

# City Of Opa-locka, Florida

## Five-Year Plan

### December 2023



Intentionally Blank



<b>Introduction</b>		<b>Page #</b>
Table of Contents		
Executive Summary .....		1
 <b>Citywide Summary</b>		
Citywide Staffing Summaries.....		3
Citywide Financial Summary & Commentary.....		4
 <b>Financial Summaries</b>		
<b>    General Fund</b>		
Commentary & Summary.....		6
Summary of Expenditures by Division .....		8
<b>    Water-Sewer Operating Fund</b>		
Commentary.....		10
Summary of Revenues & Expenditures.....		11
<b>    Stormwater Operating Fund</b>		
Commentary.....		12
Summary of Revenues & Expenditures.....		13
<b>    Capital Improvement Program (CIP)</b>		
Commentary & Summary .....		14
People Transportation Plan Fund .....		16
Safe Neighborhood Fund .....		18
Water-Sewer Five-Year Capital Improvement Plan.....		20
Stormwater Five-Year Capital Improvement Plan.....		22
<b>    ARPA Fund</b>		
Commentary.....		24
Five-Year Capital Improvement Plan.....		25
<b>    Debt Service Fund</b>		
Commentary.....		26
Summary of Revenues & Expenditures.....		27
<b>    Town Center</b>		
Commentary.....		28
Summary of Revenues & Expenditures.....		29
<b>    Internal Services Funds</b>		
<b>        IT Internal Services</b>		
Commentary.....		30
Summary of Revenues & Expenditures.....		31
<b>        Risk Management Internal Services</b>		
Commentary.....		32
Schedule of Revenue & Expenditures.....		33
<b>    Special Law Enforcement Fund</b>		
Commentary.....		34
Summary of Revenues & Expenditures.....		35
<b>    Law Enforcement Training Trust Fund</b>		
Commentary.....		36
Summary of Revenues & Expenditures.....		37

Intentionally Blank



**Aggregate Citywide Assumptions:** For the purposes of creating this five-year financial plan we made certain assumptions. The following is an executive summary of these assumptions used during the creation of this plan and will be detailed in each section.

### Executive Summary

- Strong tax base growth
  - Real Property Tax Base growth + 12.5% annually
  - Net Property Tax Base growth + 10.5% annually
- Millage Rate reduction
  - FY 21 9.8000 mills
  - FY 22 9.6500 mills
  - FY 23 9.3500 mills
  - FY 24 9.3500 mills
  - FY 25 9.2500 mills
  - FY 26 9.0500 mills
  - FY 27 8.8500 mills
  - FY 28 8.6500 mills

\*Homesteaded property owners would experience essentially no increase in City property taxes.

\*\$3,231676 reduction in property tax receipts versus maintaining millage rate at 9.3500 mills

- Water-Sewer FY 24 and Stormwater FY 25 rate increase and annual CPI increases thereafter
- Annexation not considered due to complexity
- No changes to the Staffing headcount from FY 24 adopted budget
- No new major additional operational initiatives after FY 24 until FY 27
- CIP investment constrained after FY 24 due to limited surplus funds
- All ARPA related projects have been identified
- Grant funding utilized when matching funds available

Intentionally Blank



## Staffing

	FY 24 Adopted Budget		FY 25 Outlook		FY 26 Outlook		FY 27 Outlook		FY 28 Outlook	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>Governmental Funds</b>										
City Manager	9.0	-	9.0	-	9.0	-	9.0	-	9.0	-
City Clerk	5.0	-	5.0	-	5.0	-	5.0	-	5.0	-
HR	4.0	-	4.0	-	4.0	-	4.0	-	4.0	-
Finance	11.0	-	11.0	-	11.0	-	11.0	-	11.0	-
CD	6.0	-	6.0	-	6.0	-	6.0	-	6.0	-
Building & License	7.0	6.0	7.0	6.0	7.0	6.0	7.0	6.0	7.0	6.0
Parks & Recreation	11.0	14.0	11.0	14.0	11.0	14.0	11.0	14.0	11.0	14.0
Police										
Sworn	50.0	-	50.0	-	50.0	-	50.0	-	50.0	-
Other	16.0	12.0	16.0	12.0	16.0	12.0	16.0	12.0	16.0	12.0
Code	8.0	-	8.0	-	8.0	-	8.0	-	8.0	-
Building & Grounds Maint	15.0	-	15.0	-	15.0	-	15.0	-	15.0	-
Public Works										
Admin	5.0	-	5.0	-	5.0	-	5.0	-	5.0	-
Streets	4.0	-	4.0	-	4.0	-	4.0	-	4.0	-
Vehicle Maint	2.0	-	2.0	-	2.0	-	2.0	-	2.0	-
Solid Waste	3.0	-	3.0	-	3.0	-	3.0	-	3.0	-
<b>Total Govermental Funds</b>	<b>156.0</b>	<b>32.0</b>	<b>156.0</b>	<b>32.0</b>	<b>156.0</b>	<b>32.0</b>	<b>156.0</b>	<b>32.0</b>	<b>156.0</b>	<b>32.0</b>
<b>Enterprise Funds</b>										
Utility Bill/Cust Svc	-	-	-	-	-	-	-	-	-	-
Meters / Line Maint	3.3	-	3.3	-	3.3	-	3.3	-	3.3	-
Water	4.8	-	4.8	-	4.8	-	4.8	-	4.8	-
Sewer	6.8	-	6.8	-	6.8	-	6.8	-	6.8	-
CIP	3.0	1.0	3.0	1.0	3.0	1.0	3.0	1.0	3.0	1.0
Stormwater	4.3	-	4.3	-	4.3	-	4.3	-	4.3	-
<b>Total Enterprise Funds</b>	<b>22.0</b>	<b>1.0</b>	<b>22.0</b>	<b>1.0</b>	<b>22.0</b>	<b>1.0</b>	<b>22.0</b>	<b>1.0</b>	<b>22.0</b>	<b>1.0</b>
<b>Internal Service Fund</b>										
IT	4.0	-	4.0	-	4.0	-	4.0	-	4.0	-
<b>Total Internal Service Funds</b>	<b>4.0</b>	<b>-</b>	<b>4.0</b>	<b>-</b>	<b>4.0</b>	<b>-</b>	<b>4.0</b>	<b>-</b>	<b>4.0</b>	<b>-</b>
<b>Total City</b>	<b>182.0</b>	<b>33.0</b>	<b>182.0</b>	<b>33.0</b>	<b>182.0</b>	<b>33.0</b>	<b>182.0</b>	<b>33.0</b>	<b>182.0</b>	<b>33.0</b>



Citywide

Assumptions:

- Real Property Tax Base growth + 12.5%
- Total Tax Base Growth (After CRA Adjustment) + 10.5%
- Annexation Not Undertaken in Five-Year Plan
- FY 24 = Adopted Budget
- Utilizing an 8% staff vacancy rate
- Refinancing of FY 15 debt that has balloon payment of \$3.2 million
- Fire Hydrant Assessment increased
- Majority of divisions will be Business as Usual unless otherwise noted
- All legal settlements have been finalized in FY 24
- Audits current by year-end FY 24
- General Revenue Annual Growth + 3% (excluding property tax & utility revenue)
- Compensation Annual Growth Excluding Healthcare + 2%
- Healthcare Annual Growth + 5%
- General Operating Expense Annual Growth + 3%
- Vehicle Leases – On Expiration (5 Years) – Increased 15%

Summary:

- Capital expenditure constraints due to lack of available funds
- Beyond FY 24, City will continue to make continuous improvement, but no additional major initiatives



**Citywide - Summary**

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Funding</b>						
Revenue - Ex Grants	42,747,833	45,665,349	47,858,366	50,177,487	52,621,901	5.3%
Grants	4,716,136	9,531,750	3,988,703	7,695,864	8,253,239	15.0%
<b>Total Revenue</b>	<b>47,463,969</b>	<b>55,197,099</b>	<b>51,847,069</b>	<b>57,873,351</b>	<b>60,875,140</b>	<b>6.4%</b>
Loans	4,066,224	3,050,000	3,750,000	3,500,000	2,000,000	-16.3%
<b>Total</b>	<b>51,530,193</b>	<b>58,247,099</b>	<b>55,597,069</b>	<b>61,373,351</b>	<b>62,875,140</b>	<b>5.1%</b>
Transfers-In	24,160,358	13,329,586	14,299,813	18,234,695	18,133,710	-6.9%
<b>Total Funding</b>	<b>75,690,551</b>	<b>71,576,685</b>	<b>69,896,882</b>	<b>79,608,046</b>	<b>81,008,851</b>	<b>1.7%</b>
 <b>Expenditure</b>						
Compensation	16,982,677	16,033,734	16,395,904	16,767,429	17,148,599	0.2%
Operating Expense	20,562,353	20,067,160	20,813,515	21,566,781	22,387,285	2.1%
Other Uses	5,950,373	1,287,884	1,326,521	1,366,316	1,407,306	-30.3%
Capital Improvements	22,448,347	14,116,348	9,319,338	16,773,918	16,930,136	-6.8%
Debt Service	3,239,289	2,706,273	3,099,526	3,407,528	2,973,490	-2.1%
Contingency	1,700,000	1,745,000	1,791,350	1,839,091	1,888,263	2.7%
<b>Total Expense Ex Transfer Out</b>	<b>70,883,038</b>	<b>55,956,399</b>	<b>52,746,155</b>	<b>61,721,062</b>	<b>62,735,079</b>	<b>-3.0%</b>
Transfer-Out	24,160,358	13,329,586	14,299,813	18,234,695	18,133,710	-6.9%
<b>Total Expense</b>	<b>95,043,396</b>	<b>69,285,984</b>	<b>67,045,967</b>	<b>79,955,757</b>	<b>80,868,789</b>	<b>-4.0%</b>
 <b>Over / (Under)</b>	<b>(19,352,846)</b>	<b>2,290,701</b>	<b>2,850,914</b>	<b>(347,711)</b>	<b>140,061</b>	
 <b>Fund Balance</b>						
Open	21,652,832	2,299,986	4,584,384	7,428,850	7,081,139	
Over / (Under)	(19,352,846)	2,290,701	2,850,914	(347,711)	140,061	
<b>Closing Balance</b>	<b>2,299,986</b>	<b>4,590,687</b>	<b>7,435,298</b>	<b>7,081,139</b>	<b>7,221,200</b>	



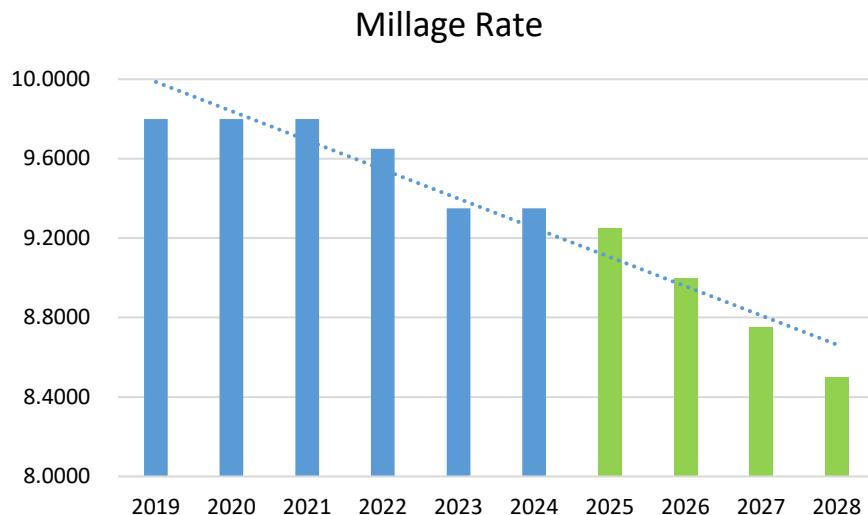
### General Fund Summary

#### Assumptions:

- Real Property Tax Base Annual Growth + 12.5%
- Net Tax Base Annual Growth + 10.5%
- Millage Rate Adjusts per year

<u>Millage Rate</u>	<u>Projected Tax Revenue</u>
● FY 24 9.3500	\$13,749,836
● FY 25 9.2500	\$15,051,571
● FY 26 9.0500	\$16,275,199
● FY 27 8.8500	\$17,593,706
● FY28 8.6500	\$19,005,266

\*Opportunity Cost of reducing from 9.3500 Millage Rate is \$3,231,676 over four years



#### Summary:

- Limited funding of CIP beyond FY 24 due to lack of available funds, exacerbated by millage rate reduction.



### General Fund Summary

Account Title	FY 24	FY 25	FY 26	FY 27	FY 28	
	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Revenue</b>						
Property Tax	13,749,780	15,051,571	16,275,199	17,593,706	19,005,266	8.4%
Franchise Fees	2,436,989	2,510,099	2,585,402	2,662,964	2,742,853	3.0%
Permits	1,150,582	1,185,099	1,220,652	1,257,272	1,294,990	3.0%
Fines & Forfeitures	3,695,585	3,806,453	3,920,646	4,038,266	4,159,413	3.0%
Grants	250,000	-	-	-	-	-100.0%
Other	1,058,295	1,090,044	1,122,746	1,156,428	1,191,121	3.0%
<b>Total Revenue</b>	<b>22,341,232</b>	<b>23,643,266</b>	<b>25,124,645</b>	<b>26,708,635</b>	<b>28,393,643</b>	<b>6.2%</b>
Loan	1,400,000	-	-	-	-	-100.0%
<b>Total Revenue &amp; Loans</b>	<b>23,741,232</b>	<b>23,643,266</b>	<b>25,124,645</b>	<b>26,708,635</b>	<b>28,393,643</b>	<b>4.6%</b>
Transfer In - G&A	855,726	686,631	704,219	722,294	740,871	-3.5%
Transfer In - Debt Service	3,788,963	3,941,051	4,032,159	4,191,151	4,354,912	3.5%
<b>Total Transfer In</b>	<b>4,644,689</b>	<b>4,627,682</b>	<b>4,736,378</b>	<b>4,913,445</b>	<b>5,095,783</b>	<b>2.3%</b>
<b>Total Funding</b>	<b>28,385,921</b>	<b>28,270,949</b>	<b>29,861,023</b>	<b>31,622,080</b>	<b>33,489,426</b>	<b>4.2%</b>
<b>Expenditure</b>						
Compensation	15,101,188	14,266,535	14,586,960	14,915,587	15,252,673	0.2%
Operating Expense	6,408,888	5,956,406	6,149,572	6,325,660	6,529,307	0.5%
Other Uses	4,721,473	1,258,117	1,295,860	1,334,736	1,374,778	-26.5%
Capital	545,100	406,953	419,162	431,736	444,689	-5.0%
Contingency	1,250,000	1,287,500	1,326,125	1,365,909	1,406,886	3.0%
<b>Total Expenditure</b>	<b>28,026,649</b>	<b>23,175,511</b>	<b>23,777,679</b>	<b>24,373,629</b>	<b>25,008,332</b>	<b>-2.8%</b>
Transfer Out - IT	1,487,232	1,063,928	1,093,431	1,123,781	1,154,575	-6.1%
Transfer Out - Risk	2,699,840	3,689,466	3,800,150	3,914,154	4,031,579	10.5%
Transfer Out - Safe Neigh	6,056,274	-	-	1,500,000	2,500,000	-19.8%
Transfer Out - Water-Sewer	163,508	16,150	27,131	81,416	150,761	-2.0%
Transfer Out - Town Center	617,787	220,368	226,979	233,788	240,802	-21.0%
Transfer Out - Debt Service	144,385	112,340	112,340	112,340	112,340	-6.1%
<b>Total Transfer Out</b>	<b>11,169,026</b>	<b>5,102,252</b>	<b>5,260,031</b>	<b>6,965,480</b>	<b>8,190,057</b>	<b>-7.5%</b>
<b>Total Expenditure</b>	<b>39,195,675</b>	<b>28,277,762</b>	<b>29,037,710</b>	<b>31,339,109</b>	<b>33,198,389</b>	<b>-4.1%</b>
<b>Over / (Under)</b>	<b>(10,809,754)</b>	<b>(6,814)</b>	<b>823,313</b>	<b>282,971</b>	<b>291,037</b>	
<b>Fund Balance</b>						
Opening Balance	14,098,711	3,288,957	3,282,143	4,105,457	4,388,428	
(Use) / Addition To	(10,809,754)	(6,814)	823,313	282,971	291,037	
<b>Closing Balance</b>	<b>3,288,957</b>	<b>3,282,143</b>	<b>4,105,457</b>	<b>4,388,428</b>	<b>4,679,465</b>	

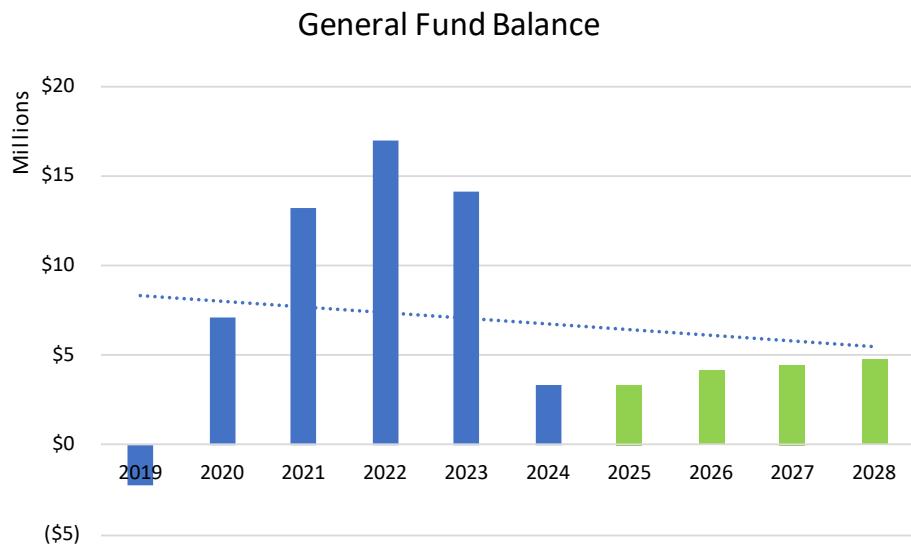


### General Fund Division Summary

#### Assumptions:

- o All divisions are Business as Usual unless otherwise noted
- o Non-Dept – \$3M Legal Settlement in FY 24, then Business as Usual
- o Finance – Reduction in audit and support in FY 25, then Business as Usual (BAU)
- o Community Development – Affordable Housing Grant (\$500,000) in FY 25 phased out, then BAU, including continuation of other grants and assistance.
- o Parks & Rec – no vehicle purchases in FY 25 and beyond. Also, restored Senior Services to non-grant level of \$23,175.
- o PW – Trash – Conversion from start-up in FY 24 to full-time operation in FY 25, then BAU
- o Limited Safe Neighborhood CIP Funding due to lack of available funds

**Summary:** No major new operational initiatives and limited major investment in Capital projects beyond FY 24 due to lack of available funds.





General Fund Expenditure - By Division

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Total Funding (Ex Transfer In)</b>	23,741,232	23,643,266	25,124,645	26,708,635	28,393,643	4.6%
<b>Total Transfer In</b>	4,644,689	4,627,682	4,736,378	4,913,445	5,095,783	2.3%
<b>Total Funding</b>	28,385,921	28,270,949	29,861,023	31,622,080	33,489,426	4.2%
<b>Expense (By Division)</b>						
Commission	107,535	110,487	113,240	116,065	118,962	2.6%
City Manager	1,154,740	1,094,787	1,119,075	1,143,961	1,169,462	0.3%
Non-Department - Ex Transfer Out	5,493,938	2,568,756	2,645,819	2,725,194	2,806,950	-15.5%
Clerk	487,282	464,678	476,042	487,722	499,730	0.6%
Attorney	581,500	598,945	616,913	635,421	654,483	3.0%
Finance	1,889,999	1,230,018	1,259,295	1,289,347	1,320,198	-8.6%
Human Resources	514,799	502,162	515,196	528,598	542,382	1.3%
Planning & Community Dev	1,532,261	1,016,990	1,043,961	1,071,697	1,100,222	-7.9%
Building & Licenses	834,505	795,316	814,250	833,692	853,655	0.6%
Parks & Recreation	2,086,256	1,796,494	1,842,828	1,890,449	1,939,396	-1.8%
Police	8,863,023	8,502,598	8,720,679	8,921,688	9,135,769	0.8%
Code Enforcement	663,789	635,405	649,401	663,774	685,724	0.8%
Public Works - Admin	1,732,883	1,707,444	1,752,845	1,799,572	1,851,589	1.7%
Bldg & Grounds Maintenance	553,815	524,057	536,104	548,465	562,834	0.4%
Public Works - Streets	579,726	578,156	593,620	609,533	627,608	2.0%
Public Works - Trash	166,316	255,596	262,051	268,686	275,507	13.4%
Public Works - Vehicle Maintenance	784,282	793,622	816,359	839,766	863,861	2.4%
<b>Total Expense - Ex Transfer Out</b>	28,026,649	23,175,510	23,777,679	24,373,629	25,008,332	-2.8%
<b>Transfer Out</b>						
Information Tech Charges	1,487,232	1,063,928	1,093,431	1,123,781	1,154,575	-6.1%
Risk Management Charges	2,699,840	3,689,466	3,800,150	3,914,154	4,031,579	10.5%
Safe Neigh CIP	6,056,274	-	-	1,500,000	2,500,000	-19.8%
Water-Sewer Fund (CIP Charge)	163,508	16,150	27,131	81,416	150,761	-2.0%
Town Center	617,787	220,368	226,979	233,788	240,802	-21.0%
Debt Service Fund	144,385	112,340	112,340	112,340	112,340	-6.1%
<b>Total Transfer Out</b>	11,169,026	5,102,252	5,260,031	6,965,480	8,190,057	-7.5%
<b>Total Expenditure</b>	39,195,675	28,277,762	29,037,710	31,339,109	33,198,389	-4.1%
<b>Over / (Under)</b>	(10,809,754)	(6,813)	823,313	282,971	291,037	
<b>Fund Balance</b>						
Opening Balance	14,098,711	3,288,957	3,282,144	4,105,457	4,388,428	
(Use) / Addition To	(10,809,754)	(6,813)	823,313	282,971	291,037	
<b>Closing Balance</b>	3,288,957	3,282,144	4,105,457	4,388,428	4,679,465	



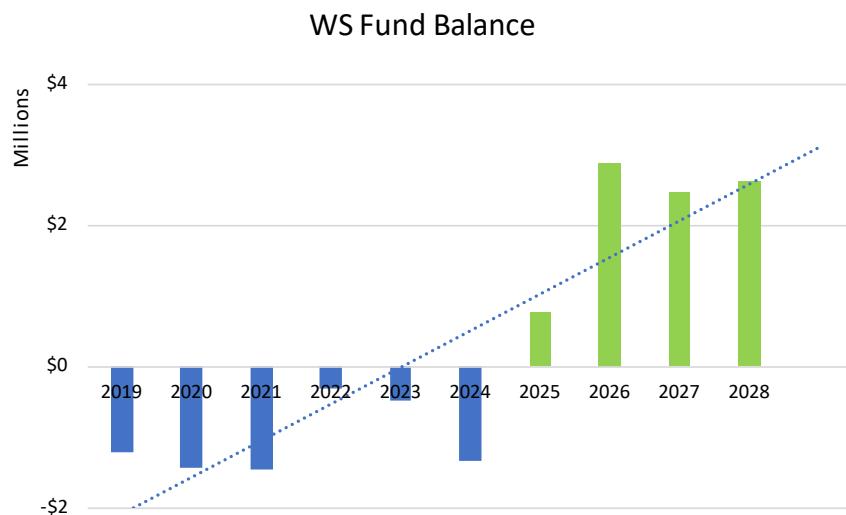
### Water-Sewer Operating Fund

#### Assumptions:

- Rate Increase of 10% Effective April 1, 2024
- 2.5% Consumer Price Index (CPI) Rate Increases Annually
- Fire Hydrant Assessment Increased - \$93,000 → \$163,000
- No CIP funding until FY 27 due to lack of available funds
- CIP funding with 50% grant and 50% fund balance beginning in FY 27
- First Round of County Debt Paid Off – May, 2024
- Second Round of County Debt Paid Off – December, 2027
- Cost of Water From County + 5% Annual Growth Plus 1% Usage Increase
- Cost of Wastewater Processing + 6% Annual Growth Plus 1% Usage Increase
- Legal Settlement FY 24 \$1.0M finalized
- No funding of Risk Allocation as of FY 25 (\$500K per yr saving)

#### Summary:

- CIP funding resumed in FY 27 primarily due to increases in revenue from assumed rate increases & reduction in County Debt
- Continued focus on reducing water loss, inflow and infiltration of sewer lines





### Water-Sewer Operating Fund

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Revenue</b>						
Water-Sewer Fees	10,930,407	11,757,292	12,171,737	12,600,790	13,044,968	4.5%
Impact Fees	500,000	515,000	530,450	546,364	562,754	3.0%
Fire Hydrant Assessment	92,150	162,184	163,806	165,444	167,098	16.0%
Other	17,098	17,611	18,139	18,683	19,244	3.0%
<b>Total Revenue</b>	11,539,655	12,452,087	12,884,132	13,331,281	13,794,065	4.6%
Trfr In - CIP Management	224,271	328,663	336,674	236,407	240,803	1.8%
<b>Total Funding</b>	11,763,926	12,780,750	13,220,806	13,567,688	14,034,868	4.5%
<b>Expenditure</b>						
Compensation	1,236,388	1,164,398	1,192,065	1,220,505	1,249,744	0.3%
Operating Expense	6,593,239	7,013,340	7,360,632	7,725,741	8,109,006	5.3%
Other Uses	1,028,900	29,767	30,660	31,580	32,527	-57.8%
Capital	371,000	382,130	393,594	405,402	417,564	3.0%
Debt Service	1,797,588	1,108,940	1,108,940	1,108,942	498,904	-27.4%
Contingency	250,000	257,500	265,225	273,182	281,377	3.0%
<b>Total Expenditure - Ex. Trf-Out</b>	11,277,115	9,956,075	10,351,116	10,765,352	10,589,122	-1.6%
Transfer Out - IT	205,849	147,259	151,342	155,543	159,805	-6.1%
Transfer Out - Risk	463,753	-	-	-	-	-100.0%
Vehicle Service Charge	155,612	157,465	161,976	166,620	171,401	2.4%
Admin Expense To Gen Fund	504,530	429,733	440,351	451,256	462,457	-2.2%
To Water-Sewer CIP Fund	-	-	-	2,450,000	2,500,000	NA
<b>Total Transfer Out</b>	1,329,743	734,457	753,669	3,223,419	3,293,664	25.5%
<b>Total Expenditure</b>	12,606,858	10,690,532	11,104,785	13,988,771	13,882,786	2.4%
<b>Over / (Under)</b>	(842,932)	2,090,219	2,116,020	(421,083)	152,082	
<b>Fund Balance</b>						
Opening Balance	(486,276)	(1,329,208)	761,010	2,877,031	2,455,948	
(Use) / Addition To	(842,932)	2,090,219	2,116,020	(421,083)	152,082	
<b>Closing Balance</b>	(1,329,208)	761,010	2,877,031	2,455,948	2,608,030	
<b>Division</b>						
Water Distribution	2,348,636	2,526,645	2,657,572	2,795,856	2,941,726	5.8%
Wastewater Collection & Trans.	5,023,894	5,220,011	5,454,420	5,699,814	5,956,519	4.3%
Water-Sewer Finance	4,646,291	2,377,925	2,413,174	4,899,443	4,376,662	-1.5%
Meter & Service Line Maintenance	245,132	237,287	242,946	248,756	254,524	0.9%
CIP Management	342,904	328,663	336,673	344,902	353,356	0.8%
<b>Total Expenditure</b>	12,606,858	10,690,532	11,104,785	13,988,771	13,882,786	2.4%



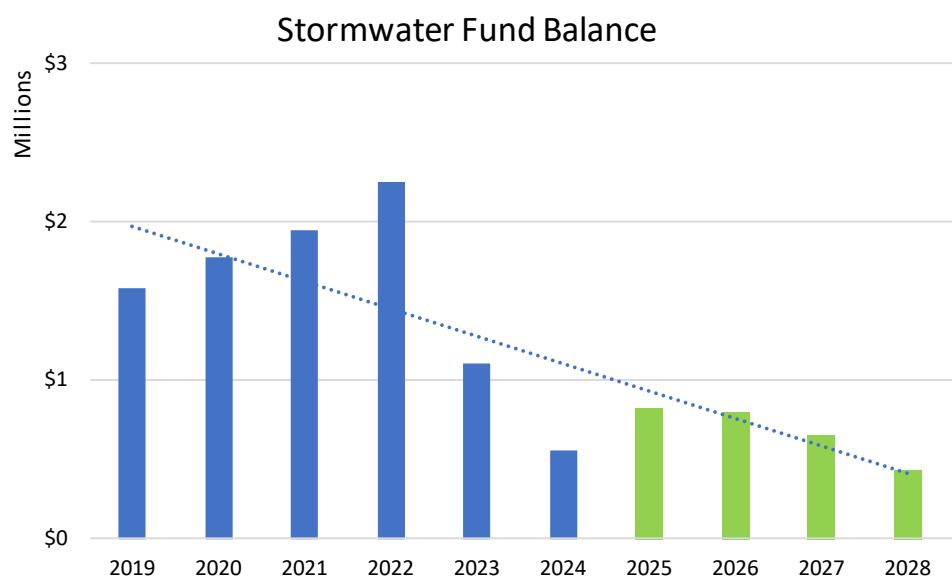
### Stormwater Operating Fund

#### Assumptions:

- Revenue + 25% Rate Increase Effective October 1, 2025 (first increase since October 2015)
- Annual Consumer Price Index (CPI) rate increases thereafter
- Loan Program to provide matching for grants to leverage CIP investment
- Achieve and maintain State Municipal Separate Storm System (MS4) requirements

#### Summary:

- Surplus Fund Balance used for debt service to fund new CIP initiatives
- Storm drainage system will be operated in compliance with MS4 standards
- Fund Balance will be allowed to decline to maximize CIP investment





### Stormwater Operating Fund

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Revenue</b>						
Stormwater Fees	1,926,000	2,407,500	2,479,725	2,554,117	2,630,740	8.1%
Impact Fees	25,000	31,250	32,188	33,153	34,148	8.1%
<b>Total Fees</b>	<b>1,951,000</b>	<b>2,438,750</b>	<b>2,511,913</b>	<b>2,587,270</b>	<b>2,664,888</b>	<b>8.1%</b>
Loans	-	3,050,000	3,750,000	3,500,000	2,000,000	-10.0%
<b>Total Revenue</b>	<b>1,951,000</b>	<b>5,488,750</b>	<b>6,261,913</b>	<b>6,087,270</b>	<b>4,664,888</b>	<b>24.4%</b>
<b>Expenditure</b>						
Compensation	258,649	243,703	249,613	255,692	261,948	0.3%
Operating Expense	963,820	941,235	969,472	998,556	1,028,512	1.6%
Capital	4,000	4,120	4,244	4,371	4,502	3.0%
Debt Service	90,579	280,479	610,479	918,479	1,094,479	86.4%
Contingency	200,000	200,000	200,000	200,000	200,000	0.0%
<b>Total Expenditure - Ex Transfer Out</b>	<b>1,517,048</b>	<b>1,669,536</b>	<b>2,033,807</b>	<b>2,377,098</b>	<b>2,589,442</b>	<b>14.3%</b>
Transfer Out - Gen Fund Admin	114,360	97,406	99,813	102,285	104,824	-2.2%
Transfer Out - IT	35,457	25,365	26,069	26,792	27,526	-6.1%
Transfer Out - Risk Management	57,552	60,243	62,051	63,912	65,830	3.4%
Vehicle Service Charge	6,224	6,299	6,479	6,665	6,856	2.4%
Transfer Out - Stormwater CIP Fund	702,931	3,050,000	3,750,000	3,500,000	2,000,000	29.9%
Transfer Out - Water-Sewer Fund	60,763	312,513	309,543	154,991	90,042	10.3%
<b>Transfer Out</b>	<b>977,288</b>	<b>3,551,826</b>	<b>4,253,954</b>	<b>3,854,645</b>	<b>2,295,077</b>	<b>23.8%</b>
<b>Total Expenditure</b>	<b>2,494,336</b>	<b>5,221,363</b>	<b>6,287,761</b>	<b>6,231,743</b>	<b>4,884,519</b>	<b>18.3%</b>
<b>Over / (Under)</b>	<b>(543,336)</b>	<b>267,387</b>	<b>(25,848)</b>	<b>(144,473)</b>	<b>(219,631)</b>	
<b>Fund Balance</b>						
Opening Balance	1,104,572	561,236	828,623	802,775	658,302	
(Use) / Addition To	(543,336)	267,387	(25,848)	(144,473)	(219,631)	
<b>Closing Balance</b>	<b>561,236</b>	<b>828,623</b>	<b>802,775</b>	<b>658,302</b>	<b>438,671</b>	



## CIP

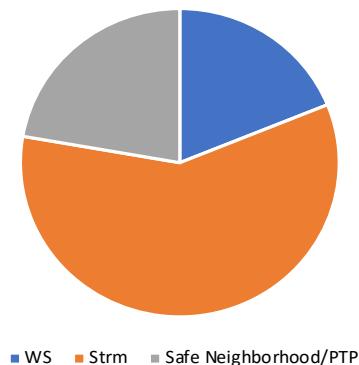
### Assumptions:

- Safe Neighborhood/PTP – Approximately 22.3% of CIP (\$11.7 M)
- Water-Sewer CIP – Approximately 18.9% of CIP (\$9.9 M)
- Stormwater CIP – Approximately 58.9% of CIP (\$30.8 M)

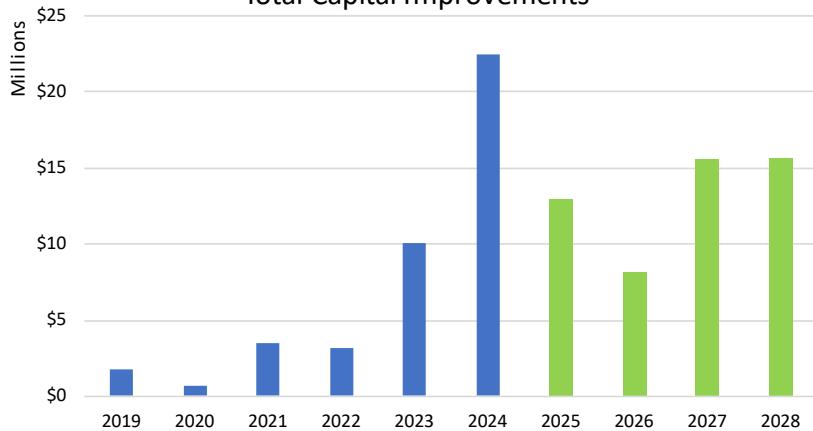
### Summary:

- Nominal Capital Projects until General Fund / Water-Sewer Fund Balance Resolved
- Once Fund Balance is available assumptions is 50% Grants and 50% Fund Balance for CIP investment.
- Stormwater Operating Fund for Stormwater CIP is with the Assumptions of 50% Grant and 50% New Loans
- Stormwater Operating Fund capable to pay debt service on New Loan.

Percentage of CIP Spending



Total Capital Improvements





### CIP by Fund

	FY 25	FY 26	FY 27	FY 28	
Account Title	Outlook	Outlook	Outlook	Outlook	Total FY 25 - FY 28
<b>Safe Neighborhood</b>					
Resurfacing	310,000	319,300	328,879	1,338,745	2,296,924
Undefined Projects	-	-	1,500,000	2,500,000	4,000,000
Grant			1,500,000	2,500,000	4,000,000
<b>Total</b>	<b>310,000</b>	<b>319,300</b>	<b>3,328,879</b>	<b>6,338,745</b>	<b>10,296,924</b>
<b>% Total City</b>	<b>2.4%</b>	<b>3.9%</b>	<b>21.4%</b>	<b>40.4%</b>	<b>19.6%</b>
<b>Peoples' Transportation Plan</b>					
Sidewalks	328,207	338,054	348,195	358,641	1,373,097
<b>Total</b>	<b>328,207</b>	<b>338,054</b>	<b>348,195</b>	<b>358,641</b>	<b>1,373,097</b>
<b>% Total City</b>	<b>2.5%</b>	<b>4.1%</b>	<b>2.2%</b>	<b>2.3%</b>	<b>2.6%</b>
<b>Water-Sewer CIP</b>					
Undefined Projects	-	-	4,900,000	5,000,000	9,900,000
<b>Total</b>	<b>-</b>	<b>-</b>	<b>4,900,000</b>	<b>5,000,000</b>	<b>9,900,000</b>
<b>% Total City</b>	<b>0.0%</b>	<b>0.0%</b>	<b>31.5%</b>	<b>31.9%</b>	<b>18.9%</b>
<b>Stormwater CIP</b>					
Undefined Projects	12,350,000	7,500,000	7,000,000	4,000,000	30,850,000
<b>Total</b>	<b>12,350,000</b>	<b>7,500,000</b>	<b>7,000,000</b>	<b>4,000,000</b>	<b>30,850,000</b>
<b>% Total City</b>	<b>95.1%</b>	<b>91.9%</b>	<b>44.9%</b>	<b>25.5%</b>	<b>58.9%</b>
<b>Total City CIP</b>					
Total City CIP	12,988,207	8,157,354	15,577,074	15,697,386	52,420,021
<b>Total</b>	<b>12,988,207</b>	<b>8,157,354</b>	<b>15,577,074</b>	<b>15,697,386</b>	<b>52,420,021</b>



Peoples' Transportation Plan

Assumptions:

- Two Community bus Routes
- Utilization of DOT Grant for southern route
- After \$800,000 on Cairo Lane in FY 24, Split between Sidewalks & Micro-Mobility in Following Years

Summary:

- PTP dependent on CITT revenue and DOT grants
- Addition of Micro-Mobility will provide citizens with better service
- Major contribution toward completion of Cairo Lane project in FY 24



People's Transportation Plan

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Funding</b>						
County CITT Revenue (New)	1,085,000	1,117,457	1,150,981	1,185,510	1,221,076	3.0%
County CITT Revenue (Credits)	190,000	-	-	-	-	-100.0%
Grants	225,000	231,750	238,703	245,864	253,239	3.0%
Transfers-In - General Fund	-	-	-	-	-	0.0%
<b>Total Funding</b>	<b>1,500,000</b>	<b>1,349,207</b>	<b>1,389,684</b>	<b>1,431,374</b>	<b>1,474,315</b>	<b>-0.4%</b>
<b>Expenditures</b>						
Community Bus	700,000	721,000	742,630	764,909	787,856	3.0%
Micro Mobility	-	300,000	309,000	318,270	327,818	2.2%
<b>Community Bus / Mico Mobility</b>	<b>700,000</b>	<b>1,021,000</b>	<b>1,051,630</b>	<b>1,083,179</b>	<b>1,115,674</b>	<b>12.4%</b>
<b>Projects</b>						
Cairo Lane	800,000	-	-	-	-	-100.0%
Sidewalks	-	328,207	338,054	348,195	358,641	2.2%
Sesame Street Bridge	-	-	-	-	-	0.0%
<b>Total Projects</b>	<b>800,000</b>	<b>328,207</b>	<b>338,054</b>	<b>348,195</b>	<b>358,641</b>	<b>-18.2%</b>
						0.0%
<b>Total Expenditures</b>	<b>1,500,000</b>	<b>1,349,207</b>	<b>1,389,684</b>	<b>1,431,374</b>	<b>1,474,315</b>	<b>-0.4%</b>
<b>Over / (Under)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



### Safe Neighborhood

#### Assumptions:

- Fund Balance constraints limit Safe Neighborhood projects beyond FY 24
- Once Fund Balance is available in FY 27 the assumption is 50% Grants and 50% Fund Balance for CIP investments

#### Summary:

- Major focus in CIP projects in FY 24 after there is a reduction in Safe Neighborhood initiatives due to lack of available funds



### **Safe Neighborhood**

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Funding</b>						
Fuel Tax	296,000	310,000	319,300	328,879	338,745	3.4%
Interest	-	-	-	-	-	0.0%
Grants	2,321,636	-	-	1,500,000	3,500,000	10.8%
Loans	-	-	-	-	-	0.0%
Unfunded	-	-	-	-	-	0.0%
Transfers-In - General Fund	6,056,274	-	-	1,500,000	2,500,000	-19.8%
Transfers-In - Debt Service	-	-	-	-	-	0.0%
Transfers-In - ARPA	625,000	-	-	-	-	-100.0%
<b>Total Funding</b>	<b>9,298,910</b>	<b>310,000</b>	<b>319,300</b>	<b>3,328,879</b>	<b>6,338,745</b>	<b>-9.1%</b>
<b>Projects</b>						
Resurfacing Improvements	200,000	310,000	319,300	328,879	338,745	14.1%
Tree Planting Project	125,000	-	-	-	-	-100.0%
Cairo Lane	1,205,000	-	-	-	-	-100.0%
Demolition	400,000	-	-	-	-	-100.0%
Historic City Hall	871,636	-	-	-	-	-100.0%
NW 133 ST Improvements (Road)	100,000	-	-	-	-	-100.0%
Sidewalks	350,000	-	-	-	-	-100.0%
Pump St #4 Relocate - Road Portion	188,775	-	-	-	-	-100.0%
Sesame Street Bridge	1,180,000	-	-	-	-	-100.0%
Fire Station/HR Bldg	451,000	-	-	-	-	-100.0%
NW 131 St Road Improve - Drainage	112,499	-	-	-	-	-100.0%
PW HQ Hardening	150,000	-	-	-	-	-100.0%
Gateways	140,000	-	-	-	-	-100.0%
Roadway Assessment Program	125,000	-	-	-	-	-100.0%
Helen Miller - Ingram Park Renovation	1,150,000	-	-	-	-	-100.0%
Artscape	62,500	-	-	-	-	-100.0%
Municipal Complex AC	1,000,000	-	-	-	-	-100.0%
Trees (Medians & Swales)	62,500	-	-	-	-	-100.0%
Code Enforcement Office	75,000	-	-	-	-	-100.0%
Sherbondy Basketball Court	50,000	-	-	-	-	-100.0%
Urban & Community Forestry	100,000	-	-	-	-	-100.0%
Street Safety Analysis & Upgrades	250,000	-	-	-	1,000,000	41.4%
ADA Upgrade	200,000	-	-	-	-	-100.0%
Transfer Station	700,000	-	-	-	-	-100.0%
Segal Park Playground	50,000	-	-	-	-	-100.0%
Unidentified Projects	-	-	-	3,000,000	5,000,000	
<b>Total Projects</b>	<b>9,298,910</b>	<b>310,000</b>	<b>319,300</b>	<b>3,328,879</b>	<b>6,338,745</b>	<b>-9.1%</b>
<b>Total Expenditure</b>	<b>9,298,910</b>	<b>310,000</b>	<b>319,300</b>	<b>3,328,879</b>	<b>6,338,745</b>	<b>-9.1%</b>
<b>Over / (Under)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>



### Water-Sewer CIP

#### Assumptions:

- Fund Balance constraints limit WS CIP projects until FY 27 then assumption is 50% grants and 50% WS Operations Fund Balance.

#### Summary:

- Fund Balance favorable in FY 27 to renew funding WS CIP projects
- Major funding of Cairo Lane Project in FY 24



### Water-Sewer CIP Fund

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Funding</b>						
Grants	419,500	-	-	2,450,000	2,500,000	56.2%
Loans	2,666,224	-	-	-	-	-100.0%
Transfer - In - ARPA	4,241,500	-	-	-	-	-100.0%
Transfer - In - Water-Sewer Ops	-	-	-	2,450,000	2,500,000	NA
<b>Total Funding</b>	<b>7,327,224</b>	-	-	<b>4,900,000</b>	<b>5,000,000</b>	<b>-9.1%</b>
<b>Projects</b>						
Smart Covers	154,000	-	-	-	-	-100.0%
Cairo Lane	2,666,224	-	-	-	-	-100.0%
Pump Station #12 Rehabilitation	750,000	-	-	-	-	-100.0%
Pump Station #9 Rehabilitation	700,000	-	-	-	-	-100.0%
Pump Station #4 Relocation	519,500	-	-	-	-	-100.0%
North District Water Distribution	400,000	-	-	-	-	-100.0%
NW 133rd Street - Sewer Reloc	400,000	-	-	-	-	-100.0%
Pump Station #16 Rehabilitation	800,000	-	-	-	-	-100.0%
NW 131st St Drainage	37,500	-	-	-	-	-100.0%
Pump Station Flow Meters	900,000	-	-	-	-	-100.0%
Wastewater Main Lining	-	-	-	2,000,000	2,500,000	NA
Water - Sewer Atlas	-	-	-	300,000	-	0.0%
Smart Covers, Flowmeters	-	-	-	-	-	0.0%
Unidentified Water Projects	-	-	-	2,600,000	2,500,000	NA
<b>Total Projects</b>	<b>7,327,224</b>	-	-	<b>4,900,000</b>	<b>5,000,000</b>	<b>-9.1%</b>
<b>Total</b>	<b>7,327,224</b>	-	-	<b>4,900,000</b>	<b>5,000,000</b>	<b>-9.1%</b>
<b>Over / (Under)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



### Stormwater CIP

#### Assumptions:

- Fund Balance able to fund CIP projects with the assumption of 50% grants and 50% New Loans for portion.
- Stormwater Operating Fund can pay debt service on New Loan

#### Summary:

- More than \$30 million in CIP projects in the 5-year period will make substantial improvements in City's drainage system
- Major contribution toward completion of Cairo Lane project in FY 24



### Stormwater CIP Fund

Account Title	FY 24	FY 25	FY 26	FY 27	FY 28	
	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Funding</b>						
Grants	1,500,000	9,300,000	3,750,000	3,500,000	2,000,000	7.5%
Loans	-	-	-	-	-	0.0%
Unfunded	-	-	-	-	-	0.0%
Transfer - In - ARPA	1,550,000	-	-	-	-	-100.0%
Transfer - In - Stormwater Ops	702,931	3,050,000	3,750,000	3,500,000	2,000,000	29.9%
<b>Total Funding</b>	<b>3,752,931</b>	<b>12,350,000</b>	<b>7,500,000</b>	<b>7,000,000</b>	<b>4,000,000</b>	<b>1.6%</b>
<b>Projects</b>						
131st Street Project	600,000	-	-	-	-	-100.0%
Cairo Lane	1,025,000	-	-	-	-	-100.0%
Burlington Canal - PH I	127,931	750,000	750,000	-	-	-100.0%
NW 38th CT (132 - 135 St)	200,000	-	-	-	-	-100.0%
Commerce North	800,000	-	-	-	-	-100.0%
127 Street Canal	750,000	6,250,000	-	-	-	-100.0%
Resiliency Study	250,000	-	-	-	-	-100.0%
Unidentified Drainage Projects	-	5,350,000	6,750,000	7,000,000	4,000,000	-7.0%
<b>Total Projects</b>	<b>3,752,931</b>	<b>12,350,000</b>	<b>7,500,000</b>	<b>7,000,000</b>	<b>4,000,000</b>	<b>1.6%</b>
<b>Over / (Under)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



ARPA Fund

Assumptions:

- All ARAP funds allocated by Dec. 2024

Summary:

- Primary focus of ARPA funding is water-sewer projects to allow new sewer connections while avoiding moratorium and promoting business and residential growth



### ARPA Fund

Account Title	FY 24	FY 25	FY 26	FY 27	FY 28	
	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Funding</b>						
Interest	50,000	-	-	-	-	-100.0%
<b>Total Funding</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Expenditure</b>						
Consulting Services	323,062	92,413	-	-	-	-100.0%
Commerical Grants	-	-	-	-	-	0.0%
Homeownership / Rental Assistance	200,000	-	-	-	-	-100.0%
<b>Total Except Transfer-Out</b>	<b>523,062</b>	<b>92,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Transfer Out - Water-Sewer CIP</b>						
Northern Water District Service Lines	400,000	-	-	-	-	-100.0%
Sewer Flow Meters	900,000	-	-	-	-	-100.0%
Pump Station #16	800,000	-	-	-	-	-100.0%
Pump Station #12	750,000	-	-	-	-	-100.0%
Pump Station #9	700,000	-	-	-	-	-100.0%
Pump Station #4 Relocation	100,000	-	-	-	-	-100.0%
Smart Covers	154,000	-	-	-	-	-100.0%
NW 133rd Street	400,000	-	-	-	-	-100.0%
NW 131st Street	37,500	-	-	-	-	-100.0%
<b>Total - To Water-Sewer CIP</b>	<b>4,241,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Transfer Out - Stormwater CIP</b>						
Burlington Canal - PH II	-	-	-	-	-	0.0%
Commerce North	800,000	-	-	-	-	-100.0%
Cairo Lane	750,000	-	-	-	-	-100.0%
<b>Total - To Stormwater CIP</b>	<b>1,550,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Transfer Out - Safe Neighborhood</b>						
Fire Station	250,000	-	-	-	-	-100.0%
Helen Miller / Ingram Park Renov	250,000	-	-	-	-	-100.0%
Artscape / Trees (Medians & Swales)	125,000	-	-	-	-	-100.0%
<b>Total - To Safe Neigh CIP</b>	<b>625,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Transfer Out - General Fund</b>						
Commercial Grants	75,000	-	-	-	-	-100.0%
<b>Total - To General Fund</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Expenditure</b>	<b>7,014,562</b>	<b>92,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Over / (Under)</b>	<b>(6,964,562)</b>	<b>(92,413)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance</b>						
Open	7,056,975	92,413	-	-	-	
Over / (Under)	(6,964,562)	(92,413)	-	-	-	
<b>Close</b>	<b>92,413</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>



### Debt Service

#### Assumptions:

- FY 11 Bond Paid off in FY 26
- FY 15 Bond has a \$3.2 Million Balloon Payment In FY 25 – Assumed Refinanced for another three years to fully pay off FY 15 debt
- New \$1.4 million Loan in FY 24 included in assumption
- Debt Service pledge revenue + 3% annual increase

#### Summary:

- New Loan funding and short-term refinancing to eliminate balloon payment through FY 28 represents same level of expenditure as previous debt payment for combined FY 11 & FY 15 debt
  - Debt payments totals with refinancing starting in FY 26:

FY 24	\$1,351,122
FY 25	\$1,316,854
FY 26	\$1,380,107* refinance
FY 27	\$1,380,107* refinance
FY 28	\$1,380,107* refinance



### Debt Service

Account Title	FY 24	FY 25	FY 26	FY 27	FY 28	
	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Funding Revenue</b>						
<u>FY 11 Bond-Related Revenue</u>						
State Revenue Sharing	849,750	875,243	901,500	928,545	956,401	3.0%
Local Gov 1/2 Sales Tax	1,854,000	1,909,620	1,966,909	2,025,916	2,086,693	3.0%
<b>Total FY 11 Bond-Related Revenue</b>	<b>2,703,750</b>	<b>2,784,863</b>	<b>2,868,408</b>	<b>2,954,461</b>	<b>3,043,094</b>	<b>3.0%</b>
<u>FY 15 Note-Related Revenue</u>						
Utility Tax - FPL	1,699,500	1,750,485	1,803,000	1,857,090	1,912,802	3.0%
Telecom Tax	592,250	610,018	628,318	647,168	666,583	3.0%
<b>Total FY 15 Note-Related Revenue</b>	<b>2,291,750</b>	<b>2,360,503</b>	<b>2,431,318</b>	<b>2,504,257</b>	<b>2,579,385</b>	<b>3.0%</b>
Interest Earnings	200	200	200	200	200	0.0%
<b>Total Revenue</b>	<b>4,995,700</b>	<b>5,145,565</b>	<b>5,299,926</b>	<b>5,458,918</b>	<b>5,622,679</b>	<b>3.0%</b>
<b>Transfer In</b>						
From General Fund	144,385	112,340	112,340	112,340	112,340	-6.1%
<b>Total Transfer In</b>	<b>144,385</b>	<b>112,340</b>	<b>112,340</b>	<b>112,340</b>	<b>112,340</b>	<b>-6.1%</b>
<b>Total Funding</b>	<b>5,140,085</b>	<b>5,257,905</b>	<b>5,412,266</b>	<b>5,571,258</b>	<b>5,735,019</b>	<b>2.8%</b>
<b>Expenditure - Debt Service</b>						
FY 11 Bond	683,525	681,301	622,559	-	-	-100.0%
FY 15 Note	523,212	523,213	645,208	1,267,767	1,267,767	24.8%
Miami-Dade Debt	32,045	-	-	-	-	-100.0%
New Loan	112,340	112,340	112,340	112,340	112,340	0.0%
<b>Total Debt Service</b>	<b>1,351,122</b>	<b>1,316,854</b>	<b>1,380,107</b>	<b>1,380,107</b>	<b>1,380,107</b>	<b>0.5%</b>
<b>Transfer Out</b>						
Transfer Out - General Fund	3,788,963	3,941,051	4,032,159	4,191,151	4,354,912	3.5%
<b>Total Transfers -Out</b>	<b>3,788,963</b>	<b>3,941,051</b>	<b>4,032,159</b>	<b>4,191,151</b>	<b>4,354,912</b>	<b>3.5%</b>
<b>Total Expenditures</b>	<b>5,140,085</b>	<b>5,257,905</b>	<b>5,412,266</b>	<b>5,571,258</b>	<b>5,735,019</b>	<b>2.8%</b>
<b>Over / (Under)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>



### Town Center

#### Assumptions:

- Current rent has 3% annual increase
- Expenses at 3% increase annually
- No additional tenants
- Risk Management fee transferred to General Fund

#### Summary:

- Continued operational enhancements but, no major initiatives of Town Center beyond FY 24



### Town Center

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Revenue</b>						
Rent	296,746	305,649	314,818	324,263	333,990	3.0%
Transfers-In	617,787	220,368	226,979	233,788	240,802	-21.0%
<b>Total Revenue</b>	<b>914,533</b>	<b>526,016</b>	<b>541,797</b>	<b>558,051</b>	<b>574,792</b>	<b>-11.0%</b>
<b>Expenditure</b>						
Operating Expense	406,695	418,896	431,463	444,407	457,739	3.0%
Capital	104,000	107,120	110,334	113,644	117,053	3.0%
<b>Total Expenditure - Ex. Trf-Out</b>	<b>510,695</b>	<b>526,016</b>	<b>541,797</b>	<b>558,051</b>	<b>574,792</b>	<b>3.0%</b>
Insurance Charge - Risk	403,838	-	-	-	-	-100.0%
<b>Total Expenditure</b>	<b>914,533</b>	<b>526,016</b>	<b>541,797</b>	<b>558,051</b>	<b>574,792</b>	<b>-11.0%</b>
<b>Over / (Under)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



### Information Technology

#### Assumptions:

- Software reduction in FY 25 after implementation of ERP (Enterprise Resource Planning) software
- 3% increase in expenses for operations over 5 years

#### Summary:

- Continued operational enhancements but, no major new initiative after ERP installed



### Information Technology

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Funding</b>						
Transfers-In	1,728,538	1,236,552	1,270,842	1,306,117	1,341,907	-6.1%
<b>Total Funding</b>	<b>1,728,538</b>	<b>1,236,552</b>	<b>1,270,842</b>	<b>1,306,117</b>	<b>1,341,907</b>	<b>-6.1%</b>
<b>Expenditures</b>						
Compensation	364,452	342,742	350,375	358,199	366,220	0.1%
Telephone & Internet	217,200	223,716	230,427	237,340	244,461	3.0%
Software	865,341	376,301	387,590	399,218	411,195	-17.0%
Operating Expense - Other	60,363	65,975	67,797	69,668	71,089	4.2%
Capital	221,182	227,817	234,652	241,692	248,942	3.0%
<b>Total Expenditures</b>	<b>1,728,538</b>	<b>1,236,552</b>	<b>1,270,842</b>	<b>1,306,117</b>	<b>1,341,907</b>	<b>-6.1%</b>
<b>Over / (Under)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



### Risk Management

#### Assumptions:

- Annual increases at 3% annually

#### Summary:

- Limited new initiatives to reduce risk



### Risk Management

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Funding</b>						
Transfers-In	3,624,983	3,749,709	3,862,200	3,978,067	4,097,409	3.1%
<b>Total Funding</b>	<b>3,624,983</b>	<b>3,749,709</b>	<b>3,862,200</b>	<b>3,978,067</b>	<b>4,097,409</b>	<b>3.1%</b>
<b>Insurance</b>						
General Liability	1,768,516	1,768,516	1,821,571	1,876,219	1,932,505	2.2%
Cyber Security	2,511	2,636	2,715	2,797	2,881	3.5%
Auto Liability	78,780	82,719	85,201	87,757	90,390	3.5%
Auto Physical Damage	52,040	54,642	56,281	57,970	59,709	3.5%
Property	854,836	812,094	836,457	861,551	887,397	0.9%
Workers Comp	909,950	891,751	918,503	946,058	974,440	1.7%
Workers Comp Audit Adj	(175,000)	-	-	-	-	-100.0%
<b>Total Insurance</b>	<b>3,491,633</b>	<b>3,612,358</b>	<b>3,720,729</b>	<b>3,832,351</b>	<b>3,947,321</b>	<b>3.1%</b>
Operating Expense - Other	111,350	114,691	118,131	121,675	125,325	3.0%
Other Uses	22,000	22,660	23,340	24,040	24,761	3.0%
<b>Total Expenditures</b>	<b>3,624,983</b>	<b>3,749,709</b>	<b>3,862,200</b>	<b>3,978,066</b>	<b>4,097,408</b>	<b>3.1%</b>
<b>Over / (Under)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



### Special Law Enforcement Fund

#### Assumptions:

- Continued revenues from forfeitures; estimated at \$250K per year
- Continued expenses for ShotSpotter and vehicle leases allocated

#### Summary:

- Use of Fund Balance in all 5-years
- Beyond FY 28, expenditures will have to be reduced if funding does not increase



### Special Law Enforcement Fund

	FY 24	FY 25	FY 26	FY 27	FY 28	
Account Title	Adopted Budget	Outlook	Outlook	Outlook	Outlook	Compound Growth %
<b>Funding</b>						
Revenue	250,000	250,000	250,000	250,000	250,000	0.0%
Transfers-In	-	-	-	-	-	0.0%
<b>Total Revenue</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>
<b>Operating Expense</b>						
Shotspotter	110,000	110,000	110,000	110,000	110,000	0.0%
Special Supplies	20,000	-	-	-	-	-100.0%
Vehicle Cage Upgrade	45,000	-	-	-	-	-100.0%
Vehicle Leases	195,761	198,242	200,621	203,072	221,264	3.1%
<b>Total Operating Expense</b>	<b>370,761</b>	<b>308,242</b>	<b>310,621</b>	<b>313,072</b>	<b>331,264</b>	<b>-2.8%</b>
<b>Capital</b>						
Defibrillators (10)	24,000	-	-	-	-	-100.0%
<b>Total Capital</b>	<b>24,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>Total Expenditure</b>	<b>394,761</b>	<b>308,242</b>	<b>310,621</b>	<b>313,072</b>	<b>331,264</b>	<b>-4.3%</b>
<b>Over / (Under)</b>	<b>(144,761)</b>	<b>(58,242)</b>	<b>(60,621)</b>	<b>(63,072)</b>	<b>(81,264)</b>	<b>-13.4%</b>
<b>Fund Balance</b>						
Opening Balance	413,566	268,805	210,563	149,942	86,870	
(Use) / Addition To	(144,761)	(58,242)	(60,621)	(63,072)	(81,264)	
<b>Closing Balance</b>	<b>268,805</b>	<b>210,563</b>	<b>149,942</b>	<b>86,870</b>	<b>5,606</b>	



Law Enforcement Training Trust Fund

Assumptions:

- Minimal Revenue from court fees

Summary:

- Fund Balance favorable
- Business as usual



### Law Enforcement Training Trust Fund

Account Title	FY 24 Adopted Budget	FY 25 Outlook	FY 26 Outlook	FY 27 Outlook	FY 28 Outlook	Compound Growth %
<b>Funding</b>						
Revenue	2,500	2,575	2,652	2,732	2,814	3.0%
Transfers-In	-	-	-	-	-	0.0%
<b>Total Revenue</b>	<b>2,500</b>	<b>2,575</b>	<b>2,652</b>	<b>2,732</b>	<b>2,814</b>	<b>3.0%</b>
<b>Expenditure</b>						
Training	30,000	10,000	10,300	10,609	10,927	-22.3%
Training Supplies	20,000	5,000	5,150	5,305	5,464	
<b>Total Expenditure</b>	<b>50,000</b>	<b>15,000</b>	<b>15,450</b>	<b>15,914</b>	<b>16,391</b>	<b>-24.3%</b>
<b>Over / (Under)</b>	<b>(47,500)</b>	<b>(12,425)</b>	<b>(12,798)</b>	<b>(13,182)</b>	<b>(13,577)</b>	<b>-26.9%</b>
<b>Fund Balance</b>						
Opening Balance	120,742	73,242	60,817	48,019	34,837	
(Use) / Addition To	(47,500)	(12,425)	(12,798)	(13,182)	(13,577)	-26.9%
<b>Closing Balance</b>	<b>73,242</b>	<b>60,817</b>	<b>48,019</b>	<b>34,837</b>	<b>21,260</b>	