

## CITY OF MANDEVILLE

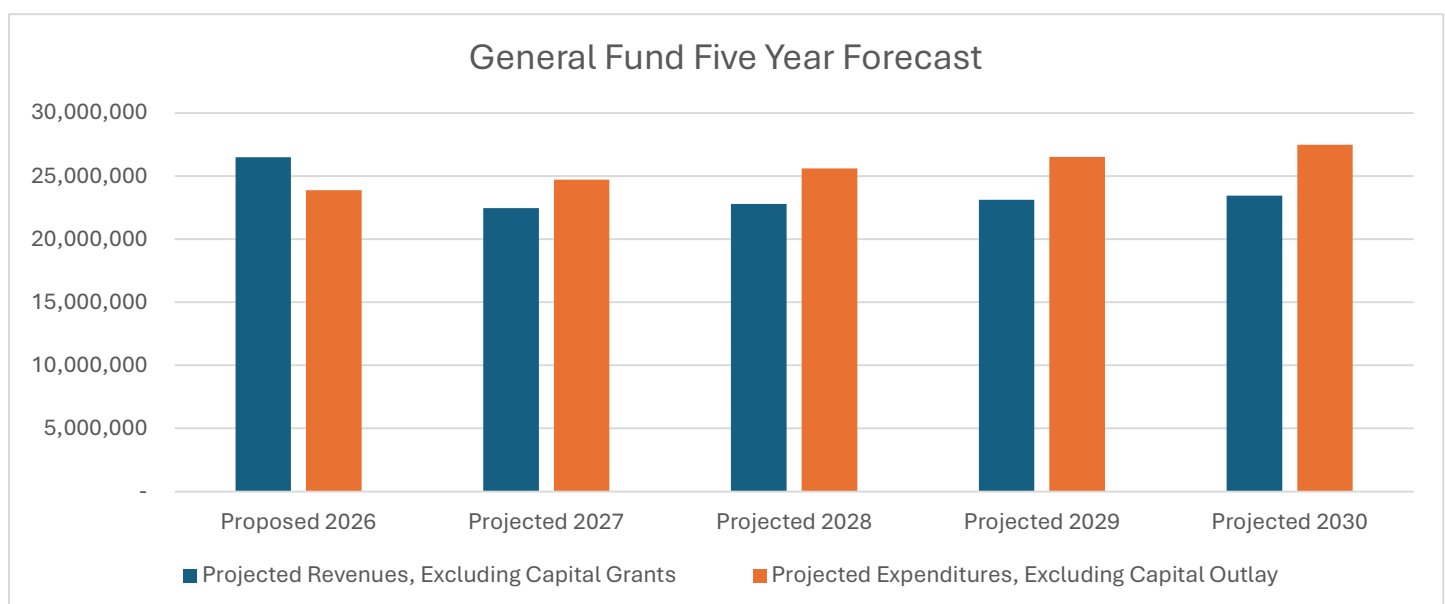
### FISCAL YEAR 2026 FIVE YEAR FINANCIAL PLANNING

The Fiscal Year 2026 Five Year Plan spans fiscal years 2026 through 2030 and serves as a strategic financial planning tool to guide decision-making. Its primary purpose is to support the long-term sustainability of City services and to proactively address evolving financial objectives and challenges. Revenue growth projections are a key factor in estimating available funding for future years. By analyzing economic and fiscal trends, staff can anticipate potential impacts on revenues and expenditures, providing valuable insight to help policymakers respond to changing conditions. This Plan is integrated into the annual budget process and will be adopted alongside the FY 2026 Budget. It is reviewed and updated each year to reflect the most current data and assumptions.

The analysis offers a snapshot of the City's present financial environment and the outlook for the years ahead.

#### ***SUMMARY OF GENERAL FUND – FIVE YEAR FORECAST***

	Proposed 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Projected Revenues, Excluding Capital Grants	26,481,940	22,459,373	22,785,279	23,115,964	23,451,497
Projected Expenditures, Excluding Capital Outlay	23,877,162	24,721,034	25,599,421	26,513,825	27,465,814
Net General Fund Impact	2,604,778	(2,261,661)	(2,814,142)	(3,397,862)	(4,014,316)
<i>Projected Capital Expenditures, Net of Grants</i>	3,373,206	2,108,254	1,686,603	1,264,952	-
Net General Fund Impact after Capital	(768,428)	(4,369,915)	(4,500,745)	(4,662,814)	(4,014,316)



### **GENERAL FUND REVENUE COMPARISON BY MAJOR CATEGORY**

	Proposed 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Growth Rate
Ad valorem Taxes	2,175,216	2,196,968	2,218,938	2,241,127	2,263,538	1.0%
Sales and Use Taxes	11,055,890	11,221,728	11,390,054	11,560,905	11,734,319	1.5%
Franchise Fees	944,011	958,171	972,544	987,132	1,001,939	1.5%
Licenses and Permits	1,588,244	1,612,067	1,636,248	1,660,792	1,685,704	1.5%
Intergovernmental Revenues, Excluding Capital Outlay Grants	4,693,763	355,250	360,579	365,987	371,477	1.5%
Fines and Forfeitures	581,633	590,358	599,213	608,201	617,324	1.5%
Charges for Services	2,106,620	2,138,220	2,170,293	2,202,847	2,235,890	1.5%
Other revenues	1,209,344	1,227,484	1,245,896	1,264,584	1,283,553	1.5%
Transfers In	2,127,219	2,159,127	2,191,514	2,224,387	2,257,753	1.5%
Total Revenues	26,481,940	22,459,373	22,785,279	23,115,964	23,451,497	

### **GENERAL FUND EXPENDITURE COMPARISON BY MAJOR CATEGORY**

	Proposed 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Growth Rate
General Government - Personnel	3,329,933	3,479,780	3,636,370	3,800,007	3,971,007	4.5%
Public Safety - Personnel	10,379,369	10,846,440	11,334,530	11,844,584	12,377,590	4.5%
Public Works - Personnel	2,481,189	2,592,843	2,709,521	2,831,449	2,958,864	4.5%
General Government - Operations	4,939,112	5,013,199	5,088,397	5,164,722	5,242,193	1.5%
Public Safety - Operations	1,869,166	1,897,204	1,925,662	1,954,547	1,983,865	1.5%
Public Works - Operations	741,870	752,998	764,293	775,757	787,394	1.5%
Cemetery	136,523	138,571	140,649	142,759	144,901	1.5%
Total Expenditures	23,877,162	24,721,034	25,599,421	26,513,825	27,465,814	

## Revenue Growth Factors – Explained

Revenue Category	Growth Rate	Rationale/Assumption
Ad valorem Taxes	1.0%	Conservative estimate assuming stable property values and limited millage growth.
Sales and Use Taxes	1.5%	Moderate growth based on local economic trends and recent sales tax performance.
Franchise Fees	1.5%	Reflects new service providers and increased user connections within the City.
Licenses and Permits	1.5%	Assumes consistent development activity and permitting levels.
Intergovernmental Revenues	1.5%	Excludes one-time capital grants; assumes modest increases in state/federal support for recurring programs.
Fines and Forfeitures	1.5%	Projected flat with slight increases due to inflation and enforcement consistency.
Charges for Services	1.5%	Based on expected population and usage growth for programs and services.
Other Revenues	1.5%	Includes interest income and miscellaneous receipts; assumes stable economic activity.
Transfers In	1.5%	Growth tied to funding formulas or recurring support from other City funds.

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## Expenditure Growth Factors – Explained

Expenditure Category	Growth Rate	Rationale/Assumption
General Government - Personnel	4.5%	Reflects expected cost-of-living adjustments, benefit increases, and merit increases.
Public Safety - Personnel	4.5%	Reflects expected cost-of-living adjustments, benefit increases, and merit increases.
Public Works - Personnel	4.5%	Reflects expected cost-of-living adjustments, benefit increases, and merit increases.

<b>Expenditure Category</b>	<b>Growth Rate</b>	<b>Rationale/Assumption</b>
General Government - Operations	1.5%	Tracks general inflation and assumes modest cost increases in service contracts.
Public Safety - Operations	1.5%	Includes minor inflationary increases for materials, supplies, and equipment.
Public Works - Operations	1.5%	Anticipates stable operating levels with gradual cost increases.
Cemetery	1.5%	Reflects consistent maintenance costs with inflation.