

FY 2026 Budget Workshop General Fund and Information Technology Fund

May 22, 2025



Punta Gorda

General Fund

History from FY 2008 to FY 2025

Category	FY 2008	FY 2025	% +/-	Average per year % +/-
Personnel	\$12,294,998	\$24,034,590	95.5%	5.6%
Operating	\$ 4,799,854	\$ 8,385,795	74.7%	4.4%
Total Operations	\$17,094,852	\$32,420,385	89.6%	5.3%



General Fund History Trend

Personnel costs increased 95.5% from FY 2008 to FY 2024

- The City mitigated overall increases through position eliminations, limited or no pay increases for a period of time, shift of increased benefit expense from City to employees, and changes to pension plans.
- As growth has occurred positions have been added, benefits have been increased, and updates to pay plan have been implemented.

Operating costs increased 74.7% in same time period

- The City has significantly reduced costs through operational efficiencies, contract changes and negotiations.
- Increases commodities, contracts and insurance continue to see significant overall increases. Personnel costs and scarcity of resources have contributed to larger than normal increases over the last several years. There were also some one-time costs in FY 2025 for the downtown flooding study and resurfacing of courts.

General Fund Assumptions - Revenue

- Ad Valorem estimated flat – roll back rate
- Estimated millage rate roll back rate including drainage program (in-house beginning FY 2026) and transfer of \$709,000 for road resurfacing and bricking program
- Revenue estimates in utility taxes, state revenue sharing, and half cent sales tax approximately 1-2% over FY 2025 projections. State projections have not been provided yet
- Florida Franchise Fee estimated increase of 6% due to increase in rates 1/1/26
- Updated School Resource Officer revenue for increase in officer pay plan and operating costs

General Fund

Assumptions - Revenue

- 1% increase in Administration charges to other Funds (will be adjusted based on all funds final budgets)
- Awarded COPS Grant for Police Department \$500,000 for four officers over three-year period
- All other revenues - various small adjustments



General Fund

Assumptions - Personnel

- General employees 4% salary (merit) increase; Fire and police per current bargaining contracts
- Includes mid-year adjustments of personnel
- 8% increase in health insurance, 7% increase in dental insurance
- 15% estimate increase in workers comp
- Fire and Police pension per actuary report
- General defined benefit pension plan per actuary report spread over all funds on active positions
- Defined contribution per employee elections

General Fund Assumptions - Operating

- Departmental requests - Flat except:
 - HR for new cell phones for risk coordinator and safety coordinator, specialized recruiting and training, and van rentals for new employee onboarding tours
 - Police increases for many items that have increased in pricing, increased in usage due to additional staff, increase in vehicles and equipment requiring more repair and maintenance
 - Fire for additional repair and maintenance of high water truck and marine vessel and new annual employee recognition awards ceremony
 - Zoning and Code for third-party plat reviews, training and travel for certifications for new employees and additional training needs

General Fund Assumptions - Operating

- Overall increases
 - FPL notified City of rate increases approved by state for 12% beginning 1/1/2026
 - Water tax increase estimated at 12% pending Utilities rate study
 - General Liability insurance estimated at 8% increase
 - Computer Overhead estimated at 3% per IT plan

General Fund Assumptions - Transfers

- No change in transfers for road resurfacing/brick program
- Transfer for drainage program eliminated; work will be completed by new right of way employees
- General Construction projects transfer \$635,000



Capital Outlay Five Year Plan

Capital Outlay Replacement Plan	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	(All figures in thousands of dollars)				
Right of Way:					
1989 tilt bed trailer (2396)	14	0	0	0	0
2015 vactor (6969)	700	0	0	0	0
2007 dump truck (5977)	302	0	0	0	0
2002 motor grader (5411) replace with skidsteer with grader attachment	0	139	0	0	0
2016 F-250 C Cab (6986)	0	90	0	0	0
Parks & Grounds:					
2017 4x4 pickup truck (6998)	48	0	0	0	0
2006 trailer flat bed (5976)	12	0	0	0	0
2006 all-terrain vehicle (5974)	21	0	0	0	0
2014 1 ton pickup truck (6924)	65	0	0	0	0
2001 trencher (4473)	19				
2014 1/2 ton pickup truck (6927)	0	52	0	0	0
2006 mini excavator trackhoe (6801)	0	54	0	0	0
2014 1/2 ton pickup truck (6928)	0	52	0	0	0
2015 cargo van (6954)	0	0	58	0	0
2015 1/2 ton pickup truck (6960)	0	0	52	0	0

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Capital Outlay Five Year Plan

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Capital Outlay Replacement Plan	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	(All figures in thousands of dollars)				
Police:					
Police Fleet Replacements (Est. 6 vehicles per year)	354	354	354	354	354
Body & In Car Camera Replacement Program	183	183	183	183	183
Taser Replacement Program	35	35	0	0	0
Interview Room System	6	6	0	0	0
Drone Program	5	5	0	0	0
Replace Firearms (less est grant and trade in allowance)	21	0	0		
Fire:					
Personal Protective Equipment	12	12	12	12	12
Suppression Equipment	49	49	15	15	15
Medical Equipment	24	45	24	45	24
2016 All wheel drive SUV (6983)	0	70	0	0	0
2003 Fire Engine (5432) (Could be requested from 1% Sa	0	0	0	1,000	0
TOTAL	\$1,870	\$1,146	\$698	\$1,609	\$588
Revised annual level Capital Outlay reserve	1,370	1,200	1,200	1,200	1,200
Capital Outlay Reserve - Beg	507	7	61	563	154
Capital Outlay Reserve - End	\$7	\$61	\$563	\$154	\$766
* FY 2025- FY 2029 budgeted capital outlay plan annual level of funding was \$940 except for FY 26 \$1,300					
Planned Use of Operating Reserves for equipment for planned new positions through FY 2030	\$29	\$122	\$212	\$138	\$0

Service Level Enhancements



FY 2026 Considerations

- Bargaining Unit Contract (Police Officers bargaining unit is beginning negotiations)
- Results of a pay and classification study
- Temporary Positions FY 2026 to train for pending retirements
 - Electrician (Facilities)
 - Administrative Assistant (City Clerk)
- Part-time Engineering position (Engineering) majority to be reimbursed by FEMA



FY 2026 Considerations

Five Year Planning – Personnel Requests

As Requested by Divisions

FUND	Division	FUND NAME Department/Division	Amended Authorized FY 2025	Requested FY 2026 positions	FY 2027 Planning Requests	FY 2028 Planning Requests	FY 2029 Planning Requests	FY 2030 Planning Requests	FY 2030 Estimated Positions
001	01-00	CITY COUNCIL	5.00						5.00
001	02-00	City Manager	3.25						3.25
001	02-18	Human Resources	5.00						5.00
001	03-00	City Clerk	5.00	1.00					6.00
001	06-00	Legal	0.75						0.75
001	04-00	Finance	9.50						9.50
001	04-05	Procurement	9.50						9.50
001	09-01	Public Works Admin	3.00	1.00					4.00
001	09-08	Engineering	5.00	2.00					7.00
001	15-15	Facilities Maintenance	6.00	6.00					12.00
001	09-16	Right of Way Maintenance (mid-year +5)	21.00						21.00
001	09-19	Parks & Grounds	13.00	7.00					20.00
001	12-00	POLICE	70.00		4.00	3.00	2.00		79.00
001	13-00	FIRE	37.00	3.00	6.00	4.00	3.00		53.00
001	15-00	Planning	8.00						8.00
001	15-10	Zoning & Code Compliance	8.00						8.00
		GENERAL FUND	209.00	20.00	10.00	7.00	5.00	0.00	251.00
502	02-51	INFORMATION TECHNOLOGY	9.00	1.00	1.00	1.00	1.00	0.00	13.00

FY 2026 Considerations

Five Year Planning – Personnel Requests Recommended Planning

FUND	Division	FUND NAME Department/Division	Amended Authorized FY 2025	Requested FY 2026 positions	FY 2027 Planning Requests	FY 2028 Planning Requests	FY 2029 Planning Requests	FY 2030 Planning Requests	FY 2030 Planning Totals
001	01-00	CITY COUNCIL	5.00						5.00
001	02-00	City Manager	3.25						3.25
001	02-18	Human Resources	5.00						5.00
001	03-00	City Clerk	5.00						5.00
001	06-00	Legal	0.75						0.75
001	04-00	Finance	9.50						9.50
001	04-05	Procurement	9.50						9.50
001	09-01	Public Works Admin	3.00	1.00					4.00
001	09-08	Engineering	5.00	2.00					7.00
001	15-15	Facilities Maintenance	6.00	2.00	1.00				9.00
001	09-16	Right of Way Maintenance (mid-year +5)	21.00						21.00
001	09-19	Parks & Grounds	13.00	1.00	1.00	1.00	1.00	1.00	18.00
001	12-00	POLICE	70.00		2.00	1.00	2.00		75.00
001	13-00	FIRE	37.00	2.00	2.00	2.00			43.00
001	15-00	Planning	8.00						8.00
001	15-10	Zoning & Code Compliance	8.00						8.00
		GENERAL FUND	209.00	8.00	6.00	4.00	3.00	1.00	231.00
502	02-51	INFORMATION TECHNOLOGY	9.00	1.00	1.00	0.00	0.00	0.00	11.00

FY 2026 Staffing Plan Justifications

- Right of Way – Maintenance Workers (5 FTE) \$ 387,810
 - FY 2025 mid-year Council approval
 - Positions will allow in-house work for the drainage program, sidewalk construction, and restoration work for the utilities water distribution and wastewater collection projects
 - Reduces drainage transfer of \$300,000, increases sod costs \$100,000 (net decrease \$200,000); increases number of locations from 60 per year to 100 per year
 - Reimbursement from Utilities for restoration work estimated at \$80,000
 - Sidewalk projects in Gas Tax Fund and General Construction Fund can reduce contracted expenditures by approximately 80% totaling \$230,000
 - Annual costs approximately \$374,810, one-time costs \$13,000 for concrete mixer and trailer; will keep older vehicles

FY 2026 Staffing Plan Justifications

- Public Works Admin – Executive Assistant (1 FTE) \$ 76,985
 - Position will support administrative duties of all the divisions in public works thereby alleviating administrative tasks of the supervisors.
 - Would allow supervisors to be more active in forward planning and more proactive preventative maintenance
 - Annual costs approximately \$76,985, one-time costs \$3,000 for computer and workstation



FY 2026 Staffing Plan Justifications

- Engineering – Engineering Tech II (1 FTE) \$ 85,810
 - Currently two positions split with Building
 - Supervised and directed by engineering; more work being completed for engineering and not Building
 - Revenue for right-of-way permits and reinspections will move to General Fund which can fluctuate by year; current estimate approximately \$45,000
 - Existing employees - annual costs \$85,810

- Engineering – Engineering Analyst (1 FTE) \$104,475
 - Requesting to hire early (mid-year FY 2025)
 - Technical position for planning, permitting and managing projects
 - Will provide high level expertise for various facets of projects from inception to completion
 - Annual costs approximately \$104,475

FY 2026 Staffing Plan Justifications

- Facilities – Janitorial Workers (net 2 FTE) \$ 156,930
 - (1) Maintenance Worker position would change to third janitorial worker position which would be no change in cost
 - In-house janitorial services would allow higher level of quality control, reduced response times for special circumstances
 - Assist other division needs as available and/or required
 - Reduced contractual services: \$148,865 general fund; \$45,360 for Herald Court Centre
 - Annual costs approximately \$152,830, one-time costs \$4,100 for vacuums, mops/buckets, etc to stock nine locations; will use current older fleet vehicles



FY 2026 Staffing Plan Justifications

- Parks and Grounds – Supervisor (1 FTE) \$110,475
 - Add separate supervisor for Parks and Grounds division
 - Would allow Facilities supervisor to focus on building infrastructure repair and proactive preventative maintenance as the division has grown; including taking on in-house janitorial services (if approved)
 - Higher focus on proactive maintenance of parks and grounds
 - Annual costs approximately \$110,475, one-time costs \$3,000 for computer, phone; will use older fleet vehicle when needed

FY 2026 Staffing Plan Justifications

- Fire - Firefighter/EMTs (2 FTE) \$ 542,610
 - Progress towards meeting National Fire Protection Association 1710 standards for staffing requirements on fire apparatus
 - Also help meet current staffing needs due to injuries, sick leave or vacation thereby reducing unscheduled overtime costs
 - Adding two per year for the next three years, would allow a team of six to staff a new ALS emergency response vehicle in FY 2028
 - Per Firefighter annual costs approximately \$259,025, one-time costs \$6,140



FY 2026 Staffing Plan Justifications

- City Clerk – FY 26 Temporary Administrative Assistant \$ 63,275
 - Allow succession training for pending retirements; passing of institutional knowledge and mentoring; avoid operational disruptions
 - Revisit in future year

- Facilities – FY 26 Temporary Electrician \$104,165
 - Hired mid-year FY 2025 to train with current electrician who has indicated 12-18 months to retirement
 - Provide additional support to catch up on back log of electrical, lighting repairs and projects
 - Revisit in future year

FY 2026 Staffing Plan Justifications

- Engineering – Part-time Map, Permit, Compliance Tech \$100,420
 - Long-term employee with extensive knowledge of FEMA projects, technical canal and seawall expertise, and permitting assistance
 - Funding reimbursements expected from FEMA projects; construction projects; canal maintenance; and/or engineering



General Fund

	Projected FY 2025	Proposed FY 2026	Proforma FY 2027	Proforma FY 2028	Proforma FY 2029	Proforma FY 2030
Ad Valorem Tax Revenue	\$ 19,154,810	\$ 19,154,810	\$ 19,154,810	\$ 19,154,810	\$ 19,154,810	\$ 19,154,810
Other Revenues	18,889,010	16,833,990	16,740,120	16,678,580	16,729,365	16,794,230
Estimated Revenues	38,043,820	35,988,800	35,894,930	35,833,390	35,884,175	35,949,040
Personnel	24,529,210	25,249,025	26,251,500	27,407,585	28,619,155	29,889,085
FY 2026-2030 planned positions	0	858,715	1,495,080	1,990,945	2,388,070	2,576,975
Operating	9,459,865	8,285,855	8,520,610	8,779,870	9,047,885	9,324,970
FY 2026-2030 planned positions	0	(135,865)	(137,440)	(135,565)	(139,630)	(143,820)
Capital Outlay (net)	2,368,380	1,870,200	1,200,000	1,200,000	1,200,000	1,200,000
FY 2026-2030 planned positions	0	29,280	122,280	212,280	138,000	0
Transfer to Other Funds	35,261,560	0	0	0	0	0
Transfer for Paving	709,000	709,000	709,000	709,000	709,000	709,000
Transfer for Drainage	300,000	0	0	0	0	0
Transfer for Capital Projects	731,950	635,000	235,000	245,000	245,000	245,000
Estimated Expenditures	73,359,965	37,501,210	38,396,030	40,409,115	42,207,480	43,801,210
Revenues over (under) expenditures	(35,316,145)	(1,512,410)	(2,501,100)	(4,575,725)	(6,323,305)	(7,852,170)
Projected Carryover-Beginning	50,257,305	14,613,160	13,600,750	11,099,650	6,523,925	200,620
Capital Outlay Reserve	179,000	507,000	7,000	7,000	7,000	7,000
Capital Outlay Reserve	\$ 507,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Projected Carryover-End	\$ 14,613,160	\$ 13,600,750	\$ 11,099,650	\$ 6,523,925	\$ 200,620	\$ (7,651,550)
Reserve percentage		36.3%	28.9%	16.1%	0.5%	-17.5%
Minimum Operating Reserve 16.7%		\$ 6,262,700	\$ 6,412,200	\$ 6,748,400	\$ 7,048,700	\$ 7,314,800

General Fund Summary

	Long Range Plan	05/25/25
Revenues	\$ 34,943,935	\$35,988,800
Use of Reserves-Ops	2,792,170	1,512,40
Less:		
Expenditures	<u>(\$37,736,105)</u>	<u>(\$37,501,210)</u>
(Gap)/Surplus	\$ 0	\$ 0



General Fund Comparison FY 2025 to FY 2026

Category	FY 2025	FY 2026	% +/-
Personnel	\$24,034,590	\$26,107,740	8.6%
Operating	\$ 8,385,795	\$ 8,149,990	-2.8%
Total Operations	\$32,420,385	\$34,247,730	5.6%



FY 2026 Considerations

- Preliminary valuation June 1; Final Valuation July 1
- State estimates are not provided until July/Aug and required to budget 95%-100%
- If MAC grant approved, revenue and expenditure will be added to General Fund budget
- Police bargaining unit in negotiations
- Compensation and benefit study
- Legislative proposals/mandates
- Hurricane Recovery efforts and future storms

FY 2026 Considerations

- Uncertainty of economic forecasts and inflation
- Continue to review for funding of priority CIP projects
- Information Technology needs and changes
- Infrastructure repair and maintenance
- Uncertainty of Federal funding programs and directives



Lot Mowing



Lot Mowing Assessment

- Proposed assessment of \$285 (no increase)
 - Number of lots in program decreasing as building continues (est 1,260 lots)
 - Certain costs of program remain fixed despite number of lots decreasing
 - Reduced number of mows in FY 2025 due to extended drier months, providing additional beginning balance
 - Personnel salaries budgeted to increase per proposed pay plan
 - Program projects 16 mows per year with up to additional 2 mows during summer months; 4 edges and 3 trims



Information Technology Fund



Information Technology Fund Staffing Request

- IT – Business Analyst (1 FTE) (\$ 102,865)
 - IT is requesting to hire during FY 2025; estimated cost for three months is \$25,000
 - A dedicated position that would allow interface with departments and aid them in reporting and analysis
 - Would train other division staff
 - Provide backup support for Systems Analyst
 - Annual costs approximately \$102,865



Information Technology Fund

- Project requests were prioritized:

Computer/Laptop/Tablet Replacements	\$135,500 – Annually
Monitor Replacements (for 2 years)	\$ 5,000 – Annually
Virtual Host Server Replacements (1 per year)	\$ 25,000 – Annually
GIS Tools and Equipment	\$ 20,000 – Annually
Enterprise Security Camera Network	\$ 30,000 – Annually
Office 365 Migration to Cloud (Consultant)	\$ 30,000
Build APIS for Survey 123	\$ 20,000
Cybersecurity tools	\$ 24,500 – annual subscr.
Network monitoring software and services	\$ 22,000 – annual subscr.
E-Procurement Software	\$ 70,000 – annual subscr.
Automated Vehicle Locator for City vehicles	\$ 15,000 – annual subscr.

Information Technology Fund

- Based on Proforma allow 3% increase to funds to help prepare for future years
- Proforma would require larger increases beginning in FY 2028