



FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023



CAPE CORAL, FLORIDA

POPULAR ANNUAL FINANCIAL REPORT

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Cape Coral, FL Fiscal Awards

FUN FACT

Over 400 Miles of canals. More than
any other City in the world!

-Travel and Leisure, 2022



THIS REPORT WAS PREPARED BY THE FINANCIAL SERVICES DEPARTMENT

CAPE CORAL, FLORIDA

POPULAR ANNUAL FINANCIAL REPORT

A MESSAGE FROM THE MAYOR



To The Residents of Cape Coral:

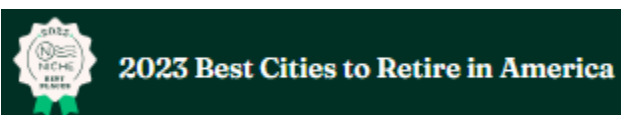
I am pleased to present the City's second Popular Annual Financial Report (PAFR) for the fiscal year ended September 30, 2023. This report is an easy-to-read version of the City's Annual Comprehensive Financial Report that is published to report on the City's fiscal health and operations.

This report summarizes the City's major revenue, spending, and financial condition. It also includes statistical information for the City and reference information for contacting Council Members or departments.

The City is fiscally strong, transparent, and responsible to you! Thank you for your interest in the City's government and how it functions. I welcome your feedback, comments, and suggestions for improvement regarding the information contained in this report.

Sincerely,

John Gunter, Mayor



Cape Coral voted #11 best place to retire: niche.com

CITY COUNCIL



District 1: William E. Steinke
bsteinke@capecoral.gov



District 2: Dan Sheppard
dsheppard@capecoral.gov



District 3: Tom Hayden
thayden@capecoral.gov



District 4: Richard Carr
rcarr@capecoral.gov



District 5: Robert Welsh
rwelsh@capecoral.gov



District 6: Keith Long
klong@capecoral.gov



District 7: Jessica Cosden
jcosden@capecoral.gov

Contact Information
1015 Cultural Park Blvd.
Cape Coral, FL 33990
Phone: (239) 574-0401

Website
www.capecoral.gov

CITY'S MANAGEMENT



City Manager
Michael Ilcyszyn
milcyszyn@capecoral.gov



Assistant City Manager
Connie Barron
cbarron@capecoral.gov



Financial Services Director
Mark Mason
mmason@capecoral.gov

ORGANIZATIONAL CHART

In 2019, the City's Human Resource department won the Public Sector HR Association (IPMA-HR) Small Agency Award. IPMA-HR established this award to recognize the overall quality, accomplishments and contributions that exceeds the normal operation of a "good government human resource program."

2019 IPMA-HR AGENCY AWARD FOR EXCELLENCE WINNER



You can see the video that won this prestigious award online at:

www.capecoral.gov/departments/human_resources/awards.php

ORGANIZATIONAL CHART



STRATEGIC PLAN

CITY'S STRATEGIC PRIORITIES

You can view the City's Strategic Plan, CAPE COMPASS 2030, online at:

www.capecoral.gov/strategicplan

You can view the City Manager's Annual Report online at:

www.capecoral.gov/government/city_government/city_manager/office_of_communications/annual_report.php



ABOUT THIS REPORT

This Popular Annual Financial Report (PAFR) summarizes the major financial activities of the City's Governmental (mainly General Fund) and Business-Type funds. There is also a page on Citywide fiscal activity. The information in this report was drawn from information found in the audited 2023 Annual Comprehensive Financial Report (ACFR) of Cape Coral. During this audit, the City received a clean audit result from the auditors! The financial information presented in this report is summarized and does not substitute for the City's ACFR. By its nature, this report is unaudited. Still, due to the information coming from the audited ACFR, this information is presented based on generally accepted accounting principles (on a GAAP basis).



Photo: Welcome graphic inside City Hall

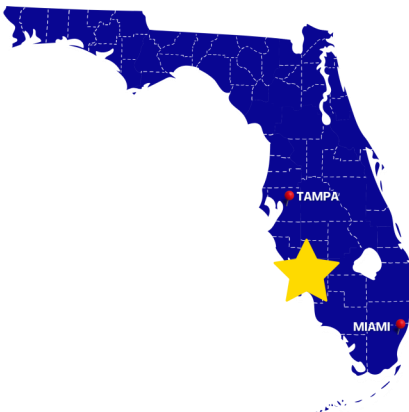
Copies of the ACFR are available for public viewing online at:

www.capecoral.gov/departments/financial_services/accounting/Financial_Reports.php

ABOUT CAPE CORAL

The City of Cape Coral, incorporated in 1970, is located on the southwest coast of Florida in Lee County, approximately 125 miles south of Tampa, at the mouth of the Caloosahatchee River. The City is the third largest city in Florida land-area-wise, encompassing 120 square miles. The US Census estimates the population to be 213,301 (University of Florida, Bureau of Economic and Business Research, 2023.), making it the most populated city in Southwest Florida and the eighth-most populous in the state.

The City is principally a residential, recreational, and vacation community and is one of the nation's first master-planned, pre-platted communities. The City is interlaced with over 400 miles of waterways. These canals provide home sites with access to the Intracoastal Waterway and the Gulf of Mexico. City-owned recreational facilities include numerous parks, a youth center, a municipal golf course, a yacht club, a waterpark, and an ecological preserve.



The City operates under a Council/City Manager form of government. Legislative authority is vested in an elected City Council of seven members elected at large on a non-partisan basis from districts, and a mayor citywide. The City Council is responsible for all policy-making functions of the government and retains the services of a City Attorney, City Auditor, and City Manager. The City Manager is responsible for the administration of the City.

IMPORTANT PHONE NUMBERS

CITY HALL
(239) 574-0401

CITY CLERK
(239) 574-0411

CITIZEN ACTION CENTER
(239) 574-0425 or 3-1-1

CODE COMPLIANCE
(239) 574-0613

ECONOMIC & BUSINESS DEV
(239) 574-0444

DEVELOPMENT SERVICES
(239) 574-0443

FINANCIAL SERVICES
(239) 574-0497

FIRE
(239) 574-0501 or 9-1-1

HUMAN RESOURCES
(239) 574-0530

LEE COUNTY ANIMAL CONTROL
(239) 533-7387

LEE COUNTY TAX COLLECTOR
(239) 533-6000

PARKS & RECREATION
(239) 573-3128

POLICE
(239) 242-3704 or 9-1-1

PUBLIC RECORDS
(239) 574-0411

PUBLIC WORKS
(239) 574-0701

UTILITIES
(239) 574-0710

UTILITIES CUSTOMER BILLING
(239) 574-7722

WASTE PRO
(239) 945-0800

DEMOGRAPHIC STATISTICS

POPULATION⁽¹⁾

% Female:	49.9%
% Male:	50.1%
% with Bachelor	
Degree or higher:	24.6%
Median Household	
Income:	\$72,474
Per Capita Income:	\$37,621
Median Age:	45.8
Poverty Rate:	9.8%
Veterans:	13,487
School Enrollment:	24,671 ⁽³⁾
White alone/African	
American/Hispanic/Other	
	67%/4%/24%/5%

POPULATION FOR THE LAST 10 YEARS⁽²⁾

2014	160,831
2015	163,602
2016	168,425
2017	179,804
2018	183,365
2019	189,343
2020	186,294
2021	201,526
2022	208,053
2023	213,301

HOUSING STATISTICS

Median Home	\$391,889 ⁽⁴⁾
Median Rent	\$2,395 ⁽⁴⁾
Rent vs Own ⁽¹⁾ :	
	Rent 23%
	Own 77%

SOURCE:

- (1) US Census Bureau
 (2) City of Cape Coral Economic Development Office
 (3) Lee County School
 (4) Zillow.com

CITYWIDE ANALYSIS

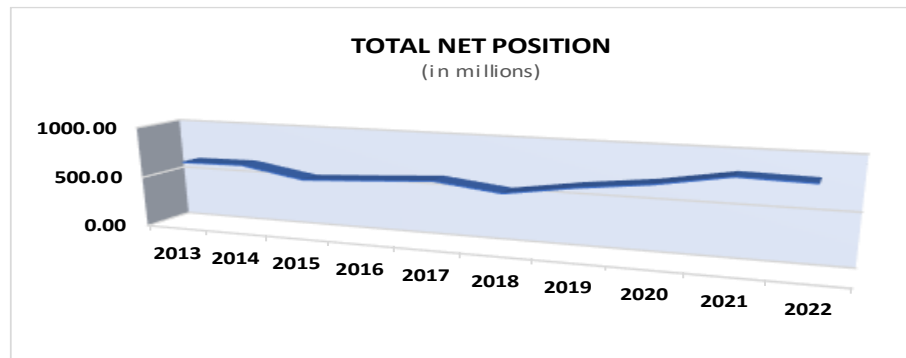
Net position, the amount in which assets (what we have) exceed liabilities (what we owe), may serve as a useful indicator of a City's financial health. The City's Net position combined for fiscal year 2022 were \$870 million. The City's combined net position increased by \$47 million from last year, which is a 5.7% increase over last year. This increase was mainly due to investment of capital assets.

NET POSITION* (in millions)	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
ASSETS (a)						
Current & other	\$ 510	\$450	\$ 309	\$ 310	\$ 819	\$ 760
Capital Assets	486	466	1,120	1,125	1,606	1,591
Total	996	916	1,429	1,435	2,425	2,351
LIABILITIES (b)						
Long-term Liabilities	681	528	750	761	1,431	1,289
Other	96	160	89	79	185	239
Total	777	688	839	840	1,616	1,528
NET POSITION						
Invested in Capital net of debt	317	267	476	435	793	702
Restricted	118	129	127	145	245	274
Unrestricted	(216)	(168)	(13)	15	(229)	(153)
Total	219	228	590	595	809	823

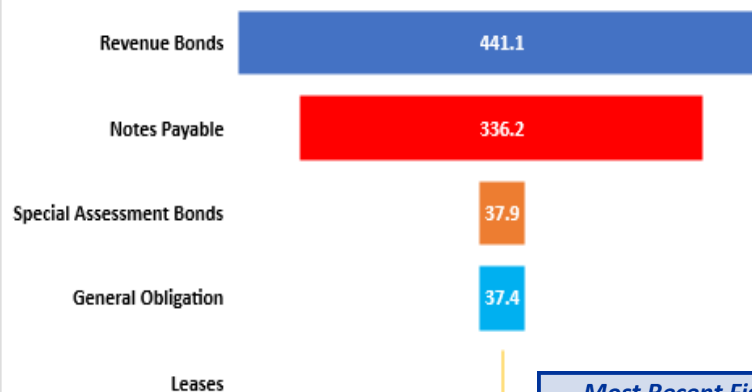
*Includes all City funds but not component unit.

(a) Includes Deferred Outflow of Resources, as defined in ACFR page 40

(b) Deferred Inflow of Resources, as defined in ACFR page 40



LONG-TERM DEBT (IN MILLIONS)



CITY DEBT

The City issues long-term debt to finance long-term projects, mainly through Revenue Bonds. At the end of the fiscal year, the City had roughly \$853 million in contractually obligated long-term debt. Long-term debt decreased by \$38 million this year, mainly due to the payment of the annual debt that was owed.

Most Recent Fiscal Ratings = EXCELLENT!

	Fitch	Moody's	S&P	
2021	AA	Aa2	AA	2017

GOVERNMENTAL FUNDS FISCAL ACTIVITY

The 2022 financial results of the City's governmental operations were as follows:

Revenues	\$	390,341,329
Expenditures		<u>366,008,282</u>
Total	\$	24,333,047

The City's governmental funds brought in more money than it spent. Mainly due to the General and the Road Impact Fee funds, the City spent \$24.3 million less than it received in revenues (all Governmental Funds are listed on the side of this page).

**Includes all City governmental funds, no business-type nor component units included*



Photo: The 2022 Sounds of Jazz and Blues Festival, the premier musical event in Cape Coral, produced by the City's Parks & Recreation Department

GOVERNMENTAL FUNDS:

GENERAL FUND: *main city operational fund*

SPECIAL REVENUE FUNDS *are used to account for specific revenues that are legally restricted to expenditure for particular purposes.*

- Gas Tax: 5 Cent, 6 Cent
- Impact Fees: Roads, Parks, Police Protection, Advanced Life Support, & Fire Operations
- Law Enforcement Trust Funds
- Criminal Justice Education
- Alarm Fee
- Do The Right Thing
- All Hazards
- Fire Operations
- Del Prado Mall Parking Lot
- Lot Mowing
- Economic Development
- Building Fund
- Community Development Block Grant
- HUD Neighborhood Stabilization Program
- State Housing Initiative Partnership
- Community Redevelopment Agency
- Parks & Recreation Programs
- Golf Course
- Solid Waste

OTHER FUNDS *are used to account for debt service, and the acquisition and construction of major governmental infrastructure/facilities.*

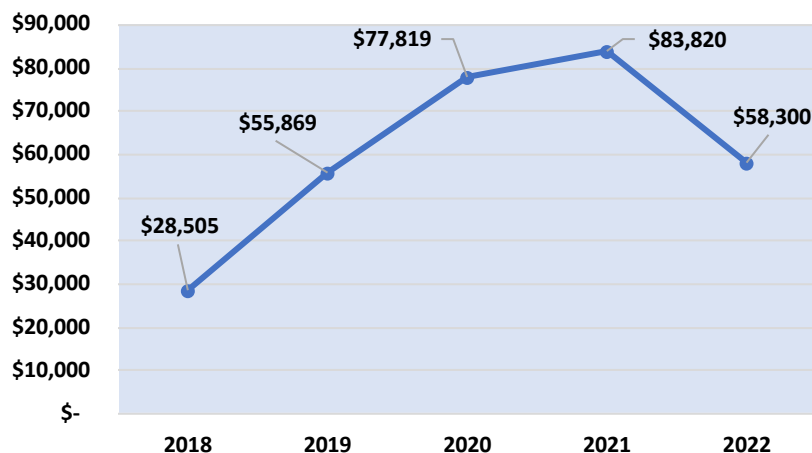
- Debt Service Fund
- Major Capital Projects Funds: Disaster Improvement, Parks, Transportation, General Obligation, Other

GENERAL FUND'S FUND BALANCE

The Fund Balance is a major indicator of the City's fiscal health. The main indication of this health is the ability to fund an emergency amount while maintaining a positive balance. The City has three main balances to monitor: 1) Disaster Reserve (for natural disaster emergencies), 2) Budget Stabilization Reserve (for fiscal emergencies due to economic issues), and 3) unassigned fund balance (excess funds the City may use as Council mandates). At the end of the 2022 fiscal year, these three balances for the general fund was \$58.3 million, a reduction of \$25 million from 2021 due to the funding of capital projects.

Below is a chart that compares the City's main fund (General Fund), emergency. and unassigned fund balances, for the past five years:

General Fund's Emergency & Unassigned Fund Balances



	(in thousands)				
Fiscal Year	2018	2019	2020	2021	2022
Disaster reserve	\$ 2,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 8,000
Budget stabilization reserve	-	-	-	-	45,113
Unassigned	<u>26,505</u>	<u>49,869</u>	<u>71,819</u>	<u>77,820</u>	<u>5,187</u>
Total	\$ 28,505	\$ 55,869	\$ 77,819	\$ 83,820	\$ 58,300

PROPERTY TAX STATISTICS

PRINCIPAL PROPERTY TAXPAYERS

<u>Taxpayer</u>	<u>Rank</u>
Lee County Electric Co-op	1
Uptown at Liberty Park Apt	2
Savona Cape Coral LLC	3
FKH SFR C1 LP	4
Progress Residential Borrower	5
Coralina Apartments LLC	6
Corona Property Holdings LLC	7
GRE Coralwood LP Stiles Corp	8
Freeman/Hasselwander Resort	9
Atrium at Liberty Park LLC	10

MILL LEVY RATE NET TAXABLE

2014	\$ 7.7070
2015	7.7070
2016	6.9570
2017	6.7500
2018	6.7500
2019	6.7500
2020	6.5503
2021	6.6750
2022	6.2971
2023	\$ 5.4165

ASSESSED VALUE*

2014	\$ 9.5203
2015	10.3298
2016	11.1205
2017	12.0454
2018	13.1965
2019	14.3139
2020	15.4389
2021	16.5788
2022	18.3829
2023	\$ 22.5451

*in billions

Note: Net Taxable Assessed value is Real Property, plus Personal Property, minus exempt property.

Source: Lee County Property Appraiser

WHERE GENERAL FUND MONEY COMES FROM

The City must raise funds to pay for the services that it provides to the residents and businesses. The sources of funds, known as revenues, are mainly raised through taxes, fees, special assessments, and service charges.

It is essential to analyze the City's General Fund when assessing the financial results of the City. The General Fund is the City's general operating fund and supports day-to-day operations. Therefore, our primary focus will be the General Fund. This fund accounts for all financial resources traditionally associated with the government except those specifically required to be accounted for in another fund.

Total revenues in 2022 for General Fund increased by \$16.3 million, or 8%, over 2021 and increased by \$29 million, or 15% over 2020; this year's growth was mainly due to the growth of property tax and sales tax revenue.

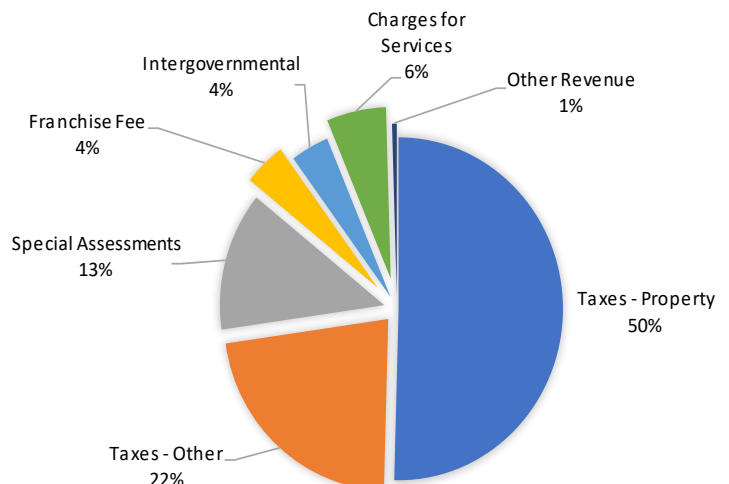
GENERAL FUND REVENUES (in thousands)*

REVENUE SOURCE	2020	2021	2022
Taxes - Property	\$ 97,355	\$ 102,829	\$ 111,521
Taxes - Other	34,810	39,697	47,625
Special Assessments	26,054	26,965	28,644
Franchise Fee	7,200	7,426	9,036
Intergovernmental	6,377	9,201	8,244
Charges for Services	12,252	12,081	12,779
Other Revenue	5,967	4,446	1,144
Total Revenues*	\$ 190,015	\$ 202,645	\$ 218,993

*Does not include component unit, non-major, or other governmental funds

GENERAL FUND REVENUES BY SOURCE

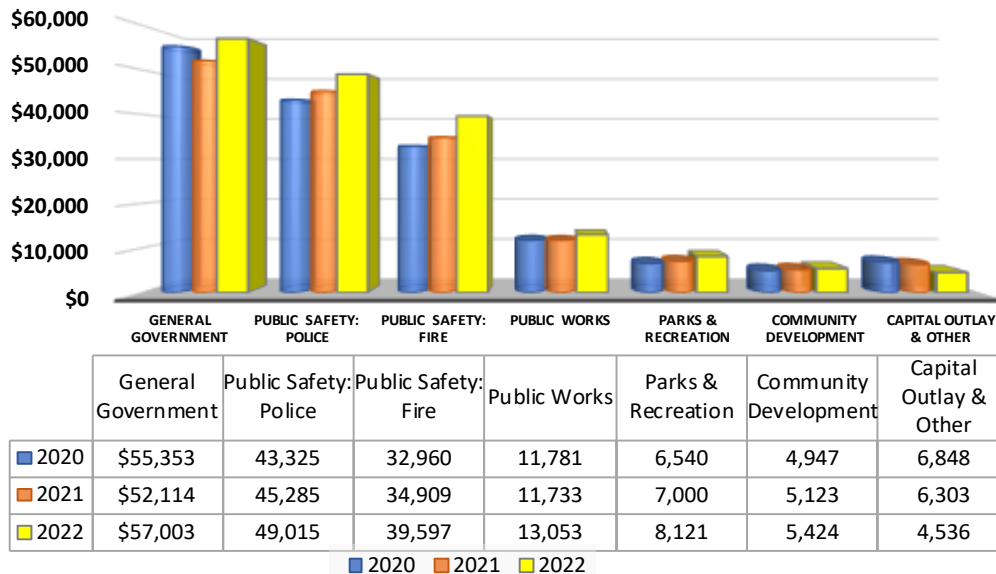
The graph on the right illustrates General Fund operational revenues by source. Taxes (72%), followed by Special Assessments (13%), are the largest sources of revenue.



WHERE GENERAL FUND MONEY GOES

The money the City collects from all sources must be spent efficiently to provide services to the citizens and businesses of the City. The General Fund finances the day-to-day operations of the City. General Fund expenditures are categorized by the type of service provided.

GENERAL FUND EXPENDITURES (in thousands)*



*Does not include component unit, non-major, or other governmental funds

Total expenditures for the General Fund in 2022, 2021, and 2020 were \$176.7 million, \$162.5 million, and \$161.7 million respectively. 2022 was an increase of \$14.2 million, or 8.8%, over 2021, also, expenditures increased by \$15 million, or 9%, over 2020. The growth against both years were mainly due to Public Safety operations, specifically in the growth of the Police and Fire categories.

PUBLIC SAFETY & RECREATION

Police Officers	289
Police Calls for Service	295,526
Police Stations	1
Firefighters & Officers	239
Fire Calls for Service	28,300
Fire Stations	12

Violent Crime/1000 residents⁽¹⁾:

City	1.35
Florida	3.92

Property Crime/1000 residents⁽¹⁾:

City	10.49
Florida	17.46

City-Owned

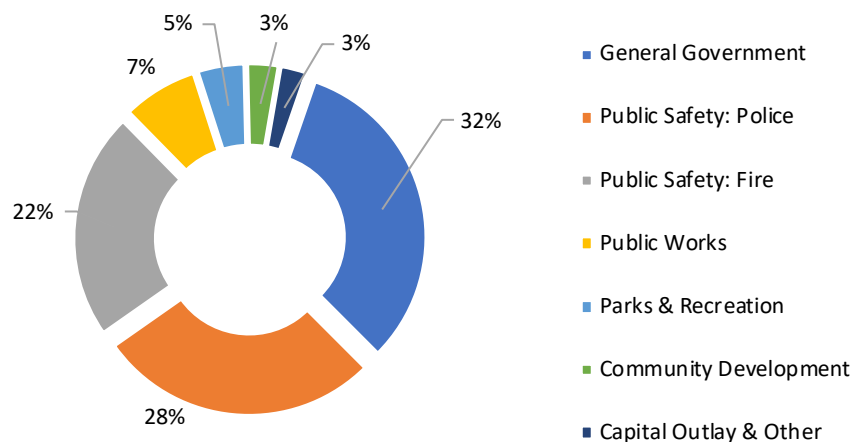
Golf Courses	1
Parks	34
Park Acres Developed	409
Park Acres Undeveloped	1,163
Boat Launches/Locks/Lifts	22
Boat Slips	103
Senior Centers	2

Source:

(1) neighborhoodscout.com, 2021 Crime Rates

GENERAL FUND EXPENDITURES BY FUNCTION

The graph on the right illustrates the General Fund expenditures by function. Public Safety for Police & Fire (50.1%) is the most extensive use of funds, followed by General Government (32.3%) and Public Works (7.4%).



OPERATING INDICATORS

Water & Sewer

Water Connections	72,972
Sewer Connections	71,769
Water Pumped to System (millions of gallons)	4,715
Water Sold (millions of gallons)	4,093
Miles of Water Distribution	908

Stormwater

Catch Basins	24,153
Drainage Pipes (miles)	545
Swales (miles)	3,363
Dredged Canals	28,677cu yd

Yacht Basin

Boat Slips:	
Available For Rent	103
Rented	103

BUSINESS-TYPE FUNDS

Business-type funds are used to account for those financed and operated like private businesses. The City has three enterprise funds: Water & Sewer Fund, Stormwater Fund, and Yacht Basin Fund.

The Water & Sewer Fund operations provide potable water, irrigation, collection, treatment, and disposal of sanitary sewage for the residents. The Stormwater Fund accounts for the construction and maintenance of transportation and stormwater. The Yacht Basin fund is used to account for the activities of the City's public marinas and docks and may only be used in support of the public marinas and docks.

The following chart shows the operating income (loss) for the City's main enterprise funds:

	WATER & SEWER	STORM-WATER	YACHT BASIN
Operating Revenues	\$ 101,692,336	\$ 25,216,173	\$ 834,932
Operating Expenses	(106,080,345)	(17,613,357)	(478,533)
Non-Operating Activity, net	19,721,320	(1,009,398)	(164,025)
TOTAL INCOME (LOSS)	\$ 15,333,311	\$ 6,593,418	\$ 192,374

Water and Sewer operating loss was \$4.4 million due to capital projects, but non-operating activity provided funding through special assessments, which provided enough funds to cover for the costs of those projects. Non-operating activity are: investment, debt, assessment, donations, and transfer transactions.

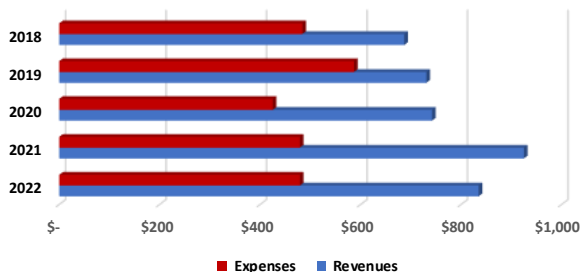
For detailed information concerning the activity of these and all the other funds, please read the ACFR, section: Management Discussion & Analysis, starting on page 5.

OPERATING ACTIVITY

The following charts compare operating revenues and expenses for the past five years for each main enterprise fund (not including grant revenues, transfers, debt service, or capital purchases).

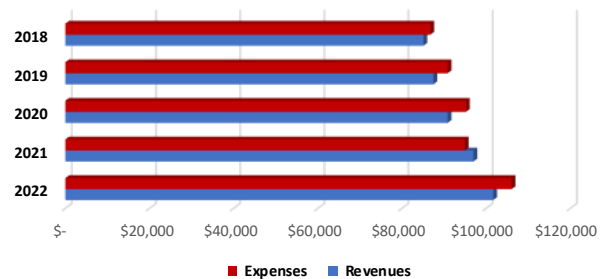
Yacht Basin Fund

(in thousands)



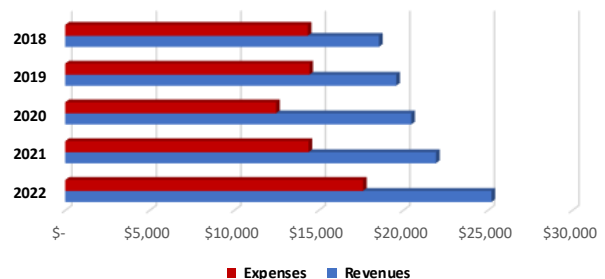
Water & Sewer Funds

(in thousands)



Stormwater Fund

(in thousands)



ECONOMIC OUTLOOK

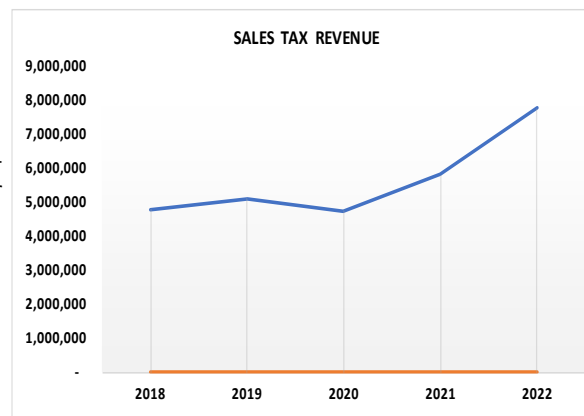


Photo: The mangrove waterways at Tarpon Point's yacht marina, the Westin Cape Coral Resort at Marina Village

Sales tax collection has grown over \$2.9 million in the last five years to \$7.7 million, over \$1.9 million in sales tax from last year.

SALES TAX TREND

A sales Tax of 6.5% is collected on each sale, admission, storage, or rental unless the transaction is exempt. Sales tax is added to the price of taxable goods or services and collected from the purchaser at the time of sale. The City receives sales tax revenues through a share of the State's 6% based on our population; the remaining .5% is solely for Lee County School District.



ECONOMIC STATISTICS

Principal Employers⁽¹⁾

Lee County School District	2,360
City of Cape Coral	1,833
Publix Super Market	1,440
Cape Coral Hospital	1,200
Lee Physician Group	1,125
Wal-Mart/Sam's Club	990
Gulf Coast Village	240
Sun Splash Water Park	220
Target	205
Home Depot	205

KEY INDUSTRIES ECONOMIC IMPACT⁽²⁾

Maritime	2.5%
Real Estate	2.6%
Other	2.6%

SOURCE:

- (1) Florida Department of Economic Opportunity
(2) City of Cape Coral Economic Development Office

Retail



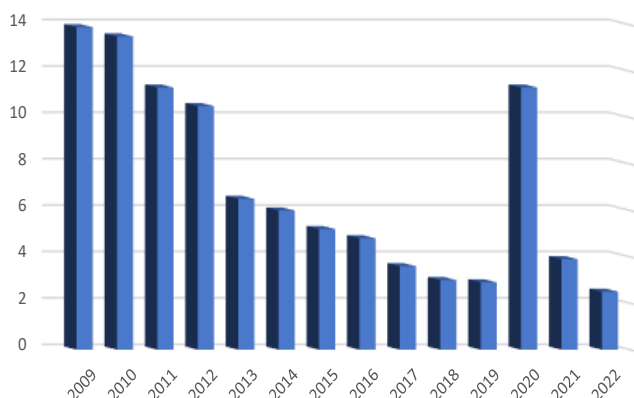
Health Care and Social Services



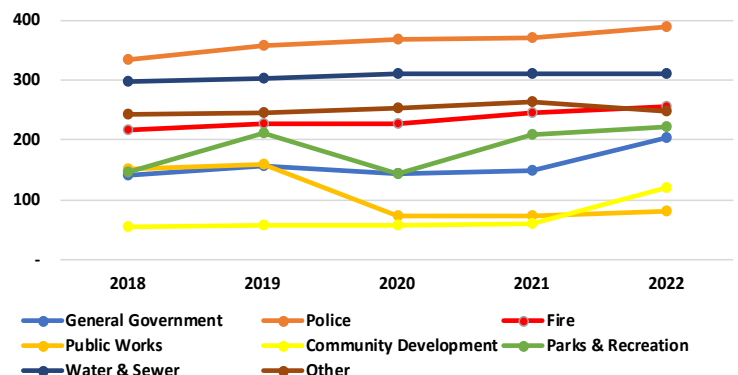
Construction



UNEMPLOYMENT RATE



CITY EMPLOYEES BY FUNCTION (2022=1,833)



FUN FACT

Most Up-And-Coming Cities
(#2)

-Neighbor.com, February 2021

EXCITING ECONOMIC DEVELOPMENT PROJECTS

Opened in Fiscal Year 2023!



SPROUTS FARMERS MARKET

This location is the 35th store in Florida. With 75 team members, Sprouts is open seven days a week and is known for offering fresh produce.



CAPE CORAL COMMONS

A 50,000 sq. ft. new retail space located at Pine Island Road and Del Prado Boulevard is stacked with brand-new eateries for residents. Well-known chains include Crumbl Cookie, First Watch, Firehouse Subs, Love Boat Ice Cream, Mission BBQ, and PJ's Coffee.



FAWCETT EMERGENCY MEDICAL FACILITY

This 12,000 sq. ft. free-standing emergency room was developed to expand healthcare options in Cape Coral.

Business Climate

#2

Best State for Business
-Chief Executive Magazine, 2022

0%

State Income Tax

#4

Best Tax Climate in the US
-Tax Foundation, 2022

Data Source: Applied Geographic Solutions and GIS Planning 2021

CAPITAL PROJECTS

Capital projects are a key source of information for understanding what the City is doing to ensure the safety and livability within the city and prepare for the future growth. There are two main sources of information concerning capital projects: which capital projects are currently being worked on, and which ones are planned for the future.

To view which projects are currently being worked on, you can visit online at:

https://www.capecoral.gov/departments/cip_updates.php

CURRENT CONSTRUCTION COMMITMENTS

Capital Project	Spent to Date	Remaining Commitment
Fire Station #12	\$ 2,985,909	\$ 262,909
Road Improvements	12,461,961	3,263,306
Park Improvements	11,429,577	12,019,560
Utility Extension Program - North 2	1,297,484	2,050,032
Utility Extension Program - North 1	3,600,876	1,920,024
Nicholas/Country Club Re-pipe	12,227,903	3,478,078
Reuse River Crossing	12,972,912	18,934,266
CRA Utility	771,082	7,761,249
Southwest 5MG Storage Tank & Pump	6,944,748	1,025,618
Raw Water Well	3,132,628	5,503,734
Palm Tree Blvd Phase 1	-	14,123,511
US 41 Conveyance	405,088	899,182
Road Resurfacing Adj	5,272,260	743,809
Ground Storage Tank	279,943	893,460
Facility Refurbs	1,345,300	-
Operations Building	20,207,847	4,281,713
Grand Total	\$ 95,335,518	\$ 77,160,451

You can view which projects are budgeted and which are planned for future funding by viewing the five year Asset Management Program (AMP), located inside the City's adopted budget document.

To view the budget, with the AMP included, visit online at:

https://www.capecoral.gov/departments/financial_services/office_of_management_and_budget.php



Fire Station 12

Located on the corner of Chiquita Boulevard and SW 22nd Street, this three-bay fire station was completed on time and under budget.



PINE ISLAND REUSE TANKS

This remote storage and pumping facility serves the City's irrigation systems with two 5-million gallon prestressed, reinforced concrete ground storage tanks and a high-service pump station.

CULTURAL EVENTS



RED WHITE & BOOM

Southwest Florida's largest single-day event is held annually on the 4th of July. Enjoy Southwest Florida's best fireworks display, national entertainment, and fun for the whole family!



BIKE NIGHT

Those interested in motorcycles will love The City of Cape Coral's Bike Night, which is hosted three times a year, with a night full of classic motorcycles, vendors, food trucks, and live entertainment. Whether you're a hardcore biker or not, you'll have a blast!



TOUR DE CAPE

Tour de Cape is a two-day event including a 5K run and 15, 30, 62, and 100-mile courses. Currently, in its 31st year, this event is a Cape Coral favorite.

CITY RECOGNITION



PURPLE HEART CITY

Cape Coral became a Purple Heart City in 2015 and continues to recognizing the sacrifices made by men and women killed or wounded in combat.



SAFEST CITIES IN THE USA

Ranked No. 10 among the Safest Cities in the USA by SafeWise.



VOICE OF THE PEOPLE AWARD: "TRANSFORMATION IN ECONOMY"

Awarded for Cape Coral's rapid growth - approximately 22% from 2010 to the present.



VOICE OF THE PEOPLE AWARD: "TRANSFORMATION IN MOBILITY"

Awarded for the Citywide effort to provide overall ease of travel and to include additional inter-connecting paths, walking trails, and bicycle paths.



TREE CITY USA

Awarded by the Arbor Day Foundation for the 24th consecutive year.



Photo: The official city bird, Cape Coral has the distinction of having the largest population of the Florida species of the Burrowing Owl (*Athene cunicularia floridana*) in the State, with an estimated 1000 nesting pair.

FUN FACT



#6 Most Popular Place to Move

- Redfin, April 2022

For more information on these beautiful birds, visit online at:

<https://ccfriendsofwildlife.org/burrowing-owl/>

IT STARTS IN PARKS! PARKS G.O. BOND INFORMATION



In 2018, Cape Coral voters approved a \$60 million expansion of the city's parks and recreation amenities. The approved 15-year general obligation (GO) bond will fund major parks and recreation improvements throughout the city. These improvements include seven new neighborhood parks, the development of three community parks and Yellow Fever Creek Environmental Park, as well as improvements to 17 existing parks. The most up-to-date site plans can be found on each individual park page in the GO Bond Projects section:

www.capecoral.gov/special_project_plans/parks_and_recreation_go_bond/index.php