FY 2026-2027 Proposed Budget

Building Our Future Through
Fiscal Responsibility • Infrastructure • Community Investment

City Commission Budget Workshop

Budget Workshop Agenda

- Introduction: City Manager
- Millage Rate & Taxing Authority
- Historical Budget Overview
- FY27 Proposed Budget Overview
- All Funds Financial Summary
- General Fund Revenues & Expenditures
- Major Cost Drivers and Priorities
- Capital Improvement Plan
- Discussion & Recommendations

Taxing Authority

Taxing authorities are government agencies that receive a portion of the property tax bill.
The City of Pahokee receives only the municipal portion — not the entire tax bill.
Other taxing authorities may include:

- Palm Beach County
- School District of Palm Beach County
- Special Districts and Other Agencies

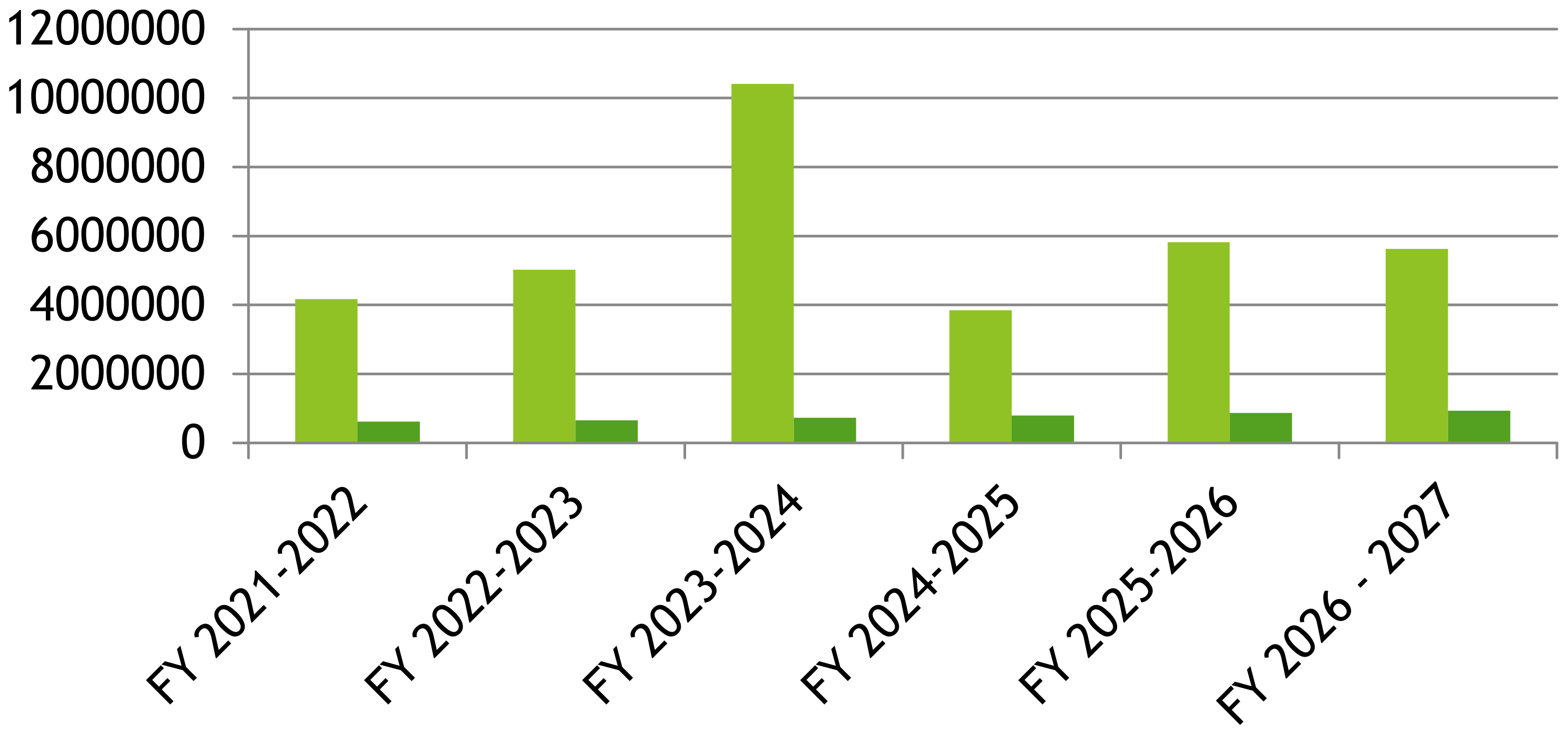
City revenues support public safety, roads, parks, facilities, and community services.

Millage Rate

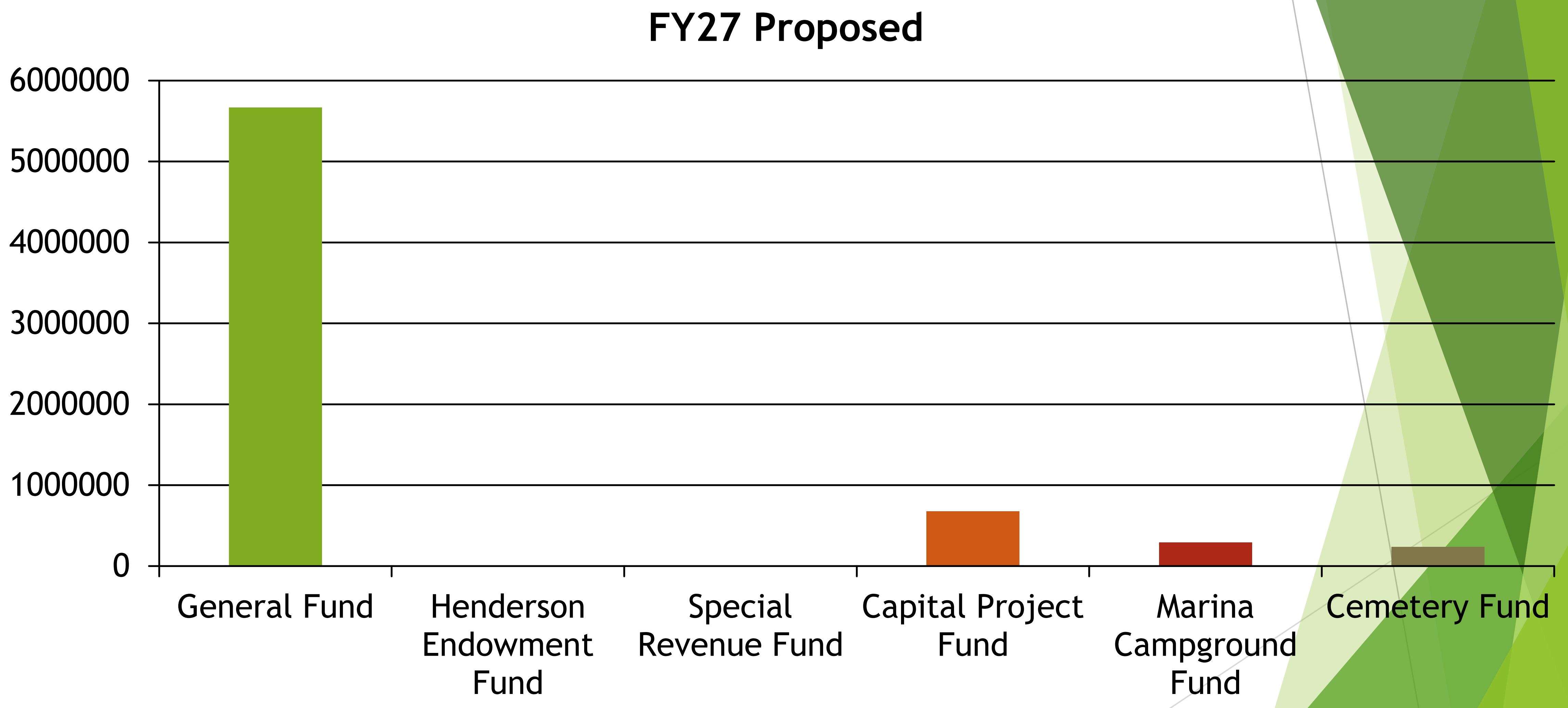
- A millage rate is the tax rate applied against taxable property value to calculate property taxes.
- 1 mill = $1.00 per $1,000 of taxable value.
- The City of Pahokee's current operating millage rate is 6.5419 mills.

Property Tax Formula:
Taxable Value × Millage Rate ÷ 1,000 = City Property Tax

Historical Budget Overview



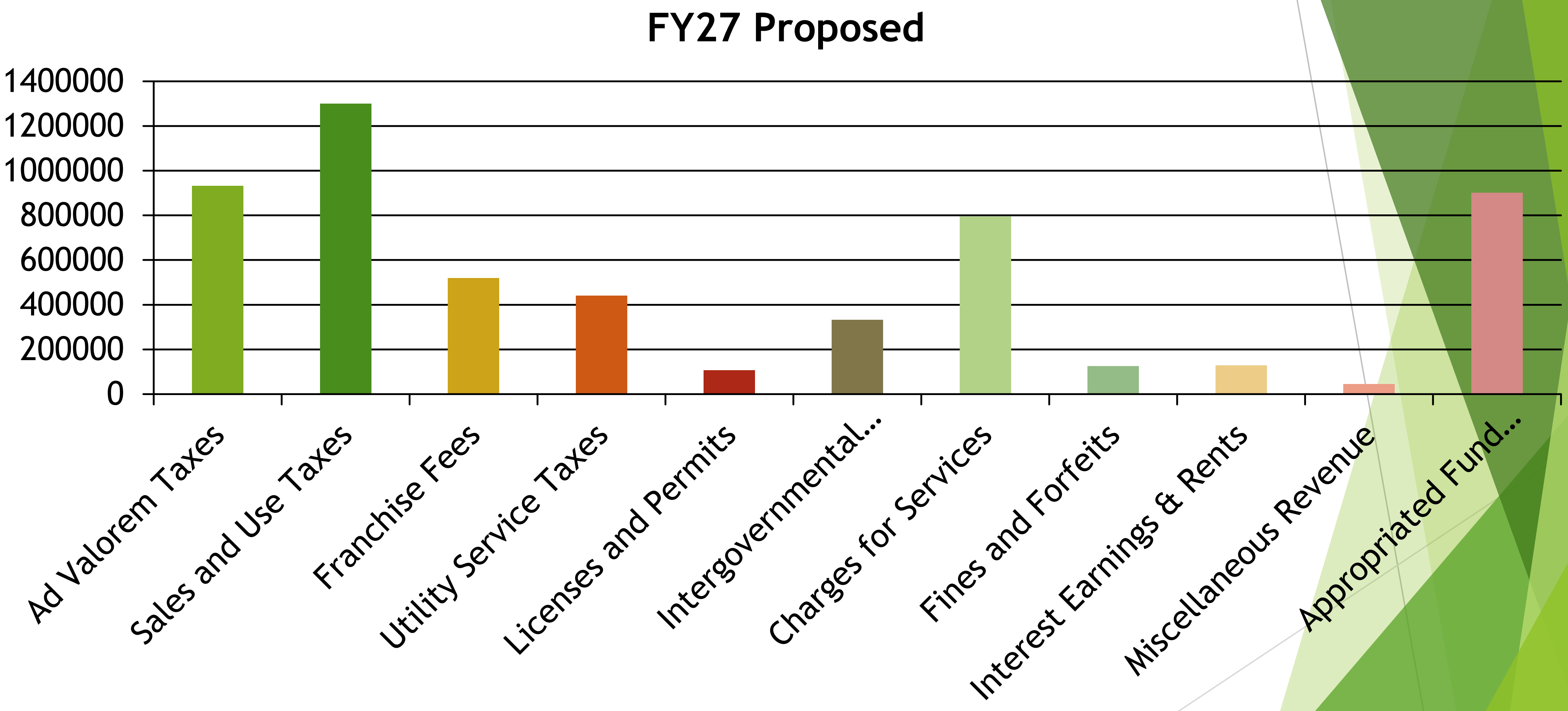
All Funds - FY27 Proposed Revenues



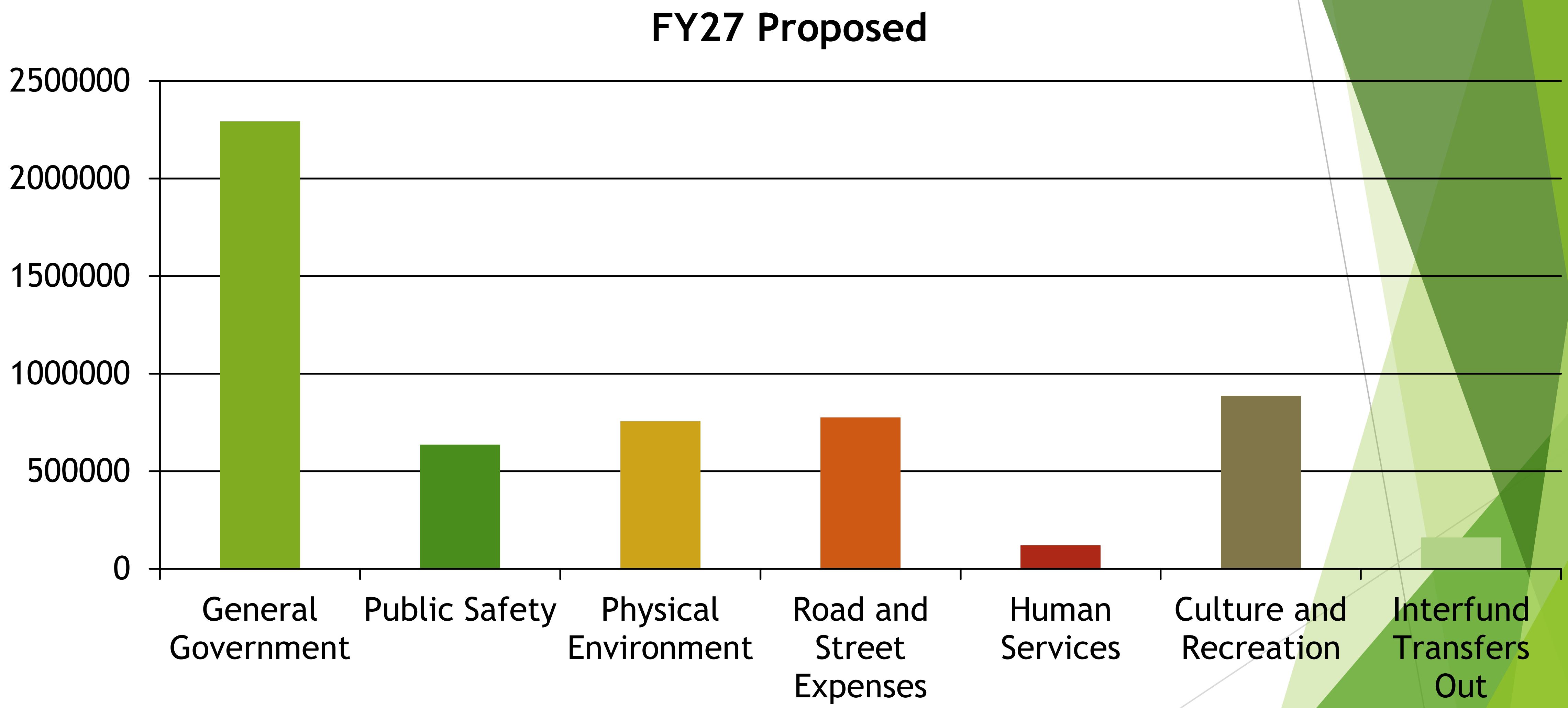
General Fund Budget Summary

General Fund Revenues: $5,666,805
General Fund Expenditures: $5,666,805
Current Millage: 6.5419 mills
Balanced approach using historical trends and operational needs

General Fund Revenues by Category



General Fund Expenditures by Function



Important Items to Note

1. $0 Surtax budgeted (1% infrastructure surtax repealed; effective January 1, 2026)
2. 1 Procurement Officer position added to Finance Department
3. Capital projects not yet included

Why Do Expenditures Increase?

Inflation

Technology concerns

Recession

Demands for service (users)

Energy & fuel

Marketplace (supply & demand)

Supply chain issues

Tariffs

War

Events

FY27 Strategic Focus Areas

Infrastructure Improvements
Parks & Recreation Enhancements
Public Safety Support
Economic Development
Financial Sustainability

City Commission Action

5 Year Capital Improvement Plan

- Review
- Discussion
- Recommendations/Guidance

Questions • Comments • Recommendations

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Thank You