

# Special Budget Work Session August 11, 2026



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# All Funds

| Fund                   | Amended<br>FY 2025/26 | Proposed<br>FY 2026/27 | Increase/<br>(Decrease) |
|------------------------|-----------------------|------------------------|-------------------------|
| General Fund*          | 224,016,252           | 229,731,690            | 3%                      |
| Utility Funds          | 245,959,440           | 236,626,140            | (4%)                    |
| Enterprise Funds       | 16,836,862            | 19,003,100             | 13%                     |
| Internal Service Funds | 89,063,690            | 94,404,720             | 6%                      |
| Special Revenue Funds  | 24,186,006            | 29,805,926             | 23%                     |
| Capital Funds*         | 164,898,345           | 190,440,900            | 15%                     |

## \*Changes for Final – General Fund Budget

- Revenue decrease - Ad Valorem reduction for rolled-back rate
- Decrease CRA transfer - Final valuation at rolled-back rate
- Decrease PD capital transfer - Remove Dock Replacement project

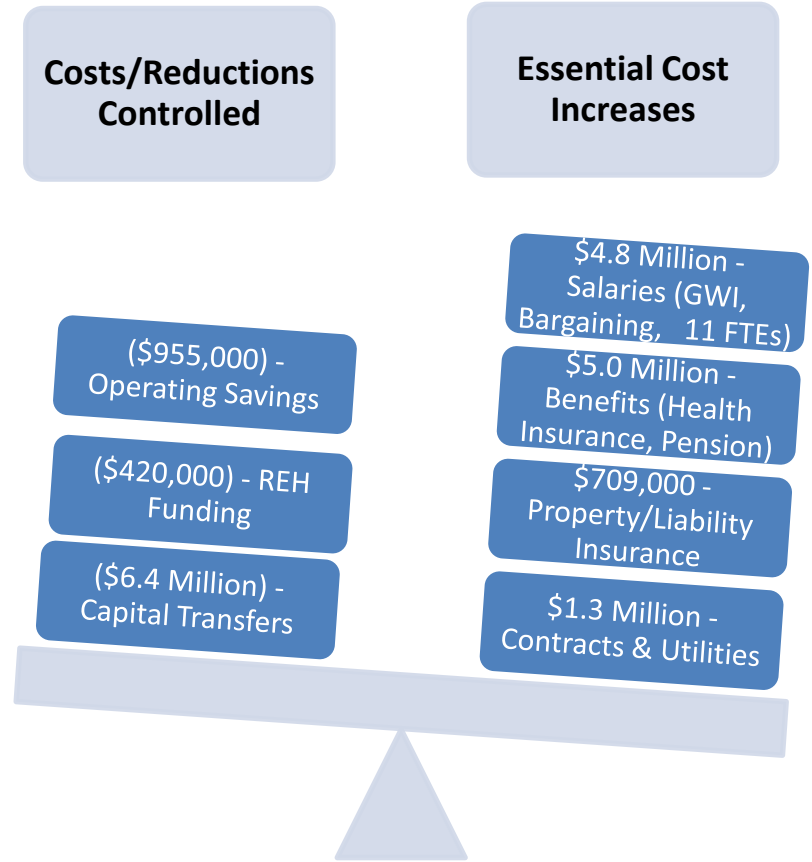
## \*Capital Project Changes

- Remove Police Dock Replacement project

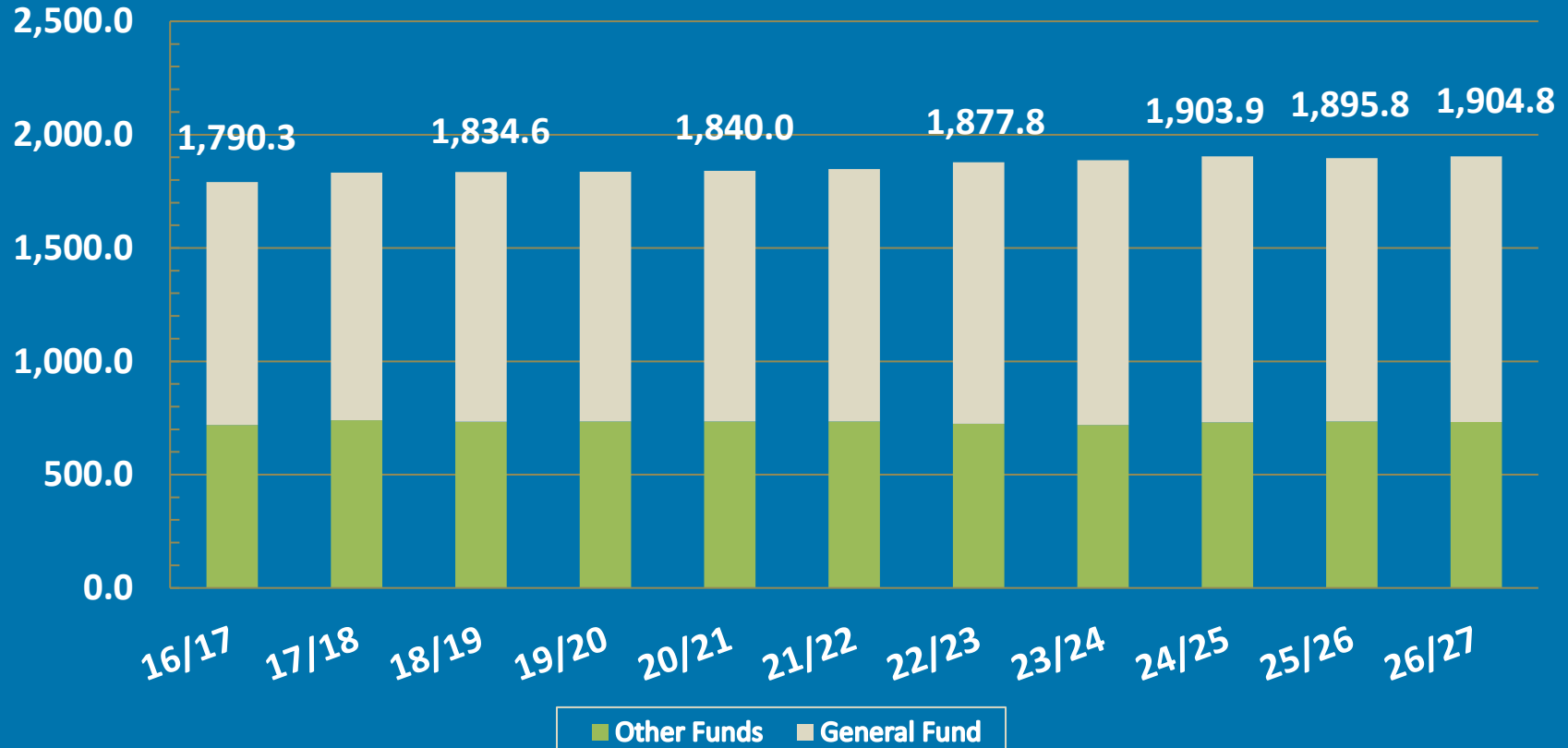
# FY27 - Proposed Expenditures

| Proposed 2026/27      | Amount        |
|-----------------------|---------------|
| Reductions Recognized | (\$7,775,000) |
| Essential Increases   | \$11,809,000  |

| Other Reductions –<br>Necessary to Balance Proposed Budget               | Amount       |
|--------------------------------------------------------------------------|--------------|
| Eliminated General Fund Contribution to<br>E.C. Moore Renovation Project | \$12 Million |



# Full Time Equivalent Positions (All Funds)



# FTE History

| Fiscal Year (FY)   | General Fund | Other Funds | Total   |
|--------------------|--------------|-------------|---------|
| Peak – FY07        | 1,281.5      | 672.8       | 1,954.3 |
| Low – FY12         | 1,018.4      | 657.8       | 1,676.2 |
| Change FY07 – FY12 | (263.1)      | (15.0)      | (278.1) |
| Fiscal Year FY27   | 1,172.4      | 732.4       | 1,904.8 |
| Change FY12 – FY27 | 154.0        | 74.6        | 228.6   |

# Fiscal Year 26/27 Budget

- Preliminary Presentation, Set Tentative Millage Rate - July 16, 2026
- Resident Engagement - Aug. 1, 2026
- Special Work Session - Aug. 11, 2026

## Public Hearings

- Tuesday, Sept. 15, 2026 - 6 p.m.
- Monday, Sept. 21, 2026 - 6 p.m.



## Community Engagement Workshop – Saturday, August 1<sup>st</sup>

- Not a traditional budget meeting!
- Around 200 in attendance

Thank you to RockStar Donuts and Glaz'd Donuts for their generous donation of donuts and coffee.





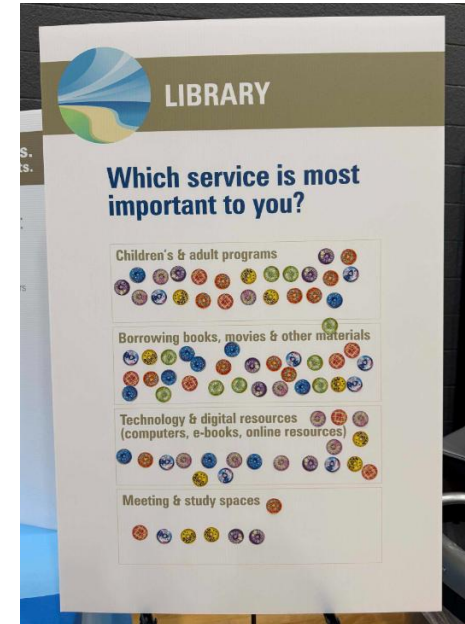
## Department Booths

Every city department hosted an informational booth featuring department statistics and budget information. Department directors and other city staff were available to answer questions from residents.



# Feedback Boards

When residents visited each department booth, they were presented a question and were asked to place a donut sticker on the answer they liked best from the list of options.



# Build a City Budget

Residents were given \$13 each, which demonstrates a reduction of 10% in their budget, and were asked to divide the dollars among approximately 75% of city services (excluding required administration/legal obligations) to demonstrate how they would prioritize funding.



# Build a City Budget

The chart below shows the number of total dollars that were put in each box by those who participated.

|                 | Emergency Response | Safe Roads | Access to Recreation | Access to Parks/Trails | Access to Libraries | Athletic Programs | Wild Card |
|-----------------|--------------------|------------|----------------------|------------------------|---------------------|-------------------|-----------|
| Total Bills     | 287                | 273        | 250                  | 242                    | 233                 | 103               | 83        |
| % of Allocation | 19.5%              | 18.6%      | 17.0%                | 16.5%                  | 15.8%               | 7.0%              | 5.6%      |

## \*Wild Card\*

If something was missing from the lists of items funded by property taxes, participants could suggest a service, program or initiative they'd like the city to consider and submit it in the Wild Card box.





# Contingency Budget Planning

## Estimated impacts of Amendment 3 on General Fund revenues

- **Property Tax (Ad Valorem) Reduction**
  - **FY27 – \$12.4 Million**
  - **FY28 – additional \$7.9 Million**
- **Estimated Roll Down Impacts to the General Fund**
  - **Fire Tax – FY27 \$750,000; FY28 additional \$331,000**
  - **EMS Tax – FY27 \$2.2 Million; FY28 additional \$1.1 Million**
  - **Library Services – FY27 \$253,000; FY28 additional \$151,000**

# Contingency Budget Planning

|                                                | Fiscal Year<br>2027/28 | Fiscal Year<br>2028/29 |
|------------------------------------------------|------------------------|------------------------|
| Operating Cost and<br>Service Level Reductions | \$4,597,068            | \$267,214              |
| Capital Project Reductions                     | \$117,016              | \$745,000              |
| Third Party Organization Reductions            | \$115,000              | -                      |
| Personnel & Support Reductions                 | \$7,073,814            | \$5,518,559            |
| Revenue/Fee Increases                          | \$1,573,800            | \$50,000               |

# Proposed Property Tax Amendment Dashboard



## Proposed 2026 Florida Property Tax Impacts

Approval of Amendment 3 (Homestead Exemption) Results in a Total of **\$12,381,656** Reduction to City Services in FY2028.

Select Budget Scenario:

Year 1 Impact

Year 2 Impact



Public Safety

Funding impact: TBD

[View Additional Information →](#)



Library Access

Funding impact: TBD

[View Additional Information →](#)



Parks & Recreation

Funding impact: TBD

[View Additional Information →](#)



Public Works

Funding impact: TBD

[View Additional Information →](#)



Community Impacts

Funding impact: TBD

[View Additional Information →](#)



Administrative Impacts

Funding impact: TBD

[View Additional Information →](#)



# Questions?