,810	838,055	930,539	940,253	1,054,938
Capital Outlay	1,522,419	-	37,500	18,000,000	-	-
Transfers Out	-	-	-	1,257	1,257	1,257
Total	\$ 3,109,156	\$ 2,079,076	\$ 2,154,821	\$ 20,360,458	\$ 2,535,120	\$ 2,833,561

Program Expenditures by Year



Program Expenditures by Category



Emergency Management & Resilience

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
All Hazards Capital Projects Fund						
DEM Administration	\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -
All Hazards Capital Projects Fund Total	\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -
All Hazards Fund						
DEM Administration	1,588,509	2,066,116	2,141,861	2,347,498	2,511,901	2,720,077
DEM Facilities Maintenance	-	-	-	12,960	13,219	13,484
DEM Fleet Rolling Stock	1,492,527	-	-	-	-	-
Emergency Management Capital Projects	-	-	-	-	-	100,000
Emergency Management Facilities Maintenance	-	12,960	12,960	-	10,000	-
All Hazards Fund Total	\$ 3,081,036	\$ 2,079,076	\$ 2,154,821	\$ 2,360,458	\$ 2,535,120	\$ 2,833,561
CDBG-DR						
DEM Grants	28,120	-	-	-	-	-
CDBG-DR Total	\$ 28,120	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,109,156	\$ 2,079,076	\$ 2,154,821	\$ 20,360,458	\$ 2,535,120	\$ 2,833,561

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
All Hazards Fund						
Personnel Services	\$ 1,038,427	\$ 1,279,266	\$ 1,279,266	\$ 1,428,662	\$ 1,593,610	\$ 1,777,366
Operating	520,190	799,810	838,055	930,539	940,253	1,054,938
Capital Outlay	1,522,419	-	37,500	-	-	-
Transfers Out	-	-	-	1,257	1,257	1,257
All Hazards Fund Total	\$ 3,081,036	\$ 2,079,076	\$ 2,154,821	\$ 2,360,458	\$ 2,535,120	\$ 2,833,561
All Hazards Capital Projects Fund						
Capital Outlay	-	-	-	18,000,000	-	-
All Hazards Capital Projects Fund Total	\$ -	\$ -	\$ -	\$ 18,000,000	\$ -	\$ -
CDBG-DR						
Operating	28,120	-	-	-	-	-
CDBG-DR Total	\$ 28,120	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,109,156	\$ 2,079,076	\$ 2,154,821	\$ 20,360,458	\$ 2,535,120	\$ 2,833,561

Emergency Management & Resilience

Department Functions

Administration

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

ACCOMPLISHMENTS

- Plan creation and implementation: Resource Management Plan, Multi-Year Training & Exercise Plan, Communications Plan, Business Resilience Plan, Disaster and Cost Recovery Plan
- Conversion of the City's Emergency Management Operations Plan to a Comprehensive Emergency Management Plan
- Number of grant projects managed: 25 Value of grants managed: \$144,745,296
- Development of a Business Resilience Grant Program

GOALS AND PRIORITIES

- Achieve EMAP Accreditation and Enhance Emergency Operations which Includes EOC expansion, Emergency Operations Plan updates, and integration of the Resilience Hub
- Enhance Community Resilience and Risk Reduction with educating internal and external stakeholders, supporting floodplain management and NFIP compliance, and implementing infrastructure mitigation initiatives
- Enhance Threat Monitoring and Prevention by coordinating prevention activities related to public health, cybersecurity, and special events; through interagency and regional collaboration



Financial Services



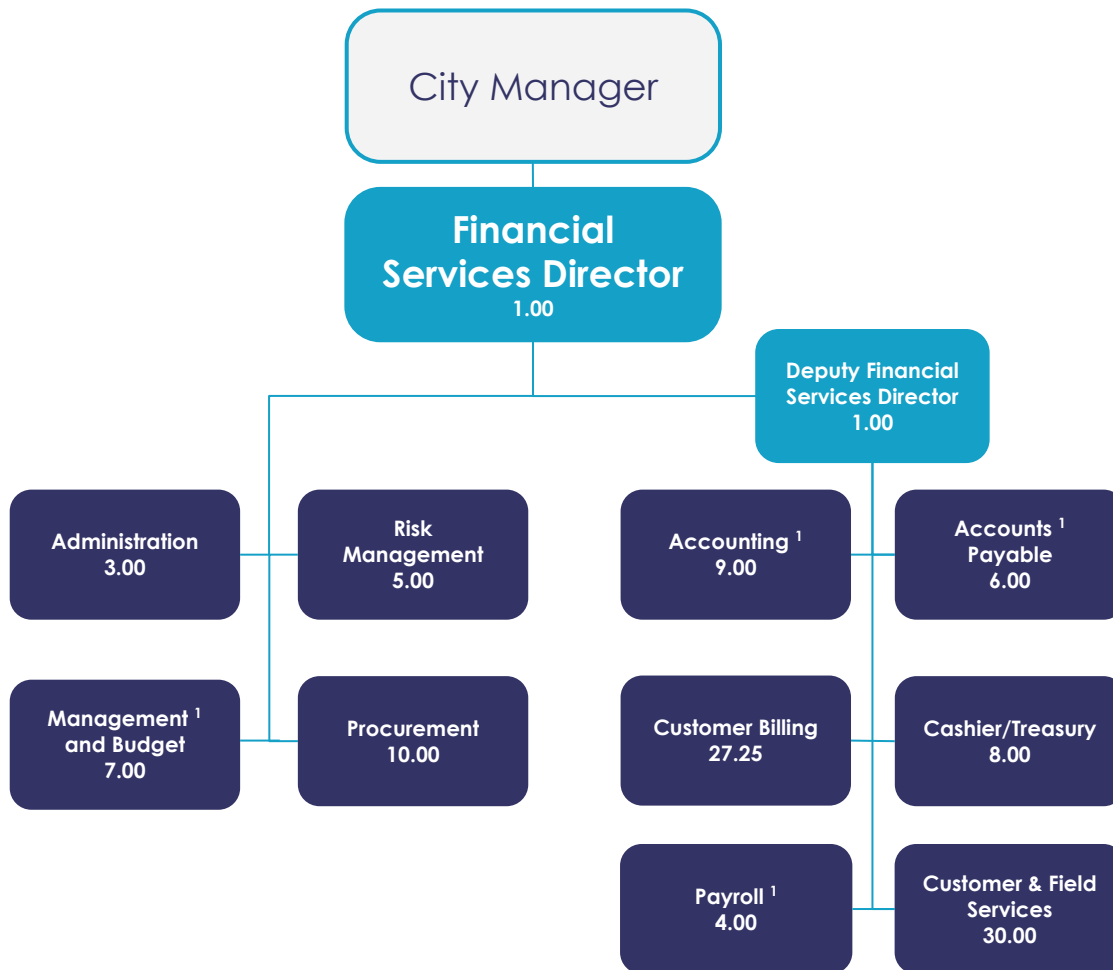
DEPARTMENT OVERVIEW

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 2027 ORGANIZATIONAL CHART



FY 2026 Amended	FY 2027 Proposed	Change
111.25	111.25	0.00

¹ Includes 5 total FTEs that are funded by the Charter School and budgeted in Government Services

 Departments
 Offices/Areas

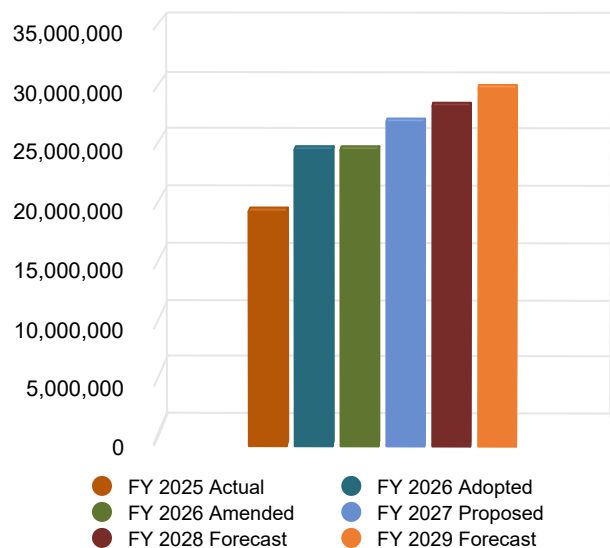
Updated 7/1/26

Operating Budget

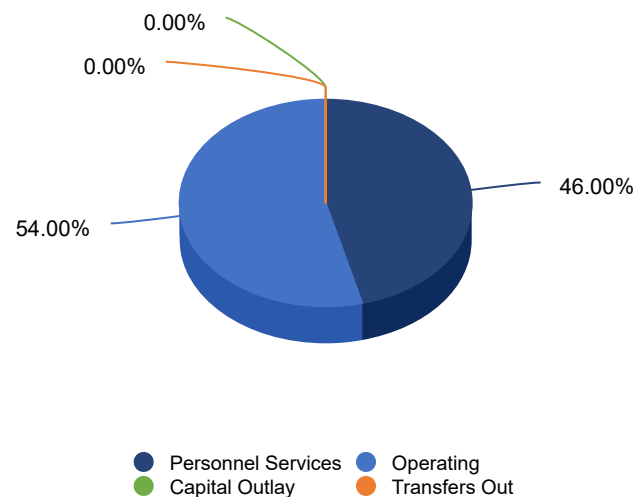
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 157,273	\$ -	\$ -	\$ -	\$ -	\$ -
Fines and Forfeits	8,992	-	-	-	-	-
Internal Service Charges	10,609,015	11,408,265	11,408,265	12,684,618	13,221,924	13,572,166
Miscellaneous	4,376,732	-	-	-	-	-
Total	\$ 15,152,012	\$ 11,408,265	\$ 11,408,265	\$ 12,684,618	\$ 13,221,924	\$ 13,572,166

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 10,228,625	\$ 11,849,285	\$ 11,849,285	\$ 12,642,305	\$ 13,674,523	\$ 14,790,720
Operating	9,535,735	13,202,306	13,295,748	14,697,065	15,123,733	15,452,346
Capital Outlay	116,392	-	6,000	53,741	6,000	48,000
Debt Service	45,548	-	-	-	-	-
Transfers Out	-	-	-	10,931	10,931	10,931
Total	\$ 19,926,300	\$ 25,051,591	\$ 25,151,033	\$ 27,404,042	\$ 28,815,187	\$ 30,301,997

Program Expenditures by Year



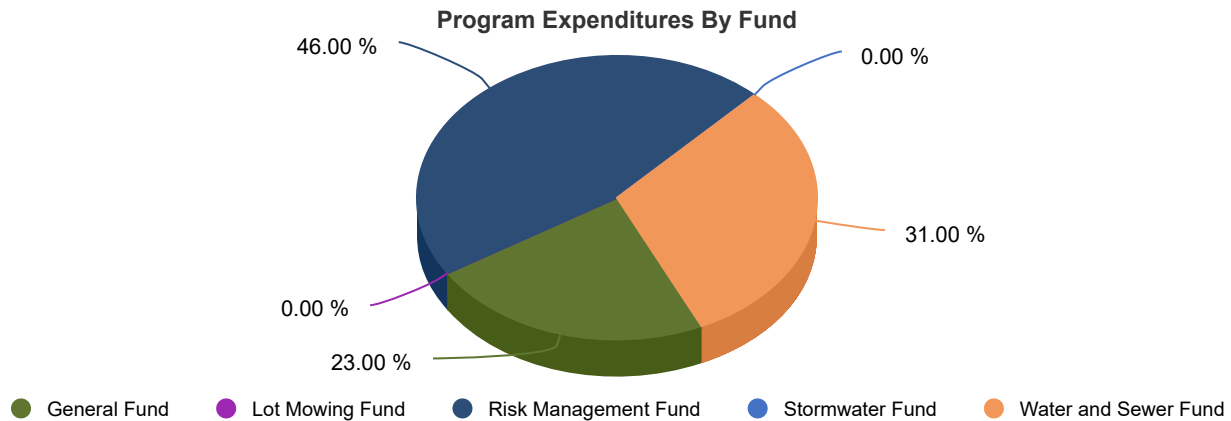
Program Expenditures by Category



Financial Services

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Accounting and Financial Services	\$ 1,587,288	\$ 1,701,076	\$ 1,701,076	\$ 1,816,850	\$ 1,947,464	\$ 2,102,210
Budget	740,075	847,842	847,842	914,336	984,460	1,061,625
Finance Administration	778,949	999,998	999,998	1,091,918	1,175,332	1,259,065
Procurement	834,718	897,261	899,772	1,018,455	1,095,853	1,180,320
Treasury	738,602	877,645	877,645	937,046	1,013,951	1,094,101
General Fund Total	\$ 4,679,632	\$ 5,323,822	\$ 5,326,333	\$ 5,778,605	\$ 6,217,060	\$ 6,697,321
Lot Mowing Fund						
Lot Mowing Billing	\$ 72,587	\$ 113,776	\$ 115,826	\$ 131,884	\$ 142,032	\$ 150,935
Lot Mowing Fund Total	\$ 72,587	\$ 113,776	\$ 115,826	\$ 131,884	\$ 142,032	\$ 150,935
Risk Management Fund						
Finance Fleet Rolling Stock	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000
Financial Services Facilities Maintenance	-	-	-	697	-	-
Risk Management Property and Liability	4,925,471	6,625,519	6,625,519	7,578,566	7,745,997	7,916,813
Risk Management Worker's Compensation	3,841,484	4,782,746	4,782,746	5,156,052	5,475,927	5,613,353
Risk Management Fund Total	\$ 8,766,955	\$11,408,265	\$11,408,265	\$12,735,315	\$13,221,924	\$13,572,166
Stormwater Fund						
Stormwater Billing	\$ 127,784	\$ 124,195	\$ 124,195	\$ 134,155	\$ 142,533	\$ 151,709
Stormwater Fund Total	\$ 127,784	\$ 124,195	\$ 124,195	\$ 134,155	\$ 142,533	\$ 151,709
Water and Sewer Fund						
Assessment Billing	\$ 3,523	\$ 85,638	\$ 85,638	\$ 87,982	\$ 90,396	\$ 90,396
Finance Fleet Rolling Stock	86,392	-	-	-	-	-
Financial Services Facilities Maintenance	-	-	-	47,741	-	-
General Billing	1,206,077	1,409,032	1,409,332	1,496,383	1,609,406	1,737,853
Utilities Customer Service	1,334,837	1,528,007	1,591,257	1,774,171	1,851,657	2,004,912
Utility Billing	1,591,775	2,658,965	2,690,296	2,798,602	2,937,246	3,099,305
Utility Field Service	1,075,628	1,288,728	1,288,728	1,226,634	1,318,330	1,408,790
Water and Sewer Financial Services	981,110	1,111,163	1,111,163	1,192,570	1,284,603	1,388,610
Water and Sewer Fund Total	\$ 6,279,342	\$ 8,081,533	\$ 8,176,414	\$ 8,624,083	\$ 9,091,638	\$ 9,729,866
Total	\$ 19,926,300	\$25,051,591	\$25,151,033	\$27,404,042	\$28,815,187	\$30,301,997

Financial Services



Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Personnel Services	\$ 4,207,309	\$ 4,795,561	\$ 4,795,561	\$ 5,128,579	\$ 5,547,757	\$ 5,993,959
Operating	426,775	528,261	530,772	650,026	669,303	703,362
Debt Service	45,548	-	-	-	-	-
General Fund Total	\$ 4,679,632	\$ 5,323,822	\$ 5,326,333	\$ 5,778,605	\$ 6,217,060	\$ 6,697,321
Lot Mowing Fund						
Personnel Services	\$ 52,577	\$ 79,324	\$ 79,324	\$ 85,828	\$ 93,412	\$ 101,740
Operating	20,010	34,452	36,502	35,892	38,456	39,031
Transfers Out	-	-	-	10,164	10,164	10,164
Lot Mowing Fund Total	\$ 72,587	\$ 113,776	\$ 115,826	\$ 131,884	\$ 142,032	\$ 150,935
Risk Management Fund						
Personnel Services	\$ 602,081	\$ 651,408	\$ 651,408	\$ 686,171	\$ 740,573	\$ 799,966
Operating	8,164,874	10,756,857	10,756,857	12,048,377	12,480,584	12,729,433
Capital Outlay	-	-	-	-	-	42,000
Transfers Out	-	-	-	767	767	767
Risk Management Fund Total	\$ 8,766,955	\$ 11,408,265	\$ 11,408,265	\$ 12,735,315	\$ 13,221,924	\$ 13,572,166
Stormwater Fund						
Personnel Services	\$ 72,515	\$ 78,237	\$ 78,237	\$ 87,546	\$ 95,260	\$ 103,759
Operating	55,269	45,958	45,958	46,609	47,273	47,950
Stormwater Fund Total	\$ 127,784	\$ 124,195	\$ 124,195	\$ 134,155	\$ 142,533	\$ 151,709
Water and Sewer Fund						
Personnel Services	\$ 5,294,143	\$ 6,244,755	\$ 6,244,755	\$ 6,654,181	\$ 7,197,521	\$ 7,791,296
Operating	868,807	1,836,778	1,925,659	1,916,161	1,888,117	1,932,570
Capital Outlay	116,392	-	6,000	53,741	6,000	6,000
Water and Sewer Fund Total	\$ 6,279,342	\$ 8,081,533	\$ 8,176,414	\$ 8,624,083	\$ 9,091,638	\$ 9,729,866
Total	\$ 19,926,300	\$ 25,051,591	\$ 25,151,033	\$ 27,404,042	\$ 28,815,187	\$ 30,301,997

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
- Developed and implemented a new Budget Book design for the Charter School Authority

GOALS AND PRIORITIES

- Develop internal monthly report templates to be used by departments and Budget staff
- Realign performance measures in performance-based software with the updated strategic plan which will assist departments in achieving their action plans and increase communication to the public
- Redesign the Budget in Brief to improve communication

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

- Updated the City's Grant Management Policy
- Provided monthly and/or quarterly financial statements to the City Council, the CRA Board, Lee County, and the Development Services Department
- Completed annual external independent audits for the City, Community Redevelopment Agency (CRA), and Charter School Authority
- Completed the City Popular Annual Financial Report (PAFR) for fiscal year 2025, 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)
- Ensured continued training and professional development of staff

GOALS AND PRIORITIES

- Receive GFOA Triple Crown recognition for having received the Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and the Distinguished Budget Presentation Award for the same fiscal year
- Continue to provide monthly and/or quarterly financial statements to the City Council, the CRA Board, Lee County, and the Development Services Department

Financial Services

- 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
- Issued funding for North 1 East utility expansion project

GOALS AND PRIORITIES

- Issue funding for 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
- Achieved the AEP Certification - Achievement of Excellence in Procurement
- Deployed new eprocurement software
- Deployed Contract Administration Manual

GOALS AND PRIORITIES

- Continue to achieve 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

- Identify and implement cost-effective safety training solutions that enhance employee safety, reduce risk exposure and maximize budget efficiency

- Consistently deliver a minimum of three high-quality safety trainings per month, ensuring broad employee engagement and compliance with safety standards
- Conduct at least three Risk and Safety Assessment site inspections monthly, with a strong focus on timely follow-up and resolution of identified issues
- Maintain the City's Workers' Compensation Experience Modification Factor below 1.0 through proactive risk mitigation and safety initiatives
- Sustain and strengthen the ADA Transition Plan through, at a minimum, semi-annual reviews, ensuring continued compliance and measurable progress
- Assess and implement opportunities to integrate Artificial Intelligence ("AI") into Risk Management Division operations to improve efficiency, accuracy and decision-making

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 53,000 inbound phone calls
- Achieved speed-to-answer time of 4 minutes and 31 seconds for inbound calls
- Completed 86% of field service work orders within one workday
- Continued meter replacement program to increase remote meter reading and enhance customer service
- Deployed generative AI tool for call center and online support of customer service functions

GOALS AND PRIORITIES

- Get Field Service work orders completed within 1 workday
- Accomplish a call handle time of under 4 ½ minutes
- Accomplish a speed to answer time of under 3 minutes

Assessment and Billing Services

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

ACCOMPLISHMENTS

- Fiscal year to date, created 1,485 new construction utility accounts
- Fiscal year to date, created 2,936 UEP utility accounts
- Processed payments for 2,136 North 1 East accounts (during Initial and Interim Prepayment Periods)
- AMI meter collectors are now gathering hourly meter read data on over 76,606 smart meters
- Performed maintenance and monthly billing functions for approximately 81,499 utility accounts
- Processed 11,552 payoff requests

Financial Services

- Fiscal year to date, reviewed 3,810 utility connection permits; issued 3,148 permits
- Performed maintenance and annual billing for approximately 459,407 special assessment accounts; managed 19,040 North 1 East accounts during prepayment periods
- Next three collectors have been installed, Burton Park location is online and other 2 (Verdow and Fire Station #6) waiting on electrical service from LCEC

GOALS AND PRIORITIES

- Increase E-bill enrollment for utility billing customers to 50% of customer base
- Continue strategic meter replacement to maximize collector capability
- Coordinate with Utilities and Vendor to analyze sites for two additional collectors and maximize meter reads for the northern UEP areas



Fire Department



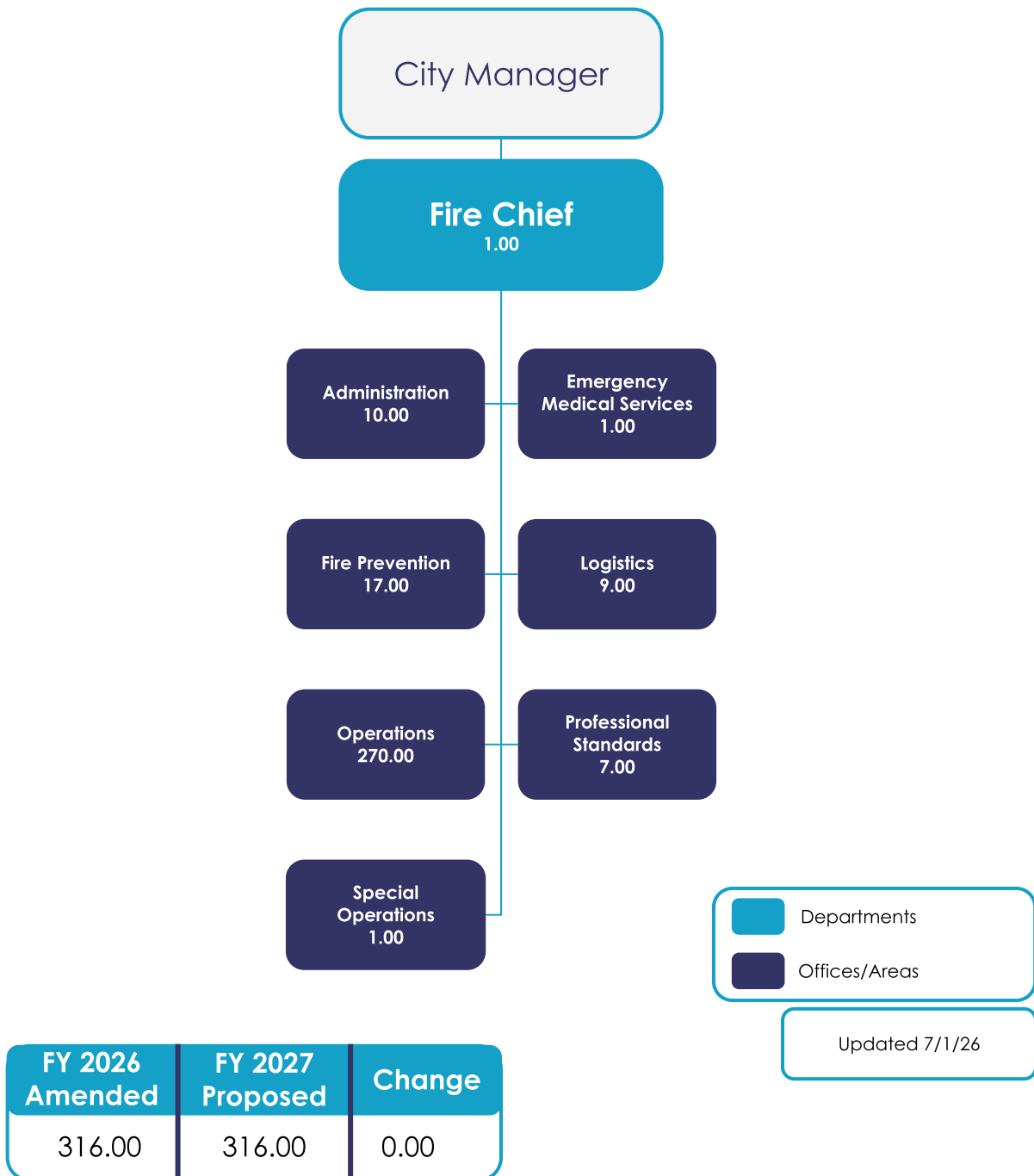
DEPARTMENT OVERVIEW

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 2027 ORGANIZATIONAL CHART



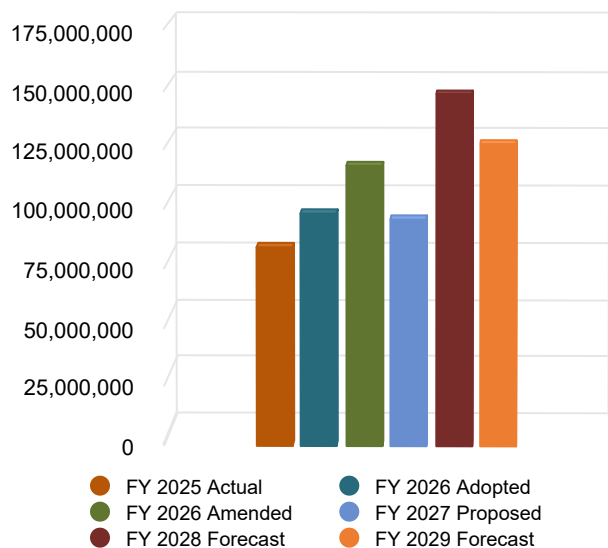
Fire Department

Operating Budget

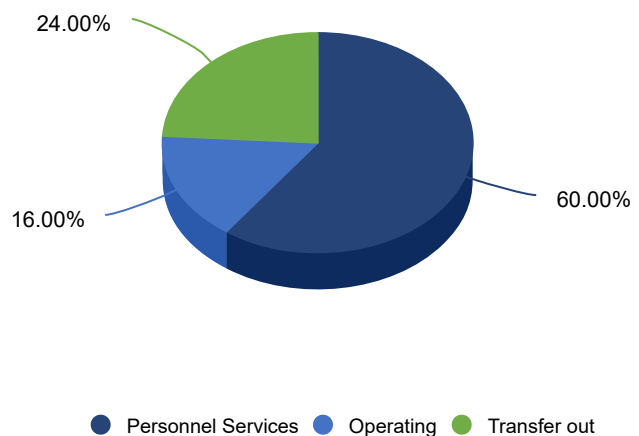
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 1,094,151	\$ 809,257	\$ 809,257	\$ 919,500	\$ 924,530	\$ 928,580
Debt Proceeds	-	12,918,438	12,918,438	2,715,578	13,670,971	2,277,204
Fines and Forfeits	92,788	-	-	-	-	-
Impact Fees	1,505,139	1,530,848	1,530,848	1,550,540	1,722,980	1,886,420
Intergovernmental	341,076	80,000	105,296	(17,920,000)	80,000	80,000
Internal Service Charges	35,828	40,000	40,000	40,000	40,000	40,000
Miscellaneous	1,624,219	199,842	199,842	249,262	226,196	230,720
Special Assessment	51,260,893	63,966,604	63,966,604	63,885,992	83,321,649	79,715,794
Taxes - MSTU	1,787,223	1,720,253	1,720,253	1,830,890	1,867,508	1,904,858
Transfers In	27,750,677	18,563,825	18,578,529	21,426,856	31,936,449	25,575,298
Total	\$ 85,491,994	\$ 99,829,067	\$ 99,869,067	\$ 74,698,618	\$ 133,790,283	\$ 112,638,874

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 54,554,602	\$ 60,471,837	\$ 60,471,837	\$ 62,142,439	\$ 68,529,606	\$ 72,771,191
Operating	13,096,264	15,001,449	15,208,767	16,110,532	17,058,260	18,039,254
Capital Outlay	8,690,853	18,194,133	20,435,273	(7,163,178)	27,062,130	7,408,775
Transfers Out	7,720,711	4,633,070	22,262,320	24,983,853	36,343,520	29,779,129
Total	\$ 84,062,430	\$ 98,300,489	\$ 118,378,197	\$ 96,073,646	\$ 148,993,516	\$ 127,998,349

Program Expenditures by Year



Program Expenditures by Category

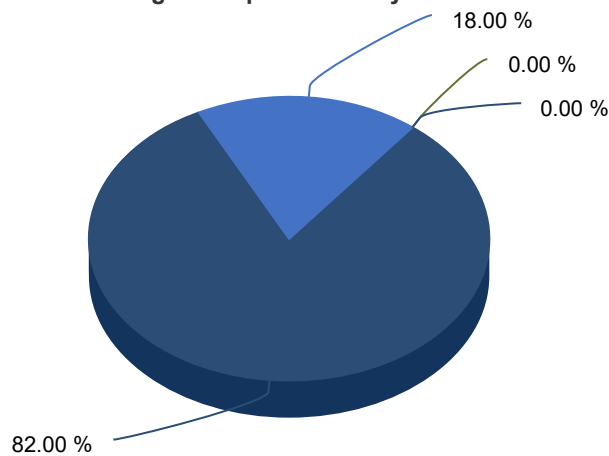


Fire Department

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
All Hazards Fund						
Fire Impact Fee	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
All Hazards Fund Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
ALS Impact Fee Fund						
ALS Impact Fee	\$ 1,739	\$ 1,323	\$ 1,323	\$ 1,786	\$ 1,986	\$ 2,008
ALS Impact Fee Fund Total	\$ 1,739	\$ 1,323	\$ 1,323	\$ 1,786	\$ 1,986	\$ 2,008
Fire Capital Projects Fund						
Fire Capital Projects	\$ 5,518,005	\$ 13,867,717	\$ 13,867,717	\$ (16,827,991)	\$ 18,509,279	\$ 922,565
Fire Impact Fee	-	-	-	3,543,569	3,000,000	4,354,639
Fire Capital Projects Fund Total	\$ 5,518,005	\$ 13,867,717	\$ 13,867,717	\$ (13,284,422)	\$ 21,509,279	\$ 5,277,204
Fire Grants Fund						
Fire Grants Fund	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Fire Grants Fund Total	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Fire Impact Fee Fund						
Fire Impact Fee	\$ 824,184	\$ 1,321,919	\$ 1,620,190	\$ 30,226	\$ 4,711,882	\$ 36,721
Fire Impact Fee Fund Total	\$ 824,184	\$ 1,321,919	\$ 1,620,190	\$ 30,226	\$ 4,711,882	\$ 36,721
Fire Operations Fund						
Administration	\$ 1,986,627	\$ 2,406,814	\$ 2,399,040	\$ 2,537,457	\$ 2,742,190	\$ 2,910,761
Emergency Medical	828,415	888,195	797,649	1,523,472	1,537,344	864,251
Fire Facilities Maintenance	-	1,203,942	2,338,442	2,049,847	1,160,877	1,900,849
Fire Impact Fee	1,743,143	1,180,000	1,945,822	1,677,592	715,000	979,691
Logistics	1,454,724	2,040,824	2,040,824	1,725,732	1,830,221	1,940,095
Operations	66,716,265	67,870,374	68,101,930	73,766,337	83,962,741	84,312,540
Prevention	2,684,763	3,265,704	3,265,743	3,400,980	3,633,604	3,873,406
Professional Standards	1,758,465	2,252,118	2,336,464	2,122,777	2,152,374	2,328,985
Special Operations	526,100	2,001,559	2,008,507	1,095,006	937,877	996,540
Fire Operations Fund Total	\$ 77,698,502	\$ 83,109,530	\$ 85,234,421	\$ 89,899,200	\$ 98,672,228	\$ 100,107,118
General Fund						
Operations	\$ -	\$ -	\$ 17,614,546	\$ 19,426,856	\$ 24,098,141	\$ 22,575,298
General Fund Total	\$ -	\$ -	\$ 17,614,546	\$ 19,426,856	\$ 24,098,141	\$ 22,575,298
Total	\$ 84,062,430	\$ 98,300,489	\$ 118,378,197	\$ 96,073,646	\$ 148,993,516	\$ 127,998,349

Fire Department

Program Expenditures by Fund



● ALS Impact Fee Fund
 ● Fire Impact Fee Fund
 ● Fire Operations Fund
 ● General Fund

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
All Hazards Fund						
Transfers Out	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
All Hazards Fund Total	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
ALS Impact Fee Fund						
Operating	\$ 1,739	\$ 1,323	\$ 1,323	\$ 1,786	\$ 1,986	\$ 2,008
ALS Impact Fee Fund Total	\$ 1,739	\$ 1,323	\$ 1,323	\$ 1,786	\$ 1,986	\$ 2,008
Fire Capital Projects Fund						
Capital Outlay	\$ 5,518,005	\$ 13,867,717	\$ 13,867,717	\$ (13,284,422)	\$ 21,509,279	\$ 5,277,204
Fire Capital Projects Fund Total	\$ 5,518,005	\$ 13,867,717	\$ 13,867,717	\$ (13,284,422)	\$ 21,509,279	\$ 5,277,204
Fire Grants Fund						
Capital Outlay	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Fire Grants Fund Total	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Fire Impact Fee Fund						
Operating	\$ 28,274	\$ 22,640	\$ 22,640	\$ 30,226	\$ 33,474	\$ 36,721
Capital Outlay	265,460	350,000	648,271	-	-	-
Transfers Out	530,450	949,279	949,279	-	4,678,408	-
Fire Impact Fee Fund Total	\$ 824,184	\$ 1,321,919	\$ 1,620,190	\$ 30,226	\$ 4,711,882	\$ 36,721
Fire Operations Fund						
Personnel Services	\$ 54,554,602	\$ 60,471,837	\$ 60,471,837	\$ 62,142,439	\$ 68,529,606	\$ 72,771,191
Operating	13,066,251	14,977,486	15,184,804	16,078,520	17,022,800	18,000,525
Capital Outlay	2,907,388	3,976,416	5,879,285	6,121,244	5,552,851	2,131,571
Transfers Out	7,170,261	3,683,791	3,698,495	5,556,997	7,566,971	7,203,831
Fire Operations Fund Total	\$ 77,698,502	\$ 83,109,530	\$ 85,234,421	\$ 89,899,200	\$ 98,672,228	\$ 100,107,118

Fire Department

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Transfers Out	\$ -	\$ -	\$ 17,614,546	\$ 19,426,856	\$ 24,098,141	\$ 22,575,298
General Fund Total	\$ -	\$ -	\$ 17,614,546	\$ 19,426,856	\$ 24,098,141	\$ 22,575,298
Total	\$ 84,062,430	\$ 98,300,489	\$ 118,378,197	\$ 96,073,646	\$ 148,993,516	\$ 127,998,349

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

- Conducted and published the 2025-2030 Fire Department Community Driven Strategic Plan
- Initiated a plan to reduce overtime by revising staffing methodology to account for optimal staffing
- Successfully transitioned to the new National Emergency Response Information System (NERIS)

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
- Secure grant support to formally incorporate a certified Cape Coral Fire Department recruitment academy for high school students into departmental operations
- 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

- Reduce community risk profile by conducting classes in community CPR, fall prevention, and water safety
- Formalize Quality Assurance and Accreditation Readiness program
- Reduce Fire Plan Review turnaround time by 20%

GOALS AND PRIORITIES

- Achieve 95% On-Time inspection compliance
- Build a fully integrated Bureau of Community Risk Reduction with appropriate staffing to meet community demands

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 Fire Station Dashboards to provide clear and concise communication among all shifts
- Maintain zero impact period, ensuring time from Fire Department arrival on scene to building clearance remains under six minutes during fire search operations
- Review and update all Operational policies to ensure they are current, cohesive, consistent with industry standards, and free from contradictions

GOALS AND PRIORITIES

- Expand deployment model for all technical rescue services (dive, marine, Haz-mat, technical rescue) to include adding additional specialty stations
- Utilize data to ensure proper resource growth and future resource deployment models that meet the current and future needs of the city
- Implement and refine the Truck and Engine deployment model to improve operational readiness and scene coordination

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
- Standardize training across all ranks to ensure a unified, aggressive approach to fire attack and search operations
- Provide in-house advanced firefighting certification courses

GOALS AND PRIORITIES

- Complete Establish partnerships with local high school(s) to develop a certified Cape Coral Fire Department recruit academy for students
- 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

- Enhanced fleet flexibility by modifying the Rescue apparatus platform, placing into service the new Hazmat Truck, and converting a reserve brush truck into a high-water rescue unit

Fire Department

- Strengthened equipment and inventory management systems through the implementation of new Assets and Supplies modules, providing greater accountability, tracking accuracy, and supply chain efficiency

GOALS AND PRIORITIES

- Develop and construct a centralized Logistics Facility that consolidates warehousing, PPE and uniform distribution, medical supplies, SCBA support, and communications management into a single, purpose-built hub
- Reduce out-of-service times for frontline apparatus and small equipment by reducing repair times and following the preventative maintenance schedule





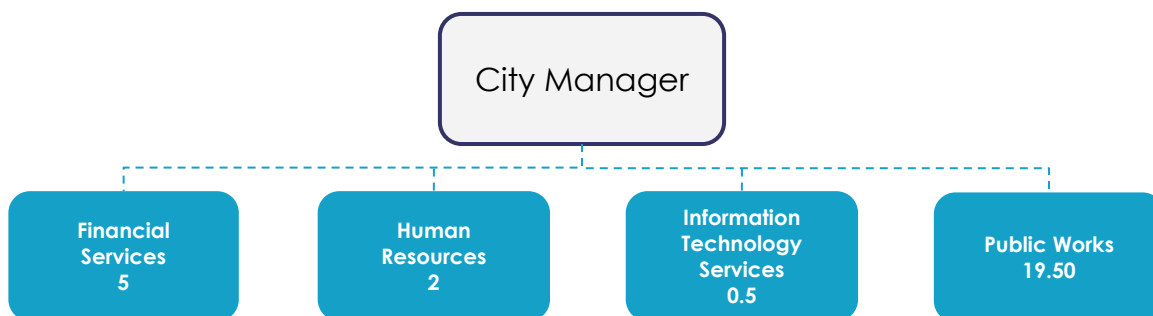
Government Services

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.



FY 2027 ORGANIZATIONAL CHART



These positions are funded by the Charter School but report to the respective departments listed.



Departments



Offices/Positions

Updated 7/1/26

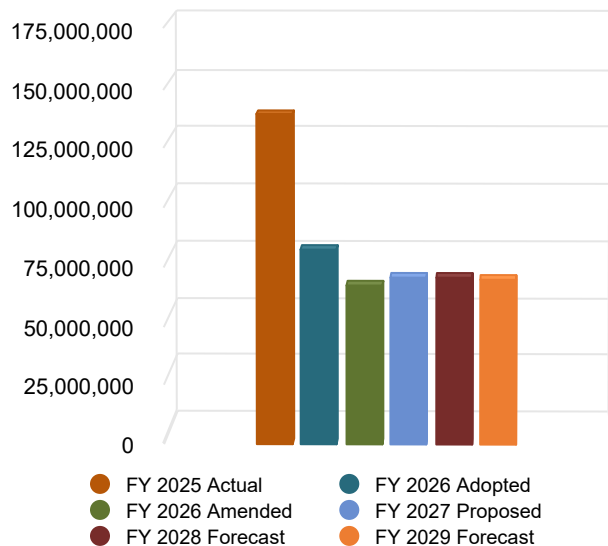
FY 2026 Amended	FY 2027 Proposed	Change
27.00	27.00	0.00

OPERATING BUDGET

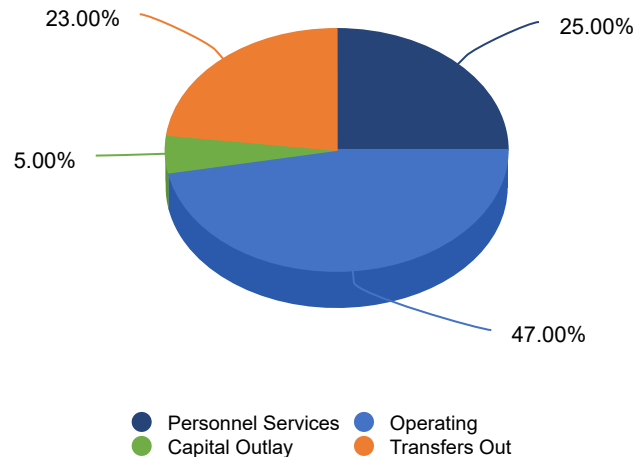
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 22,953	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Debt Proceeds	5,256,253	-	-	-	-	-
Intergovernmental	6,455,559	7,508,188	7,508,188	8,259,007	9,084,908	9,993,399
Internal Service Charges	2,940,669	3,370,696	3,370,696	5,050,528	4,218,042	4,131,763
Miscellaneous	3,259,273	1,553,977	2,564,350	3,984,687	4,950,834	4,649,245
Taxes - PST	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000	2,640,000
Transfers In	6,900,829	3,060,922	3,703,388	1,346,530	1,352,231	1,858,071
Total	\$ 27,475,536	\$ 18,153,783	\$ 19,806,622	\$ 21,300,752	\$ 22,266,015	\$ 23,292,478

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 13,995,581	\$ 16,451,037	\$ 16,451,037	\$ 17,648,531	\$ 19,011,276	\$ 20,484,860
Operating	25,599,395	27,151,028	28,668,935	33,204,352	32,257,596	33,534,242
Capital Outlay	51,036,686	3,700,922	4,658,992	3,857,811	3,328,231	3,526,380
Debt Service	32,500	-	-	-	-	-
Transfers Out	48,806,599	35,437,693	17,762,546	15,974,440	15,996,722	12,471,760
Total	\$139,470,761	\$ 82,740,680	\$ 67,541,510	\$ 70,685,134	\$ 70,593,825	\$ 70,017,242

Program Expenditures by Year



Program Expenditures by Category



Government Services

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Academic Village Fund						
Operating	\$ 26,582	\$ -	\$ -	\$ -	70,000	\$ 70,000
Academic Village Fund Total	\$ 26,582	\$ -	\$ -	\$ -	70,000	\$ 70,000
Community Redevelopment Agency (CRA) Capital Project Fund						
Operating	\$ 86,916	\$ -	\$ 300,000	\$ -	\$ -	-
Capital Outlay	3,170,848	1,210,922	1,553,388	557,313	1,282,231	1,788,071
Transfers Out	2,697,821	-	-	-	-	-
Community Redevelopment Agency (CRA) Capital Project Fund Total	\$ 5,955,585	\$ 1,210,922	\$ 1,853,388	\$ 557,313	\$ 1,282,231	\$ 1,788,071
Computer System Fund						
Capital Outlay	\$ 2,337,250	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	-
Debt Service	32,500	-	-	-	-	-
Computer System Fund Total	\$ 2,369,750	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	-
CS Building Maintenance Fund						
Operating	\$ 912,766	\$ 997,000	\$ 1,605,669	\$ 1,581,024	\$ 2,344,445	\$ 2,326,079
Capital Outlay	-	-	504,710	2,385,163	2,000,000	1,712,309
Transfers Out	3,151,203	3,143,000	3,143,000	3,186,375	3,189,125	3,191,875
CS Building Maintenance Fund Total	\$ 4,063,969	\$ 4,140,000	\$ 5,253,379	\$ 7,152,562	\$ 7,533,570	\$ 7,230,263
General Fund						
Personnel Services	\$ 12,657,264	\$ 14,952,502	\$ 14,952,502	\$ 16,078,230	\$ 17,307,508	\$ 18,634,074
Operating	24,411,698	25,940,319	26,549,557	30,179,856	29,320,891	30,911,578
Capital Outlay	403,542	640,000	750,894	712,585	-	-
Transfers Out	42,957,575	32,294,693	14,619,546	12,788,065	12,807,597	9,279,885
General Fund Total	\$ 80,430,079	\$ 73,827,514	\$ 56,872,499	\$ 59,758,736	\$ 59,435,996	\$ 58,825,537
Government Services Capital Project Fund						
Operating	\$ 38,529	\$ -	\$ -	\$ -	\$ -	-
Capital Outlay	45,125,046	850,000	850,000	-	-	-
Government Services Capital Project Fund Total	\$ 45,163,575	\$ 850,000	\$ 850,000	\$ -	\$ -	-
Property Management Fund						
Personnel Services	\$ 1,338,317	\$ 1,498,535	\$ 1,498,535	\$ 1,570,301	\$ 1,703,768	\$ 1,850,786
Operating	122,904	213,709	213,709	1,443,472	522,260	226,585
Capital Outlay	-	-	-	202,750	46,000	26,000
Property Management Fund Total	\$ 1,461,221	\$ 1,712,244	\$ 1,712,244	\$ 3,216,523	\$ 2,272,028	\$ 2,103,371
Total	\$139,470,761	\$82,740,680	\$ 67,541,510	\$70,685,134	\$70,593,825	\$70,017,242

DISASTER PROJECT - OPERATING BUDGET

Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Intergovernmental	\$ 9,461,453	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	360,275	-	-	-	-	-
Total	\$ 9,821,728	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 1,867,707	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	7,599,876	-	522,599	43,337	-	-
Capital Outlay	28,677	-	-	-	-	-
Total	\$ 9,496,260	\$ -	\$ 522,599	\$ 43,337	\$ -	\$ -

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
6 Cent Gas Tax Fund	\$ 1,416	\$ -	\$ -	\$ -	\$ -	\$ -
All Hazards Fund	9,508	-	-	-	-	-
Building Code Fund	31,222	-	-	-	-	-
CIP Project Management Fund	2,509	-	-	-	-	-
CS Building Maintenance Fund	15,965	-	-	-	-	-
Disaster Fund	4,113,402	-	-	-	-	-
Economic Development Fund	4,274	-	-	-	-	-
Fire Grants Fund	1,619	-	-	-	-	-
Fire Operations Fund	532,381	-	-	-	-	-
Fleet Maintenance Fund	9,412	-	-	-	-	-
General Fund	3,931,285	-	339,225	15,587	-	-
Lot Mowing Fund	890	-	-	-	-	-
Property Management Fund	90,763	-	48,811	-	-	-
Risk Management Fund	1,517	-	-	-	-	-
Self-Insured Health Plan Fund	650	-	-	-	-	-
Solid Waste Fund	4,340	-	-	-	-	-
Stormwater Fund	46,521	-	-	-	-	-
Water and Sewer Fund	620,424	-	134,563	27,750	-	-
Yacht Basin Fund	78,162	-	-	-	-	-
Total	\$ 9,496,260	\$ -	\$ 522,599	\$ 43,337	\$ -	\$ -

Human Resources

DEPARTMENT OVERVIEW

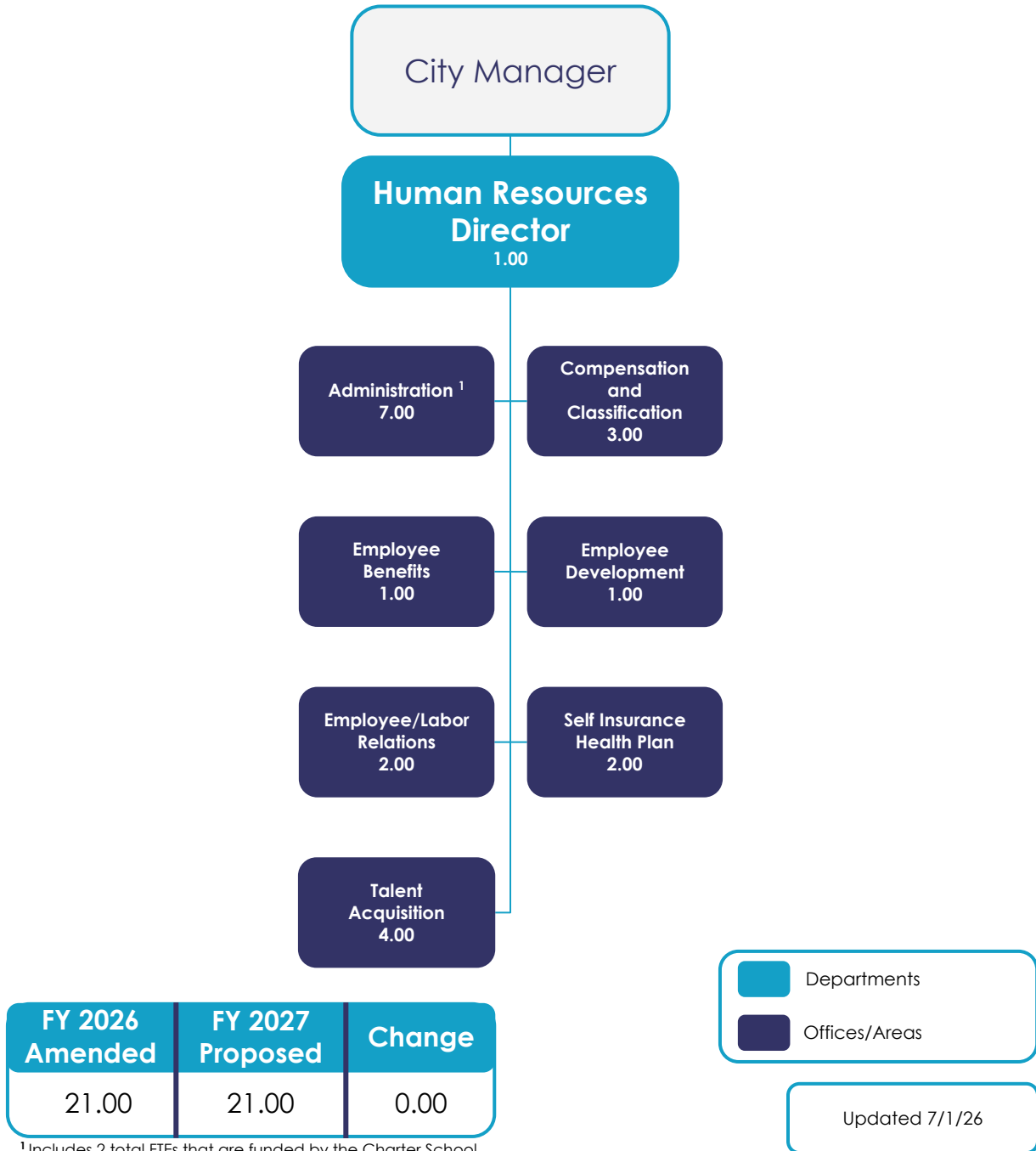
The Human Resources Department is responsible for managing the overall HR functions of the City and Charter Schools, to include Talent Acquisition, Benefits and Wellness Administration, Total Compensation, Employee Learning/Development, and Employee/Labor Relations.

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 2027 ORGANIZATIONAL CHART

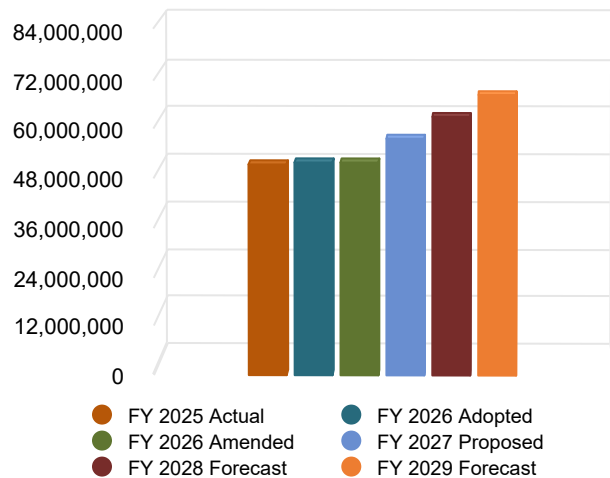


Operating Budget

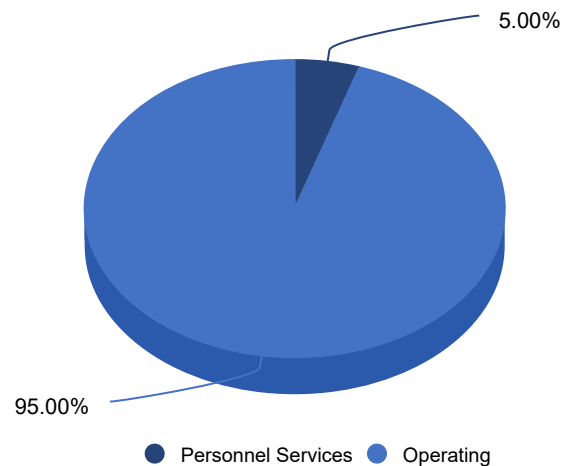
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Internal Service Charges	\$ 42,945,871	\$ 47,282,336	\$ 47,282,336	\$ 51,489,081	\$ 57,028,373	\$ 62,224,054
Miscellaneous	7,101,539	2,400,000	2,400,000	3,000,000	3,000,000	3,000,000
Total	\$ 50,047,410	\$ 49,682,336	\$ 49,682,336	\$ 54,489,081	\$ 60,028,373	\$ 65,224,054

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 2,179,271	\$ 2,556,859	\$ 2,556,859	\$ 2,798,016	\$ 3,019,984	\$ 3,261,454
Operating	49,131,125	49,381,665	49,469,900	54,802,878	60,237,361	65,414,958
Capital Outlay	5,775	-	-	-	-	-
Debt Service	41,049	-	-	-	-	-
Transfers Out	3,000	-	-	-	-	-
Total	\$ 51,360,220	\$ 51,938,524	\$ 52,026,759	\$ 57,600,894	\$ 63,257,345	\$ 68,676,412

Program Expenditures by Year



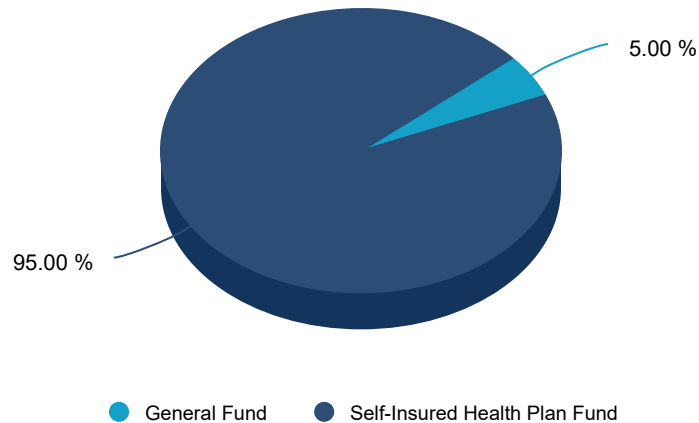
Program Expenditures by Category



Human Resources

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Compensation and Classification	\$ 536,054	\$ 593,538	\$ 596,695	\$ 392,958	\$ 423,159	\$ 456,020
Employee Benefits	112,239	177,278	174,121	202,454	223,846	238,920
Employee Development	203,248	293,451	293,514	306,711	321,556	337,541
Employee/Labor Relations	226,579	305,330	305,393	350,590	370,097	399,377
Human Resources Administration	769,969	604,333	627,517	976,889	949,697	1,016,653
Human Resources Fleet Rolling Stock	3,000	-	-	-	-	-
Recruitment	595,060	831,774	879,642	882,211	940,617	1,003,847
General Fund Total	\$ 2,446,149	\$ 2,805,704	\$ 2,876,882	\$ 3,111,813	\$ 3,228,972	\$ 3,452,358
Self-Insured Health Plan Fund						
Health & Wellness Clinic	\$ 2,752,043	\$ 1,906,110	\$ 1,906,667	\$ 2,544,265	\$ 2,901,730	\$ 3,046,817
Self-Insured Health Plan	46,162,028	47,226,710	47,243,210	51,944,816	57,126,643	62,177,237
Self-Insured Health Plan Fund Total	\$48,914,071	\$49,132,820	\$49,149,877	\$54,489,081	\$60,028,373	\$65,224,054
Total	\$51,360,220	\$51,938,524	\$52,026,759	\$57,600,894	\$63,257,345	\$68,676,412

Program Expenditures By Fund



Human Resources

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Personnel Services	\$ 1,900,556	\$ 2,257,401	\$ 2,257,401	\$ 2,463,742	\$ 2,659,176	\$ 2,871,806
Operating	495,769	548,303	619,481	648,071	569,796	580,552
Capital Outlay	5,775	-	-	-	-	-
Debt Service	41,049	-	-	-	-	-
Transfers Out	3,000	-	-	-	-	-
General Fund Total	\$ 2,446,149	\$ 2,805,704	\$ 2,876,882	\$ 3,111,813	\$ 3,228,972	\$ 3,452,358
Self-Insured Health Plan Fund						
Personnel Services	\$ 278,715	\$ 299,458	\$ 299,458	\$ 334,274	\$ 360,808	\$ 389,648
Operating	48,635,356	48,833,362	48,850,419	54,154,807	59,667,565	64,834,406
Self-Insured Health Plan Fund Total	\$ 48,914,071	\$ 49,132,820	\$ 49,149,877	\$ 54,489,081	\$ 60,028,373	\$ 65,224,054
Total	\$ 51,360,220	\$ 51,938,524	\$ 52,026,759	\$ 57,600,894	\$ 63,257,345	\$ 68,676,412



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

- Implement new applicant tracking system (ATS)
- Partner with two or more community organizations to enhance outreach, talent pipeline, and employer branding
- Provide training to department managers on employee performance management, employment laws, leadership and interview skills

GOALS AND PRIORITIES

- Deepen community partnerships to enhance recruitment efforts
- Explore integration of new applicant tracking system (ATS) to City software
- Identify additional enhancements to HR website pages to drive employee engagement and talent acquisition initiatives
- Explore and implement operational efficiencies using artificial intelligence (AI)

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

- Create a new Benefits SharePoint page for employees, promoting City benefits and providing easy access to tools and resources
- Establish a deferred compensation committee to select an investment consultant who will create an RFP ensuring best-in-class investment services by identifying a service provider for City 457(b) deferred compensation plans
- Complete procurement bid for medical, pharmacy and vision insurance plans
- Create online employee total compensation statements archived by year
- Conduct a position classification/compensation review for IUPAT (general union) positions

GOALS AND PRIORITIES

- Convert 457(b) deferred compensation plans to potential new vendor(s)
- Implement an employee financial wellness program
- Conduct position classification and compensation review for IAFF (Fire) and Oasis Charter Schools
- Increase paperless processing of HR status changes

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.

Human Resources

ACCOMPLISHMENTS

- Negotiated IUPAT (general union) contracts

GOALS AND PRIORITIES

- Negotiate IAFF contract (Fire)
- Conduct supervisory training for performance management, compliance, interview skills, and leadership, etc



Information Technology



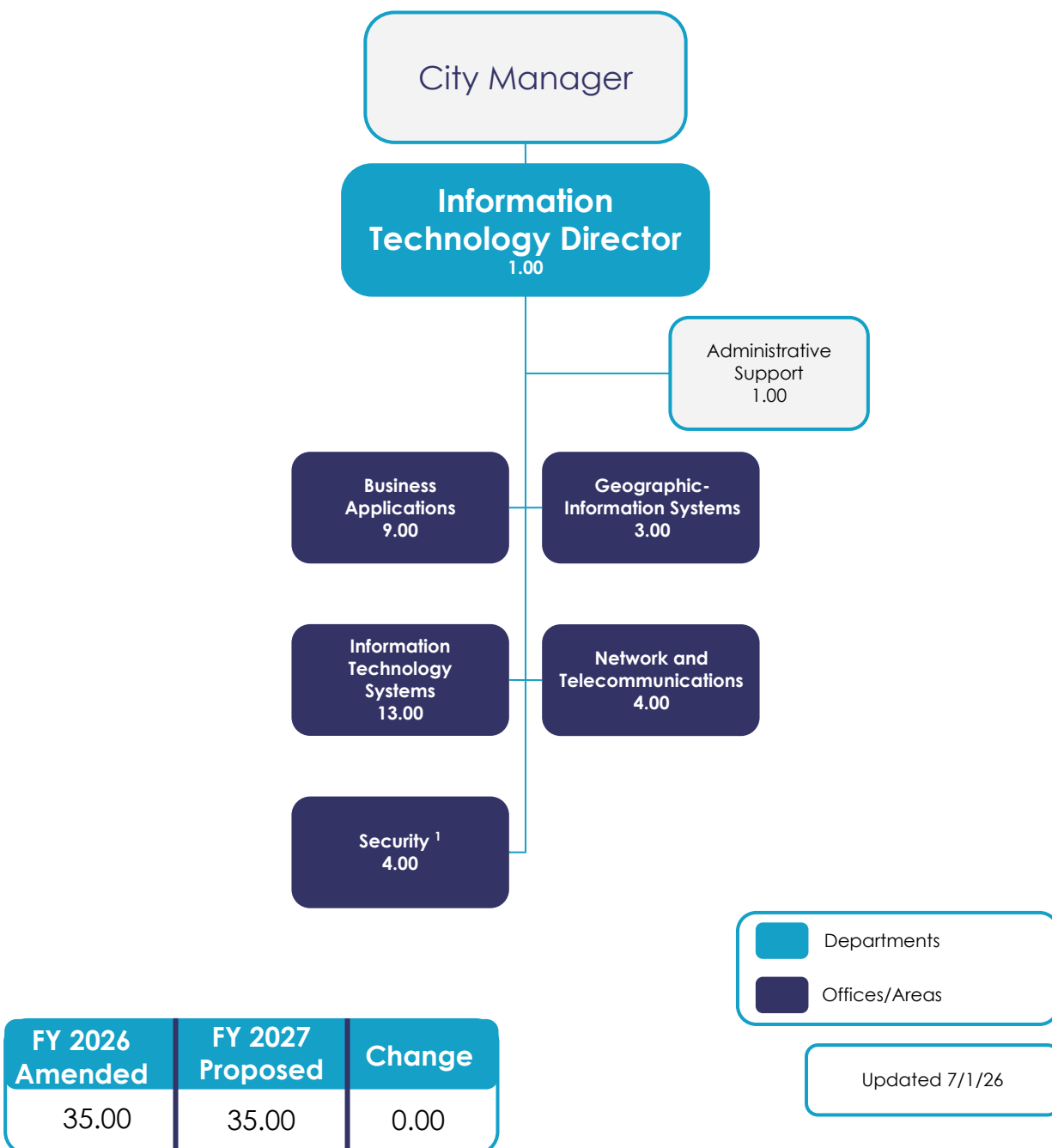
DEPARTMENT OVERVIEW

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.

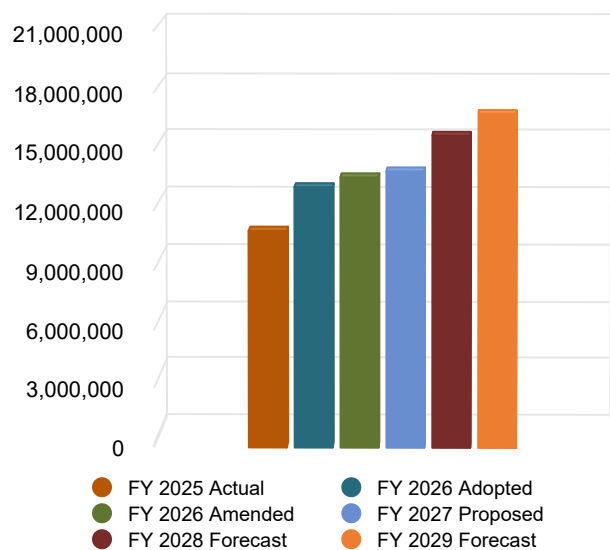
FY 2027 ORGANIZATIONAL CHART



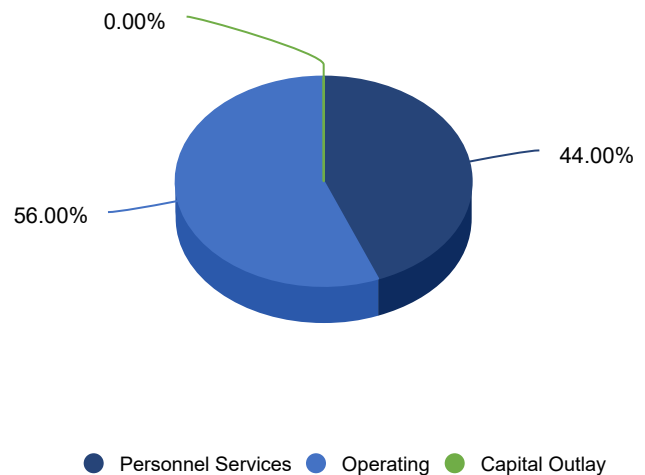
Operating Budget

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 4,523,367	\$ 5,645,203	\$ 5,645,203	\$ 6,092,681	\$ 6,571,761	\$ 7,092,611
Operating	4,566,114	7,616,308	7,983,793	7,902,166	9,187,137	9,849,458
Capital Outlay	528,453	-	94,789	45,933	54,000	-
Debt Service	1,384,912	-	-	-	-	-
Total	\$ 11,002,846	\$ 13,261,511	\$ 13,723,785	\$ 14,040,780	\$ 15,812,898	\$ 16,942,069

Program Expenditures by Year



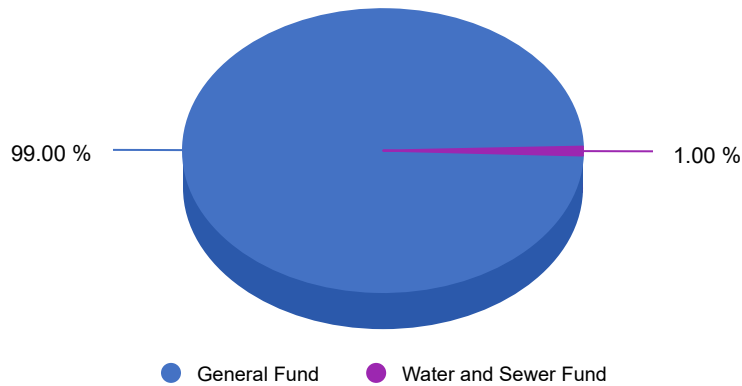
Program Expenditures by Category



Information Technology

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Business Application	\$ 2,974,659	\$ 3,107,292	\$ 3,221,892	\$ 3,265,194	\$ 3,428,967	\$ 3,415,636
Geographic Information Systems (GIS)	587,488	743,224	743,224	800,246	842,293	883,755
Information Technology Services Administration	401,947	462,628	462,628	462,890	496,529	534,946
ITS Fleet Rolling Stock	-	-	-	-	54,000	-
Network Administration	2,018,214	2,350,128	2,540,549	2,271,402	3,586,466	3,814,075
Security	1,309,622	1,541,354	1,541,354	1,818,139	1,788,714	1,913,273
Store	(36,706)	-	-	-	-	-
Systems	3,670,030	4,963,783	5,121,036	5,325,386	5,511,249	6,267,939
General Fund Total	\$10,925,254	\$ 13,168,409	\$ 13,630,683	\$ 13,943,257	\$ 15,708,218	\$ 16,829,624
Water and Sewer Fund						
Information Technology Services Security	\$ 77,592	\$ 93,102	\$ 93,102	\$ 97,523	\$ 104,680	\$ 112,445
Water and Sewer Fund Total	\$ 77,592	\$ 93,102	\$ 93,102	\$ 97,523	\$ 104,680	\$ 112,445
Total	\$11,002,846	\$ 13,261,511	\$ 13,723,785	\$ 14,040,780	\$ 15,812,898	\$ 16,942,069

Program Expenditures By Fund



Information Technology

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Personnel Services	\$ 4,445,775	\$ 5,561,325	\$ 5,561,325	\$ 6,004,566	\$ 6,476,677	\$ 6,989,954
Operating	4,566,114	7,607,084	7,974,569	7,892,758	9,177,541	9,839,670
Capital Outlay	528,453	-	94,789	45,933	54,000	-
Debt Service	1,384,912	-	-	-	-	-
General Fund Total	\$ 10,925,254	\$ 13,168,409	\$ 13,630,683	\$ 13,943,257	\$ 15,708,218	\$ 16,829,624
Water and Sewer Fund						
Personnel Services	\$ 77,592	\$ 83,878	\$ 83,878	\$ 88,115	\$ 95,084	\$ 102,657
Operating	-	9,224	9,224	9,408	9,596	9,788
Water and Sewer Fund Total	\$ 77,592	\$ 93,102	\$ 93,102	\$ 97,523	\$ 104,680	\$ 112,445
Total	\$ 11,002,846	\$ 13,261,511	\$ 13,723,785	\$ 14,040,780	\$ 15,812,898	\$ 16,942,069

Department Functions

Business Applications

This Division supports the City's core application systems including the Enterprise Resource Planning (ERP) platform, Citizen Self-Service portal, and Time & Attendance software, while developing custom integrations and web-enabled data solutions for internal users and the public.

ACCOMPLISHMENTS

- Implemented new Artificial Intelligence powered 311 chatbot
- Implemented new Fuel Management and GPS System, and Employee ERP Access System
- Implemented new Cashiering, Risk, and Agenda Management Software

GOALS AND PRIORITIES

- Implement new Employment Verification Automated system, new HR Talent Acquisition system, new Artificial Intelligence automated voice system for Utility billing, and a Laboratory Management system
- Move a Police system to the Cloud

Networking

This Division maintains the City's network infrastructure across all facilities, managing switches, routers, wireless access points, telephony systems, and the expanding fiber optic backbone connecting municipal sites, parks, and utility assets.

ACCOMPLISHMENTS

- Expanded free WiFi at five additional parks
- Connected five more City sites on City Fiber
- Replaced aging switches and routers at all City locations
- Connected Utilities' assets to Fiber

GOALS AND PRIORITIES

- Create ring for South Reverse Osmosis Plant and connect four wells and a Master Pump Station
- Expand fiber to more parks and into Gleason to connect eight wells
- Utility Billing Radio Towers

Systems

This Division manages the City's server infrastructure, storage, and virtualization environment, ensuring business continuity through proactive disaster recovery planning, while providing Desktop Support, Help Desk services, and cellular device connectivity for City staff.

ACCOMPLISHMENTS

- Replaced the City Hall Server Infrastructure

GOALS AND PRIORITIES

- Develop new Access Control System
- Upgrade the Video Management Systems Servers
- Finish conversion to new cellular carrier and rollout

Geographical Information System (GIS)

This Division provides map and geographical data solutions used across City departments, supporting applications ranging from Zoning and Land Use mapping to complex analytical studies such as crime mapping and Fire Station placement.

ACCOMPLISHMENTS

- Built a new GIS layer for backflow data

GOALS AND PRIORITIES

- Platform migration to new operating system to consolidate resources for improved efficiency
- Enhanced disaster recovery availability for GIS solution

Security

This Division protects the City's information systems and data assets through cybersecurity policy management, identity management, vendor connectivity controls, and security monitoring across City and Charter School environments.

ACCOMPLISHMENTS

- Deployed application allow listing platform
- Upgraded Charter School Firewalls to provide enhanced functionality and high availability

GOALS AND PRIORITIES

- New Network Access Controls for Charter School
- Add Vendor VPN Improvements



Parks and Recreation



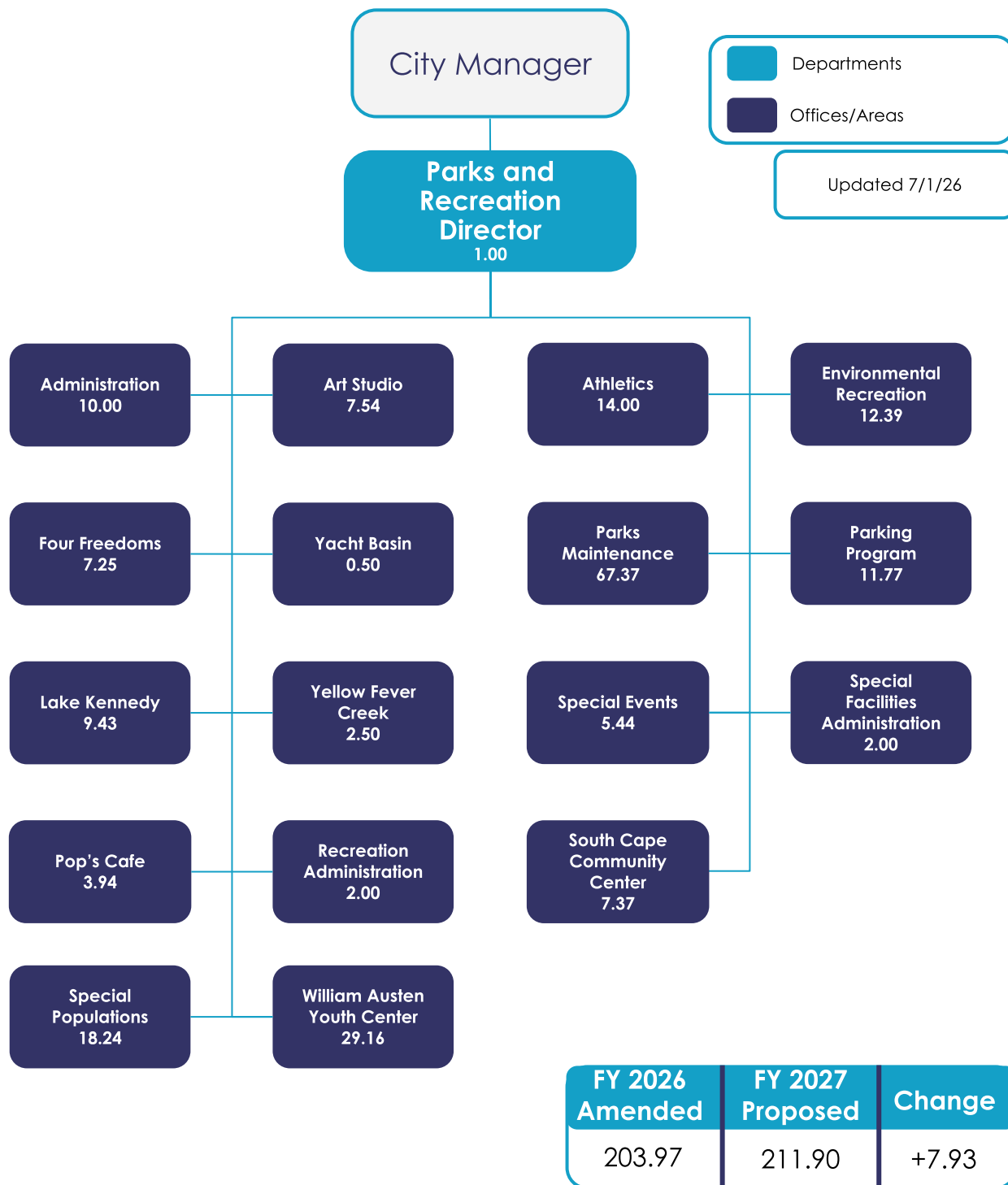
DEPARTMENT OVERVIEW

Cape Coral Parks and Recreation provides services for citizens and visitors throughout the City. Consisting of more than 42 locations (2,367 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 2027 ORGANIZATIONAL CHART



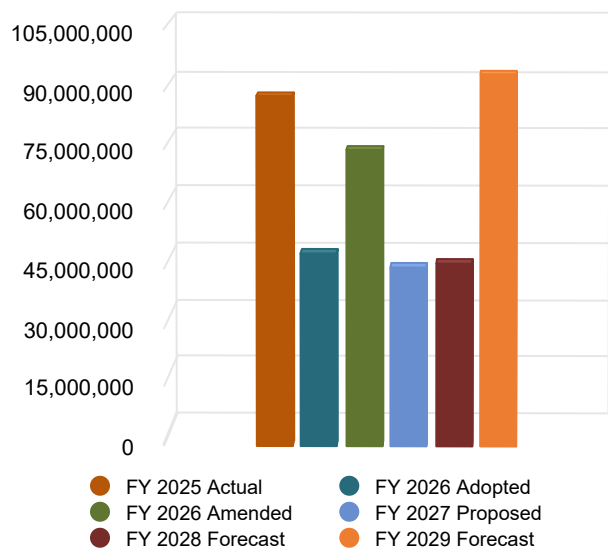
Parks and Recreation

Operating Budget

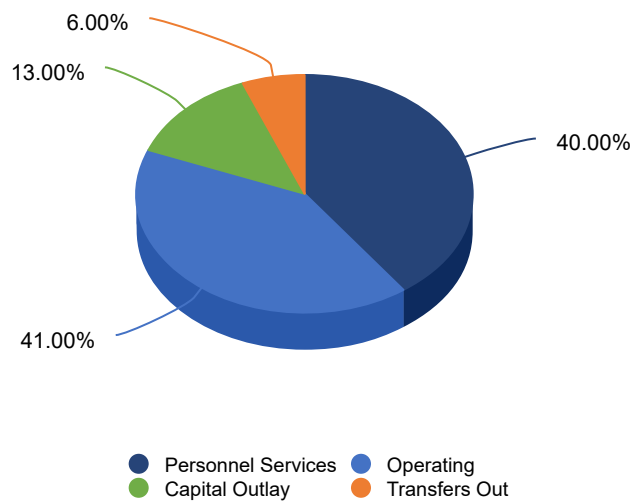
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 8,097,903	\$ 8,043,236	\$ 8,043,236	\$ 8,762,755	\$ 9,260,300	\$ 9,821,481
Debt Proceeds	5,930,467	1,894,324	24,924,103	-	2,100,000	47,322,987
Fines and Forfeits	14,490	15,000	15,000	15,606	15,918	16,236
Impact Fees	2,882,275	3,508,750	3,508,750	3,108,760	3,387,500	3,666,260
Intergovernmental	971,466	2,650,603	2,464,703	831,970	831,970	831,970
Miscellaneous	2,204,274	632,746	(222,510)	698,149	651,309	651,309
Transfers In	21,936,002	3,150,000	3,150,000	-	15,862	437,525
Total	\$ 42,036,877	\$ 19,894,659	\$ 41,883,282	\$ 13,417,240	\$ 16,262,859	\$ 62,747,768

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 15,013,988	\$ 16,780,593	\$ 16,780,593	\$ 18,319,818	\$ 20,104,260	\$ 21,464,488
Operating	13,394,163	16,222,770	17,304,015	18,386,462	17,419,846	17,270,375
Capital Outlay	41,018,771	9,704,362	34,798,518	5,763,152	6,044,574	52,334,986
Debt Service	216,000	-	-	-	-	-
Transfers Out	19,270,115	6,177,809	6,177,809	2,784,045	2,914,618	3,335,923
Total	\$ 88,913,037	\$ 48,885,534	\$ 75,060,935	\$ 45,253,477	\$ 46,483,298	\$ 94,405,772

Program Expenditures by Year



Program Expenditures by Category



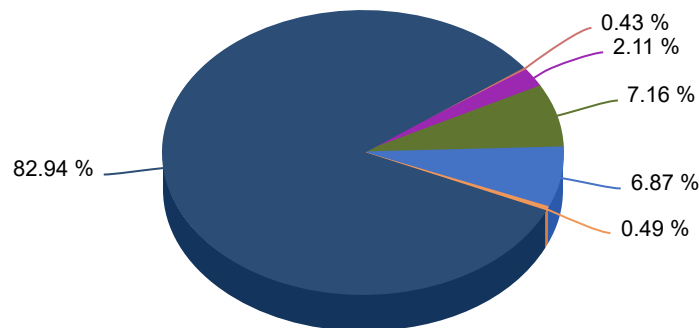
Parks and Recreation

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Administration	\$ 16,967,254	\$ 1,914,992	\$ 2,056,362	\$ 2,195,254	\$ 2,208,346	\$ 2,411,781
Art Studio	903,258	857,505	970,327	908,671	961,114	1,008,152
Athletics	1,149,589	1,679,882	1,632,455	1,760,391	1,840,722	1,926,322
Environmental Recreation	1,537,295	1,355,172	1,359,497	1,387,984	1,482,826	1,584,485
Four Freedoms	622,495	676,296	676,296	732,349	773,633	816,745
Lake Kennedy	1,107,126	927,087	956,000	966,334	1,082,564	1,130,569
Marine Services	612	-	-	-	-	-
Parking Program	886,652	752,154	761,710	897,891	943,016	995,792
Parks and Recreation Facilities Maintenance	-	1,665,635	1,837,953	4,143,631	2,373,500	2,161,673
Parks and Recreation Fleet Rolling Stock	1,721,630	1,045,000	1,150,932	984,710	334,000	610,153
Parks and Recreation Programs	137,355	99,688	99,688	101,082	102,475	103,924
Parks Grants	317,950	673,310	673,310	270,013	227,855	227,855
Parks Maintenance	9,659,250	12,377,949	15,301,411	15,163,509	14,359,289	14,881,949
Pops Cafe	352,277	411,407	411,407	419,636	450,854	474,181
Recreation Administration	261,806	297,475	297,501	317,253	341,667	368,070
South Cape Community Center	611,929	685,235	716,235	895,185	931,985	961,475
Special Events	1,623,525	1,726,606	2,226,843	1,855,837	2,121,656	2,223,560
Special Facilities Administration	284,491	319,218	319,218	315,959	339,502	365,278
Special Populations	1,432,855	1,576,772	1,576,772	1,660,107	1,771,138	1,889,321
William Austin Youth Center	2,147,851	1,863,792	2,109,536	2,006,867	2,119,269	2,184,474
Yacht Club	103,417	123,150	123,150	125,600	646,644	1,021,536
Yellow Fever Creek	3,727	390,613	357,113	422,785	431,438	438,963
General Fund Total	\$ 41,832,344	\$ 31,418,938	\$ 35,613,716	\$ 37,531,048	\$ 35,843,493	\$ 37,786,258
Golf Course Fund						
Golf Course Operations	\$ 4,549,276	\$ 3,463,843	\$ 3,463,843	\$ 3,238,625	\$ 3,398,130	\$ 3,486,913
Golf Course Fund Total	\$ 4,549,276	\$ 3,463,843	\$ 3,463,843	\$ 3,238,625	\$ 3,398,130	\$ 3,486,913
Lake Kennedy Capital Projects Fund						
Parks & Rec Lake Kennedy Capital Projects	\$ 195,643	\$ 3,905,316	\$ 3,905,316	\$ 195,588	\$ 286,175	\$ 286,175
Lake Kennedy Capital Projects Fund Total	\$ 195,643	\$ 3,905,316	\$ 3,905,316	\$ 195,588	\$ 286,175	\$ 286,175
Lake Kennedy Racquet Center Fund						
Lake Kennedy Racquet Center	\$ 1,210,518	\$ 1,073,164	\$ 1,079,264	\$ 955,608	\$ 1,077,118	\$ 1,077,538
Lake Kennedy Racquet Center Fund Total	\$ 1,210,518	\$ 1,073,164	\$ 1,079,264	\$ 955,608	\$ 1,077,118	\$ 1,077,538
Park Impact Fee Fund						
Park Impact Fees	\$ 3,709,913	\$ 5,690,125	\$ 5,690,125	\$ 3,108,760	\$ 3,387,500	\$ 3,666,260
Park Impact Fee Fund Total	\$ 3,709,913	\$ 5,690,125	\$ 5,690,125	\$ 3,108,760	\$ 3,387,500	\$ 3,666,260

Parks and Recreation

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Parks & Rec GO Bond Fund						
Parks and Recreation GO Bond Projects	\$ 18,318,544	\$ -	\$ 540,232	\$ -	\$ -	-
Parks & Rec GO Bond Fund Total	\$ 18,318,544	\$ -	\$ 540,232	\$ -	\$ -	-
Parks and Recreation Capital Project Fund						
Parks Capital Projects	\$ 13,856,839	\$ 3,150,000	\$ 3,797,720	\$ -	\$ 2,115,862	\$ 47,760,512
Parks and Recreation Capital Project Fund Total	\$ 13,856,839	\$ 3,150,000	\$ 3,797,720	\$ -	\$ 2,115,862	\$ 47,760,512
Yacht Basin Capital Project Fund						
Yacht Basin Capital Projects	\$ 4,886,494	\$ -	\$ 20,786,571	\$ -	\$ -	-
Yacht Basin Capital Project Fund Total	\$ 4,886,494	\$ -	\$ 20,786,571	\$ -	\$ -	-
Yacht Basin Fund						
Parks and Recreation Facilities Maintenance	\$ -	\$ 16,299	\$ 16,299	\$ 16,625	\$ 61,958	\$ 17,297
Rosen Park Operations	89,911	68,209	68,209	106,886	111,793	116,278
Yacht Basin Operations	263,555	99,640	99,640	100,337	201,269	208,541
Yacht Basin Fund Total	\$ 353,466	\$ 184,148	\$ 184,148	\$ 223,848	\$ 375,020	\$ 342,116
Total	\$ 88,913,037	\$ 48,885,534	\$ 75,060,935	\$ 45,253,477	\$ 46,483,298	\$ 94,405,772

Program Expenditures By Fund



- Lake Kennedy Capital Projects Fund
 ● Lake Kennedy Racquet Center Fund
 ● Golf Course Fund
- Park Impact Fee Fund
 ● Yacht Basin Fund
 ● General Fund

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
General Fund						
Personnel Services	\$ 15,002,085	\$ 16,764,597	\$ 16,764,597	\$ 18,302,697	\$ 20,078,363	\$ 21,438,580
Operating	8,048,884	11,744,979	12,820,124	14,247,039	12,973,192	12,791,621
Capital Outlay	3,149,431	2,909,362	6,028,995	4,981,312	2,776,076	3,482,357
Debt Service	216,000	-	-	-	-	-

Parks and Recreation

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Transfers Out	15,415,944	-	-	-	15,862	73,700
General Fund Total	\$41,832,344	\$ 31,418,938	\$ 35,613,716	\$ 37,531,048	\$35,843,493	\$37,786,258
Golf Course Fund						
Operating	\$ 2,559,427	\$ 3,118,843	\$ 3,118,843	\$ 2,829,912	\$ 2,887,663	\$ 2,946,682
Capital Outlay	1,989,849	245,000	245,000	256,463	358,217	387,981
Transfers Out	-	100,000	100,000	152,250	152,250	152,250
Golf Course Fund Total	\$ 4,549,276	\$ 3,463,843	\$ 3,463,843	\$ 3,238,625	\$ 3,398,130	\$ 3,486,913
Lake Kennedy Capital Projects Fund						
Operating	\$ 59,762	\$ 65,000	\$ 65,000	\$ 85,000	\$ 65,000	\$ 65,000
Capital Outlay	135,881	3,400,000	3,400,000	-	-	-
Transfers Out	-	440,316	440,316	110,588	221,175	221,175
Lake Kennedy Capital Projects Fund Total	\$ 195,643	\$ 3,905,316	\$ 3,905,316	\$ 195,588	\$ 286,175	\$ 286,175
Lake Kennedy Racquet Center Fund						
Operating	\$ 1,210,518	\$ 1,073,164	\$ 1,079,264	\$ 955,608	\$ 1,077,118	\$ 1,077,538
Lake Kennedy Racquet Center Fund Total	\$ 1,210,518	\$ 1,073,164	\$ 1,079,264	\$ 955,608	\$ 1,077,118	\$ 1,077,538
Park Impact Fee Fund						
Operating	\$ 54,380	\$ 52,632	\$ 52,632	\$ 62,176	\$ 67,750	\$ 73,326
Capital Outlay	201,362	-	-	525,377	794,419	704,136
Transfers Out	3,454,171	5,637,493	5,637,493	2,521,207	2,525,331	2,888,798
Park Impact Fee Fund Total	\$ 3,709,913	\$ 5,690,125	\$ 5,690,125	\$ 3,108,760	\$ 3,387,500	\$ 3,666,260
Parks & Rec GO Bond Fund						
Capital Outlay	\$18,318,544	\$ -	\$ 540,232	\$ -	\$ -	\$ -
Parks & Rec GO Bond Fund Total	\$18,318,544	\$ -	\$ 540,232	\$ -	\$ -	\$ -
Parks and Recreation Capital Project Fund						
Operating	\$ 1,119,629	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	12,337,210	3,150,000	3,797,720	-	2,115,862	47,760,512
Transfers Out	400,000	-	-	-	-	-
Parks and Recreation Capital Project Fund Total	\$13,856,839	\$ 3,150,000	\$ 3,797,720	\$ -	\$ 2,115,862	\$47,760,512
Yacht Basin Capital Project Fund						
Capital Outlay	\$ 4,886,494	\$ -	\$ 20,786,571	\$ -	\$ -	\$ -
Yacht Basin Capital Project Fund Total	\$ 4,886,494	\$ -	\$ 20,786,571	\$ -	\$ -	\$ -
Yacht Basin Fund						
Personnel Services	\$ 11,903	\$ 15,996	\$ 15,996	\$ 17,121	\$ 25,897	\$ 25,908
Operating	341,563	168,152	168,152	206,727	349,123	316,208
Yacht Basin Fund Total	\$ 353,466	\$ 184,148	\$ 184,148	\$ 223,848	\$ 375,020	\$ 342,116
Total	\$88,913,037	\$ 48,885,534	\$ 75,060,935	\$ 45,253,477	\$46,483,298	\$94,405,772

Department Functions

Administration

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

ACCOMPLISHMENTS

- Enacted Phase 2 of the Asset and Inventory Valuation Report to secure alternative funding to support programs and services
- Concluded the Master Plan Design Concept process for the Old Golf Course property
- Finalized Parks and Recreation Master Plan and Financial Sustainability Plan
- Developed a comprehensive Marketing plan department wide

GOALS AND PRIORITIES

- Continue the Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation review in preparation for initiating the full accreditation process
- Continue Implementation of the Parks and Recreation Master Plan and Financial Sustainability Plan
- Develop the Old Golf Course property in alignment with the Master Plan initiatives

Parks

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

ACCOMPLISHMENTS

- Replaced complete playground structures at Jim Jeffers Parks, Joe Stonis Park, Storms Football Complex, Camelot Park, Paul Sanborn Park, Guiffrida Park, and Burton Park
- Resurfaced Tennis/Pickleball Courts at Camelot and Joe Stonis Parks
- Replaced Sports Lighting at Koza Saladino and BMX Parks

GOALS AND PRIORITIES

- Complete design of new neighborhood park located at 2224 NE 15th St
- Replace Sports lighting at NW Softball Complex
- 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

- Hosted over 5,200 summer camp participants including two new locations- South Cape Community Center and Cape Elementary, to keep up with the ever-growing demand
- Completed art installations including phase 1 of the Mural on the northeast side of Building 2 at the Art Center and the Locks of Love Sculpture at Cultural Park

Parks and Recreation

- Permitted 147 Community Special Events with estimated attendance totaling 400,000 people including celebrating America's 250th Birthday at Red, White & Boom, which featured the unveiling of the state's largest flag

GOALS AND PRIORITIES

- Develop Ranger-Assisted Environmental Education opportunities for park visitors
- Utilize the Lake Kennedy Fitness Park to host outdoor programming such as senior walking groups and wellness activities that encourage physical activity, social interaction, and healthy lifestyles

Special Facilities

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

ACCOMPLISHMENTS

- Partner with Guardian Angels to complete updates to the facility to include all new lockers, upgraded-accessible kitchen large main kitchen, and upgraded-accessible smaller kitchen with an estimated total of \$150,000
- Hosted multiple pickleball tournaments at The Courts including the Zimmer Biomet Cape Coral Open as part of the Pickleball Players Association Professional Tour, which was attended by 7,200 people
- Constructed a new observation platform at Sirenia Vista Park complete with additional connecting sidewalk paths on the north end of the park

GOALS AND PRIORITIES

- Partner with the Tourist Development Council to reconstruct boardwalks at Glover Bight and Four Mile Ecological Park
- Expand athletic program offerings at Festival Park to include Lacrosse and girls Flag Football and therapeutic recreation opportunities such as cornhole and archery
- Partner with the Pickleball Players Association Professional Tour to construct a Stadium Center Court at The Courts facility

Coral Oaks Golf Course

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

ACCOMPLISHMENTS

- Completed the Irrigation System replacement project which included a new pump house
- Entered into a leasing agreement with John Deere for the maintenance equipment

GOALS AND PRIORITIES

- Design and reconstruct a new clubhouse/restaurant building facility and driving range
- Replace the fleet of golf carts



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 2027 ORGANIZATIONAL CHART



FY 2026 Amended	FY 2027 Proposed	Change
455.15	455.15	0.00

■	Departments
■	Offices

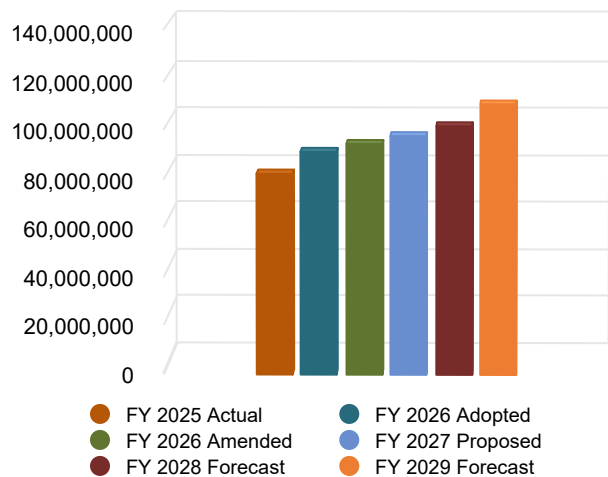
Updated 7/1/26

Operating Budget

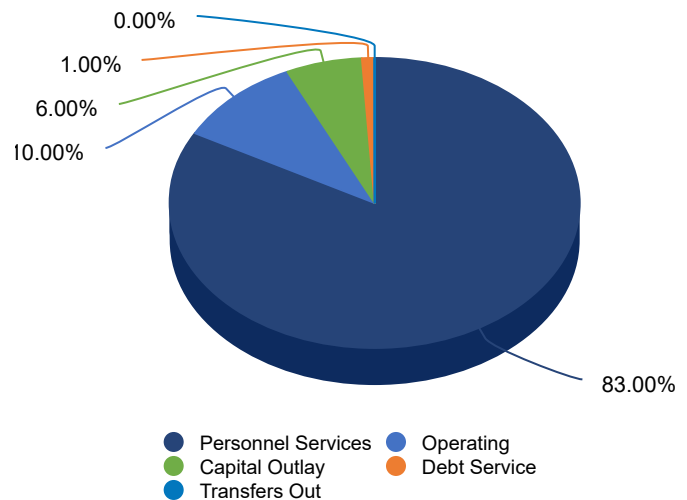
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 3,170,889	\$ 1,777,333	\$ 1,777,333	\$ 4,055,119	\$ 4,156,788	\$ 4,258,491
Fines and Forfeits	1,554,730	2,918,098	2,918,098	1,920,272	1,874,121	1,980,507
Impact Fees	1,468,634	1,496,538	1,496,538	1,515,840	1,684,280	1,852,720
Intergovernmental	911,909	-	1,215,013	297,453	-	-
Miscellaneous	944,860	8,659	8,659	139,200	12,000	12,000
Transfers In	28,175	2,000,000	2,000,000	85,000	85,000	85,000
Total	\$ 8,079,197	\$ 8,200,628	\$ 9,415,641	\$ 8,012,884	\$ 7,812,189	\$ 8,188,718

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 67,481,961	\$ 76,577,770	\$ 77,675,908	\$ 81,243,810	\$ 87,303,897	\$ 93,876,547
Operating	6,530,738	9,145,756	10,053,800	9,566,736	10,086,709	11,195,000
Capital Outlay	7,202,045	3,720,592	4,331,334	5,666,764	3,130,160	4,367,597
Debt Service	1,266,087	-	-	1,200,560	1,200,841	1,241,933
Transfers Out	68,175	2,000,000	2,000,000	85,000	85,000	85,000
Total	\$ 82,549,006	\$ 91,444,118	\$ 94,061,042	\$ 97,762,870	\$ 101,806,607	\$ 110,766,077

Program Expenditures by Year



Program Expenditures by Category



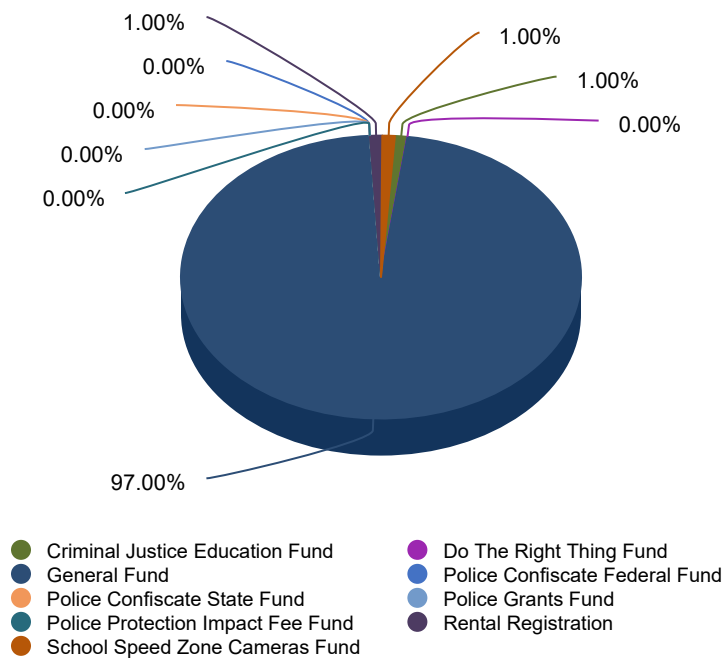
Police

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Criminal Justice Education Fund						
Criminal Justice Education	\$ 43,879	\$ 12,041	\$ 12,041	\$ 40,000	\$ 40,000	\$ 40,000
Criminal Justice Education Fund Total	\$ 43,879	\$ 12,041	\$ 12,041	\$ 40,000	\$ 40,000	\$ 40,000
Do The Right Thing Fund						
Do The Right Thing	\$ 15,346	\$ 8,659	\$ 8,659	\$ 12,000	\$ 12,000	\$ 12,000
Do The Right Thing Fund Total	\$ 15,346	\$ 8,659	\$ 8,659	\$ 12,000	\$ 12,000	\$ 12,000
General Fund						
Communications and Records	\$ 6,981,865	\$ 8,104,286	\$ 8,123,906	\$ 9,241,857	\$ 9,791,903	\$ 11,145,477
Community Services Bureau	8,106,178	9,672,765	9,684,096	10,658,691	11,494,836	12,345,730
Do The Right Thing	109,423	118,651	118,651	128,020	138,487	149,905
Government Miscellaneous	1,499	-	-	-	-	-
Investigative Services Bureau	12,876,496	15,158,751	15,203,802	14,273,993	15,495,184	17,623,994
Parking Enforcement	6,384	391,057	391,057	530,290	555,002	585,674
Patrol Bureau	28,908,420	30,602,484	30,606,047	34,097,075	36,960,842	39,745,471
Paul Coverdell Forensics	2,411	-	-	-	-	-
Police Administration	10,123,525	12,197,778	11,963,586	11,290,396	11,895,118	12,479,312
Police Facilities Maintenance	-	80,000	855,000	2,040,828	750,360	488,224
Police Fleet Rolling Stock	2,899,894	1,334,400	1,427,727	3,111,808	2,310,000	2,728,000
Police Training Facility	204,330	490,266	490,266	730,931	827,212	870,612
Special Operations	7,138,338	10,055,935	10,127,763	8,861,405	9,834,005	10,754,347
General Fund Total	\$ 77,358,763	\$ 88,206,373	\$ 88,991,901	\$ 94,965,294	\$ 100,052,949	\$ 108,916,746
Opioid Settlement						
Opioid Settlement	\$ 37,618	\$ -	\$ -	\$ -	\$ -	\$ -
Opioid Settlement Total	\$ 37,618	\$ -	\$ -	\$ -	\$ -	\$ -
Police Capital Project Fund						
Police Training Facility	\$ 2,311,341	\$ -	\$ -	\$ -	\$ -	\$ -
Police Capital Project Fund Total	\$ 2,311,341	\$ -	\$ -	\$ -	\$ -	\$ -
Police Confiscate Federal Fund						
Police Confiscation Federal	\$ 288,434	\$ 21,114	\$ 21,114	\$ 284,613	\$ 33,812	\$ 34,103
Police Confiscate Federal Fund Total	\$ 288,434	\$ 21,114	\$ 21,114	\$ 284,613	\$ 33,812	\$ 34,103
Police Confiscate State Fund						
Police Confiscation State	\$ 198,463	\$ -	\$ 243,612	\$ 29,850	\$ -	\$ -
Police Confiscate State Fund Total	\$ 198,463	\$ -	\$ 243,612	\$ 29,850	\$ -	\$ -
Police Grants Fund						
COPS Hiring Program	\$ -	\$ -	\$ 625,000	\$ 297,453	\$ -	\$ -
FDOT Distracted Driving	83,750	-	95,000	-	-	-
FDOT Teen Driving	40,739	-	40,000	-	-	-
Police Grants	644,317	-	360,013	-	-	-
Speed and Aggressive Driving	99,419	-	95,000	-	-	-
State SAFE Grant	66,959	-	-	-	-	-
Police Grants Fund Total	\$ 935,184	\$ -	\$ 1,215,013	\$ 297,453	\$ -	\$ -
Police Protection Impact Fee Fund						

Police

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Police Fleet Rolling Stock	\$ 1,226,607	\$ 1,166,000	\$ 1,166,000	\$ 156,448	\$ -	\$ -
Police Protection Impact Fee	(16,961)	29,931	29,931	30,317	33,686	37,054
Police Protection Impact Fee Fund Total	\$ 1,209,646	\$ 1,195,931	\$ 1,195,931	\$ 186,765	\$ 33,686	\$ 37,054
Rental Registration						
Patrol Bureau	\$ -	\$ -	\$ 372,771	\$ 760,451	\$ 775,660	\$ 791,174
Rental Registration Total	\$ -	\$ -	\$ 372,771	\$ 760,451	\$ 775,660	\$ 791,174
School Speed Zone Cameras Fund						
School Speed Zone Camera Program	\$ 150,332	\$ 2,000,000	\$ 2,000,000	\$ 1,186,444	\$ 858,500	\$ 935,000
School Speed Zone Cameras Fund Total	\$ 150,332	\$ 2,000,000	\$ 2,000,000	\$ 1,186,444	\$ 858,500	\$ 935,000
Total	\$ 82,549,006	\$ 91,444,118	\$ 94,061,042	\$ 97,762,870	\$ 101,806,607	\$ 110,766,077

Program Expenditures by Fund



Police

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Criminal Justice Education Fund						
Operating	\$ 43,879	\$ 12,041	\$ 12,041	\$ 40,000	\$ 40,000	\$ 40,000
Criminal Justice Education Fund Total	\$ 43,879	\$ 12,041	\$ 12,041	\$ 40,000	\$ 40,000	\$ 40,000
Do The Right Thing Fund						
Operating	\$ 15,346	\$ 8,659	\$ 8,659	\$ 12,000	\$ 12,000	\$ 12,000
Do The Right Thing Fund Total	\$ 15,346	\$ 8,659	\$ 8,659	\$ 12,000	\$ 12,000	\$ 12,000
General Fund						
Personnel Services	\$ 66,612,935	\$ 76,577,770	\$ 76,577,770	\$ 80,856,357	\$ 87,213,897	\$ 93,786,547
Operating	6,155,633	9,074,011	9,434,187	8,255,799	8,508,051	9,520,669
Capital Outlay	3,284,108	2,554,592	2,979,944	4,652,578	3,130,160	4,367,597
Debt Service	1,266,087	-	-	1,200,560	1,200,841	1,241,933
Transfers Out	40,000	-	-	-	-	-
General Fund Total	\$ 77,358,763	\$ 88,206,373	\$ 88,991,901	\$ 94,965,294	\$ 100,052,949	\$ 108,916,746
Opioid Settlement						
Operating	\$ 16,820	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	20,798	-	-	-	-	-
Opioid Settlement Total	\$ 37,618	\$ -	\$ -	\$ -	\$ -	\$ -
Police Capital Project Fund						
Capital Outlay	\$ 2,311,341	\$ -	\$ -	\$ -	\$ -	\$ -
Police Capital Project Fund Total	\$ 2,311,341	\$ -	\$ -	\$ -	\$ -	\$ -
Police Confiscate Federal Fund						
Operating	\$ 22,096	\$ 21,114	\$ 21,114	\$ 33,169	\$ 33,812	\$ 34,103
Capital Outlay	266,338	-	-	251,444	-	-
Police Confiscate Federal Fund Total	\$ 288,434	\$ 21,114	\$ 21,114	\$ 284,613	\$ 33,812	\$ 34,103
Police Confiscate State Fund						
Operating	\$ 198,463	\$ -	\$ 58,222	\$ -	\$ -	\$ -
Capital Outlay	-	-	185,390	29,850	-	-
Police Confiscate State Fund Total	\$ 198,463	\$ -	\$ 243,612	\$ 29,850	\$ -	\$ -
Police Grants Fund						
Personnel Services	\$ 796,869	\$ -	\$ 1,098,138	\$ 297,453	\$ -	\$ -
Operating	45,462	-	116,875	-	-	-
Capital Outlay	92,853	-	-	-	-	-
Police Grants Fund Total	\$ 935,184	\$ -	\$ 1,215,013	\$ 297,453	\$ -	\$ -

Police

Police Protection Impact Fee
Fund

Operating	\$ 33,039	\$ 29,931	\$ 29,931	\$ 30,317	\$ 33,686	\$ 37,054
Capital Outlay	1,226,607	1,166,000	1,166,000	156,448	-	-
Transfers Out	(50,000)	-	-	-	-	-

Police Protection Impact Fee Fund Total	\$ 1,209,646	\$ 1,195,931	\$ 1,195,931	\$ 186,765	\$ 33,686	\$ 37,054
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Rental Registration

Operating	\$ -	\$ -	\$ 372,771	\$ 760,451	\$ 775,660	\$ 791,174
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Rental Registration Total	\$ -	\$ -	\$ 372,771	\$ 760,451	\$ 775,660	\$ 791,174
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School Speed Zone Cameras
Fund

Personnel Services	\$ 72,157	\$ -	\$ -	\$ 90,000	\$ 90,000	\$ 90,000
Operating	-	-	-	435,000	683,500	760,000
Capital Outlay	-	-	-	576,444	-	-
Transfers Out	78,175	2,000,000	2,000,000	85,000	85,000	85,000

School Speed Zone Cameras Fund Total	\$ 150,332	\$ 2,000,000	\$ 2,000,000	\$ 1,186,444	\$ 858,500	\$ 935,000
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Total	\$82,549,006	\$91,444,118	\$ 94,061,042	\$97,762,870	\$101,806,607	\$ 110,766,077
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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
- Instituted a \$10,000 hiring bonus for newly hired police officers to strengthen recruitment competitiveness
- Secured grant funding to supplement operational and equipment needs, with over \$1,0132,142 in grant funds obtained

GOALS AND PRIORITIES

- Advance a culture of professionalism, ethical leadership, and transparency that sustains and deepens public trust
- Strengthen community partnerships and expand community-oriented programming through data-informed needs assessment
- Drive continuous organizational development reviewing structure, staffing, and resource allocation to scale with city growth

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
- Answer times for 911 calls exceed national standards: 99% of 911 calls were answered within 10 seconds
- Enhanced recruitment efforts resulted in a 14% increase in bureau staffing levels

GOALS AND PRIORITIES

- Increase efficiencies throughout the bureau in handling day-to-day operations
- Maintain accredited status in Communications
- Explore and integrate innovative technologies to increase efficiency and streamline processing

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

- Secured a COPS Hiring Grant to add five School Resources Officers, expanding school safety and threat assessment continuity
- Launched the Faith-Based Organization Academy, expanding the Civilian Academy portfolio
- Expand youth engagement through PAL, Explorer, leadership, and prevention programming

GOALS AND PRIORITIES

- Continue expansion of youth prevention, leadership, and mentorship programming
- Establish School Threat assessment detective positions utilizing new personnel resources
- Enhance data tracking, outcome measurement, and reporting across CSB programs for CALEA alignment and strategic planning

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

Establish a formal Detective Field Training Program to strengthen investigative readiness

- Conducted a citywide illegal gambling operation with the Florida Gaming commission, seizing over \$500,000 and 428 illegal gaming machines
- Established an MOU and Statewide Prosecution to improve cryptocurrency related investigations and asset forfeiture capabilities

GOALS AND PRIORITIES

- Continue to focus on solving crimes efficiently, enhancing public safety, and bringing offenders to justice through sustained investigative excellence
- Pursue strategic growth within Forensics and Evidence, including an additional forensic supervisor and manager position
- Enhance collaboration with local, state, and federal law enforcement agencies for complex multijurisdictional investigations

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 67,914 calls for service (CY25). Priority 1, 2, and 3 calls for service
- Deployed the four-precinct policing model across the city and created two additional patrol zones, incorporating focused coverage of the Southeast Entertainment District

GOALS AND PRIORITIES

- Strategically implement advanced technologies to improve public safety outcomes while increasing officer protection and operational effectiveness
- Implement a data-driven power shift aligned with peak call-volume shift aligned with peak call-volume periods to improve operational efficiency and reduce response times

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

- Increased compliance and mandatory training, including CIT and Use of Force
- Coordinated sworn promotional processes for Sergeant and Lieutenant positions
- Supported officer wellness through programs focused on whole-body health

GOALS AND PRIORITIES

- Maintained and continuously strengthen accreditation through the Commission on Accreditation for Law Enforcement Agencies as a cornerstone of organizational accountability
- Modernize and expand recruiting strategies to consistently meet and exceed minimum staffing thresholds
- Improve onboarding and field training for new and lateral hires to accelerate operational readiness

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

- Expand THI-informed enforcement, deploying Motors, Aggressive Driving, and DUI units to high- injury corridors to reduce speed- and alcohol-related crashes
- Launce Biannual Redspeed public reporting dashboards, reflecting school zone compliance, enforcement activity, and crash reduction outcomes

GOALS AND PRIORITIES

- Institutionalize data-driven deployment by integrating crash analytics, crime mapping, and behavioral trend analysis across all speciality unit operations
- Establish unit-level performance indicators with annual review measuring crash reduction, enforcement outcomes, boating safety compliance, and K9 deployment results





Public Works



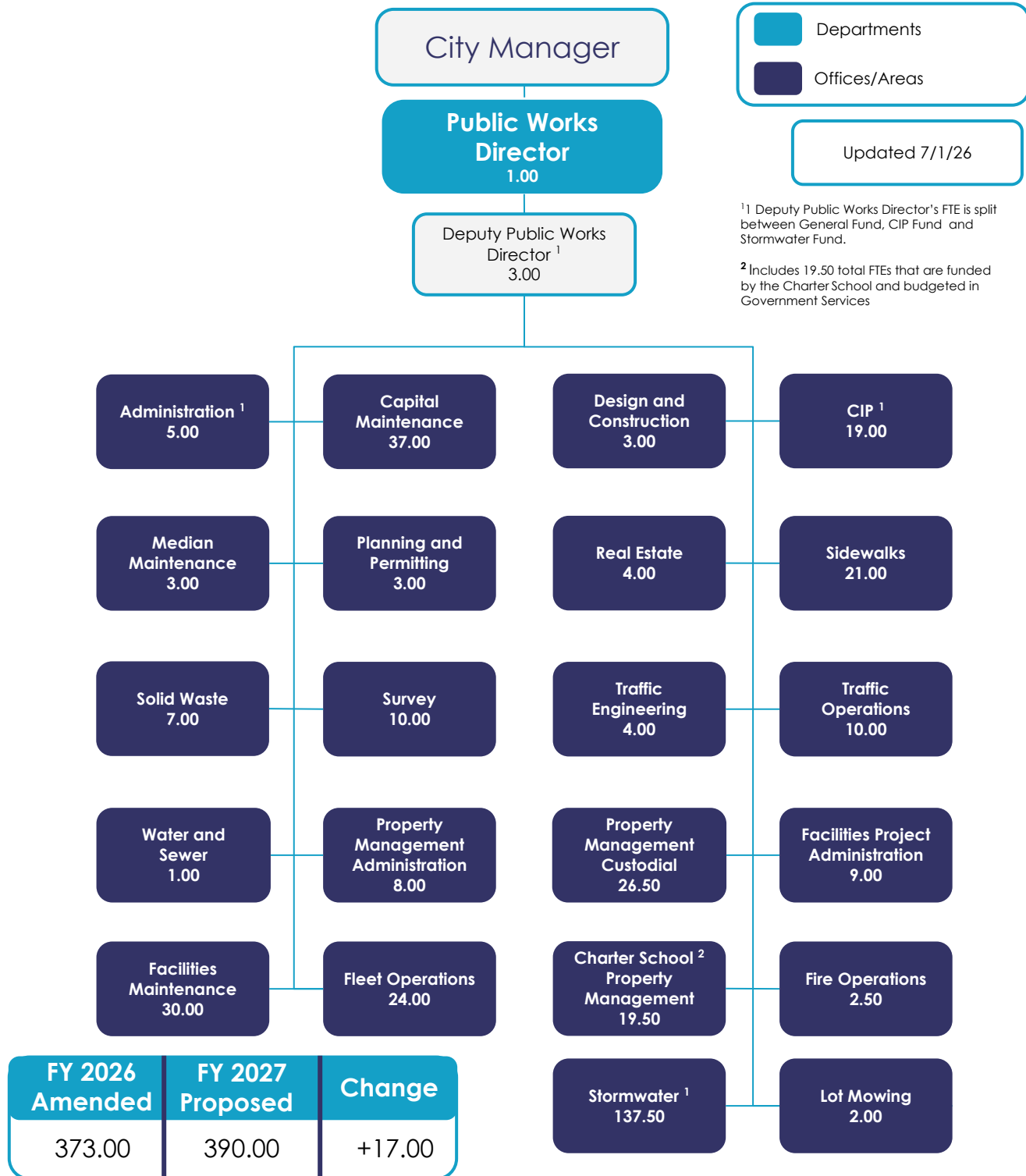
DEPARTMENT OVERVIEW

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, 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 2027 ORGANIZATIONAL CHART

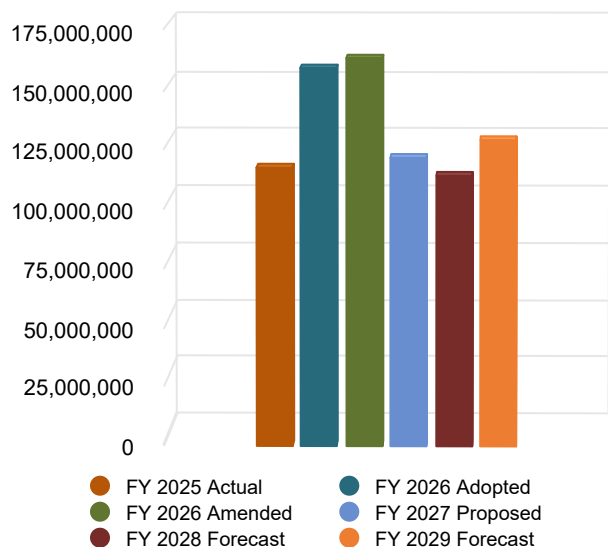


Operating Budget

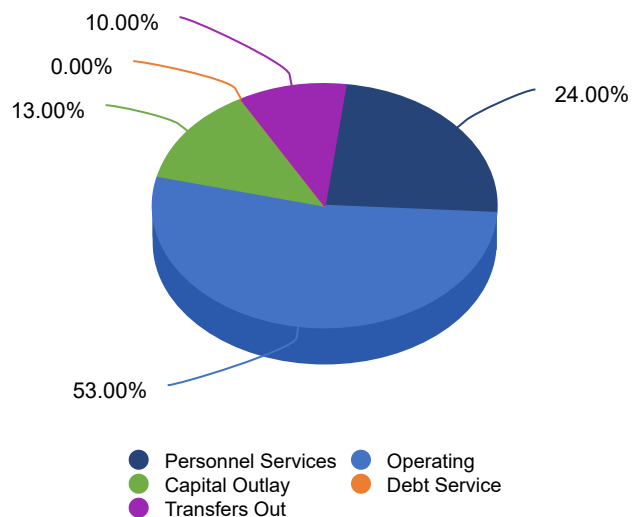
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 3,518,084	\$ 4,938,401	\$ 4,938,401	\$ 4,918,197	\$ 4,851,590	\$ 4,973,108
Debt Proceeds	-	20,437,426	20,646,226	-	-	-
Fines and Forfeits	45,873	-	-	-	-	-
Impact Fees	9,356,344	9,036,900	9,036,900	9,714,000	10,636,250	11,559,375
Intergovernmental	574,698	-	50,000	-	-	-
Internal Service Charges	23,009,420	19,813,513	19,881,381	22,980,950	23,515,236	25,044,847
License and Permits	522	-	-	-	-	-
Miscellaneous	4,370,622	-	4,000	14,381,415	324,562	183,936
Special Assessment	31,493,394	34,278,641	34,278,641	37,488,859	39,361,684	41,328,137
Taxes - Gas	12,074,582	11,406,417	11,406,417	11,762,242	11,997,487	12,117,462
Transfers In	10,400,759	21,385,184	21,788,914	3,219,605	2,000,000	6,075,000
Total	\$ 94,844,298	\$ 121,296,482	\$ 122,030,880	\$ 104,465,268	\$ 92,686,809	\$ 101,281,865

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 22,728,555	\$ 26,052,667	\$ 26,075,335	\$ 29,599,483	\$ 31,914,798	\$ 34,432,723
Operating	62,673,039	65,385,519	68,000,464	64,734,446	70,427,778	73,450,905
Capital Outlay	18,432,646	42,253,460	43,726,955	15,684,685	1,654,690	6,412,421
Debt Service	333,033	371,439	371,439	371,438	324,562	183,936
Transfers Out	13,960,151	25,533,746	25,937,476	11,701,534	10,413,546	15,210,995
Total	\$ 118,127,424	\$ 159,596,831	\$ 164,111,669	\$ 122,091,586	\$ 114,735,374	\$ 129,690,980

Program Expenditures by Year



Program Expenditures by Category



Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
5 Cent Addl Gas Tax Fund						
5 Cent Gas Tax	\$ 10,049,866	\$ 7,970,000	\$ 9,069,914	\$ 6,288,659	\$ 5,449,280	\$ 6,189,163
5 Cent Addl Gas Tax Fund Total	\$ 10,049,866	\$ 7,970,000	\$ 9,069,914	\$ 6,288,659	\$ 5,449,280	\$ 6,189,163
6 Cent Gas Tax Fund						
6 Cent Gas Tax	\$ 11,112,696	\$ 9,821,616	\$ 10,463,524	\$ 10,888,021	\$ 7,984,833	\$ 8,049,599
Public Works Fleet						
Rolling Stock	293,544	-	-	-	-	-
6 Cent Gas Tax Fund Total	\$ 11,406,240	\$ 9,821,616	\$ 10,463,524	\$ 10,888,021	\$ 7,984,833	\$ 8,049,599
Bridge Capital Project Fund						
Transportation Capital Project	\$ 40,442	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Bridge Capital Project Fund Total	\$ 40,442	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Charter School Construction Fund						
Public Works Capital Projects	\$ 537,429	\$ -	\$ 208,800	\$ 13,495,872	\$ -	\$ -
Charter School Construction Fund Total	\$ 537,429	\$ -	\$ 208,800	\$ 13,495,872	\$ -	\$ -
CIP Project Management Fund						
Capital Improvements	\$ 3,341,106	\$ 4,170,960	\$ 4,180,155	\$ 4,319,548	\$ 4,717,470	\$ 5,020,769
Public Works Facilities Maintenance	-	-	-	5,000	5,000	5,000
Public Works Fleet Rolling Stock	119,178	52,000	52,000	100,360	48,690	-
CIP Project Management Fund Total	\$ 3,460,284	\$ 4,222,960	\$ 4,232,155	\$ 4,424,908	\$ 4,771,160	\$ 5,025,769
Del Prado Mall Parking Lot Fund						
Del Prado Mall Parking Lot	\$ 76,830	\$ 67,836	\$ 67,836	\$ 87,041	\$ 108,839	\$ 123,944
Del Prado Mall Parking Lot Fund Total	\$ 76,830	\$ 67,836	\$ 67,836	\$ 87,041	\$ 108,839	\$ 123,944
Facility Maintenance Capital Project Fund						
Facility Maint. Cap Proj Fund	\$ 713,482	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Maintenance Capital Project Fund Total	\$ 713,482	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Operations Fund						
Facilities Custodial and Maintenance	\$ 108,567	\$ 119,771	\$ 119,771	\$ 128,888	\$ 139,209	\$ 150,472

Public Works

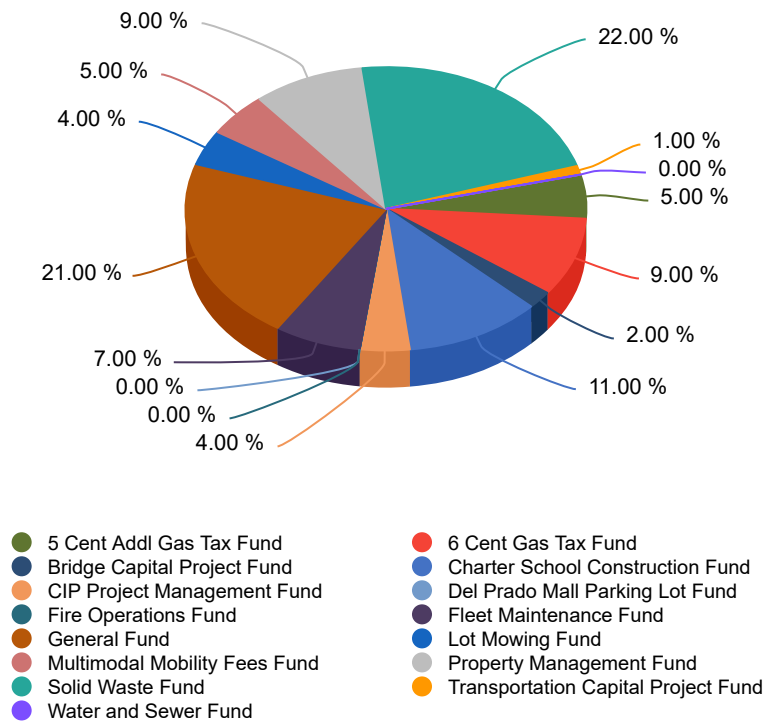
Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Fleet Repairs						
Operations	88,898	112,999	112,999	97,565	104,012	110,904
Median Maintenance	75,526	88,202	88,202	91,861	99,006	106,756
Fire Operations Fund Total	\$ 272,991	\$ 320,972	\$ 320,972	\$ 318,314	\$ 342,227	\$ 368,132
Fleet Capital Project Fund						
Fleet Capital Project	\$ 1,059,526	\$ -	\$ -	\$ -	\$ -	-
Fleet Capital Project Fund Total	\$ 1,059,526	\$ -	\$ -	\$ -	\$ -	-
Fleet Maintenance Fund						
Fleet Repairs						
Operations	\$ 4,740,467	\$ 5,854,967	\$ 5,828,052	\$ 5,941,155	\$ 6,208,816	\$ 6,759,077
Public Works						
Administration	903,976	1,091,020	1,086,520	1,613,731	1,690,799	1,773,422
Public Works Facilities						
Maintenance	-	-	43,915	45,000	65,000	141,147
Public Works Fleet						
Rolling Stock	(511,366)	477,439	464,939	416,438	434,562	231,608
Fleet Maintenance Fund Total	\$ 5,133,077	\$ 7,423,426	\$ 7,423,426	\$ 8,016,324	\$ 8,399,177	\$ 8,905,254
General Fund						
Design and						
Construction	\$ 550,722	\$ 905,983	\$ 879,984	\$ 550,290	\$ 588,406	\$ 628,791
Median Maintenance	2,683,387	2,901,863	3,308,075	3,322,277	3,413,343	3,514,768
Planning and						
Permitting	383,507	376,841	436,039	446,431	465,992	501,914
Public Works						
Administration	7,297,056	2,502,036	3,011,950	3,583,547	3,681,468	7,861,347
Public Works Facilities						
Maintenance	-	9,386	9,386	299,573	389,200	358,244
Public Works Fleet						
Rolling Stock	637,897	1,286,850	1,500,441	1,094,602	333,000	752,672
Public Works Grants	101,407	-	-	-	-	-
Public Works						
Maintenance	4,273,506	6,548,421	6,886,265	5,574,247	5,893,654	6,359,632
Public Works Real						
Estate	457,392	535,892	535,892	584,796	630,911	681,155
Sidewalks	1,047,613	1,041,895	1,036,725	1,857,463	2,012,281	2,181,191
Survey	1,144,863	1,252,940	1,226,389	1,282,293	1,488,762	1,553,604
Traffic Engineering and						
Operations	2,471,612	3,282,270	3,040,236	3,393,117	3,657,593	3,852,638
Transportation Street						
Lighting	3,651,661	3,710,581	3,710,581	3,814,150	4,076,653	4,413,290
General Fund Total	\$ 24,700,623	\$ 24,354,958	\$ 25,581,963	\$ 25,802,786	\$ 26,631,263	\$ 32,659,246
Lot Mowing Fund						
Lot Mowing	\$ 2,826,480	\$ 4,471,356	\$ 4,499,782	\$ 4,562,826	\$ 4,570,558	\$ 4,682,173
Public Works Fleet						
Rolling Stock	-	-	-	45,000	49,000	50,000

Public Works

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Lot Mowing Fund Total	\$ 2,826,480	\$ 4,471,356	\$ 4,499,782	\$ 4,607,826	\$ 4,619,558	\$ 4,732,173
Multimodal Mobility Fees Fund						
Planning and Permitting	\$ -	\$ -	\$ -	\$ 6,631,009	\$ 6,193,888	\$ 6,803,640
Multimodal Mobility Fees Fund Total	\$ -	\$ -	\$ -	\$ 6,631,009	\$ 6,193,888	\$ 6,803,640
Property Management Fund						
Facilities Custodial and Maintenance	\$ 8,779,190	\$ 5,607,993	\$ 5,947,618	\$ 6,930,730	\$ 7,335,194	\$ 7,884,791
Public Works Administration	1,549,919	2,479,134	2,298,517	3,073,910	3,148,267	3,221,689
Public Works Fleet Rolling Stock	381,904	80,000	121,000	912,500	186,000	191,280
Property Management Fund Total	\$ 10,711,013	\$ 8,167,127	\$ 8,367,135	\$ 10,917,140	\$ 10,669,461	\$ 11,297,760
Public Works Grants						
Public Works Grants	\$ 259,381	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Public Works Grants Total	\$ 259,381	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Road Impact Fee Fund						
Road Impact Fee	\$ 7,147,116	\$ 24,940,864	\$ 25,552,246	\$ -	\$ -	\$ -
Road Impact Fee Fund Total	\$ 7,147,116	\$ 24,940,864	\$ 25,552,246	\$ -	\$ -	\$ -
Solid Waste Fund						
Public Works Facilities Maintenance	\$ -	\$ 6,797	\$ 6,797	\$ 6,233	\$ 7,072	\$ 7,213
Public Works Fleet Rolling Stock	62,033	62,000	62,000	-	-	-
Solid Waste	24,112,265	25,811,639	25,846,109	27,391,145	37,412,249	39,295,820
Solid Waste Fund Total	\$ 24,174,298	\$ 25,880,436	\$ 25,914,906	\$ 27,397,378	\$ 37,419,321	\$ 39,303,033
Transportation Capital Project Fund						
Curbing	\$ 8,605	\$ -	\$ -	\$ 135,803	\$ -	\$ -
Landscaping	1,554,983	-	-	-	-	1,500,000
Resurfacing Projects	557,795	-	351,025	(791,086)	-	-
Roadway Improvements	407,215	18,315,296	12,237,296	2,899,013	-	-
Sidewalks	2,095,108	1,069,888	1,069,888	(735,564)	-	2,575,000
Traffic Signals/Lighting	2,288,010	-	3,078,000	41,239	-	-
Trans Land Acquisition	-	-	-	(446,050)	-	-
Transportation Capital Project	1,148,270	-	3,000,000	(22,502)	-	-
UEP Roadway Improvements	7,388,410	20,437,426	20,440,131	-	-	-
Transportation Capital Project Fund Total	\$ 15,448,396	\$ 39,822,610	\$ 40,176,340	\$ 1,080,853	\$ -	\$ 4,075,000
Water and Sewer Fund						

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Median Maintenance	\$ 75,526	\$ 88,202	\$ 88,202	\$ 91,861	\$ 99,006	\$ 106,756
Public Works Real Estate	34,424	44,468	44,468	43,594	47,361	51,511
Water and Sewer Fund						
Total	\$ 109,950	\$ 132,670	\$ 132,670	\$ 135,455	\$ 146,367	\$ 158,267
Total	\$ 118,127,424	\$ 159,596,831	\$ 164,111,669	\$ 122,091,586	\$ 114,735,374	\$ 129,690,980

Program Expenditures By Fund



Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
5 Cent Addl Gas Tax Fund						
Operating	\$ 8,619,866	\$ 7,270,000	\$ 8,369,914	\$ 6,275,909	\$ 4,720,000	\$ 4,730,604
Capital Outlay	-	700,000	700,000	12,750	-	-
Transfers Out	1,430,000	-	-	-	729,280	1,458,559
5 Cent Addl Gas Tax Fund Total	\$ 10,049,866	\$ 7,970,000	\$ 9,069,914	\$ 6,288,659	\$ 5,449,280	\$ 6,189,163
6 Cent Gas Tax Fund						
Personnel Services	\$ 447,179	\$ 575,063	\$ 575,063	\$ 617,459	\$ 667,973	\$ 723,174
Operating	10,665,517	8,743,005	9,031,183	7,585,362	4,716,295	4,725,860
Capital Outlay	293,544	-	-	784,635	700,000	700,000
Transfers Out	-	503,548	857,278	1,900,565	1,900,565	1,900,565
6 Cent Gas Tax Fund Total	\$ 11,406,240	\$ 9,821,616	\$ 10,463,524	\$ 10,888,021	\$ 7,984,833	\$ 8,049,599
Bridge Capital Project Fund						
Operating	\$ 40,442	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Bridge Capital Project Fund Total	\$ 40,442	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Charter School Construction Fund						
Capital Outlay	\$ 537,429	\$ -	\$ 208,800	\$ 13,495,872	\$ -	\$ -
Charter School Construction Fund Total	\$ 537,429	\$ -	\$ 208,800	\$ 13,495,872	\$ -	\$ -
CIP Project Management Fund						
Personnel Services	\$ 3,096,184	\$ 3,770,178	\$ 3,770,178	\$ 3,922,543	\$ 4,192,439	\$ 4,485,269
Operating	244,922	400,782	400,782	394,305	522,331	532,800
Capital Outlay	119,178	52,000	61,195	100,360	48,690	-
Transfers Out	-	-	-	7,700	7,700	7,700
CIP Project Management Fund Total	\$ 3,460,284	\$ 4,222,960	\$ 4,232,155	\$ 4,424,908	\$ 4,771,160	\$ 5,025,769
Del Prado Mall Parking Lot Fund						
Operating	\$ 76,830	\$ 67,836	\$ 67,836	\$ 87,041	\$ 108,839	\$ 123,944
Del Prado Mall Parking Lot Fund Total	\$ 76,830	\$ 67,836	\$ 67,836	\$ 87,041	\$ 108,839	\$ 123,944
Facility Maintenance Capital Project Fund						
Capital Outlay	\$ 713,482	\$ -	\$ -	\$ -	\$ -	\$ -
Facility Maintenance Capital Project Fund Total	\$ 713,482	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Operations Fund						
Personnel Services	\$ 272,991	\$ 319,202	\$ 319,202	\$ 316,509	\$ 340,386	\$ 366,254
Operating	-	1,770	1,770	1,805	1,841	1,878
Fire Operations Fund Total	\$ 272,991	\$ 320,972	\$ 320,972	\$ 318,314	\$ 342,227	\$ 368,132

Public Works

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Fleet Capital Project Fund						
Capital Outlay	\$ 1,059,526	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Capital Project Fund Total	\$ 1,059,526	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Maintenance Fund						
Personnel Services	\$ 2,172,896	\$ 2,560,116	\$ 2,560,116	\$ 2,766,202	\$ 2,989,137	\$ 3,232,519
Operating	3,471,547	4,318,871	4,318,871	4,401,975	4,508,704	4,580,206
Capital Outlay	(836,820)	173,000	173,000	49,935	150,000	481,819
Debt Service	325,454	371,439	371,439	371,438	324,562	183,936
Transfers Out	-	-	-	426,774	426,774	426,774
Fleet Maintenance Fund Total	\$ 5,133,077	\$ 7,423,426	\$ 7,423,426	\$ 8,016,324	\$ 8,399,177	\$ 8,905,254
General Fund						
Personnel Services	\$ 9,585,079	\$ 10,922,000	\$ 10,922,000	\$ 12,520,721	\$ 13,510,626	\$ 14,582,197
Operating	8,449,567	11,026,220	11,401,075	10,152,463	10,614,637	11,087,727
Capital Outlay	771,817	1,336,850	2,139,000	1,129,602	506,000	914,322
Transfers Out	5,894,160	1,069,888	1,119,888	2,000,000	2,000,000	6,075,000
General Fund Total	\$ 24,700,623	\$ 24,354,958	\$ 25,581,963	\$ 25,802,786	\$ 26,631,263	\$ 32,659,246
Lot Mowing Fund						
Personnel Services	\$ 309,029	\$ 326,902	\$ 326,902	\$ 336,402	\$ 361,606	\$ 389,039
Operating	2,517,451	4,144,454	4,172,880	4,226,424	4,208,952	4,293,134
Capital Outlay	-	-	-	45,000	49,000	50,000
Lot Mowing Fund Total	\$ 2,826,480	\$ 4,471,356	\$ 4,499,782	\$ 4,607,826	\$ 4,619,558	\$ 4,732,173
Multimodal Mobility Fees Fund						
Operating	\$ -	\$ -	\$ -	\$ 1,334,731	\$ 906,056	\$ 1,522,638
Transfers Out	-	-	-	5,296,278	5,287,832	5,281,002
Multimodal Mobility Fees Fund Total	\$ -	\$ -	\$ -	\$ 6,631,009	\$ 6,193,888	\$ 6,803,640
Property Management Fund						
Personnel Services	\$ 5,940,553	\$ 6,737,710	\$ 6,760,378	\$ 8,131,056	\$ 8,785,316	\$ 9,501,328
Operating	4,336,351	1,322,417	1,450,757	1,739,701	1,631,262	1,553,269
Capital Outlay	423,030	107,000	156,000	994,500	201,000	191,280
Debt Service	7,579	-	-	-	-	-
Transfers Out	3,500	-	-	51,883	51,883	51,883
Property Management Fund Total	\$ 10,711,013	\$ 8,167,127	\$ 8,367,135	\$ 10,917,140	\$ 10,669,461	\$ 11,297,760
Public Works Grants						
Operating	\$ 259,381	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Public Works Grants Total	\$ 259,381	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Road Impact Fee Fund						
Operating	\$ 442,642	\$ 980,554	\$ 1,541,316	\$ -	\$ -	\$ -
Capital Outlay	71,983	-	50,620	-	-	-
Transfers Out	6,632,491	23,960,310	23,960,310	-	-	-
Road Impact Fee Fund Total	\$ 7,147,116	\$ 24,940,864	\$ 25,552,246	\$ -	\$ -	\$ -

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Solid Waste Fund						
Personnel Services	\$ 570,156	\$ 711,678	\$ 711,678	\$ 856,045	\$ 923,915	\$ 997,703
Operating	23,542,109	25,106,758	25,141,228	26,531,821	36,485,894	38,295,818
Capital Outlay	62,033	62,000	62,000	-	-	-
Transfers Out	-	-	-	9,512	9,512	9,512
Solid Waste Fund Total	\$ 24,174,298	\$ 25,880,436	\$ 25,914,906	\$ 27,397,378	\$ 37,419,321	\$ 39,303,033
Transportation Capital Project Fund						
Personnel Services	\$ 224,595	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	6,357	-	-	-	-	-
Capital Outlay	15,217,444	39,822,610	40,176,340	(927,969)	-	4,075,000
Transfers Out	-	-	-	2,008,822	-	-
Transportation Capital Project Fund Total	\$ 15,448,396	\$ 39,822,610	\$ 40,176,340	\$ 1,080,853	\$ -	\$ 4,075,000
Water and Sewer Fund						
Personnel Services	\$ 109,893	\$ 129,818	\$ 129,818	\$ 132,546	\$ 143,400	\$ 155,240
Operating	57	2,852	2,852	2,909	2,967	3,027
Water and Sewer Fund Total	\$ 109,950	\$ 132,670	\$ 132,670	\$ 135,455	\$ 146,367	\$ 158,267
Total	\$118,127,424	\$159,596,831	\$ 164,111,669	\$122,091,586	\$114,735,374	\$129,690,980



Department Functions

Transportation

Responsible for the maintenance, repair, and preservation of the City's transportation infrastructure to ensure safe and efficient travel for the public. This includes roadway resurfacing and patching, pothole repair, sidewalk construction and maintenance, shoulder grading, and bridge maintenance. The division also manages median and right-of-way upkeep, including mowing, landscaping, irrigation, tree trimming, and debris removal, as well as greenspace management and urban forestry efforts such as tree planting, reforestation, and maintenance of the City's urban canopy. Transportation Maintenance supports emergency response operations, assists with Temporary Traffic Control (TTC), and coordinates with other departments and agencies to maintain service levels across the City's roadway network.

ACCOMPLISHMENTS

- Resurfaced approximately 104 lane miles of local and major roadways and repaired 85 spot paving locations to improve pavement conditions and roadway reliability
- Applied pavement preservation treatments to nearly 1.5 million square yards of local roadways to extend pavement life and reduce future reconstruction costs
- Completed more than 7 miles of City-funded sidewalks near schools to enhance pedestrian safety and connectivity
- Planted over 2,500 trees and completed GIS data collection of more than 4,000 trees to support urban canopy expansion and long-term asset management
- Maintained vacant lot mowing operations with approximately 940,000 lot mowings and trimmed over 30,000 burrowing owl nest areas to support community appearance and environmental compliance
- Removed approximately 2.9 million square feet of invasive vegetation and continued bridge maintenance and stabilization efforts to improve environmental quality and public safety

GOALS AND PRIORITIES

- Continue improving the City's overall Pavement Condition Index (PCI) through a balanced resurfacing and preservation program
- Expand urban forestry and tree canopy coverage through strategic planting in medians, parks, and greenspaces
- Complete the Citywide GIS Tree Inventory to enhance data-driven management of urban forestry assets
- Continue installation of sidewalks along major roadways, prioritizing gaps within two miles of schools
- Maintain a data-driven, multi-year roadway maintenance program that maximizes lifecycle cost efficiency
- Improve operational efficiency through process improvements, standardization, and expanded use of asset management technology

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

- Advanced Utilities Expansion Projects by completing utility availability in N1 West, initiating construction in N1 East, and awarding major construction contracts
- Completed the Areawide Neighborhood Speed Study and initiated a Citywide Roundabout Study with preliminary design of selected locations
- Completed design of key transportation projects, including roadway extensions, access management improvements, traffic signals, and Cape Coral Parkway widening and signalization improvements
- Completed construction of two new traffic signals and more than 10 miles of sidewalks, including pedestrian and turn lane improvements along Embers Parkway
- Advanced major parks and recreation projects by completing construction of Jaycee Park, Festival Park, and Tropicana Park, while initiating SUN Trail Phase 2 construction
- Conducted bathymetric surveys of approximately 105 miles of saltwater canals to support future maintenance dredging and waterway preservation efforts

GOALS AND PRIORITIES

- Advance Utilities Expansion Projects by beginning design of North 6 UEP and completing assessments and construction contract awards for North 3 UEP
- Complete Veterans Park, open the Yellow Fever Creek Welcome Center, and advance public safety facilities through Fire Station #10, Emergency Operations Center, and Santa Barbara Office projects
- Initiate the Mobility Plan and Fee Phase 2 and the Diplomat Parkway Corridor Study to support long-term transportation planning
- Complete the Citywide Roundabout Study, advance SUN Trail Phase 3 design, and complete design of two new traffic signals to improve mobility and safety
- Complete construction of the Andalusia Boulevard & Diplomat Parkway traffic signal and SUN Trail Phase 2, while beginning construction of major roadway and access management improvements
- Advance infrastructure and marine projects by beginning the second phase of Yacht Club Marine work and adding a GPS Reference Station to the Florida Permanent Reference Network to enhance surveying and construction services

Property Management

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

ACCOMPLISHMENTS

- Implemented a new work order system for facilities operations, establishing a standardized citywide platform for tracking facility maintenance requests and work activities
- Expanded use of a Property Management project tracking system, with the majority of active projects now managed through the system to improve visibility, coordination, and reporting
- Completed demolition and restroom renovation improvements at the former golf course facility
- Completed construction of the Sirenia Vista Park boardwalk
- Installed epoxy flooring improvements at three Fire Stations
- Completed multiple HVAC improvement projects across City facilities to address operational reliability, system performance, and occupant comfort needs
- Supported facility planning and budget development efforts through project assessment coordination, historical cost analysis, and evaluation of existing facility conditions

GOALS AND PRIORITIES

- Identify and confirm all assigned facility projects prior to the start of the fiscal year
- Establish funded Property Management projects in our systems within 60 days of budget availability, including assigned project oversight and implementation schedules
- Initiate procurement activities for projects involving long-lead equipment and materials within 90 days of budget availability to support schedule management and reduce project delays
- Prioritize project sequencing based on operational need, life safety considerations, HVAC reliability, and heavily utilized public facilities
- Continue improving project tracking, coordination, and reporting capabilities through expanded use of operational management systems and standardized processes

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

- Replaced fueling stations at Fire Station 7 and Coral Oaks golf course
- Replaced 154 vehicles & equipment approved by the Council

Awarded as one of the Top 100 Fleets in North America

Completed 90% of the architectural design for the new fleet facility

GOALS AND PRIORITIES

- Begin construction of the new Fleet Facility, pending Council approval
- Maintain recognition among the Top 100 Fleets in North America
- Maintain 1,784 vehicles and equipment valued at \$91 million
- Replace and add vehicles & equipment approved by the Council

Solid Waste

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

ACCOMPLISHMENTS

- Maintained solid waste collection services for approximately 97,500 residential accounts while coordinating contract oversight, service issue resolution, and franchise compliance activities

GOALS AND PRIORITIES

- Secure a new solid waste collection contract

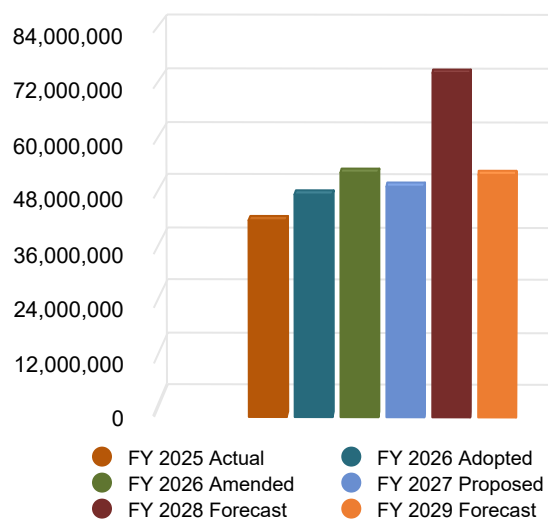


Operating Budget

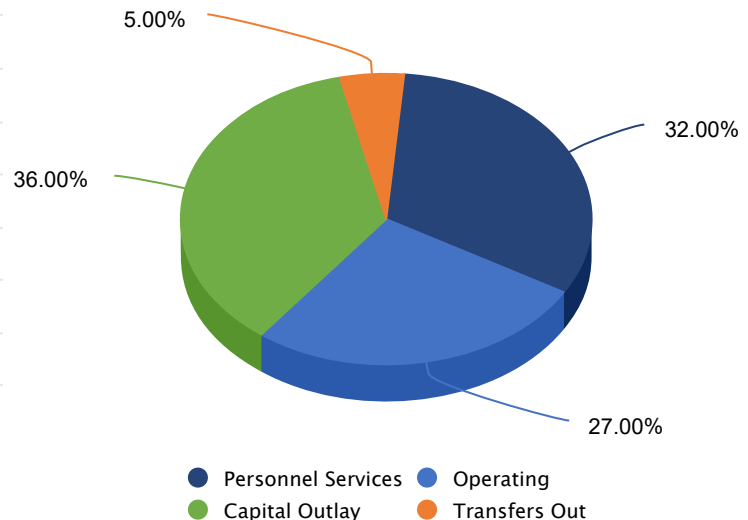
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 25,842,673	\$ 27,050,731	\$ 27,050,731	\$ 28,647,376	\$ 30,231,790	\$ 31,894,745
Debt Proceeds	-	15,321,494	15,321,494	7,728,000	32,334,475	7,368,800
Fines and Forfeits	48,402	50,000	50,000	50,000	50,000	50,000
License and Permits	34,294	10,000	10,000	30,000	30,000	30,000
Miscellaneous	2,722,706	187,500	187,500	247,500	157,000	157,000
Transfers In	5,249,352	-	-	-	-	-
Total	\$ 33,897,427	\$ 42,619,725	\$ 42,619,725	\$ 36,702,876	\$ 62,803,265	\$ 39,500,545

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 12,266,296	\$ 14,801,648	\$ 14,801,648	\$ 16,300,058	\$ 18,049,321	\$ 19,798,314
Operating	9,832,994	14,859,885	16,729,466	13,602,920	16,272,196	16,681,705
Capital Outlay	15,655,310	18,134,494	20,892,774	18,168,744	35,570,827	9,559,043
Debt Service	92,824	-	-	-	-	-
Transfers Out	5,474,065	1,378,648	1,378,648	2,719,508	5,774,720	7,404,705
Total	\$ 43,321,489	\$ 49,174,675	\$ 53,802,536	\$ 50,791,230	\$ 75,667,064	\$ 53,443,767

Program Expenditures by Year

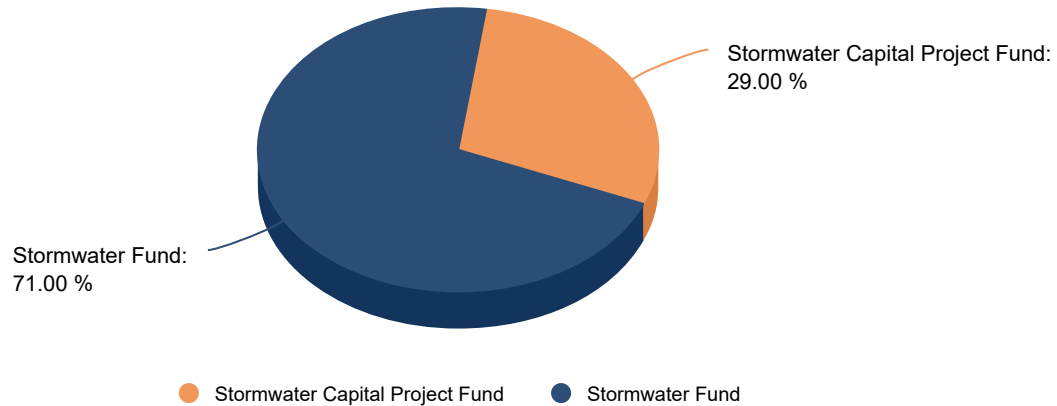


Program Expenditures by Category



Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Stormwater Capital Project Fund						
Drainage Improvement Projects	\$ 3,188,045	\$ 537,600	\$ 1,758,465	\$ 11,353,000	\$ 7,277,600	\$ 7,368,800
Environmental Projects	3,114,416	-	-	-	-	-
Stormwater Capital Projects	4,565,809	-	36,631	-	-	31,471
UEP Stormwater Projects	182,041	14,783,894	14,783,894	-	25,056,875	-
Weir Improvement Projects	220,810	-	(36,631)	3,300,000	1,148,352	1,236,000
Stormwater Capital Project Fund Total	\$ 11,271,121	\$ 15,321,494	\$ 16,542,359	\$ 14,653,000	\$ 33,482,827	\$ 8,636,271
Stormwater Fund						
Environment Resources Envir	\$ 1,995,582	\$ 3,136,007	\$ 4,361,509	\$ 4,599,401	\$ 3,784,278	\$ 3,884,696
Environment Resources Lab	1,021,344	1,023,700	1,030,594	1,064,339	1,159,353	1,732,423
Operation Drain Management	1,381,310	3,016,934	2,644,533	1,981,568	4,488,148	4,633,044
Operations Catch Basins	833,777	1,190,167	1,293,091	1,341,266	1,441,476	1,550,618
Operations Drainpipe Replace	4,861,514	4,318,063	3,725,445	4,598,964	5,257,129	5,828,180
Operations Dredging	718,386	2,972,476	4,697,637	2,460,492	2,906,655	2,998,518
Operations Street Sweeping	472,811	585,825	527,003	584,816	609,493	621,681
Operations Swale Regrading	3,334,309	4,501,477	4,738,859	4,603,006	4,982,866	5,532,979
Ops-Weir/Outfall/Excavator	695,803	1,095,376	926,760	1,019,556	1,246,857	1,269,021
Public Works Facilities Maintenance	-	78,021	78,021	737,896	469,000	325,400
Public Works Fleet Rolling Stock	2,934,550	2,343,000	3,139,164	2,501,554	1,759,000	168,432
Public Works Real Estate	34,335	43,386	43,386	42,490	46,235	50,362
Stormwater Administration	10,804,071	5,643,968	6,057,914	6,516,464	9,813,180	11,751,270
Stormwater Design Construction Management	742,189	703,045	871,911	840,935	804,756	861,246
Stormwater Permitting and Planning	-	43,551	-	-	-	-
Stormwater Transfers	223,913	851,106	851,106	851,106	851,106	851,106
Surface Water Management	1,996,474	2,307,079	2,273,244	2,394,377	2,564,705	2,748,520
Stormwater Fund Total	\$ 32,050,368	\$ 33,853,181	\$ 37,260,177	\$ 36,138,230	\$ 42,184,237	\$ 44,807,496
Total	\$ 43,321,489	\$ 49,174,675	\$ 53,802,536	\$ 50,791,230	\$ 75,667,064	\$ 53,443,767

Program Expenditures By Fund



Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Stormwater Capital Project Fund						
Operating	\$ 4,620	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	11,266,501	15,321,494	16,542,359	14,653,000	33,482,827	8,636,271
Stormwater Capital Project Fund Total	\$ 11,271,121	\$ 15,321,494	\$ 16,542,359	\$ 14,653,000	\$ 33,482,827	\$ 8,636,271
Stormwater Fund						
Personnel Services	\$ 12,266,296	\$ 14,801,648	\$ 14,801,648	\$ 16,300,058	\$ 18,049,321	\$ 19,798,314
Operating	9,828,374	14,859,885	16,729,466	13,602,920	16,272,196	16,681,705
Capital Outlay	4,388,809	2,813,000	4,350,415	3,515,744	2,088,000	922,772
Debt Service	92,824	-	-	-	-	-
Transfers Out	5,474,065	1,378,648	1,378,648	2,719,508	5,774,720	7,404,705
Stormwater Fund Total	\$ 32,050,368	\$ 33,853,181	\$ 37,260,177	\$ 36,138,230	\$ 42,184,237	\$ 44,807,496
Total	\$ 43,321,489	\$ 49,174,675	\$ 53,802,536	\$ 50,791,230	\$ 75,667,064	\$ 53,443,767

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

- Maintained regulatory compliance under National Pollutant Discharge Elimination System (NPDES) and applicable environmental permits, protecting the City from enforcement exposure
- Completed dredging operations at Red Fish Point and progressed regulatory permitting for additional priority canal maintenance areas to preserve long-term hydraulic capacity
- Implemented targeted pipe replacement and rehabilitation projects to reduce system failure risk and improve network reliability
- Completed ~131,000 linear feet of swale restoration in priority basins to improve conveyance and reduce localized flooding impacts which is an approximate increase of 50% over FY2025
- Enhanced stormwater Geographic Information System (GIS) integration and asset data accuracy to improve operational coordination and record consistency
- Provided cross-divisional hydraulic review and stormwater system coordination for UEP, Transportation, and Utilities capital projects to safeguard system capacity and long-term performance
- Maintained stormwater system performance during significant rainfall events through proactive maintenance and operational response
- Developed and implemented the Swale Restoration Program Management System to standardize operations, improve documentation, and enhance program accountability
- Managed ongoing construction of the Hancock Bridge Storm Drainage Improvement Project to improve drainage capacity and mitigate localized flood risk

GOALS AND PRIORITIES

- Complete construction of the Hancock Bridge Storm Drainage Improvement Project to enhance system capacity and reduce localized flood risk
- Finalize design and initiate construction of the SE 3rd Place – SE 6th Street Public Neighborhood Storm Drainage Improvement Project to reduce localized flood risk
- Develop a 10-year capital improvement prioritization framework based on hydraulic performance and system risk
- Develop a canal maintenance and dredging plan to preserve hydraulic capacity in priority basins.
- Implement targeted flood mitigation improvements in historically vulnerable neighborhoods to reduce recurring localized flooding
- Formalize stormwater review protocols for UEP, Transportation, and Utilities capital projects to ensure hydraulic integrity
- Refine stormwater emergency response activation protocols to improve preparedness during significant rainfall events
- Conduct and advance implementation of a comprehensive stormwater utility fee study to align revenue structure with long-term infrastructure needs

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

- Established a citywide aquatic vegetation program to improve water quality
- Planted over 2,000 mangroves in the South Spreader
- Implemented a Laboratory Information Management System
- Accepted an Excellence Award for Education from the FL Stormwater Association for the 2026 WaterWays Festival

GOALS AND PRIORITIES

- Complete the Old Golf Course Stormwater Analysis, Study, and Design to maximize grant funding opportunities to redevelop the park
- Initiate the remaining projects that are conditions of the Chiquita Lock removal permit: replacement of 83 catch basins and the retrofit of the Rotary Dog Park
- Execute the SEASCAPE artificial reef project funded by the Coastal and Heartland Estuary Program



Utilities



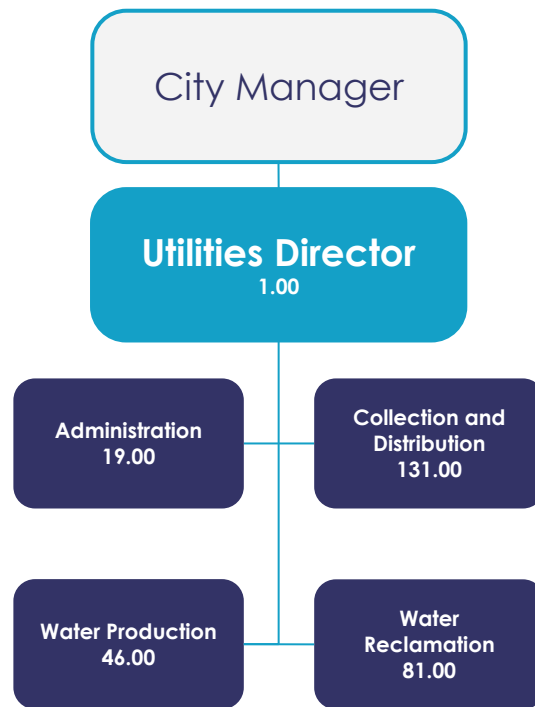
DEPARTMENT OVERVIEW

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 2027 ORGANIZATIONAL CHART



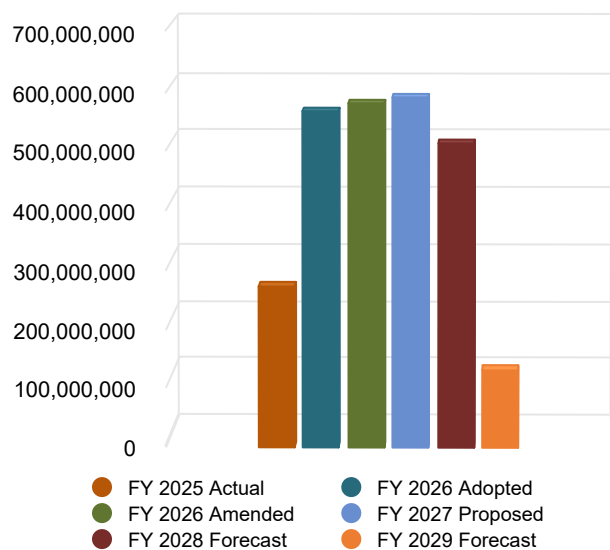
FY 2026 Amended	FY 2027 Proposed	Change
274.00	278.00	+4.00

Operating Budget

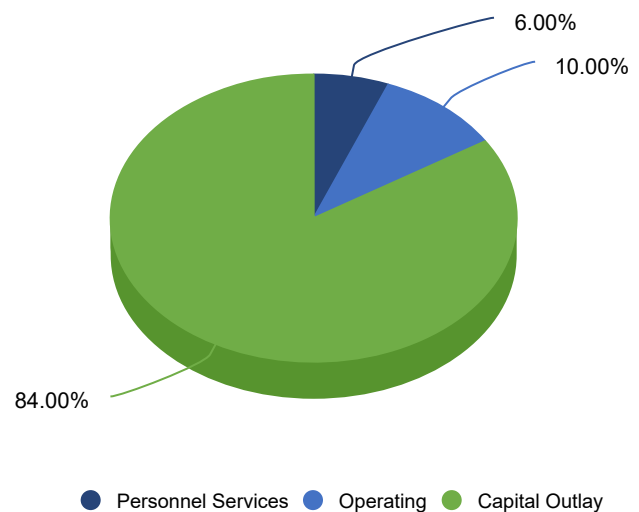
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service	\$ 127,450,782	\$ 144,165,262	\$ 144,165,262	\$ 163,452,365	\$ 175,096,652	\$ 189,826,027
Debt Proceeds	-	416,006,977	416,006,977	477,275,895	403,535,471	12,666,667
Fines and Forfeits	681,868	745,405	745,405	751,000	758,000	765,000
Impact Fees	5,572,125	8,142,851	8,142,851	8,203,822	8,601,275	8,636,727
Intergovernmental	17,591,368	-	6,000,000	-	-	-
Internal Service Charges	429,582	376,562	376,562	377,106	379,157	381,249
Miscellaneous	10,534,696	234,181	234,181	323,372	188,226	189,226
Special Assessment	495,974	3,707,391	3,707,391	3,707,393	3,707,391	3,707,393
Transfers In	80,224,217	9,098,000	9,098,000	-	-	-
Total	\$ 242,980,612	\$ 582,476,629	\$ 588,476,629	\$ 654,090,953	\$ 592,266,172	\$ 216,172,289

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 29,517,490	\$ 33,653,961	\$ 33,653,961	\$ 35,931,252	\$ 39,126,518	\$ 42,521,046
Operating	45,102,907	54,330,741	55,836,728	56,620,887	57,334,552	58,035,291
Capital Outlay	149,310,110	428,724,374	439,395,203	498,972,263	418,163,509	30,662,762
Transfers Out	50,282,099	53,456,642	53,456,642	-	-	-
Total	\$ 274,212,606	\$ 570,165,718	\$ 582,342,534	\$ 591,524,402	\$ 514,624,579	\$ 131,219,099

Program Expenditures by Year



Program Expenditures by Category

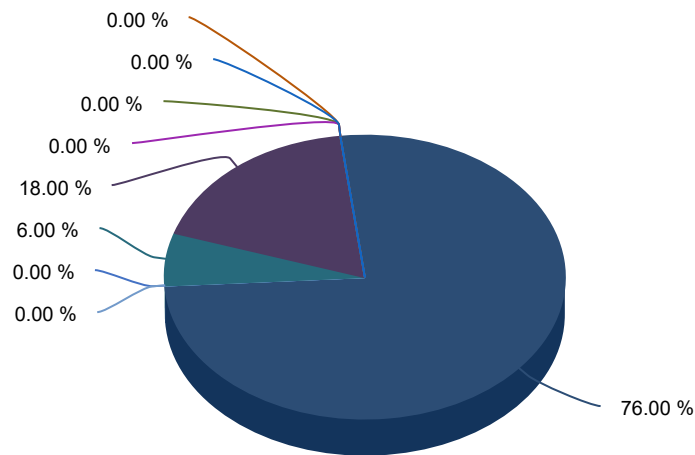


Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Irrigation CIAC Fund						
Irrigation CIAC Fund	\$ 186	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Irrigation CIAC Fund Total	\$ 186	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Irrigation Impact/CFEC Fund						
Irrigation Impact/CFEC Fund	\$ 24,315	\$ 38,600	\$ 38,600	\$ 27,000	\$ 27,500	\$ 28,000
Irrigation Impact/CFEC Fund Total	\$ 24,315	\$ 38,600	\$ 38,600	\$ 27,000	\$ 27,500	\$ 28,000
North 1 East UEP						
Utility Extension Project Capital Projects	\$ 1,214,778	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 East UEP Total	\$ 1,214,778	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 West UEP						
Utility Extension Project Capital Projects	\$ 76,099,416	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 West UEP Total	\$ 76,099,416	\$ -	\$ -	\$ -	\$ -	\$ -
North 3 UEP						
Utility Extension Project Capital Projects	\$ 4,842,818	\$ 278,854,709	\$ 278,854,709	\$ 37,078,189	\$ -	\$ -
North 3 UEP Total	\$ 4,842,818	\$ 278,854,709	\$ 278,854,709	\$ 37,078,189	\$ -	\$ -
North 5 UEP Fund						
Utility Extension Project Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ 32,392,624	\$ -
North 5 UEP Fund Total	\$ -	\$ -	\$ -	\$ -	\$ 32,392,624	\$ -
North 6 UEP Fund						
Utility Extension Project Capital Projects	\$ 27,252	\$ -	\$ -	\$ -	\$ 336,659,867	\$ -
North 6 UEP Fund Total	\$ 27,252	\$ -	\$ -	\$ -	\$ 336,659,867	\$ -
Sewer CIAC						
Sewer CIAC	\$ 235,356	\$ 4,360	\$ 4,360	\$ 4,480	\$ 4,500	\$ 4,500
Sewer CIAC Total	\$ 235,356	\$ 4,360	\$ 4,360	\$ 4,480	\$ 4,500	\$ 4,500
Sewer Impact/CFEC						
Sewer Impact/CFEC	\$ 31,618	\$ 78,271	\$ 78,271	\$ 42,000	\$ 42,840	\$ 43,697
Sewer Impact/CFEC Total	\$ 31,618	\$ 78,271	\$ 78,271	\$ 42,000	\$ 42,840	\$ 43,697
Water & Sewer Capital Project ARPA Fund						
Water and Sewer Capital Projects	\$ 9,371,857	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Capital Project ARPA Fund Total	\$ 9,371,857	\$ -	\$ -	\$ -	\$ -	\$ -
Water and Sewer Capital Project Fund						
Water and Sewer Capital Projects	\$ 52,039,888	\$ 146,250,268	\$ 152,250,268	\$ 450,296,586	\$ 43,032,401	\$ 20,387,667
Water and Sewer Capital Project Fund Total	\$ 52,039,888	\$ 146,250,268	\$ 152,250,268	\$ 450,296,586	\$ 43,032,401	\$ 20,387,667

Utilities

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Water and Sewer Fund						
Manhole Maintenance	\$ 588,597	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities Administration	18,810,387	19,988,229	21,728,910	26,170,450	25,473,316	26,703,597
Utilities Collection/Distribution	20,032,211	23,180,242	23,009,144	22,928,045	24,928,062	27,916,049
Utilities Facilities Maintenance	-	191,500	555,500	664,281	826,250	634,079
Utility Extension Project Administration	244	-	-	-	-	-
Water and Sewer	1,143,395	579,000	579,000	596,000	600,000	612,000
Water and Sewer Fleet Rolling Stock	3,347,435	3,084,340	3,766,084	5,812,378	1,760,000	1,829,000
Water and Sewer Transfers	49,808,576	53,310,985	53,310,985	-	-	-
Water Production North Plant	5,089,767	6,999,003	7,511,682	7,555,869	9,197,395	10,445,316
Water Production South Plant	6,877,842	8,615,731	9,321,668	9,081,830	8,624,853	9,210,403
Water Reclamation - Bio Solids	2,382,502	3,461,164	3,440,703	3,381,235	3,102,441	3,175,159
Water Reclamation - Collection System	7,336,488	8,730,705	8,792,037	9,314,074	10,005,095	11,118,597
Water Reclamation - Everest Plant	5,492,290	6,401,963	6,588,007	6,960,139	6,840,217	7,409,200
Water Reclamation - Southwest Plant	6,243,485	6,351,931	6,728,793	7,074,497	7,254,500	7,762,699
Water Reclamation Reuse	2,901,835	3,909,653	5,648,749	4,507,449	3,821,718	3,907,036
Water and Sewer Fund Total	\$ 130,055,054	\$ 144,804,446	\$ 150,981,262	\$ 104,046,247	\$ 102,433,847	\$ 110,723,135
Water CIAC Fund						
Water CIAC Fund	\$ 227,052	\$ 6,500	\$ 6,500	\$ 7,000	\$ 7,500	\$ 8,000
Water CIAC Fund Total	\$ 227,052	\$ 6,500	\$ 6,500	\$ 7,000	\$ 7,500	\$ 8,000
Water Impact/CFEC Fund						
Water Impact/CFEC Fund	\$ 43,016	\$ 128,064	\$ 128,064	\$ 22,400	\$ 23,000	\$ 23,600
Water Impact/CFEC Fund Total	\$ 43,016	\$ 128,064	\$ 128,064	\$ 22,400	\$ 23,000	\$ 23,600
Total	\$ 274,212,606	\$ 570,165,718	\$ 582,342,534	\$ 591,524,402	\$ 514,624,579	\$ 131,219,099

Program Expenditures by Fund



● 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Irrigation CIAC Fund						
Operating	\$ 186	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Irrigation CIAC Fund Total	\$ 186	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Irrigation Impact/CFEC Fund						
Operating	\$ 24,480	\$ 30,584	\$ 30,584	\$ 27,000	\$ 27,500	\$ 28,000
Transfers Out	(165)	8,016	8,016	-	-	-
Irrigation Impact/CFEC Fund Total	\$ 24,315	\$ 38,600	\$ 38,600	\$ 27,000	\$ 27,500	\$ 28,000
North 1 East UEP						
Capital Outlay	\$ 1,214,778	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 East UEP Total	\$ 1,214,778	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 West UEP						
Capital Outlay	\$ 76,099,416	\$ -	\$ -	\$ -	\$ -	\$ -
North 1 West UEP Total	\$ 76,099,416	\$ -	\$ -	\$ -	\$ -	\$ -
North 3 UEP						
Operating	\$ 2,700	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	4,840,118	278,854,709	278,854,709	37,078,189	-	-
North 3 UEP Total	\$ 4,842,818	\$ 278,854,709	\$ 278,854,709	\$ 37,078,189	\$ -	\$ -
North 5 UEP Fund						
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 32,392,624	\$ -
North 5 UEP Fund Total	\$ -	\$ -	\$ -	\$ -	\$ 32,392,624	\$ -
North 6 UEP Fund						
Capital Outlay	\$ 27,252	\$ -	\$ -	\$ -	\$ 336,659,867	\$ -
North 6 UEP Fund Total	\$ 27,252	\$ -	\$ -	\$ -	\$ 336,659,867	\$ -

Utilities

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Sewer CIAC						
Operating	\$ 7,926	\$ 4,360	\$ 4,360	\$ 4,480	\$ 4,500	\$ 4,500
Transfers Out	227,430	-	-	-	-	-
Sewer CIAC Total	\$ 235,356	\$ 4,360	\$ 4,360	\$ 4,480	\$ 4,500	\$ 4,500
Sewer Impact/CFEC						
Operating	\$ 32,664	\$ 42,887	\$ 42,887	\$ 42,000	\$ 42,840	\$ 43,697
Transfers Out	(1,046)	35,384	35,384	-	-	-
Sewer Impact/CFEC Total	\$ 31,618	\$ 78,271	\$ 78,271	\$ 42,000	\$ 42,840	\$ 43,697
Water & Sewer Capital Project ARPA Fund						
Capital Outlay	\$ 9,371,857	\$ -	\$ -	\$ -	\$ -	\$ -
Water & Sewer Capital Project ARPA Fund Total	\$ 9,371,857	\$ -	\$ -	\$ -	\$ -	\$ -
Water and Sewer Capital Project Fund						
Operating	\$ 599,614	\$ 3,600,000	\$ 2,484,371	\$ 1,527,294	\$ 2,225,000	\$ 2,225,000
Capital Outlay	51,440,274	142,650,268	149,765,897	448,769,292	40,807,401	18,162,667
Water and Sewer Capital Project Fund Total	\$ 52,039,888	\$ 146,250,268	\$ 152,250,268	\$ 450,296,586	\$ 43,032,401	\$ 20,387,667
Water and Sewer Fund						
Personnel Services	\$ 29,517,490	\$ 33,653,961	\$ 33,653,961	\$ 35,931,252	\$ 39,126,518	\$ 42,521,046
Operating	44,412,573	50,620,103	53,241,719	54,990,213	55,003,712	55,701,994
Capital Outlay	6,316,415	7,219,397	10,774,597	13,124,782	8,303,617	12,500,095
Transfers Out	49,808,576	53,310,985	53,310,985	-	-	-
Water and Sewer Fund Total	\$ 130,055,054	\$ 144,804,446	\$ 150,981,262	\$ 104,046,247	\$ 102,433,847	\$ 110,723,135
Water CIAC Fund						
Operating	\$ 5,883	\$ 6,500	\$ 6,500	\$ 7,000	\$ 7,500	\$ 8,000
Transfers Out	221,169	-	-	-	-	-
Water CIAC Fund Total	\$ 227,052	\$ 6,500	\$ 6,500	\$ 7,000	\$ 7,500	\$ 8,000
Water Impact/CFEC Fund						
Operating	\$ 16,881	\$ 25,807	\$ 25,807	\$ 22,400	\$ 23,000	\$ 23,600
Transfers Out	26,135	102,257	102,257	-	-	-
Water Impact/CFEC Fund Total	\$ 43,016	\$ 128,064	\$ 128,064	\$ 22,400	\$ 23,000	\$ 23,600
Total	\$ 274,212,606	\$ 570,165,718	\$ 582,342,534	\$ 591,524,402	\$ 514,624,579	\$ 131,219,099

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

- Designed, permitted bid and awarded BUT25111JM US-41 NE Reservoir Pump Station & Transmission Main to Oscar Renda Construction, cost: \$29.9M. Issued NTP on March 2, 2026, and commenced project construction activities
- Received 6.17 billion gallons of reclaimed water, to date, from the City of Fort Myers through the Caloosahatchee Connect for Cape Coral irrigation distribution system supply
- Negotiated, awarded and commenced RUT2559SH for Weir 2, 8 and 13 Replacement engineering design and permitting professional services. Community Development Block Grant Disaster Recovery (CDBG-DR) No. DR10251 for Weir 2, 8 and 13 replacement (\$10.8M)

GOALS AND PRIORITIES

- Perform engineering design and permitting of the North WRF, select and award CMAR, bid and construct
- Complete construction and commission the North Reverse Osmosis Water treatment plant new water production well facilities and raw main for Phase I wellfield expansion
- Continue engineering design and permitting for the Southwest WRF Rehabilitation project, bid and construct

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

- Received 18,776 phone calls and processed 16,292 work orders
- Completed 6,932 dual check inspections
- Completed 3,874 assists with reported meter leaks
- Completed 1,669 water meter installations

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

- Winner of Best Tasting Drinking Water Region V award
- Converted production well radios to cellular network capable radios
- Completed SCADA integrated web services modifications to support the new communications and control system

GOALS AND PRIORITIES

- Complete the North RO WTP expansion to increase capacity from 12MGD to 18MGD
- Develop engineering services RFP, advertise, award and commence engineering design for Southwest RO WTP plant 2 RO vessels change to current standard 8-inch diameter vessels
- Install additional 7,500 gpm 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

- Commissioned MPS-100 and monitored startup operations
- Completed RFP evaluation, selection, negotiation and award for Weir-2, 8 and 13 Replacement professional services
- Completed Phase 1 of VT Scada migration project work

GOALS AND PRIORITIES

- Complete engineering design and permitting for the North WRF MBR, bid construction, construct and commission
- 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



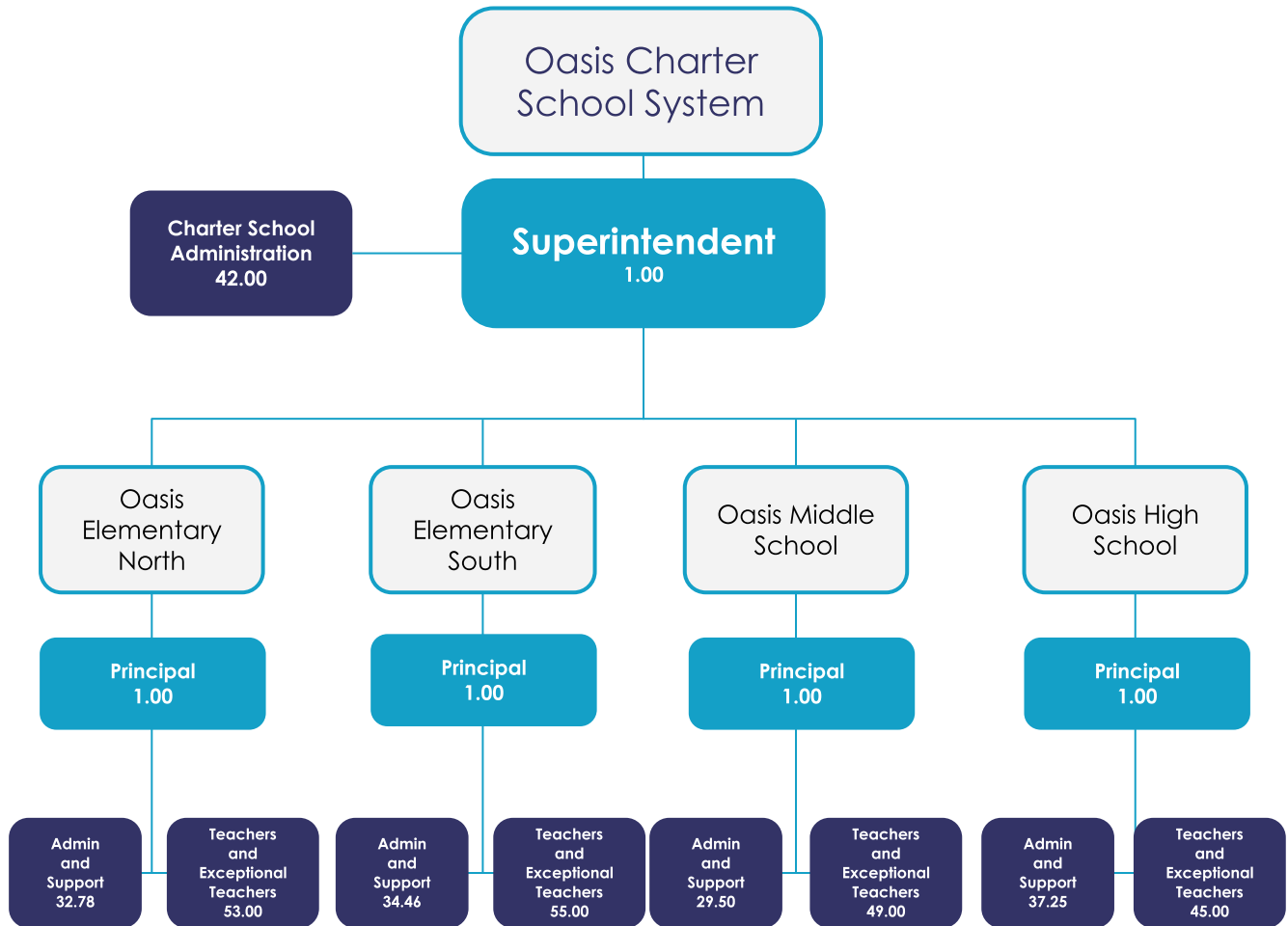
DEPARTMENT OVERVIEW

The Charter School Authority operates as a Municipal Charter School System through a collaborative partnership with the School District of Lee County and the City of Cape Coral. One of the most impactful actions a municipality can take to strengthen its community is the establishment of high-quality Municipal Charter Schools. Communities that invest in their own Charter School Systems often experience increased property values compared to neighboring areas. This model embodies the fundamental 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 7/1/26

FY 2026 Amended	FY 2027 Proposed	Change
371.99	382.99	+11.00

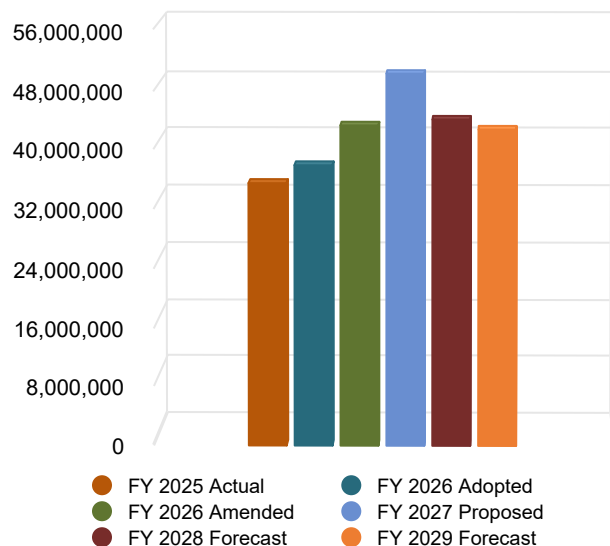
Charter School Authority

Operating Budget

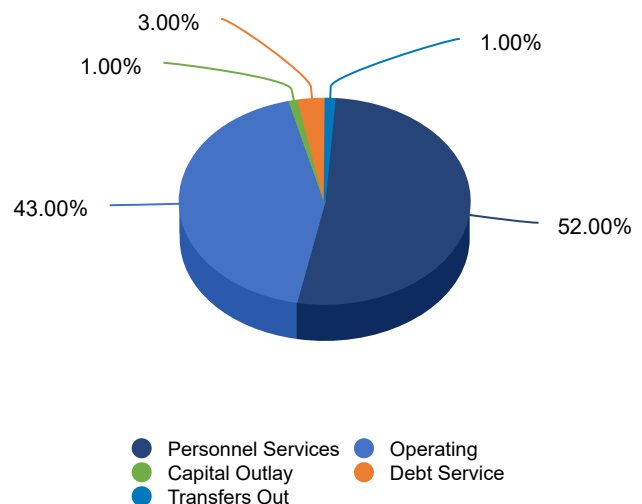
Revenues by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Charges for Service- CultRec	\$ 1,344,136	\$ 1,847,017	\$ 1,895,838	\$ 1,799,932	\$ 1,817,661	\$ 1,835,566
Fines and Forfeits	30	-	-	-	-	-
Intergov-CARES	720,502	-	-	-	-	-
Intergov-Fed Grant	116,019	113,810	327,130	115,983	119,462	123,046
Intergov-Fed Shared	858,993	674,239	674,239	595,183	601,135	607,147
Intergov-Local Grant	-	-	711	-	-	-
Intergov-Local Shared	2,080,150	2,727,000	2,732,500	3,915,808	4,894,760	4,894,760
Intergov-State Shared	32,130,089	32,034,565	34,377,340	34,961,140	35,797,267	34,217,277
Miscellaneous	1,338,985	478,994	478,994	410,020	414,100	418,220
Transfers In	91,486	44,315	1,134,739	342,849	2,522,649	354,069
Total	\$ 38,680,390	\$ 37,919,940	\$ 41,621,491	\$ 42,140,915	\$ 46,167,034	\$ 42,450,085

Expenditures by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Personnel Services	\$ 23,439,698	\$ 24,606,556	\$ 25,243,885	\$ 26,342,206	\$ 26,846,018	\$ 27,237,783
Operating	8,950,578	10,724,952	13,171,794	21,903,179	13,071,153	13,107,136
Capital Outlay	1,344,613	1,037,168	2,077,757	293,400	284,800	520,800
Debt Service	1,761,186	1,551,264	1,631,936	1,557,912	1,558,468	1,559,024
Transfers Out	-	-	1,090,424	331,548	2,511,235	342,540
Total	\$ 35,496,075	\$ 37,919,940	\$ 43,215,796	\$ 50,428,245	\$ 44,271,674	\$ 42,767,283

Program Expenditures by Year



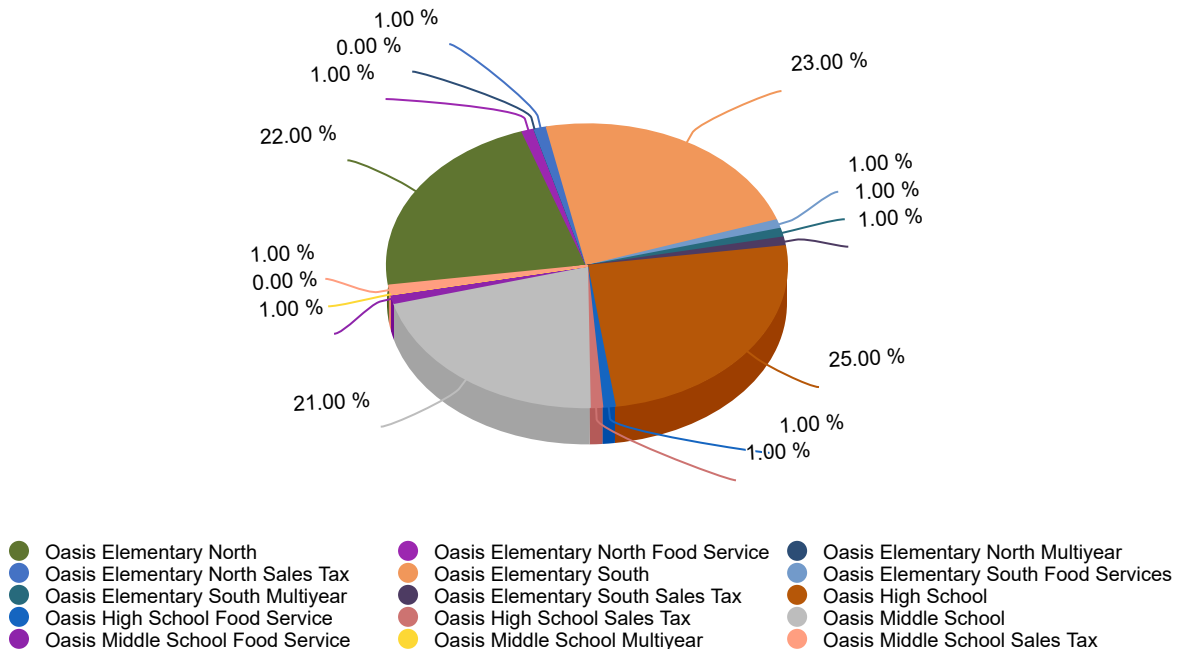
Program Expenditures by Category



Charter School Authority

Expenditures by Fund and Program	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Oasis Elementary North	\$ 8,818,815	\$ 8,539,509	\$ 9,742,821	\$ 10,954,586	\$ 9,395,207	\$ 9,589,857
Oasis Elementary North Food Service	-	358,588	422,017	443,840	460,728	474,329
Oasis Elementary North Multiyear	19,443	174,780	259,815	245,876	248,335	250,818
Oasis Elementary North Sales Tax	-	-	-	497,178	510,008	-
Oasis Elementary South	9,282,718	9,091,668	10,325,995	11,654,605	10,088,218	10,297,110
Oasis Elementary South Food Services	-	428,078	492,224	477,363	488,126	499,473
Oasis Elementary South Multiyear	19,443	190,843	319,220	308,277	311,116	313,983
Oasis Elementary South Sales Tax	-	-	-	534,006	547,787	-
Oasis High School	9,100,586	9,820,787	11,047,558	12,409,881	10,831,405	11,040,506
Oasis High School Food Service	-	450,846	494,994	492,230	508,736	522,072
Oasis High School Multiyear	-	-	69,060	-	-	-
Oasis High School Sales Tax	-	-	-	578,813	593,751	-
Oasis Middle School	8,255,070	8,291,502	9,315,077	10,713,536	9,141,025	9,136,389
Oasis Middle School Food Service	-	536,728	565,877	568,167	583,820	601,553
Oasis Middle School Multiyear	-	36,611	161,138	40,433	40,811	41,193
Oasis Middle School Sales Tax	-	-	-	509,454	522,601	-
Total	\$ 35,496,075	\$ 37,919,940	\$ 43,215,796	\$ 50,428,245	\$ 44,271,674	\$ 42,767,283

Program Expenditures By Fund



Charter School Authority

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Oasis Elementary North						
Personnel Services	\$ 5,949,929	\$ 6,125,099	\$ 6,237,831	\$ 6,319,438	\$ 6,441,304	\$ 6,568,832
Operating	2,032,638	1,945,623	2,444,875	4,204,120	2,524,886	2,532,869
Capital Outlay	422,029	111,400	409,954	73,350	71,200	130,200
Debt Service	414,219	357,387	377,555	357,678	357,817	357,956
Transfers Out	-	-	272,606	-	-	-
Oasis Elementary North Total	\$ 8,818,815	\$ 8,539,509	\$ 9,742,821	\$ 10,954,586	\$ 9,395,207	\$ 9,589,857
Oasis Elementary North Food Service						
Personnel Services	\$ -	\$ 120,798	\$ 184,227	\$ 192,990	\$ 198,380	\$ 204,086
Operating	-	237,790	237,790	250,850	262,348	270,243
Oasis Elementary North Food Service Total	\$ -	\$ 358,588	\$ 422,017	\$ 443,840	\$ 460,728	\$ 474,329
Oasis Elementary North Multiyear						
Personnel Services	\$ -	\$ 120,629	\$ 128,913	\$ 80,699	\$ 80,699	\$ 80,699
Operating	19,443	54,151	111,264	19,692	19,522	19,494
Capital Outlay	-	-	19,638	-	-	-
Transfers Out	-	-	-	145,485	148,114	150,625
Oasis Elementary North Multiyear Total	\$ 19,443	\$ 174,780	\$ 259,815	\$ 245,876	\$ 248,335	\$ 250,818
Oasis Elementary North Sales Tax						
Operating	\$ -	\$ -	\$ -	\$ 497,178	\$ -	\$ -
Transfers Out	-	-	-	-	510,008	-
Oasis Elementary North Sales Tax Total	\$ -	\$ -	\$ -	\$ 497,178	\$ 510,008	\$ -
Oasis Elementary South						
Personnel Services	\$ 6,303,880	\$ 6,466,487	\$ 6,565,274	\$ 6,754,620	\$ 6,886,084	\$ 7,023,651
Operating	2,222,835	2,148,014	2,684,559	4,458,757	2,762,917	2,775,103
Capital Outlay	339,214	111,400	417,621	73,350	71,200	130,200
Debt Service	416,789	365,767	385,935	367,878	368,017	368,156
Transfers Out	-	-	272,606	-	-	-
Oasis Elementary South Total	\$ 9,282,718	\$ 9,091,668	\$ 10,325,995	\$ 11,654,605	\$ 10,088,218	\$ 10,297,110
Oasis Elementary South Food Services						
Personnel Services	\$ -	\$ 154,032	\$ 218,178	\$ 191,375	\$ 196,515	\$ 201,903
Operating	-	269,046	274,046	285,988	291,611	297,570
Capital Outlay	-	5,000	-	-	-	-
Oasis Elementary South Food Services Total	\$ -	\$ 428,078	\$ 492,224	\$ 477,363	\$ 488,126	\$ 499,473
Oasis Elementary South Multiyear						
Personnel Services	\$ -	\$ 135,888	\$ 169,598	\$ 119,735	\$ 119,735	\$ 119,735
Operating	19,443	54,955	105,412	28,235	28,518	28,803
Capital Outlay	-	-	44,210	-	-	-
Transfers Out	-	-	-	160,307	162,863	165,445
Oasis Elementary South Multiyear Total	\$ 19,443	\$ 190,843	\$ 319,220	\$ 308,277	\$ 311,116	\$ 313,983

Charter School Authority

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Oasis Elementary South Sales Tax						
Operating	\$ -	\$ -	\$ -	\$ 534,006	\$ -	\$ -
Transfers Out	-	-	-	-	547,787	-
Oasis Elementary South Sales Tax Total	\$ -	\$ -	\$ -	\$ 534,006	\$ 547,787	\$ -
Oasis High School						
Personnel Services	\$ 5,819,659	\$ 5,894,552	\$ 5,995,430	\$ 6,427,869	\$ 6,546,507	\$ 6,670,458
Operating	2,484,146	2,787,862	3,445,447	5,461,134	3,766,031	3,792,042
Capital Outlay	300,342	692,968	868,502	73,350	71,200	130,200
Debt Service	496,439	445,405	465,573	447,528	447,667	447,806
Transfers Out	-	-	272,606	-	-	-
Oasis High School Total	\$ 9,100,586	\$ 9,820,787	\$ 11,047,558	\$ 12,409,881	\$ 10,831,405	\$ 11,040,506
Oasis High School Food Service						
Personnel Services	\$ -	\$ 149,566	\$ 193,714	\$ 179,883	\$ 184,723	\$ 189,132
Operating	-	296,280	301,280	312,347	324,013	332,940
Capital Outlay	-	5,000	-	-	-	-
Oasis High School Food Service Total	\$ -	\$ 450,846	\$ 494,994	\$ 492,230	\$ 508,736	\$ 522,072
Oasis High School Multiyear						
Operating	\$ -	\$ -	\$ 39,844	\$ -	\$ -	\$ -
Capital Outlay	-	-	29,216	-	-	-
Oasis High School Multiyear Total	\$ -	\$ -	\$ 69,060	\$ -	\$ -	\$ -
Oasis High School Sales Tax						
Operating	\$ -	\$ -	\$ -	\$ 578,813	\$ -	\$ -
Transfers Out	-	-	-	-	593,751	-
Oasis High School Sales Tax Total	\$ -	\$ -	\$ -	\$ 578,813	\$ 593,751	\$ -
Oasis Middle School						
Personnel Services	\$ 5,366,230	\$ 5,235,342	\$ 5,310,581	\$ 5,879,014	\$ 5,990,412	\$ 5,972,247
Operating	2,172,073	2,562,055	3,078,291	4,376,344	2,694,446	2,648,836
Capital Outlay	283,028	111,400	250,726	73,350	71,200	130,200
Debt Service	433,739	382,705	402,873	384,828	384,967	385,106
Transfers Out	-	-	272,606	-	-	-
Oasis Middle School Total	\$ 8,255,070	\$ 8,291,502	\$ 9,315,077	\$ 10,713,536	\$ 9,141,025	\$ 9,136,389
Oasis Middle School Food Service						
Personnel Services	\$ -	\$ 184,586	\$ 213,735	\$ 189,262	\$ 194,338	\$ 199,719
Operating	-	352,142	352,142	378,905	389,482	401,834
Oasis Middle School Food Service Total	\$ -	\$ 536,728	\$ 565,877	\$ 568,167	\$ 583,820	\$ 601,553
Oasis Middle School Multiyear						
Personnel Services	\$ -	\$ 19,577	\$ 26,404	\$ 7,321	\$ 7,321	\$ 7,321
Operating	-	17,034	96,844	7,356	7,379	7,402
Capital Outlay	-	-	37,890	-	-	-
Transfers Out	-	-	-	25,756	26,111	26,470
Oasis Middle School Multiyear Total	\$ -	\$ 36,611	\$ 161,138	\$ 40,433	\$ 40,811	\$ 41,193

Charter School Authority

Expenditures by Fund and Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Proposed	FY 2028 Forecast	FY 2029 Forecast
Oasis Middle School Sales Tax						
Operating	\$ -	\$ -	\$ -	\$ 509,454	\$ -	\$ -
Transfers Out	-	-	-	-	522,601	-
Oasis Middle School Sales Tax Total	\$ -	\$ -	\$ -	\$ 509,454	\$ 522,601	\$ -
Total	\$35,496,075	\$37,919,940	\$43,215,796	\$50,428,245	\$44,271,674	\$42,767,283



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 built up the General Fund reserves and committed 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

Debt is used to finance large capital investments over time, aligning costs with the useful life of assets.

Key considerations include:

- Affordability
- Impact on future budgets
- Legal and policy limits

Debt service represents a fixed obligation that must be funded before discretionary spending.



FY 2027 - FY 2056 Debt Service Schedule

	Original Issue Amount	Principal Outstanding 9/30/2026	FY 2027 Principal	FY 2027 Interest	FY 2027 Requirement
Governmental					
Revenue Bonds					
2015 Special Obligation Revenue	\$ 51,790,001	\$ 28,855,001	\$ 2,385,001	\$ 1,129,855	\$ 3,514,856
2017 Special Obligation Bonds	62,595,000	37,215,000	5,505,000	1,606,125	7,111,125
2019 General Obligation Revenue Note	10,200,000	5,970,000	680,000	154,262	834,262
2020 Special Obligation Refunding Revenue Note	30,760,000	16,460,000	4,005,000	297,629	4,302,629
2020A Special Obligation Refunding Revenue Note	15,128,990	4,637,915	1,735,822	60,215	1,796,037
2021 General Obligation Bonds	24,800,000	18,055,000	1,680,000	739,350	2,419,350
2022 Special Obligation Revenue Note	3,768,523	555,000	555,000	7,298	562,298
2023 Special Obligation Revenue Note	8,000,000	7,195,000	305,000	280,996	585,996
2024 General Obligation Bond	17,565,000	16,020,000	905,000	778,375	1,683,375
2026 Special Obligation Revenue Note	53,975,000	53,975,000	1,260,000	2,698,750	3,958,750
Lease Payable	1,156,280	1,156,280	356,127	11,376	367,503
SBITA Payable	9,912,832	9,912,832	925,092	268,418	1,193,510
Commercial Paper	56,750,000	56,750,000	-	2,029,428	2,029,428
Total Governmental Debt	\$ 346,401,626	\$ 256,757,028	\$ 20,297,042	\$ 10,062,077	\$ 30,359,119
Enterprise					
Revenue Bonds					
2015A Water & Sewer Revenue Refunding	\$ 94,740,000	\$ 25,634,999	\$ 8,290,000	\$ 675,900	\$ 8,965,900
2017 Series Water & Sewer Refunding	248,355,000	223,315,000	5,785,000	9,819,788	15,604,788
2023 Series Water & Sewer Refunding	100,000,000	95,505,000	1,735,000	4,901,862	6,636,862
2025 Series Water & Sewer Revenue	58,145,000	57,375,000	915,000	2,942,313	3,857,313
2025A Series Water & Sewer Revenue	63,900,000	63,900,000	-	3,195,000	3,195,000
2026 Series Water & Sewer Revenue	88,265,000	88,265,000	-	4,477,613	4,477,613
2023 Stormwater Revenue	11,365,000	10,345,000	405,000	505,100	910,100
Assessments					
2017 Utility Improvement Assessment (all areas)	\$ 101,155,002	\$ 3,800,000	\$ 3,304,999	\$ 114,000	\$ 3,418,999
2023 Improvement Assessment (N ¹ West)	138,040,000	132,735,000	2,175,000	7,151,699	9,326,699
2026 Improvement Assessment (N ¹ East)	104,425,000	104,425,000	1,260,000	5,213,459	6,473,459
State Revolving Fund Loan #DW ³ 60103 SW ⁶ /7	12,878,096	6,994,778	634,986	144,942	779,928
State Revolving Fund Loan #WW ³ 600100 SW ⁶ /7	54,662,273	30,376,307	2,761,657	620,074	3,381,731
State Revolving Fund Loan #WW ³ 60130 N ²	80,045,703	57,978,755	3,667,230	722,160	4,389,390
State Revolving Fund Loan #DW ³ 60120 N ²	97,720,276	75,476,821	4,894,029	294,609	5,188,638
Commercial paper	14,000,000	14,000,000	-	360,738	360,738
Total Enterprise Debt	\$ 1,267,696,350	\$ 990,126,660	\$ 35,827,901	\$ 41,139,257	\$ 76,967,158
Total Debt	\$ 1,614,097,976	\$ 1,246,883,688	\$ 56,124,943	\$ 51,201,334	\$ 107,326,277

*Principal and interest payments for Lease Payable, SBITA Payable, and Commercial Paper are either based on principal outstanding as of 9/30/26 or are estimates and are subject to change.

	FY 2028 Principal	FY 2028 Interest	FY 2028 Requirement	FY 2029 Principal	FY 2029 Interest	FY 2029 Requirement	FY 2030 - 2056 Requirement
Governmental							
Revenue Bonds							
2015 Special Obligation Revenue	\$ 2,510,000	\$ 1,010,606	\$ 3,520,606	\$ 2,635,001	\$ 885,107	\$ 3,520,108	\$ 24,636,744
2017 Special Obligation Bonds	5,780,000	1,330,875	7,110,875	2,150,000	1,041,875	3,191,875	26,424,538
2019 General Obligation Revenue Note	695,000	135,425	830,425	715,000	116,108	831,108	4,151,534
2020 Special Obligation Refunding Revenue Note	4,075,000	217,557	4,292,557	4,150,000	135,867	4,285,867	4,282,611
2020A Special Obligation Refunding Revenue Note	1,316,650	34,767	1,351,417	901,584	18,854	920,438	689,022
2021 General Obligation Bonds	1,745,000	662,125	2,407,125	1,835,000	584,625	2,419,625	14,433,725
2023 Special Obligation Revenue Note	315,000	268,627	583,627	330,000	255,759	585,759	8,147,332
2024 General Obligation Bond	950,000	732,000	1,682,000	995,000	683,375	1,678,375	16,727,000
2026 Special Obligation Revenue Note	1,330,000	2,635,750	3,965,750	1,395,001	2,569,250	3,964,251	83,083,500
Lease Payable	138,180	2,446	140,626	-	-	-	-
SBITA Payable	958,470	235,041	1,193,511	1,033,850	200,459	1,234,309	4,937,237
Commercial Paper	-	2,029,428	2,029,428	-	2,029,428	2,029,428	62,838,284
Total Governmental Debt	\$ 19,813,300	\$ 9,294,647	\$ 29,107,947	\$ 16,140,436	\$ 8,520,707	\$ 24,661,143	\$ 250,351,527
Enterprise							
Revenue Bonds							
2015A Water & Sewer Revenue Refunding	\$ 8,545,000	\$ 424,163	\$ 8,969,163	\$ 8,800,000	\$ 165,000	\$ 8,965,000	\$ -
2017 Series Water & Sewer Refunding	6,070,000	9,530,538	15,600,538	6,375,000	9,227,038	15,602,038	283,347,038
2023 Series Water & Sewer Refunding	1,825,000	4,815,113	6,640,113	1,915,000	4,723,862	6,638,862	159,313,088
2025 Series Water & Sewer Revenue	965,000	2,896,563	3,861,563	1,005,000	2,848,313	3,853,313	100,289,925
2025A Series Water & Sewer Revenue	-	3,195,000	3,195,000	-	3,195,000	3,195,000	77,302,500
2026 Series Water & Sewer Revenue	-	4,477,613	4,477,613	1,510,000	4,477,613	5,987,613	161,644,150
2023 Stormwater Revenue	425,000	484,850	909,850	445,000	463,600	908,600	12,734,400
Assessments							
2017 Utility Improvement Assessment (all areas)	\$ 495,001	\$ 14,851	509,852	\$ -	\$ -	\$ -	\$ -
2023 Improvement Assessment (N ¹ West)	2,270,000	7,053,885	9,323,885	2,380,000	6,949,232	9,329,232	233,156,250
2026 Improvement Assessment (N ¹ East)	1,985,000	4,494,385	6,479,385	2,040,000	4,432,990	6,472,990	173,475,016
State Revolving Fund Loan #DW ³ 60103 SW ⁶ /7	648,518	131,409	779,927	662,340	117,587	779,927	5,459,490
State Revolving Fund Loan #WW ³ 600100 SW ⁶ /7	2,819,592	562,138	3,381,730	2,878,752	502,979	3,381,731	23,672,118
State Revolving Fund Loan #WW ³ 60130 N ²	3,713,717	675,671	4,389,388	3,760,806	628,583	4,389,389	46,088,586
State Revolving Fund Loan #DW ³ 60120 N ²	4,913,218	275,420	5,188,638	4,932,519	256,120	5,188,639	57,075,025
Commercial paper	-	360,738	360,738	-	360,738	360,738	15,082,214
Total Enterprise Debt	\$ 34,675,046	\$ 39,392,337	\$ 74,067,383	\$ 36,704,417	\$ 38,348,655	\$ 75,053,072	\$ 1,348,639,800
Total Debt	\$ 54,488,346	\$ 48,686,984	\$ 103,175,330	\$ 52,844,853	\$ 46,869,362	\$ 99,714,215	\$ 1,598,991,327

Proposed New Debt for FY 2027

The City is anticipating issuing the following Governmental Debt:

1. North 1 East Non-Assessed Transportation debt for \$13,237,025 funded by Six Cent Gas Tax Fund
2. Fleet Facility debt for \$32,646,726 funded by multiple funds through an allocation
3. Yacht Club Construction Phase 1 and Phase 2 for \$38,000,000 funded by General Fund



Information is from the Fiscal Year Ending 2025 Annual Debt and Credit Report

Debt Per Capita

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

Rating agency median	2,254
135% of rating agency median	3,043
City of Cape Coral estimated population at September 30, 2025	228,881
Direct Debt	\$ 229,124,657
Direct Debt per capita	\$ 1,001

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	2.10%
135% of rating agency median	2.84%
Direct debt	\$ 229,124,657
Taxable assessed value	\$ 29,773,066,334
Direct debt to taxable assessed value	0.77%

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.

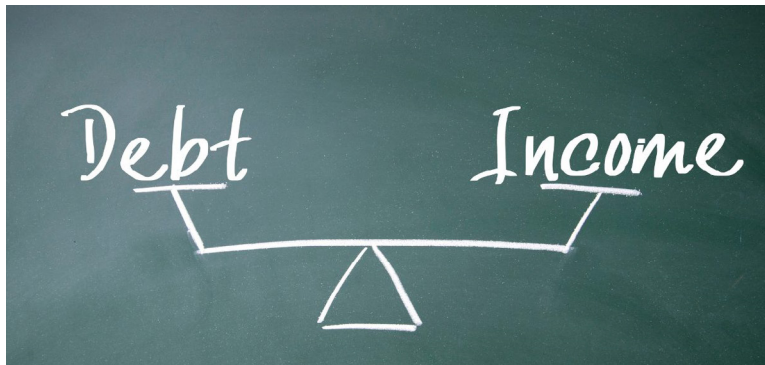
	Water & Sewer	Stormwater
Rating agency median	2.13	n/a ¹
Actual coverage	1.35	19.93
Required coverage	1.00	1.25
Debt service safety margin	0.35	18.68

¹ Not Rated as a median

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	Stormwater
Debt	\$490,225,000	\$10,730,000
Net capital assets	580,817,014	22,198,185
Working capital	24,391,901	42,417,519
Debt ratio	81%	17%
Rating Agency Median	71%	n/a



Total Principal Outstanding Debt as of September 30, 2025

Category	Outstanding 9/30/2025	Percentage of Total Debt
Governmental Fund Debt	\$216,179,070	20.33%
Enterprise Fund Debt	847,189,629	79.67%
		100.00%

Governmental

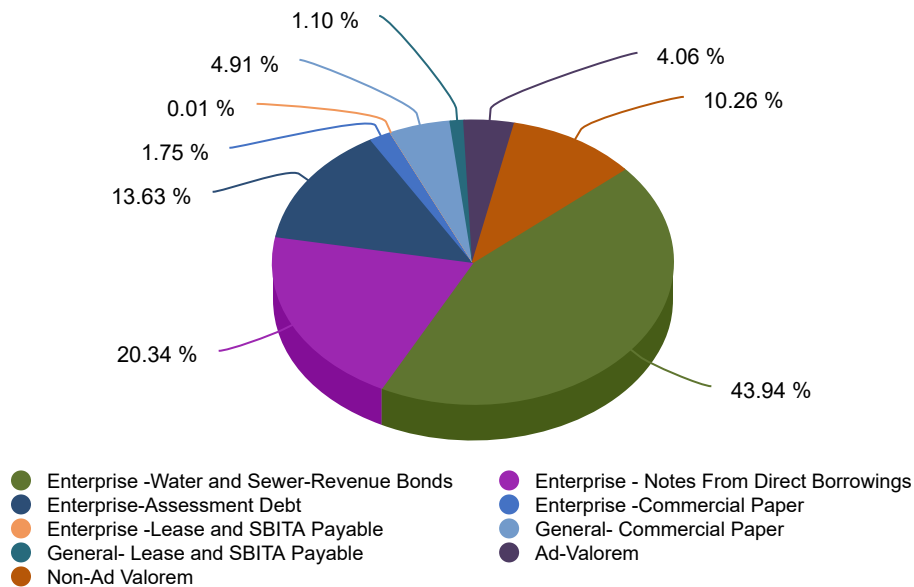
General Obligation Debt	\$43,180,000
Revenue Bonds	73,585,000
Notes-Direct Borrowings	35,507,278
Commercial Paper	52,186,720
Lease and SBITA Payable	11,720,072
	<u>\$216,179,070</u>

Enterprise

Water and Sewer Revenue Bonds	\$467,275,000
Notes-Direct Borrowings	216,329,603
Commercial Paper	18,563,280
Assessment Debt	144,960,000
Lease and SBITA Payable	61,746
	<u>\$847,189,629</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	
General Obligation Debt						
Revenue Bonds						
General Obligation Bond, Series 2021	AA	AA	Aa2	N/A	N/A	N/A
General Obligation Bond, Series 2024	AA	AA	Aa2	N/A	N/A	N/A
Governmental Debt / Non-Ad Valorem						
Revenue Bonds						
Special Obligation Bonds, Series 2015	AA	AA	NR	Aa2	AA	NR
Special Obligation Bonds, Series 2017	NR	NR	NR	Aa2	AA	NR
Special Obligation Bonds, Series 2026	NR	NR	NR	Aa2	AA	NR
Enterprise Debt						
Revenue Bonds						
Water and Sewer Refunding Revenue Bonds, Series 2015	A+	A+	NR	A1	A+	NR
Water and Sewer Refunding Revenue Bonds, Series 2017	NR	NR	NR	A1	A+	NR
Water and Sewer Refunding Revenue Bonds, Series 2023	NR	NR	NR	A1	NR	NR
Water and Sewer Revenue Bonds, Series 2025	NR	NR	NR	A1	NR	NR
Water and Sewer Refunding Revenue Bonds, Series 2025A	NR	NR	NR	A1	NR	NR
Water and Sewer Revenue Bonds, Series 2026	NR	NR	NR	A1	NR	NR
Enterprise Assessment Debt						
Revenue Bonds						
Utility Improvement Refunding Assessment, (Various Areas) Series 2017	NR	NR	A2	A2	AA	BBB+
Utility Improvement Refunding Assessment (North 1 West), Series 2023	A	A	A2	NR	NR	NR
Utility Improvement Assessment Bonds (North 1 East Area), Series 2026	A	A	A2	NR	NR	NR

NR = Not Rated

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.

Capital Financing Strategy

Capital projects may be funded through a combination of:

- Pay-as-you-go funding (current revenues)
- Debt financing
- Grants and contributions

Capital investments may create ongoing operating and maintenance costs that must be incorporated into future budgets.



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 2027-2032. 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 prioritizes replacing existing assets over fleet expansion due to limited funding. The Fleet Manager reviews each vehicle's expected service life and maintenance history to determine whether replacement is necessary. Vehicles may remain in service when appropriate, 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

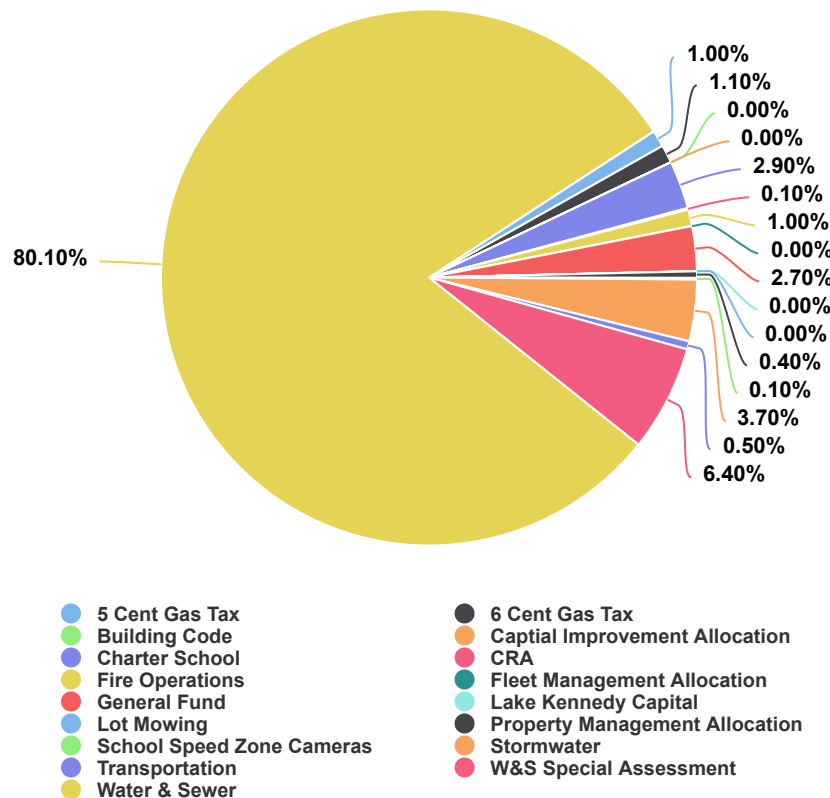
The Capital Improvements Program is impacted by several community issues that have a direct relationship to the sustainability of the community and the quality of life in our city. Some of the issues that have the most significant impact on the Program are the need to provide utility services, public 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	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
City Clerk	\$ 68,000	\$ 15,000	\$ -	\$ 5,000	\$ -	\$ 15,000
City Manager		16,000	-	-	-	-
CRA	557,313	-	-	-	-	-
Development Services	274,140	313,614	415,314	382,216	426,100	350,000
Emergency Management and Resilience	-	10,000	-	-	-	-
Financial Services	6,000	6,000	48,000	6,000	6,000	54,000
Fire	5,756,808	29,146,130	8,852,775	23,004,154	7,816,008	20,917,020
Government Services	16,878,588	4,414,445	2,807,829	3,360,887	3,539,667	1,607,325
ITS	1,817,071	3,086,745	3,536,495	3,594,495	3,628,708	3,462,745
Parks and Recreation	6,010,506	7,263,788	52,134,803	29,966,077	26,140,193	7,548,895
Police	4,954,119	3,227,360	4,517,597	3,388,775	4,848,501	7,756,984
Public Works	42,693,801	56,825,665	35,909,725	48,439,673	29,969,027	118,996,663
Utilities	504,877,210	426,019,029	37,772,782	380,881,237	50,408,659	311,610,896
Grand Total	\$ 583,893,556	\$ 530,343,776	\$ 145,995,320	\$ 493,028,514	\$ 126,782,863	\$ 472,319,528

AMP Funding Source FY 2027



Capital Improvements

Funding Source	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Charter School	\$ 13,495,872	\$ -	\$ -	\$ -	\$ -	\$ -
CRA	80,000	-	-	-	-	-
Fire Impact Fee	-	4,678,408	-	9,042,789	-	-
Fire Operations	1,172,009	13,830,871	922,565	10,805,111	975,936	11,402,549
Fleet Maintenance Allocation	-	-	23,067	-	-	-
General Fund	-	2,115,862	51,471,687	26,092,024	26,840,350	5,981,818
Multimodal Mobility Fees	-	650,000	1,245,000	1,900,000	500,000	2,100,000
Park Impact Fees	-	-	363,825	3,638,250	381,985	3,779,355
Stormwater	14,653,000	33,482,827	8,636,271	22,104,884	1,311,272	89,887,366
Transportation Capital Project	3,059,619	-	-	-	-	-
Water & Sewer Special Assessment	37,078,189	369,052,491	-	317,605,339	-	234,645,523
Water & Sewer	452,891,881	43,032,401	20,387,667	43,523,138	30,917,139	58,518,273
Grand Total	\$ 522,430,570	\$ 466,842,860	\$ 83,050,082	\$ 434,711,535	\$ 60,926,682	\$ 406,314,884

Capital Equipment

Funding Source	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Charter School	\$ 1,880,453	\$ 2,000,000	\$ 411,750	\$ 1,000,000	\$ 23,500	\$ 579,200
Fire Operations	2,019,230	4,837,851	1,244,071	541,254	768,380	2,423,471
Fleet Maintenance Allocation	-	40,000	411,080	260,000	184,600	31,000
General Fund	4,440,505	3,466,236	4,673,451	3,248,535	4,207,533	4,501,524
Golf Course	-	91,350	11,520	-	-	48,000
Property Management Allocation	284,750	61,000	26,000	-	77,000	46,840
Stormwater	677,480	645,000	654,340	264,940	566,272	280,000
Water & Sewer	5,634,260	6,049,617	10,177,095	12,494,740	11,646,000	16,062,400
Grand Total	\$ 14,936,678	\$ 17,191,054	\$ 17,609,307	\$ 17,809,469	\$ 17,473,285	\$ 23,972,435

Facilities Maintenance

Funding Source	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
5 Cent Gas Tax	\$ 5,710,000	\$ 4,720,000	\$ 4,730,604	\$ 2,941,216	\$ 3,004,040	\$ 3,027,621
6 Cent Gas Tax	6,575,594	5,220,000	5,220,000	5,220,000	5,220,000	4,720,000
All Hazards	-	10,000	-	-	-	-
Charter School	1,502,263	2,344,445	2,326,079	2,290,887	3,446,167	958,125
Fire Operations	705,000	284,000	394,000	190,000	135,000	211,000
Fleet Maintenance Allocation	-	20,000	-	-	-	-
General Fund	7,491,631	8,176,805	7,378,269	7,046,539	7,114,505	7,206,495
Lake Kennedy Capital	20,000	-	-	-	-	-
Lake Kennedy The Courts	-	-	-	-	-	50,000
Property Management Allocation	1,225,000	300,000	-	200,000	-	-
Stormwater	3,964,138	6,602,788	6,675,297	6,871,840	8,718,972	9,055,268
Water & Sewer	5,943,780	5,630,520	4,885,020	4,882,020	4,790,520	-
Yacht Basin	-	45,000	-	-	-	-
Grand Total	\$ 33,137,406	\$ 33,353,558	\$ 31,609,269	\$ 29,642,502	\$ 32,429,204	\$ 25,228,509

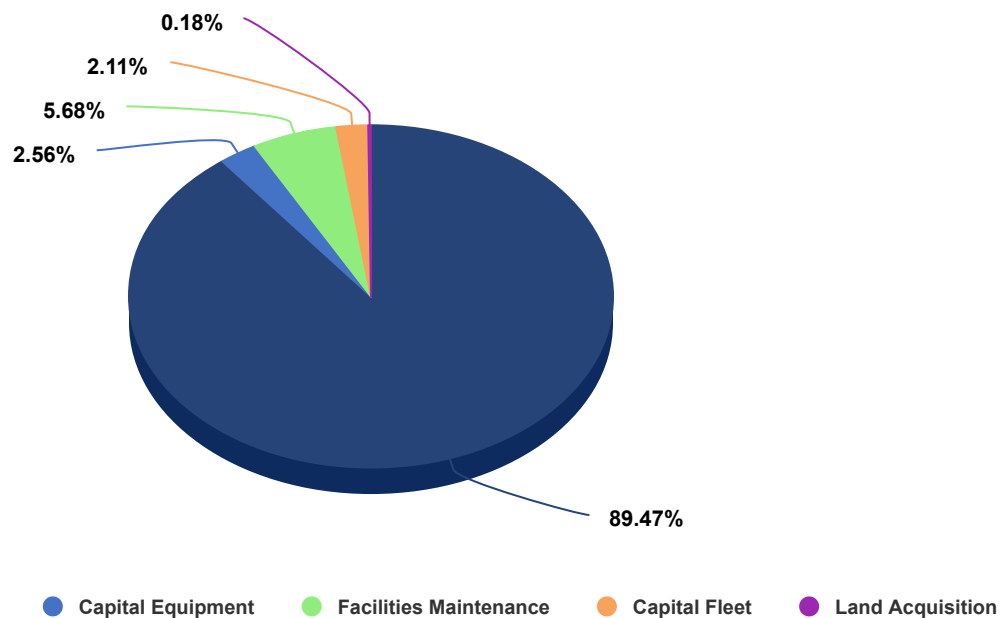
Capital Fleet

Funding Source	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Building Code	\$ 129,780	\$ 224,010	\$ 230,730	\$ 191,108	\$ 147,000	\$ 50,000
Capital Improvement Allocation	100,360	48,690	-	-	-	-
Fire Operations	1,860,569	5,515,000	6,292,139	2,425,000	5,936,692	6,880,000
Fleet Maintenance Allocation	45,000	110,000	47,672	-	190,000	20,000
General Fund	3,963,280	3,120,604	4,275,409	4,277,900	4,935,000	5,523,000
Lot Mowing	45,000	49,000	50,000	50,000	-	-
Property Management Allocation	912,500	186,000	191,280	420,000	160,000	260,000
School Speed Zone Cameras	325,000					
Risk Management	-	-	42,000	-	-	-
Stormwater	2,095,000	1,343,000	168,432	1,019,000	1,324,000	1,380,000
Water & Sewer	2,835,100	1,760,000	1,829,000	1,882,000	2,561,000	1,890,700
Grand Total	\$ 12,311,589	\$ 12,356,304	\$ 13,126,662	\$ 10,265,008	\$ 15,253,692	\$ 16,003,700

Land Acquisition

Funding Source	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
CRA	\$ 477,313	\$ -	\$ -	\$ -	\$ -	\$ -
Stormwater	100,000	100,000	100,000	100,000	200,000	300,000
Water & Sewer	500,000	500,000	500,000	500,000	500,000	500,000
Grand Total	\$ 1,077,313	\$ 600,000	\$ 600,000	\$ 600,000	\$ 700,000	\$ 800,000

AMP by Category FY 2027



Capital Improvement

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
CRA	CRA	Vincennes Blvd from Cape Coral Parkway to SE 47th Terrace	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	Fire Impact Fees	Training Facility Phase 2	-	4,678,408	-	-	-	-
		Training Facility Phase 3	-	-	-	9,042,789	-	-
	Fire Operations	Fire Station 14	1,172,009	13,670,971	-	-	-	-
		Roof Replacement for Emergency Operations Center	-	159,900	-	-	-	-
		Fire Station 15	-	-	922,565	10,805,111	-	-
		Fire Station 16	-	-	-	-	975,936	11,402,549
Government Services	Charter School	Oasis Sports Complex	13,495,872	-	-	-	-	-
Parks & Recreation	General Fund	Festival Park Amphitheater Phase 3	-	2,100,000	21,000,000	-	-	-
		Roof Replacement Four Mile Cove Interpretive Center/Kiosk	-	15,862	-	-	-	-
		Youth Center Expansion	-	-	2,181,627	21,816,270	-	-
		Roof Replacement Koza Saladina	-	-	73,700	-	-	-
		Coral Oaks Renovation of the Clubhouse, Course, Driving Range	-	-	2,176,680	-	21,766,800	-
		Cape Coral Sports Complex Facility Expansion	-	-	21,964,680	-	-	-
		Roof Replacement Four Freedoms	-	-	-	102,700	-	-
		Roof Replacement Coral Oaks	-	-	-	98,054	-	-
		Roof Replacement Veterans Park	-	-	-	-	145,200	-
		Roof Replacement Art Studio Admin	-	-	-	-	126,100	-
	Park Impact Fees	Neighborhood Park @ 2612 SW 28th Terrace	-	-	363,825	3,638,250	-	-
		Neighborhood Park @ 2300 SW 23rd St	-	-	-	-	381,985	3,779,355
Police	General Fund	Roof Replacement Police Headquarters	-	-	-	-	-	1,100,000
Public Works	Fleet Maintenance Allocations	Roof Replacement Nicholas Fuel Station	-	-	23,067	-	-	-
	General Fund	Additional Sidewalks for School Areas	-	-	2,575,000	2,575,000	2,652,250	2,731,818
		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 to NE 24th Ave)	-	-	-	-	1,500,000	-
		New Sidewalks - NE 13th Ave (West Side) - Diplomat to NE Pine Island Rd	-	-	-	-	650,000	-
		Median Improvements	-	-	-	-	-	1,500,000
		New Sidewalks - NE 13th Ave (East Side) - Diplomat to NE Pine Island Rd	-	-	-	-	-	650,000

Capital Improvement

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Utilities	Multimodal Mobility Fees	South Cape Parking Management Program	-	650,000	-	-	-	-
		Wayfinding Program	-	-	1,245,000	-	-	-
		Golf Course Loop Multimodal Lane	-	-	-	1,900,000	-	2,100,000
		Micromobility Pilot Program	-	-	-	-	500,000	-
	Stormwater	Trafalgar Drainage Improvements	7,728,000	-	-	-	-	-
		Weir Improvements - Rehab Construction	3,300,000	1,148,352	1,236,000	1,273,080	1,311,272	8,000,000
		83 Catch Basin Replacement	2,625,000	-	-	-	-	-
		Rotary Dog Park Stormwater System Retrofit	1,000,000	-	-	-	-	-
		North 6 UEP Non-Assessed Stormwater Advance Drainage System	-	22,937,667	-	-	-	-
		SE 6th St Neighborhood Drainage Project	-	6,600,000	-	-	-	-
		North 5 UEP Non-Assessed Stormwater Advance Drainage System	-	2,119,208	-	19,072,869	-	-
		Trafalgar Drainage Improvements Phase II	-	677,600	7,368,800	-	-	-
		Roof Replacement Weld/Small Engine Shop	-	-	31,471	-	-	-
		North 4 UEP Non-Assessed Stormwater Advance Drainage System	-	-	-	1,701,383	-	15,312,446
		Roof Replacement Canal Maintenance Building	-	-	-	31,845	-	-
		Roof Replacement Everest Warehouse Building #2	-	-	-	25,707	-	-
		Citywide Weir Rehabilitation Capital Need	-	-	-	-	-	42,000,000
		Diplomat Parkway West Drainage Basin Improvements	-	-	-	-	-	8,374,920
		North Cape/Burnt Store Water Quality Project	-	-	-	-	-	6,000,000
		LIDAR Citywide	-	-	-	-	-	5,200,000
		Stormwater Headquarter Facility - Design & Permitting	-	-	-	-	-	2,000,000
		Materials Processing Facility - Design & Permitting	-	-	-	-	-	2,000,000
		Resilient Kennedy Midcape Neighborhood	-	-	-	-	-	1,000,000
	Transportation Capital Project	Andalusia Blvd Extension	3,059,619	-	-	-	-	-
	W&S Special Assessment	North 3 UEP Water, Sewer, Irrigation Collection & Distribution	18,539,095	-	-	-	-	-
		North 3 UEP Water, Sewer, Irrigation Transmission	18,539,094	-	-	-	-	-
		North 5 UEP Water, Sewer, Irrigation Collection & Distribution	-	16,932,700	-	152,394,298	-	-
		North 5 UEP Water, Sewer, Irrigation Transmission	-	15,459,924	-	139,139,316	-	-
		North 6 UEP Water, Sewer, Irrigation Collection & Distribution	-	185,627,193	-	-	-	-

Capital Improvement

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
	Water & Sewer	North 6 UEP Water, Sewer, Irrigation Transmission	-	151,032,674	-	-	-	-
		North 4 UEP Water, Sewer, Irrigation Collection & Distribution	-	-	-	13,340,023	-	120,060,204
		North 4 UEP Water, Sewer, Irrigation Transmission	-	-	-	12,731,702	-	114,585,319
		North Water Reclamation Facility 8 MGD (Phase 1) Expandable to 17 MGD	400,000,000	-	-	-	-	-
		Everest Headworks	16,000,000	-	-	-	-	-
		North Reverse Osmosis Water Treatment Plant Wellfield Expansion Phase II	15,550,000	-	-	-	-	-
		North Reverse Osmosis Water Treatment Plant Expansion Phase II & 12 MG Potable Water	8,500,000	-	-	-	-	-
		Wastewater Inflow and Infiltration	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000	2,225,000
		VT SCADA Integration Web Service	2,000,000	2,000,000	2,000,000	1,500,000	-	-
		Water Reclamation - North South Transfer Pump Station	1,900,000	-	-	-	-	-
		Master Pump Station Generators	1,548,000	1,146,000	1,246,000	1,146,000	1,976,000	-
		Water Reclamation - Lift Station - 124 Relocation	1,350,000	-	-	-	-	-
		Roof Replacement South Water Reclamation	1,241,900	-	-	-	-	-
		South Reverse Osmosis Plant Ground Storage Tank Coating	1,000,000	-	-	-	-	-
		Neighborhood Water Line Replacement	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
		Roof Replacement South Reverse Osmosis Plant	376,981	-	-	-	-	-
		Water Reclamation - 441 Relocation	200,000	1,000,000	-	-	-	-
		North Reverse Osmosis Water Treatment Plant and Deep Injection Well	-	22,400,000	-	-	-	-
		Weir Improvements	-	6,666,667	6,666,667	6,666,667	-	-
		North 6 UEP Utilities/Fiber Optics Conduit	-	4,856,733	-	-	-	-
		Aeration Basin Diffuser	-	692,400	-	-	-	-
		North 5 UEP Utilities/Fiber Optics Conduit	-	559,580	-	5,036,218	-	-
		Water Reclamation - Lift Station - 306 Relocation	-	250,000	1,000,000	-	-	-
		Scada Infrastructure Replacement	-	226,000	-	-	-	-
		Roof Replacement Southwest Water Reclamation Bio-solids/ Sludge Building	-	10,021	-	-	-	-
		Southwest Water Reclamation Facility Improvements	-	-	6,000,000	-	-	-
		Water Reclamation - 302 Relocation	-	-	250,000	1,000,000	-	-
		Country Club Pipe Replacement Phase I	-	-	-	20,000,000	-	-

Capital Improvement

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		North East Reservoir Storage Enhancement- Cecil Webb	-	-	-	4,500,000	16,950,000	14,250,000
		North 4 UEP Utilities/Fiber Optics Conduit	-	-	-	449,253	-	4,043,273
		South Reverse Osmosis Plant Engineering and Design	-	-	-	-	5,000,000	5,000,000
		North Utilities Complex Utilities Collection Distribution Administration and Warehouse	-	-	-	-	3,000,000	30,000,000
		Roof Replacement North Reverse Osmosis Plant	-	-	-	-	766,139	-
		Membrane & Vessel Replacement South Reverse Osmosis Plant	-	-	-	-	-	700,000
		Membrane & Vessel Replacement North Reverse Osmosis Plant	-	-	-	-	-	700,000
		Sample Station fo The City of Cape Coral Distribution Network	-	-	-	-	-	600,000
Grand Total			\$ 522,430,570	\$ 466,842,860	\$ 83,050,082	\$ 434,711,535	\$ 60,926,682	\$ 406,314,884

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
City Clerk	General Fund	Asset #26318 Blueprint Scanner(s)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
		Asset #25248 Blueprint Scanner(s)	-	10,000	-	-	-	-
		Asset #27823 Workgroup Scanner(s)	-	5,000	-	-	-	5,000
		Asset #26933 Workgroup Scanner(s)	-	-	-	5,000	-	-
		Big John's Parking Lot Electrical Panel Replacement	-	8,000	-	-	-	-
City Manager	General Fund	Iguana Mia Electrical Panel Replacement	-	8,000	-	-	-	-
		HVAC Replacement DSD Inspector Trailer	14,580	-	-	-	-	-
Development Services	Building Fund	HVAC Replacement DSD Inspector Trailer (4-1.5Ton, 3-2Ton)	-	-	-	-	83,100	-
Finance	Water & Sewer Fund	Belt Clip Transceivers	6,000	6,000	6,000	6,000	6,000	6,000
		Cardiac Monitors at Advanced Life Support Stations						
Fire	Fire Operations	Replacements	750,000	750,000	-	-	-	-
		Hazardous Materials Analyzer Replacement	200,000	-	-	-	-	-
		HVAC Replacement Fire Station 9 Outside (1-1Ton, 1-3.5Ton, 1-4Ton, 2-5Ton, 1-7.5Ton)	118,800	-	-	-	-	-
		Station #09 Fuel Station Replacement	97,000	-	-	-	-	-
		Motorola Radios	95,000	95,000	95,000	95,000	95,000	95,000
		Station #02 A/C Unit Replacement	84,105	-	-	-	-	-
		Station #07 A/C Unit Replacement	84,105	-	-	-	-	-
		HVAC Replacement Fire Station 1 Mechanical Room 2nd Floor (1 CU Aeon, 1-5.5Ton, 1-7.5Ton)	81,000	-	-	-	-	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Station #01 A/C Unit Replacement	62,330	-	-	-	-	-
		Old Station #02 A/C Unit Replacement	62,300	-	-	-	-	-
		Breathing Air Compressor for High Pressure System	47,871	49,068	51,521	52,552	53,603	54,675
		HVAC Replacement Fire Station 3 Mezzanine (1-3Ton, 1-6.5Ton)	42,750	-	-	-	-	-
		Hydraulic Rescue	41,842	42,889	93,576	47,724	48,678	49,652
		HVAC Replacement Fire Station 7 Attic (1-5Ton, 1-4Ton)	40,500	-	-	-	-	-
		Thermal Imaging Cameras	37,074	38,001	39,901	40,700	41,514	42,344
		HVAC Replacement Fire Station 10 Closet (1-5Ton)	26,100	-	-	-	-	-
		HVAC Replacement Fire Station 1 Balcony (1-7.5Ton)	22,500	-	-	-	-	-
		HVAC Replacement Fire Station 10 Outside (1-5Ton)	22,500	-	-	-	-	-
		HVAC Replacement Fire Station 4 Mech Room (1-3Ton)	13,500	-	-	-	-	-
		HVAC Replacement Fire Station 12 Outside (1-1Ton, 1-2Ton)	13,500	-	-	-	-	-
		HVAC Replacement Fire Station 11 (1-2Ton)	12,600	-	-	-	-	-
		HVAC Replacement Fire Station 4 Outside (1-2.5Ton)	11,250	-	-	-	-	-
		HVAC Replacement Fire Station 2 Electrical Room (1-2Ton)	9,000	-	-	-	-	-
		Gear Dryer Replacement	8,531	17,490	8,958	9,138	9,321	9,507
		Ice Machine and Accessories Old Fire Station #02	5,940	-	-	-	-	-
		Personal Protection Equipment Gear Washer/Extractor	5,772	5,917	6,213	6,337	6,464	6,593
		Ice Machine and Accessories Old Fire Station 7	5,500	-	-	-	-	-
		HVAC Replacement Fire Station 9 Storage (1-1Ton)	4,860	-	-	-	-	-
		HVAC Replacement Fire Station 1 Outside (1-1Ton)	4,500	-	-	-	-	-
		HVAC Replacement Fire Station 1 Room 125 (1-1Ton)	4,500	-	-	-	-	-
		Ice Machine and Accessories Old Fire Station 10	4,000	-	-	-	-	-
		Self Contained Breathing Apparatus Replacements	-	3,600,000	-	-	-	-
		Station #03 A/C Unit Replacement	-	84,743	-	-	-	-
		Station #06 A/C Unit Replacement	-	84,743	-	-	-	-
		Station #04 A/C Unit Replacement	-	50,000	-	-	-	-
		Ice Machine Nicholas Annex Fire Support	-	10,000	-	-	-	-
		lplan Table Replacement	-	10,000	10,200	10,300	-	-
		Station #01 Generator Replacement & Docking Station Addition	-	-	425,000	-	-	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Station #01 Generator Replacement	-	-	270,608	-	-	-
		Station #08 A/C Unit Replacement	-	-	134,163	-	-	-
		Station #01 Fuel Station Replacement	-	-	92,191	-	-	-
		HVAC Replacement Fire Station 4 (111 Mechanical Rm 1-3Ton)	-	-	16,740	-	-	-
		Station #09 A/C Unit Replacement	-	-	-	134,163	-	-
		Electrical Panel Replacement Emergency Operations Center	-	-	-	80,000	-	-
		HVAC Replacement Emergency Operation Center (1-5Ton)	-	-	-	29,700	-	-
		HVAC Replacement Nicholas Annex Fire Support (1-4Ton)	-	-	-	23,760	-	-
		HVAC Replacement Nicholas Annex Fire Support Outside (1-2Ton)	-	-	-	11,880	-	-
		Station #09 Generator Replacement	-	-	-	-	350,000	-
		HVAC Replacement Fire Training Center (2-1Ton, 2-3Ton, 2-5Ton)	-	-	-	-	113,400	-
		HVAC Replacement Fire Station 2 Logistics (2-2Ton)	-	-	-	-	25,200	-
		HVAC Replacement Nicholas Annex Fire (1-4Ton)	-	-	-	-	25,200	-
		Station #03 Generator Replacement & Docking Station Addition	-	-	-	-	-	475,000
		Station #08 Generator Replacement	-	-	-	-	-	400,000
		HVAC Replacement Emergency Operation Center (4-5Ton, 2-15Ton)	-	-	-	-	-	240,000
		Electrical Panel Replacement Station #01 Panels #092-098	-	-	-	-	-	144,000
		HVAC Replacement Fire Station 13 Mezzanine (1-2Ton, 1-5Ton, 3-7Ton)	-	-	-	-	-	134,400
		HVAC Replacement Fire Station 13 Outside (1-2Ton, 1-2.5Ton, 1-3Ton, 1-4Ton, 1-5Ton, 1-7Ton)	-	-	-	-	-	112,800
		HVAC Replacement Fire Station 8 Mezzanine (1-2Ton, 2-3Ton, 1-5Ton, 1-7.5Ton)	-	-	-	-	-	98,400
		HVAC Replacement Fire Station 12 Mezzanine (3-2Ton, 1-2.5Ton, 2-3Ton)	-	-	-	-	-	69,600
		HVAC Replacement Fire Station 12 Outside (3-2Ton, 2-3Ton)	-	-	-	-	-	57,600
		HVAC Replacement Fire Station 2 Mezzanine (3-2Ton, 2-3Ton)	-	-	-	-	-	57,600
		HVAC Replacement Fire Station 5 Outside (1-3Ton, 1-5Ton)	-	-	-	-	-	38,400
		Electrical Panel Replacement Station #07 Panel #149-150	-	-	-	-	-	30,000

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Government Services	Charter School	HVAC Replacement Fire Station 1 Balcony (1-5Ton)	-	-	-	-	-	24,000
		HVAC Replacement Fire Station 12 Room 141 (1 Trane)	-	-	-	-	-	24,000
		HVAC Replacement Fire Station 5 Attic (1-5Ton)	-	-	-	-	-	24,000
		HVAC Replacement Fire Station 6 Attic (1-5Ton)	-	-	-	-	-	24,000
		HVAC Replacement Fire Station 6 Outside (1-5Ton)	-	-	-	-	-	24,000
		HVAC Replacement Fire Station 9 Mechanical Rm 218 (1-5Ton)	-	-	-	-	-	24,000
		HVAC Replacement Fire Station 9 Outside (1-5Ton)	-	-	-	-	-	24,000
		HVAC Replacement Nicholas Annex Fire Support (1-5Ton)	-	-	-	-	-	24,000
		HVAC Replacement Fire Station 1 Outside (1-4Ton)	-	-	-	-	-	19,200
		HVAC Replacement Fire Station 2 Outside (2-2Ton)	-	-	-	-	-	19,200
		HVAC Replacement Fire Station 9 Mechanical (1-3.5Ton)	-	-	-	-	-	16,800
		HVAC Replacement Fire Station 5 Closet (1-3Ton)	-	-	-	-	-	14,400
		HVAC Replacement Fire Station 8 Outside (1-3Ton)	-	-	-	-	-	14,400
		HVAC Replacement Fire Station 13 (1-1Ton)	-	-	-	-	-	12,300
		HVAC Replacement Fire Station 12 Electrical Rm (1-2Ton)	-	-	-	-	-	9,600
		Ice Machine and Accessories Fire Station 1	-	-	-	-	-	5,000
		Ice Machine and Accessories Fire Station 12	-	-	-	-	-	5,000
		Oasis High School Gym HVAC (4-5Ton, 1-170Ton)	936,000	-	-	-	-	-
		Oasis Middle School HVAC (8-1Ton, 4-1.5Ton, 1 CU)	707,093	1,517,060	-	-	-	-
		Oasis Elementary School South HVAC (9 CU, 9AHU 1Ton)	165,000	-	-	-	-	-
		Oasis Elementary School North HVAC (6-1Ton, 2-3Ton)	54,360	-	-	-	-	-
		Oasis High School HVAC (2 CU, 1-2Ton)	18,000	-	-	-	-	-
		Oasis Elementary North HVAC (3 Air Handlers, 1 -1Ton)	-	477,720	-	-	-	-
		Oasis Elementary South HVAC (1 - 1Ton)	-	5,220	-	-	-	-
		Oasis Elementary North HVAC (8 Cooler, 1 Curtain, 1 -1Ton)	-	-	68,580	-	-	-
		Oasis Elementary South HVAC	-	-	8,370	-	-	-
		Oasis High HVAC (1 Unit)	-	-	334,800	-	-	-
		Oasis Middle and High School Chillers	-	-	-	1,000,000	-	-
		Oasis Elementary North HVAC's	-	-	-	-	23,500	-
		Oasis Elementary South (3 -3Tpm. 1-1.5Ton)	-	-	-	-	-	27,500

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Parks and Recreation	General Fund	Oasis High Gym HVAC (4 Five Ton, 1 Split Unit)	-	-	-	-	-	180,000
		Oasis Elementary North HVAC (2 -4Ton, 1 - 5Ton)	-	-	-	-	-	321,700
		Oasis Elementary North HVAC (3 Air Handlers, 1 -1Ton)	-	-	-	-	-	50,000
		Replace Age 2-12 Playground at BMX park	765,750	-	-	-	-	-
		Replace Age 2-12 Playground at Rotary park	765,750	-	-	-	-	-
		Replace Joe Stonis Park Fitness Stations	266,000	-	-	-	-	-
		Electrical Panel Replacement Pelican Soccer Complex #345, #346, & #347	180,000	9,000	-	-	-	-
		HVAC Replacement Art Studio Building #1 (1-3Ton, 1-4Ton, 4-5Ton)	131,940	-	-	-	-	-
		HVAC Replacement Four Freedom (5-5Ton)	121,500	-	-	-	-	-
		Electrical Panel Replacement Lake Kenndy Senior Center #224-228	100,000	-	-	-	-	-
		Electrical Panel Replacement Rosen Park #376	100,000	-	-	-	-	-
		Electrical Panel Replacement Cape Coral Sports Complex Building #253 Softball Fields #254-255	70,000	80,000	-	-	-	-
		Electrical Panel Replacement Cape Coral Sports Complex Soccer Fields #245-251 Building #244	70,000	23,000	-	-	24,000	-
		Replace 4 Air Handlers & Condensing Units Four Freedoms Park	55,000	-	-	-	-	-
		HVAC Replacement Festival House East (2-4Ton)	45,000	-	-	-	-	-
		HVAC Replacement Calusa (1-4Ton, 1AH)	40,500	-	-	-	-	-
		HVAC Replacement Pelican Baseball Fields (2-3.5Ton)	34,020	-	-	-	-	-
		Electrical Panel Replacement BMX Park #023-025	30,000	-	-	-	16,000	-
		HVAC Replacement Koza Saladino (2-3Ton)	29,160	-	-	-	-	-
		Electrical Panel Replacement Jim Jeffers Park #201 #203	20,000	-	-	-	8,000	-
		HVAC Replacement Festival Park House	20,000	-	-	-	-	-
		HVAC Replacement Cape Coral Sport Complex Baseball (2-2Ton)	19,440	-	-	-	-	-
		HVAC Replacement Museum (1-4Ton)	18,000	-	-	-	-	-
		Cultural Theatre - A/C unit(s) CU - 001	15,000	-	-	-	-	-
		Cultural Theatre - A/C unit(s) CU - 002	15,000	-	-	-	-	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Cultural Theatre - A/C unit(s) CU - 001	15,000	-	-	-	-	-
		Cultural Theatre - A/C unit(s) CU - 002	15,000	-	-	-	-	-
		HVAC Replacement Cape Coral Sport Complex Soccer (1-3Ton)	14,580	-	-	-	-	-
		HVAC Replacement Storm Football (1-1.5Ton)	13,500	-	-	-	-	-
		Replacement Northwest Softball Maintenance Building Ice Machine	13,500	-	-	-	-	-
		Replace Digital Glass Fusing Kiln Art Studio Building 1	12,566	-	-	-	-	-
		HVAC Replacement Pelican Soccer (1 unit)	9,800	-	-	-	-	-
		Electrical Panel Replacement Art Studio Building 1 Two (2) Panels	8,000	-	-	-	-	-
		Replace Age 2-12 Playground at Jason Verdow Park	-	782,288	-	-	-	-
		Replace Age 2-12 Playground at Starland Sports Complex	-	782,288	-	-	-	-
		Replace Age 2-12 Playground at Youth Center	-	250,000	-	-	-	-
		Replace Rotary Park Fitness Stations	-	167,000	-	-	-	-
		HVAC Replacement Special Pops (2-4Ton, 2-5Ton)	-	81,000	-	-	-	-
		Electrical Panel Replacement Koza Saladino park #215-216	-	38,000	-	-	-	-
		HVAC Replacement Museum (2-2.5Ton)	-	31,500	-	-	-	-
		Electrical Panel Replacement Pelican Baseball Complex #343-344	-	30,000	-	-	35,000	-
		Electrical Panel Replacement Four Freedom Outside #001 Park #002 & Preschool #003	-	24,000	-	-	-	-
		Electrical Panel Replacement Four Mile Cove Preserve #004-007	-	24,000	-	8,000	-	-
		Cultural Historical - A/C unit(s) AH - 001	-	15,000	-	-	-	-
		Cultural Historical - A/C unit(s) CU - 001	-	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	-	-	-	-
		Cultural Theatre - A/C unit(s) AH - 005B	-	15,000	-	-	-	-
		Cultural Theatre - A/C unit(s) CU - 005B	-	15,000	-	-	-	-
		Electrical Panel Replacement Burnt Store Rd Boat Ramp #026	-	8,000	-	-	-	-
		Electrical Panel Replacement Saratoga Lake Park #387	-	8,000	-	-	-	-
		Replace Special Pops Ice Machine	-	8,000	-	-	-	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Electrical Panel Replacement Camelot Park #033	-	6,000	-	-	-	-
		Replace Age 2-12 Playground at Caloosa Park	-	-	799,652	-	-	-
		Replace Age 2-12 Playground at Veterans' Park	-	-	799,652	-	-	-
		Youth Center Generator Replacement	-	-	475,000	-	-	-
		HVAC Replacement Lake Kennedy Senior Center (2-2Ton, 16-5Ton)	-	-	468,720	-	-	-
		Replace Saratoga Lake Park Fitness Stations	-	-	176,000	-	-	-
		Electrical Panel Replacement Cape Coral Sports Complex Building #241 Baseball Fields #242-243	-	-	78,000	-	-	-
		HVAC Replacement Festival House West (2-4Ton)	-	-	44,640	-	-	-
		HVAC Replacement Cultural Park Historical Society	-	-	15,000	-	-	-
		Replacement NW Softball Small Ice Machine	-	-	9,300	-	-	-
		Electrical Panel Replacement Northwest Softball Complex #275, #277-278	-	-	5,000	-	28,000	-
		HVAC Replacement Northwest Softball Concession Building 1 (1-8k Window Unit)	-	-	1,240	-	-	-
		Replace Age 2-12 Playground at Horton Park	-	-	-	815,000	-	-
		Replace Age 2-12 Playground at Northwest Softball Complex	-	-	-	815,000	-	-
		Replace Age 2-12 Playground at Saratoga Lake Park	-	-	-	815,000	-	-
		Electrical Panel Replacement Jason Verdow #196-200	-	-	-	40,000	-	-
		Electrical Panel Replacement Joe Stonis Park #209-214	-	-	-	32,000	16,000	-
		HVAC Replacement Pelican Soccer Concession (1-2Ton)	-	-	-	11,880	-	-
		HVAC Replacement Pelican Soccer Outside (1-2Ton)	-	-	-	11,880	-	-
		Electrical Panel Replacement BMX Boat Ramp #022	-	-	-	7,000	-	-
		Replace Age 2-12 Playground at Koza Park	-	-	-	-	831,300	-
		Replace Age 2-12 Playground at Pelican Baseball Complex	-	-	-	-	831,300	-
		HVAC Replacement Youth Center (3-6Ton, 2-7.5Ton, 1-10Ton)	-	-	-	-	270,900	-
		HVAC Replacement Storm Football (1-2.5Ton, 1-3Ton, 2-3.5Ton, 2-4Ton)	-	-	-	-	129,150	-
		HVAC Replacement Four Freedom (1-3Ton, 1-10Ton)	-	-	-	-	81,900	-
		HVAC Replacement BMX Concession (2-3.5Ton)	-	-	-	-	44,100	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Electrical Panel Replacement Cape Coral Sports Complex #244, #250-251	-	-	-	-	32,358	-
		HVAC Replacement Calusa (1-5Ton)	-	-	-	-	31,500	-
		HVAC Replacement Parks Nursery (2-1.5Ton)	-	-	-	-	18,900	-
		Replacement Ice Machine Cape Coral Sports Complex Baseball Field	-	-	-	-	10,500	-
		Replacement Ice Machine Cape Coral Sports Complex Soccer Field	-	-	-	-	10,500	-
		Replacement Ice Machine Lake Kennedy Senior Center	-	-	-	-	10,500	-
		Replacement Ice Machine Pelican Baseball Field	-	-	-	-	10,500	-
		Replacement Ice Machine Storm Football	-	-	-	-	10,500	-
		Electrical Panel Replacement BMX Park #21	-	-	-	-	8,000	-
		Electrical Panel Replacement Paul Sanborn #340	-	-	-	-	8,000	-
		Electrical Panel Replacement Rotary Park #381	-	-	-	-	8,000	-
		Replace Age 2-12 Playground at Cultural Park	-	-	-	-	-	847,620
		Replace Age 2-12 Playground at Gator Trails Park	-	-	-	-	-	847,620
		HVAC Replacement Art Studio Building #2 (3 - 5Ton, 1 - 7.5Ton)	-	-	-	-	-	108,000
		HVAC Replacement Cultural Park Theater (1 - 3.5Ton, 3 - 5Ton)	-	-	-	-	-	88,800
		HVAC Replacement Calusa (1 - 1.5Ton & 3 - 5Ton)	-	-	-	-	-	79,200
		HVAC Replacement Special Pops (2 - 4Ton, 1 Vent)	-	-	-	-	-	43,400
		HVAC Replacement Four Freedoms (1 - 5Ton)	-	-	-	-	-	24,000
		HVAC Replacement Art Studio Building #1 (1 - 3Ton)	-	-	-	-	-	14,400
		HVAC Replacement Museum (1 - 3Ton)	-	-	-	-	-	14,400
		Replacement Calusa 500lb Ice Machine	-	-	-	-	-	10,500
		HVAC Replacement parks Admin (2 split AH)	-	-	-	-	-	9,600
		Electrical Panel Replacement Sirenia Vista Parl	-	-	-	-	-	8,000
	Golf Course	HVAC Replacement Coral Oaks Clubhouse CU4 (1-5Ton)	-	26,100	-	-	-	-
		HVAC Replacement Coral Oaks Clubhouse AHU2 (1-5Ton)	-	26,100	-	-	-	-
		HVAC Replacement Coral Oaks Clubhouse AHU4 (1-5Ton)	-	26,100	-	-	-	-
		HVAC Replacement Coral Oaks Clubhouse CU2 (1-1.5Ton)	-	7,830	-	-	-	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Police	General Fund	HVAC Replacement Coral Oaks Building (1810 Unit 1)	-	5,220	-	-	-	-
		HVAC Replacement Coral Oaks Maintenance Building (1810 ² Window Unit)	-	-	11,520	-	-	-
		HVAC Replacement Coral Oaks Clubhouse (2-5Ton)	-	-	-	-	-	48,000
		Replace Four (4) A/C Chillers	600,000	-	-	-	-	-
		Electrical Panel Replacement @ Headquarters	300,000	300,000	-	-	-	-
		A/C Units/Handlers Replacement	150,000	-	-	-	-	-
		New Radio Console Workstation	103,000	-	-	-	-	-
		In-Car Video Cameras Replacement	50,000	50,000	77,000	77,000	77,000	77,000
		Throw Phone Replacement for Crisis Negotiation Team	34,564	-	-	-	-	23,000
		Police K-9 Replacement	28,000	29,000	30,000	31,000	32,000	32,000
		Tabletop Alternate Light Source Light Source Replacement	23,356	-	-	-	-	-
		Digital Forensics Workstation Cell Phone Replacements	17,000	-	-	-	-	-
		Digital Forensics Workstation Computer Replacements	17,000	-	-	-	-	-
		Replace One (1) Sniper Optics	15,000	-	15,000	-	15,000	-
		Digital Forensics Server Replacement	11,400	-	-	-	-	-
		Lobby Fingerprint Machine Replacement	9,000	-	-	-	-	-
		Lobby Metal Detector Replacement	8,599	-	-	-	-	-
		Marine Law Enforcement Boats/ Motors Replacement	-	250,000	300,000	-	-	-
		Electrical Panel Replacement Chester Street #037-040	-	54,000	-	-	-	-
		HVAC Replacement Chester Street (2-5Ton)	-	38,160	-	-	-	-
		Boat Lift For Marine Unit Replacement	-	25,000	-	-	-	-
		Air Purifying Respirators	-	23,000	-	-	-	-
		Polygraph Machine Replacement	-	15,000	-	-	-	15,000
		HVAC Replacement Police Headquarter Server Rm 259A (1-3Ton)	-	13,500	-	-	-	-
		HVAC Replacement Police Headquarter Server Rm 373A (1-3Ton)	-	13,500	-	-	-	-
		HVAC Replacement Police Headquarter Elev Rm 107 (1-2Ton)	-	9,000	-	-	-	-
		SWAT Rook and Multi Purpose Armored Vehicle	-	-	570,000	-	-	-
		Full Lab System Replacement	-	-	277,983	-	-	-
		Speed Measuring Devices with Mapping Lasers	-	-	125,000	-	-	-
		Two (2) BriefCam Servers Replacement	-	-	64,400	-	-	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Interview Rooms Audio Video System Replacement	-	-	50,600	-	19,000	-
		Video Ray Unmanned Vehicle Dive Team Water Drone	-	-	35,000	-	-	-
		Two (2) Intoxilyzers	-	-	25,040	-	-	-
		Unstaffed Aerial Vehicle	-	-	25,000	-	25,000	-
		SWAT Throwbot	-	-	18,500	-	-	-
		New Blood Drying Chamber for Forensics Garage	-	-	11,005	-	-	-
		New Smart Board and Accessories	-	-	8,000	-	-	-
		Plotter Replacement	-	-	7,069	-	-	-
		Firearms Training Simulator Replacement	-	-	-	198,500	-	-
		Six (6) Sniper Night Vision Scopes Replacements	-	-	-	54,300	-	-
		One (1) New & One (1) Replacement Key Tracer	-	-	-	54,164	-	-
		Six (6) SWAT Shields	-	-	-	49,456	-	-
		Impaired Driving Simulator & Trailer	-	-	-	46,835	-	-
		Four (4) Replacement Surveillance Cameras	-	-	-	34,650	34,650	-
		Two (2) Special Investigation Units Pole Cameras Replacement	-	-	-	34,650	-	-
		Portable/Changeable Message Board	-	-	-	18,995	-	94,975
		Community Event Trailer	-	-	-	18,315	-	-
		School Resource Officers K-9 Replacement	-	-	-	14,000	-	-
		HVAC Replacement Police Training Center (1-1.5Ton)	-	-	-	8,910	-	-
		Investigative Services - Touchscreen Monitors	-	-	-	8,000	-	-
		HVAC Replacement Police Training Facility (2 Trane, 4-6/ton, 1-7Ton, 3-12Ton, 1-20Ton)	-	-	-	-	828,100	-
		Communication Center Workstations Replacement	-	-	-	-	437,275	-
		Six (6) Crime Lights Full Spectral Light Replacement	-	-	-	-	93,300	-
		HVAC Replacement Chester Street (1-4Ton, 1-5Ton)	-	-	-	-	56,700	-
		SWAT Pole Camera	-	-	-	-	9,500	18,055
		Evidence Freezer Replacement	-	-	-	-	7,000	-
		Evidence Refrigerator Replacement	-	-	-	-	7,000	-
		SIMM Room Removable Wall System Replacement	-	-	-	-	-	401,725
		HVAC Replacement Police Headquarter 1st Floor (1 AHU)	-	-	-	-	-	240,000
		Police Headquarters Gym Equipment Replacement	-	-	-	-	-	200,875
		Patrol Office Furniture	-	-	-	-	-	175,000
		Ballistic Shield Replacement (26)	-	-	-	-	-	121,550

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Boat for Addition to Marine Fleet Sea Born	-	-	-	-	-	117,827
		Patrol LEGION Ballistic Shield Replacement (25)	-	-	-	-	-	116,875
		AI for Non-Emergency Calls	-	-	-	-	-	110,000
		Latent Print Workstation Replacement	-	-	-	-	-	96,966
		Speed Measuring Device Replacement	-	-	-	-	-	68,871
		Honor Guard Van	-	-	-	-	-	61,632
		HVAC Replacement Chester St (2 Split Unit)	-	-	-	-	-	56,700
		AirCharge Compressor Dive Team O2 Tank Refilling	-	-	-	-	-	56,542
		Motors Enclosed Trailer (8 Motorcycle)	-	-	-	-	-	50,000
		Two (2) 911 Phones for Workstations	-	-	-	-	-	31,349
		Forensics Garage Lab Alternative Light Source Tabletop	-	-	-	-	-	29,713
		Polaris UTV Replacement	-	-	-	-	-	24,499
		Training Intoxilizers (Not for Evidence Purpose)	-	-	-	-	-	23,740
		Event Data Recorder Vehcile Black Box Reader Replacement	-	-	-	-	-	23,000
		SWAT Shield Repalcements	-	-	-	-	-	12,070
		Two (2) Smartboard TV for Chief's Exective Suite & Professional Standards Conference Room	-	-	-	-	-	10,400
		Forensics Garage Drying Chamber	-	-	-	-	-	10,300
		Training Equipment Enclosed Trailer Professional Standards	-	-	-	-	-	10,235
		Low-Light Pole Camera Server Storage Caabilities	-	-	-	-	-	9,100
		Surveillance Camera with IR Illuminator and Moden - VIN	-	-	-	-	-	7,785
		Ground Pedestal Camera - VIN/ SIU	-	-	-	-	-	6,200
Public Works	Fleet Maintenance Allocation	Asset #28413 - Mohawk TR-25A 4 Post Vehicle Lift	-	40,000	-	-	-	-
		Asset #19171 - Fuel Site 2 at City Hall	-	-	250,000	-	-	-
		HVAC Replacement Fleet (2-3Ton, 1-4Ton)	-	-	73,080	-	-	-
		Asset #24455 - 2007 Ari-heta 2 Post Vehicle Lift 18,000lb	-	-	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	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
	General Fund	HVAC Replacement Fleet & Small Engine Building (2-1Ton)	-	-	-	-	22,600	-
		Electrical Panel Replacement Fleet Buildings (2-1Ton)	-	-	-	-	16,000	-
		Electrical Panel Replacement Small Engine Shop #400-401	-	-	-	-	16,000	-
		New Floor Scrubber	-	-	-	-	-	25,000
		New Fuel Master Programmers	-	-	-	-	-	6,000
		Asset #27209 - GPS Rover Receiver	25,000	-	-	-	-	-
		Asset #28016 - HP DesignJet T2500 Printer	10,000	-	-	-	-	-
		Asset #29499 - Robotic Total Station	-	52,000	-	-	-	-
		Electrical Panel Replacement Transortation at Everest #417-418	-	38,000	-	-	-	-
		Asset #27210 - GPS Rover Receiver	-	25,000	-	-	-	-
		Asset #30380 - GPS Rover	-	25,000	-	-	-	-
		Asset #30381 - GPS Rover	-	25,000	-	-	-	-
		Asset #28013 - Ice Maker and Bin	-	8,000	-	-	-	-
		Asset #20144 - New Holland Tractor	-	-	56,650	-	-	-
		Replace Mapping Drone	-	-	50,000	-	-	-
		Asset #27213 - Total Station #1 Survey Equipment	-	-	35,000	-	-	-
		Asset #27784 - Trailer	-	-	20,000	-	-	-
		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	-
		Asset #25317 - Thermoplastic Applicator	-	-	-	-	-	58,000
	Property Management Allocation	New Wire Tracer	30,000	-	-	-	-	-
		New Generator Load Bank	25,000	-	-	-	-	-
		New Stick Mounted GPS Locator	15,000	-	-	-	-	-
		Asset #29143 - Floor Scrubber	12,000	-	-	-	-	-
		City Hall Electrical Panel Replacement #2	150,000	-	-	-	-	-
		Nicholas Annex Replacement of Seventeen (17) Electrical Panels	19,000	46,000	26,000	-	14,000	-
		City Hall HVAC Replacement	33,750	-	-	-	-	-
		New Tube Bender	-	15,000	-	-	-	-
		HVAC Replacement Property Management Building (4-2.5Ton)	-	-	-	-	63,000	-
		HVAC Replacement Property management Building (2-1Ton, 2 Window Units)	-	-	-	-	-	17,840
		HVAC Replacement Property Management Building Trane	-	-	-	-	-	29,000
	Stormwater	New Backhoe/Loader for New Pipe Crew	205,000	-	-	-	-	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		New Excavator for New Pipe Crew	150,000	-	-	-	-	-
		Replace Total Organic Carbon Analyzer	70,000	-	-	-	-	-
		Equipment for Fountain and Aeration Maintenance	50,000	51,000	52,020	53,060	54,122	-
		Plasma Cutting System and Accessories	35,000	-	-	-	-	-
		Asset #29039 - EnviroSight Wireless Pole Camera	24,000	-	-	-	-	-
		Asset #29192 - Replace Fluorometer	20,000	-	-	-	-	-
		HVAC Replacement Stormwater Admin Building (1-1Ton, 1-4Ton, 1-5Ton)	19,440	-	-	-	63,000	-
		HVAC Replacement Stormwater Admin Building (2-2Ton, 1-4Ton)	19,440	-	-	-	-	-
		HVAC Replacement Stormwater Inspectors Office (1-4Ton)	19,440	-	-	-	-	-
		HVAC Replacement Stormwater Training Building (1-1.5Ton, 1-2Ton, 1-4Ton, 2-5Ton)	19,440	-	-	-	113,050	-
		Asset #24452 - Sullair Portable Air Compressor	18,000	-	-	-	-	-
		New Probes for Remote Sensing Monitoring	10,000	-	-	-	-	-
		HVAC Replacement Stormwater Dredge Building (2 Split Units)	9,720	-	-	-	-	-
		Trailer Mounted Solar Arrow Board	8,000	8,000	-	-	-	-
		New Caloosahatchee Salinity Nutrient Temperature Tide Sensor	-	50,000	-	-	-	-
		Asset #28015 - Deionized Water System	-	40,000	-	-	-	-
		Electrical Panel Replacement Stormwater Admin Building #411-412 Breakroom #413-414 Weld Shop #415-416	-	40,000	-	-	8,000	-
		Asset #28760 - Autoclave Nutrients	-	20,000	-	-	-	-
		Asset #27107 - Trash Compactor Plate	-	10,000	-	-	-	-
		Ice Machine and Accessories Nicholas Annes ERD	-	10,000	-	-	-	-
		Asset #27276 - Handheld Surveying System	-	8,000	-	-	-	-
		Enclosed Utility Trailer 6'x12'	-	8,000	-	-	-	-
		New Trash Skimmer	-	400,000	-	-	-	-
		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	-	-	25,000
		HVAC Replacement Dredge Building (2 Split Unit)	-	-	22,320	-	-	-
		Asset #27700 - Pole Camera	-	-	20,000	-	-	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Utilities	Water & Sewer	Replace Two (2) Incubator	-	-	10,000	-	-	-
		New Water Quality and Flow Remote Monitoring Outfall, Weirs & Basins Automation Systems	-	-	-	200,000	200,000	200,000
		HVAC Replacement Everest Equipment Storage (Split Unit)	-	-	-	11,880	-	-
		HVAC Replacement Stormwater Inspectors Trailer (3-2Ton, 1-1.5Ton)	-	-	-	-	54,750	-
		Rapid Drinking Water Microbiology Testing Equipment	-	-	-	-	45,000	-
		HVAC Replacement Stormwater Inspectors Storage Trailer (3-1.5Ton)	-	-	-	-	28,350	-
		Replace Spectrophotometer UV	-	-	-	-	-	35,000
		Replace Sterilizer Autoclave	-	-	-	-	-	20,000
		Replace Lift Station Pumps	900,000	1,100,000	1,500,000	1,900,000	2,500,000	2,500,000
		Replace Pump/Motor at Southwest Plant	515,000	526,250	595,000	1,010,000	900,000	600,000
		Backup Generator and/or Bypass Pump at Lift Stations	350,000	400,000	750,000	2,500,000	-	2,500,000
		Replace Pump/Motor at Everest Plant	350,000	265,000	420,000	410,000	920,600	900,000
		High Pressure Pump for Production Trains	200,000	-	-	-	300,000	-
		Replacement/Spare Breakers Various Sizes for South Reverse Osmosis Plant	200,000	-	-	-	250,000	-
		Two (2) Collectors	200,000	200,000	230,000	230,000	-	-
		Replacement Pump/Motor at Reuse Site	184,000	99,000	195,000	250,000	255,000	350,000
		Replace Switchgear for Reuse Site	175,000	-	-	200,000	-	-
		Refresh IT Equipment	148,448	154,847	161,662	-	-	-
		Centrifuge Motor Variable Frequency Drive at Biosolid Site	100,000	100,000	-	100,000	-	-
		Lift Station Control Panels	100,000	100,000	100,000	500,000	510,000	750,000
		HVAC Replacement South Reverse Osmosis Plant	97,200	-	-	-	-	-
		A/C Units Replacement at North Reverse Osmosis Plant	85,000	49,000	46,000	80,000	91,000	-
		Spare/Replacement Electrical Circuit Breakers at Everest Plant	85,000	30,000	85,000	100,000	102,000	150,000
		Replace Variable Frequency Drive at Everest Plant	80,000	80,000	80,000	60,000	60,000	80,000
		Motor Starters at Lift Stations	75,000	75,000	75,000	75,000	150,000	200,000
		Replace Variable Frequency Drive at Southwest Plant	70,000	70,000	70,000	75,000	100,000	100,000
		Replace Well Motors and Motor Leads at North Reverse Osmosis	62,000	64,000	75,000	85,000	95,000	105,000
		Replace Well Motors and Motor Leads at South Reverse Osmosis Plant	62,000	64,000	70,000	85,000	95,000	105,000
		Replace Bleach Tanks at Southwest Plant	60,000	-	30,000	75,000	-	-
		Replace Valves/Actuator Motor at Everest Plant	60,000	60,000	60,000	100,000	100,000	100,000

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Hydraulic Power Unit w/Pump Head	52,872	-	-	-	-	-
		A/C Units Replacement at Everest Water Reclamation Facility	50,000	-	-	-	-	-
		Replace Chemical Pumps at North Reverse Osmosis	50,000	52,000	58,000	65,000	85,000	100,000
		Spare/Replacement Electrical Circuit Breakers at Southwest Plant	50,000	50,000	100,000	150,000	150,000	150,000
		Replace Instrumentation Meters at Southwest Plant	50,000	50,000	50,000	100,000	50,000	25,000
		Replace Switchgear/Power Panel for Everest	50,000	50,000	50,000	150,000	175,000	200,000
		SCADA Server Hardware Components at Everest Plant	50,000	50,000	75,000	50,000	50,000	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	-	50,000
		HVAC Replacement Canal Pump Station #2 (2-5Ton)	48,600	-	-	-	63,000	-
		Replace Flowmeters at North Reverse Osmosis Plant	47,000	48,000	52,000	65,000	80,000	95,000
		Replace Silent Check Valve at North Reverse Osmosis	45,000	-	58,000	60,000	65,000	80,000
		Replace Flowmeters at South Reverse Osmosis Plant	42,000	44,000	50,000	65,000	85,500	95,000
		Replace Well Pumps and Accessories at North Reverse Osmosis	42,000	43,000	48,000	55,000	75,000	95,000
		Replace Well Pumps and Accessories at South Reverse Osmosis Plant	42,000	43,000	48,000	60,000	95,000	105,000
		Chemical Pump Feed Equipment at Biosolids Site	40,000	-	-	40,000	40,000	-
		Lift Station Cooling System Replacement	40,000	40,000	80,000	120,000	160,000	-
		Replace Odor Control Recirculating Pump Equipment at Southwest Plant	40,000	-	40,000	60,000	80,000	100,000
		Replace UPS & Batteries at North Reverse Osmosis	40,000	-	-	60,000	70,000	100,000
		Replacement Components for Multiple Variable Frequency Drive at North Reverse Osmosis	37,000	38,000	60,000	75,000	85,000	950,000
		Replace Variable Frequency Drives at Water Production Plant 1 & 2	36,000	38,000	50,000	65,000	80,000	100,000
		Wellfield Variable Frequency Drive at North Reverse Osmosis	36,000	38,000	44,000	52,000	75,000	100,000
		Wellfield Variable Frequency Drive at South Reverse Osmosis Plant	36,000	38,000	44,000	52,000	75,000	85,000
		HVAC Replacement UCD/Admin (1-5Ton)	34,300	-	-	-	-	-
		Replace Five (5) Double Wall Bleach Tanks at Reuse Site	32,000	80,000	35,000	40,000	40,000	45,000

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Replace Chemical Feed Pumps Equipment at Southwest Plant	30,000	-	30,000	60,000	-	30,000
		Replace Valves at Reuse Site	30,000	30,000	30,000	30,000	40,000	50,000
		SCADA Replacement Parts at Southwest Plant	30,000	30,000	50,000	100,000	25,000	30,000
		Electrical Testing Equipment at Southwest Plant	25,000	-	35,000	-	40,000	-
		Replace Variable Frequency Drive	25,000	25,000	25,000	35,000	35,000	60,000
		Replace Ball Valves at North Reverse Osmosis	24,000	-	30,000	-	50,000	50,000
		HVAC Replacement Pump Station #2 (2-2.5Ton)	22,500	-	-	-	-	-
		Replacement Floating Mixer at Southwest Plant	20,000	-	25,000	30,000	-	50,000
		Utility Collection Distribution - Electrical Panel Replacement (Building, Shed, Warehouse)	18,000	24,000	2,198,873	-	-	-
		Flow Meters for Chemical System at North Reverse Osmosis	15,000	17,000	20,000	25,000	50,000	85,000
		HVAC Replacement Pump Station #M540 (2-3Ton)	15,000	-	-	-	-	-
		Replace Flow Meters at Reuse Site	15,000	-	20,000	25,000	40,000	45,000
		Replace Odor Control Equipment at Everest Plant	15,000	15,000	15,000	30,000	40,600	75,000
		Security & Closed Circuit TV at Everest Plant	15,000	-	15,000	-	15,000	-
		Security & Closed Circuit TV at Southwest Plant	15,000	-	20,000	25,000	100,000	25,000
		HVAC Replacement Water Reclamation Everest Main Building (1-3Ton)	13,500	-	-	-	-	-
		Large Plate Compactor	12,360	-	-	-	-	-
		Replace Ball Valve at South Reverse Osmosis Plant	12,000	14,000	16,000	20,000	25,000	35,000
		Replace Chlorine Analyzers at Everest Plant	10,000	10,000	20,000	20,000	20,000	20,000
		Replace Composite Sampler at Southwest Plant	10,000	-	15,000	15,000	-	15,000
		HVAC Replacement South Reverse Osmosis Plant Laundry/ Antiscalant	6,480	-	-	-	-	-
		HVAC Replacement Southwest Water Reclamation (1-30Ton, 1-10Ton, 1-15Ton)	-	346,500	-	-	-	-
		Four (4) Trailer Mounted Portable Generators	-	320,000	400,000	500,000	-	800,000
		Replacement/Spare Breakers Various Sizes for North Reverse Osmosis Plant	-	200,000	-	-	-	250,000
		HVAC Replacement South Reverse Osmosis Plant (2-3Ton, 3-7.5Ton)	-	148,770	-	-	-	-
		Vertical Sump Pump at North Reverse Osmosis	-	100,000	-	-	150,000	-
		HVAC Replacement Canal Pump Station #5 (5-5Ton)	-	90,000	-	-	-	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		New Hydraulic Power Unit with 6" Head	-	71,000	-	-	-	-
		Replace Overhead Door & Opener at Southwest Plant	-	60,000	-	70,000	-	75,000
		Replacement Air Compressor & Drier at Southwest Plant	-	51,250	-	65,000	-	75,000
		Replace Bleach Tanks at Everest Plant	-	50,000	-	-	100,000	-
		Replace Switchgears at Biosolids Site	-	50,000	75,000	75,000	75,000	150,000
		Replace Valve/Actuator Motor & Controller at Southwest Plant	-	50,000	-	100,000	-	100,000
		Sludge Grinder Pumps at Biosolids Site	-	40,000	-	-	-	-
		Replace Bar Screen Equipment at Southwest Plant	-	35,000	-	100,000	-	50,000
		Electrical Testing Equipment at Everest Plant	-	25,000	20,000	35,000	35,000	-
		Replace Conveyor Belt Equipment at Biosolids Site	-	25,000	30,000	30,000	30,000	-
		Replace/Spares for Cooling Systems for Wellfields	-	25,000	-	30,000	-	45,000
		New Water Quality Instrumentation	-	20,000	-	30,000	-	30,000
		Replace Chemical Feed Equipment at Everest Plant	-	20,000	-	60,000	60,000	60,000
		Replace Composite Sampler at Everest Plant	-	12,000	-	15,000	-	15,000
		North Reverse Osmosis - 13 Programmable Logic Controller Replace & Program	-	-	600,000	-	-	-
		HVAC Replacement Southwest Water Reclamation (1-2Ton, 1-5Ton, 1-10Ton, 1-15Ton)	-	-	200,160	-	-	-
		Replace High Service Pump at North Reverse Osmosis	-	-	200,000	-	230,000	-
		Replace Pump/Motor and Installation in South Plant	-	-	130,000	-	200,000	230,000
		HVAC Replacement Southwest Water Reclamation Facility	-	-	70,000	70,000	80,000	-
		HVAC Replacement Canal Pump Station #3 (2-5Ton)	-	-	55,800	-	63,000	-
		Centrifuge Motor at Biosolid Site	-	-	35,000	40,000	-	-
		Replace Instrumentation Meters at Everest Plant	-	-	30,000	60,000	60,000	30,000
		Sludge Feed Pump at Biosolids Site	-	-	30,000	30,000	-	-
		Ice Machine Replacement Utility Collection Distribution	-	-	24,000	-	-	-
		HVAC Replacement North Reverse Osmosis Plant (1-2Ton)	-	-	22,600	-	-	-
		New Air Compressor at Biosolids Site	-	-	20,000	-	-	-
		Replacement of Overhead Door & Opener at Everest Plant	-	-	20,000	20,000	20,000	30,000
		Two (2) Underground Piercing/ Boring Pneumatic Grundomat	-	-	17,000	-	-	-

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Replace Spectrophotometer at North Reverse Osmosis	-	-	12,000	-	14,000	-
		Replace Spectrophotometer at South Reverse Osmosis Plant	-	-	12,000	-	14,000	-
		Plant Transmitter for Chlorine Analyzer at South Reverse Osmosis Plant	-	-	8,000	-	12,000	-
		HVAC Replacement Southwest Water Reclamation (6-2Ton, 2-2.5Ton, 5-3Ton, 1-3.5Ton, 2-4Ton, 2-7.5Ton, 1-12.5Ton)	-	-	-	447,300	-	-
		Generator Replacement for Reuse Site	-	-	-	330,000	-	-
		High Pressure Transfer Pump for South Reverse Osmosis Plant	-	-	-	280,000	-	-
		HVAC Replacement Stone Water Pumo Station (4-6Ton)	-	-	-	142,560	-	-
		Replace Bleach Bulk Tanks at South Reverse Osmosis Plant	-	-	-	85,000	-	-
		Air Compressor for Reuse Site	-	-	-	40,000	40,000	45,000
		Backup Power for Reuse Site	-	-	-	40,000	-	-
		Waste Sludge Mixer at Biosolids Site	-	-	-	30,000	40,000	-
		HVAC Replacement North Reverse Osmosis Plant (2-2Ton)	-	-	-	18,000	-	-
		HVAC Replacement South Reverse Osmosis Plant (1-2Ton)	-	-	-	11,880	-	-
		HVAC Replacement Pump Station #10 (4-10Ton, 2-20Ton)	-	-	-	-	756,000	-
		HVAC Replacement South Reverse Osmosis Plant (1-2Ton, 4-3Ton, 2-5Ton, 1-10Ton, 1-15Ton)	-	-	-	-	308,700	-
		Replace SwitchGear at Southwest Plant	-	-	-	-	250,000	-
		HVAC Replacement Utilities Collection Distribution Admin (2-2Ton, 2-3.5Ton)	-	-	-	-	97,300	-
		Replace Degassifier Blowers at South Reverse Osmosis Plant	-	-	-	-	80,000	-
		HVAC Replacement Entrade Pump Station (1-5Ton)	-	-	-	-	63,000	-
		Check Valves for North Reverse Osmosis Plant	-	-	-	-	50,000	85,000
		Check Valves in Various Sizes at South Reverse Osmosis Plant	-	-	-	-	50,000	85,000
		HVAC Replacement Utilities Warehouse (3-2Ton)	-	-	-	-	47,800	-
		HVAC Replacement Utilities Office (2-2.5Ton)	-	-	-	-	31,500	-
		Plotter	-	-	-	-	15,000	-
		HVAC Replacement North Reverse Osmosis Plant (2-Trane, 6-3Ton, 1-10Ton, 4-50Ton)	-	-	-	-	-	1,139,400
		High Pressure Transfer Pump for North Reverse Osmosis Plant	-	-	-	-	-	300,000
		HVAC Replacement Pump Station #2 (2-.5Ton, 4-7.5Ton)	-	-	-	-	-	192,000

Capital Equipment

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		HVAC Replacement Everest Water Reclamation Instrument Building (4-7.5Ton)	-	-	-	-	-	144,000
		South Reverse Osmosis Plant 1 and 2 Replacement Cuno Filter Housing	-	-	-	-	-	130,000
		HVAC Replacement Everest Water Reclamation Blower Room (4-5Ton)	-	-	-	-	-	96,000
		HVAC Replacement Pump Station #4 (4-5Ton)	-	-	-	-	-	96,000
		HVAC Replacement Everest Water Reclamation (1-17.5Ton)	-	-	-	-	-	89,000
		HVAC Replacement Everest Water Reclamation Generator Building (1-17.5Ton)	-	-	-	-	-	84,000
		HVAC Replacement Everest Water Reclamation Drive Repair Building (4-2Ton)	-	-	-	-	-	38,400
		HVAC Replacement Utilities Collection Distribution Admin (1-5Ton)	-	-	-	-	-	24,000
		HVAC Replacement Everest Water Reclamation SCADA Room (1-3Ton)	-	-	-	-	-	14,400
		HVAC Replacement Equipment Storage (1-2Ton)	-	-	-	-	-	9,600
		HVAC Replacement Everest Water Reclamation Alum Room (1-2Ton)	-	-	-	-	-	9,600
Grand Total			\$ 14,936,678	\$ 17,191,054	\$ 17,609,307	\$ 17,809,469	\$ 17,473,285	\$ 23,972,435

Facilities Maintenance

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Emergency Management & Resilience Fire	All Hazards	Arc Flash Upgrades Emergency Operations Center	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -
	Fire Operations	Station #04 Renovation	100,000	-	-	-	-	-
		Station #06 Renovation	100,000	-	-	-	-	-
		Old Station #05 Painting	65,000	-	-	-	-	-
		Station #04 Bay Flooring	60,000	-	-	-	-	-
		Station #09 Bay Flooring	60,000	-	-	-	-	-
		Old Station #02 Painting	55,000	-	-	-	-	-
		Old Station #05 Pavement Resurfacing	50,000	-	-	-	-	-
		Fire Training Facility Epoxy Floors	30,000	-	-	-	-	-
		Old Station #02 Pavement Resurfacing	30,000	-	-	-	-	-
		New Station #02 Bay Flooring Epoxy Top Coat	12,000	-	-	-	-	14,000
		Station #07 Bay Flooring Epoxy Top Coat	12,000	-	-	-	-	14,000
		Station #11 Bay Flooring Epoxy Top Coat	12,000	-	-	-	-	14,000
		Station #12 Bay Flooring Epoxy top Coat	12,000	-	-	-	-	14,000
		Arc Flash Upgrades Fire Station #01	10,000	-	-	-	-	-
		Arc Flash Upgrades Fire Station #02	10,000	-	-	-	-	-
		Arc Flash Upgrades Fire Station #03	10,000	-	-	-	-	-
		Arc Flash Upgrades Fire Station #04	10,000	-	-	-	-	-
		Arc Flash Upgrades Fire Station #05	10,000	-	-	-	-	-
		Arc Flash Upgrades Fire Station #06	10,000	-	-	-	-	-
		Arc Flash Upgrades Fire Station #07	10,000	-	-	-	-	-
		Arc Flash Upgrades Fire Station Old #02	10,000	-	-	-	-	-
		Station #06 Sealcoating	10,000	-	-	-	-	10,000
		Station #09 Sealcoating	10,000	-	-	-	-	-
		Station #11 Epoxy Top Coat for Living Area	7,000	-	-	-	-	-
		Station #11 Renovation	-	100,000	-	-	-	-
		Replace Light Poles, Conduit, Wiring Fire Station #07	-	50,000	-	-	-	-
		Arc Flash Upgrades Fire Station #08	-	10,000	-	-	-	-
		Arc Flash Upgrades Fire Station #09	-	10,000	-	-	-	-
		Arc Flash Upgrades Fire Station #10	-	10,000	-	-	-	-
		Arc Flash Upgrades Fire Station #11	-	10,000	-	-	-	-
		Arc Flash Upgrades Fire Station #12	-	10,000	-	-	-	-

Facilities Maintenance

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Arc Flash Upgrades Fire Station #13	-	10,000	-	-	-	-
		Arc Flash Upgrades Fire Training Center	-	10,000	-	-	-	-
		Replace Light Poles, Conduit, Wiring Fire Station #06	-	10,000	-	-	-	-
		Replace Light Poles, Conduit, Wiring Fire Station #08	-	10,000	-	-	-	-
		Replace Light Poles, Conduit, Wiring Fire Station #09	-	10,000	-	-	-	-
		Station #007 Sealcoating	-	10,000	-	-	-	-
		Station #11 Sealcoating	-	10,000	-	-	-	-
		New Station #02 Epoxy Top Coat for Living Area	-	7,000	-	-	-	-
		Station #12 Epoxy Top Coat for Living Area	-	7,000	-	-	-	-
		Station #01 Renovation	-	-	100,000	-	-	-
		Station #08 Renovation	-	-	100,000	-	-	-
		Station #08 Painting	-	-	70,000	-	-	-
		Station #13 Painting	-	-	70,000	-	-	-
		Station #06 Bay Flooring Epoxy Top Coat	-	-	12,000	-	-	-
		Station #13 Bay Flooring Epoxy Top Coat	-	-	12,000	-	-	-
		Station #04 Sealcoating	-	-	10,000	-	-	-
		Station #08 Sealcoating	-	-	10,000	-	-	-
		Station #13 Sealcoating	-	-	10,000	-	-	-
		Old Station #05 Renovation	-	-	-	100,000	-	-
		Station #04 Painting	-	-	-	70,000	-	-
		New Station #02 Sealcoating	-	-	-	10,000	-	10,000
		Station #03 Sealcoating	-	-	-	10,000	-	10,000
		Station #01 Painting	-	-	-	-	75,000	-
		Station #01 Bay Flooring Epoxy Top Coat	-	-	-	-	14,000	-
		Station #03 Bay Flooring Epoxy Top Coat	-	-	-	-	14,000	-
		Station #08 Bay Flooring Epoxy Top Coat	-	-	-	-	14,000	-
		Station #07 Epoxy Coat for Living Area	-	-	-	-	9,000	-
		Station #13 Epoxy Coat for Living Area	-	-	-	-	9,000	-
		Station #09 Painting	-	-	-	-	-	70,000
		Station #04 Bay Flooring Epoxy Top Coat	-	-	-	-	-	14,000
		Station #09 Bay Flooring Epoxy Top Coat	-	-	-	-	-	14,000
		Station #01 Sealcoating	-	-	-	-	-	10,000
		Station #12 Sealcoating	-	-	-	-	-	10,000
		Fire Training Facility Epoxy Top Coat for Floors	-	-	-	-	-	7,000
Government Services	Charter School	Charter School Maintenance	1,502,263	2,344,445	1,025,520	1,535,886	2,867,446	958,125
		Oasis High Roof Replacement	-	-	584,844	-	-	-
		Oasis Middle Roof Replacement	-	-	715,715	276,315	-	-

Facilities Maintenance

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
ITS	General Fund	Oasis Elementary North roof replacement	-	-	-	478,686	-	-
		Oasis Elementary South roof replacement	-	-	-	-	578,721	-
		Academic Village	-	70,000	70,000	70,000	70,000	70,000
		Connectivity Infrastructure	497,071	512,745	512,745	512,745	512,745	512,745
		Domain Controller Infrastructure	475,000	475,000	946,250	546,250	650,000	450,000
		Business Application - Various Software	400,000	400,000	250,000	650,000	650,000	675,000
		Network Hardware	95,000	295,000	425,000	425,000	394,838	350,000
		Security Upgrades	250,000	250,000	287,500	287,500	296,125	325,000
		Access & Monitoring (Cameras, Video Storage, Access Systems)	100,000	100,000	115,000	115,000	125,000	150,000
		City Fiber and Wireless	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Parks and Recreation	General Fund	Northwest Softball Complex	-	-	-	-	-	-
		Musco Lighting Replacement for Fields 1-5	1,500,000	-	-	-	-	-
		Jim Jeffers Park Tennis/Pickleball/Basketball Court Resurfacing	100,000	-	-	-	-	-
		Lake Kennedy Senior Center Lobby Renovations	100,000	-	-	-	-	-
		Replace Light Poles, Conduit, Wiring BMX Boat Ramp	80,000	-	-	-	-	-
		Rotary ADA Restroom Remodel	60,000	-	-	-	-	-
		Burnt Store Boat Ramp Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	50,000	-	-	-	-	-
		Cultural Park Historical Society Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	50,000	-	-	-	-	-
		Replace Light Poles, Conduit, Wiring Burton Park	50,000	-	-	-	-	-
		Replace Light Poles, Conduit, Wiring Guifrida Park	50,000	-	-	-	-	-
		Burton Park Basketball/Tennis/Pickleball Court Resurfacing	40,000	-	-	-	-	-
		Four Mile Cove Ecological Preserve Parking Lot Improvements	35,000	-	-	-	-	-
		Del Prado Linear Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	30,000	-	-	-	-	-
		Replace Light Poles, Conduit, Wiring Burnt Store Boat Ramp	30,000	-	-	-	-	-
		Joe Coviello Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	25,000	-	-	-	-	-
		Camelot Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	20,000	-	-	-	-	-
		Seahawk Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	20,000	-	-	-	-	-
		Youth Center Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	20,000	-	-	-	-	-

Facilities Maintenance

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Replace Light Poles, Conduit, Wiring Youth Center	15,000	-	-	-	-	-
		Reflections Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	10,000	-	-	-	-	-
		Storm Football Musco Lighting Replacement for Fields 2 & 3	-	600,000	-	-	-	-
		Storm Tiffut Bermuda Replacement Renovation Fields 1-4	-	495,000	-	-	-	-
		Lake Kennedy Senior Center ADA Restroom Remodel	-	120,000	-	-	-	-
		Youth Center Partition Wall	-	100,000	-	-	-	-
		Replace Underground Wiring for Outside Lighting Caloosa Park	-	80,000	-	-	-	-
		Replace Underground Wiring for Outside Lighting Cape Coral Sport Complex Softball Fields 1-5	-	80,000	-	-	-	-
		Art Studio Building 1 Refinish and Repaint Ceilings including Sculpture Studio and Atrium Closet	-	75,000	-	-	-	-
		Giuffrida Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	75,000	-	-	-	-
		Joe Stonis Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	75,000	-	-	-	-
		Arc Flash Upgrades Cape Coral Sport Complex Maintenance Building	-	45,000	-	-	-	-
		Arc Flash Upgrades Youth Center	-	45,000	-	-	-	-
		Nursery Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	45,000	-	-	-	-
		Cape Coral Sports Complex Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	40,000	-	-	-	-
		Exterior and Patio Finishes Lake Kennedy Center	-	38,000	-	-	-	-
		Arc Flash Upgrades Special Population	-	35,000	-	-	-	-
		Arc Flash Upgrades Caloosa Park	-	30,000	-	-	-	-
		Arc Flash Upgrades Koza Saladino Park	-	30,000	-	-	-	-
		Arc Flash Upgrades Pelican Baseball Complex	-	30,000	-	-	-	-
		Arc Flash Upgrades Pelican Soccer Complex	-	30,000	-	-	-	-
		Giuffrida Park Pickleball Court Resurfacing	-	27,500	-	-	-	-
		Arc Flash Upgrades Storm Football Complex	-	20,000	-	-	-	-
		Bernice Braden Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	20,000	-	-	-	-

Facilities Maintenance

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		BMX Boat Ramp Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	20,000	-	-	-	-
		Four Freedoms Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	20,000	-	-	-	-
		Four Freedoms Replace Fencing & Gates	-	20,000	-	-	-	-
		Horton Park & Boat Ramp Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	20,000	-	-	-	-
		Northwest Softball Complex Parking Lot Improvements	-	20,000	-	-	-	-
		Koza Baseball Tiftuf Bermuda Replacement Renovation Fields 1-4	-	-	300,000	-	-	-
		Gator Trails Park Tennis/Pickleball/ Basketball Court Resurfacing	-	-	126,000	-	-	-
		Lake Kennedy Senior Center Kitchen Remodel	-	-	90,000	-	-	-
		Replace Underground Wiring for Outside Lighting Cape Coral Sport Complex Softball 1-5	-	-	80,000	-	-	-
		Art Center Building ADA Ramps	-	-	74,733	-	-	-
		Art Studio Building 1 Replace Exterior Siding from Dutch Lap Vinyl to Stucco	-	-	60,000	-	-	-
		Four Freedoms Flood Prevention/ Drainage Installation	-	-	35,700	-	-	-
		Four Freedoms Replace Exterior Doors	-	-	35,000	-	-	-
		Four Freedoms Replace Exterior Windows	-	-	28,981	-	-	-
		BMX Sports Complex Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	-	20,000	-	-	-
		Cultural Park Theater Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	-	20,000	-	-	-
		Sirenia Vista Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	-	10,000	-	-	-
		Pelican Baseball Tiftuf Bermuda Replacement Renovation Fields 1-4	-	-	-	450,000	-	-
		Replace Underground Wiring for Outside Lighting Cape Coral Sport Complex Baseball Fields 1-4	-	-	-	80,000	-	-
		Four Freedoms Replace Electrical and Wiring	-	-	-	65,768	-	-
		Sands Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	-	-	40,000	-	-
		Del Prado Linear Park Basketball Court Resurfacing	-	-	-	33,275	-	-
		Gator Trails Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	-	-	20,000	-	-

Facilities Maintenance

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Police		BMX Fields Tiftuf Bermuda Replacement Renovation Fields 1-3	-	-	-	-	350,000	-
		Paul Sandborn Park Court Resurfacing	-	-	-	-	36,600	-
		Saratoga Lake Park Court Resurfacing	-	-	-	-	36,600	-
		Burton Softball Returfing Fields 1-4	-	-	-	-	-	200,000
		Jason Verdow Baseball Returfing Fields 1-3	-	-	-	-	-	200,000
		Sands Park Tennis/Pickleball/Basketball Court Resurfacing	-	-	-	-	-	146,000
		Art Center Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	-	-	-	-	80,000
		Replace Underground Wiring for Outside Lighting Burton Park	-	-	-	-	-	80,000
		Art Center Parking Lot	-	-	-	-	-	70,000
		SunSplash Parking Lot	-	-	-	-	-	-
	Lake Kennedy Capital	Improvements (Sealcoating, Curb Stops, Striping, Etc)	20,000	-	-	-	-	-
	Lake Kennedy The Courts	The Courts at Lake Kennedy Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	-	-	-	-	50,000
	Yacht Basin	Rosen Park Parking Lot Improvements (Sealcoating, Curb Stops, Striping, Etc)	-	45,000	-	-	-	-
	General Fund	Headquarters Key Card Access	318,000	-	-	-	-	-
		Headquarters Gates	200,000	-	-	-	-	-
		Arc Flash Upgrades Headquarters	60,000	-	-	-	-	-
		Headquarters Sealcoating	50,000	-	-	-	-	-
		Holding Cell bathroom Replacement	20,200	-	-	-	-	-
		Resurfacing/Resealing Training Facilities Parking Lot	-	97,200	-	-	-	-
		Headquarters Exterior Painting	-	-	150,000	-	-	-
		Resurfacing/Resealing Training Facilities Parking Lot	-	-	-	-	104,976	-
Public Works	5 Cent Gas Tax	Road Resurfacing	5,000,000	4,000,000	4,000,000	2,000,000	2,000,000	2,000,000
		Turn Lane/Signal/Access Management as Part of Road Resurfacing	510,000	520,000	530,604	641,216	654,040	667,121
		ADA Upgrades as a Part of Road Resurfacing	200,000	200,000	200,000	300,000	350,000	360,500
	6 Cent Gas Tax	Road Resurfacing	5,355,594	4,000,000	4,000,000	4,000,000	4,000,000	3,500,000
		Median Curbing	700,000	700,000	700,000	700,000	700,000	700,000
		Alley Resurfacing	520,000	520,000	520,000	520,000	520,000	520,000
	Fleet Maintenance Allocation							
		Arc Flash Upgrades Fleet Building	-	20,000	-	-	-	-
	General Fund	Community Beautification/ Median Landscape/Annual Refurbishment	420,000	420,000	420,000	420,000	550,000	550,000

Facilities Maintenance

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Utilities	Property Management Allocation	Community Median Beautification (Adopt-A-Medians)	321,360	321,360	321,360	331,001	337,621	347,750
		Bridge Rehabilitation	63,376	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
		Bridge Rehabilitation - Sands Blvd Bridge Repairs	1,537,151	-	-	-	-	-
		Bridge Rehabilitation - Surfside Blvd Bridge Repairs	399,473	-	-	-	-	-
		City Hall Window Mullions (allocation)	1,000,000	-	-	-	-	-
		City Hall Flooring	175,000	-	-	-	-	-
		Arc Flash Upgrades Nicholas Annex	50,000	-	-	-	-	-
		City Hall Resurfacing	-	300,000	-	-	-	-
		Nicholas Annex Plumbing Re-piping	-	-	-	200,000	-	-
		Stormwater	Drainpipe and Catch Basin Replacement	1,702,963	1,737,022	1,776,216	1,811,740	1,891,080
	Aquatic Vegetation Harvesting	1,061,208	1,082,432	1,104,081	1,137,200	1,159,944	1,183,143	
	South Spreader Improvement	500,000	500,000	500,000	515,000	525,300	535,806	
	Water Quality Management 2	264,558	2,666,217	2,669,541	2,773,932	4,500,000	4,635,000	
	Flood Prevention/Roadway Drainage	250,000	428,000	432,560	437,211	441,956	546,794	
	Environmental Projects Maintenance	185,409	189,117	192,899	196,757	200,692	206,713	
	Contracted Dry Swales Regrading	2,006,000	2,000,000	2,000,000	2,000,000	2,000,000	-	
	Water & Sewer	Road Resurfacing	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	-
	Water Reclamation Lift Station Panel Replacement & Upgrades	1,000,000	500,000	-	-	-	-	-
	Backflow Program	357,780	404,520	404,520	404,520	404,520	-	-
	Water Reclamation Odor Control Rehab	250,000	250,000	250,000	250,000	250,000	-	-
	Testing at Water Reclamation Facilities	100,000	100,000	100,000	100,000	10,000	-	-
	Electrical Maintenance Water Reclamation	80,000	126,000	126,000	126,000	126,000	-	-
	Valve Vault & Piping Rehab	75,000	-	-	-	-	-	-
	South Reverse Osmosis Plant Minor Improvements	75,000	-	-	-	-	-	-
	Southwest Water Reclamation Minor Improvements	-	125,000	-	-	-	-	-
	Canal Pump Stations Minor Improvements	-	125,000	-	-	-	-	-
	Master Pump Stations Minor Improvements	-	-	4,500	-	-	-	-
	HVAC Replacement Water Reclamation Everest Storage 2 (1- 1Ton)	-	-	-	1,500	-	-	-
	HVAC Replacement Water Reclamation Everest Storage 1 (1- 1Ton)	-	-	-	-	-	-	-
	Grand Total			\$ 33,137,406	\$ 33,353,558	\$ 31,609,269	\$ 29,642,502	\$ 32,429,204

Land Acquisition

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
CRA	CRA	CRA Land Acquisition	\$ 477,313	\$ -	\$ -	\$ -	\$ -	\$ -
Public Works	Stormwater	Land Acquisition for Boat Ramps - Environmental	100,000	100,000	100,000	100,000	200,000	300,000
Utilities	Water & Sewer	Utilities Land Purchase	500,000	500,000	500,000	500,000	500,000	500,000
Grand Total			\$ 1,077,313	\$ 600,000	\$ 600,000	\$ 600,000	\$ 700,000	\$ 800,000

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
City Clerk	General Fund	Asset #28852 - Ford Transit Connect Van	\$ 58,000	\$ -	\$ -	\$ -	\$ -	\$ -
Development Services	Building Code	Asset #28474 - Ford F150	43,260	-	-	-	-	-
		Asset #28491 - Ford F150	43,260	-	-	-	-	-
		Asset #28485 - Ford F150	43,260	-	-	-	-	-
		Asset #28857 - Ford F150	-	44,802	-	-	-	-
		Asset #28492 - Ford F150	-	44,802	-	-	-	-
		Asset #28489 - Ford F150	-	44,802	-	-	-	-
		Asset #28488 - Ford F150	-	44,802	-	-	-	-
		Asset #28483 - Ford F150	-	44,802	-	-	-	-
		Asset #29085 - Ford F150	-	-	46,146	-	-	-
		Asset #29084 - Ford F150	-	-	46,146	-	-	-
		Asset #29083 - Ford F150	-	-	46,146	-	-	-
		Asset #28877 - Ford F150	-	-	46,146	-	-	-
		Asset #28482 - Ford F150	-	-	46,146	-	-	-
		Asset #28894 - Ford F150	-	-	-	47,792	-	-
		Asset #28885 - Ford F150	-	-	-	47,792	-	-
		Asset #29513 - Ford F150	-	-	-	47,762	-	-
		Asset #29204 - Ford F150	-	-	-	47,762	-	-
		Asset #29207 - Ford F150	-	-	-	-	49,000	-
		Asset #29206 - Ford F150	-	-	-	-	49,000	-
		Asset #29205 - Ford F150	-	-	-	-	49,000	-
		Asset #30164 - Ford F150	-	-	-	-	-	50,000
	General Fund	Asset #28337 - Ford F150	43,260	-	-	-	-	-
		Asset #28068 - Ford F150	43,260	-	-	-	-	-
		Asset #28045 - Ford F150	43,260	-	-	-	-	-
		Asset #28338 - Ford F150	-	44,802	-	-	-	-
		Asset #28336 - Ford F150	-	44,802	-	-	-	-
		Asset #28983 - Ford F150	-	-	46,146	-	-	-
		Asset #28893 - Ford F150	-	-	46,146	-	-	-
		Asset #28836 - Ford F150	-	-	46,146	-	-	-
		Asset #28756 - Ford F150	-	-	46,146	-	-	-
		Asset #28969 - Ford F150	-	-	-	47,792	-	-
		Asset #28892 - Ford F150	-	-	-	47,792	-	-
		Asset #28981 - Ford F150	-	-	-	47,762	-	-
		Asset #28837 - 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	-
		Asset #29512 - Ford F150	-	-	-	-	-	50,000

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Finance	General Fund	Asset #29506 - Ford F150	-	-	-	-	-	50,000
		Asset #29505 - Ford F150	-	-	-	-	-	50,000
		Asset #29503 - Ford F150	-	-	-	-	-	50,000
		Asset #29502 - Ford F150	-	-	-	-	-	50,000
		Asset #28982 - Ford F150	-	-	-	-	-	50,000
		Asset #29511 - Ford Explorer	-	-	-	-	-	48,000
Fire	Risk Management	Asset #27977 - Ford Explorer	-	-	42,000	-	-	-
	Fire Operations	Asset #28845 - Ford F150	73,000	-	-	-	-	-
		Asset #28813 - Ford F150	73,000	-	-	-	-	-
		Asset #28698 - Ford F150	73,000	-	-	-	-	-
		Asset #28687 - Ford F150	73,000	-	-	-	-	-
		Asset #28394 - Polaris Ranger	25,000	-	-	-	-	-
		Asset #22049 - Aerial Ladder Truck 4	-	2,200,000	-	-	-	-
		Asset #28110 - Sutphen Shield Series 8	-	1,300,000	-	-	-	-
		Asset #27647 - Sutphen Engine Rescue 5	-	1,300,000	-	-	-	-
		Asset #28369 - Ford F550	-	320,000	-	-	-	-
		Asset #29088 - Ford F150	-	75,000	-	-	-	-
		Asset #29078 - Ford F150	-	75,000	-	-	-	-
		Asset #28864 - Ford F150	-	75,000	-	-	-	-
		Asset #28724 - Ford F150	-	75,000	-	-	-	-
		Asset #28383 - Ford F150	-	75,000	-	-	-	-
		Asset #24175 - Wells Cargo EW1624 Trailer	-	20,000	-	-	-	-
		Asset #27953 - Monarch Engine 9	-	-	1,350,000	-	-	-
		Asset #27908 - Sutphen Engine 5	-	-	1,350,000	-	-	-
		Asset #27907 - Sutphen Engine 4	-	-	1,350,000	-	-	-
		Asset #28876 - Ford F550 Brush Truck 7	-	-	320,000	-	-	-
		Asset #28826 - Ford F550 Brush Truck 3	-	-	320,000	-	-	-
		Asset #29079 - Ford F150	-	-	76,500	-	-	-
		Asset #28699 - Ford F150	-	-	76,500	-	-	-
		Asset #28487 - Ford F250	-	-	76,500	-	-	-
		Asset #24469 - 2628 HDH Trailer	-	-	18,000	-	-	-
		Asset #24519 - International Dash Tender 8	-	-	-	1,400,000	-	-
		Asset #28800 - Ford F550	-	-	-	340,000	-	-
		Asset #29381 - Ford F250	-	-	-	90,000	-	-
		Asset #29046 - Ford F550	-	-	-	90,000	-	-
		Asset #28882 - Ford F550	-	-	-	90,000	-	-
		Asset #29081 - Ford F150	-	-	-	78,000	-	-
		Asset #29077 - Ford F150	-	-	-	78,000	-	-
		Asset #28799 - Chevy Tahoe	-	-	-	78,000	-	-
		Asset #28740 - Ford F150	-	-	-	78,000	-	-
		Asset #28707 - Ford F150	-	-	-	78,000	-	-
		Asset #29076 - Enclosed Trailer	-	-	-	25,000	-	-
	Asset #27954 - SL75 Aerial Ladder 1	-	-	-	-	2,400,000	-	

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
ITS Parks and Recreation	General Fund	Asset #28109 - Monarch Engine 3	-	-	-	-	1,400,000	-
		Asset #22084 - Terex T-90 Trailer w/Mounted Generator	-	-	-	-	180,000	-
		Asset #29355 - Ford F150	-	-	-	-	85,000	-
		Asset #29096 - Ford F150	-	-	-	-	85,000	-
		Asset #29451 - Sutphen SPH100 Ladder Engine 6	-	-	-	-	-	2,500,000
		Asset #29193 - Sutphen SPH100 Ladder Engine w/Bucket 2	-	-	-	-	-	2,500,000
		Asset #28616 - Sutphen Engine 7	-	-	-	-	-	1,500,000
		Asset #29509 - Ford F150	-	-	-	-	-	80,000
		Asset #28950 - Ford F150	-	-	-	-	-	80,000
		Asset #28804 - Ford Transit F250	-	-	-	-	-	80,000
		Asset #28799 - Chevy Tahoe	-	-	-	-	-	80,000
		Asset #30338 - Ford Escape	-	-	-	-	-	60,000
		Station 14 Apparatus	1,543,569	-	-	-	-	-
		Station 15 Apparatus	-	-	1,354,639	-	-	-
		Station 16 Apparatus	-	-	-	-	1,786,692	-
	General Fund	Asset #28400 - Ford Transit Van	-	54,000	-	-	-	-
		Asset #29048 - Ford Explorer	-	-	-	58,000	-	-
		Asset #28005 - Toro Mower 4500-D	110,000	-	-	-	-	-
		Asset #27903 - Toro Mower 4500-D	110,000	-	-	-	-	-
		Asset #28080 - Ford F250	65,000	-	-	-	-	-
		Asset #28007 - Ford F250	65,000	-	-	-	-	-
		Asset #27938 - John Deere Tractor 4052R	52,000	-	-	-	-	-
		Asset #27952 - Toro Sandpro	41,500	-	-	-	-	-
		Asset #26509 - Tru Turf F548-11D Golf Roller	28,000	-	-	-	-	-
		Asset #28803 - Toro Greenspro Greens Roller	23,000	-	-	-	-	-
		Asset #28010 - Felling FT-12-IT-I Trailer	22,000	-	-	-	-	-
		Asset #28390 - Toro Workman Utility Car	20,000	-	-	-	-	-
		Asset #28340 - Wacker RD12 Ride-on Roller	20,000	-	-	-	-	-
		Asset #28270 - Toro Workman Utility Car	20,000	-	-	-	-	-
		Asset #28497 - Club Car XRT950	15,000	-	-	-	-	-
		Park Ranger Cars	100,000	-	-	-	-	-
		Asset #28501 - Ford Van E450	-	125,000	-	-	-	-
		Asset #28962 - Toro Sandpro	-	65,000	-	-	-	-
		Asset #24087 - Astec Trencher	-	62,000	-	-	-	-
		Asset #28044 - Ford F250	-	52,000	-	-	-	-
		Asset #NC505 - Toro Workman MD Utility Car	-	20,000	-	-	-	-
		Asset #28761 - Toro Workman	-	10,000	-	-	-	-
		Asset #28862 - Ford F350	-	-	140,000	-	-	-
		Asset #28308 - Toro Mower 4500-D	-	-	115,000	-	-	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Asset #28577 - Toro Mower 4500-D	-	-	106,653	-	-	-
		Asset #28602 - Transit Van 250	-	-	55,000	-	-	-
		Asset #28043 - Ford F250	-	-	55,000	-	-	-
		Asset #27982 - Ford F250	-	-	55,000	-	-	-
		Asset #28307 - Toro Mower 7200	-	-	45,000	-	-	-
		Asset #27895 - Workman MD Utility Car	-	-	20,000	-	-	-
		Asset #28271 - Carryall Club Car 700	-	-	18,500	-	-	-
		Asset #29233 - Ford E450	-	-	-	145,000	-	-
		Asset #28341 - Toro Mower 4300-D	-	-	-	115,000	-	-
		Asset #28106 - Ford F550	-	-	-	115,000	-	-
		Asset #28446 - John Deere Tractor w/Loader 5075E	-	-	-	85,000	-	-
		Asset #28866 - Ford F250	-	-	-	55,000	-	-
		Asset #28306 - Toro Mower 3280-D	-	-	-	50,000	-	-
		Asset #28221 - Ford Escape	-	-	-	50,000	-	-
		Asset #28506 - Ford F150	-	-	-	47,000	-	-
		Asset #28449 - Ford F150	-	-	-	47,000	-	-
		Asset #28392 - Ford F150	-	-	-	47,000	-	-
		Asset #28303 - Ford F150	-	-	-	47,000	-	-
		Asset #28229 - Toro Sandpro 3040	-	-	-	47,000	-	-
		Asset #28228 - Toro Sandpro 3040	-	-	-	47,000	-	-
		Asset #28227 - Toro Sandpro 3040	-	-	-	47,000	-	-
		Asset #28066 - Ford F150	-	-	-	47,000	-	-
		Asset #28590 - Toro Mower 7200	-	-	-	40,000	-	-
		Asset #28507 - Trail King Trailer	-	-	-	20,000	-	-
		Asset #28375 - Felling Trailer	-	-	-	15,000	-	-
		Asset #28648 - Ford Transit Van 350 HD	-	-	-	-	110,000	-
		Asset #28859 - Ford F250	-	-	-	-	70,000	-
		Asset #28732 - Ford F250	-	-	-	-	70,000	-
		Asset #28636 - Ford F250	-	-	-	-	70,000	-
		Asset #28647- Toro Sand Pro	-	-	-	-	65,000	-
		Asset #28875 - Ford Explorer	-	-	-	-	50,000	-
		Asset #28589 - Toro Sand Pro	-	-	-	-	50,000	-
		Asset #28581 - Toro Sand Pro	-	-	-	-	50,000	-
		Asset #28580 - Toro Mower 3280-D	-	-	-	-	50,000	-
		Asset #28403 - Ford Escape	-	-	-	-	50,000	-
		Asset #28629 - Ford F150	-	-	-	-	49,000	-
		Asset #28956 - Ford F150	-	-	-	-	49,000	-
		Asset #28667 - Carryall Club Car 700	-	-	-	-	23,000	-
		Asset #28666 - Carryall Club Car 700	-	-	-	-	23,000	-
		Asset #28321 - Toro Workman Utility Car	-	-	-	-	23,000	-
		Asset #25340 - Generac 15000 Generator	-	-	-	-	20,000	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Police	General Fund	Asset #28895 - Ford F550	-	-	-	-	-	90,000
		Asset #28690 - Bobcat E32	-	-	-	-	-	90,000
		Asset #28898 - Ford F350	-	-	-	-	-	75,000
		Asset #28897 - Ford F350	-	-	-	-	-	75,000
		Asset #28887 - Toro 3280-D	-	-	-	-	-	75,000
		Asset #30162 - Ford Maverick	-	-	-	-	-	50,000
		Asset #30161 - Ford Maverick	-	-	-	-	-	50,000
		Asset #29413 - Toro Multi Pro	-	-	-	-	-	50,000
		Asset #28978 - Ford F150	-	-	-	-	-	50,000
		Asset #28976 - Ford F150	-	-	-	-	-	50,000
		Asset #28833 - Ford F150	-	-	-	-	-	50,000
		Asset #28822 - Ford F150	-	-	-	-	-	50,000
		Asset #28886 - Toro 7200	-	-	-	-	-	45,000
		Asset #29519 - Ford Explorer	83,000	-	-	-	-	-
		Asset #29140 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28874 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28814 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28705 - Ford Taurus	83,000	-	-	-	-	-
		Asset #28704 - Ford Taurus	83,000	-	-	-	-	-
		Asset #28639 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28628 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28615 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28609 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28607 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28605 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28593 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28480 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28479 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28467 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28455 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28453 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28346 - Ford Taurus	83,000	-	-	-	-	-
		Asset #28334 - Ford Taurus	83,000	-	-	-	-	-
		Asset #28333 - Ford Taurus	83,000	-	-	-	-	-
		Asset #28332 - Ford Taurus	83,000	-	-	-	-	-
		Asset #28331 - Ford Taurus	83,000	-	-	-	-	-
		Asset #28320 - Ford Taurus	83,000	-	-	-	-	-
		Asset #28247 - Ford F150	83,000	-	-	-	-	-
		Asset #28094 - Ford Explorer	83,000	-	-	-	-	-
		Asset #28085 - Ford Explorer	83,000	-	-	-	-	-
		Asset #27901 - Ford Taurus	83,000	-	-	-	-	-
		Asset #27900 - Ford Taurus	83,000	-	-	-	-	-
		Asset #27899 - Ford Taurus	83,000	-	-	-	-	-
		Asset #29531 - Ford Fusion	50,000	-	-	-	-	-
		Asset #27766 - Dodge Caravan	50,000	-	-	-	-	-
		Asset #22940 - Bush Hog	12,000	-	-	-	-	-
		Asset #22044 - Boatmaster 2426	12,000	-	-	-	-	-
		Asset #29020 - Ford Explorer	-	85,000	-	-	-	-
		Asset #29017 - Ford Explorer	-	85,000	-	-	-	-
		Asset #29016 - Ford Explorer	-	85,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Asset #28997 - Ford Taurus	-	85,000	-	-	-	-
		Asset #28991 - Ford Taurus	-	85,000	-	-	-	-
		Asset #28989 - Ford Explorer	-	85,000	-	-	-	-
		Asset #28961 - Ford Fusion	-	85,000	-	-	-	-
		Asset #28954 - Ford Fusion	-	85,000	-	-	-	-
		Asset #28880 - Ford F150	-	85,000	-	-	-	-
		Asset #28873 - Ford Explorer	-	85,000	-	-	-	-
		Asset #28872 - Ford Explorer	-	85,000	-	-	-	-
		Asset #28858 - Ford Taurus	-	85,000	-	-	-	-
		Asset #28807 - Chevy Tahoe	-	85,000	-	-	-	-
		Asset #28739 - Ford Explorer	-	85,000	-	-	-	-
		Asset #28715 - Ford Taurus	-	85,000	-	-	-	-
		Asset #28703 - Ford Taurus	-	85,000	-	-	-	-
		Asset #28683 - Ford Fusion	-	85,000	-	-	-	-
		Asset #28653 - Ford Explorer	-	85,000	-	-	-	-
		Asset #28642 - Ford Explorer	-	85,000	-	-	-	-
		Asset #28595 - Ford Explorer	-	85,000	-	-	-	-
		Asset #28594 - Ford Explorer	-	85,000	-	-	-	-
		Asset #28454 - Ford Explorer	-	85,000	-	-	-	-
		Asset #28302 - Ford Explorer	-	85,000	-	-	-	-
		Asset #28265 - Ford F150	-	85,000	-	-	-	-
		Asset #28264 - Ford F150	-	85,000	-	-	-	-
		Asset #28246 - Ford Explorer	-	85,000	-	-	-	-
		Asset #27902 - Ford Taurus	-	85,000	-	-	-	-
		Asset #23522 - Boatmaster AC-23	-	15,000	-	-	-	-
		Asset #29834 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29466 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29240 - Ford F150	-	-	88,000	-	-	-
		Asset #29228 - Ford Taurus	-	-	88,000	-	-	-
		Asset #29208 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29117 - Ford Fusion	-	-	88,000	-	-	-
		Asset #29116 - Ford Fusion	-	-	88,000	-	-	-
		Asset #29114 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29112 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29073 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29072 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29071 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29070 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29069 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29067 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29066 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29037 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29034 - Ford F150	-	-	88,000	-	-	-
		Asset #29033 - Ford F150	-	-	88,000	-	-	-
		Asset #29032 - Ford F150	-	-	88,000	-	-	-
		Asset #29031 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29030 - Ford F150	-	-	88,000	-	-	-
		Asset #29029 - Ford F150	-	-	88,000	-	-	-
		Asset #29019 - Ford Explorer	-	-	88,000	-	-	-
		Asset #29001 - Ford Taurus	-	-	88,000	-	-	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Asset #28990 - Ford Taurus	-	-	88,000	-	-	-
		Asset #28988 - Ford Explorer	-	-	88,000	-	-	-
		Asset #28714 - Ford Taurus	-	-	88,000	-	-	-
		Asset #28713 - Ford Taurus	-	-	88,000	-	-	-
		Asset #28693 - Ford Fusion	-	-	88,000	-	-	-
		Asset #28493 - Ford Explorer	-	-	88,000	-	-	-
		Asset #31685 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29957 - Ford F150	-	-	-	90,000	-	-
		Asset #29857 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29748 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29747 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29746 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29745 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29744 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29743 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29609 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29598 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29592 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29587 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29468 - Ford F350	-	-	-	90,000	-	-
		Asset #29380 - Ford F250	-	-	-	90,000	-	-
		Asset #29363 - Ford F250	-	-	-	90,000	-	-
		Asset #29361 - Ford F250	-	-	-	90,000	-	-
		Asset #29360 - Ford F250	-	-	-	90,000	-	-
		Asset #29359 - Ford F250	-	-	-	90,000	-	-
		Asset #29358 - Ford F250	-	-	-	90,000	-	-
		Asset #29260 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29231 - Ford Taurus	-	-	-	90,000	-	-
		Asset #29230 - Ford Taurus	-	-	-	90,000	-	-
		Asset #29229 - Ford Taurus	-	-	-	90,000	-	-
		Asset #29227 - Ford Taurus	-	-	-	90,000	-	-
		Asset #29208 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29202 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29162 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29161 - Ford Explorer	-	-	-	90,000	-	-
		Asset #29160 - Ford Explorer	-	-	-	90,000	-	-
		Asset #28215 - Stalker M10108 Message Board	-	-	-	25,000	-	-
		Asset #19397 - Magnum Trailer with Light Tower	-	-	-	15,000	-	-
		Asset #30048 - Ford Explorer	-	-	-	-	94,000	-
		Asset #30042 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29893 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29839 - Chrysler Voyager	-	-	-	-	94,000	-
		Asset #29812 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29811 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29810 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29809 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29808 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29807 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29806 - Ford Explorer	-	-	-	-	94,000	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Asset #29798 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29797 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29796 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29680 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29644 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29616 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29614 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29613 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29610 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29601 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29600 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29599 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29591 - Ford F150	-	-	-	-	94,000	-
		Asset #29590 - Ford F150	-	-	-	-	94,000	-
		Asset #29585 - Ford F150	-	-	-	-	94,000	-
		Asset #29583 - Ford F150	-	-	-	-	94,000	-
		Asset #29560 - Ford F150	-	-	-	-	94,000	-
		Asset #29491 - Doosan Trailer w/ Light Tower	-	-	-	-	94,000	-
		Asset #29471 - Ford Explorer	-	-	-	-	94,000	-
		Asset #29389 - Ford F250	-	-	-	-	94,000	-
		Asset #28712 - Ford Taurus	-	-	-	-	94,000	-
		Asset #29612 - Ford Explorer	-	-	-	-	94,000	-
		Asset #30818 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30813 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30809 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30807 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30764 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30717 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30556 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30362 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30358 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30301 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30057 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30051 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30050 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30049 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30046 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30045 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30044 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30041 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30040 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30038 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30035 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30034 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30033 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30032 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30031 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30027 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30018 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30004 - Ford Explorer	-	-	-	-	-	94,000

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Public Works		Asset #30003 - Ford Explorer	-	-	-	-	-	94,000
		Asset #30002 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29997 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29837 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29835 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29829 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29828 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29821 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29820 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29816 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29815 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29814 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29719 - Ford F150	-	-	-	-	-	94,000
		Asset #29716 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29615 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29611 - Ford Explorer	-	-	-	-	-	94,000
		Asset #29596 - Ford F150	-	-	-	-	-	94,000
		Asset #29583 - Ford F150	-	-	-	-	-	94,000
	School Speed Zone Cameras	Crisis Negotiation Team Van	175,000	-	-	-	-	-
		Aggressive Drive Unit Vehicles	150,000	-	-	-	-	-
	Capital Improvement Allocation	Asset #28865 - Ford Explorer	45,000	-	-	-	-	-
		Asset #28827 - Ford F150	55,360	-	-	-	-	-
		Asset #28495 - Ford Explorer	-	48,690	-	-	-	-
	Fleet Maintenance Allocations	Asset #27803 - Ford Explorer	45,000	-	-	-	-	-
		Asset #28420 - Ford Taurus	-	46,000	-	-	-	-
		Asset #28450 - Ford Taurus	-	46,000	-	-	-	-
		Asset #28268 - Carryall Club Car 300	-	18,000	-	-	-	-
		Asset #28162 - Ford Transit Connect Van	-	-	47,672	-	-	-
		Asset #28860 - F350	-	-	-	-	110,000	-
		Asset #28470 - CAT GP25N Forklift	-	-	-	-	80,000	-
		Asset #28759 - Carryall Club Car 700	-	-	-	-	-	20,000
	General Fund	Asset #28986 - Ford F450	111,000	-	-	-	-	-
		Asset #28624 - Ford F450	85,000	-	-	-	-	-
		Asset #28006 - Ford F350	80,000	-	-	-	-	-
		Asset #28037 - Ford F250	53,000	-	-	-	-	-
		Asset #28366 - Ford Edge	48,000	-	-	-	-	-
		Asset #28356 - Ford F150	48,000	-	-	-	-	-
		Asset #29429 - Kubota Mower	45,000	-	-	-	-	-
		Asset #28854 - Ford F350	-	65,000	-	-	-	-
		Asset #28049 - Ford F250	-	65,000	-	-	-	-
		Asset #28353 - New Holland Workmaster Tractor	-	60,000	-	-	-	-
		Asset #28702 - Ford F150	-	49,000	-	-	-	-
		Asset #28463 - Ford F150	-	49,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Asset #28345 - Ford F150	-	45,000	-	-	-	-
		Asset #28539 - EDB18F-23 Custom Thermoplastic Trailer	-	-	400,000	-	-	-
		Asset #27830 - M2-106 Dump Truck	-	-	150,000	-	-	-
		Asset #28855 - Ford F350	-	-	65,000	-	-	-
		Asset #28847 - Ford F350	-	-	65,000	-	-	-
		Asset #28451 - Ford Explorer	-	-	47,672	-	-	-
		Asset #28614 - V5900 Paint Stripper	-	-	15,000	-	-	-
		Asset #28643 - 50150 Bitumen Applicator	-	-	10,000	-	-	-
		Asset # 28298 & 28358 John Deer 507E Tractor with Attachment	-	-	-	80,000	-	-
		Asset #29284 - Ford F350	-	-	-	70,000	-	-
		Asset #28374 - Ford F150	-	-	-	47,792	-	-
		Asset #24081 - Imperial Trailer	-	-	-	25,000	-	-
		Asset #28993 - Bobcat A770 All-Wheel Steer Loader	-	-	-	-	160,000	-
		Asset #29000 - Ford F550	-	-	-	-	120,000	-
		Asset #29264 - Ford F350	-	-	-	-	85,000	-
		Asset #29110 - Ford F350	-	-	-	-	85,000	-
		Asset #28907 - Ford F250	-	-	-	-	85,000	-
		Asset #28723 - Ford F350	-	-	-	-	85,000	-
		Asset #28640 - Ford F450	-	-	-	-	85,000	-
		Asset #29847 - Toro Workman 3300-D	-	-	-	-	55,000	-
		Asset #29515 - Toro Z-Master	-	-	-	-	55,000	-
		Asset #30154 - Ford Explorer	-	-	-	-	-	51,000
	Lot Mowing	Asset #28834 - Ford Explorer	45,000	-	-	-	-	-
		Asset #28979 - Ford F150	-	49,000	-	-	-	-
		Asset #28984 - Ford F150	-	-	50,000	-	-	-
		Asset #28992 - Ford Explorer	-	-	-	50,000	-	-
	Property Management Allocation	Asset #16640 - Custom Engineering	240,000	-	-	-	-	-
		Asset #27630 - Ford E350	90,000	-	-	-	-	-
		Asset #28035 - Ford Transit Van 250	61,000	-	-	-	-	-
		Asset #28034 - Ford Transit Van 250	56,500	-	-	-	-	-
		Future Position Vehicles	465,000	-	-	-	-	-
		Asset #28224 - Ford Transit Van 250	-	62,000	-	-	-	-
		Asset #28223 - Ford Transit Van 250	-	62,000	-	-	-	-
		Asset #28036 - Ford Transit Van 250	-	62,000	-	-	-	-
		Asset #28226 - Ford Transit Van 250	-	-	63,760	-	-	-
		Asset #28225 - Ford Transit Van 250	-	-	63,760	-	-	-
		Asset #28105 - Ford Transit Van 250	-	-	63,760	-	-	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Asset #28844 - Ford Transit Van 250	-	-	-	70,000	-	-
		Asset #28731 - Ford Transit Van 250	-	-	-	70,000	-	-
		Asset #28730 - Ford Transit Van 250	-	-	-	70,000	-	-
		Asset #28729 - Ford Transit Van 250	-	-	-	70,000	-	-
		Asset #28728 - Ford Transit Van 250	-	-	-	70,000	-	-
		Asset #28727 - Ford Transit Van 250	-	-	-	70,000	-	-
		Asset #28835 - Ford Transit Van 250	-	-	-	-	75,000	-
		Asset #28747 - Ford F150	-	-	-	-	65,000	-
		Asset #28276 - Carryall Club Car 300	-	-	-	-	20,000	-
		Asset #29063 - Ford F550 Bucket lift	-	-	-	-	-	260,000
	Stormwater	Asset # - Vac Truck	570,000	-	-	-	-	-
		Asset #27274 - Gradall Excavator XL3100	540,000	-	-	-	-	-
		Asset #27838 - Case580 Super N	150,000	-	-	-	-	-
		Asset #27831 - Freightliner M2-106 Dump Truck	143,000	-	-	-	-	-
		Asset #27829 - Freightliner M2-106 Dump Truck	143,000	-	-	-	-	-
		Asset # - Dump Truck New Pipe Crew	143,000	-	-	-	-	-
		Asset # - Ford F350 New Pipe Crew	95,000	-	-	-	-	-
		Asset # - Flatbed Trailer New Swale Crew	89,000	-	-	-	-	-
		Asset # - Crew Cab for New Vac Truck Crew	55,000	-	-	-	-	-
		Asset #28042 - Ford Escape	50,000	-	-	-	-	-
		Asset #28112 - Ford Transit Van	45,000	-	-	-	-	-
		Asset #28357 - Ford Edge	42,000	-	-	-	-	-
		Asset #22642 - Imperial Trailer	30,000	-	-	-	-	-
		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 #28161 - Ford F550 Dump Bed	-	90,000	-	-	-	-
		Asset #28846 - Ford F350	-	60,000	-	-	-	-
		Asset #28843 - Ford F350	-	60,000	-	-	-	-
		Asset #28809 - Ford F350	-	60,000	-	-	-	-
		Asset #28592 - Ford F350	-	60,000	-	-	-	-
		Asset #28588 - Ford F350	-	60,000	-	-	-	-
		Asset #28587 - Ford F350	-	60,000	-	-	-	-
		Asset #28585 - Ford F350	-	58,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Asset # - Ford F350 New Flot Crew	-	58,000	-	-	-	-
		Asset # - Ford F350 New Flot Crew	-	58,000	-	-	-	-
		Asset #28611 - Ford Explorer	-	53,000	-	-	-	-
		Asset #28870 - Ford Transit Van	-	50,000	-	-	-	-
		Asset #27365 - Ford Explorer	-	46,000	-	-	-	-
		Asset #28861 - Ford F150	-	45,000	-	-	-	-
		Asset #28359 - Ford F150	-	45,000	-	-	-	-
		Asset #28352 - Ford F150	-	45,000	-	-	-	-
		Asset #28841 - Ford F350	-	-	63,760	-	-	-
		Asset #28980 - Ford Explorer	-	-	47,672	-	-	-
		Asset #28486 - Ford Transit Connect Van	-	-	43,000	-	-	-
		Asset #27445 - Trailer	-	-	14,000	-	-	-
		Asset #27794 - Case 621F Front-end Loader	-	-	-	240,000	-	-
		Asset #27795 - Case 621F Front-end Loader	-	-	-	240,000	-	-
		Asset #28842 - Ford F350	-	-	-	78,000	-	-
		Asset #28586 - Ford F350	-	-	-	78,000	-	-
		Asset #28584 - Ford F350	-	-	-	78,000	-	-
		Asset #28725 - Ford F350	-	-	-	70,000	-	-
		Asset #28646 - Ford Escape	-	-	-	50,000	-	-
		Asset #28645 - Ford Escape	-	-	-	50,000	-	-
		Asset #28888 - Ford Transit Connect Van	-	-	-	45,000	-	-
		Asset #28565 - Ford Transit Connect Van	-	-	-	45,000	-	-
		Asset #28481 - Ford Transit Connect Van	-	-	-	45,000	-	-
		Asset #28444 - Case 621F Front-end Loader	-	-	-	-	265,000	-
		Asset #28576 - Case CX80C Excavator	-	-	-	-	180,000	-
		Asset #28679 - M2-106 Dump Truck	-	-	-	-	165,000	-
		Asset #28743 - Bobcat E35 Excavator	-	-	-	-	90,000	-
		Asset #28815 - Ford F350	-	-	-	-	85,000	-
		Asset #28701 - Ford F350	-	-	-	-	85,000	-
		Asset #28689 - Ford F350	-	-	-	-	85,000	-
		Asset #28587 - Ford F350	-	-	-	-	85,000	-
		Asset #28585 - Ford F350	-	-	-	-	85,000	-
		Asset #28583 - Ford F350	-	-	-	-	85,000	-
		Asset #28884 - Ford F150	-	-	-	-	65,000	-
		Asset #28476 - Ford Explorer	-	-	-	-	49,000	-
		Asset #28706 - Case 621G	-	-	-	-	-	220,000
		Asset #29090 - M2-106 Freightliner M2-106	-	-	-	-	-	170,000
		Asset #28681 - M2-106 Dump Truck	-	-	-	-	-	170,000
		Asset #28680 - M2-106 Dump Truck	-	-	-	-	-	170,000

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
Utilities	Water & Sewer	Asset #28612 - M2-106 Freightliner M2-106	-	-	-	-	-	170,000
		Asset #28889- Ford F450	-	-	-	-	-	110,000
		Asset #29344 - Ford F350	-	-	-	-	-	90,000
		Asset #29295 - Ford F350	-	-	-	-	-	90,000
		Asset #29282 - Ford F350	-	-	-	-	-	90,000
		Asset #29265 - Ford F150	-	-	-	-	-	50,000
		Asset #28977 - Ford F150	-	-	-	-	-	50,000
		Asset #20152 - John Deere Excavator	400,000	-	-	-	-	-
		Future Position Vehicles	300,000	300,000	-	-	-	-
		New Valve Exercise Truck with equipment	226,600	-	-	-	-	-
		Asset #27839 - M2-106 Dump Truck	160,000	-	-	-	-	-
		Asset #27167 - Case 580 Loader Backhoe	150,000	-	-	-	-	-
		Asset #22268 - Caterpillar Generator	125,000	-	-	-	-	-
		Asset #26342 - Gorman Pump	120,000	-	-	-	-	-
		Asset #28974 - MT55 Van	120,000	-	-	-	-	-
		Asset #28904 - MT55 Van	120,000	-	-	-	-	-
		Asset #25360 - Baldor TS80 Generator	105,000	-	-	-	-	-
		Asset #14721 - Generac Generator	105,000	-	-	-	-	-
		Asset #14556 - Generac Generator	105,000	-	-	-	-	-
		Asset #28472 - Bobcat	85,000	-	-	-	-	-
		Asset #28564 - E26 Mini Excavator	84,000	-	-	-	-	-
		Asset #28473 - E26 Mini Excavator	84,000	-	-	-	-	-
		Asset #27566 - Ford F250	65,000	-	-	-	-	-
		Asset #27535 - Dodge Caravan	65,000	-	-	-	-	-
		Forklift - Utility Collection Distribution	55,000	-	-	-	-	-
		Asset #28475 - Ford F150	44,000	-	-	-	-	-
		Asset #28275 - Ford F150	44,000	-	-	-	-	-
		Asset #28069 - Ford F150	44,000	-	-	-	-	-
		Asset #28050 - Ford Escape	44,000	-	-	-	-	-
		Asset #27703 - Ford Explorer	44,000	-	-	-	-	-
		Asset #25984 - Scissor Lift	30,000	-	-	-	-	-
		Asset #29336 - LT-1619-WL Trailer	25,000	-	-	-	-	-
		Asset #29334 - LT-1619-WL Trailer	25,000	-	-	-	-	-
		Asset #28238 - Butler Trailer	24,000	-	-	-	-	-
		Asset #27355 - Carryall Club Car 295	20,000	-	-	-	-	-
		Asset #27978 - John Deere Gator	16,500	-	-	-	-	-
		Asset #20387 - LBT Enclosed Trailer	-	125,000	-	-	-	-
		Asset #14554 - Generac Generator	-	110,000	-	-	-	-
		Asset #14553 - Generac Generator	-	110,000	-	-	-	-
		Asset #25363 - Baldor TS80 Generator	-	106,000	-	-	-	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Asset #24683 - Bobcat	-	95,000	-	-	-	-
		Asset #28339 - E35 Excavator	-	92,000	-	-	-	-
		Asset #28692 - E35 Excavator	-	85,000	-	-	-	-
		Asset #27634 - Ford F350	-	78,000	-	-	-	-
		Asset #28213 - Ford F250	-	66,000	-	-	-	-
		Asset #27565 - Ford F250	-	66,000	-	-	-	-
		Asset #28466 - Ford Transit 250	-	60,000	-	-	-	-
		Asset #28468 - Ford Transit Van	-	50,000	-	-	-	-
		Asset #28381 - Ford F150	-	45,000	-	-	-	-
		Asset #28380 - Ford F150	-	45,000	-	-	-	-
		Asset #28304 - Ford F150	-	45,000	-	-	-	-
		Asset #28263 - Ford F150	-	45,000	-	-	-	-
		Asset #27710 - Ford F150	-	45,000	-	-	-	-
		Asset #25982 - Scissor Lift	-	35,000	-	-	-	-
		New Pull Behind Compressor	-	30,000	-	-	-	-
		New Asphalt Rollers	-	30,000	-	-	-	-
		Asset #27383 - 20ft Trailer	-	26,000	-	-	-	-
		Asset #29027 - LT-1619-WL Trailer	-	25,000	-	-	-	-
		Asset #28237 - Butler Trailer	-	25,000	-	-	-	-
		New Light Tower-Signal Power (HT444PC)	-	16,000	-	-	-	-
		New Arrow Board	-	5,000	-	-	-	-
		Asset #24829 - Ford F750 Utility Truck w/Crane	-	-	230,000	-	-	-
		New 8" Centrifugal Pump	-	-	125,000	-	-	-
		Asset #24068 - T4A60S-F3L Trailer Water Pumps	-	-	120,000	-	-	-
		Asset #24067 - T4A60S-F3L Trailer Water Pumps	-	-	120,000	-	-	-
		Asset #27635 - Ford F350	-	-	90,000	-	-	-
		Asset #28691 - E35 Excavator	-	-	86,000	-	-	-
		Asset #26024 - Forklift	-	-	70,000	-	-	-
		Asset #28462 - Ford F250	-	-	66,000	-	-	-
		Asset #28459 - Ford F250	-	-	66,000	-	-	-
		Asset #28300 - Ford F250	-	-	66,000	-	-	-
		Asset #24269 - Toyota Forklift	-	-	65,000	-	-	-
		Asset #28525 - Ford Transit 250	-	-	55,000	-	-	-
		Asset #28457 - Ford F250	-	-	55,000	-	-	-
		Asset #28996 - Ford F150	-	-	47,000	-	-	-
		Asset #28840 - Ford F150	-	-	47,000	-	-	-
		Asset #28839 - Ford F150	-	-	47,000	-	-	-
		Asset #28372 - Ford F150	-	-	47,000	-	-	-
		Asset #28371 - Ford F150	-	-	47,000	-	-	-
		Asset #28079 - Ford F150	-	-	47,000	-	-	-
		Asset #28038 - Ford F150	-	-	47,000	-	-	-
		Asset #29060 - Ford Escape	-	-	45,000	-	-	-
		Asset #28047 - Ford Escape	-	-	44,000	-	-	-
		New Pull Behind Compressor	-	-	32,000	-	-	-
		New Asphalt Rollers	-	-	30,000	-	-	-
		Asset #29028 - LT-1619-WL Trailer	-	-	26,000	-	-	-
		Asset #29026 - LT-1619-WL Trailer	-	-	26,000	-	-	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Asset #25184 - Utility Trailer	-	-	23,000	-	-	-
		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 #27655 - Ford F550 Mini Vac Truck	-	-	-	250,000	-	-
		Asset #28626 - Ford F550 Crane Truck	-	-	-	200,000	-	-
		Asset #27447 - Caterpillar 308E Mini Excavator	-	-	-	150,000	-	-
		Asset #23425 - 580M Loader Backhoe	-	-	-	150,000	-	-
		Asset #14555 - Generac Generator	-	-	-	110,000	-	-
		Asset #28212 - Ford F550 Mini Dump	-	-	-	90,000	-	-
		Asset #26023 - JCB 930 Forklift	-	-	-	90,000	-	-
		Asset #29354 - Ford F350	-	-	-	80,000	-	-
		Asset #28871 - Ford F350	-	-	-	80,000	-	-
		Asset #28458 - Ford F250	-	-	-	67,000	-	-
		Asset #28570 - Ford F150	-	-	-	60,000	-	-
		Asset #28041E - Ford Explorer	-	-	-	55,000	-	-
		Asset #28863 - Ford F150	-	-	-	45,000	-	-
		Asset #28856 - Ford F150	-	-	-	45,000	-	-
		Asset #28849 - Ford F150	-	-	-	45,000	-	-
		Asset #28832 - Ford F150	-	-	-	45,000	-	-
		Asset #28554 - Ford F150	-	-	-	45,000	-	-
		Asset #28524 - Ford F150	-	-	-	45,000	-	-
		Asset #28523 - Ford F150	-	-	-	45,000	-	-
		Asset #27750 - 250D Trailer Water Pump	-	-	-	40,000	-	-
		Asset #29339 - LT-1619-WL Trailer	-	-	-	28,000	-	-
		Asset #29338 - LT-1619-WL Trailer	-	-	-	28,000	-	-
		Asset #29335 - LT-1619-WL Trailer	-	-	-	28,000	-	-
		Asset #22210 - P185WDO-T4F Portable Air Compressor	-	-	-	25,000	-	-
		Asset #27964 - LT6K Light Tower	-	-	-	18,000	-	-
		Asset #27963 - LT6K Light Tower	-	-	-	18,000	-	-
		Asset #27103 - Case 621 Big Wheel Loader	-	-	-	-	250,000	-
		Asset #28972 - Ford F550	-	-	-	-	210,000	-
		Asset #28971 - Ford F550	-	-	-	-	210,000	-
		Asset #28644 - JLG M600JP Electric Boom Lift	-	-	-	-	190,000	-
		Asset #27184 - Case 580 Loader Backhoe	-	-	-	-	190,000	-
		Asset #24894 - Gorman T4A60S-F3L Electric Boom Lift	-	-	-	-	125,000	-
		Asset #26036 - Baldor TS130 Generator	-	-	-	-	120,000	-

Capital Fleet

Department	Funding Source	Description	2027 Proposed	2028 Forecasted	2029 Forecasted	2030 Forecasted	2031 Forecasted	2032 Forecasted
		Asset #26035 - Baldor TS130 Generator	-	-	-	-	120,000	-
		Asset #26034 - Baldor TS130 Generator	-	-	-	-	120,000	-
		Asset #26033 - Baldor TS130 Generator	-	-	-	-	120,000	-
		Asset #26031 - Baldor TS130 Generator	-	-	-	-	120,000	-
		New Stand By Generator	-	-	-	-	120,000	-
		Asset #28850 - Ford F350	-	-	-	-	85,000	-
		Asset #28848 - Ford F350	-	-	-	-	85,000	-
		Asset #28397, 28398, 28399 John Deere 40527 Tractor w/Bucket	-	-	-	-	80,000	-
		Asset #28883 - Ford F350	-	-	-	-	75,000	-
		Asset #27446 - Wacker RD12 Ride-on Roller	-	-	-	-	56,000	-
		Asset #29007 - Ford F150	-	-	-	-	49,000	-
		Asset #28821 - Ford Explorer	-	-	-	-	49,000	-
		Asset #28700 - Ford Escape	-	-	-	-	49,000	-
		Asset #28478 - Ford F150	-	-	-	-	49,000	-
		Asset #28477 - Ford F150	-	-	-	-	49,000	-
		Asset #28665 - Carryall Club Car 295	-	-	-	-	20,000	-
		Asset #28663 - Carryall Club Car 295	-	-	-	-	20,000	-
		Asset #29111 - Ford F550 Valve truck Min Vac truck	-	-	-	-	-	280,000
		Asset #28972 - Ford F550	-	-	-	-	-	220,000
		New - Ford F550	-	-	-	-	-	169,700
		Asset #29317 - Gorman Pump	-	-	-	-	-	125,000
		Asset #27688 - Gorman Pump	-	-	-	-	-	125,000
		Asset #27687 - Gorman Pump	-	-	-	-	-	125,000
		Asset #29804 - Bobcat E32	-	-	-	-	-	90,000
		Asset #29092 - Ford F350	-	-	-	-	-	90,000
		Asset #28851 - Ford F350	-	-	-	-	-	90,000
		Asset #30157 - Bobcat E32	-	-	-	-	-	90,000
		Asset #28830 - Ford Transit	-	-	-	-	-	65,000
		Asset #29243 - Air Compressor	-	-	-	-	-	65,000
		Asset #29082 - Air Compressor	-	-	-	-	-	65,000
		Asset #29518 - Ford F150	-	-	-	-	-	50,000
		Asset #29266 - Ford F150	-	-	-	-	-	50,000
		Asset #28838 - Ford F150	-	-	-	-	-	50,000
		Asset #28831 - Ford F150	-	-	-	-	-	50,000
		New Asphalt Rollers	-	-	-	-	-	30,000
		Asset #29008 - Carryall Club Car 1500	-	-	-	-	-	21,000
		Asset #28669 - Carryall Club Car 550	-	-	-	-	-	21,000
		New Trailer	-	-	-	-	-	19,000
Grand Total			\$ 12,311,589	\$ 12,356,304	\$ 13,126,662	\$ 10,265,008	\$ 15,253,692	\$ 16,003,700



A male tennis player is captured in a dynamic mid-swing pose on a green tennis court. He is wearing a black baseball cap with a logo, blue-tinted sunglasses, and a colorful, multi-colored patterned long-sleeved shirt. His shorts are white with a small black logo on the left leg. He is also wearing white socks with a black Nike swoosh and white tennis shoes with black and red accents. A bright green tennis ball is visible in the air to his left. In the background, a chain-link fence separates the court from a blurred area where other people are standing. The image is framed by a large, stylized 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	Property Liability	Real Estate



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
Citizen Self-Service (CSS) Software	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 2027 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	Road Impact/Mobility Fees
Human Resources	\$ 18,252,766	\$ 12,465,784	\$ 17,077	\$ 653,468	\$ 7,340	\$ -	\$ 2,546,844	\$ -	\$ 1,881	\$ 471,727	\$ 2,068,396	\$ 20,249	\$ -
Financial Services	13,325,345	6,155,165	40,218	158,373	25,601	-	663,100	61,107	61,662	462,371	5,657,863	32,753	4,010
City Clerk	2,462,271	1,109,239	7,698	394,095	4,310	-	342,706	-	-	1,078	602,606	539	-
City Manager	4,326,543	2,406,995	18,537	224,591	10,592	-	786,504	-	-	2,649	875,351	1,324	-
Information Tech	14,218,651	9,349,859	116,851	967,085	16,694	-	1,532,613	8,346	50,111	483,065	1,694,027	-	-
City Auditor	1,698,473	1,355,534	107,222	20,491	-	-	41,622	-	-	87,727	85,877	-	-
City Council	1,101,379	804,255	14,001	17,112	10,889	-	26,446	17,112	15,556	52,891	119,783	7,778	15,556
City Attorney	3,826,600	2,128,861	16,395	198,639	9,369	-	695,622	-	-	2,342	774,201	1,171	-
Public Works	2,161,241	1,202,841	-	-	10,443	-	11,374	22,748	22,748	677,681	192,520	-	20,886
Property Mgmt.	12,326,890	9,968,281	2,894	218,696	400,410	26,087	759,295	-	27,442	254,552	650,630	18,603	-
	\$ 73,700,159	\$ 46,946,814	\$ 340,893	\$ 2,852,550	\$ 495,648	\$ 26,087	\$ 7,406,126	\$ 109,313	\$ 179,400	\$ 2,496,083	\$ 12,721,254	\$ 82,417	\$ 40,452

Full Cost Allocation

Full Cost Allocation

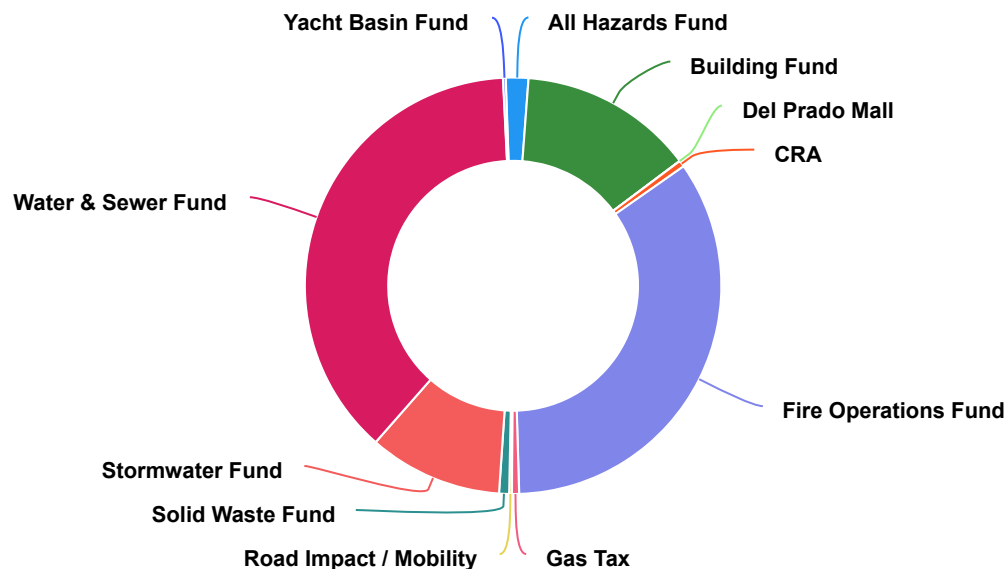
Central services provided by the General Fund are charged to Special Revenue, Internal Service and Enterprise Funds for reimbursement. Management determines which funds are charged for the centralized services. Below are the funds that reimburse the General Fund for the provided services.

SCHEDULE C

Central Service Reimbursement to the General Fund

Fund Name	FY 2025 Actual Allocation	FY 2026 Adopted Allocation	FY 2026 Amended Allocation	FY 2027 Proposed Allocation	FY 2028 Forecast Allocation	FY 2029 Forecast Allocation
All Hazards Fund	\$ 109,128	\$ 262,485	\$ 262,485	\$ 337,999	\$ 366,510	\$ 393,275
Building Fund	3,310,870	2,870,491	2,870,491	2,633,854	2,840,485	3,037,555
Del Prado Mall	-	254	254	3,122	3,357	3,627
CRA	54,570	84,721	84,721	95,238	102,545	110,127
Fire Operations Fund	4,995,300	5,767,885	5,767,885	6,646,831	7,178,699	7,711,497
Gas Tax	21,351	146,652	146,652	109,313	117,218	125,385
Road Impact/Mobility Fees	-	-	-	40,452	43,331	46,450
Solid Waste Fund	104,323	123,559	123,559	151,958	164,672	176,410
Stormwater Fund	2,496,895	2,699,753	2,699,753	2,013,381	2,175,647	2,330,904
Water & Sewer Fund	5,713,982	6,342,470	6,342,470	7,325,532	7,936,720	8,523,116
Yacht Basin Fund	28,287	33,031	33,031	40,579	43,448	46,607
Total Charge Back	\$ 16,834,706	\$ 18,331,301	\$ 18,331,301	\$ 19,398,259	\$ 20,972,632	\$ 22,504,953

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 2025 Actual Allocation	FY 2026 Adopted Allocation	FY 2026 Amended Allocation	FY 2027 Proposed Allocation	FY 2028 Forecast Allocation	FY 2029 Forecast Allocation
General Fund	\$ 1,968,874	\$ 2,037,004	\$ 2,037,004	\$ 2,550,262	\$ 2,606,520	\$ 2,663,911
Stormwater Fund	166,394	172,152	172,152	228,150	233,182	238,317
Water & Sewer Fund	4,237,696	4,384,336	4,384,336	4,745,092	4,849,765	4,956,549
Yacht Basin Fund	1,089	1,127	1,127	23,235	23,748	24,271
Total Charge Back	\$ 6,374,053	\$ 6,594,619	\$ 6,594,619	\$ 7,546,739	\$ 7,713,215	\$ 7,883,048

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 2025 Actual Allocation	FY 2026 Adopted Allocation	FY 2026 Amended Allocation	FY 2027 Proposed Allocation	FY 2028 Forecast Allocation	FY 2029 Forecast Allocation
All Hazards	\$ -	\$ -	\$ -	2,894	2,954	3,129
Building Fund	37,788	26,821	27,044	218,696	75,114	34,932
Del Prado Mall	-	5,009	5,051	-	-	-
CRA Fund	143,050	340,017	342,843	400,410	408,764	432,953
Economic & Dev. Fund	4,155	10,019	10,102	26,087	5,989	112
Fire Operations Fund	1,412,446	1,033,652	1,042,242	759,295	753,872	790,936
General Fund	8,711,410	5,896,034	5,945,028	9,968,281	8,927,197	9,217,186
Solid Waste Fund	21,297	19,933	20,099	27,442	27,667	28,978
Stormwater Fund	275,814	226,261	228,141	254,552	249,391	254,413
Water & Sewer Fund	782,774	561,582	566,249	650,630	545,523	541,007
Yacht Basin Fund	205,692	47,799	48,196	18,603	18,991	20,114
Total Charge Back	\$ 11,594,426	\$ 8,167,127	\$ 8,234,995	\$ 12,326,890	\$ 11,015,462	\$ 11,323,760

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

² Del Prado Mall is being directly charged for maintenance as of FY 2027

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/Mobility Fees	Solid Waste	Stormwater	Water & Sewer	Yacht Basin	Del Prado Mall	All Others
City Manager Administration	\$ 2,033,415	\$ 8,712	\$ 105,555	\$ 2,489	\$ 4,978	\$ 369,646	\$ -	\$ 1,089,560	\$ 1,245	\$ -	\$ -	\$ -	\$ -	\$ 1,245	\$ 411,403	\$ 622	\$ -	\$ 32,982
Office of Communications	2,293,128	9,825	119,036	2,807	5,614	416,858	-	1,228,722	1,404	-	-	-	-	1,404	463,948	702	-	37,194
City Council	1,101,379	14,001	17,112	18,666	10,889	12,445	17,112	457,352	10,889	6,222	3,112	15,556	15,556	52,891	119,783	7,778	-	295,569
City Auditor	1,698,473	107,222	20,491	-	-	854	-	1,248,526	-	-	-	-	-	87,727	85,877	-	-	106,154
Finance Administration	1,091,918	4,678	56,681	1,337	2,673	198,495	-	585,080	668	-	-	-	-	668	220,918	334	-	17,713
Accounting	1,020,603	4,889	19,623	22,423	5,943	2,679	9,650	334,143	14,024	2,279	4,795	2,251	12,221	53,171	131,837	5,563	1,957	333,490
Accounts Payable	503,528	4,991	10,717	4,194	4,633	3,082	1,490	219,422	3,662	353	1,678	283	4,232	54,007	26,563	1,395	575	116,326
Cashier	937,046	12	19,373	1	16	1,782	-	5,168	7	364	1,129	375	479	1,786	272,271	20	-	633,516
Payroll	292,719	1,248	15,126	357	713	713	444	164,791	356	-	-	-	444	11,363	29,612	89	-	14,270
Budget	914,336	3,162	30,806	5,808	3,511	1,730	46,426	361,878	8,745	90	120	954	40,304	49,365	60,716	642	148	176,264
Procurement	1,018,455	21,238	6,047	1,032	8,112	2,802	3,097	438,770	4,572	147	1,032	147	3,982	63,861	170,854	1,475	442	109,437
Risk Mgmt	7,546,740	-	-	-	-	-	-	2,550,263	-	-	-	-	-	228,150	4,745,092	23,235	-	-
City Clerk Administration	1,428,069	6,119	74,131	1,748	3,496	259,603	-	765,199	874	-	-	-	-	874	288,928	437	-	23,164
Communications	22,434	96	1,165	27	55	55	-	12,021	14	-	-	-	-	14	4,539	7	-	363
City Clerk Business Fees	310,112	1,329	16,098	380	759	759	-	166,167	190	-	-	-	-	190	62,742	95	-	5,029
Records Management	701,656	154	302,701	-	-	22,651	-	119,000	-	-	-	-	-	-	246,397	-	-	10,753
HR Administration	741,632	3,178	38,498	908	1,816	134,818	-	397,387	454	-	-	-	-	454	150,048	227	-	12,028
Comp & Classification	628,215	2,692	32,611	769	1,538	114,201	-	336,615	385	-	-	-	-	385	127,101	192	-	10,188
Employee Benefits	202,454	867	10,509	248	496	36,803	-	108,480	124	-	-	-	-	124	40,961	62	-	3,284
Employee Development	306,711	1,314	15,921	375	751	55,756	-	164,344	188	-	-	-	-	188	62,054	94	-	4,975
Employee/Labor Relations	350,590	1,502	18,199	429	858	63,732	-	187,856	215	-	-	-	-	215	70,932	107	-	5,687
Recruitment	882,211	7,524	31,978	-	1,881	39,502	-	415,711	-	-	-	-	1,881	75,242	210,677	3,762	-	90,291
City Attorney	3,826,600	16,395	198,639	4,684	9,369	695,622	-	2,050,398	2,342	-	-	-	-	2,342	774,201	1,171	-	62,068
ITS Administration	462,890	3,871	22,398	553	553	49,773	277	279,559	-	-	-	-	1,659	15,208	61,387	-	-	26,546
Business Application	3,254,644	27,220	157,485	3,889	3,889	349,967	1,944	1,965,649	-	-	-	-	11,666	106,934	431,626	-	-	186,648
GIS	800,246	6,693	38,722	956	956	86,048	478	483,303	-	-	-	-	2,868	26,292	106,126	-	-	45,892
Network Administration	2,651,504	22,175	128,299	3,168	3,168	285,108	1,584	1,601,356	-	-	-	-	9,504	87,116	351,633	-	-	152,057
Systems	5,231,178	40,129	523,195	5,733	5,733	546,192	2,866	2,958,057	-	-	-	-	17,230	181,660	663,687	-	-	275,231
Security	1,818,139	16,763	96,986	2,395	2,395	215,525	1,197	1,210,534	-	-	-	-	7,184	65,855	79,568	-	-	114,948
Retirement Costs	15,140,953	-	505,752	-	-	2,102,032	-	10,604,989	-	-	-	-	-	395,119	1,406,623	15,805	-	110,633
PW Administration	1,576,445	-	-	-	-	11,374	22,748	443,588	9,099	-	-	-	22,748	573,253	4,550	-	-	489,085
PW Real Estate	584,796	-	-	-	10,443	-	-	198,413	-	20,886	-	20,886	-	104,428	187,970	-	-	41,770
Facilities Mgmt Fund	12,326,890	2,894	218,696	-	400,410	26,087	-	8,178,987	-	-	-	-	27,442	254,552	650,630	18,603	-	1,789,294
	\$ 73,700,159	\$ 340,893	\$ 2,852,550	\$ 85,376	\$ 495,648	\$ 121,724	\$ 7,406,126	\$ 109,313	\$ 41,331,288	\$ 59,457	\$ 30,341	\$ 11,866	\$ 40,452	\$ 179,400	\$ 2,496,083	\$ 12,721,254	\$ 82,417	\$ 3,122 \$ 5,332,849

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 2025 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	875	98	671	21,104	\$ 189,212,563	46,560	2,975	38,870	294	19	8,774	526,363	1,011	221	\$ 687,687,065	18,752	17,444	\$ 197,394,113
5 Cent Gas Tax Fund	-	-	-	106	8,619,866	113	10	-	5	-	-	-	-	-	-	-	-	10,962,889
6 Cent Gas Tax Fund	-	5	-	180	11,114,112	203	11	-	6	-	-	-	1	-	-	-	-	14,361,173
Road Impact Fee Fund	-	-	-	161	442,642	60	1	2,820	10	2	-	-	-	-	-	-	-	520,233
Park Impact Fee Fund	-	-	-	172	54,380	75	1	2,740	4	2	-	-	-	-	-	-	-	49,105
Police Impact Fee Fund	-	-	-	148	33,039	248	5	2,825	-	-	-	-	-	-	-	-	-	36,572
ALS Impact Fund	-	-	-	94	1,739	44	-	2,836	1	-	-	-	-	-	-	-	-	1,617
Fire Impact Fee Fund	-	-	-	121	28,274	64	2	2,828	1	-	-	-	-	-	-	-	-	27,439
All Hazards Fund	7	-	-	336	1,568,123	1,059	144	92	9	-	754	682	14	4	-	-	7	1,724,526
Fire Operations	297	3	133	2,983	68,424,867	9,745	1,230	5,621	17	-	293	100,190	180	21	-	9,426	1,765	67,456,754
Lot Mowing Fund	1	2	-	1,000	2,899,951	777	31	56	7	-	-	-	-	-	-	-	-	4,770,424
Economic Development	4	-	-	184	863,187	654	19	13,402	8	-	6	-	4	2	-	-	0	943,723
Building Code Fund	85	-	32	1,149	15,096,270	2,274	41	145,694	11	-	144	1,468,001	81	17	-	90,685	78	16,803,829
CDBG Fund	2	-	-	844	659,835	299	5	2	4	-	-	-	2	-	-	-	-	1,469,835
HUD NSP Fund	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-
SHIP Fund	-	-	-	769	3,357,171	591	2	4	4	-	-	-	-	-	-	-	-	1,698,254
CRA Fund	4	-	-	420	1,396,021	983	55	120	7	1	-	-	2	1	-	-	969	1,915,276
Del Prado Mall Pkg Lot Fund	-	-	-	147	76,829	122	3	2	-	-	-	-	-	-	-	-	-	80,709
Risk Management Fund	5	-	-	559	8,768,468	1,908	27	288	-	-	-	23,645	5	15	-	-	11	11,018,657
Fleet Maintenance Fund	-	24	-	676	5,653,854	3,800	96	53	13	-	35	1,983	26	-	-	-	297	6,758,363
Self-Insured Health Plan Fund	2	-	-	264	48,914,720	1,179	20	2,242	11	-	-	21,450	-	1	-	-	1	48,099,705
CIP Project Management Fund	-	20	-	606	3,382,453	724	35	74	-	-	657	482	17	10	-	1	492	3,574,818
Solid Waste Fund	-	5	-	382	24,116,604	898	27	3,604	10	-	-	-	6	1	-	10	64	21,984,851
W&S Fund	331	1	89	15,025	81,919,120	27,068	1,778	5,198,547	77	18	604	1,089,866	222	112	1,279,530,170	8,525	1,207	92,685,898
Stormwater Fund	1	126	25	3,537	22,222,170	11,460	433	13,429	34	10	617	-	55	40	61,521,265	7,482	544	26,927,144
Yacht Basin Fund	1	-	1	413	431,628	296	10	154	5	-	-	-	-	2	6,265,428	-	45	350,453
All Other	20	64	7	21,148	25,514,539	17,073	564	4,761,739	166	4	54	-	48	22	-	18	3,324	26,695,492
	1,634	347	958	72,528	\$ 524,772,425	128,277	7,525	10,198,042	708	56	11,936	3,232,662	1,674	469	\$ 2,035,003,928	134,899	26,247	\$ 558,311,852



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.

Discretionary: Expenditures that can be increased, decreased, postponed or eliminated during the budget process.

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

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

Elastic Revenues: Revenues that grow or decline with economic activity (e.g., sales taxes and permit fees).

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.

Financial Terms

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

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

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

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

Financial Terms

provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. Approximately 16,000 GFOA members are dedicated to the sound management of government financial resources.

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

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

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

Inelastic Revenues: Revenues that remain relatively stable regardless of economic conditions (e.g., property taxes).

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.

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

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

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

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

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

Non-Discretionary: Expenditures that the City is legally, contractually or operationally required to pay.

Non-Recurring: Non-recurring items refer to revenues, expenses, gains, or losses that are unusual or infrequent and are not expected to happen regularly as part of a company's core operations. These items are typically excluded from the analysis of ongoing business performance because they can distort the true financial results.

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.

One-Time Expenditure: A cost or expense that occurs only once and is not expected to recur regularly. These expenses are typically irregular, non-recurring, and often relate to special projects, acquisitions, restructuring costs, or unexpected events.

One-Time Revenues: Non-recurring revenues that should not be used to fund ongoing operations.

Ongoing Revenues: Recurring revenues used to support continuing services.

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.

Financial Terms

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.

Recurring: Refers to revenues, expenses, or cash flows that happen regularly and predictably over time, often on a periodic basis such as monthly, quarterly, or annually.

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

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

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

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

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

Service Level: Service(s) or product(s), which comprise actual (or expected, depending on

whether one is describing a current or future service level) output of a given program. Focus is on results not measures of workload.

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

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.

Financial Terms

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

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

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

that would generate the same property tax dollars as the current year (the “rolled-back” rate).

Unappropriated: Not obligated for a specific purpose, undesignated.

Undesignated: Without a specific purpose.

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

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

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



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	EVRG	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		





