

25. Balancing Budget with Capital Funds

Assertion: 2025-26 Proposed Budget: Due to the deficit in the Building Fund, staff has proposed in the next fiscal year budget, taking \$4 MIL plus from the Capital Project fund to balance the budget (make up the shortfall), in addition to removing the 25% fee reduction that was put in place in 2020.

This assertion that staff proposed to transfer \$4 million from the Capital Projects Fund to the Building Operating Fund to balance the budget is incontrovertibly false and without any merit. In fact, at the last quarterly CCCIA meeting, the City Manager advised the board that the City would be transferring all [unspent] funds back into the Building Fund. Neither the proposed nor adopted budgets presented to Council for approval included a transfer from the Capital Projects Fund.

At the end of FY 2025, and in accordance with Section 553.80 of the Florida Statutes, unspent funds totaling \$9,068,681, originally allocated for the relocation of the Building Division, were transferred back to the Building Operating Fund. This action was taken to ensure compliance with state law, not to balance the budget as implied above. Section 553.80 of the Florida Statutes clearly states that "excess funds used to construct a building or structure must be designated for such purpose by the local government and may not be carried forward for more than four consecutive years."

Attached to support response:

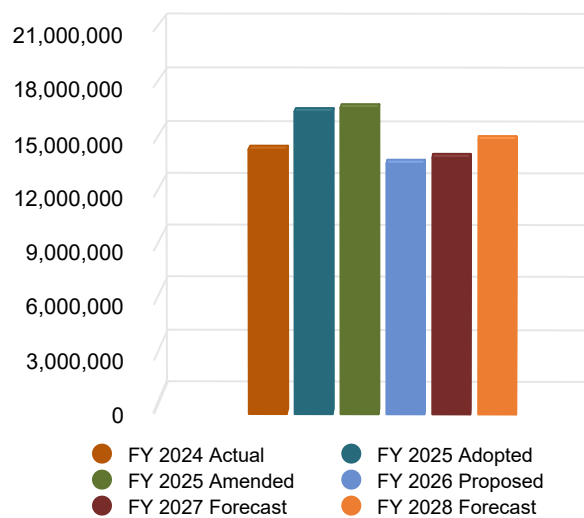
- FY 2025-2026 Proposed Budget for the Building Fund
- FY 2025-2026 Adopted Budget for the Building Fund
- Section 553.80 of the Florida Statutes
- Ordinance 61-25, FY 2025 Budget Amendment #4
- Journal Entry transferring funds from the Building Capital Projects Fund to the Building Operating Fund
- Building Fund Statement of Revenues, Expenses & Changes in Fund Balance - September 2025

Operating Budget

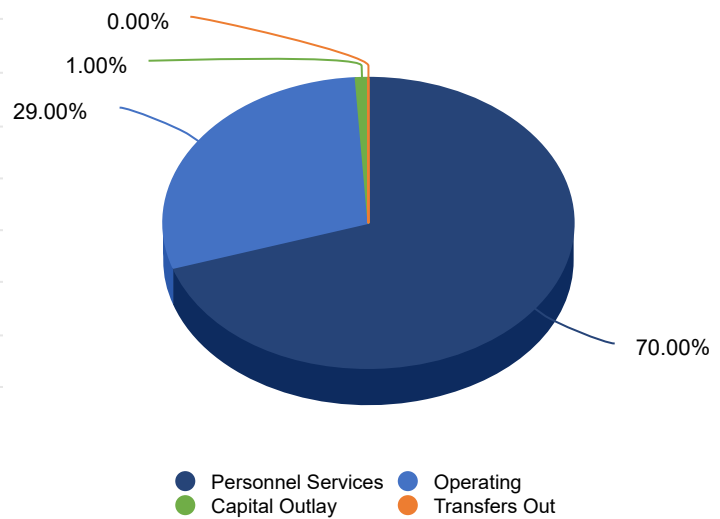
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 732,158	\$ 487,050	\$ 487,050	\$ 698,568	\$ 705,834	\$ 713,178
Fines and Forfeits	21,447	10,200	10,200	20,000	20,400	20,808
License and Permits	10,707,602	11,505,500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

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

Program Expenditures by Year



Program Expenditures by Category



Building Code

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed	FY 2027 Forecast	FY 2028 Forecast
Building Code Fund						
Building Code Enforcement	\$ 10,642,079	\$ 11,906,443	\$ 12,099,681	\$ 10,155,349	\$ 10,295,213	\$ 11,012,533
Development Services	248,832	82,000	82,000	126,000	129,780	224,010
Development Services						
Facilities Maintenance	-	-	-	9,146	9,329	9,516
Permitting Services	3,727,898	4,696,256	4,696,256	3,607,016	3,793,906	3,975,554
Building Code Fund Total	\$ 14,618,809	\$ 16,684,699	\$ 16,877,937	\$ 13,897,511	\$ 14,228,228	\$ 15,221,613
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Building Code Fund						
Personnel Services	\$ 9,164,543	\$ 11,527,953	\$ 12,045,839	\$ 9,768,277	\$ 10,025,721	\$ 10,823,018
Operating	5,127,777	5,074,746	4,750,098	3,976,193	4,018,647	4,120,505
Capital Outlay	248,832	82,000	82,000	126,000	129,780	224,010
Debt Service	55,931	-	-	-	-	-
Transfers Out	21,726	-	-	27,041	54,080	54,080
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Department Functions

Building Division

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

ACCOMPLISHMENTS

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

GOALS AND PRIORITIES

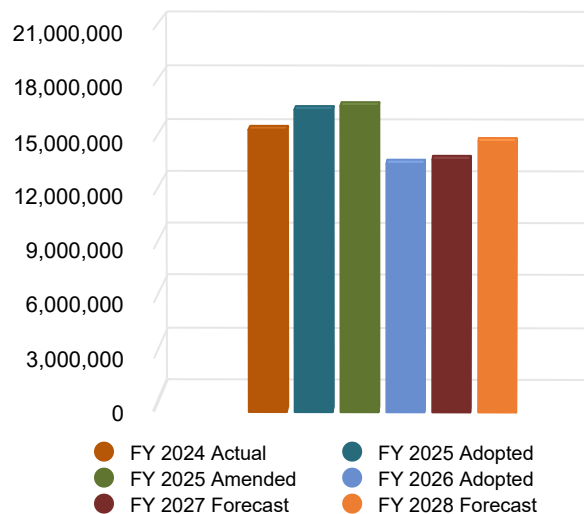
- Establish a Building Code Investigations Section to address expired permits and strengthen code compliance
- Develop a comprehensive training syllabus for the Florida's Building Code Administrators and Inspectors Board (BCAIB) approval, covering all major building disciplines to support staff development

Operating Budget

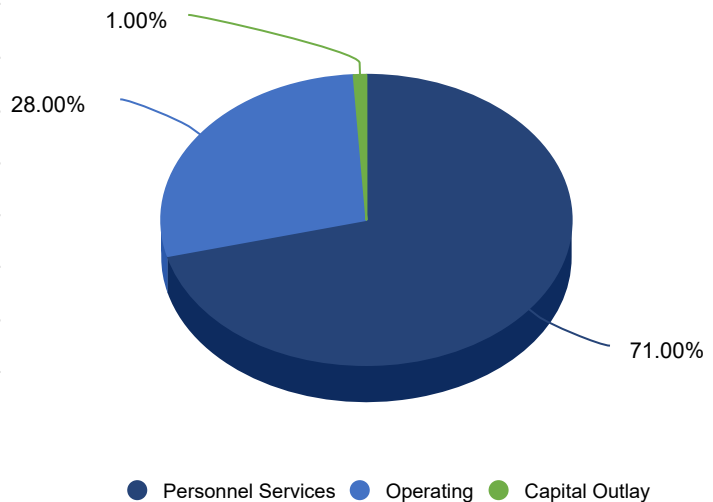
Revenues by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2027 Forecast	FY 2028 Forecast
Charges for Service	\$ 732,158	\$ 487,050	\$ 487,050	\$ 698,568	\$ 705,834	\$ 713,178
Fines and Forfeits	21,447	10,200	10,200	20,000	20,400	20,808
License and Permits	10,707,602	11,505,500	11,505,500	9,179,472	9,285,843	9,378,557
Miscellaneous	897,922	750	87,481	-	-	-
Transfers In	59,892	-	11,252,503	-	-	-
Total	\$ 12,419,021	\$ 12,003,500	\$ 23,342,734	\$ 9,898,040	\$ 10,012,077	\$ 10,112,543

Expenditures by Category	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2027 Forecast	FY 2028 Forecast
Personnel Services	\$ 9,164,543	\$ 11,527,953	\$ 11,977,992	\$ 9,768,277	\$ 10,025,721	\$ 10,823,018
Operating	5,127,777	5,074,746	4,750,098	3,799,328	3,851,059	3,947,452
Capital Outlay	1,266,882	82,000	(8,899,950)	126,000	129,780	224,010
Debt Service	55,931	-	-	-	-	-
Transfers Out	21,726	-	9,068,681	-	-	-
Total	\$ 15,636,859	\$ 16,684,699	\$ 16,896,821	\$ 13,693,605	\$ 14,006,560	\$ 14,994,480

Program Expenditures by Year



Program Expenditures by Category



Building Code Division

Expenditures by Fund and Program	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Adopted	FY 2027 Forecast	FY 2028 Forecast
Building Capital Project Fund						
Building Code Enforcement	\$ 1,018,050	\$ -	\$ 86,731	\$ -	\$ -	\$ -
Building Capital Project Fund Total	\$ 1,018,050	\$ -	\$ 86,731	\$ -	\$ -	\$ -
Building Code Fund						
Building Code Enforcement	\$ 10,642,079	\$ 11,906,443	\$ 12,031,834	\$ 9,951,443	\$ 10,058,965	\$ 10,770,820
Development Services	248,832	82,000	82,000	126,000	129,780	224,010
Development Services						
Facilities Maintenance	-	-	-	9,146	23,909	24,096
Permitting Services	3,727,898	4,696,256	4,696,256	3,607,016	3,793,906	3,975,554
Building Code Fund Total	\$ 14,618,809	\$ 16,684,699	\$ 16,810,090	\$ 13,693,605	\$ 14,006,560	\$ 14,994,480
Total	\$ 15,636,859	\$ 16,684,699	\$ 16,896,821	\$ 13,693,605	\$ 14,006,560	\$ 14,994,480
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Building Capital Project Fund						
Capital Outlay	\$ 1,018,050	\$ -	\$ (8,981,950)	\$ -	\$ -	\$ -
Transfers Out	-	-	9,068,681	-	-	-
Building Capital Project Fund Total	\$ 1,018,050	\$ -	\$ 86,731	\$ -	\$ -	\$ -
Building Code Fund						
Personnel Services	9,164,543	11,527,953	11,977,992	9,768,277	10,025,721	10,823,018
Operating	5,127,777	5,074,746	4,750,098	3,799,328	3,851,059	3,947,452
Capital Outlay	248,832	82,000	82,000	126,000	129,780	224,010
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Building Code Fund Total	\$ 14,618,809	\$ 16,684,699	\$ 16,810,090	\$ 13,693,605	\$ 14,006,560	\$ 14,994,480
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Building Code Division

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ACCOMPLISHMENTS

- Achieved status as a Continuing Education Provider, expanded cross-training and internship opportunities, and supported professional growth with 14 staff members passing licensing exams
- Strengthened internal consistency and development through monthly inspector and plans examiner trainings and the hiring of a permanent Building Official
- Played a vital role in post-storm recovery, conducting rapid damage assessments across multiple counties (including Hernando, Lee, and Taylor) and implementing formal Substantial Damage Administrative Procedures

The Florida Senate

2020 Florida Statutes

<u>Title XXXIII</u> REGULATION OF TRADE, COMMERCE, INVESTMENTS, AND SOLICITATIONS	<u>Chapter 553</u> BUILDING CONSTRUCTION STANDARDS <u>Entire Chapter</u>	SECTION 80 Enforcement.
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553.80 Enforcement.—

(1) Except as provided in paragraphs (a)-(g), each local government and each legally constituted enforcement district with statutory authority shall regulate building construction and, where authorized in the state agency's enabling legislation, each state agency shall enforce the Florida Building Code required by this part on all public or private buildings, structures, and facilities, unless such responsibility has been delegated to another unit of government pursuant to s. [553.79](#)(9).

(a) Construction regulations relating to correctional facilities under the jurisdiction of the Department of Corrections and the Department of Juvenile Justice are to be enforced exclusively by those departments.

(b) Construction regulations relating to elevator equipment under the jurisdiction of the Bureau of Elevators of the Department of Business and Professional Regulation shall be enforced exclusively by that department.

(c) In addition to the requirements of s. [553.79](#) and this section, facilities subject to the provisions of chapter 395 and parts II and VIII of chapter 400 shall have facility plans reviewed and construction surveyed by the state agency authorized to do so under the requirements of chapter 395 and parts II and VIII of chapter 400 and the certification requirements of the Federal Government. Facilities subject to the provisions of part IV of chapter 400 may have facility plans reviewed and shall have construction surveyed by the state agency authorized to do so under the requirements of part IV of chapter 400 and the certification requirements of the Federal Government.

(d) Building plans approved under s. [553.77](#)(3) and state-approved manufactured buildings, including buildings manufactured and assembled offsite and not intended for habitation, such as lawn storage buildings and storage sheds, are exempt from local code enforcing agency plan reviews except for provisions of the code relating to erection, assembly, or construction at the site. Erection, assembly, and construction at the site are subject to local permitting and inspections. Lawn storage buildings and storage sheds bearing the insignia of approval of the department are not subject to s. [553.842](#). Such buildings that do not exceed 400 square feet may be delivered and installed without need of a contractor's or specialty license.

(e) Construction regulations governing public schools, state universities, and Florida College System institutions shall be enforced as provided in subsection (6).

(f) The Florida Building Code as it pertains to toll collection facilities under the jurisdiction of the turnpike enterprise of the Department of Transportation shall be enforced exclusively by the turnpike enterprise.

(g) Construction regulations relating to secure mental health treatment facilities under the jurisdiction of the Department of Children and Families shall be enforced exclusively by the department in conjunction with the Agency for Health Care Administration's review authority under paragraph (c).

The governing bodies of local governments may provide a schedule of fees, as authorized by s. [125.56](#)(2) or s. [166.222](#) and this section, for the enforcement of the provisions of this part. Such fees shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. The authority of state enforcing agencies to set fees for enforcement shall be derived from authority existing on July 1, 1998. However, nothing contained in this subsection shall operate to limit such agencies from adjusting their fee schedule in conformance with existing authority.

(2)(a) Any two or more counties or municipalities, or any combination thereof, may, in accordance with the provisions of chapter 163, governing interlocal agreements, form an enforcement district for the purpose of enforcing and administering the provisions of the Florida Building Code. Each district so formed shall be registered with the

department on forms to be provided for that purpose. Nothing in this subsection shall be construed to supersede provisions of county charters which preempt municipal authorities respective to building codes.

(b) With respect to evaluation of design professionals' documents, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code and issue a permit, to reject design documents required by the code three or more times for failure to correct a code violation specifically and continuously noted in each rejection, including, but not limited to, egress, fire protection, structural stability, energy, accessibility, lighting, ventilation, electrical, mechanical, plumbing, and gas systems, or other requirements identified by rule of the Florida Building Commission adopted pursuant to chapter 120, the local government shall impose, each time after the third such review the plans are rejected for that code violation, a fee of four times the amount of the proportion of the permit fee attributed to plans review.

(c) With respect to inspections, if a local government finds it necessary, in order to enforce compliance with the Florida Building Code, to conduct any inspection after an initial inspection and one subsequent reinspection of any project or activity for the same code violation specifically and continuously noted in each rejection, including, but not limited to, egress, fire protection, structural stability, energy, accessibility, lighting, ventilation, electrical, mechanical, plumbing, and gas systems, or other requirements identified by rule of the Florida Building Commission adopted pursuant to chapter 120, the local government shall impose a fee of four times the amount of the fee imposed for the initial inspection or first reinspection, whichever is greater, for each such subsequent reinspection.

(3)(a) Each enforcement district shall be governed by a board, the composition of which shall be determined by the affected localities.

(b)1. At its own option, each enforcement district or local enforcement agency may adopt rules granting to the owner of a single-family residence one or more exemptions from the Florida Building Code relating to:

a. Addition, alteration, or repairs performed by the property owner upon his or her own property, provided any addition or alteration shall not exceed 1,000 square feet or the square footage of the primary structure, whichever is less.

b. Addition, alteration, or repairs by a nonowner within a specific cost limitation set by rule, provided the total cost shall not exceed \$5,000 within any 12-month period.

c. Building and inspection fees.

2. However, the exemptions under subparagraph 1. do not apply to single-family residences that are located in mapped flood hazard areas, as defined in the code, unless the enforcement district or local enforcement agency has determined that the work, which is otherwise exempt, does not constitute a substantial improvement, including the repair of substantial damage, of such single-family residences.

3. Each code exemption, as defined in sub-subparagraphs 1.a., b., and c., shall be certified to the local board 10 days prior to implementation and shall only be effective in the territorial jurisdiction of the enforcement district or local enforcement agency implementing it.

(4) When an enforcement district has been formed as provided herein, upon its registration with the department, it shall have the same authority and responsibility with respect to building codes as provided by this part for local governing bodies.

(5) State and regional agencies with special expertise in building code standards and licensing of contractors and design professionals shall provide support to local governments upon request.

(6) Notwithstanding any other law, state universities, Florida College System institutions, and public school districts shall be subject to enforcement of the Florida Building Code under this part.

(a)1. State universities, Florida College System institutions, or public school districts shall conduct plan review and construction inspections to enforce building code compliance for their building projects that are subject to the Florida Building Code. These entities must use personnel or contract providers appropriately certified under part XII of chapter 468 to perform the plan reviews and inspections required by the code. Under these arrangements, the entities are not subject to local government permitting requirements, plans review, and inspection fees. State universities, Florida College System institutions, and public school districts are liable and responsible for all of their buildings, structures, and facilities. This paragraph does not limit the authority of the county, municipality, or code enforcement

district to ensure that buildings, structures, and facilities owned by these entities comply with the Florida Building Code or to limit the authority and responsibility of the fire official to conduct firesafety inspections under chapter 633.

2. In order to enforce building code compliance independent of a county or municipality, a state university, Florida College System institution, or public school district may create a board of adjustment and appeal to which a substantially affected party may appeal an interpretation of the Florida Building Code which relates to a specific project. The decisions of this board, or, in its absence, the decision of the building code administrator, may be reviewed under s. [553.775](#).

(b) If a state university, Florida College System institution, or public school district elects to use a local government's code enforcement offices:

1. Fees charged by counties and municipalities for enforcement of the Florida Building Code on buildings, structures, and facilities of state universities, state colleges, and public school districts may not be more than the actual labor and administrative costs incurred for plans review and inspections to ensure compliance with the code.

2. Counties and municipalities shall expedite building construction permitting, building plans review, and inspections of projects of state universities, Florida College System institutions, and public schools that are subject to the Florida Building Code according to guidelines established by the Florida Building Commission.

3. A party substantially affected by an interpretation of the Florida Building Code by the local government's code enforcement offices may appeal the interpretation to the local government's board of adjustment and appeal or to the commission under s. [553.775](#) if no local board exists. The decision of a local board is reviewable in accordance with s. [553.775](#).

(c) The Florida Building Commission and code enforcement jurisdictions shall consider balancing code criteria and enforcement to unique functions, where they occur, of research institutions by application of performance criteria in lieu of prescriptive criteria.

(d) School boards, Florida College System institution boards, and state universities may use annual facility maintenance permits to facilitate routine maintenance, emergency repairs, building refurbishment, and minor renovations of systems or equipment. The amount expended for maintenance projects may not exceed \$200,000 per project. A facility maintenance permit is valid for 1 year. A detailed log of alterations and inspections must be maintained and annually submitted to the building official. The building official retains the right to make inspections at the facility site as he or she considers necessary. Code compliance must be provided upon notification by the building official. If a pattern of code violations is found, the building official may withhold the issuance of future annual facility maintenance permits.

This part may not be construed to authorize counties, municipalities, or code enforcement districts to conduct any permitting, plans review, or inspections not covered by the Florida Building Code. Any actions by counties or municipalities not in compliance with this part may be appealed to the Florida Building Commission. The commission, upon a determination that actions not in compliance with this part have delayed permitting or construction, may suspend the authority of a county, municipality, or code enforcement district to enforce the Florida Building Code on the buildings, structures, or facilities of a state university, Florida College System institution, or public school district and provide for code enforcement at the expense of the state university, Florida College System institution, or public school district.

(7)(a) The governing bodies of local governments may provide a schedule of reasonable fees, as authorized by s. [125.56](#)(2) or s. [166.222](#) and this section, for enforcing this part. These fees, and any fines or investment earnings related to the fees, shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. When providing a schedule of reasonable fees, the total estimated annual revenue derived from fees, and the fines and investment earnings related to the fees, may not exceed the total estimated annual costs of allowable activities. Any unexpended balances shall be carried forward to future years for allowable activities or shall be refunded at the discretion of the local government. A local government may not carry forward an amount exceeding the average of its operating budget for enforcing the Florida Building Code for the previous 4 fiscal years. For purposes of this subsection, the term "operating budget" does not include reserve amounts. Any amount exceeding this limit must be used as authorized in subparagraph 2. However, a local government which established, as of

January 1, 2019, a Building Inspections Fund Advisory Board consisting of five members from the construction stakeholder community and carries an unexpended balance in excess of the average of its operating budget for the previous 4 fiscal years may continue to carry such excess funds forward upon the recommendation of the advisory board. The basis for a fee structure for allowable activities shall relate to the level of service provided by the local government and shall include consideration for refunding fees due to reduced services based on services provided as prescribed by s. [553.791](#), but not provided by the local government. Fees charged shall be consistently applied.

1. As used in this subsection, the phrase “enforcing the Florida Building Code” includes the direct costs and reasonable indirect costs associated with review of building plans, building inspections, reinspections, and building permit processing; building code enforcement; and fire inspections associated with new construction. The phrase may also include training costs associated with the enforcement of the Florida Building Code and enforcement action pertaining to unlicensed contractor activity to the extent not funded by other user fees.

2. A local government must use any excess funds that it is prohibited from carrying forward to rebate and reduce fees.

3. The following activities may not be funded with fees adopted for enforcing the Florida Building Code:

- a. Planning and zoning or other general government activities.
- b. Inspections of public buildings for a reduced fee or no fee.
- c. Public information requests, community functions, boards, and any program not directly related to enforcement of the Florida Building Code.
- d. Enforcement and implementation of any other local ordinance, excluding validly adopted local amendments to the Florida Building Code and excluding any local ordinance directly related to enforcing the Florida Building Code as defined in subparagraph 1.

4. A local government shall use recognized management, accounting, and oversight practices to ensure that fees, fines, and investment earnings generated under this subsection are maintained and allocated or used solely for the purposes described in subparagraph 1.

5. The local enforcement agency, independent district, or special district may not require at any time, including at the time of application for a permit, the payment of any additional fees, charges, or expenses associated with:

- a. Providing proof of licensure pursuant to chapter 489;
- b. Recording or filing a license issued pursuant to this chapter;
- c. Providing, recording, or filing evidence of workers’ compensation insurance coverage as required by chapter 440; or
- d. Charging surcharges or other similar fees not directly related to enforcing the Florida Building Code.

(b) By December 31, 2020, the governing body of a local government that provides a schedule of fees shall create a building permit and inspection utilization report and post the report on its website. The information in the report shall be derived from relevant information available in the most recently completed financial audit. After December 31, 2020, the governing body of a local government that provides a schedule of fees shall update its building permit and inspection utilization report before making any adjustments to the fee schedule. The report shall include:

1. Direct and indirect costs incurred by the local government to enforce the Florida Building Code, including costs related to:

a. Personnel services costs, including salary and related employee benefit costs incurred by the local government to enforce the Florida Building Code.

b. Operating expenditures and expenses.

2. Permit and inspection utilization information, including:

- a. Number of building permit applications submitted.
- b. Number of building permits issued or approved.
- c. Number of building inspections and reinspections requested.
- d. Number of building inspections and reinspections conducted.
- e. Number of building inspections conducted by a private provider.
- f. Number of audits conducted by the local government of private provider building inspections.

- g. Number of personnel dedicated by the local government to enforce the Florida Building Code, issue building permits, and conduct inspections.
- h. Other permissible activities for enforcing the Florida Building Code as described in subparagraph (a)1.
- 3. Revenue information, including:
 - a. Revenue derived from fees pursuant to paragraph (a).
 - b. Revenue derived from fines pursuant to paragraph (a).
 - c. When applicable, investment earnings from the local government's investment of revenue derived from fees and fines pursuant to paragraph (a).
 - d. Balances carried forward by the local government pursuant to paragraph (a).
 - e. Balances refunded by the local government pursuant to paragraph (a).
 - f. Revenue derived from other sources, including local government general revenue.
- (c) The governing body of a local government that issues building permits may charge a person only one search fee, in an amount commensurate with the research and time costs incurred by the governing body, for identifying building permits for each unit or subunit assigned by the governing body to a particular tax parcel identification number.

(8) The Department of Agriculture and Consumer Services is not subject to local government permitting requirements, plan review, or inspection fees for agricultural structures, such as equipment storage sheds and pole barns that are not used by the public.

History.—s. 11, ch. 74-167; s. 3, ch. 75-111; s. 5, ch. 77-365; s. 3, ch. 85-97; s. 805, ch. 97-103; ss. 50, 51, ch. 98-287; ss. 85, 86, ch. 2000-141; ss. 34, 35, ch. 2001-186; ss. 3, 4, ch. 2001-372; s. 87, ch. 2002-1; s. 27, ch. 2002-20; s. 12, ch. 2005-147; s. 64, ch. 2006-1; s. 15, ch. 2008-191; s. 37, ch. 2010-176; s. 127, ch. 2014-17; s. 276, ch. 2014-19; s. 23, ch. 2014-154; s. 21, ch. 2016-129; s. 10, ch. 2017-149; s. 7, ch. 2019-75; s. 3, ch. 2019-121.

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ORDINANCE 61 - 25

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF CAPE CORAL, FLORIDA, AMENDING CITY OF CAPE CORAL ORDINANCE 41-25, WHICH AMENDED ORDINANCE 13-25, WHICH AMENDED ORDINANCE 1-25, WHICH AMENDED ORDINANCE 60-24, WHICH ADOPTED THE CITY OF CAPE CORAL OPERATING BUDGET, REVENUES AND EXPENDITURES, AND CAPITAL BUDGET FOR FISCAL YEAR 2025, BY INCREASING THE TOTAL REVENUES AND EXPENDITURES BY A TOTAL OF \$38,716,447; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City of Cape Coral, Florida (the “City”), pursuant to Section 200.065, Florida Statutes, adopted its Operating Budget, Revenues and Expenditures, and Capital Budget for Fiscal Year 2025 by approving Ordinance 60-24 on October 2, 2024; and

WHEREAS, the Mayor and City Council adopted Ordinance 1-25 on January 22, 2025; Ordinance 13-25 on April 16, 2025; and Ordinance 41-25 on August 20, 2025, all of which amended the City’s Operating Budget, Revenues and Expenditures, and Capital Budget for the Fiscal Year 2025; and

WHEREAS, the Mayor and City Council desire to amend the City’s Operating Budget, Revenues and Expenditures, and Capital Budget for the Fiscal Year 2025 as authorized by Section 166.241(3), Florida Statutes, and as detailed in Attachment A and summarized in Attachment B, both of which are attached hereto and incorporated herein; and

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

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

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


SECTION 1. City of Cape Coral Ordinance 41-25, which amended Ordinance 13-25, which amended Ordinance 1-25, which amended Ordinance 60-24, which adopted the City of Cape Coral Operating Budget, Revenues and Expenditures, and Capital Budget for the Fiscal Year 2025, is hereby amended by increasing the total revenues and expenditures by a total of \$38,716,447, as detailed in Attachment A and summarized in Attachment B, both of which are attached hereto and incorporated herein.

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

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

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

ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF CAPE CORAL, FLORIDA, AT THEIR REGULAR SESSION THIS 19th DAY OF November, 2025.


JOHN GUNTER, MAYOR

VOTE OF MAYOR AND COUNCILMEMBERS:

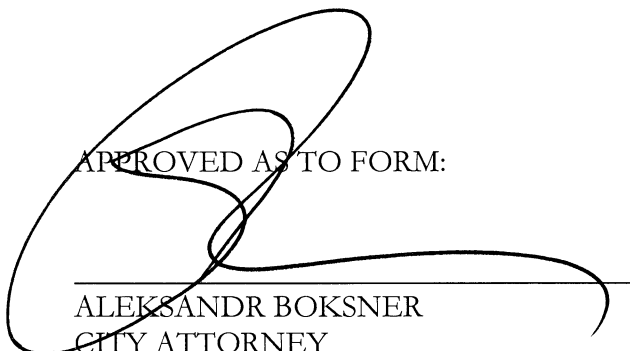
GUNTER	<u>aye</u>
STEINKE	<u>aye</u>
LEHMANN	<u>Nay</u>
DONNELL	<u>aye</u>

LASTRA	<u>aye</u>
KILRAINE	<u>aye</u>
LONG	<u>aye</u>
KADUK	<u>aye</u>

ATTESTED TO AND FILED IN MY OFFICE THIS 1st DAY OF December, 2025.


KIMBERLY BRUNS
CITY CLERK

APPROVED AS TO FORM:


ALEKSANDR BOKSNER
CITY ATTORNEY
ord/Budget Amendment #4 FY2025

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

GENERAL FUND - 001

REVENUES

	FY 2025 ADOPTED BUDGET ORD 60-24	FY 2025 AMENDED BUDGET ORD 1-25	FY 2025 AMENDED BUDGET ORD 13-25	FY 2025 AMENDED BUDGET ORD 41-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2025 AMENDED BUDGET ORD 61-25
Fund Balance Brought Forward	\$ 17,632,357	\$ 29,076,608	\$ 29,076,608	\$ 34,340,768	\$ 2,183,822	23	\$ 36,524,590
Ad Valorem Taxes	148,209,313	148,209,313	148,209,313	148,209,313	60,754	24	148,270,067
Sales and Use Taxes	16,737,296	16,737,296	16,737,296	16,737,296	-		16,737,296
Licenses, Permits, Franchise Fees & Impact Fees	8,949,292	8,949,292	8,949,292	8,949,292	-		8,949,292
Charges for Service	6,915,888	6,915,888	6,915,888	6,915,888	-		6,915,888
Internal Service Charges	18,508,908	18,396,766	18,425,970	18,425,970	-		18,425,970
Intergovernmental	36,966,308	36,966,308	36,966,308	36,966,308	-		36,966,308
Fines & Forfeitures	606,585	606,585	606,585	606,585	-		606,585
Miscellaneous	2,483,432	2,483,432	2,553,432	2,553,432	-		2,553,432
Interfund Transfers	1,476,059	1,476,059	1,545,083	1,476,059	50,000	20	1,926,059
					400,000	12	
Total General Fund Revenues	\$ 258,485,438	\$ 269,817,547	\$ 269,985,775	\$ 275,180,911	\$ 2,694,576		\$ 277,875,487

EXPENDITURES

City Council							
Personnel Services	\$ 1,175,513	\$ 1,175,513	\$ 1,175,513	\$ 835,541	\$ -		\$ 835,541
Operating	214,819	215,669	215,669	215,669	-		215,669
City Attorney							
Personnel Services	2,950,092	2,950,092	2,950,092	2,950,092	-		2,950,092
Operating	418,998	427,012	427,012	427,012	-		427,012
City Auditor							
Personnel Services	1,222,825	1,222,825	1,222,825	1,222,825	-		1,222,825
Operating	231,705	180,705	180,705	180,705	-		180,705
City Manager							
Personnel Services	2,605,460	2,605,460	2,605,460	2,641,305	-		2,641,305
Operating	893,289	919,510	919,510	919,510	-		919,510
City Clerk							
Personnel Services	1,806,787	1,806,787	1,806,787	1,846,058	-		1,846,058
Operating	241,922	241,922	241,922	241,922	-		241,922
Development Services							
Personnel Services	7,020,138	7,020,138	7,020,138	7,327,692	-		7,327,692
Operating	719,582	719,592	719,592	719,592	-		719,592
Capital Outlay	82,000	82,000	123,000	123,000	-		123,000
Financial Services							
Personnel Services	4,426,989	4,426,989	4,426,989	4,521,052	-		4,521,052
Operating	383,047	646,331	646,331	646,331	-		646,331
Human Resources							
Personnel Services	2,019,324	2,019,324	2,019,324	2,054,564	-		2,054,564
Operating	562,406	770,430	752,743	752,743	-		752,743
Capital Outlay	6,200	6,200	6,200	6,200	-		6,200
Information Technology Services							
Personnel Services	4,958,790	4,958,790	4,958,790	5,082,315	-		5,082,315
Operating	7,210,874	7,498,434	7,498,434	7,498,434	-		7,498,434
Capital Outlay	-	197,912	197,912	197,912	-		197,912
Parks and Recreation							
Personnel Services	14,966,774	14,966,774	14,966,774	15,556,988	-		15,556,988
Operating	12,806,603	11,357,465	10,851,489	10,604,017	-		10,604,017
Capital Outlay	2,930,996	5,257,243	5,402,243	5,402,243	136,679	9	5,538,922
Transfers Out	13,394,191	16,119,191	16,037,496	15,415,944	-		15,415,944
Police							
Personnel Services	63,925,986	63,925,986	63,925,986	64,380,178	-		64,380,178
Operating	7,678,543	7,753,955	7,753,955	7,753,955	50,000	20	7,803,955
Capital Outlay	3,256,500	3,761,104	3,741,104	3,741,104	-		3,741,104
Transfers Out	-	-	20,000	20,000	-		20,000
Public Works							
Personnel Services	10,389,844	10,389,844	10,389,844	10,789,882	-		10,789,882
Operating	9,419,496	10,157,652	10,157,652	10,145,152	(12,500)	8	10,132,652
Capital Outlay	994,253	1,202,201	1,202,201	1,202,201	-		1,202,201
Transfers Out	3,926,360	3,605,000	3,605,000	5,881,660	12,500	8	5,894,160
Government Services							
Personnel Services	12,944,522	12,944,522	12,944,522	12,954,331	-		12,954,331
Operating	22,380,250	27,935,938	27,953,625	28,819,438	(774,631)	3	29,246,960
					1,202,153	26	
Capital Outlay	450,000	478,677	478,677	478,677	-		478,677
Transfers Out	39,870,360	39,870,360	40,001,978	40,073,982	774,631	3	43,093,189
					2,183,822	23	
					60,754	24	
Reserves	-	-	438,281	1,550,685	(136,679)	9	611,853
					400,000	12	
					(1,202,153)	26	
Appropriations & Reserves General Fund	\$ 258,485,438	\$ 269,817,547	\$ 269,985,775	\$ 275,180,911	\$ 2,694,576		\$ 277,875,487

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

SPECIAL REVENUE FUNDS

ADDITIONAL FIVE CENT GAS TAX FUND - 105

REVENUES

Fund Balance Brought Forward	\$	2,772,073	\$	7,692,340	\$	7,692,340	\$	7,692,340	\$	-	\$	7,692,340
Sales and Use Taxes		4,700,549		4,700,549		4,700,549		4,700,549		-		4,700,549
Total Additional Five Cent Gas Tax Fund Revenues	\$	7,472,622	\$	12,392,889	\$	12,392,889	\$	12,392,889	\$	-	\$	12,392,889

EXPENDITURES

Operating	\$	6,042,622	\$	10,962,889	\$	10,962,889	\$	10,962,889	\$	-	\$	10,962,889
Capital Outlay		400,000		400,000		-		-		-		-
Transfers Out		1,030,000		1,030,000		1,430,000		1,430,000		-		1,430,000
Appropriations & Reserves Additional Five Cent Gas Tax Fund	\$	7,472,622	\$	12,392,889	\$	12,392,889	\$	12,392,889	\$	-	\$	12,392,889

SIX CENT GAS TAX FUND - 106

REVENUES

Fund Balance Brought Forward	\$	1,528,326	\$	9,537,062	\$	9,537,062	\$	9,537,062	\$	-	\$	9,537,062
Sales & Use Taxes		6,482,213		6,482,213		6,482,213		6,482,213		-		6,482,213
Total Six Cent Gas Tax Fund Revenues	\$	8,010,539	\$	16,019,275	\$	16,019,275	\$	16,019,275	\$	-	\$	16,019,275

EXPENDITURES

Personnel Services	\$	471,286	\$	471,286	\$	471,286	\$	486,672	\$	-	\$	486,672
Operating		6,174,695		13,889,887		13,889,887		13,874,501		-		13,874,501
Capital Outlay		-		293,544		293,544		293,544		-		293,544
Transfers Out		1,364,558		1,364,558		1,364,558		1,364,558		-		1,364,558
Appropriations & Reserves Six Cent Gas Tax Fund	\$	8,010,539	\$	16,019,275	\$	16,019,275	\$	16,019,275	\$	-	\$	16,019,275

ROAD IMPACT FUND - 110

REVENUES

Fund Balance Brought Forward	\$	-	\$	123,690	\$	123,690	\$	123,690	\$	-	\$	123,690
Licenses, Permits, Franchise Fees & Impact Fees		11,792,150		11,792,150		11,792,150		11,792,150		-		11,792,150
Total Road Impact Fund Revenues	\$	11,792,150	\$	11,915,840	\$	11,915,840	\$	11,915,840	\$	-	\$	11,915,840

EXPENDITURES

Operating	\$	176,883	\$	520,233	\$	520,233	\$	520,233	\$	-	\$	520,233
Capital Outlay		-		123,690		123,690		123,690		-		123,690
Transfers Out		5,658,384		5,658,384		5,658,384		5,942,193		586,479	4	6,728,483
										199,811	5	
Reserves		5,956,883		5,613,533		5,613,533		5,329,724		(586,479)	4	4,543,434
										(199,811)	5	
Appropriations & Reserves Road Impact Fee Fund	\$	11,792,150	\$	11,915,840	\$	11,915,840	\$	11,915,840	\$	-	\$	11,915,840

PARK IMPACT FEE FUNDS - 112

REVENUES

Fund Balance Brought Forward	\$	1,617,122	\$	1,617,122	\$	1,617,122	\$	1,617,122	\$	-	\$	1,617,122
Licenses, Permits, Franchise Fees & Impact Fees		3,273,640		3,273,640		3,273,640		3,273,640		-		3,273,640
Total Park Impact Fee Funds Revenues	\$	4,890,762	\$	4,890,762	\$	4,890,762	\$	4,890,762	\$	-	\$	4,890,762

EXPENDITURES

Operating	\$	49,105	\$	49,105	\$	49,105	\$	49,105	\$	-	\$	49,105
Transfers Out		2,841,657		3,480,657		3,480,657		3,480,657		-		3,480,657
Reserves		2,000,000		1,361,000		1,361,000		1,361,000		-		1,361,000
Appropriations & Reserves Park Impact Fee Funds	\$	4,890,762	\$	4,890,762	\$	4,890,762	\$	4,890,762	\$	-	\$	4,890,762

POLICE PROTECTION IMPACT FEES - 113

REVENUES

Fund Balance Brought Forward	\$	-	\$	210,038	\$	210,038	\$	210,038	\$	-	\$	210,038
Licenses, Permits, Franchise Fees & Impact Fees		1,828,621		1,828,621		1,828,621		1,828,621		-		1,828,621
Total Police Protection Impact Fee Fund Revenues	\$	1,828,621	\$	2,038,659	\$	2,038,659	\$	2,038,659	\$	-	\$	2,038,659

EXPENDITURES

Operating	\$	36,572	\$	36,572	\$	36,572	\$	36,572	\$	-	\$	36,572
Capital Outlay		908,730		1,118,768		1,118,768		1,118,768		-		1,118,768
Transfers Out		-		(50,000)		(50,000)		(50,000)		-		(50,000)
Reserves		883,319		933,319		933,319		933,319		-		933,319
Appropriations & Reserves Police Protection Impact Fee Fund	\$	1,828,621	\$	2,038,659	\$	2,038,659	\$	2,038,659	\$	-	\$	2,038,659

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

ALS IMPACT FEES - 114

	FY 2025 ADOPTED BUDGET ORD 60-24	FY 2025 AMENDED BUDGET ORD 1-25	FY 2025 AMENDED BUDGET ORD 13-25	FY 2025 AMENDED BUDGET ORD 41-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2025 AMENDED BUDGET ORD 61-25
<u>REVENUES</u>							
Licenses, Permits, Franchise Fees & Impact Fees	\$ 107,751	\$ 107,751	\$ 107,751	\$ 107,751	\$ -	\$	107,751
Total ALS Fund Revenues	\$ 107,751	\$ 107,751	\$ 107,751	\$ 107,751	\$ -	\$	107,751
<u>EXPENDITURES</u>							
Operating	\$ 1,617	\$ 1,617	\$ 1,617	\$ 1,617	\$ -	\$	1,617
Reserves	106,134	106,134	106,134	106,134	-		106,134
Appropriations & Reserves ALS Fund	\$ 107,751	\$ 107,751	\$ 107,751	\$ 107,751	\$ -	\$	107,751

FIRE IMPACT CAPITAL IMPROVEMENT FEE FUND - 115

<u>REVENUES</u>							
Fund Balance Brought Forward	\$ -	\$ 268,715	\$ 799,165	\$ 799,165	\$ -	\$	799,165
Licenses, Permits, Franchise Fees & Impact Fees	1,762,583	1,762,583	1,762,583	1,762,583	-		1,762,583
Total Fire Impact Capital Improvement Fee Fund Revenues	\$ 1,762,583	\$ 2,031,298	\$ 2,561,748	\$ 2,561,748	\$ -	\$	2,561,748
<u>EXPENDITURES</u>							
Operating	\$ 27,439	\$ 27,439	\$ 27,439	\$ 27,439	\$ -	\$	27,439
Capital Outlay	389,500	658,215	658,215	658,215	-		658,215
Transfers Out	-	-	530,450	530,450	-		530,450
Reserves	1,345,644	1,345,644	1,345,644	1,345,644	-		1,345,644
Appropriations & Reserves Fire Impact Capital Improvement Fee Fund	\$ 1,762,583	\$ 2,031,298	\$ 2,561,748	\$ 2,561,748	\$ -	\$	2,561,748

POLICE CONFISCATION - STATE - 121

<u>REVENUES</u>							
Fund Balance Brought Forward	\$ -	\$ 65,000	\$ 229,798	\$ 354,798	\$ 42,000	17	\$ 396,798
Total Police Confiscation-State Fund Revenues	\$ -	\$ 65,000	\$ 229,798	\$ 354,798	\$ 42,000	\$	396,798
<u>EXPENDITURES</u>							
Operating	\$ -	\$ 65,000	\$ 229,798	\$ 229,798	\$ 42,000	17	\$ 271,798
Capital Outlay	-	-	-	125,000	-		125,000
Appropriations & Reserves Police Confiscation - State Fund	\$ -	\$ 65,000	\$ 229,798	\$ 354,798	\$ 42,000	\$	396,798

POLICE CONFISCATION - FEDERAL - 122

<u>REVENUES</u>							
Fund Balance Brought Forward	\$ 28,418	\$ 28,418	\$ 28,418	\$ 294,756	\$ -	\$	294,756
Total Police Confiscation-Federal Fund Revenues	\$ 28,418	\$ 28,418	\$ 28,418	\$ 294,756	\$ -	\$	294,756
<u>EXPENDITURES</u>							
Operating	\$ 28,418	\$ 28,418	\$ 28,418	\$ 28,418	\$ -	\$	28,418
Capital Outlay	-	-	-	266,338	-		266,338
Appropriations & Reserves Police Confiscation - Federal Fund	\$ 28,418	\$ 28,418	\$ 28,418	\$ 294,756	\$ -	\$	294,756

CRIMINAL JUSTICE EDUCATION (Police Training) - 123

<u>REVENUES</u>							
Fund Balance Brought Forward	\$ 5,758	\$ 5,758	\$ 5,758	\$ 5,758	\$ 22,000	18	\$ 27,758
Fines & Forfeitures	21,000	21,000	21,000	21,000	-		21,000
Total Police Criminal Justice Education Fund Revenues	\$ 26,758	\$ 26,758	\$ 26,758	\$ 26,758	\$ 22,000	\$	48,758
<u>EXPENDITURES</u>							
Operating	\$ 26,758	\$ 26,758	\$ 26,758	\$ 26,758	\$ 22,000	18	\$ 48,758
Appropriations & Reserves Criminal Justice Education Fund	\$ 26,758	\$ 26,758	\$ 26,758	\$ 26,758	\$ 22,000	\$	48,758

DO THE RIGHT THING - 125

<u>REVENUES</u>							
Miscellaneous	\$ 8,490	\$ 8,490	\$ 8,490	\$ 8,490	\$ 7,728	19	\$ 16,218
Total Do The Right Thing Fund Revenues	\$ 8,490	\$ 8,490	\$ 8,490	\$ 8,490	\$ 7,728	\$	16,218
<u>EXPENDITURES</u>							
Operating	\$ 8,490	\$ 8,490	\$ 8,490	\$ 8,490	\$ 7,728	19	\$ 16,218
Appropriations & Reserves Do The Right Thing Fund	\$ 8,490	\$ 8,490	\$ 8,490	\$ 8,490	\$ 7,728	\$	16,218

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

	FY 2025 ADOPTED BUDGET ORD 60-24	FY 2025 AMENDED BUDGET ORD 1-25	FY 2025 AMENDED BUDGET ORD 13-25	FY 2025 AMENDED BUDGET ORD 41-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2025 AMENDED BUDGET ORD 61-25
POLICE GRANTS FUND - 126							
<u>REVENUES</u>							
Intergovernmental	\$ -	\$ 478,782	\$ 876,038	\$ 995,957	\$ 20,103	6	\$ 1,016,060
Total Police Grants Fund Revenues	\$ -	\$ 478,782	\$ 876,038	\$ 995,957	\$ 20,103		\$ 1,016,060
<u>EXPENDITURES</u>							
Personnel Services	\$ -	\$ 420,250	\$ 792,250	\$ 792,250	\$ 20,103	6	\$ 812,353
Operating	-	58,532	83,788	83,788	-		83,788
Capital Outlay	-	-	-	119,919	-		119,919
Appropriations & Reserves Police Grants Fund	\$ -	\$ 478,782	\$ 876,038	\$ 995,957	\$ 20,103		\$ 1,016,060
OPIOID SETTLEMENT FUND - 127							
<u>REVENUES</u>							
Intergovernmental	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -		\$ 100,000
Total Opioid Settlement Fund Revenues	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -		\$ 100,000
<u>EXPENDITURES</u>							
Operating	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -		\$ 100,000
Appropriations & Reserves Opioid Settlement Fund	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -		\$ 100,000
SCHOOL ZONE SPEED ENFORCEMENT FUND - 128							
<u>REVENUES</u>							
Fines & Forfeits	\$ -	\$ -	\$ -	\$ -	\$ 480,000	20	\$ 480,000
Total School Zone Speed Enforcement Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ 480,000		\$ 480,000
<u>EXPENDITURES</u>							
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ 73,000	20	\$ 73,000
Operating	-	-	-	-	1,000	20	1,000
Transfers Out	-	-	-	-	50,000	20	50,000
Reserves	-	-	-	-	356,000	20	356,000
Appropriations & Reserves School Zone Speed Enforcement Fund	\$ -	\$ -	\$ -	\$ -	\$ 480,000		\$ 480,000
ALL HAZARDS FUND - 130							
<u>REVENUES</u>							
Fund Balance Brought Forward	\$ -	\$ 1,551,390	\$ 1,551,390	\$ 1,551,390	\$ -		\$ 1,551,390
Ad Valorem Taxes	1,908,607	1,908,607	1,908,607	1,908,607	-		1,908,607
Interfund Transfers	-	-	40,000	40,000	-		40,000
Total All Hazards Fund Revenues	\$ 1,908,607	\$ 3,459,997	\$ 3,499,997	\$ 3,499,997	\$ -		\$ 3,499,997
<u>EXPENDITURES</u>							
Personnel Services	\$ 945,942	\$ 945,942	\$ 945,942	\$ 978,327	\$ -		\$ 978,327
Operating	673,055	781,084	781,084	748,699	-		748,699
Capital Outlay	59,662	1,502,112	1,542,112	1,542,112	-		1,542,112
Reserves	229,948	230,859	230,859	230,859	-		230,859
Appropriations & Reserves All Hazards Fund	\$ 1,908,607	\$ 3,459,997	\$ 3,499,997	\$ 3,499,997	\$ -		\$ 3,499,997
FIRE SERVICE GRANT FUND - 131							
<u>REVENUES</u>							
Intergovernmental	\$ -	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ -		\$ (200,000)
Interfund Transfers	-	203,967	203,967	203,967	-		203,967
Total Fire Service Grant Fund Revenues	\$ -	\$ 3,967	\$ 3,967	\$ 3,967	\$ -		\$ 3,967
<u>EXPENDITURES</u>							
Capital Outlay	\$ -	\$ 3,967	\$ 3,967	\$ 3,967	\$ -		\$ 3,967
Appropriations & Reserves Fire Grant Fund	\$ -	\$ 3,967	\$ 3,967	\$ 3,967	\$ -		\$ 3,967

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

	FY 2025 ADOPTED BUDGET ORD 60-24	FY 2025 AMENDED BUDGET ORD 1-25	FY 2025 AMENDED BUDGET ORD 13-25	FY 2025 AMENDED BUDGET ORD 41-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2025 AMENDED BUDGET ORD 61-25
FIRE OPERATIONS FUND - 132							
<u>REVENUES</u>							
Fund Balance Brought Forward	\$ -	\$ 4,287,352	\$ 4,656,174	\$ 4,656,174	\$ 600,000 194,914	21 26	\$ 5,451,088
Sales and Use Taxes	1,622,614	1,622,614	1,622,614	1,622,614	-		1,622,614
Intergovernmental	50,000	50,000	50,000	50,000	-		50,000
Internal Service Charges	50,000	50,000	50,000	50,000	-		50,000
Special Assessment	50,267,518	50,267,518	50,267,518	50,267,518	-		50,267,518
Charges for Service	513,408	513,408	513,408	513,408	-		513,408
Miscellaneous	195,924	195,924	195,924	195,924	-		195,924
Interfund Transfers	21,772,562	21,772,562	21,772,562	21,861,488	774,631	3	22,636,119
Total Fire Operations Fund Revenues	<u>\$ 74,472,026</u>	<u>\$ 78,759,378</u>	<u>\$ 79,128,200</u>	<u>\$ 79,217,126</u>	<u>\$ 1,569,545</u>		<u>\$ 80,786,671</u>
<u>EXPENDITURES</u>							
Personnel Services	\$ 51,198,631	\$ 51,198,631	\$ 51,198,631	\$ 51,287,557	\$ 2,587,611 600,000	3 21	\$ 54,475,168
Operating	14,421,800	14,933,925	14,913,925	14,913,925	(1,812,980) (159,000) 194,914	3 13 26	13,136,859
Capital Outlay	1,158,225	4,566,068	4,934,890	4,934,890	-		4,934,890
Transfers Out	7,693,370	8,060,754	8,080,754	8,080,754	159,000	13	8,239,754
Appropriations & Reserves Fire Operations Fund	<u>\$ 74,472,026</u>	<u>\$ 78,759,378</u>	<u>\$ 79,128,200</u>	<u>\$ 79,217,126</u>	<u>\$ 1,569,545</u>		<u>\$ 80,786,671</u>
DEL PRADO PARKING LOT MAINTENANCE - 135							
<u>REVENUES</u>							
Fund Balance Brought Forward	\$ -	\$ -	\$ -	\$ -	\$ 40,000	22	\$ 40,000
Special Assessments	40,709	40,709	40,709	40,709	-		40,709
Total Del Prado Mall Maintenance Fund Revenues	<u>\$ 40,709</u>	<u>\$ 40,709</u>	<u>\$ 40,709</u>	<u>\$ 40,709</u>	<u>\$ 40,000</u>		<u>\$ 80,709</u>
<u>EXPENDITURES</u>							
Operating	\$ 40,709	\$ 40,709	\$ 40,709	\$ 40,709	\$ 40,000	22	\$ 80,709
Appropriations & Reserves Del Prado Mall Maintenance Fund	<u>\$ 40,709</u>	<u>\$ 40,709</u>	<u>\$ 40,709</u>	<u>\$ 40,709</u>	<u>\$ 40,000</u>		<u>\$ 80,709</u>
LOT MOWING FUND - 136							
<u>REVENUES</u>							
Charges for Service	\$ 4,994,813	\$ 4,994,813	\$ 4,994,813	\$ 4,994,813	\$ -		\$ 4,994,813
Total Lot Mowing Fund Revenues	<u>\$ 4,994,813</u>	<u>\$ 4,994,813</u>	<u>\$ 4,994,813</u>	<u>\$ 4,994,813</u>	<u>\$ -</u>		<u>\$ 4,994,813</u>
<u>EXPENDITURES</u>							
Personnel Services	\$ 309,777	\$ 309,777	\$ 309,777	\$ 323,450	\$ -		\$ 323,450
Operating	4,460,647	4,460,647	4,460,647	4,446,974	-		4,446,974
Reserves	224,389	224,389	224,389	224,389	-		224,389
Appropriations & Reserves Lot Mowing Fund	<u>\$ 4,994,813</u>	<u>\$ 4,994,813</u>	<u>\$ 4,994,813</u>	<u>\$ 4,994,813</u>	<u>\$ -</u>		<u>\$ 4,994,813</u>
ECONOMIC AND BUSINESS DEVELOPMENT - 137							
<u>REVENUES</u>							
Fund Balance Brought Forward	\$ 222,711	\$ 263,957	\$ 263,957	\$ 263,957	\$ -		\$ 263,957
Sales & Use Taxes	549,974	549,974	549,974	549,974	-		549,974
Intergovernmental	129,792	129,792	129,792	129,792	-		129,792
Total Economic and Business Development Fund Revenues	<u>\$ 902,477</u>	<u>\$ 943,723</u>	<u>\$ 943,723</u>	<u>\$ 943,723</u>	<u>\$ -</u>		<u>\$ 943,723</u>
<u>EXPENDITURES</u>							
Personnel Services	\$ 488,179	\$ 488,179	\$ 488,179	\$ 488,179	\$ -		\$ 488,179
Operating	414,298	455,544	455,544	455,544	-		455,544
Appropriations & Reserves Economic and Business Development Fund	<u>\$ 902,477</u>	<u>\$ 943,723</u>	<u>\$ 943,723</u>	<u>\$ 943,723</u>	<u>\$ -</u>		<u>\$ 943,723</u>
PUBLIC WORKS GRANTS - 139							
<u>REVENUES</u>							
Intergovernmental	\$ -	\$ -	\$ -	\$ (520,836)	\$ 50,000	8	\$ (470,836)
Interfund Transfers	-	-	-	12,500	12,500	8	25,000
Total Public Works Grants Fund Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (508,336)</u>	<u>\$ 62,500</u>		<u>\$ (445,836)</u>
<u>EXPENDITURES</u>							
Operating	\$ -	\$ -	\$ -	\$ (508,336)	\$ 62,500	8	\$ (445,836)
Appropriations & Reserves Public Works Grants Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (508,336)</u>	<u>\$ 62,500</u>		<u>\$ (445,836)</u>

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

BUILDING CODE DIVISION FUND - 140

REVENUES

Fund Balance Brought Forward	\$	4,756,938	\$	4,959,857	\$	4,959,857	\$	4,892,010	\$	(2,183,822)	23	\$	2,708,188
Licenses, Permits, Franchise Fees & Impact Fees		11,505,500		11,505,500		11,505,500		11,505,500		-			11,505,500
Charges for Service		487,050		487,050		487,050		487,050		-			487,050
Fines & Forfeitures		10,200		10,200		10,200		10,200		-			10,200
Miscellaneous		750		750		750		750		-			750
Interfund Transfers		-		-		-		-		9,068,681	14		11,252,503
										2,183,822	23		

Total Building Code Division Revenues

\$	16,760,438	\$	16,963,357	\$	16,963,357	\$	16,895,510	\$	9,068,681		\$	25,964,191
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EXPENDITURES

Personnel Services	\$	11,601,608	\$	11,601,608	\$	11,601,608	\$	12,051,647	\$	-		\$	12,051,647
Operating		5,076,830		5,270,068		5,270,068		4,752,182		-			4,752,182
Capital Outlay		-		-		-		82,000		-			82,000
Transfers Out		82,000		82,000		82,000		-		-			-
Reserves		-		9,681		9,681		9,681		9,068,681	14		9,078,362

Appropriations & Reserves Building Code Division Fund

\$	16,760,438	\$	16,963,357	\$	16,963,357	\$	16,895,510	\$	9,068,681		\$	25,964,191
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COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG) -141

REVENUES

Intergovernmental	\$	1,089,925	\$	1,089,925	\$	1,089,925	\$	1,089,925	\$	-		\$	1,089,925
Miscellaneous		-		52,498		16,821		16,821		-			16,821

Total Community Development Block Grant Fund Revenues

\$	1,089,925	\$	1,142,423	\$	1,106,746	\$	1,106,746	\$	-		\$	1,106,746
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EXPENDITURES

Personnel Services	\$	178,461	\$	188,961	\$	181,825	\$	181,825	\$	-		\$	181,825
Operating		911,464		953,462		924,921		924,921		-			924,921

Appropriations & Reserves Community Development Block Grant Fund

\$	1,089,925	\$	1,142,423	\$	1,106,746	\$	1,106,746	\$	-		\$	1,106,746
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LOCAL HOUSING ASSISTANCE PROGRAM TRUST FUND (SHIP) -143

REVENUES

Intergovernmental	\$	1,616,742	\$	1,616,742	\$	1,668,042	\$	1,668,042	\$	-		\$	1,668,042
Miscellaneous		-		35,513		21,412		30,212		-			30,212

Total Local Housing (SHIP) Fund Revenues

\$	1,616,742	\$	1,652,255	\$	1,689,454	\$	1,698,254	\$	-		\$	1,698,254
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EXPENDITURES

Personnel Services	\$	-	\$	89,312	\$	88,607	\$	89,047	\$	-		\$	89,047
Operating		1,616,742		1,562,943		1,600,847		1,609,207		-			1,609,207

Appropriations & Reserves Local Housing Assistance Program Trust (SHIP) Fund

\$	1,616,742	\$	1,652,255	\$	1,689,454	\$	1,698,254	\$	-		\$	1,698,254
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HOME INVESTMENT PARTNERSHIPS PROGRAM FUND - 146

REVENUES

Intergovernmental	\$	363,089	\$	363,089	\$	363,089	\$	363,089	\$	-		\$	363,089
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Total HOME Investment Partnerships Program Fund Revenues

\$	363,089	\$	363,089	\$	363,089	\$	363,089	\$	-		\$	363,089
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EXPENDITURES

Operating	\$	363,089	\$	363,089	\$	363,089	\$	363,089	\$	-		\$	363,089
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Appropriations & Reserves HOME Investments Partnerships Program Fund

\$	363,089	\$	363,089	\$	363,089	\$	363,089	\$	-		\$	363,089
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DEVELOPMENT SERVICES GRANTS FUND - 147

REVENUES

Intergovernmental	\$	-	\$	125,000	\$	125,000	\$	125,000	\$	-		\$	125,000
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Total Development Services Grants Fund Revenues

\$	-	\$	125,000	\$	125,000	\$	125,000	\$	-		\$	125,000
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EXPENDITURES

Operating	\$	-	\$	125,000	\$	125,000	\$	125,000	\$	-		\$	125,000
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Appropriations & Reserves Development Services Grants Fund

\$	-	\$	125,000	\$	125,000	\$	125,000	\$	-		\$	125,000
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CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

	FY 2025 ADOPTED BUDGET ORD 60-24	FY 2025 AMENDED BUDGET ORD 1-25	FY 2025 AMENDED BUDGET ORD 13-25	FY 2025 AMENDED BUDGET ORD 41-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2025 AMENDED BUDGET ORD 61-25
COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND - 150							
REVENUES							
Fund Balance Brought Forward	\$ -	\$ 55,248	\$ 513,664	\$ 513,664	\$ (66,645)	24	\$ 447,019
Ad Valorem Taxes	2,737,743	2,737,743	2,737,743	2,737,743	187,891	24	2,925,634
Miscellaneous	41,800	41,800	41,800	41,800	-		41,800
Interfund Transfers	3,865,862	3,865,862	3,997,480	3,997,480	60,754	24	4,058,234
Total CRA Fund Revenues	<u>\$ 6,645,405</u>	<u>\$ 6,700,653</u>	<u>\$ 7,290,687</u>	<u>\$ 7,290,687</u>	<u>\$ 182,000</u>		<u>\$ 7,472,687</u>
EXPENDITURES							
Personnel Services	\$ 387,313	\$ 387,313	\$ 387,313	\$ 387,313	-		\$ 387,313
Operating	1,838,624	1,845,963	1,845,963	1,845,963	(318,000)	24	1,527,963
Capital Outlay	-	47,909	47,909	47,909	-		47,909
Transfers Out	4,419,468	4,419,468	5,009,502	5,009,502	500,000	24	5,509,502
Appropriations & Reserves CRA Fund	<u>\$ 6,645,405</u>	<u>\$ 6,700,653</u>	<u>\$ 7,290,687</u>	<u>\$ 7,290,687</u>	<u>\$ 182,000</u>		<u>\$ 7,472,687</u>
GOLF COURSE FUND - 172							
REVENUES							
Charges for Service	\$ 3,082,211	\$ 3,082,211	\$ 3,082,211	\$ 3,082,211	-		\$ 3,082,211
Miscellaneous	6,722	6,722	6,722	6,722	-		6,722
Interfund Transfers	335,144	335,144	335,144	335,144	-		335,144
Debt Proceeds	-	-	-	-	2,000,000	2	2,000,000
Total Golf Course Fund Revenues	<u>\$ 3,424,077</u>	<u>\$ 3,424,077</u>	<u>\$ 3,424,077</u>	<u>\$ 3,424,077</u>	<u>\$ 2,000,000</u>		<u>\$ 5,424,077</u>
EXPENDITURES							
Operating	\$ 2,663,325	\$ 2,663,325	\$ 2,663,325	\$ 2,663,325	-		\$ 2,663,325
Debt Service	760,752	760,752	760,752	760,752	2,000,000	2	2,760,752
Appropriations & Reserves Golf Course Fund	<u>\$ 3,424,077</u>	<u>\$ 3,424,077</u>	<u>\$ 3,424,077</u>	<u>\$ 3,424,077</u>	<u>\$ 2,000,000</u>		<u>\$ 5,424,077</u>
LAKE KENNEDY RACQUET CENTER FUND - 173							
REVENUES							
Charges for Service	\$ 1,941,080	\$ 1,941,080	\$ 1,941,080	\$ 1,941,080	-		\$ 1,941,080
Total Lake Kennedy Racquet Center Fund Revenues	<u>\$ 1,941,080</u>	<u>\$ 1,941,080</u>	<u>\$ 1,941,080</u>	<u>\$ 1,941,080</u>	<u>\$ -</u>		<u>\$ 1,941,080</u>
EXPENDITURES							
Operating	\$ 1,864,871	\$ 1,864,871	\$ 1,864,871	\$ 1,864,871	-		\$ 1,864,871
Reserves	76,209	76,209	76,209	76,209	-		76,209
Appropriations & Reserves Lake Kennedy Racquet Center Fund	<u>\$ 1,941,080</u>	<u>\$ 1,941,080</u>	<u>\$ 1,941,080</u>	<u>\$ 1,941,080</u>	<u>\$ -</u>		<u>\$ 1,941,080</u>
SOLID WASTE MANAGEMENT FUND - 180							
REVENUES							
Fund Balance Brought Forward	\$ -	\$ 5,480	\$ 5,480	\$ 5,480	-		\$ 5,480
Special Assessments	-	-	29,435,230	29,435,230	-		29,435,230
Public Service Tax	23,870,537	23,870,537	-	-	-		-
Total Solid Waste Fund Revenues	<u>\$ 23,870,537</u>	<u>\$ 23,876,017</u>	<u>\$ 29,440,710</u>	<u>\$ 29,440,710</u>	<u>\$ -</u>		<u>\$ 29,440,710</u>
EXPENDITURES							
Personnel Services	\$ 540,520	\$ 540,520	\$ 540,520	\$ 546,298	-		\$ 546,298
Operating	21,438,851	21,444,331	21,444,331	21,438,553	-		21,438,553
Capital Outlay	62,930	62,930	62,930	62,930	-		62,930
Reserves	1,828,236	1,828,236	7,392,929	7,392,929	-		7,392,929
Appropriations & Reserves Solid Waste Fund	<u>\$ 23,870,537</u>	<u>\$ 23,876,017</u>	<u>\$ 29,440,710</u>	<u>\$ 29,440,710</u>	<u>\$ -</u>		<u>\$ 29,440,710</u>
CHARTER SCHOOL MAINTENANCE FUND - 190							
REVENUES							
Fund Balance Brought Forward	\$ -	\$ 162,094	\$ 162,094	\$ 162,094	-		\$ 162,094
Public Service Tax	2,640,000	2,640,000	2,640,000	2,640,000	-		2,640,000
Miscellaneous	1,500,000	1,784,274	1,784,274	1,784,274	-		1,784,274
Total Charter School Maintenance Fund Revenues	<u>\$ 4,140,000</u>	<u>\$ 4,586,368</u>	<u>\$ 4,586,368</u>	<u>\$ 4,586,368</u>	<u>\$ -</u>		<u>\$ 4,586,368</u>
EXPENDITURES							
Operating	\$ 952,625	\$ 1,114,719	\$ 1,114,719	\$ 1,114,719	-		\$ 1,114,719
Transfers Out	3,187,375	3,187,375	3,187,375	3,187,375	-		3,187,375
Reserves	-	284,274	284,274	284,274	-		284,274
Appropriations & Reserves Charter School Maintenance Fund	<u>\$ 4,140,000</u>	<u>\$ 4,586,368</u>	<u>\$ 4,586,368</u>	<u>\$ 4,586,368</u>	<u>\$ -</u>		<u>\$ 4,586,368</u>
DEBT SERVICE FUND - 201							
REVENUES							
Ad Valorem Taxes	\$ 5,085,415	\$ 5,085,415	\$ 5,085,415	\$ 5,085,415	-		\$ 5,085,415
Interfund Transfers	23,261,183	23,261,183	23,261,183	23,261,183	-		23,261,183
Total Debt Service Fund Revenues	<u>\$ 28,346,598</u>	<u>\$ 28,346,598</u>	<u>\$ 28,346,598</u>	<u>\$ 28,346,598</u>	<u>\$ -</u>		<u>\$ 28,346,598</u>
EXPENDITURES							
Operating	\$ 900	\$ 900	\$ 900	\$ 900	-		\$ 900
Debt Service	28,345,698	28,345,698	28,345,698	28,345,698	-		28,345,698
Appropriations & Reserves Debt Service Fund	<u>\$ 28,346,598</u>	<u>\$ 28,346,598</u>	<u>\$ 28,346,598</u>	<u>\$ 28,346,598</u>	<u>\$ -</u>		<u>\$ 28,346,598</u>

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

	FY 2025 ADOPTED BUDGET ORD 60-24	FY 2025 AMENDED BUDGET ORD 1-25	FY 2025 AMENDED BUDGET ORD 13-25	FY 2025 AMENDED BUDGET ORD 41-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2025 AMENDED BUDGET ORD 61-25
CAPITAL PROJECTS FUNDS							
TRANSPORTATION CAPITAL PROJECTS FUND - 301							
<u>REVENUES</u>							
Intergovernmental	\$ 899,160	\$ 899,160	\$ 899,160	\$ 872,470	\$ -	\$	872,470
Miscellaneous	-	220,000	220,000	220,000	162,719	10	382,719
Interfund Transfers	4,956,360	4,635,000	5,035,000	7,582,969	586,479	4	8,369,259
					199,811	5	
Total Transportation Capital Project Fund Revenues	\$ 5,855,520	\$ 5,754,160	\$ 6,154,160	\$ 8,675,439	\$ 949,009	\$	9,624,448
<u>EXPENDITURES</u>							
Capital Outlay	\$ 5,855,520	\$ 5,754,160	\$ 6,154,160	\$ 8,675,439	\$ 586,479	4	9,884,044
					199,811	5	
					162,719	10	
Appropriations & Reserves Transportation Capital Projects Fund	\$ 5,855,520	\$ 5,754,160	\$ 6,154,160	\$ 8,675,439	\$ 949,009	\$	9,624,448
P&R CAPITAL PROJECTS FUND - 305							
<u>REVENUES</u>							
Intergovernmental	\$ 29,904,200	\$ 30,104,200	\$ 28,104,200	\$ 28,104,200	\$ -	\$	28,104,200
Miscellaneous	-	1,395,488	1,395,488	1,913,609	9,149	7	2,009,808
					87,050	11	
Interfund Transfers	18,911,737	22,275,737	22,125,018	21,600,058	-		21,600,058
Debt Proceeds	14,360,000	18,314,567	18,314,567	18,594,637	-		18,594,637
Total P&R Project Fund Revenues	\$ 63,175,937	\$ 72,089,992	\$ 69,939,273	\$ 70,212,504	\$ 96,199	\$	70,308,703
<u>EXPENDITURES</u>							
Operating	\$ -	\$ -	\$ -	\$ (100,000)	\$ -	\$	(100,000)
Capital Outlay	63,252,146	72,089,992	69,439,273	70,312,504	9,149	7	70,008,703
					87,050	11	
					(400,000)	12	
Appropriations & Reserves P&R Capital Projects Fund	\$ 63,252,146	\$ 72,089,992	\$ 69,439,273	\$ 70,212,504	\$ 96,199	\$	70,308,703
P&R GO BOND CAPITAL PROJECTS FUND - 306							
<u>REVENUES</u>							
Intergovernmental	\$ -	\$ (2,066,674)	\$ (2,066,674)	\$ (2,066,674)	\$ -	\$	(2,066,674)
Miscellaneous	-	-	-	-	974,589	7	974,589
Interfund Transfers	-	(500,000)	(500,000)	(500,000)	-		(500,000)
Debt Proceeds	-	8,937,539	8,937,539	8,937,539	-		8,937,539
Total P&R GO Bond Capital Projects Fund Revenues	\$ -	\$ 6,370,865	\$ 6,370,865	\$ 6,370,865	\$ 974,589	\$	7,345,454
<u>EXPENDITURES</u>							
Capital Outlay	\$ -	\$ 6,370,865	\$ 6,370,865	\$ 6,370,865	\$ 974,589	7	7,345,454
Appropriations & Reserves P&R GO Bond Capital Projects Fund	\$ -	\$ 6,370,865	\$ 6,370,865	\$ 6,370,865	\$ 974,589	\$	7,345,454
LAKE KENNEDY CAPITAL PROJECTS FUND - 307							
<u>REVENUES</u>							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 549,000	25	549,000
Total Lake Kennedy Capital Projects Fund Revenues	\$ -	\$ -	\$ -	\$ -	\$ 549,000	\$	549,000
<u>EXPENDITURES</u>							
Operating	\$ -	\$ -	\$ -	\$ -	\$ 80,000	25	80,000
Appropriations & Reserves Lake Kennedy Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ 549,000	\$	549,000
FIRE CAPITAL PROJECT FUNDS - 310							
<u>REVENUES</u>							
Intergovernmental	\$ -	\$ -	\$ -	\$ 9,000,000	\$ -	\$	9,000,000
Interfund Transfers	4,146,650	4,310,067	4,840,517	4,840,517	159,000	13	4,999,517
Debt Proceeds	16,607,986	16,607,986	16,077,536	16,077,536	-		16,077,536
Total Fire Capital Project Fund Revenues	\$ 20,754,636	\$ 20,918,053	\$ 20,918,053	\$ 29,918,053	\$ 159,000	\$	30,077,053
<u>EXPENDITURES</u>							
Capital Outlay	\$ 20,754,636	\$ 20,918,053	\$ 20,918,053	\$ 29,918,053	\$ 159,000	13	30,077,053
Appropriations & Reserves Fire Capital Projects Fund	\$ 20,754,636	\$ 20,918,053	\$ 20,918,053	\$ 29,918,053	\$ 159,000	\$	30,077,053

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

	FY 2025 ADOPTED BUDGET ORD 60-24	FY 2025 AMENDED BUDGET ORD 1-25	FY 2025 AMENDED BUDGET ORD 13-25	FY 2025 AMENDED BUDGET ORD 41-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2025 AMENDED BUDGET ORD 61-25
POLICE CAPITAL PROJECT FUND - 312							
<u>REVENUES</u>							
Interfund Transfers	\$ -	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -		\$ (50,000)
Total Police Capital Project Fund Revenues	<u>\$ -</u>	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>\$ -</u>		<u>\$ (50,000)</u>
<u>EXPENDITURES</u>							
Capital Outlay	\$ -	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -		\$ (50,000)
Appropriations & Reserves Police Capital Projects Fund	<u>\$ -</u>	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>\$ -</u>		<u>\$ (50,000)</u>
BUILDING PERMIT CENTER CAPITAL PROJECT FUND 313							
<u>REVENUES</u>							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 86,731	14	\$ 86,731
Total Building Permit Center Capital Project Fund Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,731</u>		<u>\$ 86,731</u>
<u>EXPENDITURES</u>							
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ (8,981,950)	14	\$ (8,981,950)
Transfers Out	-	-	-	-	9,068,681	14	9,068,681
Appropriations & Reserves Building Center Capital Project Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,731</u>		<u>\$ 86,731</u>
BRIDGE CAPITAL PROJECT FUND - 314							
<u>REVENUES</u>							
Interfund Transfers	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -		\$ 2,000,000
Total Bridge Capital Project Fund Revenues	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>		<u>\$ 2,000,000</u>
<u>EXPENDITURES</u>							
Operating	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -		\$ 2,000,000
Appropriations & Reserves Bridge Capital Project Fund	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>		<u>\$ 2,000,000</u>
CRA CAPITAL PROJECT FUND - 315							
<u>REVENUES</u>							
Interfund Transfers	\$ 2,934,245	\$ 2,934,245	\$ 3,524,279	\$ 3,524,279	\$ 500,000	24	\$ 4,024,279
Total CRA Capital Project Fund Revenues	<u>\$ 2,934,245</u>	<u>\$ 2,934,245</u>	<u>\$ 3,524,279</u>	<u>\$ 3,524,279</u>	<u>\$ 500,000</u>		<u>\$ 4,024,279</u>
<u>EXPENDITURES</u>							
Operating	\$ -	\$ -	\$ (60,936)	\$ (60,936)	\$ -		\$ (60,936)
Capital Outlay	2,934,245	2,934,245	887,394	887,394	-		1,387,394
Transfers Out	-	-	2,697,821	2,697,821	500,000	24	2,697,821
Appropriations & Reserves CRA Capital Projects Fund	<u>\$ 2,934,245</u>	<u>\$ 2,934,245</u>	<u>\$ 3,524,279</u>	<u>\$ 3,524,279</u>	<u>\$ 500,000</u>		<u>\$ 4,024,279</u>
ACADEMIC VILLAGE CAPITAL PROJECT FUND - 319							
<u>REVENUES</u>							
Interfund Transfers	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -		\$ 100,000
Total Academic Village Capital Project Fund Revenues	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>		<u>\$ 100,000</u>
<u>EXPENDITURES</u>							
Operating	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -		\$ 100,000
Appropriations & Reserves Academic Village Capital Fund	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>		<u>\$ 100,000</u>
COMPUTER SYSTEM CAPITAL PROJECT FUND - 320							
<u>REVENUES</u>							
Interfund Transfers	\$ 2,323,742	\$ 2,323,742	\$ 2,323,742	\$ 2,279,252	\$ -		\$ 2,279,252
Total Computer System Capital Project Fund Revenues	<u>\$ 2,323,742</u>	<u>\$ 2,323,742</u>	<u>\$ 2,323,742</u>	<u>\$ 2,279,252</u>	<u>\$ -</u>		<u>\$ 2,279,252</u>
<u>EXPENDITURES</u>							
Capital Outlay	\$ 2,323,742	\$ 2,323,742	\$ 2,323,742	\$ 2,279,252	\$ -		\$ 2,279,252
Appropriations & Reserves Computer System Capital Projects Fund	<u>\$ 2,323,742</u>	<u>\$ 2,323,742</u>	<u>\$ 2,323,742</u>	<u>\$ 2,279,252</u>	<u>\$ -</u>		<u>\$ 2,279,252</u>

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

	FY 2025 ADOPTED BUDGET ORD 60-24		FY 2025 AMENDED BUDGET ORD 1-25		FY 2025 AMENDED BUDGET ORD 13-25		FY 2025 AMENDED BUDGET ORD 41-25		BUDGET AMENDMENT INCREASE / (DECREASE)		Ref #	FY 2025 AMENDED BUDGET ORD 61-25	
CHARTER SCHOOL CAPITAL PROJECT FUND - 321													
REVENUES													
Miscellaneous	\$	-	\$	(134,424)	\$	(134,424)	\$	(134,424)	\$	-	\$	(134,424)	
Debt Proceeds		-		-		-		1,400,796		-		1,400,796	
Total Charter School Capital Project Fund Revenues	\$	-	\$	(134,424)	\$	(134,424)	\$	1,266,372	\$	-	\$	1,266,372	
EXPENDITURES													
Capital Outlay	\$	-	\$	(134,424)	\$	(134,424)	\$	1,266,372	\$	-	\$	1,266,372	
Appropriations & Reserves Charter School Capital Project Fund	\$	-	\$	(134,424)	\$	(134,424)	\$	1,266,372	\$	-	\$	1,266,372	
GOVERNMENT SERVICES CAPITAL PROJECT FUND - 322													
REVENUES													
Debt Proceeds	\$	-	\$	-	\$	1,779,639	\$	1,779,639	\$	3,414,870	1	\$	5,194,509
Total Government Services Capital Project Fund Revenues	\$	-	\$	-	\$	1,779,639	\$	1,779,639	\$	3,414,870		\$	5,194,509
EXPENDITURES													
Capital Outlay	\$	-	\$	-	\$	1,779,639	\$	1,779,639	\$	3,414,870	1	\$	5,194,509
Appropriations & Reserves Government Services Capital Project Fund	\$	-	\$	-	\$	1,779,639	\$	1,779,639	\$	3,414,870		\$	5,194,509
DISASTER CAPITAL PROJECT FUND - 399													
REVENUES													
Intergovernmental	\$	-	\$	-	\$	7,000,000	\$	7,000,000	\$	-		\$	7,000,000
Total Disaster Capital Project Fund Revenues	\$	-	\$	-	\$	7,000,000	\$	7,000,000	\$	-		\$	7,000,000
EXPENDITURES													
Capital Outlay	\$	-	\$	-	\$	7,000,000	\$	7,000,000	\$	-		\$	7,000,000
Appropriations & Reserves Disaster Capital Project Fund	\$	-	\$	-	\$	7,000,000	\$	7,000,000	\$	-		\$	7,000,000
ENTERPRISE FUNDS													
WATER & SEWER UTILITY FUND - 400 - 427													
REVENUES													
Use of Unrestricted Net Position	\$	10,982,696	\$	23,246,442	\$	23,246,442	\$	23,695,041	\$	-		\$	23,695,041
Licenses, Permits, Franchise Fees & Impact Fees		7,600,246		7,600,246		7,600,246		7,600,246		-			7,600,246
Special Assessments		37,548,312		37,548,312		37,548,312		37,548,312		-			37,548,312
Charges for Service		124,441,359		124,441,359		124,441,359		124,441,359		-			124,441,359
Internal Service Charges		257,413		257,413		257,413		257,413		-			257,413
Intergovernmental		-		1,469,865		1,469,865		1,469,865		-			1,469,865
Fines & Forfeitures		729,848		729,848		729,848		729,848		-			729,848
Miscellaneous		204,928		204,928		204,928		204,928		-			204,928
Debt Proceeds		99,935,384		99,935,384		99,935,384		99,935,384		-			111,192,896
Interfund Transfers		55,697,883		56,656,647		59,300,409		59,749,008		11,257,512 (259,596)	15 16		59,489,412
Total Water & Sewer Utility Fund Revenues	\$	337,398,069	\$	352,090,444	\$	354,734,206	\$	355,631,404	\$	10,997,916		\$	366,629,320
EXPENDITURES													
Personnel Services	\$	34,857,216	\$	34,857,216	\$	34,857,216	\$	36,353,832	\$	-		\$	36,353,832
Operating		55,100,421		61,160,415		58,516,653		57,020,037		-			57,020,037
Capital Outlay		110,298,542		117,972,159		120,615,921		121,064,520		11,257,512 (259,596)	15 16		132,062,436
Debt Service		74,949,565		74,949,565		74,949,565		74,949,565		-			74,949,565
Transfers Out		54,846,775		55,805,539		58,449,301		58,897,900		-			58,897,900
Reserves		7,345,550		7,345,550		7,345,550		7,345,550		-			7,345,550
Appropriations & Reserves Water & Sewer Utility Fund	\$	337,398,069	\$	352,090,444	\$	354,734,206	\$	355,631,404	\$	10,997,916		\$	366,629,320

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

STORMWATER UTILITY FUND - 440 - 441

	FY 2025 ADOPTED BUDGET ORD 60-24	FY 2025 AMENDED BUDGET ORD 1-25	FY 2025 AMENDED BUDGET ORD 13-25	FY 2025 AMENDED BUDGET ORD 41-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2025 AMENDED BUDGET ORD 61-25
REVENUES							
Use of Unrestricted Net Position	\$ 7,844,592	\$ 13,533,733	\$ 14,263,807	\$ 15,084,586	\$ -	\$	15,084,586
Licenses, Permits, Franchise Fees & Impact Fees	10,000	10,000	10,000	10,000	-		10,000
Intergovernmental	10,824,120	10,824,120	10,824,120	10,824,120	-		10,824,120
Charges for Service	25,761,614	25,761,614	25,761,614	25,761,614	-		25,761,614
Fines & Forfeitures	50,000	50,000	50,000	50,000	-		50,000
Miscellaneous	187,500	187,500	187,500	187,500	-		187,500
Interfund Transfers	3,278,377	4,428,573	4,428,573	5,649,352	-		5,649,352
Total Stormwater Utility Fund Revenues	<u>\$ 47,956,203</u>	<u>\$ 54,795,540</u>	<u>\$ 55,525,614</u>	<u>\$ 57,567,172</u>	<u>\$ -</u>	<u>\$</u>	<u>57,567,172</u>
EXPENDITURES							
Personnel Services	\$ 12,764,542	\$ 12,764,542	\$ 12,764,542	\$ 13,290,995	\$ -	\$	13,290,995
Operating	13,640,710	14,368,726	15,098,800	14,172,347	-		14,172,347
Capital Outlay	16,237,497	21,198,622	21,198,622	22,419,401	-		22,419,401
Debt Service	1,183,969	1,183,969	1,183,969	1,183,969	-		1,183,969
Transfers Out	4,129,485	5,279,681	5,279,681	6,500,460	-		6,500,460
Appropriations & Reserves Stormwater Utility Fund	<u>\$ 47,956,203</u>	<u>\$ 54,795,540</u>	<u>\$ 55,525,614</u>	<u>\$ 57,567,172</u>	<u>\$ -</u>	<u>\$</u>	<u>57,567,172</u>

YACHT BASIN FUND - 450 - 451

REVENUES							
Use of Unrestricted Net Position	\$ -	\$ 123,036	\$ 123,036	\$ 123,036	\$ -	\$	123,036
Charges for Service	307,000	307,000	307,000	307,000	-		307,000
Intergovernmental	-	1,185,424	3,185,424	3,185,424	-		3,185,424
Debt Proceeds	-	-	3,185,933	3,185,933	-		3,185,933
Total Yacht Basin Fund Revenues	<u>\$ 307,000</u>	<u>\$ 1,615,460</u>	<u>\$ 6,801,393</u>	<u>\$ 6,801,393</u>	<u>\$ -</u>	<u>\$</u>	<u>6,801,393</u>
EXPENDITURES							
Personnel Services	\$ 15,012	\$ 15,012	\$ 15,012	\$ 15,012	\$ -	\$	15,012
Operating	212,405	335,441	335,441	335,441	-		335,441
Capital Outlay	-	1,185,424	6,371,357	6,371,357	-		6,371,357
Transfers Out	-	(500,000)	(500,000)	(500,000)	-		(500,000)
Reserves	79,583	579,583	579,583	579,583	-		579,583
Appropriations & Reserves Yacht Basin Fund	<u>\$ 307,000</u>	<u>\$ 1,615,460</u>	<u>\$ 6,801,393</u>	<u>\$ 6,801,393</u>	<u>\$ -</u>	<u>\$</u>	<u>6,801,393</u>

INTERNAL SERVICE FUNDS (ISF)

RISK MANAGEMENT ISF - 502

REVENUES							
Internal Service Charges	\$ 11,149,511	\$ 11,149,511	\$ 11,149,511	\$ 11,149,511	\$ -	\$	11,149,511
Total Risk Management ISF Revenues	<u>\$ 11,149,511</u>	<u>\$ 11,149,511</u>	<u>\$ 11,149,511</u>	<u>\$ 11,149,511</u>	<u>\$ -</u>	<u>\$</u>	<u>11,149,511</u>
EXPENDITURES							
Personnel Services	\$ 588,027	\$ 588,027	\$ 588,027	\$ 606,672	\$ -	\$	606,672
Operating	10,430,630	10,430,630	10,430,630	10,411,985	-		10,411,985
Reserves	130,854	130,854	130,854	130,854	-		130,854
Appropriations & Reserves Risk Management ISF	<u>\$ 11,149,511</u>	<u>\$ 11,149,511</u>	<u>\$ 11,149,511</u>	<u>\$ 11,149,511</u>	<u>\$ -</u>	<u>\$</u>	<u>11,149,511</u>

PROPERTY MANAGEMENT ISF - 511 - 512

REVENUES							
Use of Unrestricted Net Position	\$ -	\$ 370,890	\$ 370,890	\$ 370,890		\$	370,890
Internal Service Charges	9,002,947	10,602,947	10,602,947	10,602,947	1,600,000	26	12,202,947
Total Property Management ISF Revenues	<u>\$ 9,002,947</u>	<u>\$ 10,973,837</u>	<u>\$ 10,973,837</u>	<u>\$ 10,973,837</u>	<u>\$ 1,600,000</u>		<u>12,573,837</u>
EXPENDITURES							
Personnel Services	\$ 6,472,032	\$ 6,472,032	\$ 6,472,032	\$ 6,787,312	\$ -	\$	6,787,312
Operating	2,264,915	4,235,805	4,235,805	3,920,525	1,600,000	26	5,520,525
Capital Outlay	266,000	266,000	266,000	266,000	-		266,000
Appropriations & Reserves Property Management ISF	<u>\$ 9,002,947</u>	<u>\$ 10,973,837</u>	<u>\$ 10,973,837</u>	<u>\$ 10,973,837</u>	<u>\$ 1,600,000</u>		<u>12,573,837</u>

FLEET INTERNAL SERVICE - 516 - 517

REVENUES							
Use of Unrestricted Net Position	\$ -	\$ 144,403	\$ 144,403	\$ 144,403	\$ -	\$	144,403
Internal Service Charges	6,706,960	6,706,960	6,631,960	6,631,960	-		6,631,960
Miscellaneous	187,504	371,439	371,439	371,439	-		371,439
Total Fleet ISF Revenues	<u>\$ 6,894,464</u>	<u>\$ 7,222,802</u>	<u>\$ 7,147,802</u>	<u>\$ 7,147,802</u>	<u>\$ -</u>	<u>\$</u>	<u>7,147,802</u>
EXPENDITURES							
Personnel Services	\$ 2,389,506	\$ 2,389,506	\$ 2,389,506	\$ 2,487,030	\$ -	\$	2,487,030
Operating	4,224,454	4,368,857	4,368,857	4,271,333	-		4,271,333
Capital Outlay	93,000	93,000	18,000	18,000	-		18,000
Debt Service	187,504	371,439	371,439	371,439	-		371,439
Appropriations & Reserves Fleet ISF	<u>\$ 6,894,464</u>	<u>\$ 7,222,802</u>	<u>\$ 7,147,802</u>	<u>\$ 7,147,802</u>	<u>\$ -</u>	<u>\$</u>	<u>7,147,802</u>

CITY OF CAPE CORAL
FISCAL YEAR 2025 BUDGET - BY FUND
ATTACHMENT A TO ORDINANCE 61-25

	FY 2025 ADOPTED BUDGET ORD 60-24	FY 2025 AMENDED BUDGET ORD 1-25	FY 2025 AMENDED BUDGET ORD 13-25	FY 2025 AMENDED BUDGET ORD 41-25	BUDGET AMENDMENT INCREASE / (DECREASE)	Ref #	FY 2025 AMENDED BUDGET ORD 61-25
HEALTH INSURANCE ISF - 526							
<u>REVENUES</u>							
Use of Unrestricted Net Position	\$ -	\$ 70,730	\$ 70,730	\$ 70,730	\$ -		\$ 70,730
Internal Service Charges	43,028,975	43,028,975	43,028,975	43,028,975	-		43,028,975
Miscellaneous	1,800,000	1,800,000	1,800,000	1,800,000	3,200,000	27	5,000,000
Total Health Insurance ISF Revenues	\$ 44,828,975	\$ 44,899,705	\$ 44,899,705	\$ 44,899,705	\$ 3,200,000		\$ 48,099,705
<u>EXPENDITURES</u>							
Personnel Services	\$ 284,320	\$ 284,320	\$ 284,320	\$ 284,320	\$ -		\$ 284,320
Operating	44,544,655	44,615,385	44,615,385	44,615,385	3,200,000	27	47,815,385
Appropriations & Reserves Health Insurance ISF	\$ 44,828,975	\$ 44,899,705	\$ 44,899,705	\$ 44,899,705	\$ 3,200,000		\$ 48,099,705
CAPITAL IMPROVEMENT PROJECT MANAGEMENT (CIPM) ISF - 550							
<u>REVENUES</u>							
Use of Unrestricted Net Position	\$ -	\$ 92,261	\$ 92,261	\$ 92,261	\$ -		\$ 92,261
Internal Service Charges	3,619,865	3,619,865	3,619,865	3,619,865	-		3,619,865
Total Capital Improvement Project Management ISF Revenues	\$ 3,619,865	\$ 3,712,126	\$ 3,712,126	\$ 3,712,126	\$ -		\$ 3,712,126
<u>EXPENDITURES</u>							
Personnel Services	\$ 2,997,411	\$ 2,997,411	\$ 2,997,411	\$ 3,102,661	\$ -		\$ 3,102,661
Operating	495,146	587,407	587,407	482,157	-		482,157
Capital Outlay	127,308	127,308	127,308	127,308	-		127,308
Appropriations & Reserves Capital Improvement Project Management ISF	\$ 3,619,865	\$ 3,712,126	\$ 3,712,126	\$ 3,712,126	\$ -		\$ 3,712,126
CHARTER SCHOOL AUTHORITY OPERATING FUND							
<u>REVENUES</u>							
Fund Balance Brought Forward	\$ -	\$ -	\$ -	\$ 1,557,978	\$ -		\$ 1,557,978
Intergovernmental	33,597,040	33,597,040	33,597,040	34,524,691	-		34,524,691
Charges for Service	1,061,962	1,061,962	1,061,962	1,061,962	-		1,061,962
Miscellaneous	474,498	474,498	474,498	585,946	-		585,946
Interfund Transfers	38,000	38,000	38,000	76,886	-		76,886
Total Charter School Operating Fund Revenues	\$ 35,171,500	\$ 35,171,500	\$ 35,171,500	\$ 37,807,463	\$ -		\$ 37,807,463
<u>EXPENDITURES</u>							
Personnel Services	\$ 23,046,632	\$ 23,046,632	\$ 23,046,632	\$ 24,505,132	\$ -		\$ 24,505,132
Operating	7,582,576	7,582,576	7,582,576	10,086,188	-		10,086,188
Capital Outlay	586,376	586,376	586,376	1,336,700	-		1,336,700
Debt Service	1,551,264	1,551,264	1,551,264	1,551,264	-		1,551,264
Transfers Out	946,152	946,152	946,152	38,886	-		38,886
Reserves	1,458,500	1,458,500	1,458,500	289,293	-		289,293
Appropriations & Reserves Charter School Operating Fund	\$ 35,171,500	\$ 35,171,500	\$ 35,171,500	\$ 37,807,463	\$ -		\$ 37,807,463
TOTAL FY 2025 BUDGET	\$ 1,058,479,478	\$ 1,131,082,531	\$ 1,154,612,057	\$ 1,179,065,528	\$ 38,716,447		\$ 1,217,781,975
TOTAL FY 2025 REVENUE BUDGET	\$ 1,058,403,269	\$ 1,131,082,531	\$ 1,155,112,057	\$ 1,179,065,528	\$ 38,716,447		\$ 1,217,781,975
TOTAL FY 2025 EXPENDITURE BUDGET	\$ 1,058,479,478	\$ 1,131,082,531	\$ 1,154,612,057	\$ 1,179,065,528	\$ 38,716,447		\$ 1,217,781,975
FUND TYPE SUMMARY	FY 2025 ADOPTED BUDGET ORD 60-24	FY 2025 AMENDED BUDGET ORD 1-25	FY 2025 AMENDED BUDGET ORD 13-25	FY 2025 AMENDED BUDGET ORD 41- 25	BUDGET AMENDMENT INCREASE / (DECREASE)		FY 2025 AMENDED BUDGET ORD 61-25
General Fund	\$ 258,485,438	\$ 269,817,547	\$ 269,985,775	\$ 275,180,911	\$ 2,694,576		\$ 277,875,487
Special Revenue	178,098,619	198,980,828	206,738,403	206,771,203	13,494,557		220,265,760
Debt Service	28,346,598	28,346,598	28,346,598	28,346,598	-		28,346,598
Capital Project	97,144,080	112,306,633	119,925,587	133,076,403	6,729,398		139,805,801
Enterprise	385,661,272	408,501,444	417,061,213	419,999,969	10,997,916		430,997,885
Internal Service	75,495,762	77,957,981	77,882,981	77,882,981	4,800,000		82,682,981
Charter School	35,171,500	35,171,500	35,171,500	37,807,463	-		37,807,463
Total	\$ 1,058,403,269	\$ 1,131,082,531	\$ 1,155,112,057	\$ 1,179,065,528	\$ 38,716,447		\$ 1,217,781,975

FISCAL YEAR 2025 BUDGET AMENDMENT #4
ATTACHMENT B TO ORDINANCE 61-25

Reference	Description	Amount
Items Previously Approved by City Council		
City Council approved - October - December 2024		
1	Capital Projects Fund - Governmental 322 - Increase in Budget	
	City Council approved Resolutions for the Bimini Basin East land purchases and demolition services. Increasing the budget for the land, demolition and project management time that occurred in Fiscal Year 2025.	
	Increase Sources: Debt Proceeds	3,414,870
	Increase Uses: Capital Outlay	3,414,870
City Council approved - January 8, 2025		
2	Special Revenue Fund - Golf Course 172 - Increase in Budget	
	City Council approved Resolution 1-25 for the irrigation project, funded through commercial paper.	
	Increase Sources: Debt Proceeds	2,000,000
	Increase Uses: Capital Outlay	2,000,000
City Council Approved - July 16, 2025		
3	Special Revenue Fund - Fire Operations 132 - Increase in Budget	
	City Council approved Resolution 179-25 ratifying the Collective Bargaining Agreements with Cape Coral Professional Fire Fighters, Local 2424. Reclassifying the budget impact from operating into the personnel services category.	
	Increase Sources: Transfers In	774,631
	Decrease Uses: Operating	(1,812,980)
	Increase Uses: Personnel Services	2,587,611
	General Fund 001 - Government Services - No Change in Budget	
	Decrease Uses: Operating	(774,631)
	Increase Uses: Transfers Out	774,631
4	Capital Projects Fund - Transportation 301 - Increase in Budget	
	City Council approved Resolution 184-25 for the installation of the traffic signal at Tropicana Parkway and Santa Barbara Boulevard. Total project amount is \$1,434,201, with \$876,722 available in the project. The additional \$586,479 will come from Road Impact Fees.	
	Increase Sources: Transfers In	586,479
	Increase Uses: Capital Outlay	586,479
	Special Revenue Fund - Road Impact Fee 110 - No Change in Budget	
	Decrease Uses: Reserves	(586,479)
	Increase Uses: Transfers Out	586,479
City Council Approved - July 23, 2025		
5	Capital Projects Fund - Transportation 301 - Increase in Budget	
	City Council approved Resolution 200-25 for construction, engineering and inspection (CEI) services for the installation of the traffic signal at Tropicana Parkway and Santa Barbara Boulevard.	
	Increase Sources: Transfers In	199,811
	Increase Uses: Capital Outlay	199,811
	Special Revenue Fund - Road Impact Fee 110 - No Change in Budget	
	Decrease Uses: Reserves	(199,811)
	Increase Uses: Transfers Out	199,811
6	Special Revenue Fund - Police Grants 126 - Increase in Budget	
	City Council approved Resolution 213-25 for overtime reimbursement related to high-visibility education and enforcement pedestrian/bicycle operations.	
	Increase Sources: Intergovernmental	20,103
	Increase Uses: Personnel Services	20,103

FISCAL YEAR 2025 BUDGET AMENDMENT #4
ATTACHMENT B TO ORDINANCE 61-25

Reference	Description	Amount
City Council Approved - August 6, 2025		
7	Capital Projects Fund - Parks and Recreation GO Bond 306 - Increase in Budget City Council approved Resolution 202-25 for additional services for the design of Neighborhood and Community parks. Recognizing interest earnings within the capital project fund to cover the contract for the additional services.	
	Increase Sources: Miscellaneous	974,589
	Increase Uses: Capital Outlay	974,589
	Capital Projects Fund - Parks and Recreation 305 - Increase in Budget Increase Sources: Miscellaneous	9,149
	Increase Uses: Capital Outlay	9,149
City Council Approved - August 27, 2025		
8	Special Revenue Fund - Public Works Grants 139 - Increase in Budget City Council approved Resolution 254-25 accepting grant funds from Florida Department of Agriculture and Consumer Services to plant native, wind resistant trees within Crystal Lake Park. Grant award of \$50,000 with a \$12,500 City match.	
	Increase Sources: Intergovernmental	50,000
	Increase Sources: Transfers In	12,500
	Increase Uses: Operating	62,500
	General Fund 001 - Public Works - No Change in Budget Decrease Uses: Operating	(12,500)
	Increase Uses: Transfers Out	12,500
City Council Approved - September 3, 2025		
9	General Fund 001 - Parks and Recreation - No Change in Budget City Council approved Resolution 255-25 for the purchase and installation of an electronic message board to be located at Lake Kennedy Park.	
	Decrease Uses: Reserves	(136,679)
	Increase Uses: Capital Outlay	136,679
Other Adjustments - Capital Projects		
10	Capital Projects Fund - Transportation 301 - Increase in Budget Recognizing revenue from developers for in lieu of construction of the right of way improvements. These funds will be used towards future improvement projects.	
	Increase Sources: Miscellaneous	162,719
	Increase Uses: Capital Outlay	162,719
11	Capital Projects Fund - Parks and Recreation 305 - Increase in Budget Recognize miscellaneous revenue received to cover bleachers at Strausser BMX.	
	Increase Sources: Miscellaneous	87,050
	Increase Uses: Capital Outlay	87,050
12	Capital Projects Fund - Parks and Recreation 305 - No Change in Budget Closing project C703001028 from FY 2023, due to inactivity. Returning funds back to the original funding source.	
	Decrease Uses: Capital Outlay	(400,000)
	Increase Uses: Transfers Out	400,000
	General Fund 001 - Government Services - Increase in Budget Increase Sources: Transfers In	400,000
	Increase Uses: Reserves	400,000
13	Capital Projects Fund - Fire 310 - Increase in Budget Reconciling Training Facility Phase 1 costs, to include equipment purchases.	
	Increase Sources: Transfers In	159,000
	Increase Uses: Capital Outlay	159,000
	Special Revenue Fund - Fire Operations 132 - No Change in Budget Decrease Uses: Operating	(159,000)
	Increase Uses: Transfers Out	159,000

FISCAL YEAR 2025 BUDGET AMENDMENT #4
ATTACHMENT B TO ORDINANCE 61-25

Reference	Description	Amount
14	Capital Projects Fund - Building 313 - Increase in Budget	
	Recognizing interest earnings in the capital projects fund and then closing the Development Services Administrative Building pursuant to Florida Statute 553.80(7)(a)2. Returning funds back to the original funding source.	
	Increase Sources: Miscellaneous Revenue	86,731
	Decrease Uses: Capital Outlay	(8,981,950)
	Increase Uses: Transfers Out	9,068,681
	Special Revenue Fund - Building Code 140 - Increase in Budget	
	Increase Sources: Transfers In	9,068,681
	Increase Uses: Reserves	9,068,681
15	Enterprise Fund - Water and Sewer Capital Project 405 - Increase in Budget	
	Additional funds needed for the construction of the US 41 Conveyance project.	
	Increase Sources: Debt Proceeds	11,257,512
	Increase Uses: Capital Outlay	11,257,512
16	Enterprise Fund - UEP North 1 422 and 423 - Decrease in Budget	
	In lieu of revenue for Transportation improvements for North 1 East and West was put in the Water and Sewer Fund in FY 2024, but should have remained in the Transportation Capital Projects Fund.	
	Decrease Sources: Transfers In	(259,596)
	Decrease Uses: Capital Outlay	(259,596)
Other Adjustments - Year End		
17	Special Revenue Fund - Police Confiscation State 121 - Increase in Budget	
	Increase use of fund balance to cover operating expenditures.	
	Increase Sources: Use of Fund Balance	42,000
	Increase Uses: Operating	42,000
18	Special Revenue Fund - Criminal Justice 123 - Increase in Budget	
	Increase use of fund balance to cover operating expenditures.	
	Increase Sources: Use of Fund Balance	22,000
	Increase Uses: Operating	22,000
19	Special Revenue Fund - Do The Right Thing 125 - Increase in Budget	
	Recognize donations received to cover operating expenditures.	
	Increase Sources: Miscellaneous	7,728
	Increase Uses: Operating	7,728
20	Special Revenue Fund - School Zone Speed Enforcement 128 - Increase in Budget	
	Recognize Speed enforcement revenue and expenditures since the program went live mid 2025.	
	Transfer funds to General Fund for School Crossing Guards.	
	Increase Sources: Fines & Forfeits	480,000
	Increase Uses: Personnel Services	73,000
	Increase Uses: Operating	1,000
	Increase Uses: Transfers Out	50,000
	Increase Uses: Reserves	356,000
	General Fund 001 - Police - Increase in Budget	
	Increase Sources: Transfers In	50,000
	Increase Uses: Operating	50,000
21	Special Revenue Fund - Fire Operations 132 - Increase in Budget	
	Use fund balance to cover excess in overtime during the fiscal year.	
	Increase Sources: Use of Fund Balance	600,000
	Increase Uses: Personnel Services	600,000
22	Special Revenue Fund - Del Prado Mall Parking Lot 135 - Increase in Budget	
	Use fund balance to cover operating needs during the fiscal year.	
	Increase Sources: Use of Fund Balance	40,000
	Increase Uses: Operating	40,000

FISCAL YEAR 2025 BUDGET AMENDMENT #4
ATTACHMENT B TO ORDINANCE 61-25

Reference	Description	Amount
23 Special Revenue Fund - Building Code 140 - No Change in Budget		
	Seven full-time positions were expensed through the Building Code Fund since FY 2021, and should have been General Fund. General Fund is reimbursing for the (3) three City Ordinance Inspectors and (4) four Plan Review Technicians.	
	Decrease Sources: Use of Fund Balance	(2,183,822)
	Increase Sources: Transfers In	2,183,822
General Fund 001 - Government Services - Increase in Budget		
	Increase Sources: Use of Fund Balance	2,183,822
	Increase Uses: Transfers Out	2,183,822
24 Special Revenue Fund - Community Redevelopment Agency (CRA) 150 - Increase in Budget		
	The CRA Board approved budget amendment #2 on September 10, 2025 through Resolution 13-25.	
	Decrease Sources: Use of Fund Balance	(66,645)
	Increase Sources: Taxes - Increment	187,891
	Increase Sources: Transfers In	60,754
	Decrease Uses: Operating	(318,000)
	Increase Uses: Transfers Out	500,000
Capital Projects Fund - Community Redevelopment Agency (CRA) 315 - Increase in Budget		
	Increase Sources: Transfers In	500,000
	Increase Uses: Capital Outlay	500,000
General Fund 001 - Government Services - Increase in Budget		
	Increase Sources: Ad Valorem Taxes - TIF	60,754
	Increase Uses: Transfers Out	60,754
25 Capital Project Fund - Lake Kennedy 307 - Increase in Budget		
	Recognize ProParks lease revenue and operating expenditures during the fiscal year.	
	Increase Sources: Miscellaneous	549,000
	Increase Uses: Operating	80,000
	Increase Uses: Reserves	469,000
26 Internal Service Fund - Property Management 511 - Increase in Budget		
	Increase internal service charges to cover expenditures during the fiscal year.	
	Increase Sources: Internal Service Charges	1,600,000
	Increase Uses: Operating	1,600,000
	Recalculate the full cost allocation for Property Management.	
General Fund 001 - Government Services - No Change in Budget		
	Increase Uses: Operating	1,202,153
	Decrease Uses: Reserves	(1,202,153)
Special Revenue Fund - Fire Operations 132 - Increase in Budget		
	Increase Sources: Use of Fund Balance	194,914
	Increase Uses: Operating	194,914
27 Internal Service Fund - Health Insurance 526 - Increase in Budget		
	Recognizing interest income and excess insurance reimbursements for higher claims experience.	
	Increase Sources: Miscellaneous Revenue	3,200,000
	Increase Uses: Operating	3,200,000
Personnel Services - Attachment C		
	No staffing changes that result in a budget impact.	
		Sources 38,716,447
		Uses 38,716,447
		-

FISCAL YEAR 2025 BUDGET AMENDMENT #4
ATTACHMENT C TO ORDINANCE 61-25

							Number of FTEs
Full-Time Equivalents (FTE) as of August 20, 2025							2,369.29

				New Classifications Only			
Classification	Fund	Department	Annual Budget Impact ¹	Classification	Pay Range	FTE	

Add:
No additions for Budget Amendment #4

Remove:
Contract Code Compliance Officer CRA Fund CRA \$ (58,407) (1.00)

Reclassifications requiring Council approval:
Field Service Representative reclassified to Customer Service Coordinator Water and Sewer Fund Financial Services \$ 7,224 Gen15 \$50,731.20 - \$79,372.80 -

Subtotal (1.00)

Full-Time Equivalents (FTE) as of September 30, 2025 2,368.29

FTE means Full Time Equivalent
¹ Budget impact of personnel costs only, including fringe benefits and taxes. Impact is covered with personnel savings.

FISCAL YEAR 2025 BUDGET AMENDMENT #4
ATTACHMENT C TO ORDINANCE 61-25

Fund/Department	FY 2025 Adopted	Ordinance 1-25	Ordinance 13-25	Ordinance 41-25	Ordinance 61-25	FY 2025 Amended
General Fund:						
City Council ¹	3.00	-	-	-	-	3.00
City Attorney	16.00	-	-	-	-	16.00
City Auditor	8.00	-	-	-	-	8.00
City Manager	18.20	-	-	-	-	18.20
City Clerk	17.40	-	-	-	-	17.40
Development Services	67.19	-	1.00	6.00	-	74.19
Financial Services	40.00	-	-	-	-	40.00
Human Resources	19.00	-	-	-	-	19.00
Information Technology Services	34.50	-	-	-	-	34.50
Parks and Recreation	205.49	-	-	0.50	-	205.99
Police	432.53	(0.38)	1.00	6.00	-	439.15
Public Works	97.50	-	-	-	-	97.50
Total General Fund	958.81	(0.38)	2.00	12.50	-	972.93
All Hazards Fund	7.00	-	-	-	-	7.00
Building Code Fund	114.81	(1.00)	-	(6.00)	-	107.81
Capital Improvement Projects Fund	20.00	-	-	-	-	20.00
CDBG/SHIP/NSP Funds	2.00	-	-	-	-	2.00
Charter School Authority ²	364.25	-	-	0.75	-	365.00
CRA Fund	5.00	-	-	-	(1.00)	4.00
Economic and Business Development	4.00	-	-	-	-	4.00
Fire Operations Fund	299.50	-	-	-	-	299.50
Fleet Maintenance Fund	24.00	-	-	-	-	24.00
Health Insurance Plan Fund	2.00	-	-	-	-	2.00
Lot Mowing Fund	3.00	-	-	-	-	3.00
Property Management Fund	80.00	-	3.00	-	-	83.00
Risk Management Fund	5.00	-	-	-	-	5.00
Six Cent Gas Tax Fund	5.00	-	-	-	-	5.00
Solid Waste Fund	5.00	-	-	-	-	5.00
Stormwater Utility Fund	127.00	-	-	-	-	127.00
Water and Sewer Utility Fund	331.55	-	-	-	-	331.55
Yacht Basin Fund	0.50	-	-	-	-	0.50
Total All Funds	2,358.42	(1.38)	5.00	7.25	(1.00)	2,368.29

Department	FY 2025 Adopted	Ordinance 1-25	Ordinance 13-25	Ordinance 41-25	Ordinance 61-25	FY 2025 Amended
City Council ¹	3.00	-	-	-	-	3.00
City Attorney	16.00	-	-	-	-	16.00
City Auditor	8.00	-	-	-	-	8.00
City Manager	22.20	-	-	-	-	22.20
City Clerk	18.40	-	-	-	-	18.40
Development Services	186.80	(1.00)	1.00	-	-	186.80
Emergency Management & Resilience	7.00	-	-	-	-	7.00
Financial Services	111.25	-	-	-	-	111.25
Fire	297.00	-	-	-	-	297.00
Human Resources	21.00	-	-	-	-	21.00
Information Technology Services	35.00	-	-	-	-	35.00
Parks and Recreation	205.99	-	-	0.50	-	206.49
Police	432.53	(0.38)	1.00	6.00	-	439.15
Public Works	363.00	-	3.00	-	-	366.00
Utilities	262.00	-	-	-	-	262.00
Subtotal City Departments	1,989.17	(1.38)	5.00	6.50	-	1,999.29
Charter School Authority	364.25	-	-	0.75	-	365.00
CRA	5.00	-	-	-	(1.00)	4.00
Total City-Wide	2,358.42	(1.38)	5.00	7.25	(1.00)	2,368.29

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

City Standard Journal Entry Form

Period 12
Year 2025
Tyler JE # 4890

Reference Field	Comment	Characters Allowed
REF1 (Journal Reference)	Xter	6 1st Box on Import
REF2		10 Not on Import
REF3	XTER to Building Fun	16 2nd Box on Import
REF4(Short Description)	Transfer	10 3rd Box on Import * Required*

GL Date: 9/30/2025

Account X-Reference	Division	Division Description	Project String	Project Name	Object	Object Description	Account String	Debit	Credit	Explanation Remark
	23100	Building Division			591140	Xfer out to Bldg Code Fund	313-23100-591140-23-54-581090-000-000-	9,068,919.27		Xter to Building Fund
	23100	Building Division			481313	Xfer In fr Building Capital Pr	140-23100-481313-23-54-381000-000-000-		9,068,919.27	Xter fr cap proj
								9,068,919.27	9,068,919.27	

Description of what the JE is for:

Entry to transfer the net balance of the building fund capital project fund back to the Building Fund as of September 30, 2025

Prepared By: Geneva Allen

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
313-00000-104000-00-00-000000-000-000-	Equity in Pooled Cash	9,069,038.16	0	118.89	-118.89	9,068,919.27
313-00000-381000-00-00-000000-000-000-	Fund Balance - Restricted	-9,070,453.73	0	0	0	-9,070,453.73
313-00000-399401-00-00-000000-000-000-	Estimated Revenues Control	10,000,000.00	0	0	0	10,000,000.00
313-00000-399501-00-00-000000-000-000-	Appropriations Control	-10,000,000.00	0	0	0	-10,000,000.00
313-23100-562604-23-54-552060-000-000-550	CIP Charges Cap	1,415.57	118.89	0	118.89	1,534.46

Account Detail

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Accept

Cancel

Search

Output

Print

Display

PDF

Save

Excel

Detail

Journal

Approvals

Account Inquiry [City of Cape Coral] > Account Detail

Org31000110

Object104000

Project

Account313-00000-104000-00-00-000000-000-000-

Account DescriptionEquity in Pooled Cash

Posted	YR/Per	Journal	Eff Dt	Post Date	Src	Ref1	Project String	PO/Ref2	Ref3	Ref4	Amount
N	2025/12	4890	09/30/25		GEN	Xter			XTER to Bu	Transfer	-9,068,919.27
Y	2025/11	4618	08/31/25	09/29/25	GNI	CIPADM		CIP ALLOC	AUGUST 202	CIPADM0825	-118.89
Y	2025/10	4694	07/31/25	09/29/25	GNI	CIPADM		CIP ALLOC	JULY 2025	CIPADM0725	-1,415.57
Y	2025/00	4	10/01/24	12/12/24	SOY					SOY BAL	9,070,453.73

Total Amount

.00

BuildingFund

StatementofRevenues,Expenses&ChangeinFundBalance

Statement of Revenues, Expenses & Change in Fund Balance														Reported Date 10/24/25	Revised Date 11/19/25	YTD	Original Budget	Amended Budget	YTD as a % of Budget
Acct#	End Bal FY2024	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Sep-25	Total				
Revenues																			
Building permits																			
422201	140-23100-422201-23-54-322000-000-000-	4,398,031	303,170	295,364	288,335	275,996	262,687	256,107	253,885	244,536	235,038	227,935	224,840	212,767	212,767	3,080,660	5,712,000	5,712,000	53.93%
422202	140-23100-422202-23-54-322000-000-000-	136,839	12,477	13,575	13,000	12,346	11,536	10,755	10,887	10,675	11,376	11,919	12,225	12,195	12,195	142,966	86,700	86,700	164.90%
422204	140-23100-422204-23-54-322000-000-000-	105,476	8,498	7,228	6,819	6,936	6,616	7,074	6,995	7,417	7,905	8,082	8,572	8,518	8,518	90,660	102,000	102,000	88.88%
422205	140-23100-422205-23-54-322000-000-000-	206,590	18,283	17,460	16,731	15,892	16,145	14,970	14,673	14,674	14,396	13,704	12,705	10,807	10,807	180,440	204,000	204,000	88.45%
422206	140-23100-422206-23-54-322000-000-000-	349,351	26,745	26,566	26,673	27,210	24,747	21,918	21,532	23,080	23,237	21,879	18,475	18,980	18,980	280,000	260,000	260,000	108.09%
422208	140-23100-422208-23-54-322000-000-000-	118,631	15,994	16,887	17,414	18,706	20,232	22,056	26,243	29,702	30,762	31,280	33,909	36,253	36,253	40,800	280,000	280,000	733.92%
422212	140-23100-422212-23-54-322000-000-000-	5,392,682	276,537	403,361	342,307	320,524	350,944	384,758	398,319	408,462	325,864	359,048	320,644	338,572	338,585	4,229,353	5,100,000	5,100,000	82.93%
Total building permits																			
		10,707,600	661,704	780,441	711,279	677,610	692,907	717,638	732,534	738,546	648,578	673,847	631,370	638,092	638,105	8,304,559	11,505,500	11,505,500	72.18%
General government charges																			
441910	140-23100-441910-23-54-341900-000-000-	706,173	35,551	57,875	50,409	49,902	51,818	50,346	59,987	53,505	50,545	52,492	50,467	48,845	48,845	611,742	459,000	459,000	133.28%
Total general government charges																			
		706,173	35,551	57,875	50,409	49,902	51,818	50,346	59,987	53,505	50,545	52,492	50,467	48,845	48,845	611,742	459,000	459,000	133.28%
Public safety																			
442901	140-23100-442901-23-54-342900-000-000-	11,526	2,103	-	-	1,820	-	-	1,858	-	-	2,326	-	-	-	8,107	12,750	12,750	63.58%
442902	140-23100-442902-23-54-342900-000-000-	14,459	2,638	-	-	2,309	-	-	2,369	-	-	2,684	-	-	-	10,000	15,300	15,300	65.36%
Total public safety																			
		25,985	4,741	-	-	4,129	-	-	4,227	-	-	5,010	-	-	-	18,107	28,050	28,050	64.55%
Other																			
431620	140-19091-431620-19-54-331620-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	230,943	230,943	-	100.00%
434620	140-19091-434620-19-54-334620-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,536	25,536	-	100.00%
459101	140-23100-459101-23-54-359000-000-000-	21,447	5,737	1,640	865	1,425	6,311	275	334	286	1,063	2,891	3,186	11,256	11,256	35,269	10,200	10,200	345.77%
469101	140-23100-469101-23-54-369000-000-000-	509	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
469117	140-23100-469117-23-54-369900-000-000-	12,496	2,070	-	-	-	-	-	-	-	-	-	-	-	-	2,070	-	-	0.00%
462101	140-23100-462101-23-54-362000-000-000-	-	5,807	5,807	5,807	5,807	5,807	5,807	5,807	5,807	5,807	5,976	5,976	(64,215)	(64,215)	-	-	-	0.00%
462103	140-23100-462103-23-54-362000-000-000-	53,510	(2,585)	-	-	-	-	-	-	-	-	-	-	67,900	67,900	65,315	-	-	0.00%
481999	140-23950-481999-23-54-388100-000-000-132	59,892	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total other																			
		147,854	11,029	7,447	6,672	7,232	12,118	6,082	6,141	6,093	6,870	8,867	9,162	14,941	271,420	359,133	10,200	10,200	3520.91%
Total revenues		11,587,612	713,025	845,763	768,360	738,873	756,843	774,066	802,889	798,144	705,993	740,216	690,999	701,878	958,370	9,293,541	12,002,750	12,002,750	77.43%
Building Code Expenses																			
512001	140-23100-512001-23-54-524010-000-000-	3,350,877	120,715	421,340	278,294	277,209	278,064	288,931	302,554	595,172	304,749	309,482	307,644	442,546	442,546	3,926,700	4,353,957	4,286,110	91.61%
514101	140-23100-514101-23-54-524010-000-000-	333,675	29,504	80,444	17,320	10,755	18,355	13,998	3,815	4,805	6,084	6,095	11,234	11,234	11,234	206,394	377,200	377,200	54.72%
515101	140-23100-515101-23-54-524010-000-000-	3,828	59	155	110	110	124	140	160	260	180	180	180	280	280	1,938	1,560	1,560	124.23%
515103	140-23100-515103-23-54-524010-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
515104	140-23100-515104-23-54-524010-000-000-	15,387	522	1,851	1,582	1,463	1,282	1,167	1,349	2,417	1,675	1,502	1,575	2,373	2,373	18,758	11,264	11,264	166.53%
521101	140-23100-521101-23-54-524010-000-000-	224,902	7,585	30,586	21,113	17,139	17,528	18,018	18,304	36,555	18,496	18,865	19,085	27,149	30,032	253,306	300,217	300,217	84.37%
521102	140-23100-521102-23-54-524010-000-000-	52,673	1,774	7,153	4,938	4,008	4,099	4,214	4,281	8,549	4,326	4,412	4,464	6,349	7,024	59,242	70,209	70,209	84.38%
522101	140-23100-522101-23-54-524010-000-000-	778,727	37,950	100,629	59,205	59,899	61,449	63,946	66,299	119,754	62,647	64,829	64,996	94,322	94,322	855,925	1,099,186	1,099,186	77.87%
522104	140-23100-522104-23-54-524010-000-000-	3,549	986	2,137	1,417	1,417	1,417	1,498	1,492	2,420	1,521	1,521	1,521	2,434	2,434	19,781	11,981	11,981	165.10%
523101	140-23100-523101-23-54-524010-000-000-	40,324	1,621	3,637	3,679	3,719	3,763	3,764	4,039	4,147	4,156	4,231	4,298	6,162	6,162	47,216	70,277	70,277	67.19%
523102	140-23100-523102-23-54-524010-000-000-	813,996	22,136	44,274	45,222	48,896	50,260	49,672	50,692	48,313	47,986	49,040	49,875	69,733	69,733	298,162	804,548	811,450	99.15%
523107	140-23100-523107-23-54-524010-000-000-	5,935	346	791	784	784	784	784	980	980	980	980	980	1,568	1,568	10,741	3,840	3,840	279.71%
524101	140-23100-524101-23-54-524010-000-000-	27,740	973	2,957	1,889	1,796	1,738	1,737	1,822	3,859	1,900	1,771	1,672	1,126	1,126	23,240	59,633	59,633	38.97%
524102	140-23100-524102-23-54-524010-000-000-	49	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
524103	140-23100-524103-23-54-524010-000-000-	76,334	(54,766)	-	54,766	-	1,887	-	-	-	-	-	-	4,901	383	46,889	94,396	612,282	8.77%

BuildingFund

Statement of Revenues, Expenses & Change in Fund Balance

Statement of Revenues, Expenses & Change in Fund Balance														Reported Date 10/24/25 Sep-25	Revised Date 11/19/25 Sep-25	YTD Total	Original Budget	Amended Budget	YTD as a % of Budget																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Acct#	End Bal FY2024	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-25	Sep-2

BuildingFund

StatementofRevenues,Expenses&ChangeinFundBalance

Statement of Revenues, Expenses & Change in Fund Balance		End Bal FY2024	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Reported Date 10/24/25 Sep-25	Revised Date 11/19/25 Sep-25	YTD Total	Original Budget	Amended Budget	YTD as a % of Budget	
Outside Services	534120	140-14006-534120-14-54-524030-000-000-	1,873	729	-	-	-	-	-	-	-	-	-	-	-	729	-	-	100.00%	
Small Equipment	552121	140-14006-552116-14-54-524030-000-000-	-	-	-	-	-	-	-	154	-	-	-	-	-	154	2,084	-	100.00%	
Computer equip/accessory	552121	140-14006-552121-14-54-524030-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,084	2,084	0.00%	
Overtime	514101	140-14006-514101-14-54-524010-000-000-	-	-	-	-	-	-	30	-	-	-	-	-	-	-	-	-	100.00%	
			68,526	2,269	219	4,880	4,972	5,007	4,614	5,238	9,204	5,478	5,478	5,478	8,766	9,221	62,058	77,823	75,739	81.94%
Building Customer Service Expenses																				
Regular salary	512001	140-23104-512001-23-54-524010-000-000-	1,908,319	65,721	216,596	138,452	132,155	131,068	133,515	143,400	277,120	147,303	130,009	131,332	211,155	211,155	1,857,826	2,371,868	2,371,868	78.33%
Overtime	514101	140-23104-514101-23-54-524010-000-000-	177,447	5,173	16,558	4,804	4,391	12,463	5,245	401	1,167	166	126	35	158	158	50,887	227,244	227,244	22.31%
Special payroll add	515101	140-23104-515101-23-54-524010-000-000-	4,713	252	1,125	6,874	1,420	960	960	990	1,540	1,750	1,180	740	1,354	1,354	19,145	7,350	7,350	260.48%
FICA taxes	521101	140-23104-521101-23-54-524010-000-000-	125,801	4,560	14,109	8,956	8,202	8,831	8,352	8,748	17,093	9,101	7,994	7,973	12,851	13,028	116,947	161,940	161,940	72.22%
Medicare taxes	521102	140-23104-521102-23-54-524010-000-000-	29,425	1,066	3,300	2,095	1,918	2,065	1,953	2,046	3,998	2,128	1,869	1,865	3,005	3,047	27,350	37,878	37,878	72.21%
General retirement	522101	140-23104-522101-23-54-524010-000-000-	523,485	17,816	57,992	38,251	35,913	37,609	36,411	37,750	72,911	38,953	34,246	34,452	55,460	55,460	497,764	680,401	680,401	73.16%
Life health disability	523101	140-23104-523101-23-54-524010-000-000-	22,098	852	1,914	1,870	1,774	1,688	1,786	1,872	2,038	2,012	1,750	1,775	2,857	2,857	22,188	38,273	38,273	57.97%
Self-Insured Health Plan	523102	140-23104-523102-23-54-524010-000-000-	637,913	19,930	40,309	38,473	38,621	35,805	37,451	36,967	37,311	36,276	31,709	31,761	51,149	320,113	709,166	708,406	708,406	99.48%
Opt Out Health Ins Subs	523107	140-23104-523107-23-54-524010-000-000-	-	-	-	-	160	160	320	400	600	600	400	400	640	640	3,680	-	-	100.00%
Workers compensation	524101	140-23104-524101-23-54-524010-000-000-	2,491	100	306	194	180	163	155	162	309	166	147	147	236	236	2,265	9,954	9,954	22.75%
Leave payout	524103	140-23104-524103-23-54-524010-000-000-	4,853	4,844	-	-	-	3,433	-	824	-	-	1,105	-	-	2,853	13,059	5,469	5,469	238.78%
Outside services	534120	140-23104-534120-23-54-524030-000-000-	1,641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,840	31,840	0.00%
Food & mileage (City)	540101	140-23104-540101-23-54-524030-000-000-	376	174	-	-	-	-	-	-	-	-	-	-	-	-	174	635	635	27.40%
Travel Costs	540105	140-23104-540105-23-54-524030-000-000-	-	-	-	328	(16)	-	-	-	-	-	-	-	-	-	312	-	-	100.00%
Communication service	541101	140-23104-541101-23-54-524030-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,367	6,367	0.00%
Telephone service	541102	140-23104-541102-23-54-524030-000-000-	-	-	-	-	-	-	-	-	-	1	1	1	-	-	3	4,010	4,010	0.07%
Postage & shipping	541104	140-23104-541104-23-54-524030-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	432	432	0.00%
Copy & fax machine rent	544103	140-23104-544103-23-54-524030-000-000-	2,358	-	334	460	478	307	256	51	256	439	283	385	78	695	3,944	2,441	2,441	161.57%
Equip repair/maintenance	546102	140-23104-546102-23-54-524030-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,322	2,322	0.00%
Warranty/Maint/Service	546300	140-23104-546300-23-54-524030-000-000-	2,500	-	-	-	2,500	-	-	-	-	-	-	-	-	-	2,500	101,889	101,889	2.45%
Printing	547101	140-23104-547101-23-54-524030-000-000-	506	-	-	-	218	-	-	-	-	-	59	-	-	-	277	2,275	2,275	12.18%
Various Fees	549103	140-23104-549103-23-54-524030-000-000-	3,059	1,598	1,525	724	138	244	228	140	-	724	-	305	610	610	6,236	543	543	1148.43%
Credit Card Fees	549129	140-23104-549129-23-54-524030-000-000-	267,330	13,935	22,486	19,363	18,463	18,500	17,414	23,125	19,479	22,259	18,435	18,121	19,921	19,921	231,521	229,283	229,283	100.96%
Office supplies	552101	140-23104-552101-23-54-524030-000-000-	2,003	275	246	294	171	174	290	176	127	197	157	102	52	52	10,612	10,612	10,612	21.31%
Uniforms	552113	140-23104-552113-23-54-524030-000-000-	1,240	17	211	24	238	560	281	131	-	32	40	114	86	86	1,734	1,061	1,061	163.43%
Small equipment	552116	140-23104-552116-23-54-524030-000-000-	316	-	-	44	1,470	287	(563)	-	-	-	184	-	-	-	1,422	2,122	2,122	67.01%
Computer equip/accessory	552121	140-23104-552121-23-54-524030-000-000-	6,481	274	826	-	125	44	712	(210)	93	129	7,670	179	233	233	10,075	8,006	8,006	125.84%
Computer software/license	552122	140-23104-552122-23-54-524030-000-000-	-	-	-	-	-	-	-	-	20	20	-	-	-	-	40	8,006	8,006	0.50%
Other operating mat & sup	552199	140-23104-552199-23-54-524030-000-000-	3,347	45	450	1,177	384	370	291	50	284	771	246	244	73	723	5,035	5,400	5,400	93.24%
Books pubs subscpt member	554101	140-23104-554101-23-54-524030-000-000-	194	138	-	802	-	-	-	-	-	-	940	-	-	-	11,281	11,281	11,281	8.33%
Unemployment	524102	140-23104-524102-23-54-524010-000-000-	-	-	-	-	-	-	-	336	-	-	-	-	-	-	-	-	-	0.00%
Training & seminars	555101	140-23104-555101-23-54-524030-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,948	18,948	0.00%
			3,727,896	136,770	378,287	263,205	248,903	254,731	245,057	257,023	434,682	263,086	237,551	230,155	359,918	633,221	3,582,671	4,696,256	4,696,256	76.29%
Disaster Projects																				
Emergency Pay	514104	140-19091-514104-19-54-524010-000-000-	4,003	31,222	-	-	-	-	-	-	-	-	-	-	-	-	31,222	-	-	100.00%
			4,003	31,222	-	-	-	-	-	-	-	-	-	-	-	-	31,222	-	-	100.00%
Non operating revenue (expense)																				
Interest & other earnings ⁴																			Total Encumbrances	
Local bank investment interest	461101	140-23100-461101-23-54-361100-000-000-	718,945	55,045	45,697	36,480	43,363	38,555	41,764	39,021	39,775	38,474	39,124	39,096	35,946	35,946	492,340	-	-	100.00%
Interest on Loans Receivable	461106	140-23100-461106-23-54-361100-000-000-	2,637	(127)	-	-	-	-	-	-	-	-	-	-	2,337	2,337	2,210	-	-	100.00%

BuildingFund

Statement of Revenues, Expenses & Change in Fund Balance															Reported Date	Revised Date	YTD	Original	Amended	YTD	
Acct#		End Bal	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	10/24/25	11/19/25	Total	Budget	Budget	as a % of		
		FY2024												Sep-25	Sep-25				Budget		
Longterm investment earnings	461107	140-23100-461107-23-54-361100-000-000-	153,790	(26,360)	8,484	10,476	6,292	11,495	8,430	6,503	6,389	8,480	5,207	4,306	110,027	110,027	159,729	-	-	100.00%	
Change in fair value inv	461301	140-23100-461301-23-54-361300-000-000-	414,053	(96,120)	-	-	-	-	-	-	-	-	-	-	186,201	186,201	90,081	-	-	100.00%	
Gain (loss) on investment	461401	140-23100-461401-23-54-361400-000-000-	(68,329)	962	369	2,130	909	(66)	3,564	(172)	1,568	1,277	3,411	1,630	416	416	15,998	-	-	100.00%	
FA Auction/Salvage Proceeds	464102	140-23950-464102-23-54-364000-000-000-	-	-	10,500	-	-	-	-	-	-	-	10,500	-	4,250	4,250	25,250	-	-	100.00%	
Purchasing card rebate	469115	140-23100-469115-23-54-369900-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	750	750	-	0.00%	
Total non operating revenue (expense)			1,221,096	(66,600)	65,050	49,086	50,564	49,984	53,758	45,352	47,732	48,231	58,242	45,032	339,177	339,177	785,608	750	750	104747.73%	
Income / (loss) before transfers			(1,860,902)	488,748	(378,034)	(1,227,259)	(205,514)	(368,652)	(242,256)	(291,932)	(915,182)	(520,100)	(315,984)	(425,894)	(361,584)	(715,504)	(5,117,563)	(4,759,022)	(13,960,691)	0.00%	
Transfers																					
Xfer out to General Fund	591001	140-23100-591001-23-54-581090-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Xfer out to Bldg Cap Project Fund	591313	140-23100-591313-23-54-581090-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Xfer out to Computer System	591320	140-23100-591320-23-54-581090-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Xfer out to Debt	591701	140-23100-591701-23-54-581090-000-000-1550N	(21,726)	-	-	(3)	-	-	-	-	-	-	-	-	-	9	6	-	-	100.00%	
Xfer in fr General Fund ¹	481001	140-23100-481001-23-54-381000-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	2,183,822	2,183,822	2,183,822	(2,183,822)	-		
Xfer In fr Building Capital Pr	481313	140-23100-481313-23-54-381000-000-000-	-	-	-	-	-	-	-	-	-	-	-	-	9,068,681	9,068,681	9,068,681	(9,068,681)	-		
Total transfers			(21,726)	-	-	(3)	-	-	-	-	-	-	-	-	11,252,503	11,252,512	11,252,509	-	(11,252,503)	100.00%	
Change in fund balance income / (loss)			(1,882,628)	488,748	(378,034)	(1,227,256)	(205,514)	(368,652)	(242,256)	(291,932)	(915,182)	(520,100)	(315,984)	(425,894)	10,890,919	10,837,008	6,134,946	(4,759,022)	(25,213,194)		
				2 payrolls	3 payrolls	2 payrolls	2 payrolls	2 payrolls	2 payrolls	3 payrolls	2 payrolls	2 payrolls	2 payrolls	3 payrolls	3 payrolls				Original Budget	Approved Budget	
																		12,003,500	12,003,500	Revenue Balance Forward	
																		12,003,500	12,003,500	Total	
Revenue			\$ 12,808,708	\$ 646,425	\$ 910,813.00	\$ 817,446.00	\$ 789,437.00	\$ 806,827.00	\$ 827,824.00	\$ 848,241.00	\$ 845,876.00	\$ 754,224.00	\$ 798,458.00	\$ 736,031.00	\$ 1,041,055.00	\$ 1,297,547.00	\$ 10,079,149.00	16,762,522	25,964,191	Expense	
					1,557,238.00	2,374,684.00	3,164,121.00	3,970,948.00	4,798,772.00	5,647,013.00	6,492,889.00	7,247,113.00	8,045,571.00	8,781,602.00	9,822,657.00			-	-	Reserves	
Expense			\$ 14,691,336	\$ 157,677	\$ 1,288,847	\$ 2,044,708	\$ 994,951	\$ 1,175,479	\$ 1,070,080	\$ 1,140,173	\$ 1,761,058	\$ 1,274,324	\$ 1,114,442	\$ 1,161,925	\$ (9,849,864)	\$ (9,239,461)	\$ 3,944,203	16,762,522	25,964,191	Total	
					1,446,524.00	3,491,232.00	4,486,183.00	5,661,662.00	6,731,742.00	7,871,915.00	9,632,973.00	10,907,297.00	12,021,739.00	13,183,664.00	3,333,800.00			-	-	Xfers	
																		4,759,022	2,708,188	Use of Fund Balance	
																		-	-	Restricted Fund Balance	
																		-	-	Balanced	
Net			\$ 488,748	\$ 110,714	\$ (1,116,548)	\$ (1,322,062)	\$ (1,690,714)	\$ (1,932,970)	\$ (2,224,902)	\$ (3,140,084)	\$ (3,660,184)	\$ (3,976,168)	\$ (4,402,062)	\$ 6,488,857			\$ -	-	-		

¹Rental income is derived from a lease agreement with Heritage Charter School. Revenues are allocated among funds in alignment with the expenditure allocation related to the building purchase. Refer to Appendix 1 for the lease agreement and detailed allocation methodology.

²A thirty-six-month lease for a modular trailer was executed on December 7, 2022. A copy of the lease agreement is included in Appendix 2.

³In accordance with Budget Policy #7, all actual and documented indirect costs related to the operations of any other operating fund are identified and charged against those funds. Reimbursement is made through an indirect cost allocation model. See Appendix 3 for detailed methodology as outlined in the FY 2025-2027 Adopted Budget Book.

⁴Federal and State Aid - lan 1206 Reimbursement.

⁵Cumulative costs 10/01/2020-07/11/2025) of 7 positions that were transferred out of the building fund in 2025.

⁶Rents and royalties noted in ¹ above were reclassified to capital lease revenue as a part of the fiscal year end GASB 87 JE.

⁸Other rentals and leases noted in ² above were reclassified to Leased Asset Principal and Interest expense as part of the fiscal year end GASB87 journal entry.

6,134,946
6,126,294
8,652