

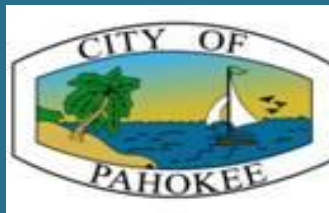
Budget Workshop Planning Session

City of Pahokee
FY 2026



Budget Workshop Agenda:

- Introduction : City Manager
- FY 25-26 Proposed Budget Summary
- Other factors
- Financial Update
- Closing Remarks



Critical Dates

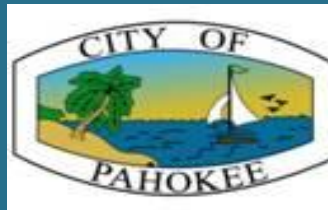
August 12 - Budget Workshop & Planning meeting 5:00 PM.

August 26 - Budget Workshop & Planning meeting 5:00 PM.

September 8 – First hearing for tentative millage rate and budget 6:00 PM.

September 23 – Second hearing for the final millage rate and budget 6:00 PM.

October 1 – The FY 25-26 Adopted budget becomes effective.



City proposing:

- No millage increase
- Current millage is 6.5419
- Assessed value
- Current year rolled back rate 5.9585%
- Current year proposed rate as a % change of rolled back rate 9.79%.



OVERALL FUND BUDGET

Adopted Budget FY 24-25

- \$8,939,702
- Proposed Budget FY 25-26
- \$7,619,890
- Variance (Decrease)
- (\$1,319,812)
- Percent (Decrease)
- (14.8%)

INCLUDES:

Minimal Federal Support

Trickle down effects of Federal Cuts and State Funding.



Overall Comparison by Fund

Funds	Adopted Budget 2024 2025	Proposed Budget 2025 2026	Variance	Percent
General Fund	\$ 5,438,908	\$ 5,813,461	\$ 374,553	6.9%
Henderson Endowment Fund	26,000	24,000	(2,000)	-7.7%
Special Revenue Fund	867,000	500,000	(367,000)	-42.3%
Capital Project Fund	2,005,780	676,972	(1,328,808)	-66.2%
Marina Campground Fund	384,388	377,031	(7,357)	-1.9%
Cemetery Fund	217,626	228,426	10,800	5.0%
Total	\$ 8,939,702	\$ 7,619,890	\$(1,319,812)	-14.8%

OVERALL PERSONNEL COSTS COMPARISON BUDGET:

- Adopted Budget FY 24-25
 - **\$2,429,115**
- Proposed Budget FY 25-26
 - **\$2,545,825**
- Variance Increase
 - **\$116,710**
- Percent Increase
 - **5%**



Overall Comparison Personnel Costs

Department / Division	Adopted Budget 2024 2025	Proposed Budget 2025 2026	Variance	Percent
City Commission	\$ 58,547	\$ 52,547	\$ (6,000)	-10%
City Manager	216,548	238,444	21,896	10%
City Clerk	93,484	98,528	5,044	5%
Finance	340,996	350,086	9,090	3%
Human Resources	79,864	93,779	13,915	17%
Protective Inspections	261,451	266,083	4,632	2%
Roads and Streets	606,467	601,834	(4,633)	-1%
Community Development	99,919	180,181	80,262	80%
Recreation Dept- City	375,717	355,838	(19,879)	-5%
Recreation Dept-PBC	137,608	139,388	1,780	1%
Marina & Campground	33,057	32,860	(197)	-1%
Cemetery	125,457	136,257	10,800	9%
ALL TOTAL FUNDS	\$ 2,429,115	\$ 2,545,825	\$ 116,710	5%

OVERALL OPERATING COSTS COMPARISON BUDGET:

- Adopted Budget FY 24-25
 - **\$3,399,878**
- Proposed Budget FY 25-26
 - **\$3,665,310**
- Variance Increase
 - **\$265,432**
- Percent Increase
 - **7.8%**



Overall Comparison Operating Costs

Fund	Department / Division	Adopted Budget 2024 2025	Proposed Budget 2025 2026	Variance	Percent
General Fund	City Commission	\$ 146,220	\$ 136,220	\$ (10,000)	-6.8%
General Fund	City Manager	100,744	88,100	(12,644)	-12.6%
General Fund	City Clerk	80,950	50,950	(30,000)	-37.1%
General Fund	Finance	120,603	120,258	(345)	-0.3%
General Fund	Human Resources	25,266	31,715	6,449	25.5%
General Fund	IT/GATV Access (Contracted)	40,000	43,800	3,800	9.5%
General Fund	Legal Counsel- (Contracted)	100,000	100,000	-	0.0%
General Fund	Comprehensive Planning (Contracted)	15,250	15,250	-	0.0%
General Fund	Police Department (Contracted)	623,938	655,938	32,000	5.1%
General Fund	Protective Inspections	87,050	87,550	500	0.6%
General Fund	Roads and Streets	820,515	969,985	149,470	18.2%
General Fund	Community Development	33,200	25,200	(8,000)	-24.1%
General Fund	Recreation Dept- City	321,556	347,298	25,742	8.0%
General Fund	Recreation Dept-PBC	17,500	27,500	10,000	57.1%
General Fund	Parks Department	52,759	54,379	1,620	3.1%
General Fund	Non Departmental	375,827	474,827	99,000	26.3%
Marina Fund		346,331	344,171	(2,160)	-0.6%
Cemetery Fund		92,169	92,169	-	0.0%
Total		\$ 3,399,878	\$ 3,665,310	\$ 265,432	7.8%

GENERAL FUND REVENUE COMPARISON BUDGET:

- Adopted Budget FY 24-25
 - **\$5,438,908**
- Proposed Budget FY 25-26
 - **\$5,813,461**
- Variance Increase
 - **\$374,553**
- Percent Increase
 - **6.9%**

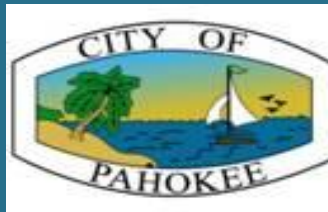


General Fund Revenues By Type

	Adopted Budget 2024 2025	Proposed Budget 2025 2026	Variance	Percent
Ad Valorem Taxes	\$ 793,451	\$ 864,974	\$ 71,523	9.0%
Sales Taxes	1,390,800	1,353,000	\$ (37,800)	-2.7%
Franchise Fees	492,000	482,000	\$ (10,000)	-2.0%
Utility Taxes	418,500	407,000	\$ (11,500)	-2.7%
Licenses And Permits	199,550	185,650	\$ (13,900)	-7.0%
Intergovernmental Revenue	313,774	378,699	\$ 64,925	20.7%
Fines & Forfeitures	82,000	82,000	\$ -	0.0%
Charges For Services	734,920	901,800	\$ 166,880	22.7%
Interest Earnings & Rents	122,850	134,600	\$ 11,750	9.6%
Miscellaneous Revenue	90,800	66,500	\$ (24,300)	-26.8%
Appropriated Fund Balance	800,263	957,238	\$ 156,975	19.6%
Total Revenues	\$ 5,438,908	\$ 5,813,461	\$ 374,553	6.9%

Why Do Expenditures Increase?

- Inflationary trends
- Technology concerns
- Demands for service
- Energy & fuel



GENERAL FUND EXPENDITURES COMPARISON BUDGET:

- Adopted Budget FY 24-25
 - **\$5,438,908**
- Proposed Budget FY 25-26
 - **\$5,813,461**
- Variance Increase
 - **\$374,553**
- Percent Increase
 - **6.9%**



General Fund Expenditures By Type

Departments	Adopted Budget 2024 2025	Proposed Budget 2025 2026	Variance	Percent
Commission	\$ 204,767	\$ 188,767	\$ (16,000)	-7.8%
City Manager	317,292	326,544	9,252	2.9%
City Clerk	174,434	149,478	(24,956)	-14.3%
Finance and Administration	461,599	470,344	8,745	1.9%
Human Resources	105,130	125,494	20,364	19.4%
IT/GATV	40,000	43,800	3,800	9.5%
Legal	100,000	100,000	-	0.0%
Comprehensive Planning	15,250	15,250	-	0.0%
Police Department (PBSO)	623,938	655,938	32,000	5.1%
Protective Inspections/Building, Planning & Zoning	348,501	353,633	5,132	1.5%
Roads & Streets	1,426,982	1,571,819	144,837	10.1%
Community Economic Development	133,119	205,381	72,262	54.3%
Recreation Department (City)	697,273	703,136	5,863	0.8%
Recreation Dept. -PBC FAA	155,108	166,888	11,780	7.6%
Parks	52,759	54,379	1,620	3.1%
Non-Departmental	375,827	474,827	99,000	26.3%
Transfers Out	206,929	207,783	854	0.4%
Total Expenditures	\$ 5,438,908	\$ 5,813,461	\$374,553	6.9%

SURTAX DOLLAR FY 2025 2026

- Rehabilitations/renovations of City Facilities in accordance with Sec 212.055 capital expenditure or fixed capital outlay associated with Construction, reconstruction or improvement.
- Infrastructure Improvements such as Roof Repairs, Streets/Roads Improvement, Recreational/Parks Improvements, Specialized Canal Trash truck, Bus for Parks and Recreation.



FY 2025-2026 CAPITAL IMPROVEMENT PROJECTS

DISCRETIONARY SURTAX

- Park Improvement Splash pads. This project includes sanitary restoration, Drainage improvements
 - Neiborhood Signage Rebranding
 - City Wide Streets Resurfacing
- Cost-Shared "Specialized Canal Trashtruck".
 - Parks & Recreation Equipment
 - Public Works - Equipment



Capital Projects Highlights/initiatives

FY 2025- 2026 CAPITAL IMPROVEMENT PROJECTS STATUS

PROJECT NAME	FUNDING SOURCE	STATUS	ESTIMATED
		Percent of Completion	COMPLETION
			DATE
Barfield Highway Reconstruction	FDOT/PBCWUD	100%	Final inspection Scheduled the end of July 2025
McClure Road Reconstruction Project	FDOT /PBCWUD	60% Design Completed and 0% Construction Completed	September 2025
Street Resurfacing and Reconstruction Phase IV	FDOT	0%	September 2026



Questions?