



CITY OF OPA-LOCKA
FLORIDA



ADOPTED
FY 2026
BUDGET





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Owen Carney, Interim Building & Grounds Maintenance Operations Manager

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Dr. Robyn Starks, Interim Police Chief

Philpot Walker, Information Technology Director

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September 9, 2025

To the Honorable Mayor, Vice Mayor and Commissioners:

In accordance with the City's Charter, Article III, Section 3.3 (a), I am very pleased to submit for your review and consideration the FY26 Proposed Operating Budget for all funds, including the Capital Improvement Program, for the fiscal year of October 1, 2025 through September 30, 2026.

Before presenting the proposed FY26 budget, I would like to take a moment to note the excellent progress the city has made this year as it continues to move forward in demonstrating that it is becoming fully qualified to be released from State control. This has been a year of great accomplishments, and I would like to bring to your attention some of the most significant highlights.

- City operating funds continue to operate sustainably with their respective revenues fully funding their operating expenditure and providing surplus to support funding of some capital investment projects.
- The Commission has accepted Staff recommendation for a FY26 Millage Rate of 8.9797 mills, a 2% reduction from the FY25 Millage Rate and the lowest Millage Rate since FY16.
- The City's FY26 tax base grew 13.2% over FY25 while the overall County growth rate was 8.7%, indicating the strong interest the city continues to attract.
- A significant Capital Investment program continues with \$10.3 million forecasted to be expended this year, 74% of which (\$7.6 million) is composed of grants and other non-City sources of funding. Although the list of projects underway or completed this year is very extensive, some of the more significant projects completed include the restoration of Historic City Hall, relocation and modernization of Police Headquarters and completion of Burlington Canal, Phase II. Major projects which will continue into next year include Cairo Lane and the renovations of Pump Stations #9 and #16. The City's ongoing program of street resurfacing and new sidewalk installation continues, and funds continue to be invested in the City parks to improve their playgrounds, trails and other recreational facilities.
- The City has improved its debt ratio by fully paying off the remaining balances on the 2015 Bond that financed the purchase of the Municipal Complex (originally \$8.6 million) and the Miami-Dade County Water-Sewer debt incurred a decade ago. This was subsequently increased when the County upgraded the entire meter network within the City's utility service area.
- Completed the FY24 Annual Financial Report, marking the first time in nearly a decade that the City was fully current with no future audits to be worked on for the moment. Also significant was that the FY24 audit was first unmodified "clean" audit in more than a decade.

- Received nearly \$5.0 million of previously withheld Miami-Dade Citizens' Independent Transportation Trust (CITT) funds for roadway maintenance completed by the City, demonstrating that agency's renewed confidence in the City's ability to manage its fiscal affairs.
- Initiated implementation of a citywide financial system, (an Enterprise Resource Planning – ERP – system), integrating most City functions with state-of-the-art software, greatly increasing the effectiveness and efficiency of recording, reporting and controlling City operations.
- Encumbered American Rescue Plan Act (ARPA) of funding approximately \$8.0 million to meet program requirements.
- Updated decade-old City Strategic Plan to provide coherent future objectives and budgets.
- Updated City Code to bring it into compliance with State and other external legislation and eliminate obsolete requirements and references.
- Restructured Police Department to place more Officers in the field.
- Engaged service to register foreclosed and blighted properties to increase control with objective of ensuring adequate maintenance to minimize neighborhood blight impact.
- Initiated multi-year stormwater drainage system program of inspection and repair to maximize effectiveness of current system.
- Initiated on-demand point-to-point free transportation services (Freebee) within the city to greatly increase residents' mobility opportunities.
- Engaged a Liability Insurance Agent of Record who advocated on behalf of the City with the City's insurance carrier, the Florida Municipal Insurance Trust (FMIT), which was a contributing factor to the \$0.5 million rate reduction (13%) the City received for its FY26 insurance premiums.

The list of FY25 accomplishments far exceeds those noted above, but to keep the primary emphasis of this message primarily looking to the future, and at the risk of minimizing many other noteworthy FY25 accomplishments, I would like to focus on how the FY26 Annual Budget has addressed Commission guidance.

General Fund – This fund has two primary FY26 objectives. Continual movement forward in a fiscally responsible manner and addressing the needs and desires of the community. The budget is sustainable with current year revenue projections adequate to fund its operating expenditure.

The city has engaged a consultant to perform an Efficiency Audit. It is believed that all of the work that staff has completed over the past few years should result in a favorable finding. Any recommendations for improvement, requiring further action, will be addressed accordingly.

Objectives to meet the needs and desires of the community are identified for each division within the FY26 Budget Book for that division, but a few of the more significant objectives will be highlighted here.

- Conduct a successful re-inauguration of the Arabian Nights Festival combined with the City's Centennial with substantial sponsor funding.
- Activation of core components of the ERP system in with supplemental components scheduled for activation during the year.
- FY25 Annual Financial Report submitted prior to deadline.
- Develop plans to assume water-sewer billing and collection responsibilities from Miami-Dade County through outsourcing to a third party.
- Continued aggressive seeking of grant opportunities.
- Maintain continuing progress toward achieving Police Department accreditation in FY27.
- Continue preparation to seek annexation when County prohibition is removed.
- Implement comprehensive safety program to protect employees and City property, resulting in improved insurance premiums.

Water-Sewer Operating Fund – This Fund is generating revenue with application of usage rates established in FY16. An increase in usage rates will yield essential funding to offset the growth in operation and maintenance costs of water and sewer utility services.

Major Objectives

- Prepare for transfer of utility billing and collections services from Miami-Dade County.
- Implement robust programs for valve exercising and backflow inspection.

Stormwater Operating Fund – This fund has sustainable operations with current year revenue sufficient to fund operating expense.

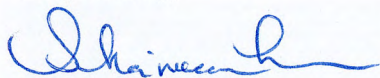
Major Objectives

- Multi-year program to inspect and repair total storm drainage system.
- Continued compliance with State stormwater requirements.

Capital – Capital expenditure increases from \$10.3 million in FY25 to \$12.0 million with 57% of the expenditure being City funds. The primary emphasis of the FY26 CIP Budget is storm drainage with a \$4.8 million, 40% of the total CIP budget.

Conclusion - The City has made excellent progress in restoring its fiscal integrity and credibility as a viable and responsible city. Thanks to the guidance and leadership of the Mayor and Commission, the goal of being released from State control appears to be in sight, allowing the city to resume its role as a respected member of the Florida community of municipalities. I would like to thank the Mayor and Commission not only for the role they have played in moving the city toward this goal, but also for their insight and wisdom in understanding the needs of the community and positioning City resources to best address these needs. Additionally, I would like to thank the staff for all their hard work and thoughtfulness in developing a budget providing a roadmap for these annual needs.

Respectfully,



Sha'mecca Lawson
City Manager



READER'S GUIDE

The City of Opa-locka Fiscal Year 2026 Proposed budget is intended to serve four purposes:

The Budget as a Policy Guide

As a policy document, the budget indicates what services the City will provide during the twelve-month period beginning October 1, 2025, through September 30, 2026. The Budget Message summarizes the issues facing the City of Opa-locka and how the budget addresses these issues. The Funds Overview includes descriptions of all funds, including their purpose, sources of funding and how they are used. The Departmental budget sections provide accomplishments, major goals, Fiscal Year 2026 objectives and measurements for each department.

The Budget as a Financial Plan

As a financial plan, the budget outlines how much City services will cost and how they will be funded. The Budget Overview section provides a summary of the budget, including major revenue and expenditure categories. Within this section, there is a discussion of the City's accounting structure and budgetary policies. The budget document includes appropriations for operating funds for capital improvement purposes. The Safe Neighborhood Capital Improvement Plan and the Water-Sewer, People's Transportation Plan, Stormwater CIP Fund and Capital Improvement Plan provide five-year guides to infrastructure investments. Information about the City's debt is summarized with the Debt Service section.

The Budget as an Operations Guide

As an operations guide, the budget indicates how services will be delivered to the community. The Departmental budget sections outline the number of positions and the department appropriations approved by the City Commission for the provision of services by each department. Departmental performance measures provide a tool for assessing the work of various City functions. Organizational charts are provided to show how each department is structured for efficient and effective accomplishment of responsibilities.

The Budget as a Communications Device

The budget is designed to be user-friendly with summary information in text, tables and graphs. The budget is an "electronically oriented" document: easy navigation is available using embedded bookmarks and by use of the interactive table of contents. A glossary is included for reference. In addition to this reader's guide, the table of contents which follows provides a listing of the various topics in this budget document. Finally, the budget includes the Budget Message section, which provides the reader with a condensed analysis of the fiscal plans for the City for the upcoming fiscal year.



READER'S GUIDE (CONTINUED)

The Fiscal Year 2026 budget is presented by funds, which include the following funds.

Governmental Funds

- General Fund
- Debt Service (CIP) Fund
- Safe Neighborhood Capital Improvement Program (CIP) Fund
- Town Center Fund
- People's Transportation Program Fund
- Special Law Enforcement Fund
- Law Enforcement Training Fund
- America Rescue Plan Act (ARPA) Fund

Proprietary Funds

- Water-Sewer Operating Fund
- Water-Sewer CIP Fund
- Stormwater Operating Fund
- Stormwater CIP Fund

Internal Services Funds

- IT Internal Services
- Risk Management

In each of these funds there is a summary sheet of the revenues, expenditures and reserve balances. This is followed by revenue and expenditure detail.

The General Fund, the Water-Sewer Operation and Stormwater Operation Funds sections also provide information on the departments and divisions within those funds. More detailed information is provided in each fund, department and other fund summaries.

The department budget presentations consist of a narrative description and a summary of staffing information. The departmental budget section consists of the department's costs by summary categories (personnel services, operating and departmental capital outlay) and in detail. Non-operating costs (debt payments and interfund transfers) are also shown in the budget sections, when appropriate. Additionally, each budget section includes one or more pages providing underlying expenditure details for each account.

The capital projects sections represent those projects which will improve the effectiveness of the delivery of City services and/or enhance the community's quality of life. Information included for these funds consists of a summary of the requests, a table of current year recommended appropriations and a description of each project. Funding sources for recommended projects are also identified.

Copies of this document are available for review upon request at the City Clerk's Office, Fourth Floor, 780 Fisherman Street, Opa-locka.



COMMUNITY PROFILE

The City of Opa-locka, located in the northwest section of Miami-Dade County, was founded in 1925 by Glenn H. Curtiss, a pioneer aviator, airplane manufacturer and real estate developer. In the 1920's he also developed the Cities of Hialeah and Miami Springs. The name "Opa-locka" is derived from the Seminole Indian word Opatishawockalocka and means "big island covered with many trees in the swamp". The City is envisioned by many as the Baghdad of Miami-Dade County and was incorporated in 1926.

The entire City was developed with an Arabian theme which was carried throughout all phases of the City's development, including streets named Aladdin, Sharazad, Sesame, Caliph, Ali Baba and Sinbad. Opa-locka's Moorish architecture is more of a design theme than a specific style. Architect Bernard E. Mueller collaborated upon the design of the City with planner Clinton McKenzie. Mueller's designs for the buildings were inspired by the book, The 1001 Tales of the Arabian Nights, from which stories he created an elaborate architectural motif of domes, minarets and arches. Significantly, City Hall, the first major structure with the City, was inspired from a description of the palace of Emperor Kosroushah in "The Talking Bird", one of the stories in the book. The mosque-like building, with domes, minarets and arches, provides a distinctive iconic presence for the City.

Opa-locka is primarily a commercial community with 27% of its property tax base being residential properties. It's 4.5 square miles in size and assumes an irregular shape defined by the following boundaries: NW 151st Street on the north; NW 135th, NW 127th and NW 119th Streets on the south; NW 17th, NW 27th and NW 37th Avenues on the east and NW 47th Avenue on the west.

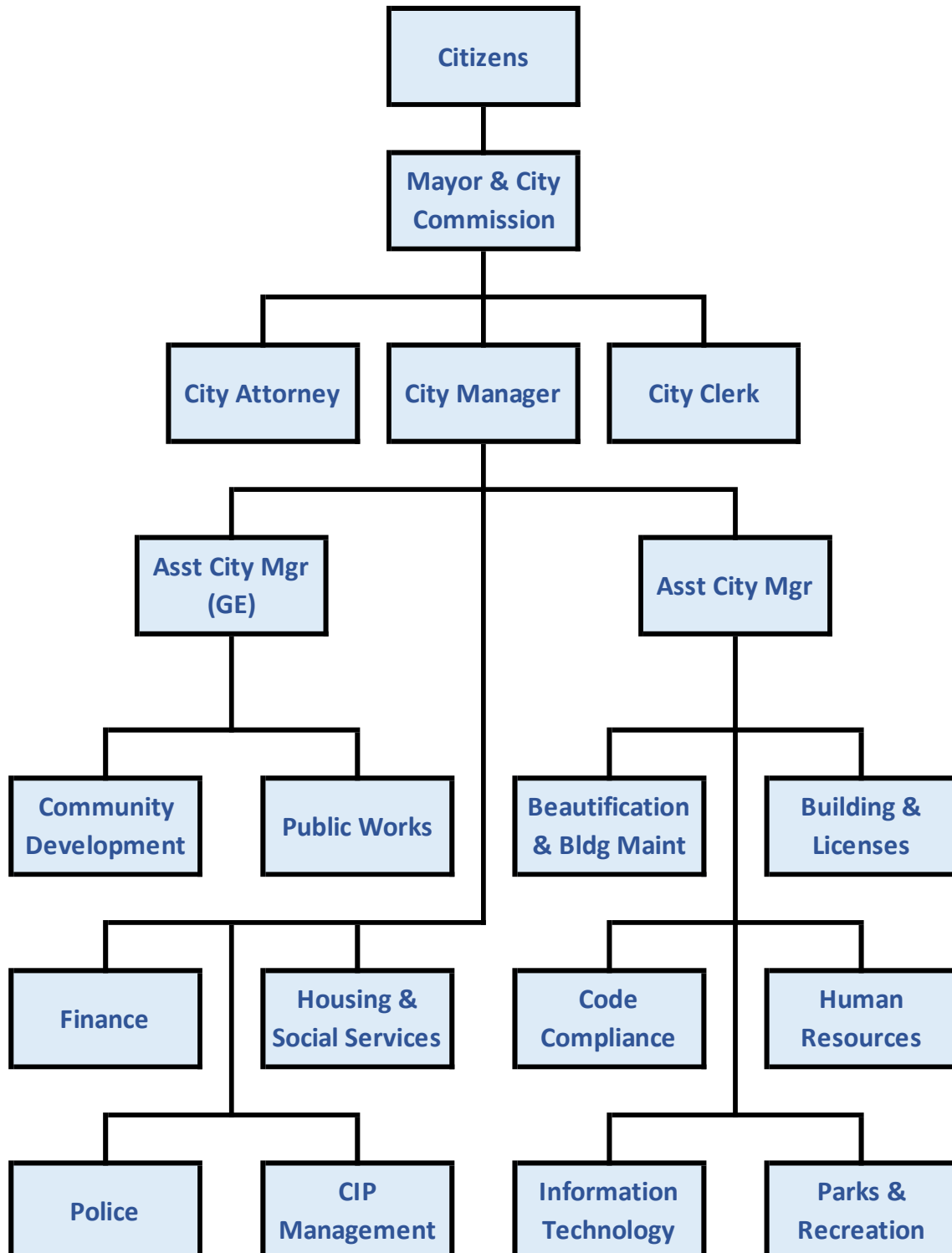
A Commission-Manager form of municipal government governs the City. The City Commission is comprised of five members, the Mayor, Vice-Mayor and three Commissioners. The City Manager, City Attorney and City Clerk are appointed by the Commission. Collectively, these three appointed officials are responsible for overseeing all aspects of the City government with most of the administrative and operational functions falling under the purview of the City Manager.

The City has three utilities: a potable water distribution system with customers in the City and adjacent areas, with water provided by the County; a sewer collection and transmission system, with wastewater processed by the County; and a stormwater drainage system. The latter two services are only for customers within City limits. Two local franchised contractors handle commercial waste. The City contracts with Miami-Dade County for residential trash and recycling services. The City provides its own police service while fire and ambulance services are provided by the County.

The Opa-locka Airport is located within City limits on land owned by Miami-Dade County. The airport is managed by the County. Consequently, the airport isn't reflected in the City's budget.



City of Opa-locka
Organization Chart



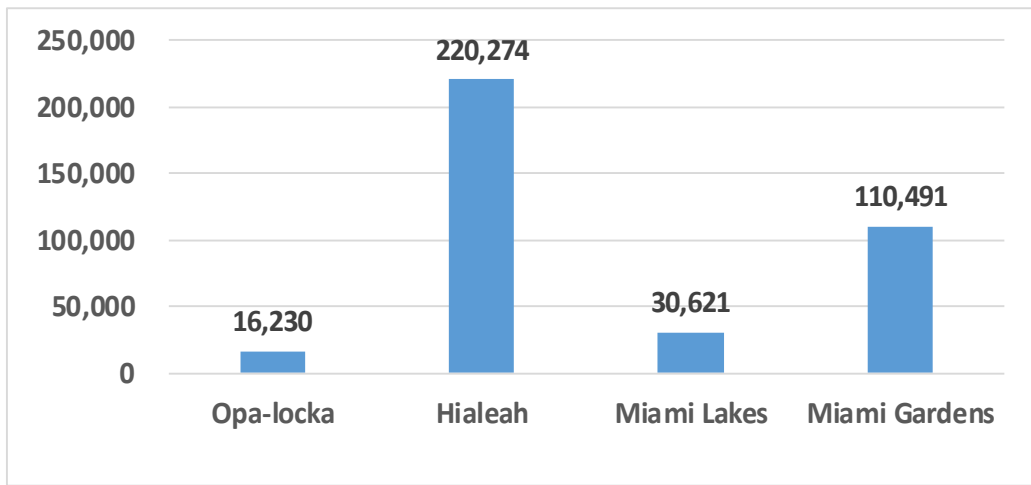


Miscellaneous Statistics

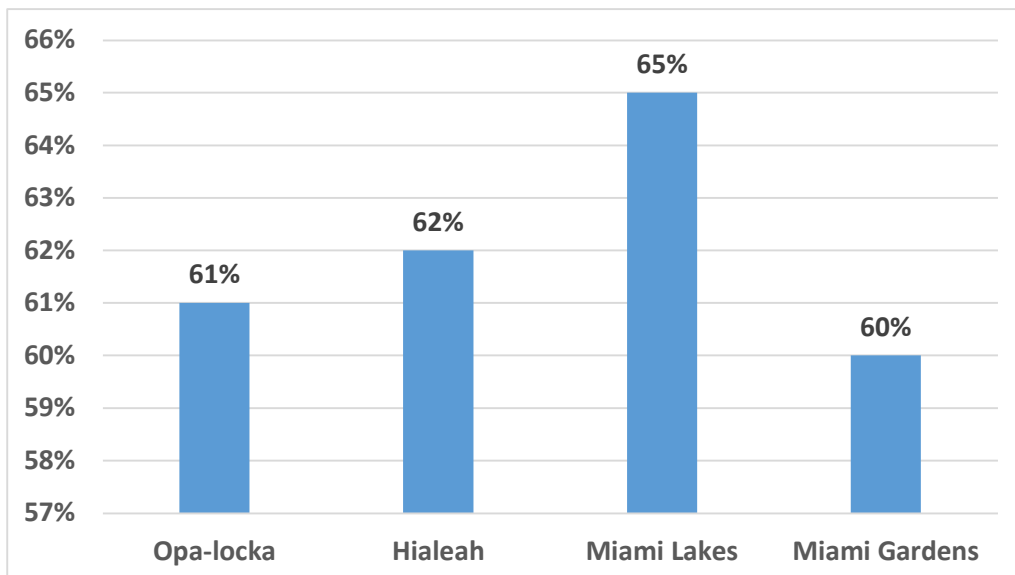
Form of Government: Commission / Manager

Year Of Incorporation: 1926

Population



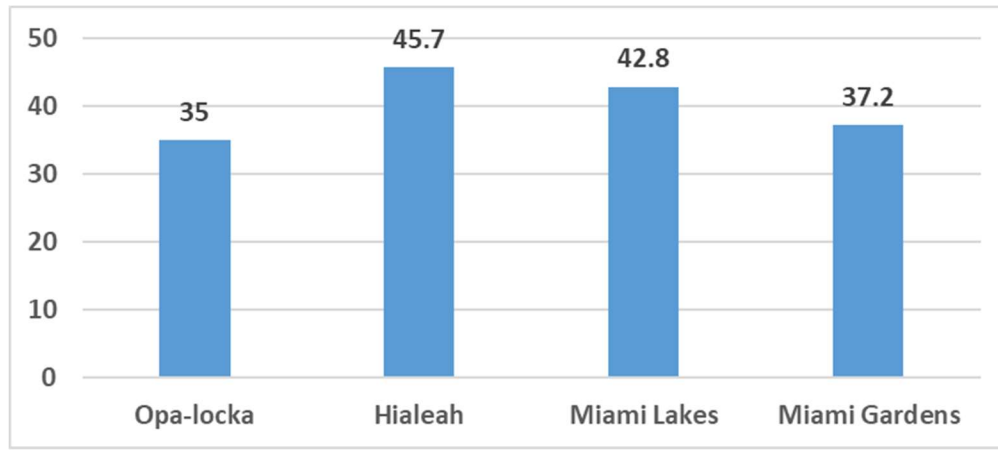
Percentage Of Population Between Ages Of 18 & 64



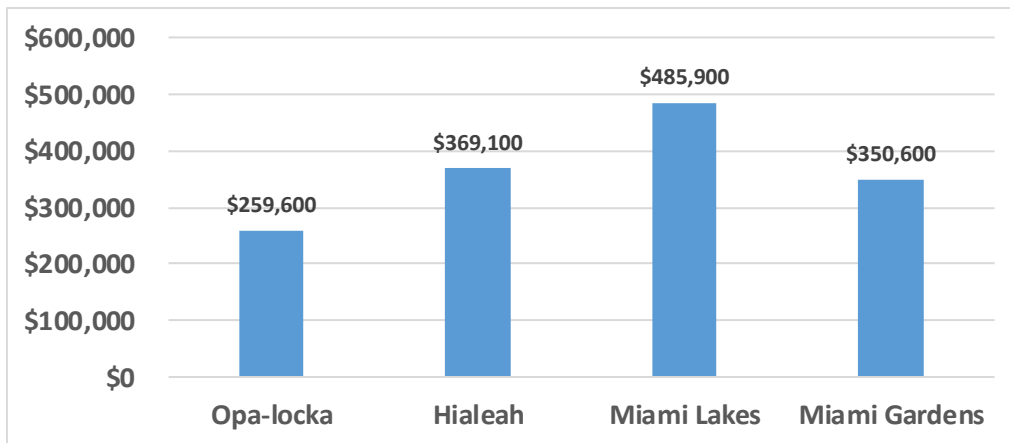
Miscellaneous Statistics – Continued



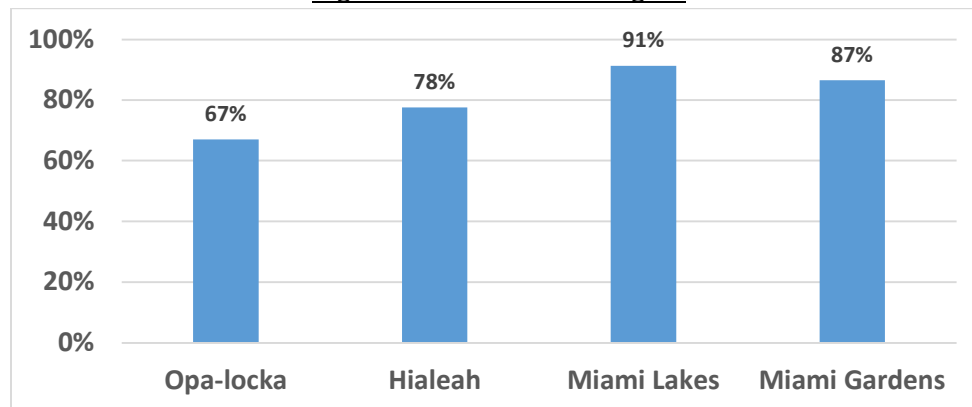
Median Age of Population



Median Value of Owner-Occupied Residences



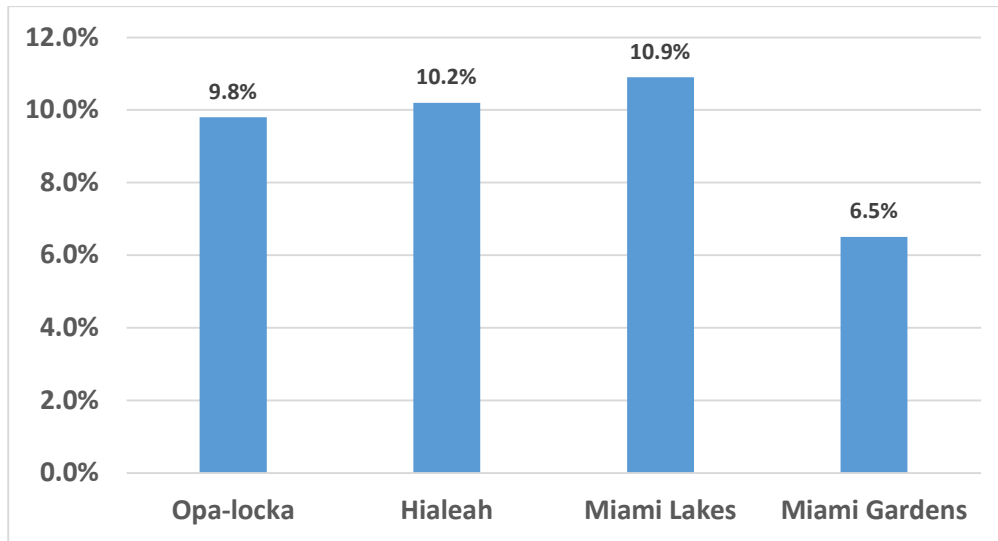
High School Graduate or higher



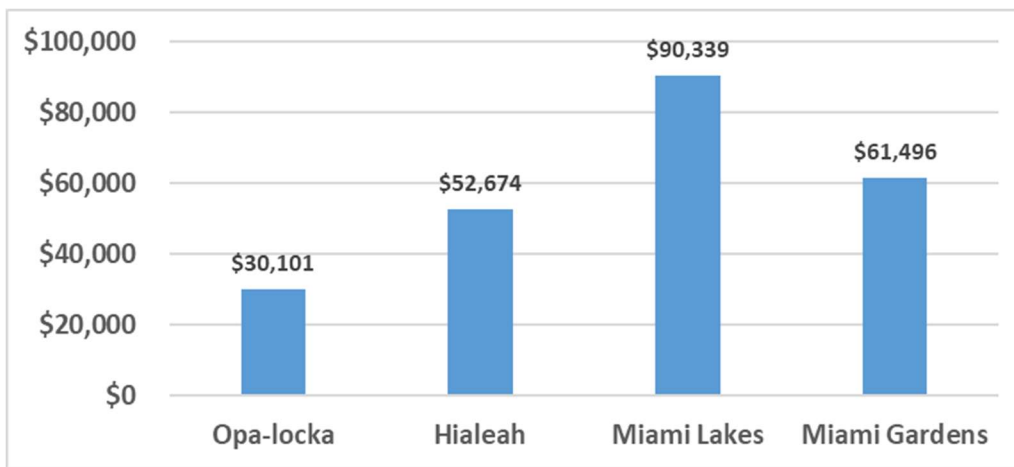
Miscellaneous Statistics – Continued



Residents that moved Since Previous Year



Median Household Income





FINANCIAL POLICIES & BACKGROUND

Budget Control

After the budget has been finally adopted by the City Commission in September, budgetary control is maintained at the account level, with the Finance department and Budget Administrator providing support to departments in the administration of their budgets. Any change to any account is presented to the City Commission for approval by ordinance.

Debt Policy

The debt policy is approved by the City Commission and implemented by the City Manager. Currently there is no statutory or charter debt limitation, but debt is limited by the City's ability to satisfactorily cover the resultant debt service. In accordance with Section 4.11 of the Charter, the City can incur debt only with the approval of the majority of the City Commission. Long-term debt is used to pay for capital investment and is never used to fund ongoing operations. Because the use of and benefit from infrastructure resulting from the investment of debt is usually available for decades, it is considered appropriate that the resultant debt service is also repaid over decades.

Long-Term Debt Structure

Long-term debt of the City's governmental activities, excluding compensated absences and capital leases, include the following:

- (a) Series 2011 A&B Capital Improvement Revenue bonds, bearing annual interest rates on the Series A and Series B bonds ranging from approximately 3.31% to 3.89% and are payable from revenue pledged from State Revenue Sharing and Local Government ½ Cent Sales Tax revenue with annual debt service payments of approximately \$686,684 through FY 26.
- (b) Series 2015 Capital Improvement Revenue Note for \$8,600,000 bearing annual interest rates ranging from 2.65% to 4.25% with a maturity date of July 1, 2025, and are payable by a lien on the following pledged revenues – FPL Utility Tax and the State Communications Services Tax. This debt has been repaid in Fiscal Year 2025, effective as of June 1, 2025.

Long-term debt of the City's enterprise (utility) funds, excluding compensated absences and capital leases, consists of the following:

- (a) State Revolving Loan Project No. WW800050 – for \$2.375 million, bearing interest at a rate of 1.53% due in 40 semi-annual payments of \$69,620 from June 15, 2007, through December 15, 2026, including interest, secured by a lien on Pledged Revenue as defined the State Revolving Fund loan agreement.
- (b) State Revolving Loan Project No. WW130300 – for \$512,000, bearing interest at a rate of 1.53% due in 40 semi-annual payments of \$15,644 from January 15, 2017, through June 15, 2036, including interest, secured by a lien on Pledged Revenue as defined the State Revolving Fund loan agreement.
- (c) State Revolving Loan Project No. WW130301 – for \$6.531 million, interest-free, due in 40 semi-annual payments of \$166,545 from July 15, 2018, through June 15, 2032, including interest, secured by a lien on Pledged Revenue as defined the State Revolving Fund loan agreement.



- (d) State Revolving Loan Project No. DW130331 – for \$2.801 million, bearing interest at a rate of 1.21% due in 40 semi-annual payments of \$79,075 from July 15, 2018, through January 15, 2038, including interest, secured by a lien on Pledged Revenue as defined the State Revolving Fund loan agreement.
- (e) State Revolving Loan Project No. SW130320 – for \$197,000, bearing interest at a rate of 1.63% due in 40 semi-annual payments of \$5,239 from January 15, 2017, through July 15, 2036, including interest, secured by a lien on Pledged Revenue as defined the State Revolving Fund loan agreement.
- (f) On August 4, 2017, the City entered into an agreement with Miami-Dade County (“County”) for (1) sewer disposal service, (2) administer the meter reading, billing and collection of water, sanitary sewage and stormwater utility charges and (3) acknowledged delinquent charges of \$5.5 million to be repaid, including a 3% annual interest rate, in monthly payments of \$100,091 starting as of October, 2018. Additionally, the city anticipates an additional debt obligation to the County for \$2.5 million for the purchase and installation of new water meters throughout the City’s water service area.
- (g) The City currently owes the State approximately \$2,740,243 for red light camera fees due to the State for its share of fees received up to September 30, 2019, but not forwarded. The City has had discussions with the State about resolving this debt.

Debt Covenants

Series 2011 A and Series 2011 B Capital improvement Revenue Bonds for debt service is provided by a pledge of guaranteed state revenue sharing funds and the half-cent sales tax. Reserves must be maintained equal to the maximum bond service requirement. On September 30, 2020, the City had on deposit with the bond trustee a reserve account insurance policy which unconditionally and irrevocably guarantees the full and complete payment required to be made by or on behalf of the City.

On June 3, 2014, as authorized by City Ordinance #13-40, the City entered into an agreement with City National Bank of Florida for issuance of the Series 2014 Capital Improvement Revenue Note for the purpose of acquiring, constructing, installing and equipping an administration building. Debt service is provided by a pledge of guaranteed state Communications Services Tax Revenue, Public Service Tax Revenues and all investment income except for Rebate fund. In May 2015, this was rolled up into the Series 2015 Note, which was repaid on June 1, 2025.

Pledged Revenue – The City’s agreement under the State of Florida Revolving Loan Fund Program, utilized for the Enterprise Funds, requires the City to generate Pledged Revenues, as defined by the agreement, from the services furnished by its water and sewer systems equal to or exceeding 1.15 times the sum of the semiannual loan payments, in regard to which the City is in compliance.

Reserve Policy

The reserve policy is approved by the City Commission and implemented by the City Manager. The General Fund is required to reserve a minimum of five hundred thousand dollars (\$500,000) annually. Three hundred thousand dollars (\$300,000) shall be available for use, with City Commission approval, to fund unanticipated budget issues, emergencies / natural disasters which may arise or potential expenditure overruns which can’t be offset through other sources. This reserve level shall be replenished at the beginning of each fiscal year so that it is available on an ongoing basis. Two hundred thousand dollars (\$200,000) shall remain unspent to provide for year-end reserve.



The City shall also provide a reserve for uncompensated absences and other employee benefit liabilities. The City is required to budget sixty-five thousand dollars (\$65,000) annually in the General Fund and seventeen thousand, five hundred dollars (\$17,500) in the Water-Sewer Fund to build the reserves sufficient to cover base liabilities for each fund.

If a budget shortfall is determined, a written plan will be forwarded from the City Manager to the City Commission within a reasonable timeframe that may include the reduction of services, increases in fees and rates, or some combination thereof.

In accordance with a recommendation of the recent State Operational Audit, the City is moving toward establishing recognized Governmental Finance Officer Association (GFOA) reserve standards for the General Fund, Water-Sewer Fund and Stormwater Fund which recommends fund balances equal to at least two-months of operating expenditures for each of these funds and requires development and implementation of a recovery plan when fund balances fall below these targets.

Accounting, Auditing & Financial Reporting

An independent audit in accordance with the Governmental Accounting Standards Board (GASB) will be performed annually. Also, the City will produce financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by GASB. The accounting, auditing and financial reporting policy is considered administrative and is approved by the City Manager.

Capital Improvement Plan (CIP)

In the Five-Year Recovery Plan the City has identified the funding resources anticipated to be available over the next five years. Engineering consultants are in the process of evaluating the City's infrastructure and will identify and prioritize the projects to be undertaken in the next five years, which will become the basis of the Capital Improvement Plan.

Five-Year Financial and Stabilization Plan

On May 13, 2016, the City Mayor and Commission declared a financial state of emergency. In response. On June 1, 2016, Governor Rick Scott issued Executive Order 16-135 declaring the City of Opa-locka to be in a state of Financial Emergency under Florida Statute Section 218.503.

On June 8, 2016, the City entered into a State and Local Agreement of Cooperation with the State in conjunction with Executive Order 16-135. The City agreed to submit to the State a Financial Recovery Plan (FRP) for a five-year period to include balanced recurring revenues and expenditures as well as estimated reserves for the period. This plan must meet the requirements of section 218.503(3)(h), Florida Statutes, including, but not limited to, providing for payments in full of all financial obligations currently due, or which will come due. The underlying assumptions for all the revenue and expenditure estimates contained in the plan are to be explicitly indicated.

A Commission-approved plan was submitted to the State on August 1, 2018, but was returned unapproved with further modification and/or clarification required. An updated plan was submitted on August 31, 2020, and was approved by the State without modification being required. Since then, the City has annually submitted 5 Year Financial and Stabilization Plans with the most recent one finally accepted as of May 28, 2025.



BUDGET DEVELOPMENT PROCESS

Development Process

The budget process is guided by direction from the City Commission as it determines how to meet the needs of the community in a cost-effective manner. Every Commission meeting involves deliberation about what services the City should provide, at what level and at what cost. The decisions made by the Commission throughout the year provide a general path for the budget deliberations to follow. City employees provide the professional perspective as to the most efficient and effective way to implement Commission guidance. Residents can express their preferences for City services and funding mechanisms through formal budget public hearings as well as individual agenda items during the year.

Basis Of Budgeting

The basis of budgeting is the same as the basis of accounting. The GAAP basis of accounting for governmental funds is modified accrual. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual, i.e., measurable and available to finance City operations. Modified accrual accounting is used for budgeting for proprietary funds but is then converted to the accrual basis of accounting in producing the annual result. The accrual basis of accounting is utilized by proprietary funds and pension and non-expendable trust funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when the benefits of the costs incurred are deemed to have been consumed or expired. Long-term liabilities are accounted for through these funds. Depreciation of fixed assets is recorded in the accounts of these funds as well.

Generally Accepted Accounting Principles (GAAP) are uniform minimum standards of and guideline to financial accounting and reporting. GAAP establishes appropriate measurement and classification criteria for financial reporting. Adherence to GAAP provides a reasonable degree of comparability among the financial reports of state and local governmental units.

Budget Process

The budget process is a formalized annual occurrence that requires the input and collaboration between the respective City departments, the City Manager, the City Commission and citizens. In general, the budget development process and content requirements of the City's annual budget are stated in the Charter, Section 4.5 and the Code of Ordinances, Chapter 19.6. Consistent with these requirements, the City Manager prepares a proposed budget. Detailed budget requests are made by each department and approved by the City Manager.

The City Manager's proposed budget is considered by the City Commission. AT least two public hearings are scheduled. Prior to October 1, the City Commission must normally adopt a budget. If the Commission fails to adopt a budget by this deadline, in accordance with Section 4.5 of the Charter, the current year budget will be prorated into 15-day periods and subsequently passed by resolution until the following year budget is subsequently adopted. The budget may be the same as proposed by the City Manager or may contain those amendments which the City Commission approves. While the City remains in a state of financial emergency under State control, the City will



submit the proposed budget to the State by August 1st, for State review and guidance and to be returned to the City within 20 business days for modification as required, formal Commission adoption and subsequent implementation.

After subsequently adopted by the City Commission, the budget is loaded into the City budget system and posted on the City website. The adopted budget is a balanced budget as required by Section 166.241 of Florida Statutes. A budget is considered balanced when all funding sources (revenue, loans, transfers-in and available and allowable reserves) equal each funds expenditure.

The specific steps taken to prepare the annual budget are as follows:

1. The City Manager meets with department heads to outline the general philosophy for the upcoming budget, discuss the financial and economic conditions and establish budgetary guidelines.
2. The Budget Administrator conducts budget workshops for City departments to discuss and implement budget development schedules, budget forms and procedural guidelines.
3. Departments prepare budget requests and submit them to the Budget Administrator.
4. The Budget Administrator estimates budgetary limitations and prepares recommendations on the submitted departmental budgets.
5. Each department head meets with the City Manager to discuss the department's needs and wants and the Budget Administrator's recommendations. The result of this meeting will be a departmental budget which becomes a component of the proposed budget the City Manager subsequently submits to the Commission for preliminary discussion.
6. On June 1st, the City receives from the County Property Appraiser a preliminary estimate of the City's property tax base for the coming year. This provides a preliminary assessment as to whether the City's proposed expenditures can be funded with the estimated property tax as one of the primary sources of funding. If the estimated property tax base is significantly less than originally estimated, proposed expenditures are reviewed for reductions to bring them in line with the indicated property tax revenue.
7. On July 1st, the City receives a Certification of Taxable Value (DR-420) from the County Property Appraiser which provides the official property tax base upon which the budget will be based.
8. To meet TRIM requirements, the City Manager presents to the City Commission for its adoption the City's preliminary millage rate and time and place of the September budget hearings for inclusion on the TRIM Notices sent out by the County Property Appraiser in the latter part of August.
9. Prior to August 1st the City Manager presents the proposed budget to the City Commission for comments, revision as appropriate and subsequent preliminary approval.
10. While the City is in a state of financial emergency, the proposed budget is submitted to the State by August 1st for review, comment and guidance for amendment as appropriate. State guidance will be provided with 20 business days of submission.



11. The first public hearing on the tentative millage rate and tentative budget is conducted during the first two weeks in September. At this hearing, the City Commission adopts the millage rate and budget to be deliberated at the second public hearing.
12. The adopted tentative budget is posted on the City's website.
13. The second public hearing is conducted within fifteen days of the first public hearing to adopt the final millage rate and budget after notice having been provided by being advertised in a local newspaper two to five days in advance of the meeting.
14. If the City is still in a state of financial emergency and the final adopted budget is different than the budget the State approved in August, the budget is again submitted to the State for review, comment and guidance for amendment as appropriate. The State will respond within 20 business days.
15. Upon final adoption, the County Property Appraiser, the County Tax Collector and the State Department of Revenue are provided with the legislation adopting the final millage rate within three days.
16. The County Property Appraiser sends the City the Certification of Final Taxable Value (DR-422) for the City to complete and return within three days.
17. The adopted budget is entered into the City's budgeting system and is posted on the City's website.
18. Within 30 days of adoption of the final millage rate and budget, the Certificate of Compliance (DR-487) and accompanying documents (DR-422, DR-420MM, advertisements and minutes) are forwarded to the State to complete the process.



FUND DESCRIPTIONS

Governmental accounting systems are organized and operated on a fund basis. Individual resources are allocated to, and accounted for, in separate accounting entities identified as funds, based upon the purposes for which they are to be spent and how spending activities are legally controlled.

Governmental units should establish and maintain those funds required by law and for sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established because unnecessary funds result in inflexibility, undue complexity and inefficient financial administration.

Individual funds are classified into three broad categories: Governmental, Propriety and Fiduciary.

Governmental Funds

Governmental Funds are subdivided into five categories: General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds and Permanent Funds.

General Fund – Accounts for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund – Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Debt Service Fund – Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Fund – Accounts for financial resources to be used for acquisition or construction of major capital facilities or projects.

Permanent Fund – Accounts for resources that can't be expended but must be held in perpetuity. This budget doesn't include any Permanent Fund activity.

General Fund

The General Fund serves as the primary reporting vehicle for current governmental operations. The General Fund, by definition, accounts for all current financial resources not required by law or administrative action to be accounted for in another fund. The major sources of revenue for the General Fund include ad valorem (property) taxes, franchises fees and intergovernmental revenues. The major departments funded in this fund include Commission, City Manager, City Attorney, City Clerk, Finance, Human Resources, Community Development, Parks and Recreation, Police, Public Works, Building & Licenses, Code Enforcement, Beautification and Maintenance Divisions, Town Center and Housing & Social Services.



Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific sources, other than expendable trusts or major capital projects that are legally restricted to expenditures for specific purposes. The following Special Revenue Funds are being actively used by the City at this time.

Special Law Enforcement Fund – Used for the proceeds from the State’s Special Law Enforcement Trust fund, fines, forfeitures and seizures. Has significant restrictions on how funds can be used.

Law Enforcement Training Trust Fund – Surcharge on County court costs to provide training funds for the Police Department

Peoples’ Transportation Plan Fund – Used for the proceeds derived from the County half penny transit surtax. At least 20% of these funds are annually required to be used for transit-related projects such as the community bus service while the remainder is to be used for roadway improvement. Although capital projects are done within this fund, since it is funded by dedicated revenue, it is classified as a Special Revenue Fund rather than a Capital Projects Fund (below).

Debt Service Fund

This fund accounts for the repayment of the Series 2011 A&B Capital Improvement Revenue Bonds and the Series 2015 A&B Capital Improvement Note. The following revenue sources are pledged against this debt service: State Revenue Sharing revenue, Local Government Half-Cent Sales Tax, FPL Utility Tax and Communication Services Tax. The surplus of these revenues over and debt service is annually transferred into the General Fund for general use. The annual debt service requirements for this debt is as follows:

| | <u>2011 Bond</u> | <u>2015 Note</u> | <u>Total</u> |
|--------|------------------|------------------|--------------|
| FY 20 | \$686,635 | \$ 523,212 | \$1,209,847 |
| FY 21 | \$686,684 | \$ 523,212 | \$1,209,896 |
| FY 22 | \$686,087 | \$ 523,212 | \$1,209,299 |
| FY 23 | \$685,817 | \$ 523,212 | \$1,209,029 |
| FY 24 | \$685,832 | \$ 523,212 | \$1,209,044 |
| FY 25 | \$683,608 | \$3,449,525 | \$4,133,133 |
| Beyond | \$683,032 | \$ - | \$ 683,032 |

Capital Project Funds

Capital Projects Funds are used to account for the acquisition and improvement of major facilities other than those financed by Proprietary Funds (below). Although there are two funds within which Governmental Capital Projects are completed, the Safe Neighborhood Capital Improvement Fund and the Peoples’ Transportation Plan, since the latter fund receives only dedicated revenue, it is classified as a Special Revenue Fund rather than a Capital Projects Fund.



Safe Neighborhood Capital Improvement Fund – Used for projects such as City buildings, parks and roadway improvement. Funding sources include General Fund, grants and loans.

Proprietary Funds

Enterprise Fund – Accounts for operations (1) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges: or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose. The City operates four funds in this category:

Water-Sewer Operating Fund – Accounts for the revenue received and the expense incurred in the distribution of potable water, the collection and transmission of wastewater and customer services. Also provides funds not required for operations to the Water-Sewer CIP Fund.

Water-Sewer CIP Fund – Utilizes grants, loans and surplus funds provided the by Water-Sewer Operating Fund to invest in water and sewer infrastructure projects.

Stormwater Fund – Accounts for the revenue received and the expense incurred in maintaining and improving the stormwater collection and transmission to remove excessive rainwater from City streets in a timely manner. Includes the sweeping of City streets to keep debris out of the collection and transmission infrastructure. Also provides funds not required for operations to the Stormwater CIP Fund.

Stormwater CIP Fund – Utilizes grants, loans and surplus funds provided the by Stormwater Operating Fund to invest in water and sewer infrastructure projects.

Blended Component Unit

Community Redevelopment Agency (CRA) Fund – Used for the proceeds of Tax Increment Financing (TIF) contributed by the City and the County to the CRA. These contributions are based on the improvement in taxable value within the CRA area from a baseline established at the time of the CRA creation. These funds are to be used to enhance redevelopment and economic development within the CRA area. This fund is an independent government agency governed by the CRA Board rather than the City Commission and is not included in the City's budget.



FUND BALANCE

The City's Reserve Policy requires the General Fund to reserve a minimum of five hundred thousand dollars (\$500,000) annually. Three hundred thousand dollars (\$300,000) shall be available for use, with City Commission approval, to fund unanticipated budget issues, emergencies / natural disasters which may arise or potential expenditure overruns which can't be offset through outer sources. This reserve level shall be replenished at the beginning of each fiscal year so it is available on an ongoing basis. Two hundred thousand dollars (\$200,000) shall remain unspent to provide for year-end reserve.

Florida Statute Section 166.241 requires budgets to be balanced. If additional fund balance is available above the limit intended to be maintained by that fund, fund balance may be used for one-time expenditures when other funding sources are insufficient to fund expenditures deemed to be appropriate for the current fiscal year.

The General Fund, the Water-Sewer Fund and the Stormwater Fund, the City's three primary operating funds, are intended to maintain a fund balance to be available for emergencies and to ensure sufficient working capital for daily transactions. As result of a recommendation from the recently completed State Operational Audit, the City is in the process of implementing an unrestricted fund balance policy applicable to these funds. This policy is based on the Governmental Finance Officer Association (GFOA) recommended standard that the fund balance should be at least equal to two months of regular operating expenditures. Additionally, if extenuating circumstances cause fund balance to fall below this threshold, the City will develop and implement a plan to restore fund balance to the minimum required level within a two-year period after the fiscal year in which the decline in fund balance occurred.





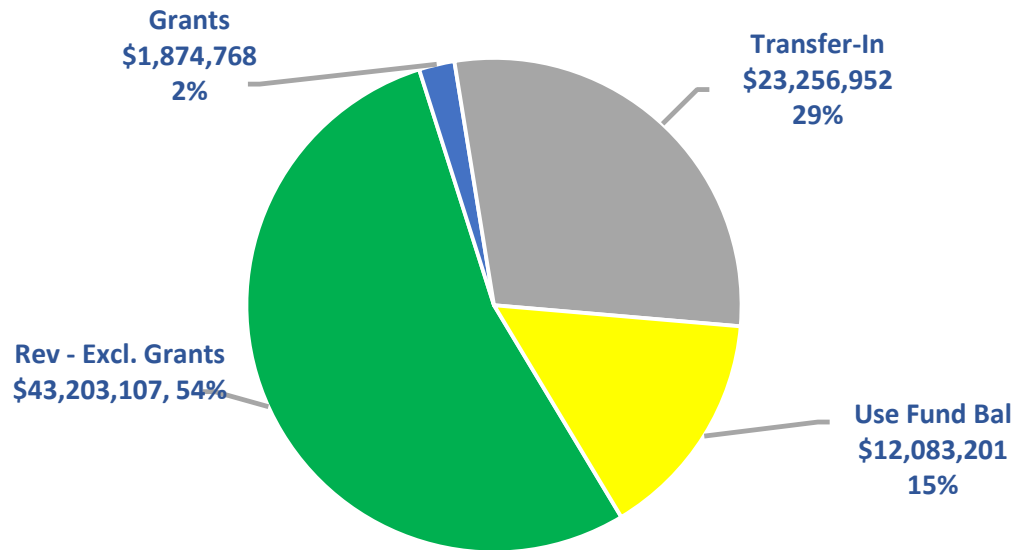
Citywide Summary



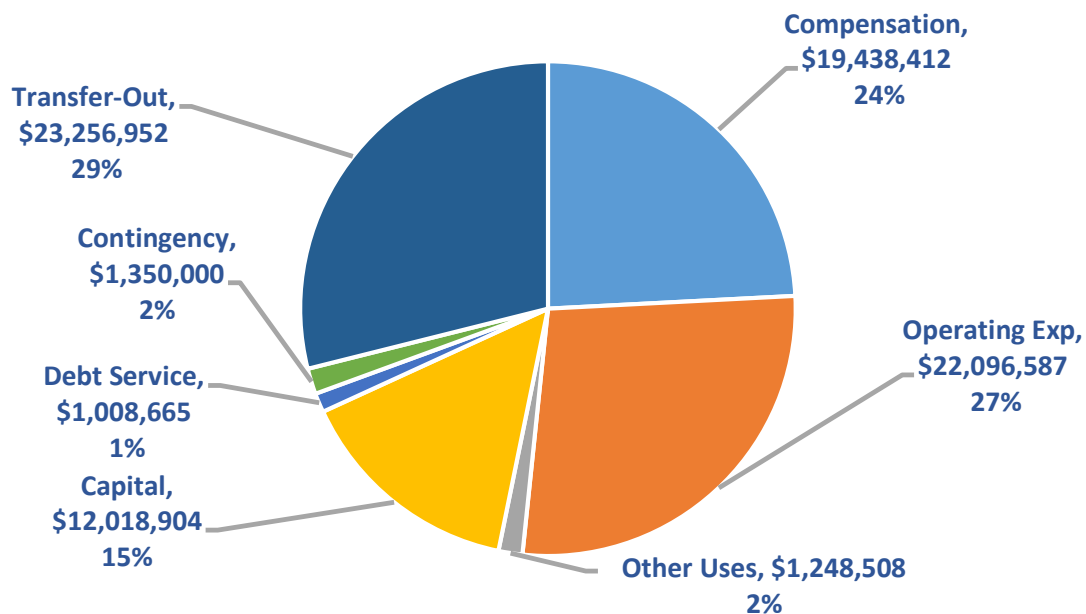


FY 26 Citywide Funding & Expense

Citywide Funding - \$80.4M



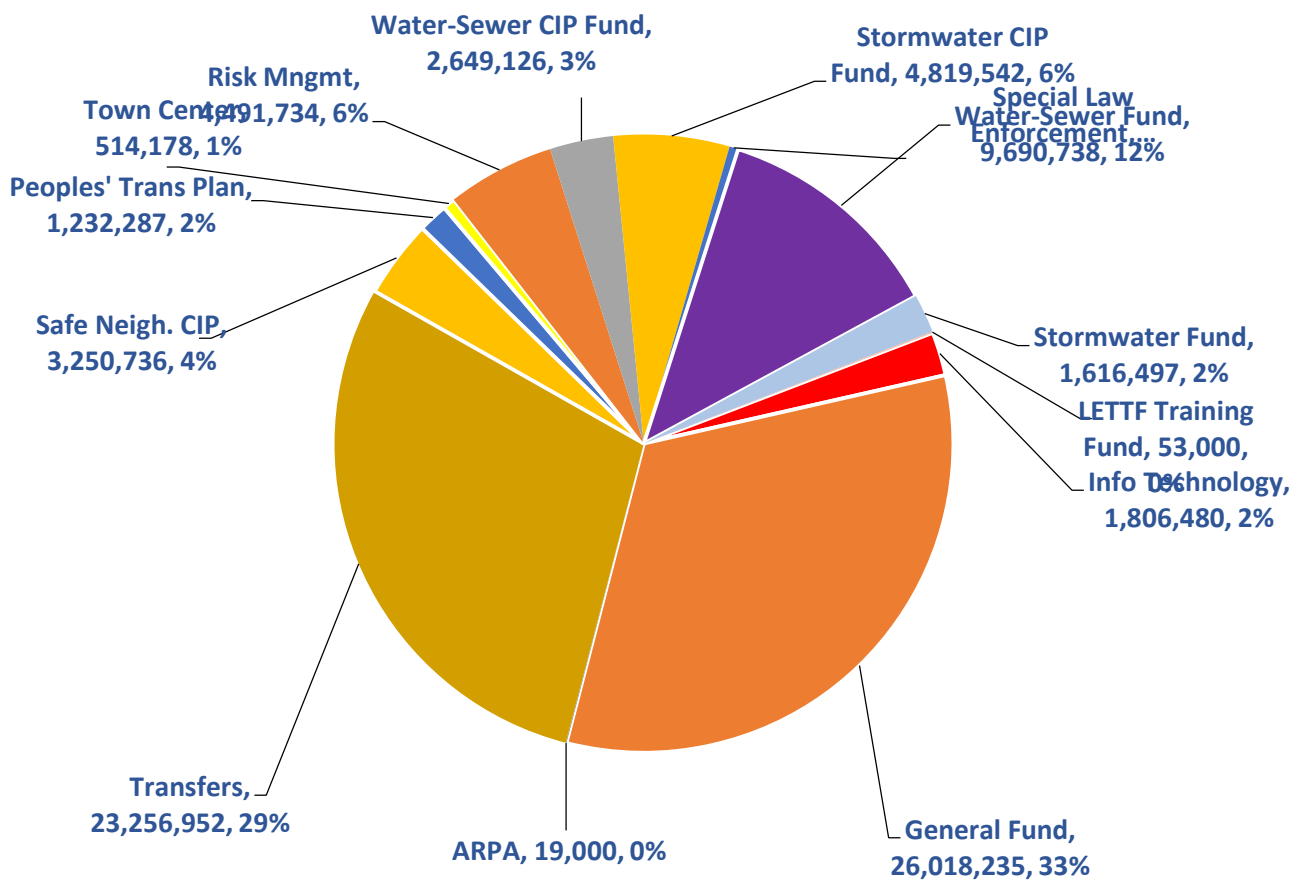
Citywide Expenditure - \$80.4M





FY 26 Citywide Expenditure by Fund

FY 26 Citywide Expenditure by Fund - \$80.4M





Citywide - Summary

| Account Title | FY 24 | | FY 25 | | FY 26 | |
|---|-------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|
| | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| Funding | | | | | | |
| Revenue - Ex Grants | 41,258,400 | 43,916,197 | 41,272,768 | (2,643,428) | 43,203,107 | 1,930,339 |
| Grants | 1,287,750 | 2,802,489 | 679,016 | (2,123,473) | 1,874,768 | 1,195,752 |
| Total Revenue | 42,546,150 | 46,718,686 | 41,951,784 | (4,766,901) | 45,077,875 | 3,126,091 |
| Loans | - | - | - | - | - | - |
| Total | 42,546,150 | 46,718,686 | 41,951,784 | (4,766,901) | 45,077,875 | 3,126,091 |
| Transfers-In | 11,127,881 | 24,431,441 | 19,959,563 | (4,471,878) | 23,256,952 | 3,297,389 |
| Total Funding | 53,674,031 | 71,150,126 | 61,911,347 | (9,238,779) | 68,334,827 | 6,423,480 |
| Expenditure | | | | | | |
| Salaries | 10,992,137 | 12,512,173 | 11,603,362 | (908,811) | 13,952,107 | 2,348,745 |
| Benefits | 3,816,289 | 4,916,216 | 4,429,237 | (486,979) | 5,486,305 | 1,057,068 |
| Total Compensation | 14,808,427 | 17,428,389 | 16,032,599 | (1,395,790) | 19,438,412 | 3,405,813 |
| Operating Expense | 17,835,409 | 23,151,045 | 19,743,783 | (3,407,261) | 22,096,587 | 2,352,803 |
| Other Uses | 643,337 | 5,527,068 | 2,292,601 | (3,234,467) | 1,248,508 | (1,044,093) |
| Capital | 5,415,218 | 16,552,520 | 10,930,268 | (5,622,252) | 12,018,904 | 1,088,636 |
| Debt Service | 3,296,959 | 5,768,498 | 5,721,937 | (46,561) | 1,008,665 | (4,713,272) |
| Contingency | 6,734 | 1,311,000 | 1,200,000 | (111,000) | 1,350,000 | 150,000 |
| Total Expense Ex Transfer-Out | 42,006,083 | 69,738,520 | 55,921,188 | (13,817,331) | 57,161,076 | 1,239,887 |
| Transfer Out | 11,127,881 | 24,431,441 | 19,959,563 | (4,471,878) | 23,256,952 | 3,297,389 |
| Total Expense | 53,133,965 | 94,169,960 | 75,880,751 | (18,289,209) | 80,418,028 | 4,537,276 |
| | | | | | | |
| Add't To / (Use Of) Fund Balance | 540,067 | (23,019,834) | (13,969,404) | 9,050,430 | (12,083,200) | 1,886,204 |
| Fund Balance | | | | | | |
| Open | | | | | | |
| FY 25 Budget | | 35,889,035 | 35,889,035 | - | | |
| Adjustment - FY 24 Results | | (44,748) | (44,748) | | | |
| Adjusted Open | 35,967,945 | 35,844,288 | 35,844,288 | - | 21,874,884 | (13,969,404) |
| FY 24 Audit Adjustments | (663,724) | | | | | |
| Add't To / (Use Of) Fund Balance | 540,067 | (23,019,834) | (13,969,404) | 9,050,430 | (12,083,201) | 1,886,202 |
| Close | 35,844,288 | 12,824,454 | 21,874,884 | 9,050,430 | 9,772,632 | (12,102,251) |



Citywide - By Fund

| | FY 24 | FY 25 | | | FY 26 | |
|--|-------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|
| Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| <u>Revenue (Incl Grants)</u> | | | | | | |
| General Fund | 23,313,660 | 23,610,324 | 22,797,734 | (812,590) | 24,510,407 | 1,712,673 |
| Debt Service Fund | 5,150,290 | 5,525,000 | 5,030,000 | (495,000) | 4,975,000 | (55,000) |
| Safe Neighborhood CIP Funding | 1,224,725 | 1,258,365 | 608,111 | (650,254) | 1,225,000 | 616,889 |
| Peoples' Transportation Fund | 200,543 | 1,760,000 | 715,722 | (1,044,278) | 1,232,287 | 516,565 |
| Town Center Fund | 327,704 | 316,417 | 303,829 | (12,588) | 306,744 | 2,915 |
| LETF Training Fund | 3,481 | 2,500 | 2,500 | - | 2,500 | - |
| Special Law Enforcement Fund | 20,938 | 346,000 | 360,000 | 14,000 | 255,000 | (105,000) |
| Water-Sewer Op Fund | 9,706,013 | 10,339,627 | 9,758,889 | (580,738) | 9,792,477 | 33,589 |
| Stormwater Op Fund | 2,222,376 | 2,065,383 | 2,065,000 | (383) | 2,163,460 | 98,460 |
| Water-Sewer CIP Fund | - | - | - | - | - | - |
| Stormwater CIP Fund | 353,376 | 1,445,000 | 120,000 | (1,325,000) | 575,000 | 455,000 |
| ARPA | 23,044 | 50,070 | 190,000 | 139,930 | 40,000 | (150,000) |
| Total Rev - Ex Transfers In | 42,546,150 | 46,718,686 | 41,951,784 | (4,766,901) | 45,077,875 | 3,126,091 |
| Transfers In | 11,127,881 | 24,431,441 | 19,959,563 | (4,471,878) | 23,256,952 | 3,297,389 |
| Total Citywide Funding | 53,674,031 | 71,150,126 | 61,911,347 | (9,238,779) | 68,334,827 | 6,423,480 |
| <u>Expenditure (Ex Transfers Out)</u> | | | | | | |
| General Fund | 20,043,885 | 28,353,967 | 22,416,618 | (5,937,349) | 26,018,235 | 3,601,618 |
| Debt Service Fund | 1,246,576 | 4,259,580 | 4,254,376 | (4,804) | 622,559 | (3,631,817) |
| Safe Neighborhood CIP Funding | 3,327,762 | 6,146,933 | 4,447,300 | (1,699,633) | 3,250,736 | (1,196,564) |
| Peoples' Transportation Fund | 200,543 | 1,041,870 | 715,722 | (326,148) | 1,232,287 | 516,564 |
| Town Center Fund | 555,589 | 761,900 | 569,363 | (192,537) | 514,178 | (55,185) |
| LETF Training Fund | 5,017 | 50,000 | 24,000 | (26,000) | 53,000 | 29,000 |
| Special Law Enforcement Fund | 243,058 | 539,541 | 517,963 | (21,578) | 376,963 | (141,000) |
| Risk Internal Services Fund | 3,788,377 | 4,614,373 | 4,501,844 | (112,529) | 4,491,734 | (10,110) |
| IT Internal Service Fund | 1,152,854 | 1,753,482 | 1,330,879 | (422,603) | 1,806,480 | 475,601 |
| Water-Sewer Fund | 9,437,948 | 11,449,463 | 10,503,725 | (945,739) | 9,690,738 | (812,987) |
| Stormwater Fund | 808,185 | 2,106,994 | 1,412,063 | (694,931) | 1,616,497 | 204,434 |
| Water-Sewer CIP Fund | 230,713 | 3,607,621 | 2,814,875 | (792,746) | 2,649,126 | (165,749) |
| Stormwater CIP Fund | 772,824 | 5,017,295 | 2,399,101 | (2,618,194) | 4,819,542 | 2,420,441 |
| ARPA | 192,755 | 35,500 | 13,359 | (22,141) | 19,000 | 5,641 |
| Total Exp - Ex Transfers Out | 42,006,083 | 69,738,520 | 55,921,188 | (13,816,931) | 57,161,076 | 1,239,887 |
| Transfers Out | 11,127,881 | 24,431,441 | 19,959,563 | (4,471,878) | 23,256,952 | 3,297,389 |
| Total Citywide Expenditure | 53,133,965 | 94,169,960 | 75,880,751 | (18,288,809) | 80,418,028 | 4,537,276 |
| | | | | | | |
| Over / (Under) * | 540,067 | (23,019,834) | (13,969,404) | 9,050,030 | (12,083,200) | 1,886,204 |



FY 26 Capital Improvement Program Proposed Budget

| Projects | Total City | Safe Neighbor CIP | People's Trans Plan | Water-Sewer CIP | Storm Water CIP |
|---------------------------------|-------------------|-------------------|---------------------|------------------|------------------|
| ADA Upgrade | 200,000 | 200,000 | - | - | - |
| Alexandria Dr. - Water Main | 650,000 | - | - | 450,000 | 200,000 |
| Artscape | 50,000 | 50,000 | - | - | - |
| Burlington Canal - PH II | 750,000 | - | - | - | 750,000 |
| Cairo Lane | 2,386,261 | 964,874 | 800,000 | - | 621,387 |
| Commerce North | 131,406 | - | - | - | 131,406 |
| RR Crossing - Codadad Street | 206,296 | 206,296 | - | - | - |
| RR Crossing - Opa-locka Blvd | 254,066 | 254,066 | - | - | - |
| Ingram Park Playground | 250,000 | 250,000 | - | - | - |
| Nile Gardens Drainage | 1,341,749 | - | - | - | 1,341,749 |
| NW 131 St | 1,150,000 | - | - | - | 1,150,000 |
| NW 133 St & 43rd Ave | 100,000 | - | - | - | 100,000 |
| Pump Station #4 Relocation | 1,150,000 | - | - | 1,150,000 | - |
| Pump Station #9 Rehabilitation | 474,640 | - | - | 474,640 | - |
| Pump Station #16 Rehabilitation | 274,486 | - | - | 274,486 | - |
| Resiliency Study | 75,000 | - | - | - | 75,000 |
| Resurfacing Improvements | 300,000 | 300,000 | - | - | - |
| Segal Park Drainage | 200,000 | - | - | - | 200,000 |
| Segal Park Playground | 50,000 | 50,000 | - | - | - |
| Sewer Main Lining | 300,000 | - | - | 300,000 | - |
| Sherbondy Basketball Court | 50,000 | 50,000 | - | - | - |
| Sidewalks | 150,000 | 150,000 | - | - | - |
| Street Safety Analysis | 250,000 | 250,000 | - | - | - |
| Town Center NW Drainage | 250,000 | - | - | - | 250,000 |
| Code Enforcement Office | 25,000 | 25,000 | - | - | - |
| Urban & Community Forestry | 500,000 | 500,000 | - | - | - |
| Total Projects | 11,518,904 | 3,250,236 | 800,000 | 2,649,126 | 4,819,542 |



Staffing

| | FY 25 BGT | | FY 26 Prop | | Incr / (Decr) FY 25 BGT | |
|-------------------------------------|--------------|--------------|--------------|--------------|----------------------------|--------------|
| | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time |
| <u>Governmental Funds</u> | | | | | | |
| City Manager | 11 | - | 7 | - | (4) | - |
| City Clerk | 5 | - | 6 | - | 1 | - |
| HR | 3 | - | 3 | - | - | - |
| Housing & Soc Svc | 2 | - | 2 | - | - | - |
| Finance | 10 | - | 13 | - | 3 | - |
| Community Development | 5 | - | 5 | - | - | - |
| Building & License | 8 | 6 | 7 | 6 | (1) | - |
| Parks & Recreation | 10 | 14 | 10 | 14 | - | - |
| Police | | | | | | |
| Sworn | 48 | - | 51 | - | 3 | - |
| Other | 16 | 11 | 19 | 11 | 3 | - |
| Code | 10 | - | 10 | - | - | - |
| Building & Grounds Maint | 15 | - | 15 | - | - | - |
| Public Works | | | | | | |
| Admin | 5 | - | 4 | - | (1) | - |
| Streets | 4 | - | 4 | - | - | - |
| Vehicle Maint | 3 | 1 | 3 | - | - | (1) |
| Total Governmental Funds | 155 | 32 | 159 | 31 | 4 | (1) |
| <u>Enterprise Funds</u> | | | | | | |
| Meters / Line Maint | 3 | - | 4 | - | 1 | - |
| Water | 5 | - | 6 | - | 1 | - |
| Sewer | 9 | - | 9 | - | - | - |
| CIP | 3 | - | 2 | - | (1) | - |
| Stormwater | 8 | - | 7 | - | (1) | - |
| Total Enterprise Funds | 28 | - | 28 | - | - | - |
| <u>Internal Service Fund</u> | | | | | | |
| IT | 3 | - | 4 | - | 1 | - |
| Total Internal Service Funds | 3 | - | 4 | - | 1 | - |
| Total City | 186 | 32 | 191 | 31 | 5 | (1) |



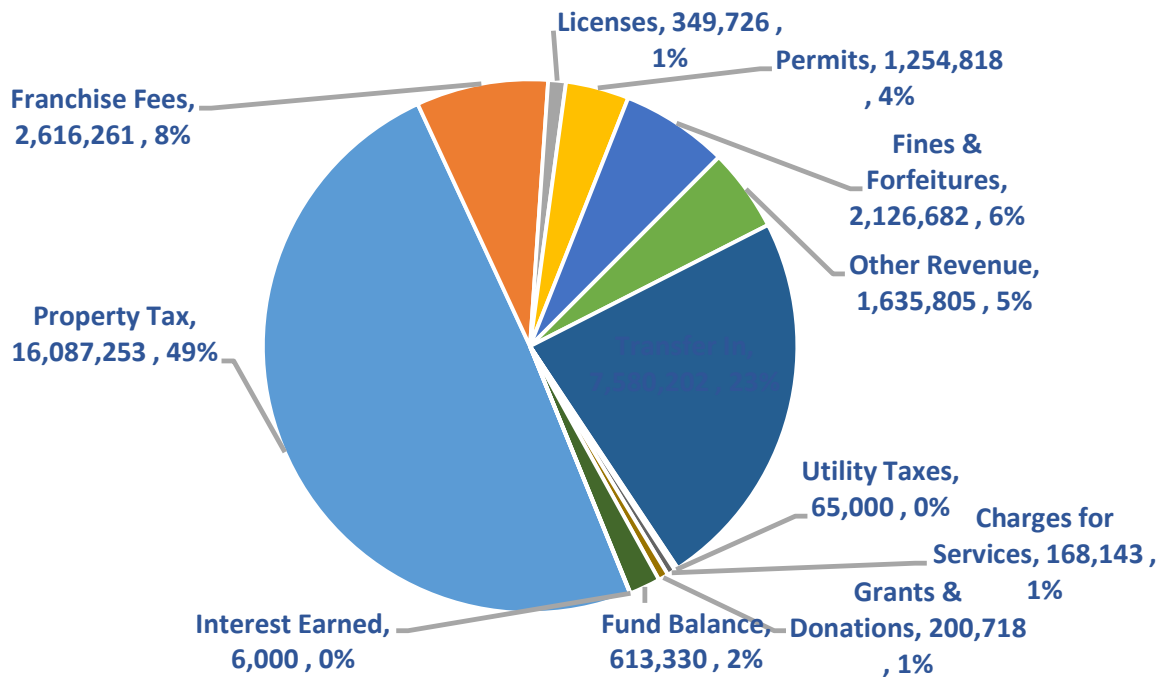
General Fund Summary



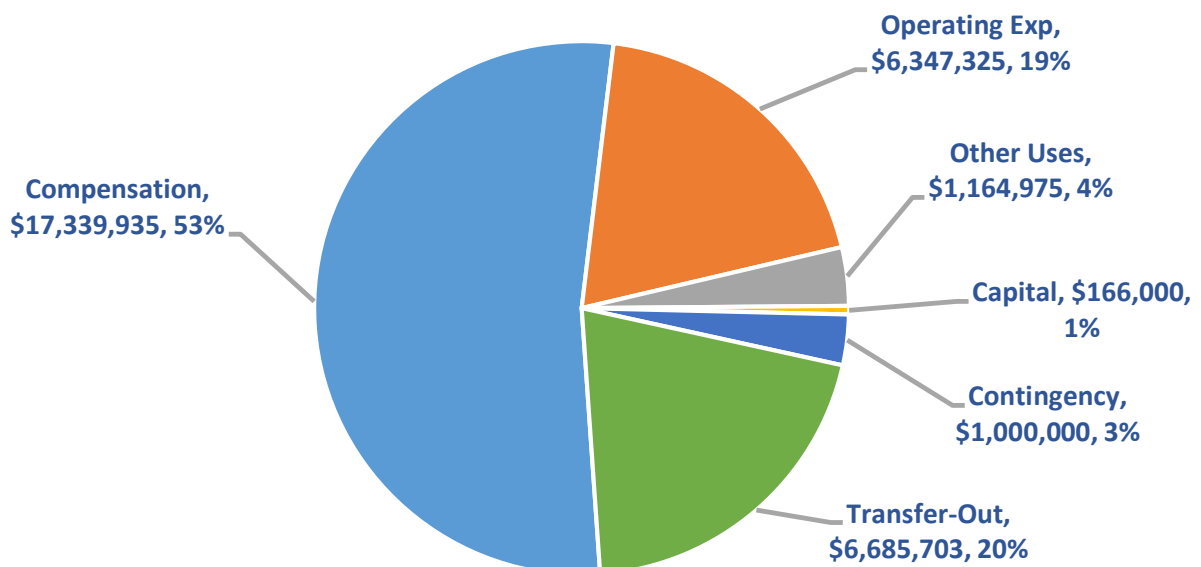


General Fund Funding & Expense

General Fund Funding Sources - \$32.7M

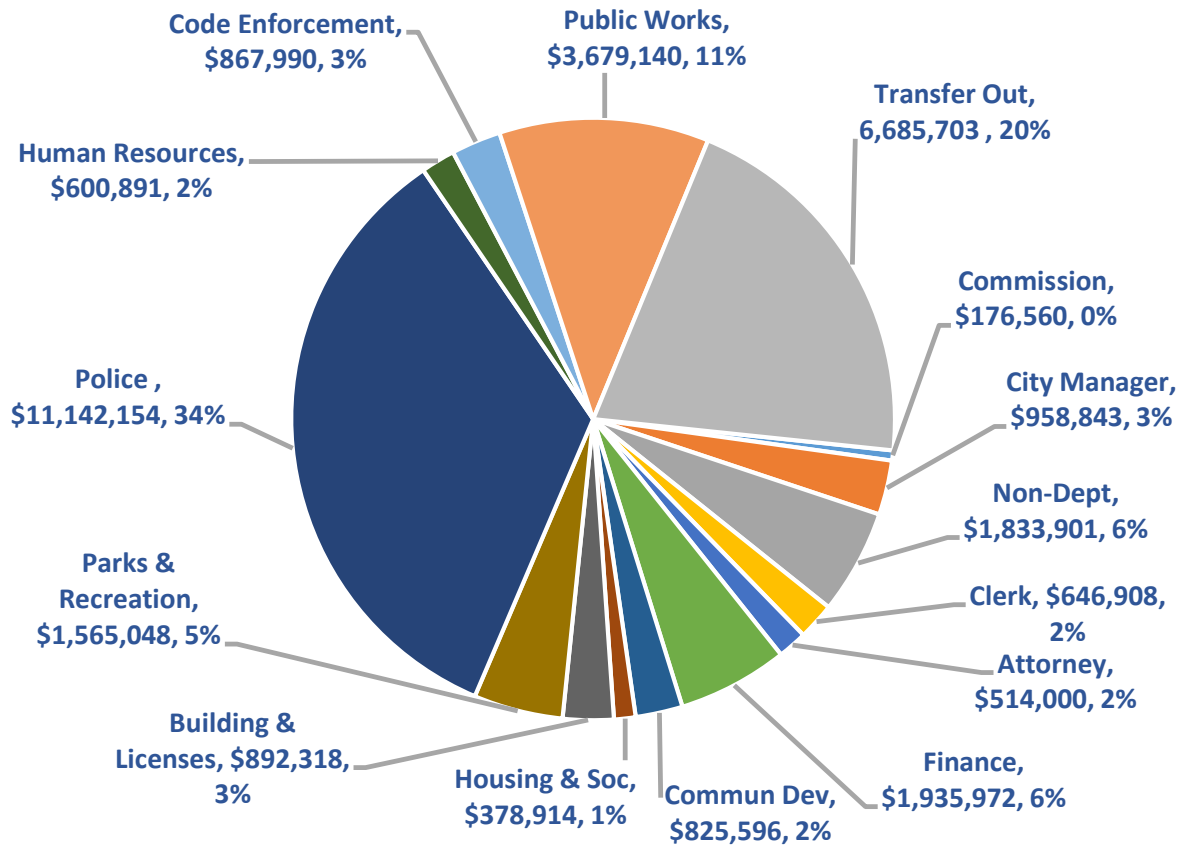


General Fund Expenditure - \$32.7M





General Fund Expenditure By Department - \$32.7M





General Fund Summary

| | FY 24 | FY 25 | | | FY 26 | |
|---|--------------------|--------------------|--------------------|--------------------------|-------------------|---------------------|
| Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| <u>Funding</u> | | | | | | |
| <u>Revenue</u> | | | | | | |
| Ad Valorem | 14,008,061 | 14,601,797 | 14,787,968 | 186,171 | 16,087,253 | 1,299,285 |
| Utility Taxes | 95,587 | 104,650 | 60,297 | (44,353) | 65,000 | 4,703 |
| Franchise Fees | 2,607,414 | 2,516,869 | 2,544,682 | 27,813 | 2,616,261 | 71,579 |
| Licenses | 368,926 | 271,538 | 340,200 | 68,662 | 349,726 | 9,526 |
| Permits | 1,327,971 | 1,308,320 | 1,220,640 | (87,680) | 1,254,818 | 34,178 |
| Charges For Services | 139,368 | 225,713 | 128,757 | (96,956) | 168,143 | 39,386 |
| Fines & Forfeitures | 3,226,537 | 2,726,094 | 2,052,368 | (673,726) | 2,126,682 | 74,314 |
| Other Revenue | 1,212,159 | 1,669,219 | 1,566,769 | (102,450) | 1,635,805 | 69,036 |
| Grants & Donations | 11,358 | 171,124 | 90,053 | (81,071) | 200,718 | 110,665 |
| Interest Earned | 316,278 | 15,000 | 6,000 | (9,000) | 6,000 | - |
| Audit Adjustment | 1,304,839 | - | - | - | - | - |
| Total Revenue | 24,618,499 | 23,610,324 | 22,797,734 | (812,590) | 24,510,407 | 1,712,673 |
| Transfer In | 4,571,988 | 5,330,547 | 4,740,889 | (589,658) | 7,580,202 | 2,839,313 |
| Audit Adjustment | (1,041,066) | | | | | |
| Total Funding | 28,149,421 | 28,940,871 | 27,538,623 | (1,402,248) | 32,090,608 | 4,551,985 |
| <u>Expenditure</u> | | | | | | |
| Salaries | 10,183,797 | 11,246,154 | 10,595,400 | (650,754) | 12,441,487 | 1,846,087 |
| Benefits | 3,551,176 | 4,439,785 | 4,078,963 | (360,822) | 4,898,448 | 819,485 |
| Total Compensation | 13,734,973 | 15,685,939 | 14,674,363 | (1,011,576) | 17,339,935 | 2,665,572 |
| Operating Expense | 5,306,667 | 7,070,350 | 5,500,940 | (1,569,409) | 6,347,325 | 846,385 |
| Other Uses | 452,367 | 4,279,783 | 1,141,642 | (3,138,141) | 1,164,975 | 23,333 |
| Capital | 543,144 | 481,895 | 249,672 | (232,223) | 166,000 | (83,672) |
| Contingency | 6,734 | 836,000 | 850,000 | 14,000 | 1,000,000 | 150,000 |
| Audit Adjustment | 9,578,140 | - | - | - | - | - |
| Total Expense Ex Transfer Out | 29,622,025 | 28,353,967 | 22,416,618 | (5,937,349) | 26,018,235 | 3,601,618 |
| Transfer Out | 4,671,508 | 8,319,066 | 7,648,452 | (670,614) | 6,685,703 | (962,750) |
| Audit Adjustment | (3,807,243) | - | - | - | - | - |
| Total Expense | 30,486,290 | 36,673,033 | 30,065,070 | (6,607,963) | 32,703,938 | 2,638,868 |
| | | | | | | |
| (Use Of)/Add To Fund Balance | (2,336,869) | (7,732,162) | (2,526,448) | 5,205,715 | (613,330) | 1,913,117 |
| <u>Fund Balance - Unassigned</u> | | | | | | |
| Beginning | 10,928,295 | 8,591,426 | 8,591,426 | - | 6,064,978 | (2,526,448) |
| (Use Of)/Add To Fund Balance | (2,336,869) | (7,732,162) | (2,526,448) | 5,205,715 | (613,330) | 1,913,117 |
| Ending | 8,591,426 | 859,264 | 6,064,978 | 5,205,715 | 5,432,598 | (632,380) |



General Fund - Funding

| 001 | | FY 24 | FY 25 | | | FY 26 | |
|--------|--------------------------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Funding Summary</u> | | | | | | |
| | <u>Revenue</u> | | | | | | |
| | Ad Valorem | 14,008,061 | 14,601,797 | 14,787,968 | 186,171 | 16,087,253 | 1,299,285 |
| | Utility Taxes | 95,587 | 104,650 | 60,297 | (44,353) | 65,000 | 4,703 |
| | Franchise Fees | 2,607,414 | 2,516,869 | 2,544,682 | 27,813 | 2,616,261 | 71,579 |
| | Licenses | 368,926 | 271,538 | 340,200 | 68,662 | 349,726 | 9,526 |
| | Permits | 1,327,971 | 1,308,320 | 1,220,640 | (87,680) | 1,254,818 | 34,178 |
| | Charges For Services | 139,368 | 225,713 | 128,757 | (96,956) | 168,143 | 39,386 |
| | Fines & Forfeitures | 3,226,537 | 2,726,094 | 2,052,368 | (673,726) | 2,126,682 | 74,314 |
| | Other | 1,212,159 | 1,669,219 | 1,566,769 | (102,450) | 1,635,805 | 69,036 |
| | Grants & Donations | 11,358 | 171,124 | 90,053 | (81,071) | 200,718 | 110,665 |
| | Interest Earned | 316,278 | 15,000 | 6,000 | (9,000) | 6,000 | - |
| | Total Revenue | 23,313,660 | 23,610,324 | 22,797,734 | (812,590) | 24,510,407 | 1,712,673 |
| | Transfers-In | 173,271 | 149,060 | 155,000 | 5,940 | 159,340 | 4,340 |
| | Total Funding | 23,486,931 | 23,759,384 | 22,952,734 | (806,650) | 24,669,747 | 1,717,013 |
| | FY 24 Audit Adjustment | 263,773 | | | | | |
| | Total Funding After Audit Adj | 23,750,703 | 23,759,384 | 22,952,734 | (806,650) | 24,669,747 | 1,717,013 |
| | <u>Funding Detail</u> | | | | | | |
| 311100 | Ad Valorem Taxes | 14,008,061 | 14,601,797 | 14,787,968 | 186,171 | 16,087,253 | 1,299,285 |
| | <u>Utility Taxes</u> | | | | | | |
| 314400 | Utility Tax - City Gas | 50,668 | 63,530 | 15,297 | (48,233) | - | (15,297) |
| 314900 | Utility Tax - Other | 44,919 | 41,120 | 45,000 | 3,880 | 65,000 | 20,000 |
| | Total Utility Taxes | 95,587 | 104,650 | 60,297 | (44,353) | 65,000 | 4,703 |
| | <u>Franchise Fees</u> | | | | | | |
| 313100 | Franchise Fee - F.P.L. | 1,567,965 | 1,550,000 | 1,500,000 | (50,000) | 1,542,000 | 42,000 |
| 313111 | Franchise Fee - Great Waste | 337,407 | 290,000 | 360,000 | 70,000 | 370,080 | 10,080 |
| 313170 | Franchise Fee-Commercial Waste | 692,392 | 668,200 | 650,000 | (18,200) | 668,200 | 18,200 |
| 313400 | Franchise Fee - City Gas | - | 1,987 | 24,000 | 22,013 | 25,000 | 1,000 |
| 369907 | Sunshine Towing Inc | 4,650 | - | 4,000 | 4,000 | 4,112 | 112 |
| 369909 | Downtown Towing Company | 5,000 | 6,682 | 6,682 | - | 6,869 | 187 |
| | Total Franchise Fees | 2,607,414 | 2,516,869 | 2,544,682 | 27,813 | 2,616,261 | 71,579 |
| | <u>Licenses</u> | | | | | | |
| 321050 | Occupation Licenses - City | 303,068 | 222,356 | 260,000 | 37,644 | 267,280 | 7,280 |
| 321150 | Occupation Licenses-Field Inspecti | 28,492 | 12,500 | 30,000 | 17,500 | 30,840 | 840 |
| 321200 | Occupation Licenses-Late Penalty | 1,843 | 1,542 | 5,200 | 3,658 | 5,346 | 146 |
| 322310 | Contractor Licenses | 7,740 | 7,500 | 7,500 | - | 7,710 | 210 |
| 335150 | Alcoholic Beverages | 4,514 | 5,140 | 15,000 | 9,860 | 15,420 | 420 |
| 338200 | Occupation Licenses - County | 23,269 | 22,500 | 22,500 | - | 23,130 | 630 |
| | Total Licenses | 368,926 | 271,538 | 340,200 | 68,662 | 349,726 | 9,526 |



General Fund - Funding - Continued

| 001 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Permits</u> | | | | | | |
| 322110 | Building Permits | 840,022 | 892,500 | 750,000 | (142,500) | 771,000 | 21,000 |
| 322130 | Alarm Registration Fees | 600 | 150 | 1,000 | 850 | 1,028 | 28 |
| 322200 | Electrical Permits | 66,662 | 40,800 | 50,000 | 9,200 | 51,400 | 1,400 |
| 322300 | Plumbing Permits | 65,391 | 52,530 | 40,000 | (12,530) | 41,120 | 1,120 |
| 322301 | Mechanical Permits | 26,076 | 30,000 | 30,000 | - | 30,840 | 840 |
| 322400 | Certificate Of Occupancy | - | 5,140 | 5,140 | - | 5,284 | 144 |
| 322410 | Certificate Of Use | 173,271 | 149,060 | 155,000 | 5,940 | 159,340 | 4,340 |
| 322500 | Landlord Permits | 154,668 | 133,640 | 170,000 | 36,360 | 174,760 | 4,760 |
| 322505 | Landlord Permit Penalty | 382 | - | 15,000 | 15,000 | 15,420 | 420 |
| 322510 | Boats & Vesels Permits | 300 | 3,500 | 3,500 | - | 3,598 | 98 |
| 322600 | Special Event Permits | 600 | 1,000 | 1,000 | - | 1,028 | 28 |
| | Total Permits | 1,327,971 | 1,308,320 | 1,220,640 | (87,680) | 1,254,818 | 34,178 |
| | <u>Services</u> | | | | | | |
| 341200 | Zoning & Subdivision Fees | 42,570 | 43,690 | 43,690 | - | 44,913 | 1,223 |
| 341210 | Impact Fees | 9,336 | 113,606 | - | (113,606) | 35,781 | 35,781 |
| 341300 | Xerox Copies | 5,499 | 5,294 | 5,294 | - | 5,442 | 148 |
| 341400 | Notary Fees | 2,870 | 750 | 3,000 | 2,250 | 3,084 | 84 |
| 343299 | Other Public Works Revenue | - | - | - | - | - | - |
| 347210 | Recreation Activity Fees | 19,186 | 10,500 | 10,500 | - | 10,794 | 294 |
| 347230 | Rental Of Park Facilities Fees | 36,403 | 20,600 | 35,000 | 14,400 | 35,980 | 980 |
| 347250 | Summer Program Receipts | - | - | - | - | - | - |
| 347270 | Recreation Football Program | - | - | - | - | - | - |
| 347321 | Pool Facility Revenue | - | - | - | - | - | - |
| 354110 | Code Enforcement Late Fees | 7,007 | 10,000 | 10,000 | - | 10,280 | 280 |
| 354111 | Code Enforcement Inspection Fees | 5,450 | 6,500 | 6,500 | - | 6,682 | 182 |
| 354112 | Code Enforcement Postage Fees | 2,449 | 3,605 | 3,605 | - | 3,706 | 101 |
| 354115 | Code Enforcement Landlord/Tenar | - | - | - | - | - | - |
| 354116 | Code Enforcement Release Fees | 1,435 | 1,285 | 1,285 | - | 1,321 | 36 |
| 354120 | Code Enforcement Board Admin Fe | 5,267 | 6,882 | 6,882 | - | 7,075 | 193 |
| 369970 | Qualifying Fees | 1,896 | 3,000 | 3,000 | - | 3,084 | 84 |
| | Total Charges For Services | 139,368 | 225,713 | 128,757 | (96,956) | 168,143 | 39,386 |
| | <u>Fines & Forfeitures</u> | | | | | | |
| 351100 | Court Fines - County | 370,726 | 355,000 | 430,000 | 75,000 | 442,040 | 12,040 |
| 354100 | Local Ordinance Violations | 502,373 | 430,000 | 350,000 | (80,000) | 359,800 | 9,800 |
| 354108 | Code Enforce Amnesty App Fee | 4,050 | 3,500 | 3,500 | - | 3,598 | 98 |
| 354109 | Code Enforce Citation | 259,687 | 200,000 | 65,000 | (135,000) | 66,820 | 1,820 |
| 354113 | Code Enforcement Nuisance Abate | - | - | - | - | - | - |
| 354140 | Red Light Camera Fines | 2,044,076 | 1,684,652 | 1,150,926 | (533,726) | 1,200,000 | 49,074 |
| 369960 | Lien Search & Release Charges | 45,625 | 52,942 | 52,942 | - | 54,424 | 1,482 |
| | Total Fines & Forfeitures | 3,226,537 | 2,726,094 | 2,052,368 | (673,726) | 2,126,682 | 74,314 |



General Fund - Funding - Continued

| 001 | | FY 24 | FY 25 | | | FY 26 | |
|--------|--------------------------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Other</u> | | | | | | |
| 335320 | Restitutions | 20,389 | 5,000 | 5,000 | - | 5,140 | 140 |
| 337600 | County School Program Police | - | - | - | - | - | - |
| 338110 | School Crossing Guard Program | 37,235 | 32,000 | 32,000 | - | 32,896 | 896 |
| 338400 | Police Operations Share | 55,059 | 20,000 | 20,000 | - | 20,560 | 560 |
| 342100 | Police A/R & O/R | 26,177 | 15,000 | 65,000 | 50,000 | 66,820 | 1,820 |
| 342120 | Off-Duty Revenue | 860,926 | 1,100,000 | 1,098,000 | (2,000) | 1,080,000 | (18,000) |
| 343341 | Returned Checks | 69,435 | - | - | - | - | - |
| 359120 | Returned Check Penalties | 129 | 200 | 200 | - | 206 | 6 |
| 362100 | Lease & Rental Income | - | 1,250 | 1,250 | - | 1,250 | - |
| 364100 | Sale Of Fixed Assets | - | 50,000 | 50,000 | - | 51,400 | 1,400 |
| 364120 | Auction Proceeds | - | 15,000 | 15,000 | - | 15,420 | 420 |
| 369200 | Workers Compensation | - | - | - | - | - | - |
| 369900 | Other Miscellaneous Revenue | 4,376 | 50,000 | 2,000 | (48,000) | 2,056 | 56 |
| 369914 | Refund Of Travel | - | - | - | - | - | - |
| 364110 | Lost Fixed Assets Insurance Reimb | 688 | 250 | 1,500 | 1,250 | 1,542 | 42 |
| 366200 | CRA Funds to City | - | 245,778 | 95,778 | (150,000) | 168,460 | 72,682 |
| 369915 | Refund from Hotel | 1,050 | - | 500 | 500 | 514 | 14 |
| 369940 | Cost Reimbursements | 61,073 | 40,000 | 44,800 | 4,800 | 50,000 | 5,200 |
| 369942 | Insurance Reimbursements | 26,429 | 45,000 | 85,000 | 40,000 | 87,380 | 2,380 |
| 369950 | Witness Fees | 93 | - | - | - | - | - |
| 371008 | Teen Upward Bound (Rent) | 47,901 | 49,241 | 49,241 | - | 50,620 | 1,379 |
| 381500 | County Financing | - | - | - | - | - | - |
| 381601 | Lobbyist Registration Fee | 1,200 | 500 | 1,500 | 1,000 | 1,542 | 42 |
| | Total Other | 1,212,159 | 1,669,219 | 1,566,769 | (102,450) | 1,635,805 | 69,036 |
| | <u>Grants & Donations</u> | | | | | | |
| 334700 | Grants | 7,218 | 28,136 | 3,446 | (24,690) | 15,000 | 11,554 |
| 334750 | Grant - DOJ | - | 91,488 | 34,107 | (57,381) | 131,748 | 97,641 |
| 347900 | Donation | 3,140 | 1,500 | 1,500 | - | 1,542 | 42 |
| 366915 | Special Events Donations | 1,000 | - | 1,000 | 1,000 | 1,028 | 28 |
| 366999 | Other Contributions & Donations | - | 50,000 | 50,000 | - | 51,400 | 1,400 |
| | Total Grants & Donations | 11,358 | 171,124 | 90,053 | (81,071) | 200,718 | 110,665 |
| 361100 | Interest Earned | 316,278 | 15,000 | 6,000 | (9,000) | 6,000 | - |
| | Total Revenue | 23,313,660 | 23,610,324 | 22,797,734 | (812,590) | 24,510,407 | 1,712,673 |
| | <u>Transfer In</u> | | | | | | |
| 383031 | Vehicle Maint Fees | 103,702 | 177,531 | 155,846 | (21,685) | 170,707 | 14,861 |
| | Admin Reimburse - Water & Sewer | 434,138 | 519,001 | 452,519 | (66,482) | 514,898 | 62,379 |
| 389050 | Admin Reimburse - Stormwater | 98,405 | 114,266 | 102,571 | (11,695) | 116,600 | 14,029 |
| 381105 | Transfer In - ARPA | - | 157,508 | 157,508 | - | - | (157,508) |
| 381230 | Transfer In - CIP Debt Service | 3,935,744 | 4,362,241 | 3,872,445 | (489,796) | 6,777,997 | 2,905,552 |
| | Total Transfer-In | 4,571,988 | 5,330,547 | 4,740,889 | (589,658) | 7,580,202 | 2,839,313 |



General Fund Expenditure

| | FY 24 | FY 25 | | | FY 26 | |
|-----------------------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|---------------------|
| Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| Salaries | 10,183,797 | 11,246,154 | 10,595,400 | (650,754) | 12,441,487 | 1,846,087 |
| Benefits | 3,551,176 | 4,439,785 | 4,078,963 | (360,822) | 4,898,448 | 819,485 |
| Total Compensation | 13,734,973 | 15,685,939 | 14,674,363 | (1,011,576) | 17,339,935 | 2,665,572 |
| Operating Expense | 5,306,667 | 7,070,350 | 5,500,940 | (1,569,409) | 6,347,325 | 846,385 |
| Other Uses | 452,367 | 4,279,783 | 1,141,642 | (3,138,141) | 1,164,975 | 23,333 |
| Capital | 543,144 | 481,895 | 249,672 | (232,223) | 166,000 | (83,672) |
| Contingency | 6,734 | 836,000 | 850,000 | 14,000 | 1,000,000 | 150,000 |
| Total Expense Ex Trans Out | 20,043,885 | 28,353,967 | 22,416,618 | (5,937,349) | 26,018,235 | 3,601,618 |
| Transfer Out | 4,671,508 | 8,319,066 | 7,648,452 | (670,614) | 6,685,703 | (962,750) |
| Total Expense | 24,715,392 | 36,673,033 | 30,065,070 | (6,607,963) | 32,703,938 | 2,638,868 |
| FY 24 Audit Adjustment | 5,770,898 | | | | | |
| Total Exp After Audit Adj | 30,486,290 | 36,673,033 | 30,065,070 | (6,607,963) | 32,703,938 | 2,638,868 |
| Expense (By Division) | | | | | | |
| Commission | 100,066 | 154,390 | 136,460 | (17,930) | 176,560 | 40,100 |
| City Manager | 1,213,489 | 1,083,396 | 946,194 | (137,202) | 958,843 | 12,649 |
| Non-Department | 461,273 | 5,163,569 | 2,032,529 | (3,131,040) | 833,901 | (198,627) |
| Clerk | 367,087 | 644,701 | 609,937 | (34,764) | 646,908 | 36,971 |
| Attorney | 575,372 | 579,000 | 484,000 | (95,000) | 514,000 | 30,000 |
| Finance | 1,377,918 | 1,733,731 | 1,534,001 | (199,730) | 1,935,972 | 401,971 |
| Human Resources | 441,176 | 620,605 | 537,055 | (83,550) | 600,891 | 63,836 |
| Housing & Social Services | - | 280,669 | 32,126 | (248,543) | 378,914 | 346,788 |
| Planning & Community Dev | 577,518 | 1,025,744 | 716,322 | (309,422) | 825,596 | 109,274 |
| Building & Licenses | 718,863 | 866,599 | 800,022 | (66,577) | 892,318 | 92,296 |
| Parks & Recreation | 1,270,019 | 1,675,927 | 1,212,120 | (463,807) | 1,565,048 | 352,928 |
| Police | 8,946,679 | 9,796,872 | 9,394,983 | (401,889) | 11,142,154 | 1,747,171 |
| Code Enforcement | 557,551 | 789,296 | 679,640 | (109,656) | 867,990 | 188,350 |
| Bldg Maintenance | 1,754,657 | 1,854,010 | 1,491,807 | (362,203) | 1,641,407 | 149,600 |
| PW - Admin | 441,455 | 570,913 | 467,261 | (103,652) | 593,398 | 126,137 |
| PW - Streets | 477,702 | 654,205 | 586,909 | (67,296) | 617,063 | 30,154 |
| PW - Trash | 104,509 | - | - | - | - | - |
| PW - Vehicle Maintenance | 658,551 | 860,341 | 755,252 | (105,089) | 827,272 | 72,020 |
| Contingency | 6,734 | 836,000 | 850,000 | 14,000 | 1,000,000 | 150,000 |
| Transfer-Out | 4,664,774 | 7,483,066 | 6,798,452 | (684,614) | 6,685,703 | (1,112,750) |
| Total Expense | 24,715,392 | 36,673,033 | 30,065,070 | (6,607,963) | 32,703,938 | 2,638,868 |



General Fund Divisions





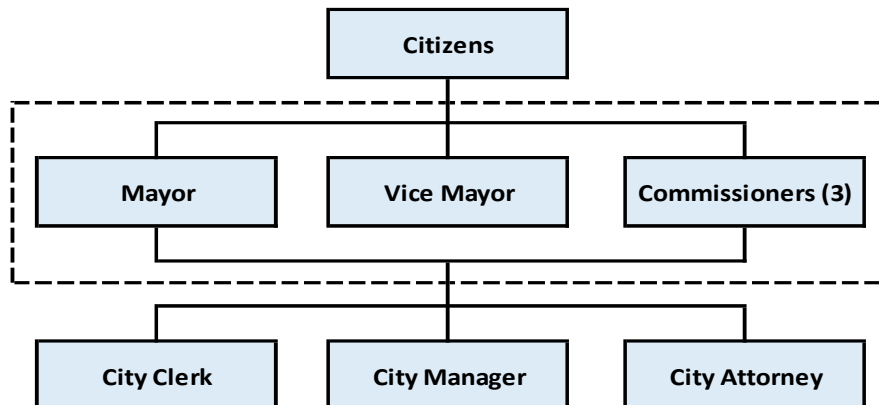
City Commission



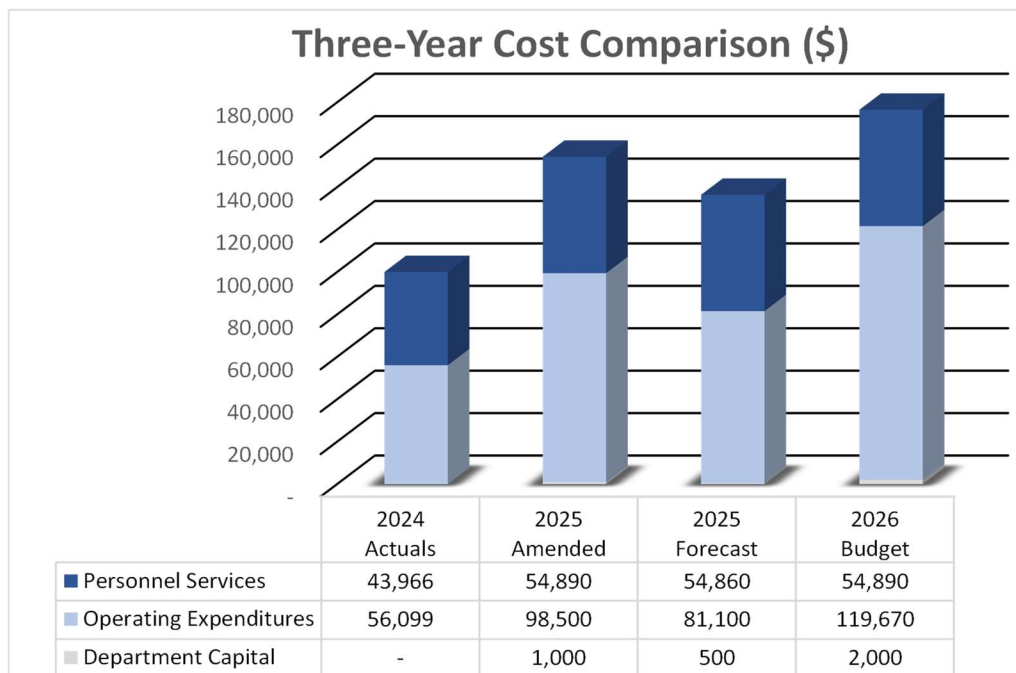


CITY COMMISSION

Mission – Development of the goals and priorities through the budget and strategic plan process that provide continuous progress in making the City a better place to live, work and recreate and provides City services which address the broad needs of the highly diverse residential, commercial and institutional components of the community in an effective and respectful manner.



Goal – A safe, law abiding, affordable, clean and attractive city with pleasant residential neighborhoods, a thriving commercial area and a vital downtown which attracts residents and visitors for leisure and entertainment, enabled by a city government which provides excellent and responsive customer service in addressing the broad needs of a highly diverse community, including providing an excellent City infrastructure.





Commission

| 10 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|----------------|----------------|----------------|--------------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 511120 | Salaries - Regular | 32,001 | 33,000 | 32,982 | (18) | 33,000 | 18 |
| | Total Salaries | 32,001 | 33,000 | 32,982 | (18) | 33,000 | 18 |
| | <u>Benefits</u> | | | | | | |
| 511210 | FICA | 2,525 | 2,525 | 2,524 | (1) | 2,525 | 1 |
| 511220 | Retirement | 9,441 | 19,365 | 19,354 | (11) | 19,365 | 11 |
| 511230 | Life And Health Insurance | - | - | - | - | - | - |
| | Total Benefits | 11,966 | 21,890 | 21,878 | (12) | 21,890 | 12 |
| | | | | | | | |
| | Total Compensation | 43,966 | 54,890 | 54,860 | (30) | 54,890 | 30 |
| | <u>Operating Expense</u> | | | | | | |
| 511306 | Monthly Allowance - Mayor | 420 | 3,600 | 1,000 | (2,600) | 3,600 | 2,600 |
| 511307 | Monthly Allowance - Commission | 30 | 14,400 | 2,000 | (12,400) | 14,400 | 12,400 |
| 511400 | Travel | 24,454 | 26,500 | 30,000 | 3,500 | 50,000 | 20,000 |
| 511420 | Postage & Freight | - | 200 | 100 | (100) | 100 | - |
| 511482 | State Of The City | 10,210 | 10,000 | 10,000 | - | 12,500 | 2,500 |
| 511493 | General Expenses | 2,035 | 5,800 | 5,000 | (800) | 5,000 | - |
| 511510 | Office Supplies | 56 | 2,500 | 1,000 | (1,500) | 1,500 | 500 |
| 511521 | Clothing / Uniforms | - | 3,000 | 2,500 | (500) | 2,500 | - |
| 512523 | Special Supplies | 2,925 | 8,000 | 5,000 | (3,000) | 5,000 | - |
| 511540 | Memberships | 2,410 | 5,000 | 5,000 | - | 5,150 | 150 |
| 511542 | Employee Training | 50 | 500 | 500 | - | 500 | - |
| 511545 | Scholarship | 3,300 | 5,000 | 5,000 | - | 5,000 | - |
| 515547 | Conferences & Meetings | 10,209 | 14,000 | 14,000 | - | 14,420 | 420 |
| | Total Operating Expense | 56,099 | 98,500 | 81,100 | (17,400) | 119,670 | 38,570 |
| | | | | | | | |
| | <u>Capital</u> | | | | | | |
| 511642 | Office Furniture & Equipment | - | 1,000 | 500 | (500) | 2,000 | 1,500 |
| | Total Capital | - | 1,000 | 500 | (500) | 2,000 | 1,500 |
| | | | | | | | |
| | Total Expense | 100,066 | 154,390 | 136,460 | (17,930) | 176,560 | 40,100 |



Commission - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|---------------------------|--|----------------------|
| Monthly Allowance – Mayor | Allowance to allow Mayor to expend \$300 per month in addressing the needs of and communicating with the community and other City stakeholders | 3,600 |
| Monthly Allowance – Comm. | See Above | 14,400 |
| Travel | FL Black Caucus LEO Annual Conference (3) | 2,250 |
| | FL Black Caucus Conference (4) | 2,000 |
| | National League of Cities (Conference (3) | 9,600 |
| | National League of Cities Congressional City Conference (2) | 6,400 |
| | Florida League of Cities – City Summit (3) | 1,500 |
| | Florida Christian Assoc of Black Achievers of Excellence (1) | 100 |
| | African American Mayors Association (1) | 3,000 |
| | Miami-Dade County Days (3) | 3,000 |
| | Congressional Black Caucus Foundation Leg Conference (2) | 6,000 |
| | Florida League of Cities Annual Conference (3) | 6,600 |
| | Florida League of Cities Legislative Conference (1) | 1,550 |
| | Florida League of Cities Leadership Conference (2) | 2,000 |
| | Tallahassee Legislative Trips (2) | 3,000 |
| | Institute For Elected Municipal Officials (2) | 1,500 |
| | Local Travel | 1,500 |
| | Total | 50,000 |
| State of the City | Annual presentation to the public regarding City progress and future goals. Rented equipment, public relations and refreshments for the public | 12,500 |
| General Expenses | Miscellaneous unanticipated requirements | 5,000 |
| Office Supplies | Miscellaneous office materials supporting Commission requirements | 1,500 |
| Clothing / Uniforms | Miscellaneous branded clothing, primarily shirts, worn when representing the City. | 2,500 |
| Special Supplies | Miscellaneous for Commission presentations, awards, proclamations and related events | 5,000 |
| Memberships | Florida League of Cities | 2,000 |
| | US Conference of Mayors | 1,650 |
| | FL Black Caucus | 750 |
| | Misc | 750 |
| | Total | 5,150 |
| Employee Training | Florida League of Cities / Other Commission training | 500 |
| Scholarships | Up to five \$1,000 grants to assist community students with post-secondary education | 5,000 |
| Conferences & Meetings | FL League of Cities | 2,600 |
| | African American Mayors Assoc | 1,600 |
| | US Conference of Mayors | 3,000 |
| | Miami Dade County – Board Meetings | 1,600 |
| | Miscellaneous Memberships | 5,620 |
| | Total | 14,420 |
| Furniture & Equipment | New Furniture | 2,000 |



City Manager



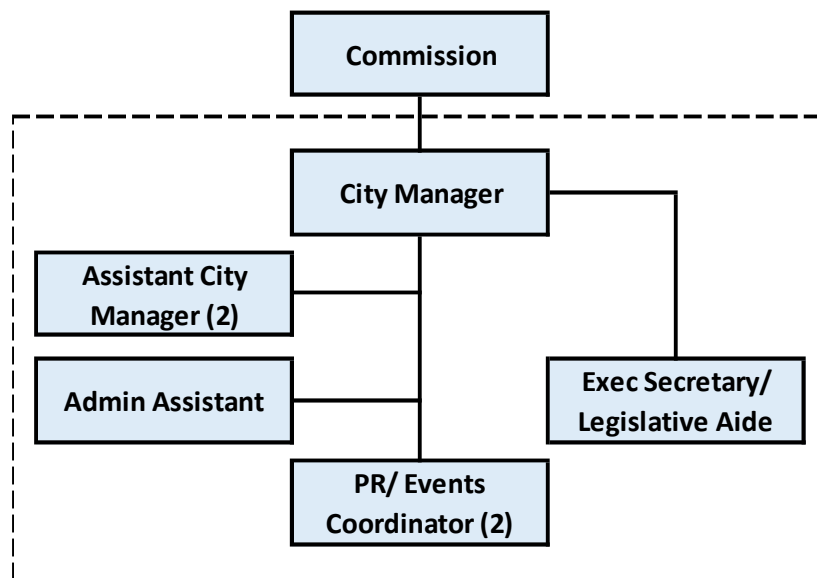


CITY MANAGER

Mission - The City Manager, as the administrative head of the City Government, provides the primary source of leadership and is responsible for the efficiency and effectiveness of all departments. The Office of the City Manager is the liaison for administrative functions and the Commission.

The Office of the City Manager executes all City resolutions and ordinances, directs all City departments and participates in Commission meetings as an active, but non-voting, member. The City Manager makes recommendations to the City Commission to adopt measures which are necessary or urgent and perform other duties which are required by ordinances and resolutions of the City Commission. The City Manager develops programs to implement the policies and Strategic Plan established by the City Commission.

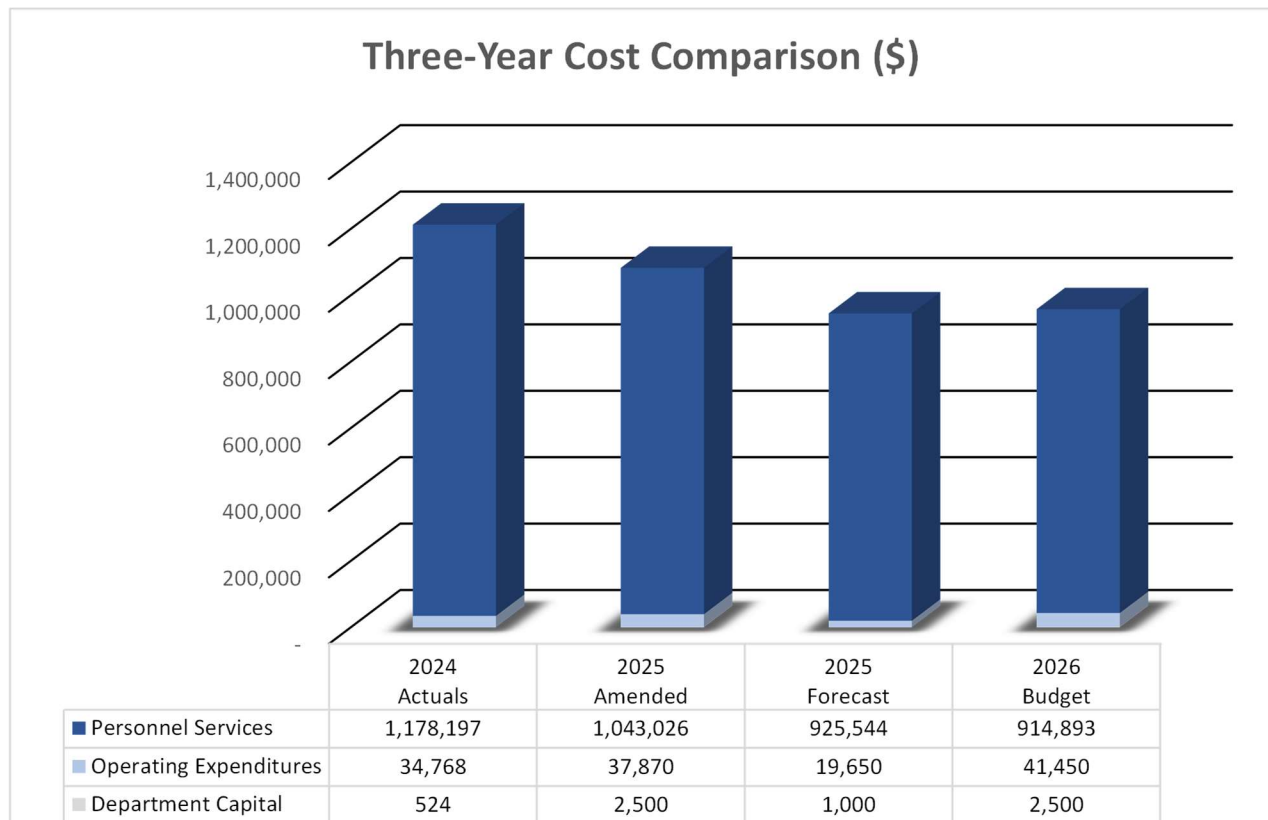
The mission of the City Manager's Office is to provide leadership to the City by empowering staff with all the necessary support and resources needed to better serve the residents and business owners in the community.





Budget Summary

| Position Summary City Manager's Office | | | | | | | | |
|--|-----------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| City Manager | 1 | - | 1 | - | 1 | - | - | - |
| Assistant City Manager | 2 | - | 2 | - | 2 | - | - | - |
| Executive Secretary | 1 | - | 1 | - | - | - | (1) | - |
| Purchasing Officer | 1 | - | 1 | - | - | - | (1) | - |
| Special Assistant to City Manager | 1 | - | - | - | - | - | - | - |
| Legislative Aide/ Exec Secretary | - | - | 1 | - | 1 | - | - | - |
| Senior Budget Analyst | 1 | - | 1 | - | - | - | (1) | - |
| Administrative Assistant | 1 | - | 1 | - | 1 | - | - | - |
| PR / Events Coordinator | 1 | - | 1 | - | 2 | - | 1 | - |
| Budget Administrator | 1 | - | 1 | - | - | - | (1) | - |
| Grant Administrator | 1 | - | 1 | - | - | - | (1) | - |
| Total | 11 | - | 11 | - | 7 | - | (4) | - |





FY 26 Objectives:

- FY 26 Millage Rate less than 9.0000 mills
- Focus on safety through reducing criminal activity and improving roadways and driver behavior
- Implement City Strategic Plan
- Undertake all necessary actions to ensure City is released from State oversight no later than FY 27
- Develop major celebration for City's Centennial and Arabian Nights festival
- Develop plans to assume Utility system billing, collection and maintenance responsibilities from County in FY 27
- Obtain competitive bids to permit assuming Solid Waste Management responsibilities from County
- Ensure Historic City Hall becomes a prominent venue in South Florida
- Continue preparation to submit Annexations Application when moratorium removed
- Continued focus on mitigating flooding throughout the City





City Manager

| 12 | | FY 24 | FY 25 | | | FY 26 | |
|----------|---------------------------------|------------------|------------------|----------------|--------------------------|----------------|---------------------|
| ACCT | <u>Account Title</u> | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 5 12 120 | Salaries - Regular | 890,532 | 733,197 | 664,204 | (68,993) | 665,881 | 1,677 |
| 5 12 140 | Salaries - Overtime | 258 | 2,200 | 2,000 | (200) | 2,000 | - |
| | Total Salaries | 890,790 | 735,397 | 666,204 | (69,193) | 667,881 | 1,677 |
| | <u>Benefits</u> | | | | | | |
| 5 12 210 | FICA | 65,748 | 59,859 | 49,456 | (10,403) | 48,850 | (606) |
| 5 12 220 | Retirement | 163,136 | 161,220 | 132,820 | (28,400) | 133,810 | 990 |
| 5 12 230 | Life And Health Insurance | 58,523 | 86,550 | 77,064 | (9,486) | 64,352 | (12,712) |
| | Total Benefits | 287,407 | 307,629 | 259,340 | (48,289) | 247,012 | (12,328) |
| | | | | | | | |
| | Total Compensation | 1,178,197 | 1,043,026 | 925,544 | (117,482) | 914,893 | (10,651) |
| | <u>Operating Expense</u> | | | | | | |
| 5 12 340 | Other Contract Services | - | 5,000 | - | (5,000) | 3,000 | 3,000 |
| 5 12 400 | Travel & Per Diem | 10,010 | 5,000 | 3,000 | (2,000) | 10,000 | 7,000 |
| 5 12 420 | Postage & Freight | 405 | 150 | 150 | - | 150 | - |
| 5 12 493 | General Expense | 5,498 | 3,500 | 1,500 | (2,000) | 3,500 | 2,000 |
| 5 12 499 | Travel Private Vehicle | 850 | - | - | - | - | - |
| 5 12 510 | Office Supplies | 3,756 | 4,000 | 3,000 | (1,000) | 4,000 | 1,000 |
| 5 12 521 | Clothing & Uniforms | - | - | - | - | 1,500 | 1,500 |
| 5 19 540 | Memberships | 8,607 | 10,000 | 10,000 | - | 10,300 | 300 |
| 5 12 541 | Educational Costs | 967 | 5,000 | 1,000 | (4,000) | 5,000 | 4,000 |
| 5 15 547 | Conference & Meetings | 4,676 | 5,220 | 1,000 | (4,220) | 4,000 | 3,000 |
| | Total Operating Expense | 34,768 | 37,870 | 19,650 | (18,220) | 41,450 | 21,800 |
| | <u>Capital</u> | | | | | | |
| 5 12 642 | Furniture & Fixtures | 524 | 2,500 | 1,000 | (1,500) | 2,500 | 1,500 |
| | Total Capital | 524 | 2,500 | 1,000 | (1,500) | 2,500 | 1,500 |
| | | | | | | | |
| | Total Expense | 1,213,489 | 1,083,396 | 946,194 | (137,202) | 958,843 | 12,649 |



City Manager - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|---------------------------|--|----------------------|
| Other Contracted Services | Miscellaneous Services | 3,000 |
| Travel & Per Diem | Travel to Tallahassee, training sites, professional conferences and elsewhere as appropriate | 10,000 |
| Postage & Freight | Miscellaneous | 150 |
| General Expense | Miscellaneous unanticipated expenditures | 3,500 |
| Office Supplies | Miscellaneous Office Supplies | 4,000 |
| Clothing & Uniforms | City Shirts for Staff | 1,500 |
| Memberships | Miami-Dade League of Cities | 2,000 |
| | Miami-Dade City & County Management | 300 |
| | International Association of Administrative Professionals | 200 |
| | Florida League of Cities | 2,500 |
| | International Inst of Muni Clerk | 500 |
| | International City/County Management Association | 1,500 |
| | CIO Magazine | 1,000 |
| | Florida City & County Management Association | 1,000 |
| | Other | 1,300 |
| | Total | 10,300 |
| Education | Professional Development – City Manager Office staff | 5,000 |
| Conferences & Meetings | Miami-Dade Monthly Meetings and Others | 720 |
| | GFOA, Managers | 2,500 |
| | Miscellaneous | 780 |
| | Total | 4,000 |
| Furniture | City Manager Office staff requirements, Office Chairs | 2,500 |



General Fund Non-Department





GENERAL FUND – NON-DEPARTMENT

Mission – This division is an administrative division used to record charges which are across all General Fund divisions. Charges include public information services, rental storage space for City records, General Fund employees receiving payment for accumulated earned leave time when departing City employment, General Fund contingency to offset revenue shortfalls and/or unexpected significant expenditures and transfers to other funds for services received by the General Fund.

Goal – N/A – This is an administrative division with no operational responsibilities

FY 26 Objectives: – N/A – This is an administrative division with no operational responsibilities

FY 26 Measurements: N/A – This is an administrative division with no operational responsibilities

Current Year Accomplishments – N/A – This is an administrative division with no operational responsibilities





Non-Department

| 19 | | FY 24 | FY 25 | | | FY 26 | |
|--------|--------------------------------------|------------------|-------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Operating Expense</u> | | | | | | |
| 519312 | Other Professional Services | 104,148 | 366,856 | 296,375 | (70,481) | 265,000 | (31,375) |
| 519340 | Other Contracted Services | 27,299 | 60,000 | 25,000 | (35,000) | 65,000 | 40,000 |
| 519430 | Electric Gas Water | 162,201 | 173,350 | 192,129 | 18,779 | 206,620 | 14,491 |
| 519440 | Rentals & Leases | 51,746 | 58,188 | 50,250 | (7,938) | 42,806 | (7,444) |
| 515491 | Other Advertising | 16,250 | 30,000 | 5,000 | (25,000) | 5,000 | - |
| 519493 | General Expenses | 48,297 | 53,000 | 33,100 | (19,900) | 37,500 | 4,400 |
| | Total Operating Expense | 409,941 | 741,394 | 601,854 | (139,540) | 621,926 | 20,073 |
| | <u>Other Uses</u> | | | | | | |
| 519554 | Donations To Non-Profits | 20,499 | - | - | - | - | - |
| 581922 | Employee Leave Payout - Wages | - | 230,000 | 230,000 | - | 150,000 | (80,000) |
| 581928 | Employee Leave Payout - FICA/Med | - | 17,675 | 17,675 | - | 11,475 | (6,200) |
| 581929 | Employee Leave Payout - Retire | - | 35,000 | 35,000 | - | 23,000 | (12,000) |
| 514380 | Legal Settlements | - | 3,273,000 | 273,000 | (3,000,000) | - | (273,000) |
| 519997 | Tax Payments | 24,099 | 30,500 | 25,000 | (5,500) | 27,500 | 2,500 |
| | Total Other Uses | 44,598 | 3,586,175 | 580,675 | (3,005,500) | 211,975 | (368,700) |
| | <u>Contingency</u> | | | | | | |
| 519390 | Contingency | 6,734 | 836,000 | 850,000 | 14,000 | 1,000,000 | 150,000 |
| | Total Contingency | 6,734 | 836,000 | 850,000 | 14,000 | 1,000,000 | 150,000 |
| | Total Expense Ex Transfer Out | 461,273 | 5,163,569 | 2,032,529 | (3,131,040) | 1,833,901 | (198,627) |
| | <u>Transfer Out</u> | | | | | | |
| 519441 | Information Tech Charges | 991,914 | 1,541,088 | 1,169,674 | (371,415) | 1,587,667 | 417,993 |
| 519442 | Risk Management Charges | 2,821,534 | 3,867,590 | 3,773,272 | (94,317) | 3,764,799 | (8,474) |
| 581320 | Transfer Out - Safe Neigh CIP | - | 2,345,728 | 2,315,016 | (30,712) | 1,010,862 | (1,304,154) |
| 581925 | Transfer Out - Water-Sewer Fund | 176,106 | 119,177 | 124,956 | 5,779 | 114,941 | (10,015) |
| 581926 | Transfer Out - Town Center | 649,925 | 445,483 | 265,534 | (179,948) | 207,434 | (58,100) |
| 581927 | Transfer Out - Debt Service Fund | 32,029 | - | - | - | - | - |
| | Total Transfer Out | 4,671,508 | 8,319,066 | 7,648,452 | (670,614) | 6,685,703 | (962,750) |
| | Total Expense | 5,132,780 | 13,482,635 | 9,680,981 | (3,801,654) | 8,519,604 | (1,161,377) |



Non-Department - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|--|---|----------------------|
| Other Professional Services | Grant Writing Services | 40,000 |
| | Lobbying Services, Federal, State, Local | 150,000 |
| | Citywide Fee Study | 75,000 |
| | Total | 265,000 |
| Other Contract Services | Misc. Services | 25,000 |
| | Community News Paper | 40,000 |
| | Total | 65,000 |
| Electric, Gas & Water | Electricity – Total City electricity usage other than streetlights and wastewater pump stations and Town Center | 99,153 |
| | Water – Total City water usage other than Town Center | 107,467 |
| | Total | 206,620 |
| Rentals & Leases | Copier | 3,806 |
| | Storage Units | 38,000 |
| | Miscellaneous | 1,000 |
| | Total | 42,806 |
| Other Advertising | RFP Advertising | 5,000 |
| General Expense | Miscellaneous unanticipated expenditures | 37,500 |
| Sick / Annual Leave Reserve (Wages, FICA/Med & Retirement) | Pay-Out for unused leave time when departing City employment | 184,475 |
| Tax Payments | Property Taxes | 27,500 |
| Contingency | Provided for major unknown events such as hurricane damage, major economic downturn, etc. | 1,000,000 |
| Information Tech Charges | General Fund payment to the Information Technology Internal Services fund for services provided. | 1,587,667 |
| Risk Management Charges | General Fund payment to the Risk Management Internal Services fund for services provided. | 3,764,799 |
| Transfer To Safe Neighborhood CIP | To fund CIP projects in Safe Neighborhood CIP Fund | 1,010,862 |
| Transfer To Water & Sewer Fund | Transfer to Water & Sewer Fund | 114,941 |
| Transfer To Town Center Fund | Transfer to Town Center Fund | 207,434 |



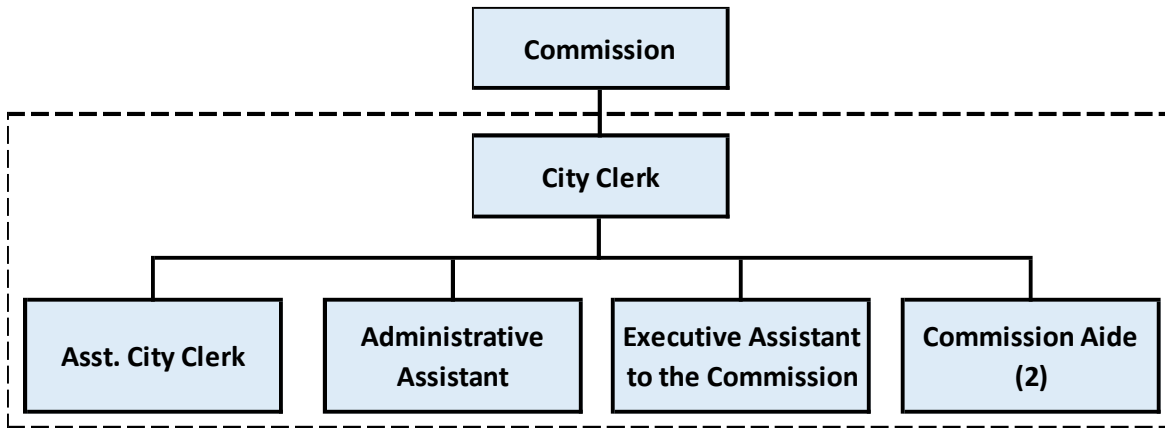
City Clerk





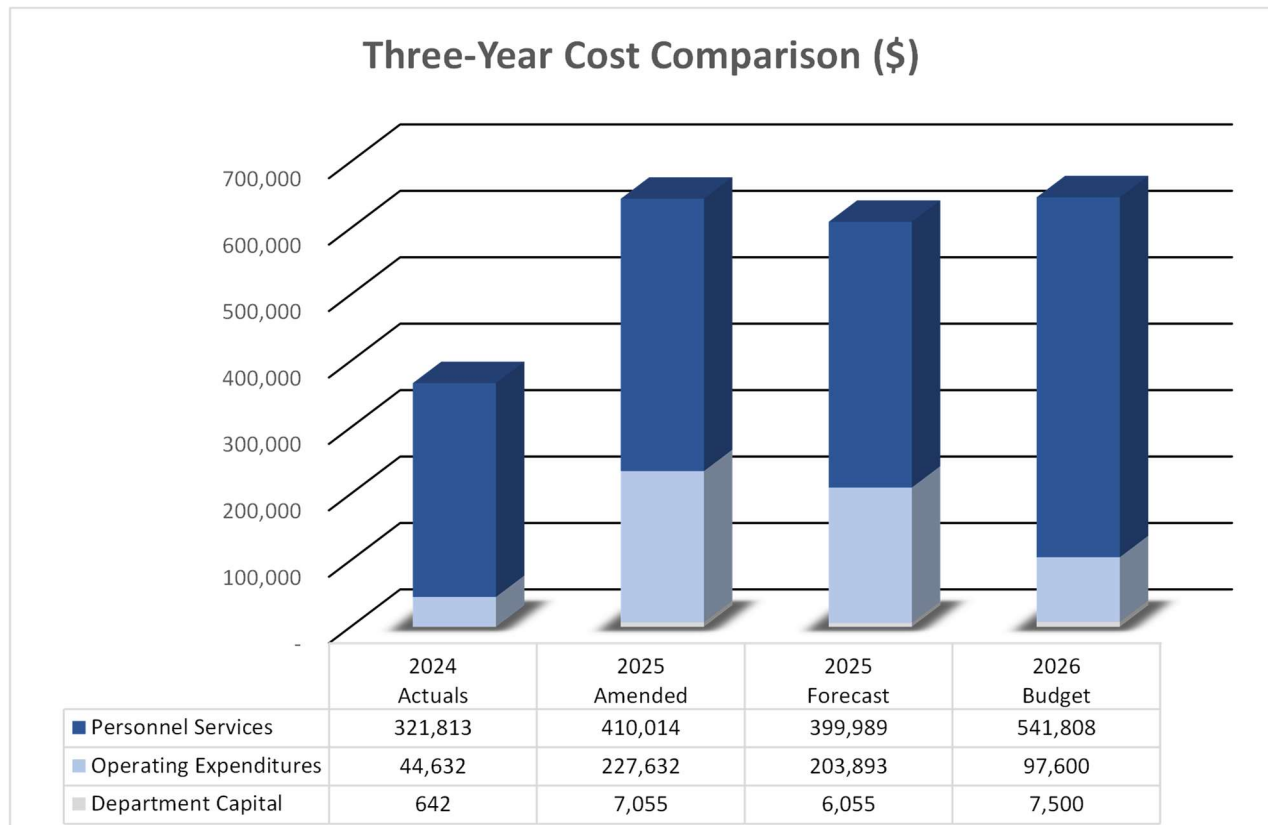
CITY CLERK

Mission – The mission of the City Clerk’s Office is to assist the City Commission in meeting the legal requirements of the legislative process and provide quality service while performing administrative functions for the residents, staff, and constituents of Opa-locka in an efficient, courteous, and professional manner.



Goal – Provide accurate information and maximize access to municipal government.

| Position Summary City Clerk | | | | | | | | |
|---------------------------------|-----------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| City Clerk | 1 | - | 1 | - | 1 | - | - | - |
| Deputy City Clerk | 1 | - | 1 | - | - | - | - | - |
| Assistant City Clerk | - | - | - | - | 1 | - | - | - |
| Executive Assistant | 1 | - | 1 | - | 1 | - | - | - |
| Admin Assistant | 1 | - | 1 | - | 1 | - | - | - |
| Commission Aide | 1 | - | 1 | - | 2 | - | 1 | - |
| Total | 5 | - | 5 | - | 6 | - | 1 | - |



FY 26 Objectives:

- Increase Commission Aide positions by three to provide increased Commission support
- Oversee major document shredding program to eliminate decades of no longer relevant records and reduce storage costs.
- Administer Municipal Elections and serve as filing officer for the City of Opa-locka.
- Maintain compliance with all local and State laws related to public records and municipal governance.
- Provide access to the City's official record and legislative documents in as many different mediums as possible.
- Utilize technology and best practices in effective service delivery.
- Promote professional development and staff training.
- Provide comprehensive administrative support to the City Commission.
- Respond to the legislative needs of the City Commission and their constituents.
- Administer Public Records Management Plan.
- Secure reliable vendor(s) for storage and shredding of public records.



FY 26 Measurements-

- Begin the Public Records Management evaluation process for public records being stored by the City, to ensure that all records are properly accounted for and are either archived or destroyed per Florida law. Target = 25%
- Meeting minutes available to the public on the City's website within 30 days from the conclusion of the meeting – Target = 100%
- Regular Commission meeting agenda packets delivered to City Commission at least 3 days before the meeting – Target = 100%
- Resolutions/ordinances posted online within 30 business days of final Commission action and State approval – Target = 100%
- Copy legislative documents available on Laserfiche from prior to 2020 to Civic Clerk – Target = 100%

Current Year Accomplishments-

- Digital conversion of City Commission Agendas by providing Elected Officials and Board Members access to a digital Board Portal, where the Agendas for all City Meetings can be accessed and annotated.
- Ongoing training on Civic Clerk for all Board Clerks, allowing members of the public to have easier access to all agendas and public meeting documentation.
- Ongoing training for all City Staff on the JustFOIA Public Records Request Management Software, to a timely respond to all public records requests.
- Monitored and/or processed the responses to public records requests, ensuring compliance with the State of Florida's public records laws.
- Transcribed Commission Meeting Minutes and processed Lobbyist Registrations.
- City Clerk and staff attended training for professional development to monitor changes in laws and regulations that impact public records, elections, and legal notices
- Coordinated trainings from the Miami-Dade Commission on Ethics and Public Trust for all City Board Members.
- Ensured that all Elected Officials and Board Members completed all financial disclosures as required by Florida law.

FY 25 Objective Results-

- Fully implement the City's Public Records Management Policy through the execution of an RFQ for a vendor who can assist the City with the management of all its public records
 - **IN PROGRESS**
- Continue providing access to the City's official records and legislative documents through as many different mediums as possible.
- Find new ways to utilize technology and best business practices to provide effective and efficient service to the public and the Commission.



City Clerk

| 16 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|----------------|----------------|----------------|--------------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 512120 | Salaries - Regular | 204,026 | 276,567 | 270,798 | (5,769) | 367,414 | 96,616 |
| 512130 | Salaries - Part Time | - | 500 | - | (500) | 1,000 | 1,000 |
| | Total Salaries | 204,026 | 277,067 | 270,798 | (6,269) | 368,414 | 97,616 |
| | <u>Benefits</u> | | | | | | |
| 512210 | FICA | 16,687 | 21,196 | 20,717 | (479) | 28,186 | 7,469 |
| 512220 | Retirement | 56,512 | 66,304 | 67,370 | 1,066 | 86,108 | 18,738 |
| 512230 | Life And Health Insurance | 44,588 | 45,447 | 41,104 | (4,343) | 59,100 | 17,996 |
| | Total Benefits | 117,787 | 132,947 | 129,191 | (3,756) | 173,394 | 44,203 |
| | Total Compensation | 321,813 | 410,014 | 399,989 | (10,025) | 541,808 | 141,819 |
| | <u>Operating Expense</u> | | | | | | |
| 512312 | Other Professional Services | 8,866 | 166,000 | 159,800 | (6,200) | 10,200 | (149,600) |
| 512340 | Other Contracted Services | 6,967 | 18,500 | 13,500 | (5,000) | 50,000 | 36,500 |
| 512400 | Travel & Per Diem | - | 3,000 | 2,000 | (1,000) | 6,000 | 4,000 |
| 512420 | Postage & Freight | 569 | 600 | 600 | - | 700 | 100 |
| 512440 | Rentals & Leases | 9,854 | 9,332 | 8,873 | (459) | 10,300 | 1,427 |
| 511470 | Printing & Binding | - | 1,000 | 500 | (500) | 1,000 | 500 |
| 512490 | Legal Advertising | 13,785 | 18,000 | 9,000 | (9,000) | 5,000 | (4,000) |
| 512493 | General Expense | 292 | 2,000 | 2,000 | - | 2,000 | - |
| 512510 | Office Supplies | 3,889 | 4,000 | 4,000 | - | 4,700 | 700 |
| 521521 | Clothing & Uniform Expense | - | 1,600 | 1,600 | - | 2,000 | 400 |
| 512540 | Memberships | 335 | 1,000 | 720 | (280) | 1,250 | 530 |
| 512541 | Education | - | 1,300 | 1,300 | - | 2,850 | 1,550 |
| 515547 | Conferences & Meetings | 75 | 1,300 | - | (1,300) | 1,600 | 1,600 |
| | Total Operating Expense | 44,632 | 227,632 | 203,893 | (23,739) | 97,600 | (106,293) |
| | <u>Capital</u> | | | | | | |
| 512642 | Furniture & Fixtures | 642 | 7,055 | 6,055 | (1,000) | 4,500 | (1,555) |
| 512646 | Computer Equipment | - | - | - | - | 3,000 | 3,000 |
| | Total Capital | 642 | 7,055 | 6,055 | (1,000) | 7,500 | 1,445 |
| | Total Expense | 367,087 | 644,701 | 609,937 | (34,764) | 646,908 | 36,971 |



City Clerk - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-----------------------------|---|----------------------|
| Other Professional Services | Ordinance Codification | 5,000 |
| | Minutes Transcribed | 5,200 |
| | Total | 10,200 |
| Other Contracted Service | Shredding | 50,000 |
| Travel | Travel to educational sites, conferences and other locations as appropriate | 6,000 |
| Postage & Freight | Miscellaneous | 700 |
| Rentals & Leases | Copier | 6,900 |
| | Postage Machine & Ink | 2,400 |
| | Other | 1,000 |
| | Total | 10,300 |
| Printing & Binding | Any Outside Printing and Binding as needed | 1,000 |
| Legal Advertising | Statutory advertising | 5,000 |
| General Expense | Miscellaneous unanticipated expenditures | 2,000 |
| Office Supplies | Miscellaneous | 4,700 |
| Clothing & Uniforms | Miscellaneous Uniforms | 2,000 |
| Memberships | International Institute of Municipal Clerks | 450 |
| | Miami-Dade Municipal Clerk Association | 200 |
| | Florida Association of Municipal Clerks | 350 |
| | Other | 250 |
| | Total | 1,250 |
| Education Costs | Florida Association of Clerks – Fall Academy (2) | 2,850 |
| Conferences & Meeting | IIMC Conference fee | 1,000 |
| | Other | 600 |
| | Total | 1,600 |
| Furniture | Furniture & Chairs | 4,500 |
| Computer Equipment | Computer for Staff | 3,000 |



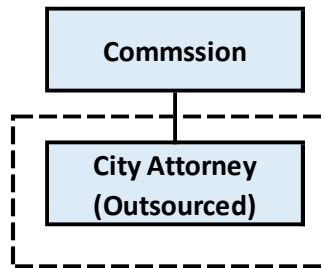
City Attorney





CITY ATTORNEY

Mission – To provide legal guidance to the City Commission and City Manager on all issues having legal implications, both prospectively and retroactively. Prepares all resolutions and ordinances, ensuring legal correctness. Reviews all contracts for adherence to procurement requirements and equitableness of terms. Represents the City in all litigation. Participates in all public hearings and union negotiations. Provides legal guidance as issues arise.





City Attorney

| 28 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|---------|----------------|---------|--------------------------|----------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | Total Compensation | - | - | - | - | - | - |
| | <u>Operating Expense</u> | | | | | | |
| 514310 | Outside Professional Services | 94,908 | 175,000 | 80,000 | (95,000) | 100,000 | 20,000 |
| 514312 | City Attorney Litigation | 166,464 | 140,000 | 140,000 | - | 150,000 | 10,000 |
| 514370 | City Attorney Retainer | 264,000 | 264,000 | 264,000 | - | 264,000 | - |
| 514380 | Settlement Fees | 50,000 | - | - | - | - | - |
| | Total Operating Expense | 575,372 | 579,000 | 484,000 | (95,000) | 514,000 | 30,000 |
| | | | | | | | |
| | Total Expense | 575,372 | 579,000 | 484,000 | (95,000) | 514,000 | 30,000 |



City Attorney - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-----------------------------------|---|----------------------|
| Outside Professional Services | Outside litigation and related services | 100,000 |
| City Attorney Litigation Services | Legal services provided by City Attorney for services outside those included in contractual base services | 150,000 |
| City Attorney Fees | City Attorney contractual base fee retainer | 264,000 |



Human Resources

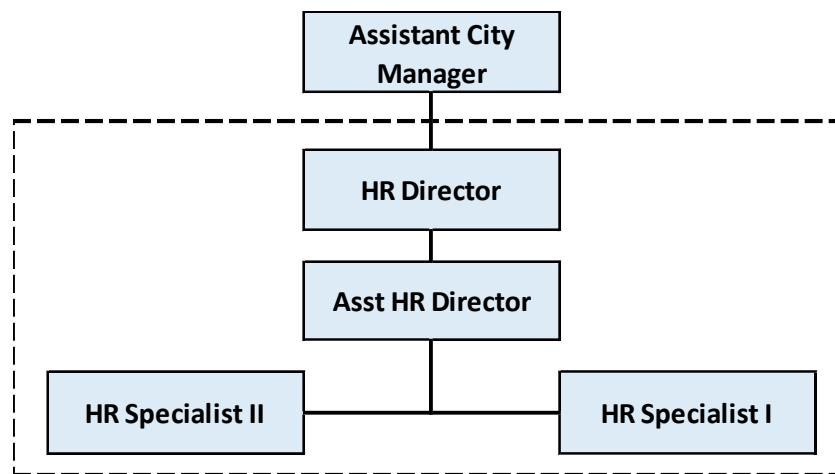




HUMAN RESOURCES

Mission - The Human Resources Department (HRD) manages and provides strategic recruitment, compensation, benefits, labor relations, personnel testing, and career development services. The Department advocates for safety, diversity, and equity in employment for the City of Opa-locka.

HRD is a core and vital component of our governmental system; HRD works with all City departments, union representatives, the City Manager's Office, the City Attorney's Office, and the City Clerk's Office. The Department monitors the City's diversity management, fair employment practices, and encourages an impartial work environment in the City of Opa-locka.



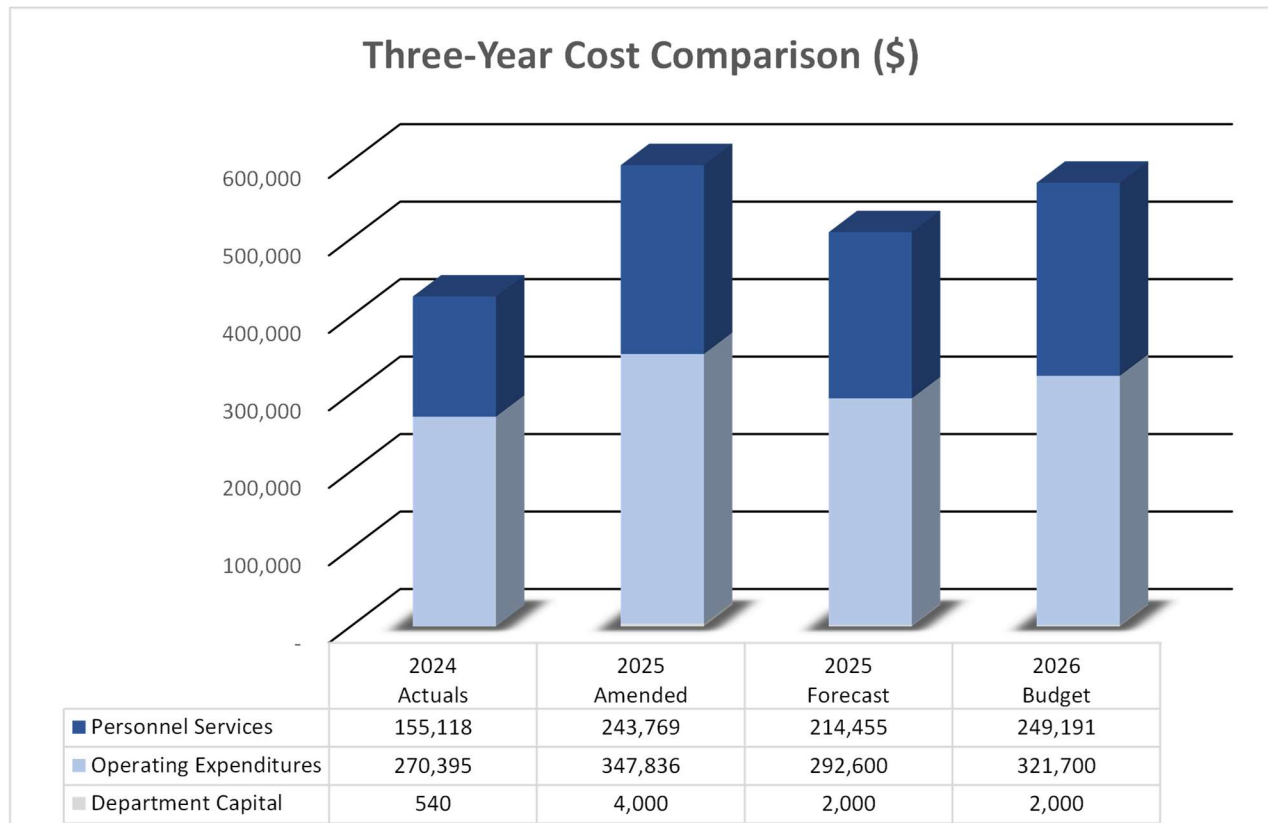
Goal – Provide an employment environment that nurtures a standardized hiring, testing, and discipline process to ensure an equitable and merit-based personnel system is in place that will increase recruitment efforts and retention of City staff to serve the community and its needs better.



Budget Summary

| Position Summary HR | | | | | | | | |
|---------------------------------|-----------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| HR Director* | 1 | - | 1* | - | 1* | - | - | - |
| Asst HR Director | - | - | 1 | - | 1 | - | - | - |
| HR Specialist II | 2 | - | 1 | - | 1 | - | - | - |
| HR Specialist I | - | - | 1 | - | 1 | - | - | - |
| Admin Assistant | 1 | - | - | - | - | - | - | - |
| Total | 4 | 0 | 3 | 0 | 3 | 0 | 0 | 0 |

* Outsourced





FY 26 Objectives

- Compliance and Risk Management: Ensure compliance with employment laws and regulations, mitigate risks related to HR practices, and maintain accurate record-keeping to protect the organization from legal liabilities.
- Training and Development: Create comprehensive training programs to up-skill employees and enhance their professional growth, aligning with organizational goals and individual career paths. Develop a training program for the management staff. Additionally, ensure Contract compliance per the PBA and AFSCME Union Agreements are conducted, verified, and formally tracked
- Strategic HR Planning: Collaborate with CM and ACM to align HR strategies with their overall business objectives, anticipate future workforce needs, and proactively address challenges to support organizational growth and sustainability.
- Employee Engagement: Develop initiatives to foster a positive work culture, promote employee well-being, and enhance engagement through regular feedback mechanisms and recognition programs. Create and maintain an Annual HR Event Calendar.
- HR Technology Integration: Utilize the budgeted funds to invest in HR technologies to streamline processes, improve data analytics for informed decision-making, and enhance overall efficiency in HR operations.
- Performance Management: Establish, for HR and assist Directors, for their employees to establish transparent performance evaluation processes, including setting clear goals, providing regular feedback, and implementing fair performance assessments to drive employee development and organizational success.

FY 26 Measurements

FY 25 Accomplishments

FY 25 Objectives Results

FY 25 Measurements Results



Human Resources

| 13 | | FY 24 | FY 25 | | | FY 26 | |
|--------|--------------------------------|---------|----------------|---------|--------------------------|----------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| 513120 | Salaries | | | | | | |
| | Salaries - Regular | 125,517 | 182,000 | 162,220 | (19,780) | 185,276 | 23,056 |
| | Total Salaries | 125,517 | 182,000 | 162,220 | (19,780) | 185,276 | 23,056 |
| | Benefits | | | | | | |
| 513210 | FICA | 9,600 | 14,600 | 12,410 | (2,190) | 14,174 | 1,764 |
| 513220 | Retirement | 9,770 | 25,500 | 22,110 | (3,390) | 25,252 | 3,142 |
| 513230 | Life And Health Insurance | 10,230 | 21,669 | 17,715 | (3,954) | 24,489 | 6,774 |
| | Total Benefits | 29,601 | 61,769 | 52,235 | (9,534) | 63,915 | 11,680 |
| | Total Compensation | 155,118 | 243,769 | 214,455 | (29,314) | 249,191 | 34,736 |
| | Operating Expense | | | | | | |
| 513311 | Employee Physicals | 11,728 | 11,500 | 10,000 | (1,500) | 10,000 | - |
| 513312 | Other Professional Services | 148,868 | 168,000 | 165,000 | (3,000) | 165,000 | - |
| 513340 | Other Contracted Services | 93,588 | 92,500 | 84,200 | (8,300) | 79,700 | (4,500) |
| 513398 | Employee Recognition | 4,445 | 21,500 | 10,000 | (11,500) | 18,000 | 8,000 |
| 513400 | Travel & Per Diem | - | 3,000 | - | (3,000) | 1,000 | 1,000 |
| 513420 | Postage | 195 | 150 | 150 | - | 150 | - |
| 513440 | Rentals & Leases | 8,563 | 16,111 | 14,500 | (1,611) | 15,200 | 700 |
| 513493 | General Expense | 859 | 2,500 | 2,000 | (500) | 2,500 | 500 |
| 513510 | Office Supplies | 1,774 | 4,500 | 3,000 | (1,500) | 3,000 | - |
| 521521 | Clothing & Uniforms | 376 | 650 | - | (650) | 650 | 650 |
| 513540 | Memberships | - | 2,500 | 1,500 | (1,000) | 1,500 | - |
| 513542 | Employee Training | - | 14,925 | 750 | (14,175) | 5,000 | 4,250 |
| 513544 | Education Assistance | - | 5,000 | - | (5,000) | 20,000 | 20,000 |
| 515530 | Advertising | - | 3,500 | - | (3,500) | - | - |
| 515547 | Conferences & Meetings | - | 1,500 | 1,500 | - | - | (1,500) |
| | Total Operating Expense | 270,395 | 347,836 | 292,600 | (55,236) | 321,700 | 29,100 |
| | Other Uses | | | | | | |
| 513250 | Unemployment Compensation | 15,123 | 25,000 | 28,000 | 3,000 | 28,000 | - |
| | Total Other Uses | 15,123 | 25,000 | 28,000 | 3,000 | 28,000 | - |
| | Capital | | | | | | |
| 513642 | Furniture & Equipment | 540 | 4,000 | 2,000 | (2,000) | 2,000 | - |
| | Total Capital | 540 | 4,000 | 2,000 | (2,000) | 2,000 | - |
| | Total Expense | 441,176 | 620,605 | 537,055 | (83,550) | 600,891 | 63,836 |



Human Resources - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-----------------------------|---|----------------------|
| Employee Physicals | 20 Regular Employee Physicals \$50 Per Physical | 5,000 |
| | 15 Police Physicals \$300 Per Physical | 5,000 |
| | Total | 10,000 |
| Other Professional Services | HR Director Services | 165,000 |
| Other Contracted Services | ADP Personnel Services | 17,000 |
| | Background Checks | 500 |
| | Youth Summer Program Match | 50,000 |
| | Temp Labor | 6,000 |
| | Other | 6,200 |
| | Total | 79,700 |
| Employee Recognition | Employee Appreciation Events | 7,500 |
| | National Police, Parks, Public Works Weeks | 6,000 |
| | Helping Hands | 2,500 |
| | Employee Recognition Awards | 1,000 |
| | Employee Service Awards | 1,000 |
| | Total | 18,000 |
| Travel & Per Diem | Travel to Conferences SHRM | 1,000 |
| Postage | Miscellaneous | 150 |
| Rentals & Leases | Copier | 4,200 |
| | Timeclocks | 11,000 |
| | Total | 15,200 |
| General Expense | Miscellaneous unanticipated small expenditures | 2,500 |
| Office Supplies | Miscellaneous | 3,000 |
| Clothing & Uniforms | City branded clothing, primarily shirts, for office and other City events usage | 650 |
| Memberships | Society for HR Management Membership | 1,500 |
| Employee Training | Other, CPR, First Aid, Customer Service, Management | 5,000 |
| Education Assistance | Citywide Education Assistance | 20,000 |
| Unemployment Compensation | Unemployment Compensation | 28,000 |
| Furniture & Equipment | File Cabinets | 2,000 |



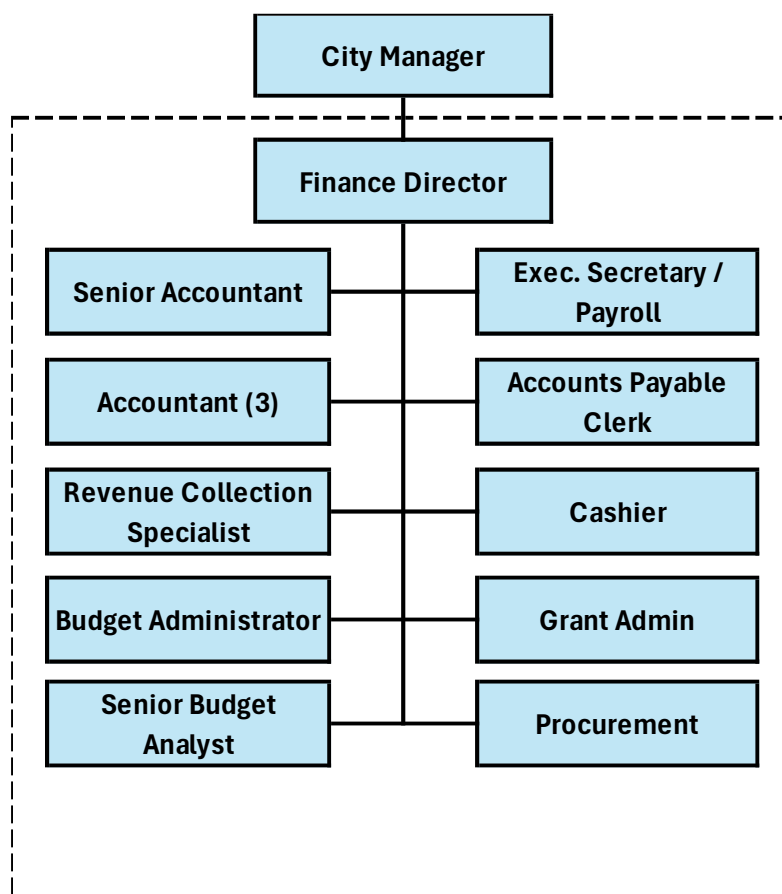
Finance





Finance

Mission - The Finance Department's mission is to provide competent and comprehensive financial services for the City Administration to enable all departments to work in the best interest of the community. The Department manages the City's public funds and financial resources in the most cost-effective and efficient manner. The Department is responsible for accounts payable, accounts receivable, general ledger, cash management, and providing debt information to the public, decision makers and to City management. The Department is also responsible for the preparation of routine accounting reports as well as preparing the City's annual financial statement. The Department is also responsible for safeguarding the City's assets through appropriate controls.

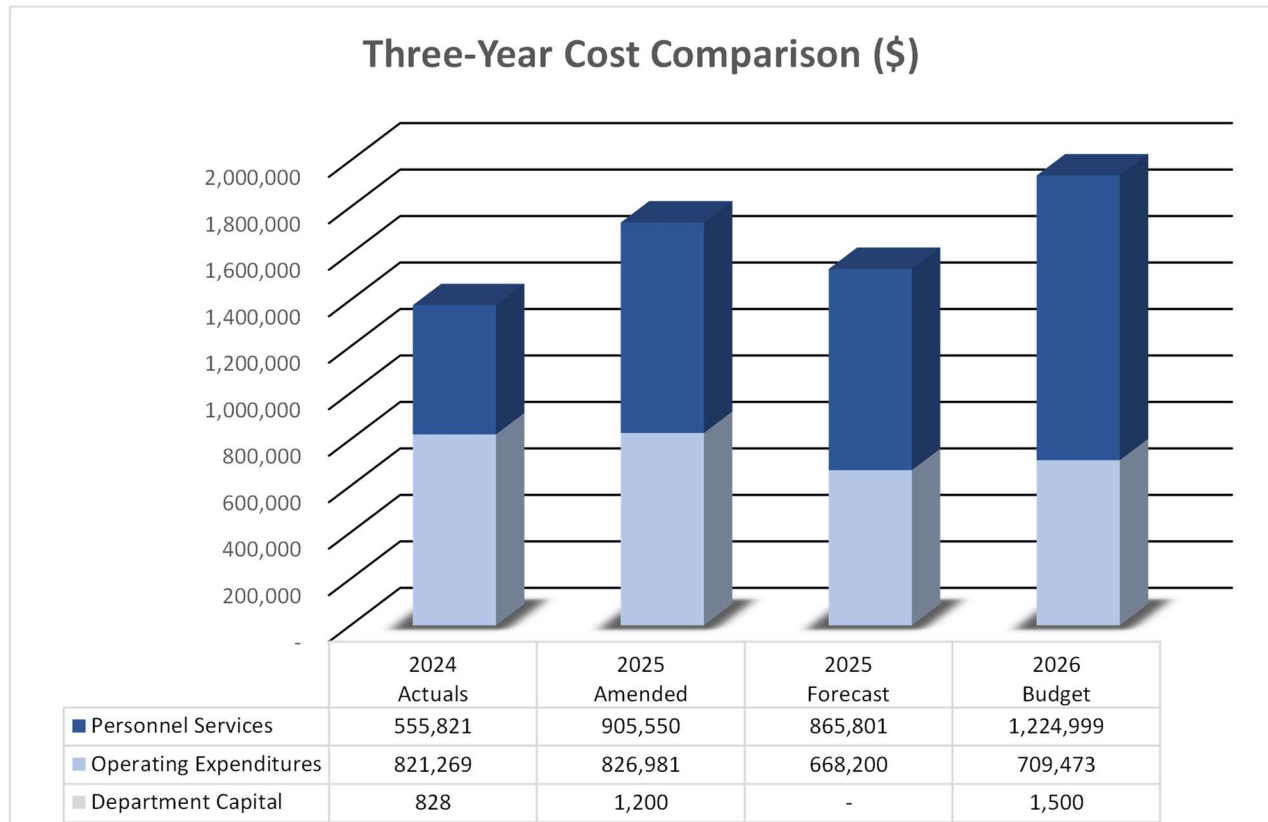


Goal - To provide a very high standard of accountability and transparent comprehensive financial services for City staff, the public, bond rating and governmental agencies while safeguarding the City's financial assets and physical assets through appropriate controls.



Budget Summary

| Position Summary - Finance | | | | | | | | |
|---------------------------------|-----------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Finance Director | 1 | - | 1 | - | 1 | - | - | - |
| Senior Accountant | 2 | - | 2 | - | 1 | - | (1) | - |
| Accountant II | 1 | - | 1 | - | - | - | (1) | - |
| Accountant | 2 | - | 2 | - | 3 | - | 1 | - |
| Grant Administrator | - | - | - | - | 1 | - | 1 | - |
| Executive Secretary / Payroll | 1 | - | 1 | - | 1 | - | - | - |
| AP Clerk | 1 | - | 1 | - | 1 | - | - | - |
| Payroll Clerk | 1 | - | - | - | - | - | - | - |
| Purchasing Officer | - | - | - | - | 1 | - | 1 | - |
| Revenue Collection Specialist | - | - | - | - | 1 | - | 1 | - |
| Cashier | 1 | - | 2 | - | 1 | - | (1) | - |
| Budget Administrator | - | - | - | - | 1 | - | 1 | - |
| Sr. Budget Analyst | - | - | - | - | 1 | - | 1 | - |
| Total | 10 | - | 10 | - | 13 | - | 3 | - |





FY 26 Objectives:

- Continued implementation of the Tyler ERP software for City-wide use
- Issue Annual Financial Statement and Audit Report by deadline (9 months post FY end)
- Develop plans to assume responsibility from the County for administering, billing and collecting for City's utility
- Timely submit all mandated financial reports
- Recruit to fill any vacant positions
- Continue participation in continuing education, ethics training, and other governmental accounting related seminars
- Perform finance operations, for future evaluation and update, in accordance with Financial policies and procedure manual
- Research, identify and implement best practices per GAAP

FY 26 Measurements -

- Delivery of monthly Revenue and Expenditure reports across all funds
- Timely preparation of monthly bank reconciliations

Current Year Accomplishments

- Continued progress on issuing delinquent financial audits with completion of FY 22 Annual Financial Statement and Audit Reports for the City and OCRA
- Implemented several policies and procedures across staff in response to State Operational Audit findings
- Maintained compliance with all debt, special revenue and grant obligations
- Continued streamlining the Finance Departments' operations for efficiency and productivity

FY 25 Objectives Results

FY 25 Measurement Results



Finance

| 17 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 513120 | Salaries - Regular | 433,437 | 681,125 | 659,617 | (21,508) | 922,786 | 263,169 |
| 513140 | Salaries - Overtime | 278 | 3,500 | 3,500 | - | 3,500 | - |
| | Total Salaries | 433,715 | 684,625 | 663,117 | (21,508) | 926,286 | 263,169 |
| | <u>Benefits</u> | | | | | | |
| 513210 | FICA | 32,209 | 54,187 | 50,728 | (3,459) | 70,861 | 20,133 |
| 513220 | Retirement | 52,963 | 94,323 | 90,383 | (3,940) | 126,254 | 35,871 |
| 513230 | Life And Health Insurance | 36,934 | 72,415 | 61,573 | (10,842) | 101,598 | 40,025 |
| | Total Benefits | 122,106 | 220,925 | 202,684 | (18,241) | 298,713 | 96,029 |
| | Total Compensation | 555,821 | 905,550 | 865,801 | (39,749) | 1,224,999 | 359,198 |
| | <u>Operating Expense</u> | | | | | | |
| 513312 | Other Professional Services | 565,057 | 373,000 | 328,000 | (45,000) | 358,000 | 30,000 |
| 513320 | Accounting & Auditing | 121,428 | 150,000 | 150,000 | - | 150,000 | - |
| 513340 | Other Contract Services | 69,448 | 199,000 | 102,000 | (97,000) | 114,140 | 12,140 |
| 513400 | Travel | 2,206 | 5,250 | 2,600 | (2,650) | 5,150 | 2,550 |
| 513420 | Postage | 2,363 | 2,000 | 2,000 | - | 4,000 | 2,000 |
| 513440 | Rentals & Leases | 3,708 | 4,131 | 3,600 | (531) | 4,066 | 466 |
| 513493 | General Expenses | 444 | 4,000 | 2,500 | (1,500) | 4,000 | 1,500 |
| 513510 | Office Supplies | 4,009 | 6,500 | 2,500 | (4,000) | 6,695 | 4,195 |
| 513520 | Operating Expense | 2,373 | 2,500 | 1,500 | (1,000) | 1,500 | - |
| 513529 | Credit Card Fee | 47,475 | 73,000 | 72,000 | (1,000) | 52,972 | (19,028) |
| 513540 | Memberships | 175 | 750 | - | (750) | 1,550 | 1,550 |
| 521521 | Clothing & Uniforms | 1,704 | 2,000 | 500 | (1,500) | 2,000 | 1,500 |
| 513542 | Training | 880 | 3,200 | 1,000 | (2,200) | 3,200 | 2,200 |
| 515547 | Conferences & Meetings | - | 1,650 | - | (1,650) | 2,200 | 2,200 |
| | Total Operating Expense | 821,269 | 826,981 | 668,200 | (158,781) | 709,473 | 41,273 |
| | <u>Capital</u> | | | | | | |
| 513642 | Furniture & Fixtures | 828 | 1,200 | - | (1,200) | - | - |
| 513646 | Computer Equipment | - | - | - | - | 1,500 | 1,500 |
| | Total Capital | 828 | 1,200 | - | (1,200) | 1,500 | 1,500 |
| | Total Expense | 1,377,918 | 1,733,731 | 1,534,001 | (199,730) | 1,935,972 | 401,971 |



Finance - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-----------------------------|-------------------------------------|----------------------|
| Other Professional Services | FL League of Cities | 8,000 |
| | External Support (Caballero, et-all | 300,000 |
| | Temp Help (Other Contracted Svc | 50,000 |
| | Total | 358,000 |
| Accounting & Auditing | Marcum | 150,000 |
| Other Contracted Services | ADP Payroll Services - Deductions | 39,140 |
| | Temporary Staff | 75,000 |
| | Total | 114,140 |
| Travel | Hotel | 4,250 |
| | Per-Diem | 900 |
| | Total | 5,150 |
| Postage | Postage for AP & Payroll Checks | 4,000 |
| Rental & Leases | Copier | 3,966 |
| | PO Box | 100 |
| | Total | 4,066 |
| General Expense | Additional Gen Expense | 4,000 |
| Office Supplies | Standard office supplies | 6,695 |
| Operating Expense | Bank Charges | 500 |
| | Other Expenses | 1,000 |
| | Total | 1,500 |
| Credit Card Fees | Merchant Service Fees | 52,972 |
| Pubs/Subs/Memberships | GFOA | 500 |
| | FGFOA (\$90 Per) | 1,050 |
| | Total | 1,550 |
| Clothing & Uniforms | Department Shirts | 2,000 |
| Training | FGFOA | 3,200 |
| Conferences & Meetings | GFOA (\$733 x 3) | 2,200 |
| Computer Equipment | | 1,500 |



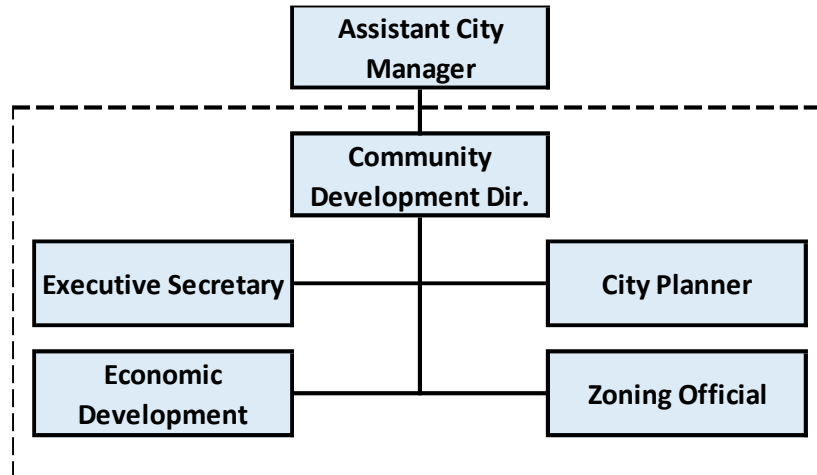
Community Development





PLANNING AND COMMUNITY DEVELOPMENT

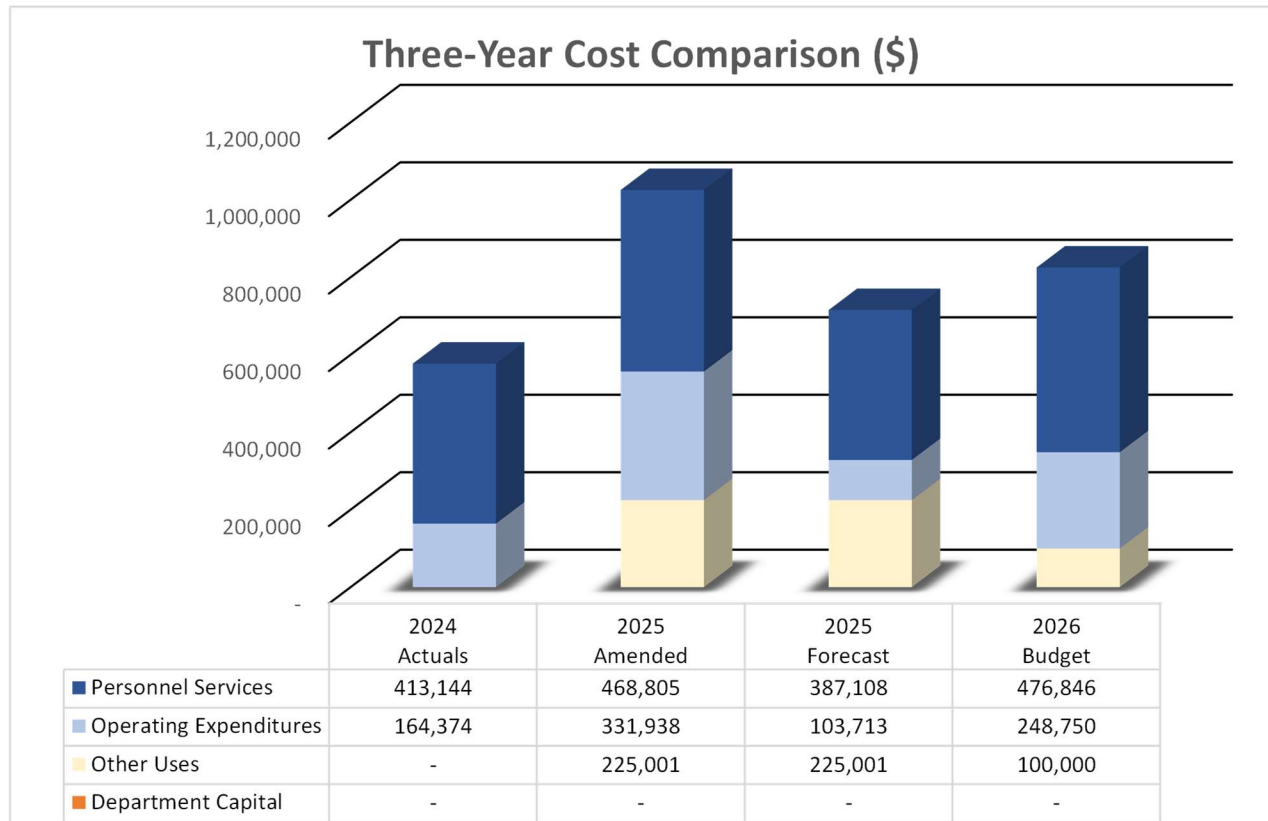
Mission – Establishing the direction of all growth, development and redevelopment programs within the City, including ensuring that all development conforms to these guidelines and that programs are implemented to encourage further development within the City.



Goal – Creating a destination, a city of attractive and peaceful residential neighborhoods, a thriving commercial district and a downtown area that attracts residents and others for entertainment and leisure and attracts investment and business creation.

Budget Summary

| Position Summary - Community Development | | | | | | | | |
|--|-----------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Planning & Community Dev Director | 1 | - | 1 | - | 1 | - | - | - |
| Zoning Official | 1 | - | 1 | - | 1 | - | - | - |
| Executive Secretary | 1 | - | 1 | - | 1 | - | - | - |
| City Planner | 1 | - | 1 | - | 1 | - | - | - |
| Economic Development | - | 1 | 1 | - | 1 | - | - | - |
| Admin Assistant | - | - | 1 | - | - | - | (1) | - |
| Total | 4 | 1 | 6 | - | 5 | - | (1) | - |



FY 26 Objectives:

- Manage annexation process to ensure preparedness to proceed when annexation ban lifted
- Update Land Development Regulation Zoning Code to conform with the City's Comprehensive Plan.
- Evaluate traffic impact in the industrial areas to provide basis for requesting improved traffic management from the County and/or FDOT
- Develop Community Benefit Agreement Ordinance to motivate developers to provide employment opportunities for residents and utilize local businesses.
- Develop economic incentives for business development, expansion and retention and for mixed-use development to provide affordable housing for the elderly, veterans and others
- Utilize list of vacant, abandoned and foreclosed properties to incentivize redevelopment and rehabilitation opportunities.
- Complete RV registration ordinance to allow one RV to be stored on a single-family property in R-1 zoning district



FY 26 Measurements:

Current Year Accomplishments

FY 25 Objectives Results

- Completion of codification of zoning code to facilitate access to this information for anyone interested in undertaking development in the city.
- Focus on promoting logistical support development in concert with Amazon development.
- Develop economic incentives for business development expansion and retention and mixed-use development opportunities for elderly, veterans and people in need of affordable housing.
- Reduction of upfront development fees to incentivize development.
- Reduction parking requirements to incentivize development while amending the zoning code to allow for mechanical and tandem parking operations.
- Upgrade of the signage code.
- Upgrade the Industrial zoning designation.
- Upgrade street peddler and mobile vendor application and review process.
- Develop project site proformas to evaluate possible future property tax base implications.
- Increase in Mixed use and Residential development in the downtown areas and commercial corridors.

FY 25 Measurements Results

- None provided



Community Development

| 37 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|----------------|------------------|----------------|--------------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 515120 | Salaries - Regular | 324,312 | 354,128 | 299,360 | (54,768) | 366,789 | 67,429 |
| 515140 | Salaries - Overtime | - | 1,000 | - | (1,000) | - | - |
| | Total Salaries | 324,312 | 355,128 | 299,360 | (55,768) | 366,789 | 67,429 |
| | <u>Benefits</u> | | | | | | |
| 515210 | FICA | 23,524 | 27,168 | 22,900 | (4,268) | 28,058 | 5,158 |
| 515220 | Retirement | 43,720 | 48,404 | 40,802 | (7,602) | 49,994 | 9,192 |
| 515230 | Life And Health Insurance | 21,589 | 38,105 | 24,046 | (14,059) | 32,005 | 7,959 |
| | Total Benefits | 88,833 | 113,677 | 87,748 | (25,929) | 110,057 | 22,309 |
| | Total Compensation | 413,144 | 468,805 | 387,108 | (81,697) | 476,846 | 89,738 |
| | <u>Operating Expense</u> | | | | | | |
| 515312 | Other Professional Services | 130,807 | 236,000 | 69,750 | (166,250) | 218,750 | 149,000 |
| 515340 | Other Contract Services | 20,718 | 37,000 | 6,000 | (31,000) | 3,000 | (3,000) |
| 515400 | Travel & Per Diem | 258 | 3,500 | 2,000 | (1,500) | 4,000 | 2,000 |
| 515420 | Postage | 164 | 150 | 50 | (100) | 100 | 50 |
| 515440 | Rentals & Leases | 6,267 | 6,888 | 4,200 | (2,688) | 4,500 | 300 |
| 515470 | Printing And Binding | 350 | 2,000 | 2,000 | - | 2,000 | - |
| 515493 | General Expense | 1,307 | 19,000 | 9,813 | (9,187) | 5,000 | (4,813) |
| 515510 | Office Supplies & Expense | 2,904 | 2,500 | 2,000 | (500) | 2,500 | 500 |
| 515530 | Advertisements | 1,600 | 17,500 | 2,000 | (15,500) | 1,500 | (500) |
| 515540 | Memberships | - | 2,900 | 2,900 | - | 3,400 | 500 |
| 515541 | Education | - | 3,000 | 3,000 | - | 3,000 | - |
| 515547 | Conferences & Meetings | - | 1,500 | 500 | (1,000) | 1,000 | 500 |
| | Total Operating Expense | 164,374 | 331,938 | 104,213 | (227,725) | 248,750 | 144,537 |
| | <u>Other Uses</u> | | | | | | |
| 515531 | Community Historic Grant | - | 100,000 | 100,000 | - | 100,000 | - |
| 515544 | Commercial Grants | - | 125,001 | 125,001 | - | - | (125,001) |
| | Total Other Uses | - | 225,001 | 225,001 | - | 100,000 | (125,001) |
| | Total Expense | 577,518 | 1,025,744 | 716,322 | (309,422) | 825,596 | 109,274 |



Community Development - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-----------------------------|---|----------------------|
| Other Professional Services | Update to City Impact Fees | |
| | Economic Development Plan | 15,000 |
| | Environmental Study Phase 2 | 50,000 |
| | Property Appraisals / Plan Survey | 10,000 |
| | Chamber of Commerce Dev (Gelin) | 12,750 |
| | Codification (Civic Plus) | 1,000 |
| | Plat Review (BAK) | 5,000 |
| | Annexation Consultant | 125,000 |
| | Total | 218,750 |
| Other Contract Services | Board Minutes preparation | 3,000 |
| Travel & Per Diem | Travel – American Planning Association Conference | 4,000 |
| Postage | Miscellaneous | 100 |
| Rentals & Leases | Copier | 4,500 |
| Printing and Binding | Zoning Maps | 2,000 |
| General Expense | Miscellaneous small unanticipated expenditures | 2,000 |
| | Historic Markers | 3,000 |
| | Total | 5,000 |
| Office Supplies | Miscellaneous | 2,500 |
| Advertisements | Development Agreement Advertising | 1,500 |
| Memberships | American Planning Association, Zoning Official Assoc. | 3,400 |
| Education | Professional Development | 3,000 |
| Conferences and Meetings | American Planning Association (APA) Conference fees | 1,000 |
| Community Historic Grant | Historic Residences Renovation | 100,000 |



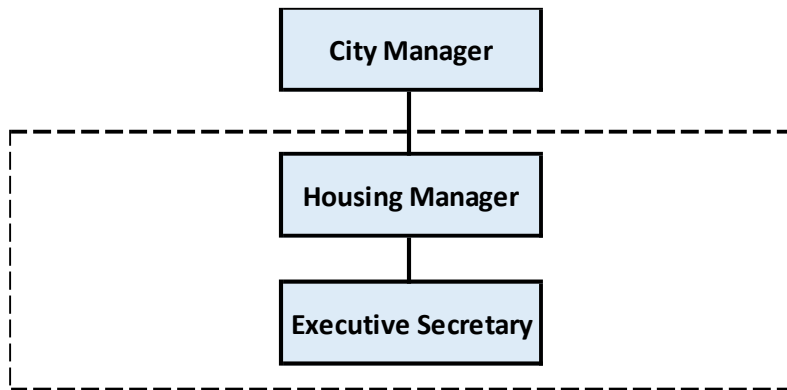
Housing & Social Services





HOUSING & SOCIAL SERVICES

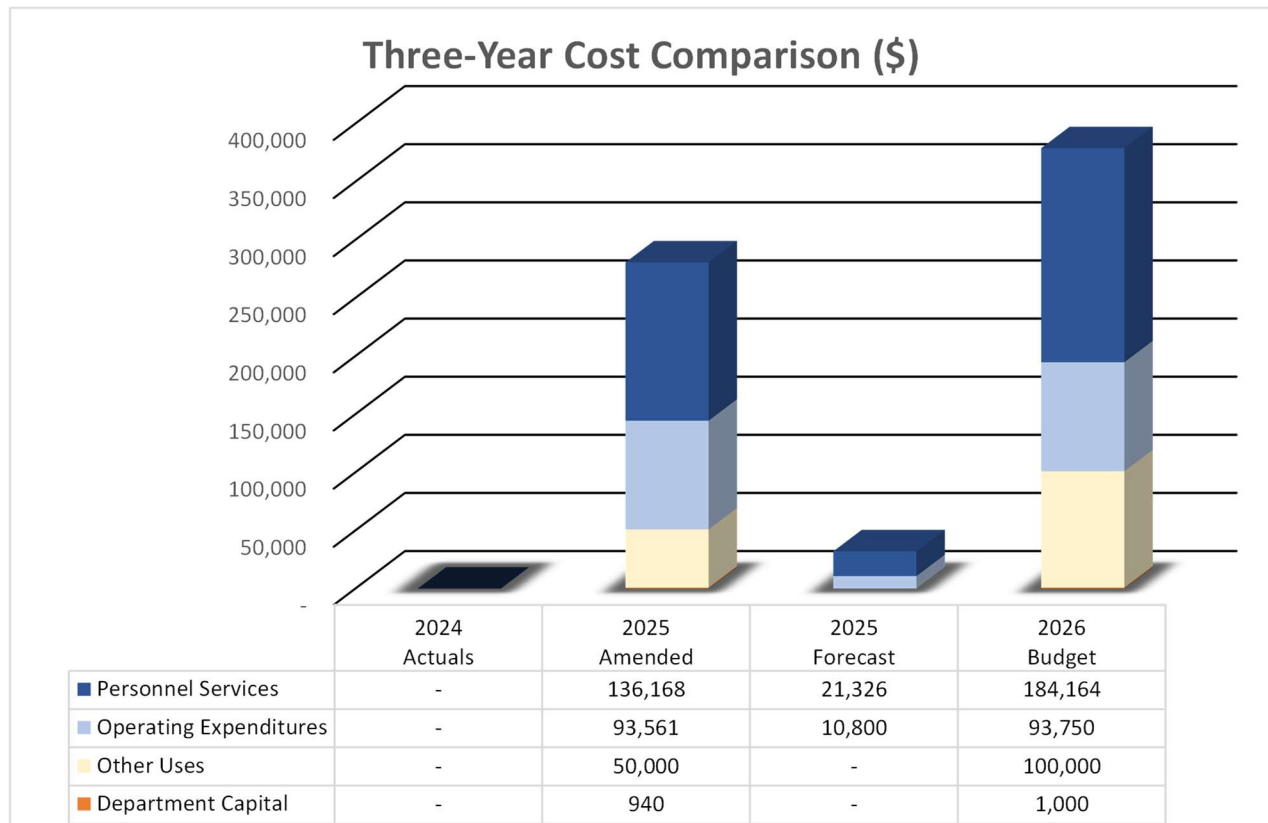
Mission – The Housing & Social Services Division is dedicated to enhancing the quality of life for our community by ensuring access to safe, affordable housing and providing comprehensive social service



Goal – The primary goal of a Housing and Social Services Department is to enhance the well-being and quality of life for individuals and families by ensuring access to safe, affordable housing and providing essential social services.

Budget Summary

| Position Summary - Housing & Social Svc | | | | | | | | |
|---|-----------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Other | FT | PT | FT | PT | FT | PT | FT | PT |
| Housing & Social Svc Manager | - | - | 1 | - | 1 | - | - | - |
| Executive Secretary | - | - | 1 | - | 1 | - | - | - |
| Total | 0 | 0 | 2 | 0 | 2 | 0 | 0 | 0 |



FY 26 Objectives:

- Expand the supply of affordable housing to reduce homelessness and ensure low-income families have access to safe, stable housing.
- Enhance the quality and safety of existing housing, particularly for low-income and vulnerable populations.
- Increase opportunities for homeownership among low and moderate-income families to promote economic stability and wealth building.
- Ensure comprehensive support for individuals and families through robust social services.
- Collaborate with various stakeholders to maximize resources and impact.
- Seek funding sources to leverage department programs

FY 26 Measurements:



Housing & Social Services

| | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|--------|----------------|--------|--------------------------|----------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 512120 | Salaries - Regular | - | 103,163 | 17,584 | (85,579) | 138,389 | 120,805 |
| 512140 | Salaries - Overtime | - | - | - | - | - | - |
| | Total Salaries | - | 103,163 | 17,584 | (85,579) | 138,389 | 120,805 |
| | <u>Benefits</u> | | | | | | |
| 512210 | FICA | - | 7,800 | 1,345 | (6,455) | 10,587 | 9,242 |
| 512220 | Retirement | - | 13,909 | 2,397 | (11,512) | 18,862 | 16,465 |
| 512230 | Life And Health Insurance | - | 11,296 | - | (11,296) | 16,326 | 16,326 |
| | Total Benefits | - | 33,005 | 3,742 | (29,263) | 45,775 | 42,033 |
| | | - | - | - | - | - | - |
| | Total Compensation | - | 136,168 | 21,326 | (114,842) | 184,164 | 162,838 |
| | <u>Operating Expense</u> | | | | | | |
| 512312 | Other Professional Services | - | 25,000 | - | (25,000) | 25,000 | 25,000 |
| 512340 | Other Contracted Services | - | 50,000 | 10,000 | (40,000) | 50,000 | 40,000 |
| 512420 | Postage & Freight | - | 2,000 | 100 | (1,900) | 2,000 | 1,900 |
| 512440 | Rentals & Leases | - | 2,811 | - | (2,811) | 3,000 | 3,000 |
| 512493 | General Expense | - | 6,000 | 500 | (5,500) | 6,000 | 5,500 |
| 512510 | Office Supplies | - | 1,250 | 100 | (1,150) | 1,250 | 1,150 |
| 512520 | Operating Expense | - | 5,000 | 100 | (4,900) | 5,000 | 4,900 |
| 512540 | Memberships | - | 1,500 | - | (1,500) | 1,500 | 1,500 |
| | Total Operating Expense | - | 93,561 | 10,800 | (82,761) | 93,750 | 82,950 |
| | <u>Other Uses</u> | | | | | | |
| 515548 | Residential Assistance Grant | - | 50,000 | - | (50,000) | 100,000 | 100,000 |
| | Total Other Uses | - | 50,000 | - | (50,000) | 100,000 | 100,000 |
| | <u>Capital</u> | | | | | | |
| 512642 | Furniture & Fixtures | - | 940 | - | (940) | 1,000 | 1,000 |
| | Total Capital | - | 940 | - | (940) | 1,000 | 1,000 |
| | | - | - | - | - | - | - |
| | Total Expense | - | 280,669 | 32,126 | (248,543) | 378,914 | 346,788 |



Housing & Social Services - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|------------------------------|------------------------------------|-----------------------------|
| Other Professional Services | Professional Services | 25,000 |
| Other Contract Services | Other Contract Services | 50,000 |
| Postage | Postage | 2,000 |
| Rental & Leases | Printer & Copier | 3,000 |
| General Expense | General Purpose Expenses | 6,000 |
| Office Supplies | Office Stationery | 1,250 |
| Operating Expenses | Miscellaneous Operating Expenses | 5,000 |
| Memberships | Memberships Fees | 1,500 |
| Residential Assistance Grant | Grants to residents for Assistance | 100,000 |
| Furniture & Equipment | Desk and Chairs | 1,000 |



Building & Licenses

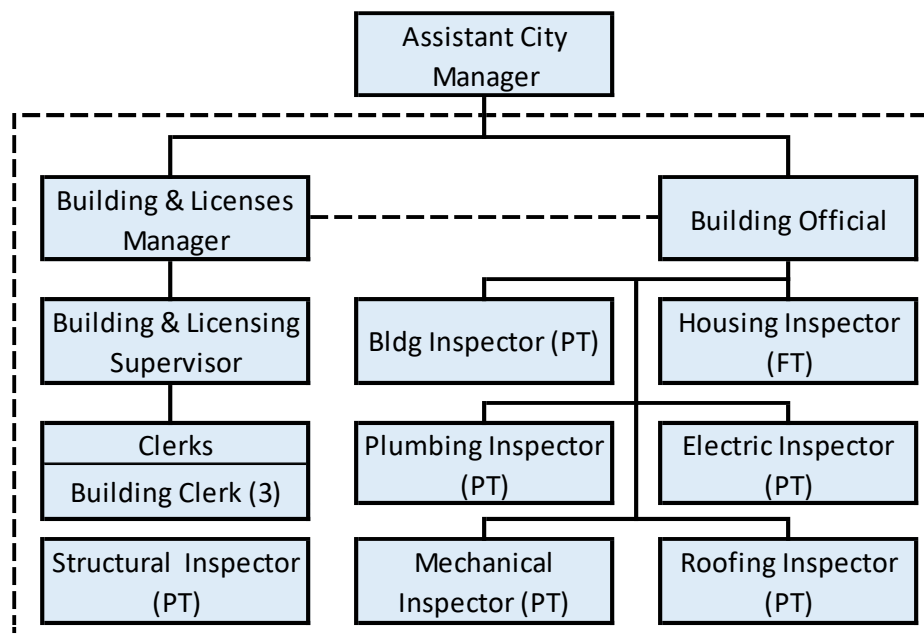




BUILDING & LICENSES

Mission – Provide safe and resilient structures through the effective application of construction code standards, professional inspections and quality customer service, embodying courtesy, respectfulness, and integrity to the City’s citizens and contractors.

The Building and Licenses department issues business tax receipts, building, electrical, mechanical, roofing, and plumbing permits, and certificates of occupancy. In addition, the department enforces building and zoning codes in accordance with City and South Florida Building Codes.



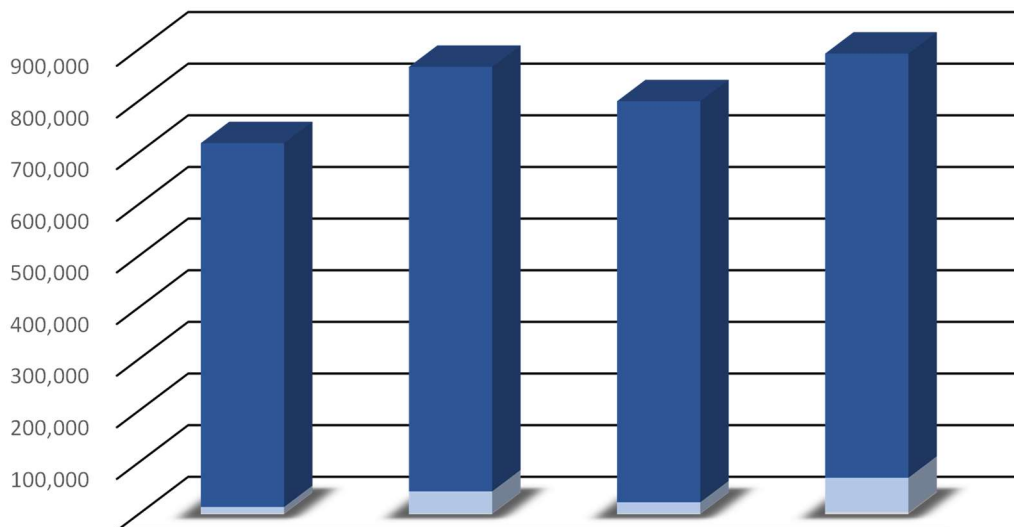
Goal – Provide Building Services in a highly automated, rigorous, and effective manner resulting in well-built and resilient properties reasonably immune to adverse conditions which also benefit from the City’s continued involvement in the National Flood Insurance Program (NFIP) and Community Rating System to lessen the threat of flooding, resulting in improved insurance rates. The Building & Licenses Department also supports the City Beautification Program through the maintenance and enforcement of the City’s color palette of acceptable colors for building exteriors.



Budget Summary

| Position Summary - Building & Licenses | | | | | | | | |
|--|-----------|----------|-----------|----------|------------|----------|-----------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Building & Licensing Mgr | 1 | - | 1 | - | 1 | - | - | - |
| Building & Licensing Supv | 1 | - | 1 | - | 1 | - | - | - |
| Building Official | 1 | - | 1 | - | 1 | - | - | - |
| Building Inspector | 2 | 1 | - | 1 | - | 1 | - | - |
| Lic. Clerk / Admin Assist | 1 | - | - | - | - | - | - | - |
| Building Clerk | 3 | - | 4 | - | 3 | - | (1) | - |
| Housing Inspector | 1 | 1 | 1 | - | 1 | - | - | - |
| Chief Mechanical Inspector | - | 1 | - | 1 | - | 1 | - | - |
| Electrical Inspector | - | 1 | - | 1 | - | 1 | - | - |
| Plumbing Inspector | - | 1 | - | 1 | - | 1 | - | - |
| Roofing Inspector | - | - | - | 1 | - | 1 | - | - |
| Structural Inspector | - | - | - | 1 | - | 1 | - | - |
| CRS / Flood Plain Mgr | - | 1 | - | - | - | - | - | - |
| Total | 10 | 6 | 8 | 6 | 7 | 6 | (1) | - |

Three-Year Cost Comparison (\$)



| | 2024 Actuals | 2025 Amended | 2025 Forecast | 2026 Budget |
|------------------------|--------------|--------------|---------------|-------------|
| Personnel Services | 704,545 | 822,029 | 776,577 | 821,418 |
| Operating Expenditures | 12,153 | 42,570 | 21,445 | 66,900 |
| Department Capital | 2,166 | 2,000 | 2,000 | 4,000 |



FY 26 Objectives:

- Implement Customer Self-Service Portal, subject to ERP capabilities
- Implement electronic applications/ plans submission and review, subject to ERP capabilities
- Engage consultant to update very old permitting and licensing fees
- Implement Certificate of Re-Occupancy process
- Implement automated computation of Permitting and Business Tax Receipt Fees
- Continue improvement in plan review turnaround time.
- Continue program highlighting new business starting in City
- Continue full compliance with Miami-Dade County DERM Consent Agreement

FY 26 Measurements:

Current Year Accomplishments

FY 25 Objectives Results

- Provide a self-service Portal for our customers.
- Implement electronic applications/ plans submission and review.
- Finalize automation of automated computation of Permitting and Business Tax Receipt Fees.
- Further improvement in plan review turnaround time.

FY 25 Measurements Results

- Small permit applications-instead of two- three weeks-target-7 business days based on manpower.
- Large permit applications-instead of four weeks plus-22 business days-based on manpower.
- Cases forwarded to the County Unsafe Structures Board-Target = 3 cases (based on City's approval)





Building & Licenses

| 30 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|----------------|----------------|----------------|--------------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 524120 | Salaries - Regular | 399,891 | 435,409 | 408,077 | (27,332) | 433,006 | 24,929 |
| 524130 | Salaries - Part Time | 145,418 | 180,865 | 178,012 | (2,853) | 182,044 | 4,032 |
| 521140 | Salaries - Overtime | (5,767) | 5,000 | 1,000 | (4,000) | 5,000 | 4,000 |
| | Total Salaries | 539,542 | 621,274 | 587,089 | (34,185) | 620,050 | 32,961 |
| | <u>Benefits</u> | | | | | | |
| 524210 | FICA | 39,671 | 47,530 | 44,910 | (2,620) | 47,436 | 2,526 |
| 524220 | Retirement | 72,760 | 84,682 | 80,020 | (4,662) | 84,514 | 4,494 |
| 524230 | Life And Health Insurance | 52,573 | 68,543 | 64,558 | (3,985) | 69,418 | 4,860 |
| | Total Benefits | 165,003 | 200,755 | 189,488 | (11,267) | 201,368 | 11,880 |
| | Total Compensation | 704,545 | 822,029 | 776,577 | (45,452) | 821,418 | 44,841 |
| | <u>Operating Expense</u> | | | | | | |
| 524312 | Other Professional Services | - | 6,500 | - | (6,500) | 31,500 | 31,500 |
| 524340 | Other Contract Services | 19 | 5,500 | 2,500 | (3,000) | 5,500 | 3,000 |
| 524400 | Travel & Per Diem | 1,703 | 5,200 | 2,000 | (3,200) | 2,500 | 500 |
| 524420 | Postage | 2,357 | 1,600 | 1,600 | - | 2,000 | 400 |
| 524440 | Rentals & Leases | 2,580 | 3,700 | 2,000 | (1,700) | 4,000 | 2,000 |
| 524470 | Printing & Binding | 708 | 5,750 | 3,000 | (2,750) | 4,000 | 1,000 |
| 515480 | Promotional Activity | - | 1,000 | 1,000 | - | 2,000 | 1,000 |
| 524493 | General Expense | 1,561 | 4,500 | 1,500 | (3,000) | 4,000 | 2,500 |
| 524510 | Office Supplies | 2,032 | 3,100 | 3,000 | (100) | 4,500 | 1,500 |
| 524540 | Memberships | - | 1,720 | 1,145 | (575) | 1,900 | 755 |
| 524541 | Educational Costs | 549 | 1,500 | 1,500 | - | 1,500 | - |
| 515547 | Conference & Meeting | 644 | 1,000 | 700 | (300) | 2,000 | 1,300 |
| 521521 | Clothing & Uniforms | - | 1,500 | 1,500 | - | 1,500 | - |
| | Total Operating Expense | 12,153 | 42,570 | 21,445 | (21,125) | 66,900 | 45,455 |
| | <u>Capital</u> | | | | | | |
| 524642 | Office Furniture & Equipment | 2,166 | 2,000 | 2,000 | - | 2,000 | - |
| 524646 | Computer Equipment | - | - | - | - | 2,000 | 2,000 |
| | Total Capital | 2,166 | 2,000 | 2,000 | - | 4,000 | 2,000 |
| | Total Expense | 718,863 | 866,599 | 800,022 | (66,577) | 892,318 | 92,296 |



Building & Licenses - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|------------------------------|--|----------------------|
| Other Professional Services | External Engineering Plan Review | 2,000 |
| | County Unsafe Structure Board | 2,500 |
| | Other | 2,000 |
| | Operational Enhancement Consultant | 25,000 |
| | Total | 31,500 |
| Other Contract Services | Temporary Permitting Staff | 5,500 |
| Travel | Bldg. Off Assoc – Orlando – 3 Days (2) | 2,500 |
| | | |
| Postage | Original Budget | 2,000 |
| Rentals & Leases | Copiers | 4,000 |
| Printing & Binding | Plan Duplication | 4,000 |
| Promotional Activity | \$500 Per Event | 2,000 |
| General Expense | General Expenses | 4,000 |
| Office Supplies | Office Stationery, Etc. | 4,500 |
| Memberships | Building Official Assoc of FL | 900 |
| | Building Official License (DBPR) | 1,000 |
| | Total | 1,900 |
| Educational Costs | BOAF Training | 1,500 |
| Conferences & Meetings | 3 Conferences at \$667/ Per | 2,000 |
| Clothing & Uniforms | Staff Uniforms | 1,500 |
| Office Furniture & Equipment | Chairs | 500 |
| | Cabinets | 1,500 |
| | Total | 2,000 |
| Computer Equipment | PCs | 2,000 |



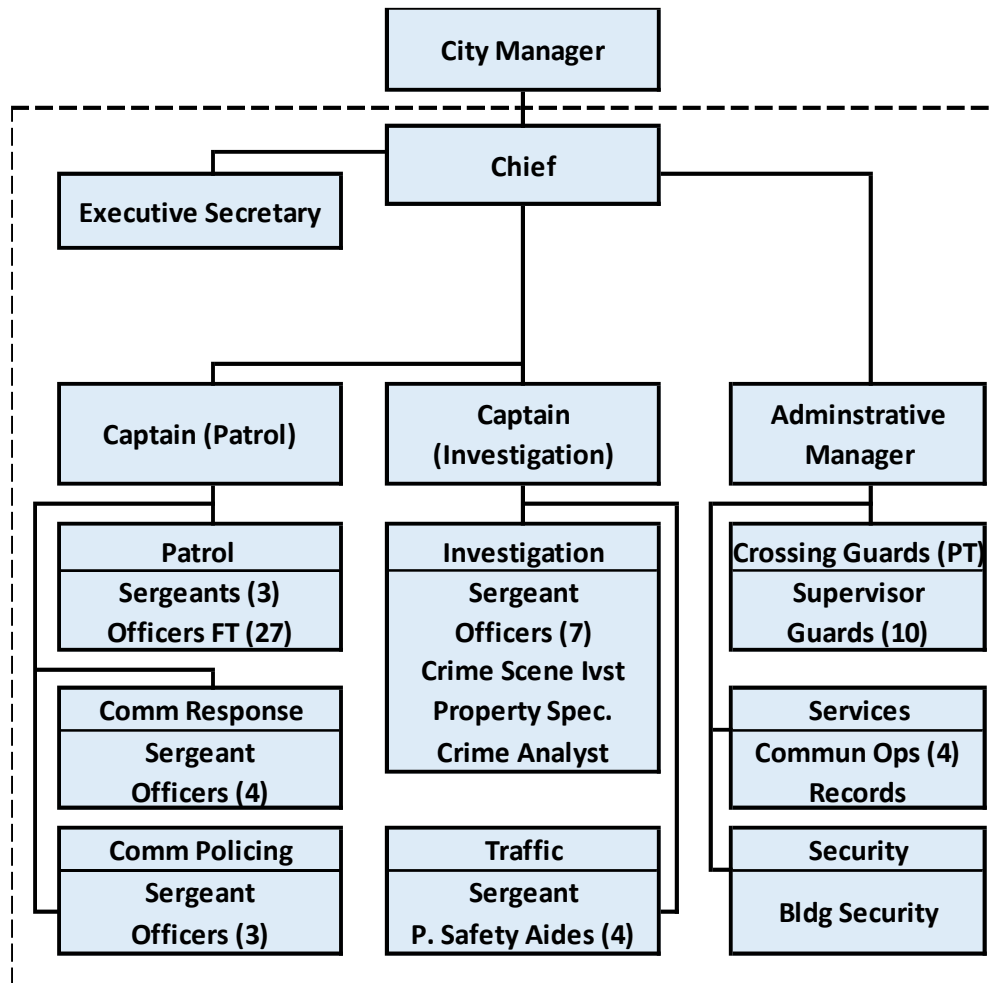
Police Department





POLICE DEPARTMENT

Mission – The mission of the City of Opa-locka Police Department is to enhance the quality of life, environment, and safety of our citizens, employees, businesses and visitors in an atmosphere of courtesy, integrity and quality service.

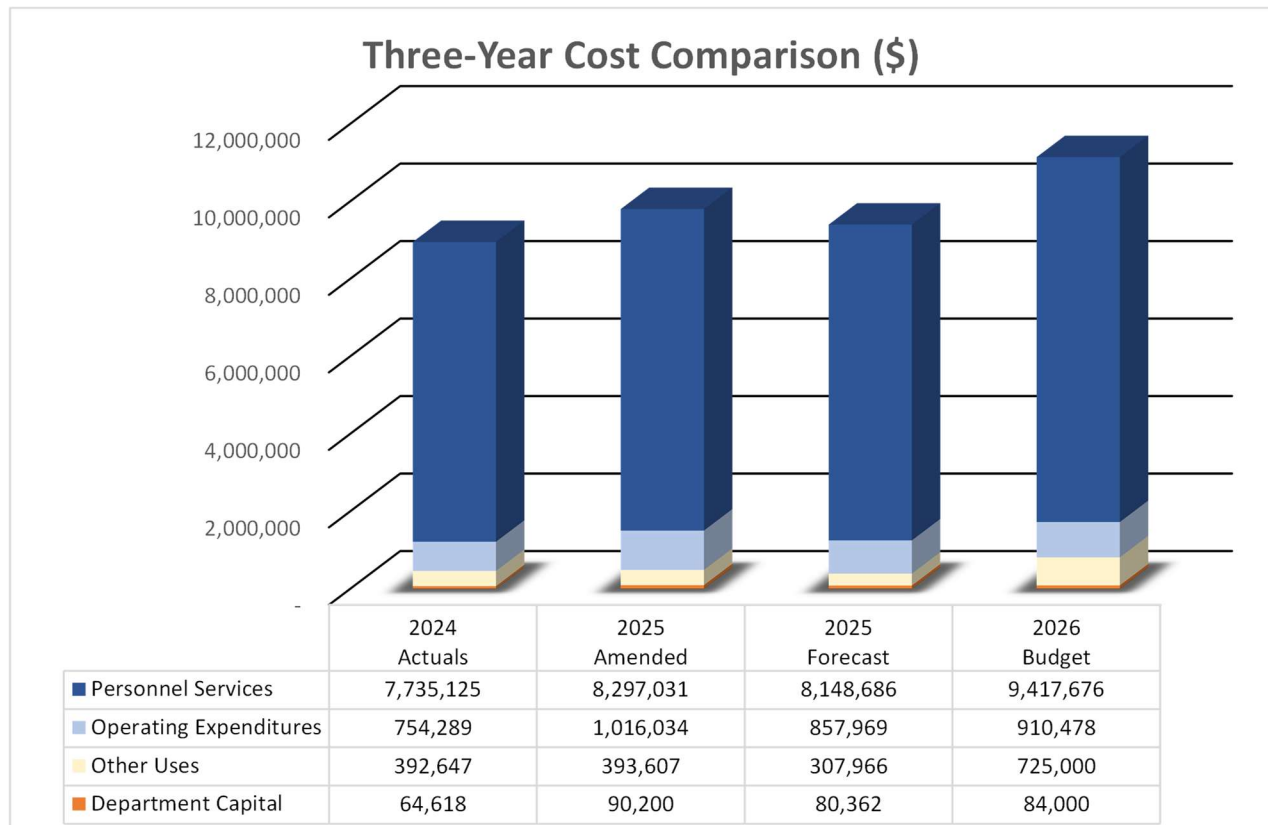


Goal – Establish and function as a highly effective Police department noted for providing excellent, respectful and trusted public safety to the community.



Budget Summary

| Position Summary - Police | | | | | | | | |
|--|------------------|-----------|------------------|-----------|-----------------------|-----------|-------------------------------|------------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Proposed | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Chief | 1 | - | 1 | - | 1 | - | - | - |
| Assistant Chief | - | - | 1 | - | - | - | (1) | - |
| Captain | 2 | - | 2 | - | 2 | - | - | - |
| Sergeant | 9 | - | 8 | - | 7 | - | (1) | - |
| Lieutenant | 1 | - | - | - | - | - | - | - |
| Detectives | 8 | - | 8 | - | 7 | - | (1) | - |
| Officers | 29 | - | 28 | - | 34 | - | 6 | - |
| Total Sworn Officer | 50 | - | 48 | - | 51 | - | 3 | - |
| Crime Analyst | 1 | - | 1 | - | 1 | - | - | - |
| Communication Operator | 4 | - | 4 | - | 4 | - | - | - |
| Administrative Manager | 1 | - | 1 | - | 1 | - | - | - |
| Property Specialist | 1 | - | 1 | - | 1 | - | - | - |
| Crime Scene Investigator | 1 | - | 1 | - | 1 | - | - | - |
| Public Safety Aide | 4 | - | 4 | - | 4 | - | - | - |
| Records Clerk | 1 | - | 1 | - | 1 | - | - | - |
| Executive Secretary | 1 | - | 1 | - | 1 | - | - | - |
| Red Light Camera Reviewer | - | - | - | - | 2 | - | 2 | - |
| Academy Participant/Graudate | - | - | 2 | - | 2 | - | - | - |
| Crossing Guard Supervisor | - | 1 | - | 1 | - | 1 | - | - |
| Crossing Guards | - | 10 | - | 10 | - | 10 | - | - |
| Security Guard | 1 | 1 | 1 | 1 | 1 | - | - | (1) |
| Total Non-Sworn | 15 | 12 | 17 | 12 | 19 | 11 | 2 | (1) |
| | | | | | | | | |
| Total | 65 | 12 | 65 | 12 | 70 | 11 | 5 | (1) |



FY 26 Objectives:

- Provide exceptional service
- Recruit students in Police Academy for Opa-locka positions
- Professional, cheerful and sincere Officers
- Timely response to calls for service
- Hire diverse group of Officers
- Continuing Historic City Hall security program (\$425,000 annually)
- Replace outdated tasers and radios
- Organize Community Response Team
- Train and equip Mobile Field Force
- Expand the Police Explorer Program



FY 26 Measurements:

None provided.

Current Year Accomplishments

None provided.

FY 25 Objectives Results

- To provide exceptional service, Officers must always remain professional, respond to calls for service in a timely manner; and must carry out their duties cheerfully and sincerely.
- The Department will hire a diverse group of Officers that are both certified and non-certified and to enhance our Field Training Officer program to ensure efficiency and effectiveness.
- The Department will continue to recommend and implement a robust collection of training and continued education classes for Officers, Supervisors, and Police Executives.
- The Department will continue promoting multi-agency training programs to maximize the effectiveness and efficiency of our manpower and build collaboration with partner agencies.
- Become an accredited Police Department ensures we are using the best practices and that we are operating in accordance with prescribed standards, policies, and procedures.
- Identify funding to accomplish the replacement of outdated Controlled Electronic Weapons (CEW-Tasers 10)
- Field Community Response Team
- Identify funding to accomplish the acquisition of Field Force Training equipment.
- Establish and Equip Mobil Field Force
- Identify funding to accomplish the acquisition of Tactical Response Team equipment.
- Establish and Equip Tactical Response Team
- Complete Traffic study and identify vendors to purchase and install Cameras in the CRA zone.



FY 25 Measurements Results

- Complete reorganization of the Police Department
- Completion of the modernization and refreshing of the Police Fleet
- Lower Crime Rate; Increase Community Engagements
- Upgrade agency-wide (50) CEWs (Tasers 10)
- Installation of six (6) additional Red Light Cameras
- Overall crime rate lowered by 3%
- Equipping, training and deploying a Tactical Response Team
- Equipping, training and deploying Mobile Field Force





Police Department

| 26 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|------------------|------------------|------------------|--------------------------|-------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 521120 | Salaries - Regular | 5,069,078 | 5,148,614 | 5,121,039 | (27,575) | 6,046,520 | 925,481 |
| 521130 | Salaries - Part Time | 107,804 | 143,284 | 123,604 | (19,680) | 160,024 | 36,420 |
| 521140 | Salaries - Overtime | 432,750 | 510,000 | 510,000 | - | 350,000 | (160,000) |
| 521150 | Longevity | - | - | - | - | 47,000 | 47,000 |
| | Total Salaries | 5,609,632 | 5,801,898 | 5,754,643 | (47,255) | 6,603,544 | 848,901 |
| | <u>Benefits</u> | | | | | | |
| 521210 | FICA | 414,915 | 468,009 | 443,600 | (24,409) | 505,182 | 61,582 |
| 521220 | Retirement | 1,330,688 | 1,517,534 | 1,462,752 | (54,782) | 1,664,838 | 202,086 |
| 521230 | Life And Health Insurance | 379,891 | 509,590 | 487,691 | (21,899) | 644,112 | 156,421 |
| | Total Benefits | 2,125,493 | 2,495,133 | 2,394,043 | (101,090) | 2,814,132 | 420,089 |
| | Total Compensation | 7,735,125 | 8,297,031 | 8,148,686 | (148,345) | 9,417,676 | 1,268,990 |
| | <u>Operating Expense</u> | | | | | | |
| 521312 | Other Professional Services | 9,950 | 39,000 | 38,250 | (750) | 47,000 | 8,750 |
| 521340 | Other Contracted Services | 106,542 | 168,000 | 43,440 | (124,560) | 50,500 | 7,060 |
| 521400 | Travel & Per Diem | 235 | 10,000 | 8,877 | (1,123) | 10,000 | 1,123 |
| 521420 | Postage | 161 | 250 | 250 | - | 300 | 50 |
| 521440 | Rentals & Leases | 11,121 | 12,996 | 8,400 | (4,596) | 9,400 | 1,000 |
| 521466 | Repair & Maint - Veh & Equip | 1,811 | 6,000 | 6,000 | - | 3,000 | (3,000) |
| 521467 | Repair & Maint - Mach & Equip | 7,125 | 17,000 | 9,000 | (8,000) | 7,000 | (2,000) |
| 521493 | General Expenses | 6,199 | 7,000 | 7,000 | - | 7,000 | - |
| 521510 | Office Supplies | 7,540 | 10,000 | 10,000 | - | 11,000 | 1,000 |
| 521520 | Operating Expense | 19,653 | 25,000 | 39,545 | 14,545 | 41,580 | 2,035 |
| 521521 | Clothing & Uniform Expense | 24,159 | 60,000 | 59,077 | (923) | 35,000 | (24,077) |
| 521528 | Software Maintenance | 156,710 | 184,235 | 230,451 | 46,216 | 128,800 | (101,651) |
| 521540 | Memberships | 1,300 | 4,900 | 3,400 | (1,500) | 3,400 | - |
| 521541 | Educational Costs | - | 2,500 | 2,000 | (500) | 2,500 | 500 |
| 515547 | Conferences & Meetings | 3,117 | 5,000 | 2,000 | (3,000) | 5,150 | 3,150 |
| 521547 | Special Supplies | 375 | 2,500 | - | (2,500) | - | - |
| 521549 | Community Policing | 6,581 | 10,000 | 10,893 | 893 | 11,000 | 107 |
| 521644 | Public Safety Equipment | 4,730 | 9,800 | 933 | (8,867) | - | (933) |
| 521648 | Vehicle Lease | 384,738 | 412,853 | 362,853 | (50,000) | 502,848 | 139,995 |
| 529535 | Police Explorer Program | 1,172 | 10,000 | 4,600 | (5,400) | 20,000 | 15,400 |
| 579398 | Employee Recognition | 671 | 9,000 | 1,000 | (8,000) | 5,000 | 4,000 |
| 529160 | Honor Guard | - | 10,000 | 10,000 | - | 15,000 | 5,000 |
| 521645 | Canine Unit | 400 | - | - | - | - | - |
| | Total Operating Expense | 754,289 | 1,016,034 | 857,969 | (158,065) | 915,478 | 57,509 |
| | <u>Other Uses</u> | | | | | | |
| 512497 | Red Light Camera Service (ATS) | 392,647 | 393,607 | 307,966 | (85,641) | 725,000 | 417,034 |
| | Total Other Uses | 392,647 | 393,607 | 307,966 | (85,641) | 725,000 | 417,034 |
| | <u>Capital</u> | | | | | | |
| 521641 | Automotive Equipment | 1,248 | 42,000 | 33,000 | (9,000) | 80,000 | 47,000 |
| 521642 | Office Furniture & Equipment | 63,370 | 7,500 | 5,280 | (2,220) | 4,000 | (1,280) |
| 521648 | Computer Equipment | - | 40,700 | 42,082 | 1,382 | - | (42,082) |
| | Total Capital | 64,618 | 90,200 | 80,362 | (9,838) | 84,000 | 3,638 |
| | Total Expense | 8,946,679 | 9,796,872 | 9,394,983 | (401,889) | 11,142,154 | 1,747,171 |



Police Department - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-------------------------------|---|----------------------|
| Other Professional Services | Special Magistrate | 9,000 |
| | Counseling – Increased \$3k – 7-25-23 | 6,000 |
| | Consultant for Admin (Cason) | 24,000 |
| | Psych Eval (Cooley) | 5,000 |
| | Pre-Employment – Polygraph (Slattery) | 3,000 |
| | Total | 47,000 |
| Other Contract Services | Body Cam - \$50/Pers/Mon | 39,000 |
| | Other | 10,000 |
| | Speedometer Calibrate (Leo) | 1,500 |
| | Total | 50,500 |
| Travel & Per Diem | Miscellaneous | 2,000 |
| | FBI Academy (IC Starks) | 6,000 |
| | FDLE (Capt. Law) | 2,000 |
| | Total | 10,000 |
| Postage | Original Budget | 300 |
| Rentals & Leases | Containers (crime-related material) | 2,400 |
| | Copiers | 7,000 |
| | Total | 9,400 |
| Repair & Maint – Veh & Equip | Motorcycle Repair | 3,000 |
| Repair & Maint – Mach & Equip | Mach & Equip Repair | 7,000 |
| General Expense | Original Budget | 7,000 |
| Office Supplies | Office Stationery | 11,000 |
| Operating Expense | Bar Coded Armbands | 1,050 |
| | Contraband Destruction | 1,575 |
| | County Court Standby program | 2,520 |
| | Motorcycle Equipment | 1,575 |
| | Challenge Coins | 2,100 |
| | Other | 5,250 |
| | Radar/Laser Certification (Enforcement) | 1,050 |
| | Transcripts (Prototype) | 5,250 |
| | Police Patch Recreation Sign | 8,400 |
| | Prop & Evidence Suppl (Safariland) | 4,200 |
| | Biohazard (International) | 3,150 |
| | Shredding (Shred Force) | 1,260 |
| | Civil Violation Form (Tiger) | 2,625 |
| | Lithium Battery & Display | 1,575 |
| | Total | 41,580 |
| Clothing & Uniform Expense | Original Budget | 35,000 |



Police Department - Footnote Detail - Continued

| Account Name | Footnote Detail | Proposed Budget (\$) |
|------------------------------|---|----------------------|
| Software Maintenance | IA Pro - Internal Affairs Management | 13,800 |
| | PowerDMS - Policy & Proc Management | 10,000 |
| | Barracuda Firewall | 17,000 |
| | Lexipol – Policy Development | 25,000 |
| | Office 365 | 34,000 |
| | Police Reporting – IA Software | 21,000 |
| | Community Report – TIP411 (24 Mon) | 8,000 |
| | Total | 128,000 |
| Memberships | Florida Association of Police Chiefs | 600 |
| | Miami-Dade Chiefs Association | 1,200 |
| | International Chiefs \$200 Per | 400 |
| | Noble \$50 Per | 200 |
| | Other | 1,000 |
| | Total | 3,400 |
| Educational Costs | Most Training In LETTF | 2,500 |
| Conferences & Meetings | MD Chief Assoc Monthly Housing | 3,150 |
| | FL Chief Association | 500 |
| | National Org of Black Law Enforce | 500 |
| | Nat Assoc Women Law Enforce | 500 |
| | Miscellaneous | 500 |
| | Total | 5,150 |
| Community Policing | National Night Out | 8,000 |
| | Car Wraps (Breast Cancer, Autism) | 2,000 |
| | Other | 1,000 |
| | Total | 11,000 |
| Vehicle Leases | Enterprise Tab | 502,848 |
| Police Explorer Program | Uniforms | 5,000 |
| | Activities | 15,000 |
| | Total | 20,000 |
| Employee Recognition | Plaques, Certificates, Etc. | 5,000 |
| Honor Guard | Travel | 5,000 |
| | Uniform | 9,000 |
| | Equip | 1,000 |
| | Total | 15,000 |
| Red Light Camera Service | Current Camera Fees | 725,000 |
| Automotive Equipment | Conver To PSA Vehicles Incl Wrap (\$10K/) | 10,000 |
| | Patrol Vehicle | 70,000 |
| | Total | 80,000 |
| Office Furniture & Equipment | Office Equipment and Furniture | 4,000 |



Code Compliance

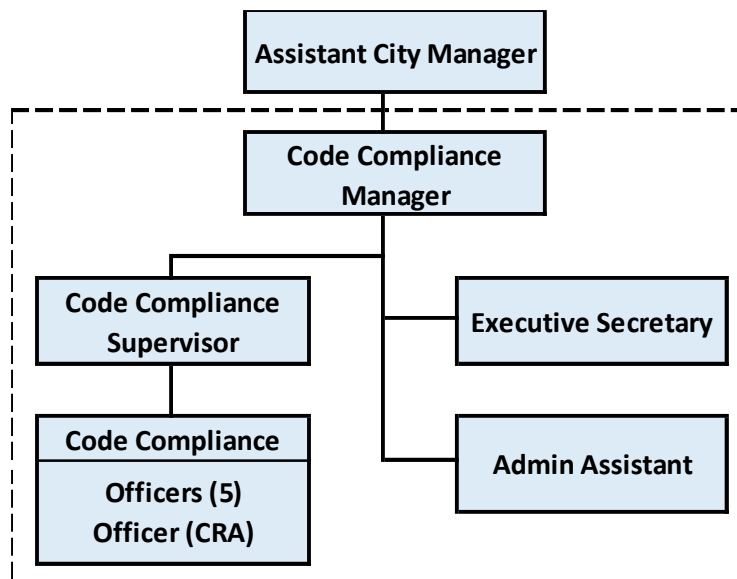




CODE COMPLIANCE

Mission – Monitor the City to ensure adherence to the City’s Code of Ordinances to maintain and enhance the City’s health, safety, aesthetics and quality of life the education, counseling, and as necessary, enforcement through citations and fines to obtain compliance with the City Code, demonstrating professionalism, courtesy, respect and integrity.

The primary objective of the Code Compliance Department is to patrol the city daily and monitor for Code compliance. Where violations are noted, ample time is provided to bring the property into compliance. The Department’s goal is to encourage voluntary compliance. However, when not corrected timely or where violations are deemed to be threats to health and safety, egregious or unnecessarily repetitive, immediate fines are assessed. The Department also outreaches the community to educate them on the importance of adhering to the City’s Code.

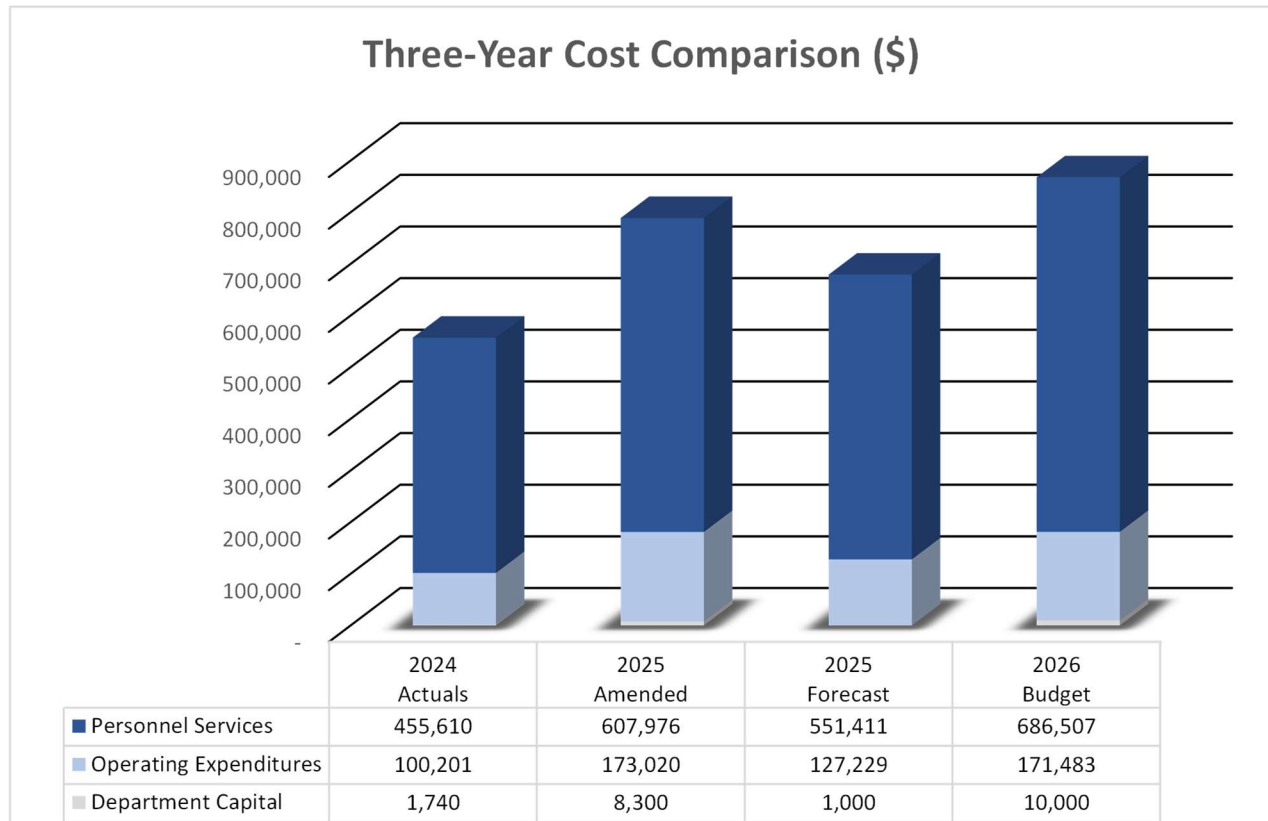


Goal – All residential, commercial, and industrial properties in compliance with City ordinances. Elimination of illegal dumping, minimize parking issues throughout the City and ensure all businesses obtain current licenses, resulting in a cleaner and more attractive City.



Budget Summary:

| Position Summary - Code Compliance | | | | | | | | |
|------------------------------------|-----------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Code Compliance Manager | 1 | - | 1 | - | 1 | - | - | - |
| Code Compliance Supervisor | 1 | - | 1 | - | 1 | - | - | - |
| Code Compliance Officers | 4 | - | 6 | - | 6 | - | - | - |
| Executive Secretary | - | - | - | - | 1 | - | 1 | - |
| Admin. Assistant | 2 | - | 2 | - | 1 | - | (1) | - |
| Total | 8 | - | 10 | - | 10 | - | - | - |





FY 26 Objectives:

- o Obtain enhanced technology to improve productivity after ERP system capabilities understood
- o Enlarge office space to accommodate significant staff growth
- o Provide competitive Code Officer compensation to improve retention
- o Improve technology to enable rapid emergency Police communications
- o Code Officers to become Florida Association of Code Enforcement (FACE) certified.
- o Implement lien electronic filing
- o Increase administrative staff by one to support growth in number of Code Officers
- o Visit Code Compliance offices in other cities to gain exposure to possible alternate processes, procedures and use of technology

FY 26 Measurement:

Current Year Accomplishments:

FY 25 Objectives Results:

FY 25 Measurements Results:



Code Compliance

| 23 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|----------------|----------------|----------------|--------------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 521120 | Salaries - Regular | 342,110 | 447,313 | 415,281 | (32,032) | 506,093 | 90,812 |
| 521140 | Salaries - Overtime | 892 | 2,500 | 1,000 | (1,500) | 2,500 | 1,500 |
| | Total Salaries | 343,002 | 449,813 | 416,281 | (33,532) | 508,593 | 92,312 |
| | <u>Benefits</u> | | | | | | |
| 521210 | FICA | 25,377 | 34,274 | 31,847 | (2,427) | 38,904 | 7,057 |
| 521220 | Retirement | 43,713 | 61,345 | 56,742 | (4,603) | 69,322 | 12,580 |
| 521230 | Life And Health Insurance | 43,517 | 62,544 | 46,541 | (16,003) | 69,688 | 23,147 |
| | Total Benefits | 112,608 | 158,163 | 135,130 | (23,033) | 177,914 | 42,784 |
| | | | | | | | |
| | Total Compensation | 455,610 | 607,976 | 551,411 | (56,565) | 686,507 | 135,096 |
| | <u>Operating Expense</u> | | | | | | |
| 521312 | Other Professional Services | 8,900 | 12,000 | 11,000 | (1,000) | 40,000 | 29,000 |
| 521340 | Other Contracted Services | 11,680 | 37,600 | 15,280 | (22,320) | 9,500 | (5,780) |
| 521400 | Travel & Per Diem | - | 1,500 | 1,500 | - | 1,500 | - |
| 521420 | Postage | 14,512 | 14,500 | 14,500 | - | 17,000 | 2,500 |
| 521440 | Rentals & Leases | 2,707 | 3,000 | 3,000 | - | 3,200 | 200 |
| 511470 | Printing & Binding | 140 | 1,000 | 1,000 | - | 1,300 | 300 |
| 521493 | General Expense | - | 2,000 | 1,000 | (1,000) | 2,000 | 1,000 |
| 521510 | Office Supplies | 1,454 | 1,500 | 1,500 | - | 1,800 | 300 |
| 521511 | Lien Recording Charges | 357 | 4,025 | 3,000 | (1,025) | 4,500 | 1,500 |
| 521520 | Operating Expense | 1,628 | 2,000 | 750 | (1,250) | 2,000 | 1,250 |
| 521521 | Clothing & Uniform Expense | 1,547 | 12,400 | 6,000 | (6,400) | 7,000 | 1,000 |
| 515540 | Memberships | - | 1,000 | 500 | (500) | 500 | - |
| 521541 | Educational Costs | - | 2,500 | 2,500 | - | 4,800 | 2,300 |
| 515547 | Conferences & Meetings | - | 1,000 | - | (1,000) | 800 | 800 |
| 521648 | Vehicle Lease | 57,276 | 76,995 | 65,699 | (11,296) | 75,583 | 9,884 |
| | Total Operating Expense | 100,201 | 173,020 | 127,229 | (45,791) | 171,483 | 44,254 |
| | <u>Capital</u> | | | | | | |
| 521642 | Office Furniture & Equipment | 1,740 | 5,300 | 1,000 | (4,300) | 10,000 | 9,000 |
| 521646 | Computer Equipment | - | 3,000 | - | (3,000) | - | - |
| | Total Capital | 1,740 | 8,300 | 1,000 | (7,300) | 10,000 | 9,000 |
| | | | | | | | |
| | Total Expense | 557,551 | 789,296 | 679,640 | (109,656) | 867,990 | 188,350 |



Code Compliance - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|------------------------------|------------------------------------|----------------------|
| Other Professional Services | Special Magistrate Costs | 40,000 |
| Other Contracted Services | Body Cam | 4,800 |
| | Temporary Staffing | 2,000 |
| | New Radios Airtime \$25 Month/Unit | 2,700 |
| | Total | 9,500 |
| Travel & Per Diem | Conferences | 1,500 |
| Postage | Original Budget | 17,000 |
| Rentals & Leases | Copier Lease | 3,200 |
| Printing & Binding | Brochure Printing (trifold) | 1,300 |
| General Expense | Original Budget | 2,000 |
| Office Supplies | Office Supplies/Stationery | 1,800 |
| Lien Recording Charges | E-Recording Fees | 4,500 |
| Operating Expense | Gloves, tapes, etc. | 2,000 |
| Clothing & Uniforms | Code Officers Uniforms | 7,000 |
| Pubs/Subs/Memberships | Membership fees | 500 |
| Educational Cost | Training – 6 Officers & \$800 per | 4,800 |
| Conference & Meetings | FL Assoc Code Enforcement | 800 |
| Vehicle Lease | Lease Payment for Code Vehicles | 75,583 |
| Office Furniture & Equipment | Expanded Office Space | 10,000 |



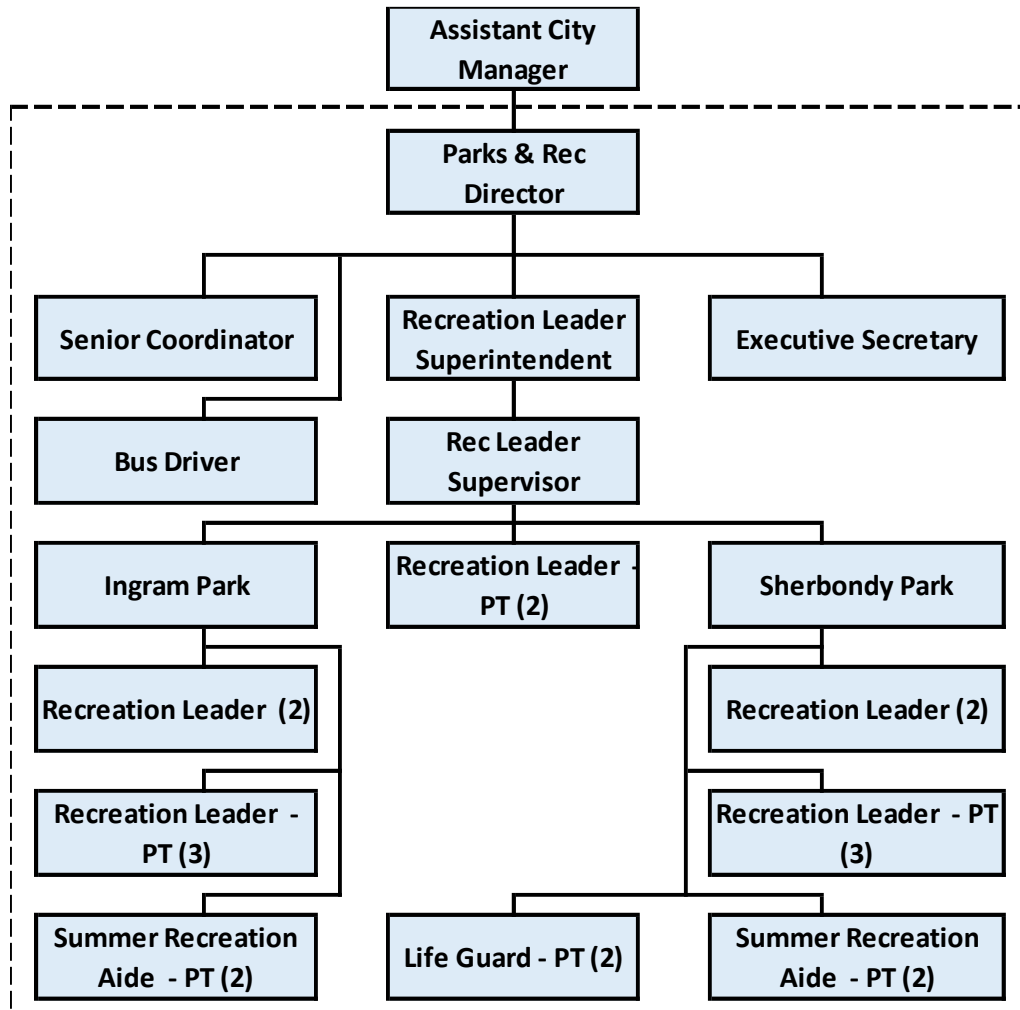
Parks & Recreation





PARKS & RECREATION

Mission – Enhancing the quality of life for the residents and visitors by providing outstanding sports, recreation and cultural arts facilities, program and parks that protect the environment, contribute to the economic and social vitality of the community, and foster healthy lifestyles, creativity, and cultural diversity.

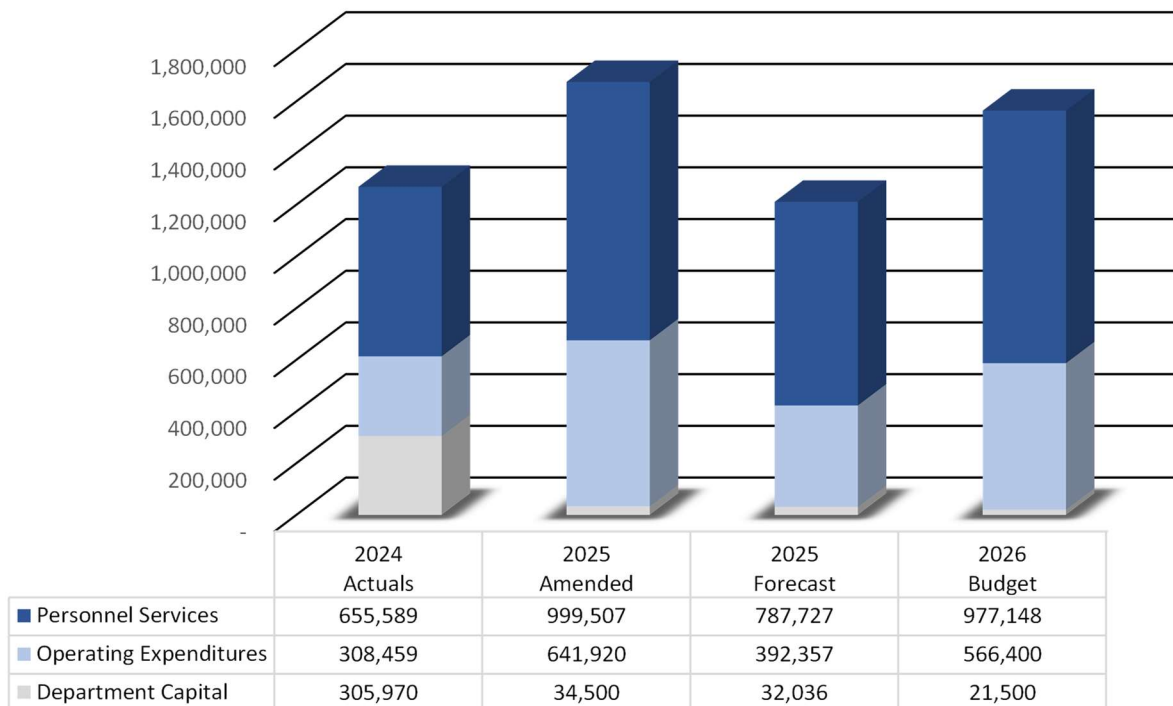




Budget Summary –

| Position Summary - Parks & Recreation | | | | | | | | |
|---------------------------------------|-----------|-----------|------------|-----------|------------|-----------|------------------------|----------|
| | FY 24 BGT | | FY 25 Prop | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Parks & Recreation Director | 1 | - | 1 | - | 1 | - | - | - |
| Recreation Leader Superintendent | 1 | - | 1 | - | 1 | - | - | - |
| Senior Citizens Coordinator | 1 | - | 1 | - | 1 | - | - | - |
| Assistant Director Parks & Rec | 1 | - | - | - | - | - | - | - |
| Recreation Leader Supervisor | 3 | - | 3 | - | 1 | - | (2) | - |
| Parks & Recreation Leader | - | 6 | 2 | 8 | 4 | 8 | 2 | - |
| Bus Driver | - | - | 1 | - | 1 | - | - | - |
| Executive Secretary | 1 | - | 1 | - | 1 | - | - | - |
| P&R Leader Life Guard | - | 2 | - | 2 | - | 2 | - | - |
| Community Out Reach | - | 1 | - | - | - | - | - | - |
| Recreation Aide - Summer | - | 4 | - | 4 | - | 4 | - | - |
| Park Maintenance Aide | - | 2 | - | - | - | - | - | - |
| Total | 8 | 15 | 10 | 14 | 10 | 14 | - | - |

Three-Year Cost Comparison (\$)





FY 26 Objectives:

- o Provide multi-generational recreational programs and facilities
- o Research and identify potential properties to be added to the Parks system for acquisition in FY 27 or beyond
- o Seek cooperative programs with adjoining governmental entities as a multiplier of opportunities for residents.
- o Aggressive outreach program to ensure broad community awareness of parks and recreation opportunities
- o Beginning implementation of the Parks & Recreation Master Plan with the installation of physical fitness equipment at Segal Park

FY 26 Measurements

FY 25 Objectives Results:

FY 25 Measurements Results:



Parks & Recreation - Part I

| 72 | | FY 24 | FY 25 | | | | FY 26 | |
|--------|---------------------------|----------------|----------------|----------------|--------------------------|----------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Over / (Under) FY 19 | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | | |
| 572120 | Salaries - Regular | 424,978 | 492,897 | 399,730 | (93,167) | (93,167) | 437,345 | 37,615 |
| 572130 | Salaries - Part Time | 81,550 | 242,130 | 182,344 | (59,786) | (59,786) | 284,238 | 101,894 |
| 572140 | Salaries - Overtime | 12,921 | 15,000 | 15,000 | - | - | 15,000 | - |
| | Total Salaries | 519,449 | 750,027 | 597,074 | (152,953) | (152,953) | 736,583 | 139,509 |
| | <u>Benefits</u> | | | | | | | |
| 572210 | FICA | 38,828 | 56,687 | 45,678 | (11,009) | (11,009) | 56,350 | 10,672 |
| 572220 | Retirement | 61,627 | 99,746 | 81,379 | (18,367) | (18,367) | 100,399 | 19,020 |
| 572230 | Life And Health Insurance | 35,685 | 93,047 | 63,596 | (29,451) | (29,451) | 83,816 | 20,220 |
| | Total Benefits | 136,140 | 249,480 | 190,653 | (58,827) | (58,827) | 240,565 | 49,912 |
| | | | | | | | | |
| | Total Compensation | 655,589 | 999,507 | 787,727 | (211,780) | (211,780) | 977,148 | 189,421 |



Parks & Recreation - Part II

| 72 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|-----------|----------------|-----------|--------------------------|-----------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | Total Compensation | 655,589 | 999,507 | 787,727 | (211,780) | 977,148 | 189,421 |
| | <u>Operating Expense</u> | | | | | | |
| 572312 | Other Professional Services | 38,500 | 82,000 | 32,650 | (49,350) | - | (32,650) |
| 572340 | Other Contracted Services | 5,439 | 74,000 | 72,000 | (2,000) | 21,000 | (51,000) |
| 572400 | Travel & Per Diem | - | 5,000 | 5,000 | - | 5,200 | 200 |
| 572403 | Special Events | 165,126 | 301,750 | 156,957 | (144,793) | 387,350 | 230,393 |
| 572420 | Postage | 64 | 200 | 200 | - | 200 | - |
| 572440 | Rentals & Leases | 3,169 | 3,120 | 2,000 | (1,120) | 4,000 | 2,000 |
| 511470 | Printing & Binding | - | 1,000 | 1,000 | - | 1,000 | - |
| 572463 | Pool Maintenance | 11,950 | 14,550 | 14,250 | (300) | 15,750 | 1,500 |
| 572467 | Repair & Maint - Mach & Equip | - | 2,500 | 1,000 | (1,500) | 1,000 | - |
| 572482 | After-School Program | 1,224 | 13,000 | 2,000 | (11,000) | 2,200 | 200 |
| 572483 | Out Of School Camp | 220 | 1,500 | 1,500 | - | 1,500 | - |
| 572487 | Football | 30,639 | 35,000 | 35,000 | - | 38,000 | 3,000 |
| 572488 | Basketball | 1,188 | 7,100 | 4,000 | (3,100) | 4,500 | 500 |
| 572489 | Track | 1,009 | 6,000 | 4,000 | (2,000) | 4,200 | 200 |
| 572490 | Baseball (Little Leagues) | - | 2,950 | - | (2,950) | 3,500 | 3,500 |
| 572491 | Cheerleading | 909 | 5,800 | 5,800 | - | 6,000 | 200 |
| 572492 | Soccer | - | 2,250 | 2,000 | (250) | 5,000 | 3,000 |
| 572493 | General Expense | 4,331 | 6,500 | 1,500 | (5,000) | 2,000 | 500 |
| 572494 | Drama | - | 3,000 | 3,000 | - | 3,000 | - |
| 572510 | Office Supplies | 4,312 | 3,500 | 1,000 | (2,500) | 3,000 | 2,000 |
| 572520 | Operating Expense | - | 3,500 | - | (3,500) | - | - |
| 572522 | Uniforms | 2,857 | 3,000 | 3,000 | - | 2,000 | (1,000) |
| 572540 | Memberships | 640 | 4,300 | 3,000 | (1,300) | 3,000 | - |
| 572541 | Educational Costs | 940 | 3,000 | 1,000 | (2,000) | 9,500 | 8,500 |
| 515547 | Conferences & Meetings | - | 2,400 | 1,500 | (900) | 1,500 | - |
| 572552 | Seniors Services | 26,081 | 44,000 | 28,000 | (16,000) | 30,000 | 2,000 |
| 572553 | Summer Camp Program | 9,860 | 11,000 | 11,000 | - | 12,000 | 1,000 |
| | Total Operating Expense | 308,459 | 641,920 | 392,357 | (249,563) | 566,400 | 174,043 |
| | <u>Capital</u> | | | | | | |
| 572630 | Improvement - Other Than Bldg | 55,133 | 6,500 | 6,450 | (50) | 5,000 | (1,450) |
| 572640 | Machinery & Equipment | 15,398 | 20,000 | 19,586 | (414) | 2,500 | (17,086) |
| 572642 | Furniture & Equipment | 2,649 | 8,000 | 6,000 | (2,000) | 14,000 | 8,000 |
| 572648 | Vehicle Purchase | 232,790 | - | - | - | - | - |
| | Total Capital | 305,970 | 34,500 | 32,036 | (2,464) | 21,500 | (10,536) |
| | | - | - | - | - | - | - |
| | Total Expense | 1,270,019 | 1,675,927 | 1,212,120 | (463,807) | 1,565,048 | 352,928 |



Parks & Recreation - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|---------------------------|---|----------------------|
| Other Contracted Services | Temporary Labor | 5,000 |
| | Lightning Detector System | 12,000 |
| | Sport Banquet (Ex Football/Cheers) | 4,000 |
| | Total | 21,000 |
| Travel & Per Diem | State & National Parks & Recreation Conferences | 3,200 |
| | Parks Super | 2,000 |
| | Total | 5,200 |
| Special Events | Arabian Nights/City Birthday Celebration | 280,000 |
| | Book Bags (School) | 2,000 |
| | City Total | 282,000 |
| | 5K Run/Walk/Bike | 500 |
| | Baby Shower | 1,800 |
| | Bingo | 22,000 |
| | Chess / Dominoes | 2,000 |
| | Gun Buy-back | 1,500 |
| | Karaoke | 10,000 |
| | Mayor Business Lunch | 1,000 |
| | Commission Total | 38,800 |
| | Christmas Toys Celebration | 6,000 |
| | Christmas Tree Lighting | 1,000 |
| | Easter Event | 2,500 |
| | July 4 th | 25,000 |
| | Juneteenth | 5,000 |
| | Labor Day | 3,000 |
| | Memorial Day Pool Party | 850 |
| | MLK Walk | 3,000 |
| | Thanksgiving Turkeys | 3,600 |
| | Veterans Day | 1,100 |
| | National Holiday Total | 51,050 |
| | Black History Month | 2,500 |
| | Breast Cancer Month | 1,000 |
| | Conga Locka/Hispanic Heritage Month | 2,500 |
| | Earth Day | 1,000 |
| | Haitian Day | 1,000 |
| | Halloween Fun Night | 3,500 |
| | National Day of Prayer | 1,500 |
| | Women's History Month | 2,500 |
| | National Recognized Total | 15,500 |
| | Special Events Grand Total | 387,350 |
| Postage | Postage | 200 |



Parks & Recreation - Footnote Detail – Continued

| Account Name | Footnote Detail | Proposed Budget (\$) |
|----------------------------------|---|----------------------|
| Rentals & Leases | Copier | 4,000 |
| Printing & Binding | Binding & Printing | 1,000 |
| Pool Maintenance | JB Pool and Spa | 13,000 |
| | Repairs | 1,000 |
| | M-D Permit | 250 |
| | Signs | 1,500 |
| | Total | 15,750 |
| Repair & Maint - Machine & Equip | Golf Cart Repair | 1,000 |
| After-School Program | Supplies & Equipment | 2,200 |
| Out-Of-School Camp | Winter Camp - 2 Weeks | 1,500 |
| Football | Equipment | 38,000 |
| Basketball | Uniforms | 4,500 |
| Track | Awards / Banquet | 4,200 |
| Baseball (Little League) | Uniforms | 3,500 |
| Cheerleading | Uniforms | 6,000 |
| Soccer | Uniforms | 5,000 |
| General Expense | Cleaning Expense | 2,000 |
| Drama | Costumes and Other Miscellaneous | 3,000 |
| Office Supplies | Original Budget – No Detail | 3,000 |
| Uniforms (Staff) | Original Budget | 2,000 |
| Memberships | NRPA | 1,500 |
| | FRPA | 1,500 |
| | Total | 3,000 |
| Education | Miscellaneous staff development | 1,500 |
| Conferences & Meetings | National RPA | 750 |
| | Florida RPA | 750 |
| | Total | 1,500 |
| Seniors Services | Food, Special Events, T-Shirts, Art & Crafts, Fitness | 30,000 |
| Summer Camp | Clothing (Shirts), Field Trips, supplies | 12,000 |
| Improvements Other than Bldg. | Wall Mats | 5,000 |
| Machinery & Equipment | Ice Machine | 2,500 |
| Furniture and Equipment | Tables / Chairs | 4,000 |
| | Folding Chairs | 2,500 |
| | Folding Tables | 2,500 |
| | Shelves | 5,000 |
| | Total | 14,000 |



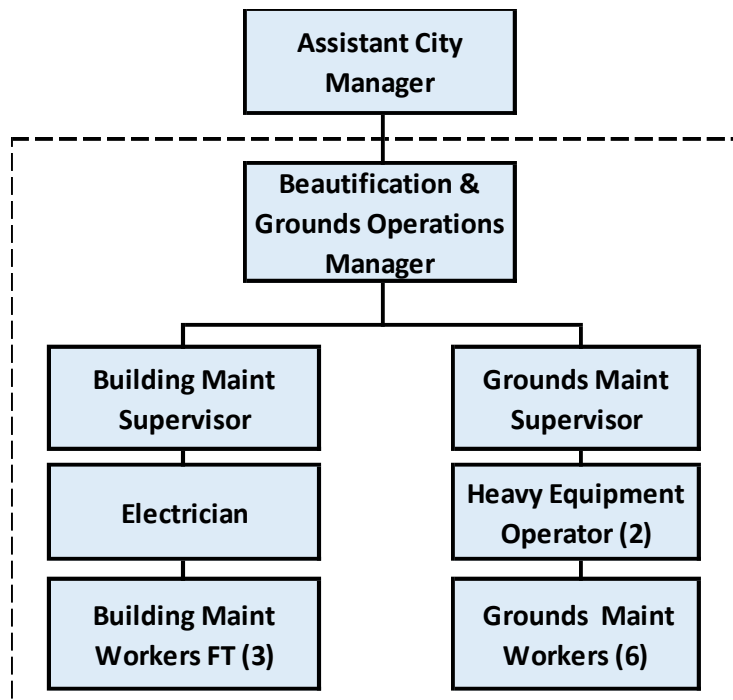
Beautification & Maintenance





BEAUTIFICATION & GROUNDS MAINTENANCE

Mission – The Beautification & Maintenance division will continue its efforts to provide maintenance and enhancement to the City’s parks, public grounds, road rights-of-way and City facilities. We are committed to taking action to make the City of Opa-locka a cleaner, litter-free place to live, work, and play.

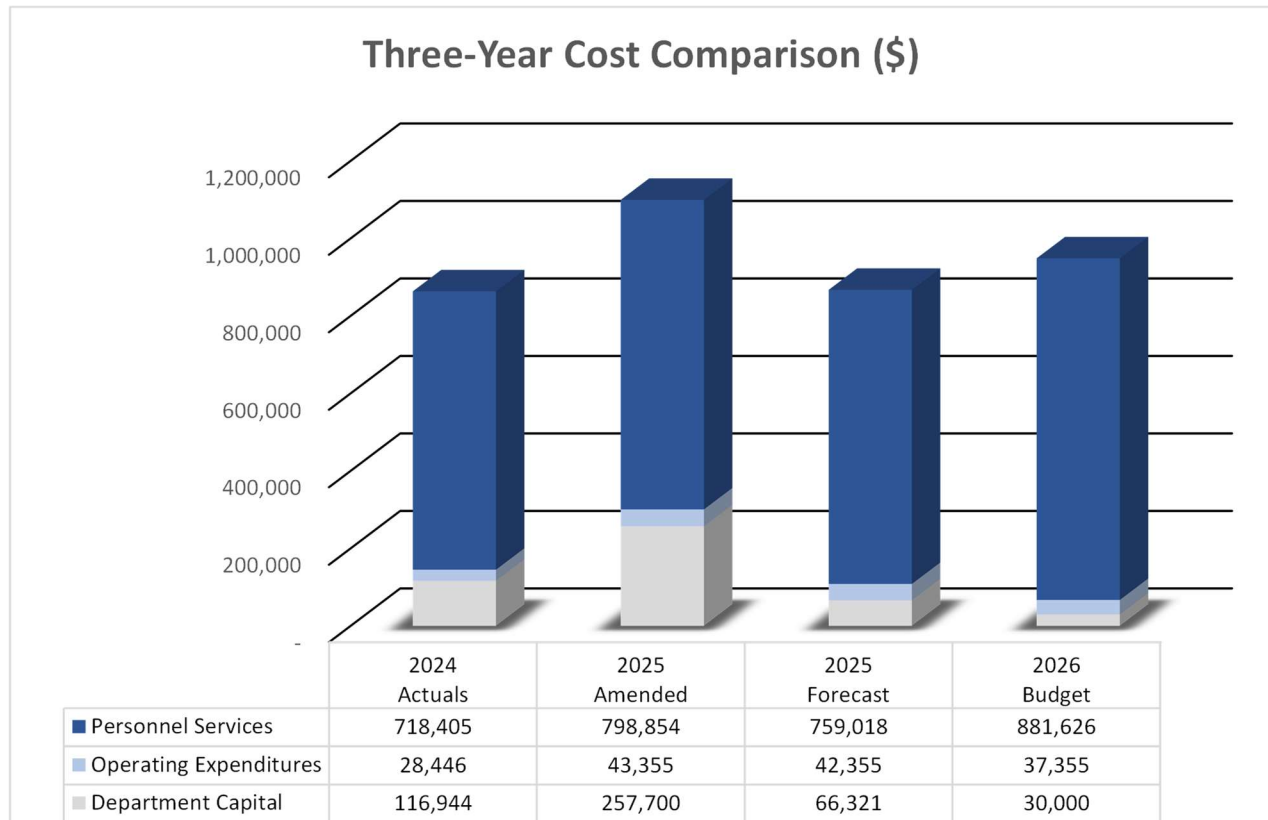


Goal – To provide quality maintenance, repair, and operations to City facilities and grounds with a commitment to ensuring safe, reliable, and sustainable facilities for residents, businesses, visitors, and employees of the City while beautifying the city.



Budget Summary

| Position Summary - Beautification & Maintenance | | | | | | | | |
|---|-----------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Operatons Manager | 1 | - | 1 | - | 1 | - | - | - |
| Building Maint Supervisor | 1 | - | 1 | - | 1 | - | - | - |
| Grounds Maint Supervisor | - | - | 1 | - | 1 | - | - | - |
| Building & Maint Superintendent | 1 | - | - | - | - | - | - | - |
| Electrician | 1 | - | 1 | - | 1 | - | - | - |
| Maintenance Worker | 9 | - | 9 | - | 9 | - | - | - |
| Heavy Equipment Operator | 2 | - | 2 | - | 2 | - | - | - |
| Total | 15 | - | 15 | - | 15 | - | - | - |





FY 26 Objectives:

- o Conduct energy audit

FY 26 Results:

Current Year Accomplishments:

FY 25 Objectives Results:

FY 25 Measurement Results:



Beautification & Maintenance

| 39 | | FY 24 | FY 25 | | | FY 26 | |
|--------|----------------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 541120 | Salaries-Regular | 521,749 | 549,762 | 510,424 | (39,338) | 597,875 | 87,451 |
| 541140 | Salaries - Overtime | 21,295 | 29,500 | 29,500 | - | 20,000 | (9,500) |
| | Total Salaries | 543,044 | 579,262 | 539,924 | (39,338) | 617,875 | 77,951 |
| | <u>Benefits</u> | | | | | | |
| 541210 | FICA | 39,767 | 42,844 | 41,305 | (1,539) | 47,267 | 5,962 |
| 541220 | Retirement | 67,952 | 76,180 | 73,592 | (2,588) | 84,214 | 10,622 |
| 541230 | Life And Health Insurance | 67,643 | 100,568 | 104,197 | 3,629 | 132,270 | 28,073 |
| | Total Benefits | 175,361 | 219,592 | 219,094 | (498) | 263,751 | 44,657 |
| | Total Compensation | 718,405 | 798,854 | 759,018 | (39,836) | 881,626 | 122,608 |
| | <u>Operating Expense</u> | | | | | | |
| 541340 | Other Contracted Services | 533,748 | 363,192 | 357,500 | (5,692) | 353,500 | (4,000) |
| 541341 | Uniform Rental/Laundry | 8,001 | 12,386 | 11,500 | (886) | 10,816 | (684) |
| 541431 | Solid Waste Disposal Fee | 30,914 | 40,000 | 25,000 | (15,000) | 25,000 | - |
| 541440 | Rentals & Leases | 147,967 | 63,750 | 24,701 | (39,049) | 23,010 | (1,691) |
| 541521 | Clothing & Uniform Expense | 1,094 | 2,000 | 1,600 | (400) | 1,600 | - |
| 541541 | Education | - | 3,000 | 3,000 | - | 3,000 | - |
| 541461 | Building Repair & Maint | 116,942 | 155,523 | 135,062 | (20,461) | 132,500 | (2,562) |
| 541462 | Grounds Maintenance | 17,221 | 65,000 | 20,000 | (45,000) | 60,000 | 40,000 |
| 541464 | Tree Trimming | - | - | - | - | 37,000 | 37,000 |
| 541467 | Repairs - Mach & Equip | 176 | 1,750 | 750 | (1,000) | 1,000 | 250 |
| 541493 | General Expense | 597 | 7,000 | 5,000 | (2,000) | 5,000 | - |
| 541520 | Operating Expense | 396 | 500 | - | (500) | - | - |
| 541551 | Maintenance Supplies | 33,805 | 40,000 | 40,000 | - | 40,000 | - |
| 541648 | Vehicles - Leased | 28,446 | 43,355 | 42,355 | (1,000) | 37,355 | (5,000) |
| | Total Operating Expense | 919,308 | 797,456 | 666,468 | (130,988) | 729,781 | 63,313 |
| | <u>Capital</u> | | | | | | |
| 541620 | Building Improvement | 56,192 | 25,000 | 12,000 | (13,000) | 10,000 | (2,000) |
| 541630 | Improvements Other Than Building | 11,169 | 60,000 | 35,831 | (24,169) | 15,000 | (20,831) |
| 541640 | Machinery & Equipment | 49,583 | 172,700 | 18,490 | (154,210) | 5,000 | (13,490) |
| | Total Capital | 116,944 | 257,700 | 66,321 | (191,379) | 30,000 | (36,321) |
| | Total Expense | 1,754,657 | 1,854,010 | 1,491,807 | (362,203) | 1,641,407 | 149,600 |



Beautification and Maintenance - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|----------------------------------|---|----------------------|
| Other Contracted Services | Air Conditioning | 17,000 |
| | Landscaping – My Lawn | 230,000 |
| | Christmas Street Decorations- Municipal Complex | 15,500 |
| | Christmas Town Decorations – City Streets | 9,000 |
| | Pest Control | 15,000 |
| | Lot Cleaning | 10,000 |
| | Miscellaneous | 25,000 |
| | Security Services (Homeland Patrol) | 32,000 |
| | Total | 353,500 |
| Uniform Rental / Laundry | Original Budget (HC=16) | 10,816 |
| Solid Waste Disposal Fee | MD County (Tipping Fees) | 5,000 |
| | Run-Rate | 20,000 |
| | Total | 25,000 |
| Rental & Leases | Bucket Truck, Light tower, Boom, Scissor Lift | 23,010 |
| Clothing & Uniform Expense | Steel Toe Shoes/ Other | 1,600 |
| Education | Continuing Education | 3,000 |
| Building Repair & Maintenance | Elevator Quarterly Maintenance | 12,000 |
| | Fire Alarm Maintenance (Adv Fire) | 2,500 |
| | Fire Alarm – Inspections (Pye Barker) | 8,000 |
| | Janitorial Services | 55,000 |
| | Air Condition, Garage Door, Fence, Pressure Cleaning | 55,000 |
| | Total | 132,500 |
| Grounds Maintenance | Irrigation Repair (Miller/ Round-Abouts) | 50,000 |
| | Other Misc Grounds Maintenance | 10,000 |
| | Total | 60,000 |
| Tree Trimming | Citywide Tree Trimming Services | 37,000 |
| Repairs – Machines -Equipment | Repair of Public Works Equipment | 1,000 |
| General Expense | General Supplies | 5,000 |
| Maintenance Supplies | Chemicals, Garden Materials, Mulch, Electrical Supplies | 40,000 |
| Vehicles - Leased | Enterprise Lease Costs | 37,355 |
| Improvements Other Than Building | Fences, Signs Backboards | 15,000 |
| Building Improvements | Building Improvement Costs | 10,000 |
| Machinery & Equipment | Tools & Equipment | 5,000 |



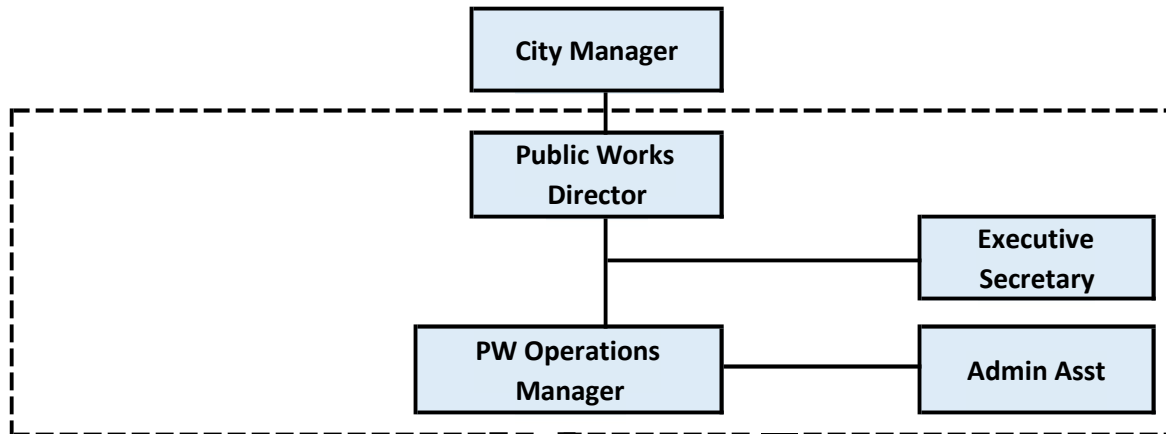
Public Works Administration





PUBLIC WORKS – ADMINISTRATION

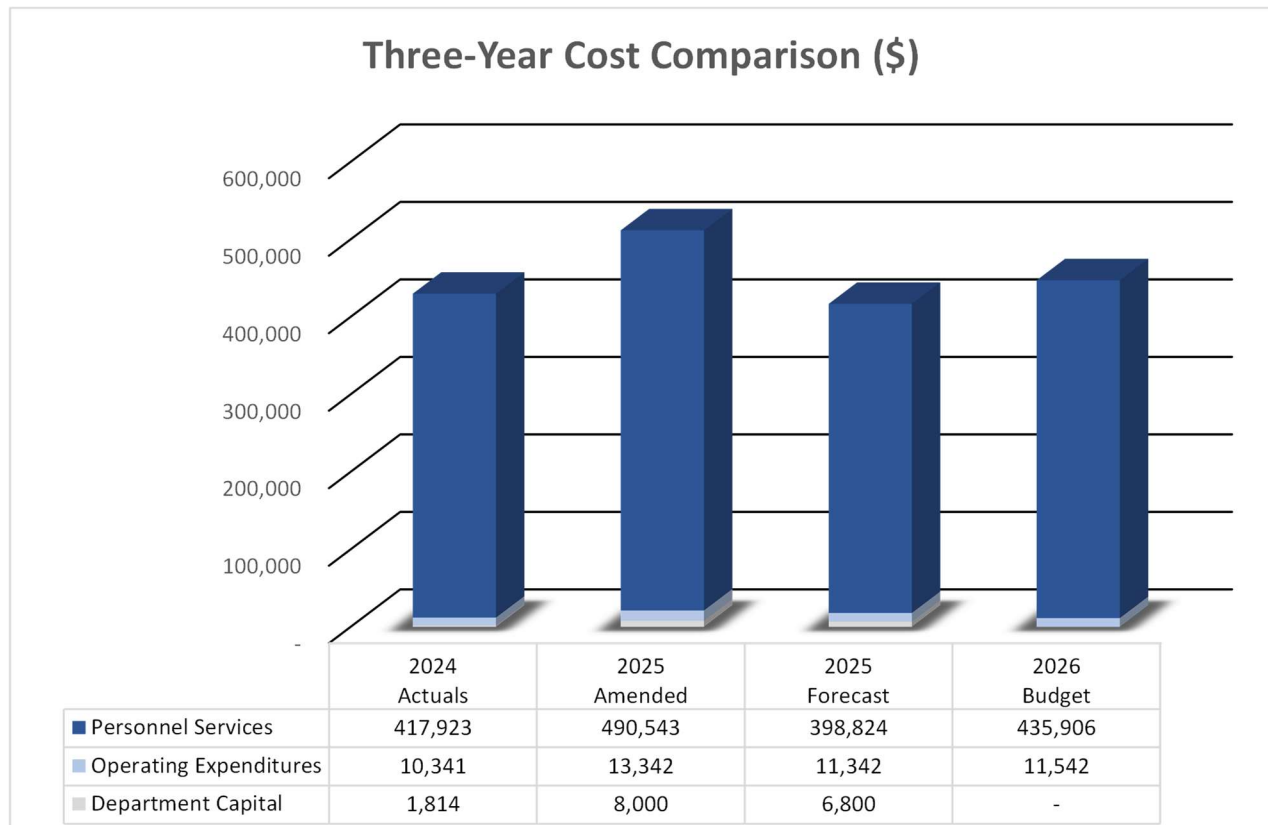
Mission – Coordinate the activities of three Public Works divisions and four Public Utilities divisions to ensure continuing cost-effective and customer-focused services in addressing City priorities in a quality and responsive manner. Serve as the primary point of contact in working with Miami-Dade County water and sewer services to ensure coordination and agreement in the way the County provides and charges for water and sewer services for the city and bills most the City’s utility customers.



Goal – A City served by excellent, cost-effective, customer service-oriented Public Works and Public Utilities services and supported by a City infrastructure system that adequately meets the community’s utility needs Additional goals indicated in the Public Works and Public Utilities sections.

Budget Summary

| Position Summary - PW Administration | | | | | | | | |
|--------------------------------------|-----------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Public Works Director | 1 | - | 1 | - | 1 | - | - | - |
| City Engineer | 1 | - | 1 | - | - | - | (1) | - |
| Executive Secretary | 2 | - | 1 | - | 1 | - | - | - |
| Public Works Ops Manager | 1 | - | 1 | - | 1 | - | - | - |
| Administrative Assist | - | - | 1 | - | 1 | - | - | - |
| Total | 5 | - | 5 | - | 4 | - | (1) | - |



FY 26 Objectives:

- o Provide administrative support for the Public Works & Utilities Department, while ensuring effective and efficient utilization of funds by holding all divisions accountable.
- o Aggressive departmentwide safety and training programs for staff safety and development

FY 26 Measurements:

Current Year Accomplishments:

FY 25 Objectives Results:

FY 25 Measurements Results:



Public Works - Admin

| 32 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|----------------|----------------|----------------|--------------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 541110 | Salaries - Executive | 67 | - | - | - | - | - |
| 541120 | Salaries - Regular | 328,747 | 365,074 | 295,264 | (69,810) | 318,052 | 22,788 |
| 541140 | Salaries - Overtime | (729) | 2,000 | 2,000 | - | 1,500 | (500) |
| | Total Salaries | 328,085 | 367,074 | 297,264 | (69,810) | 319,552 | 22,288 |
| | <u>Benefits</u> | | | | | | |
| 541210 | FICA | 23,645 | 29,561 | 22,741 | (6,820) | 24,447 | 1,706 |
| 541220 | Retirement | 42,043 | 50,233 | 40,517 | (9,716) | 43,555 | 3,038 |
| 541230 | Life And Health Insurance | 24,150 | 43,675 | 38,302 | (5,373) | 48,352 | 10,050 |
| | Total Benefits | 89,839 | 123,469 | 101,560 | (21,909) | 116,354 | 14,794 |
| | Total Compensation | 417,923 | 490,543 | 398,824 | (91,719) | 435,906 | 37,082 |
| | <u>Operating Expense</u> | | | | | | |
| 541312 | Other Professional Services | - | 35,000 | 35,000 | - | 115,000 | 80,000 |
| 541340 | Other Contracted Services | - | 2,500 | 2,500 | - | 2,500 | - |
| 541341 | Uniform Maintenance Dept | - | - | - | - | 8,100 | 8,100 |
| 541400 | Travel | - | 2,400 | 1,500 | (900) | 2,400 | 900 |
| 541420 | Postage | 85 | 150 | 100 | (50) | 100 | - |
| 541440 | Rentals & Leases | 3,437 | 3,578 | 3,000 | (578) | 3,500 | 500 |
| 511470 | Printing & Binding | - | 2,000 | - | (2,000) | 2,500 | 2,500 |
| 541493 | General Expense | 140 | 3,000 | 1,500 | (1,500) | 2,000 | 500 |
| 541510 | Office Supplies | 2,036 | 3,000 | 2,000 | (1,000) | 3,000 | 1,000 |
| 541540 | Memberships | 3,244 | 3,900 | 3,695 | (205) | 4,850 | 1,155 |
| 541521 | Clothing & Uniform Expense | 1,767 | 1,500 | - | (1,500) | - | - |
| 515547 | Conferences & Meetings | 666 | 2,000 | 1,000 | (1,000) | 2,000 | 1,000 |
| 541648 | Vehicle Lease | 10,341 | 13,342 | 11,342 | (2,000) | 11,542 | 200 |
| | Total Operating Expense | 21,717 | 72,370 | 61,637 | (10,733) | 157,492 | 95,855 |
| | <u>Capital</u> | | | | | | |
| 541642 | Furniture & Equipment | 1,814 | 3,000 | 3,000 | - | - | (3,000) |
| 541646 | Computers | - | 5,000 | 3,800 | (1,200) | - | (3,800) |
| | Total Capital | 1,814 | 8,000 | 6,800 | (1,200) | - | (6,800) |
| | Total Expense | 441,455 | 570,913 | 467,261 | (103,652) | 593,398 | 126,137 |



Public Works - Administration - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget |
|-----------------------------|--|-----------------|
| Other Professional Services | Engineering Services | 115,000 |
| Other Contracted Services | Original Budget | 2,500 |
| Uniform Maintenance Dept | Non routine Uniform Expense | 8,100 |
| Travel | Travel – Conferences, Hotels, Transportation | 2,400 |
| Postage | Mailing Costs | 100 |
| Rentals & Leases | Copier | 3,500 |
| Printing & Binding | Printing and Binding of Plans | 2,500 |
| General Expense | Miscellaneous Minor Unanticipated Expenditures | 2,000 |
| Office Supplies | Miscellaneous | 3,000 |
| Memberships | American Water Works Assoc | 2,700 |
| | American Public Works Assoc | 450 |
| | FL Stormwater Assoc (FSA) | 700 |
| | Professional Engineering License | 1,000 |
| | Total | 4,850 |
| Conferences & Meetings | AWAA | 1,000 |
| | APWA | 1,000 |
| | Total | 2,000 |
| Auto Lease | Enterprise Lease Costs | 11,542 |



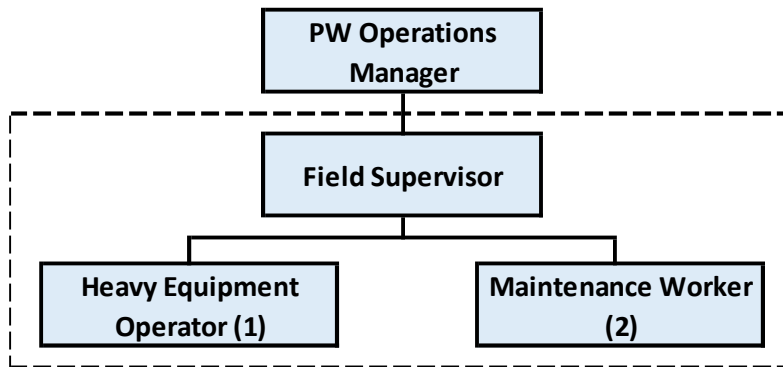
Streets & Sidewalks





PUBLIC WORKS – STREETS & SIDEWALKS

Mission – Maintenance, repair and construction activities, including resurfacing and pothole mitigation and sidewalks for all City streets, alleys and rights-of way and medians. Removal of illegal dumping.



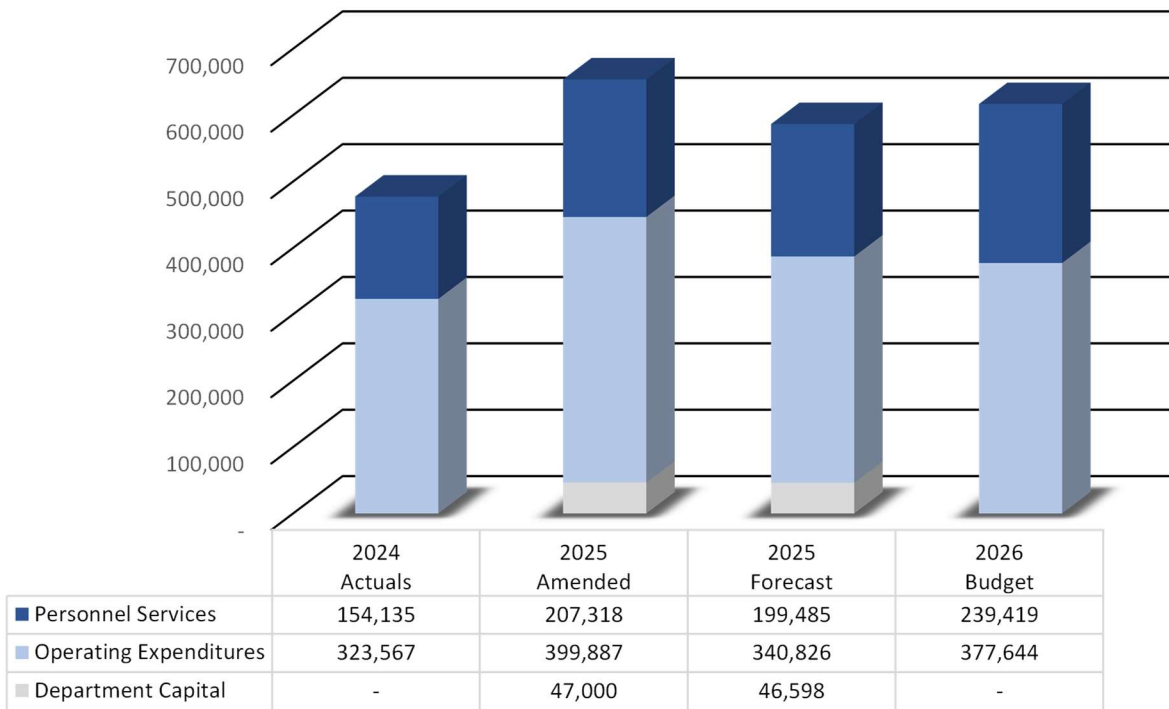
Goal – Safe, well-maintained City roadway system. Streets rated at least a “5” on average and no street rated worse than an “8” in a 1 to 10 rating system with 1 = excellent.

Budget Summary

| Position Summary - Roads and Streets | | | | | | | | |
|--------------------------------------|-----------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Field Supervisor | 1 | - | 1 | - | 1 | - | - | - |
| Maintenance Worker | 8 | - | 2 | - | 2 | - | - | - |
| Heavy Equipment Operator | 3 | - | 1 | - | 1 | - | - | - |
| Utility Worker | 1 | - | - | - | - | - | - | - |
| Total | 13 | - | 4 | - | 4 | - | - | - |



Three-Year Cost Comparison (\$)



FY 26 Objectives:

- o Elimination of sidewalk tripping hazards, including the replacement of cracked flags.
- o Streetlight upgrade to improve illumination and provide energy savings

FY 26 Measurements:

Current Year Accomplishments

FY 25 Objectives Results:

FY 25 Measurements Results:



Public Works - Roads and Sidewalks

| 41 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|----------------|----------------|----------------|--------------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 541120 | Salaries-Regular | 115,202 | 150,000 | 149,534 | (466) | 170,965 | 21,431 |
| 541140 | Salaries - Overtime | 5,331 | 6,000 | 3,000 | (3,000) | 6,000 | 3,000 |
| | Total Salaries | 120,532 | 156,000 | 152,534 | (3,466) | 176,965 | 24,431 |
| | <u>Benefits</u> | | | | | | |
| 541210 | FICA | 9,369 | 12,000 | 11,669 | (331) | 13,537 | 1,868 |
| 541220 | Retirement | 15,827 | 21,100 | 20,790 | (310) | 24,121 | 3,331 |
| 541230 | Life And Health Insurance | 8,407 | 18,218 | 14,492 | (3,726) | 24,796 | 10,304 |
| | Total Benefits | 33,603 | 51,318 | 46,951 | (4,367) | 62,454 | 15,503 |
| | | - | - | - | - | - | - |
| | Total Compensation | 154,135 | 207,318 | 199,485 | (7,833) | 239,419 | 39,934 |
| | <u>Operating Expense</u> | | | | | | |
| 541340 | Other Contracted Services | 85,726 | 97,000 | 73,182 | (23,818) | 99,000 | 25,818 |
| 541341 | Uniform Rental/Laundry | 2,240 | 3,476 | 2,300 | (1,176) | 2,300 | - |
| 541430 | Electricity, Gas & Water | 216,640 | 201,700 | 190,000 | (11,700) | 201,000 | 11,000 |
| 541431 | Tipping Fees | - | 3,000 | 1,000 | (2,000) | 1,500 | 500 |
| 541467 | Repairs - Machinery & Equipment | - | 1,000 | 500 | (500) | 1,000 | 500 |
| 541493 | General Expense | 412 | 3,000 | 1,000 | (2,000) | 1,000 | - |
| 541520 | Operating Expense | 2,255 | 6,500 | 6,000 | (500) | 4,000 | (2,000) |
| 541521 | Clothing & Uniform Expense | - | 700 | 700 | - | 700 | - |
| 541530 | Road Materials & Supplies | 15,724 | 35,000 | 35,000 | - | 35,000 | - |
| 541550 | Small Tools & Supplies | 571 | 2,000 | 1,000 | (1,000) | 2,000 | 1,000 |
| 541648 | Vehicle Lease | - | 46,511 | 30,144 | (16,367) | 30,144 | - |
| | Total Operating Expense | 323,567 | 399,887 | 340,826 | (59,061) | 377,644 | 36,818 |
| | <u>Capital</u> | | | | | | |
| 541640 | Machinery & Equipment | - | 47,000 | 46,598 | (402) | - | (46,598) |
| | Total Capital | - | 47,000 | 46,598 | (402) | - | (46,598) |
| | | | | | | | |
| | Total Expense | 477,702 | 654,205 | 586,909 | (67,296) | 617,063 | 30,154 |



Public Works – Streets & Sidewalks - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget |
|----------------------------|---------------------------------------|-----------------|
| Other Contracted Services | Asphalt | 30,000 |
| | Sidewalks – Replace/Repair | 69,000 |
| | Total | 99,000 |
| Uniform Rental / Laundry | Employee uniform rental | 2,300 |
| Electricity, Gas, Water | City Streetlights | 201,000 |
| Tipping Fees | Debris from repairs | 1,500 |
| Repairs - Machinery | Machinery repairs | 1,000 |
| General Expense | Miscellaneous unanticipated expenses | 1,000 |
| Operating Expense | Safety Supplies | 4,000 |
| Clothing & Uniform Expense | Protective equipment, steel toe shoes | 700 |
| Road Materials & Supplies | Concrete, mulch, gravel, etc. | 30,000 |
| | Purchase Cement Mixer | 5,000 |
| | Total | 35,000 |
| Small Tools & Supplies | Miscellaneous Supplies | 2,000 |
| Vehicle Lease | Backhoe Lease | 30,144 |



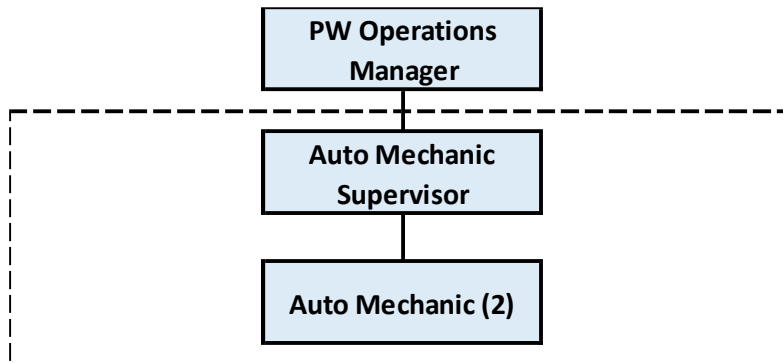
Vehicle Maintenance





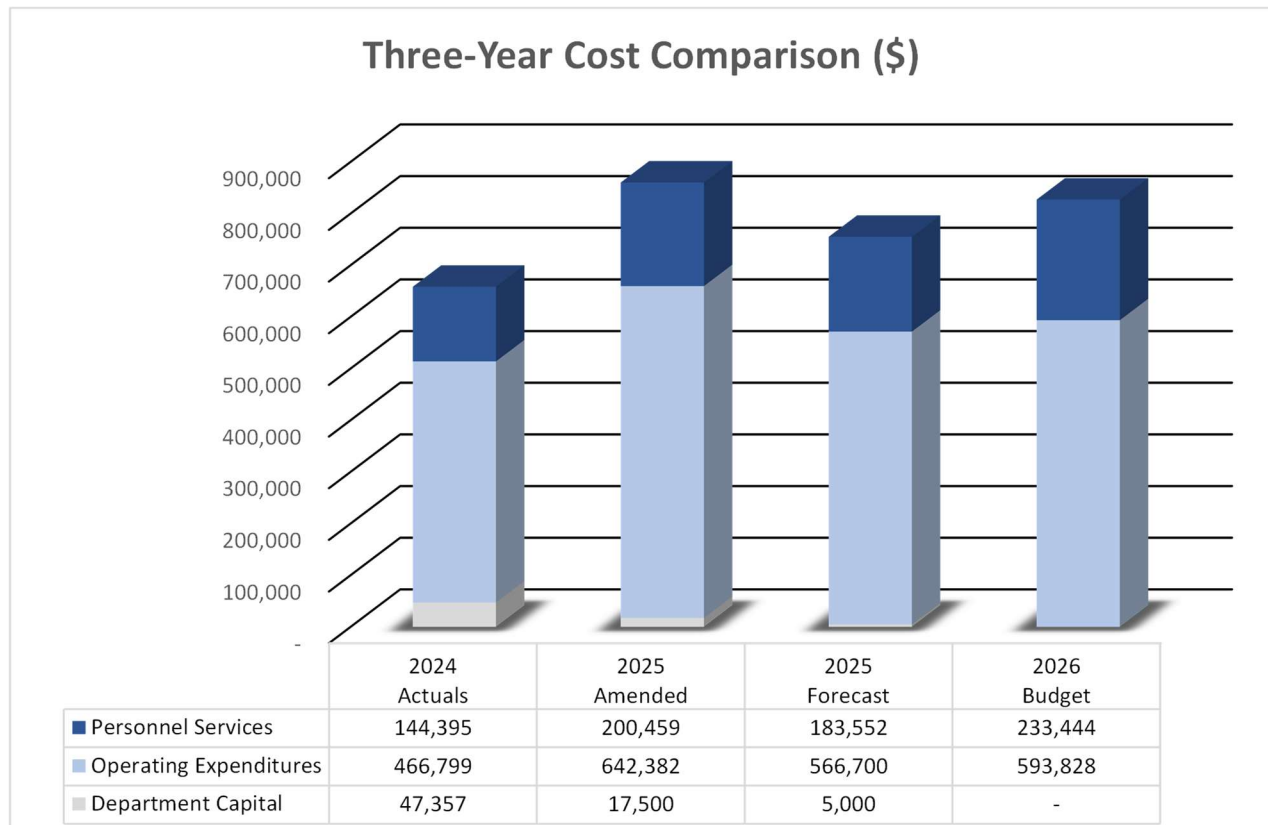
PUBLIC WORKS – VEHICLE MAINTENANCE

Mission – Cost-effective maintenance service for all City vehicles and heavy equipment, assemble / modify equipment or tools and assist in repair of other ancillary equipment.



Budget Summary

| Position Summary - Vehicle Maintenance | | | | | | | | |
|--|-----------|----|-----------|----------|------------|----------|------------------------|------------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Auto Mechanic Supervisor | - | - | 1 | - | 1 | - | - | - |
| Auto Mechanic | 2 | - | 2 | - | 2 | - | - | - |
| Inventory Associate | - | - | - | 1 | - | - | - | (1) |
| Total | 2 | | 3 | 1 | 3 | - | - | (1) |



FY 26 Objectives:

- o Rigorous vehicle preventative maintenance program
- o Vehicle replacement program based on thorough financial analysis
- o Enhanced vehicle tracking and vehicle video capabilities
- o Modest vehicle washing program due to cost (\$45 per vehicle washed)

FY 26 Measurements:

Current Year Accomplishments:

FY 25 Objective Results:

FY 25 Measurement Results:



Public Works - Vehicle Maintenance

| 49 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|----------------|----------------|----------------|--------------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 541120 | Salaries-Regular | 101,700 | 148,426 | 138,026 | (10,400) | 171,290 | 33,264 |
| 541140 | Salaries - Overtime | 665 | 2,000 | 300 | (1,700) | 1,000 | 700 |
| | Total Salaries | 102,365 | 150,426 | 138,326 | (12,100) | 172,290 | 33,964 |
| | <u>Benefits</u> | | | | | | |
| 541210 | FICA | 7,647 | 11,478 | 10,582 | (896) | 13,182 | 2,600 |
| 541220 | Retirement | 15,033 | 19,648 | 18,854 | (794) | 23,483 | 4,629 |
| 541230 | Life And Health Insurance | 19,350 | 18,907 | 15,790 | (3,117) | 24,489 | 8,699 |
| | Total Benefits | 42,030 | 50,033 | 45,226 | (4,807) | 61,154 | 15,928 |
| | | | | | | | |
| | Total Compensation | 144,395 | 200,459 | 183,552 | (16,907) | 233,444 | 49,892 |
| | <u>Operating Expense</u> | | | | | | |
| 541340 | Other Contracted Services | 84,355 | 80,000 | 80,000 | - | 80,000 | - |
| 541341 | Uniform Rental/Laundry | 1,664 | 3,982 | 3,900 | (82) | 2,028 | (1,872) |
| 541440 | Rentals & Leases | - | 500 | 500 | - | 500 | - |
| 541450 | Gas, Oil, Grease | 266,667 | 372,000 | 301,000 | (71,000) | 321,000 | 20,000 |
| 541466 | Vehicle Repair - Accidents | 33,532 | 99,000 | 100,000 | 1,000 | 100,000 | - |
| 541493 | General Expense | 1,477 | 3,000 | 3,000 | - | 4,000 | 1,000 |
| 541520 | Operating Expense | 1,871 | 5,000 | 3,500 | (1,500) | 3,500 | - |
| 541521 | Clothing & Uniform Expense | - | 400 | 300 | (100) | 300 | - |
| 541542 | Parts & Repairs | 42,992 | 45,000 | 45,000 | - | 50,000 | 5,000 |
| 541543 | Tires & Wheels | 32,078 | 30,000 | 27,000 | (3,000) | 29,000 | 2,000 |
| 541550 | Small Tools & Supplies | 2,163 | 3,500 | 2,500 | (1,000) | 3,500 | 1,000 |
| | Total Operating Expense | 466,799 | 642,382 | 566,700 | (75,682) | 593,828 | 27,128 |
| | <u>Capital</u> | | | | | | |
| 541640 | Machinery & Equipment | 47,357 | 16,000 | 5,000 | (11,000) | - | (5,000) |
| 541642 | Computer Equipment | - | 1,500 | - | (1,500) | - | - |
| | Total Capital | 47,357 | 17,500 | 5,000 | (12,500) | - | (5,000) |
| | | | | | | | |
| | Total Expense | 658,551 | 860,341 | 755,252 | (105,089) | 827,272 | 72,020 |



Public Works – Vehicle Maintenance - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|----------------------------|--|----------------------|
| Other Contracted Services | Non-Accident Repair Expense | 65,000 |
| | Car Wash | 15,000 |
| | Total | 80,000 |
| Uniform Rental / Laundry | Original Budget – Unifirst (HC *\$13*52) | 2,028 |
| Rentals & Leases | Copier Lease/Rental | 500 |
| Gas, Oil, Grease | WEX Bank | 320,000 |
| | Orion Oil (Oil) | 1,000 |
| | Total | 321,000 |
| Vehicle Repair - Accidents | Accident Repair Expense | 100,000 |
| General Expense | DERM | 2,000 |
| | Other | 2,000 |
| | Total | 4,000 |
| Operating Expense | Minor Operating expense | 3,500 |
| Clothing & Uniform Expense | Steel Toe Shoes | 300 |
| Parts & Repairs | Vehicle repairs parts | 50,000 |
| Tires & Wheels | Wheels and Tire Repair Costs | 29,000 |
| Small Tools & Supplies | Minor Tools and Supplies | 3,500 |



Solid Waste





PUBLIC WORKS – SOLID WASTE

The Solid Waste Division has been merged with the Beautification Division



Public Works - Trash Removal

| 50 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|---------|----------------|------|--------------------------|----------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 541120 | Salaries-Regular | 67,786 | - | - | - | - | - |
| | Total Salaries | 67,786 | - | - | - | - | - |
| | <u>Benefits</u> | | | | | | |
| 541210 | FICA | 5,279 | - | - | - | - | - |
| 541220 | Retirement | 8,032 | - | - | - | - | - |
| 541230 | Life And Health Insurance | 89 | - | - | - | - | - |
| | Total Benefits | 13,400 | - | - | - | - | - |
| | | | | | | | |
| | Total Compensation | 81,186 | - | - | - | - | - |
| | <u>Operating Expense</u> | | | | | | |
| 534340 | Other Contracted Services | 22,000 | - | - | - | - | - |
| 541341 | Uniform Rental/Laundry | 1,323 | - | - | - | - | - |
| | Total Operating Expense | 23,323 | - | - | - | - | - |
| | | | | | | | |
| | Total Capital | - | - | - | - | - | - |
| | | | | | | | |
| | Total Expense | 104,509 | - | - | - | - | - |



Debt Service Fund





Debt Service Fund

Mission - The mission of this fund is to record the annual debt service payments related to the 2011 A&B Capital Improvement Revenue Bonds and the 2015 Capital Improvement Note related to the purchase the Municipal Complex at 780 Fisherman Street. This fund also reflects the revenue sources pledged against this debt. State Revenue Sharing Revenue and Local Government ½ Cent Sales Tax Revenue have been pledged against the 2011 bond and FPL Utility Tax and the State Telecommunications Tax have been pledged against the 2015 Note. The surplus of the pledged revenue over the debt service normally goes to the General Fund to be used to pay for General Fund expenditures. This fund is also used to fund the General Fund portion of the debt owed to Miami-Dade County for unpaid services incurred at the time the City entered Financial Emergency status. The 2015 Note has been fully repaid as of June 1, 2025.

Goal – NA – This is an administrative fund with no operational responsibilities.

FY 26 Objectives: NA – This is an administrative fund with no operational responsibilities.

FY 26 Measurements: NA – This is an administrative fund with no operational responsibilities.

Current Year Accomplishments: NA





| Debt Service - Summary | | | | | | | |
|-------------------------------|---|------------------|--------------------|--------------------|--------------------------|--------------------|---------------------|
| | | FY 24 | FY 25 | | | FY 26 | |
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Funding</u> | | | | | | |
| 230 | <u>Revenue</u> | | | | | | |
| | <u>FY 11 Bond-Related Revenue</u> | | | | | | |
| 335 120 | State Revenue Sharing | 844,678 | 965,000 | 850,000 | (115,000) | 850,000 | - |
| 335 180 | Local Gov 1/2 Sales Tax | 1,716,066 | 1,810,000 | 1,700,000 | (110,000) | 1,700,000 | - |
| | Total FY 11 Bond-Related Revenue | 2,560,744 | 2,775,000 | 2,550,000 | (225,000) | 2,550,000 | - |
| | <u>FY 15 Note-Related Revenue</u> | | | | | | |
| 314 100 | Utility Tax - FPL | 1,858,313 | 2,000,000 | 1,750,000 | (250,000) | 1,800,000 | 50,000 |
| 314 500 | Telecom Tax | 585,545 | 650,000 | 600,000 | (50,000) | 600,000 | - |
| | Total FY 15 Note-Related Revenue | 2,443,858 | 2,650,000 | 2,350,000 | (300,000) | 2,400,000 | 50,000 |
| 36 1100 | Interest Earnings | 145,688 | 100,000 | 130,000 | 30,000 | 25,000 | (105,000) |
| | Total Revenue | 5,150,290 | 5,525,000 | 5,030,000 | (495,000) | 4,975,000 | (55,000) |
| | <u>Transfer In</u> | | | | | | |
| 38 10 10 | From General Fund | 32,029 | - | - | - | - | - |
| | Total Transfer In | 32,029 | - | - | - | - | - |
| | Total Funding | 5,182,319 | 5,525,000 | 5,030,000 | (495,000) | 4,975,000 | (55,000) |
| | Audit Adjustment | (32,030) | - | - | - | - | - |
| | Adjusted Funding | 5,150,289 | 5,525,000 | 5,030,000 | (495,000) | 4,975,000 | (55,000) |
| 83 | <u>Expenditure</u> | | | | | | |
| | <u>Debt Service</u> | | | | | | |
| | FY 11 Bond | 683,524 | 681,301 | 681,301 | - | 622,559 | (58,742) |
| | FY 15 Bond | 523,203 | 3,577,879 | 3,573,075 | (4,804) | - | (3,573,075) |
| | Miami-Dade Debt | 39,849 | - | - | - | - | - |
| | Total Debt Service Ex Transfer Out | 1,246,576 | 4,259,180 | 4,254,376 | (4,804) | 622,559 | (3,631,817) |
| | <u>Transfer Out</u> | | | | | | |
| 5139 10 | Transfer Out - Surplus To Gen Fund | 3,935,744 | 4,362,241 | 3,872,445 | (489,796) | 6,777,997 | 2,905,552 |
| | Total Transfer Out | 3,935,744 | 4,362,241 | 3,872,445 | (489,796) | 6,777,997 | 2,905,552 |
| | Total Expense | 5,182,319 | 8,621,421 | 8,126,821 | (494,600) | 7,400,556 | (726,265) |
| | Audit Adjustment | (1,178,810) | | | | | |
| | Adjusted Expense | 4,003,509 | 8,621,421 | 8,126,821 | (494,600) | 7,400,556 | (726,265) |
| | (Use Of)/Add To Fund Balance | 1,146,780 | (3,096,421) | (3,096,821) | (400) | (2,425,556) | 671,265 |
| | <u>Fund Balance - Restricted</u> | | | | | | |
| | Beginning | 4,375,597 | 5,522,377 | 5,522,377 | - | 2,425,556 | (3,096,821) |
| | Prior Period Adjustment | - | - | - | - | - | - |
| | Beginning - Adjusted | 4,375,597 | 5,522,377 | 5,522,377 | - | 2,425,556 | (3,096,821) |
| | (Use Of)/Add To Fund Balance | 1,146,780 | (3,096,421) | (3,096,821) | (400) | (2,425,556) | 671,265 |
| | Ending | 5,522,377 | 2,425,956 | 2,425,556 | (400) | - | (2,425,556) |



| Debt Service - Expenditures | | | | | | | |
|------------------------------------|---|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| | | FY 24 | FY 25 | | | FY 26 | |
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| 83 | <u>Expenditure</u> | | | | | | |
| | <u>Debt Service</u> | | | | | | |
| | <u>FY 11 Bond</u> | | | | | | |
| 513710 | Bond Principal | 624,000 | 645,000 | 645,000 | - | 610,681 | (34,319) |
| 513720 | Bond Interest | 59,524 | 36,301 | 36,301 | - | 11,878 | (24,423) |
| | Total Debt Service - FY 11 Bond | 683,524 | 681,301 | 681,301 | - | 622,559 | (58,742) |
| | <u>FY 15 Note</u> | | | | | | |
| 513711 | 2015 Bond Principal | 367,320 | 3,470,093 | 3,465,289 | (4,804) | - | (3,465,289) |
| 513721 | 2015 Bond Interest | 155,883 | 107,786 | 107,786 | - | - | (107,786) |
| | Total Debt Service - FY 15 Note | 523,203 | 3,577,879 | 3,573,075 | (4,804) | - | (3,573,075) |
| | <u>Miami-Dade Debt</u> | | | | | | |
| 517722 | Principal | 39,491 | - | - | - | - | - |
| 517723 | Interest | 357 | - | - | - | - | - |
| | Total Miami-Dade Debt Service | 39,849 | - | - | - | - | - |
| | Total Debt Service Ex Transfer Out | 1,246,576 | 4,259,180 | 4,254,376 | (4,804) | 622,559 | (3,631,817) |
| | <u>Transfer Out</u> | | | | | | |
| 513910 | Transfer Out - Surplus To Gen Fund | 3,935,744 | 4,362,241 | 3,872,445 | (489,796) | 6,777,997 | 2,905,552 |
| 581320 | Transfer Out To Safe Neighborhood | - | - | - | - | - | - |
| | Total Transfer Out | 3,935,744 | 4,362,241 | 3,872,445 | (489,796) | 6,777,997 | 2,905,552 |
| | Total Expense | 5,182,319 | 8,621,421 | 8,126,821 | (494,600) | 7,400,556 | (726,265) |



Debt Service - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-------------------------------------|---|-----------------------------|
| FY 11 Bond Debt Service - Principal | Principal payment on FY 11 bond issued to refund FY 94 bond and to finance capital improvement | 610,681 |
| FY 11 Bond Debt Service - Interest | Interest payment on FY 11 bond | 11,878 |
| FY 15 Bond Debt Service - Principal | Principal payment on FY 15 note issued to refund FY 14 bond and to purchase 780 Fisherman Street | Paid Off |
| FY 15 Bond Debt Service - Interest | Interest payment on FY 15 note | Paid Off |
| Miami Dade Debt - Principal | Principal payment on Miami Dade Debt issued to repay Water & Sewer obligations incurred from prior years | Paid Off |
| Miami Dade Debt - Interest | Interest payment on Miami Dade Debt | Paid Off |
| Transfer Out To General Fund | Funds transferred to the General Fund which are the surplus funds remaining from the pledged funds after the annual debt service is paid including remaining fund balance | 6,777,997 |



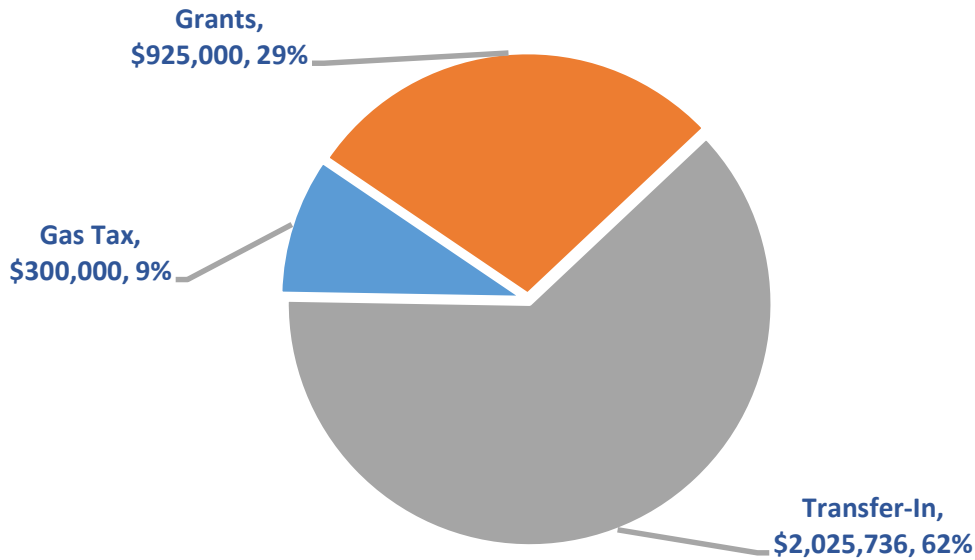
Safe Neighborhood CIP Fund



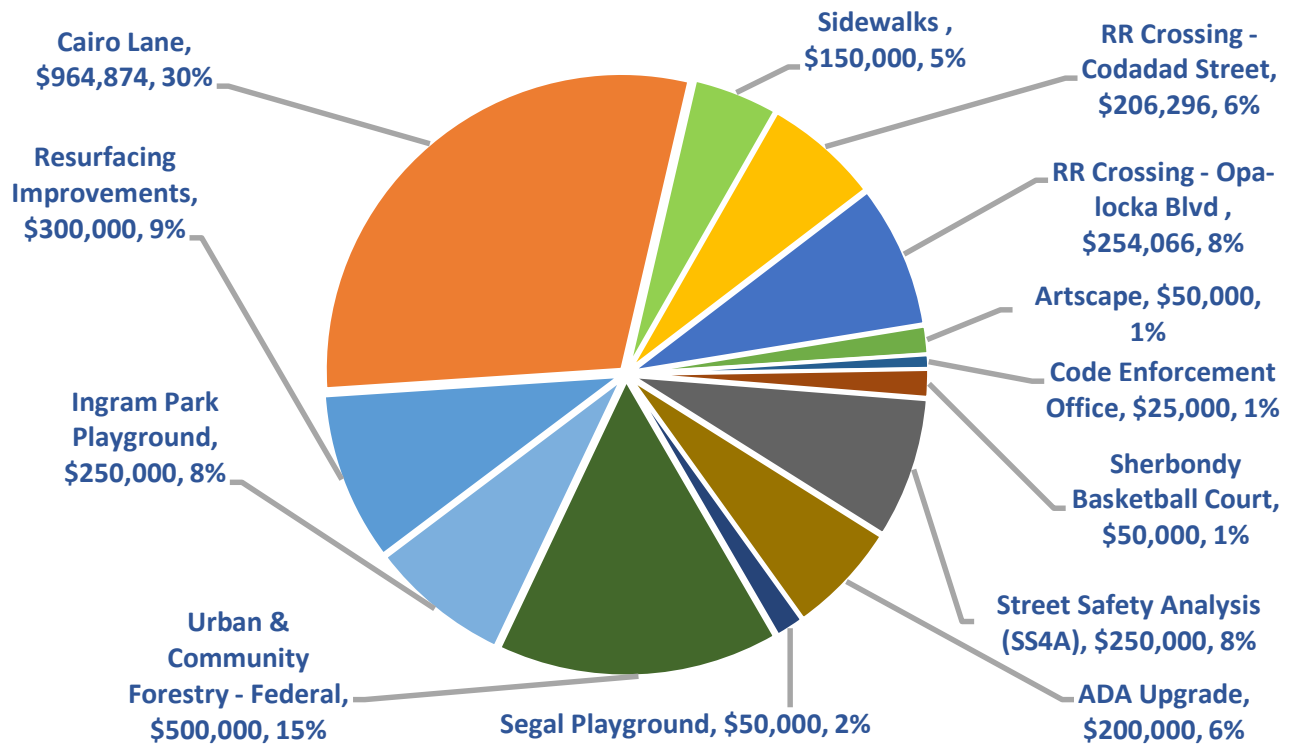


Safe Neighborhood CIP Revenue & Expense

Safe Neighborhood CIP Funding - \$3.25M



Safe Neighborhood CIP Expenditure - \$3.25M





SAFE NEIGHBORHOOD CIP FUND

Mission – To use gas tax revenue and other sources of funds such as grants, loans and General Fund revenue to maintain and improve roadways (all gas tax revenue to be used only for roadways) and other governmental Capital Improvements Program (CIP) projects as appropriate.

Goal – Identify priority roadway projects and other City properties requiring renovation and execute cost-effective restoration projects to make best use of available funding.

FY 26 Objectives:

- Continued Investment In Roads & Sidewalks
- Complete Cairo Lane
- Complete Railroad Crossing Projects
- ADA Enhancements – Four Main Facilities
- Upgrade Ingram Park Playground
- Major Tree Installation Project
- Street Safety Projects

FY 26 Measurements:

- On Schedule And Within Budget

Current Year Accomplishments

- Completed Historic City Hall
- Upgraded City Entryways
- Completed Police Station Relocation
- Upgraded Sherbondy Playground
- Continued investments in roads and sidewalks
- See FY 25 Objective Results Below

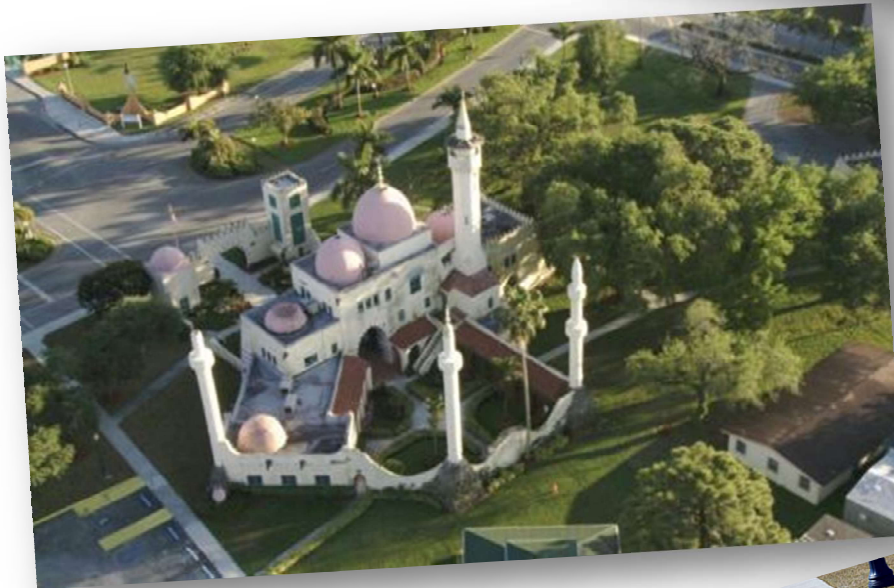
FY 25 Objectives Results

- Initiate construction of Cairo Lane project (roadway portion) – **Begun**
- Restoration of Basketball and Tennis Courts Ingram Park - **Finished**
- Replacement of Railroad Crossings Codadad St and Opa-locka Blvd – **Deferred By State**
- Swales Restoration and Tree Planting - **Cancelled**
- ADA Assessment of City Owned Buildings and Facilities - **Begun**



FY 25 Measurements Results

- None provided





Safe Neighborhood CIP Fund - Summary

| | | FY 24 | FY 25 | | | FY 26 | |
|------------|--------------------------------------|--------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| 320 | Revenue | | | | | | |
| 312405 | Gas Tax - Local Option (1-6) | 221,928 | 208,000 | 210,000 | 2,000 | 210,000 | - |
| 312410 | Gas Tax - Local Option (1-5) | 79,781 | 74,000 | 85,000 | 11,000 | 90,000 | 5,000 |
| | Total Revenue - Ex Grants | 301,709 | 282,000 | 295,000 | 13,000 | 300,000 | 5,000 |
| | Grants | | | | | | |
| 331689 | Cultural Facilities Grant - HCH | 375,000 | 125,000 | 125,000 | - | - | (125,000) |
| 331694 | GOB Grant - Historic City Hall | 497,097 | 102,903 | 102,903 | - | - | (102,903) |
| 334724 | Ingram Park FRDAP | - | 50,000 | 50,000 | - | 125,000 | 75,000 |
| 334738 | Urban Forestry Grant - Federal | - | 500,000 | - | (500,000) | 500,000 | 500,000 |
| 334739 | Sherbondy FRDAP Courts | - | 50,000 | - | (50,000) | 50,000 | 50,000 |
| 334740 | Street Safey Analysis (SS4A)Grant | 50,919 | 98,462 | 35,208 | (63,254) | 200,000 | 164,792 |
| 334741 | Segal Park FRDAP | - | 50,000 | - | (50,000) | 50,000 | 50,000 |
| | Total Grants | 923,016 | 976,365 | 313,111 | (663,254) | 925,000 | 611,889 |
| | Total Revenue | 1,224,725 | 1,258,365 | 608,111 | (650,254) | 1,225,000 | 616,889 |
| | Transfer-In | | | | | | |
| 381001 | From General Fund | - | 2,345,728 | 2,315,016 | (30,712) | 1,010,862 | (1,304,154) |
| 381105 | From ARPA Fund | 65,543 | 2,542,840 | 1,524,173 | (1,018,667) | 1,014,874 | (509,299) |
| | Total Transfer-In | 65,543 | 4,888,568 | 3,839,189 | (1,049,379) | 2,025,736 | (1,813,453) |
| | Total Funding | 1,290,268 | 6,146,933 | 4,447,300 | (1,699,633) | 3,250,736 | (1,196,564) |
| | Audit Adjustment | 1,236,602 | | | | | |
| | Adjusted Total Funding | 2,526,870 | 6,146,933 | 4,447,300 | (1,699,633) | 3,250,736 | (1,196,564) |
| 44 | Expenditure | | | | | | |
| | Operating Expense | - | 500 | 500 | - | 500 | - |
| | Capital | 3,327,762 | 6,146,433 | 4,446,800 | (1,699,633) | 3,250,236 | (1,196,564) |
| | Total Expense Ex Transfer Out | 3,327,762 | 6,146,933 | 4,447,300 | (1,699,633) | 3,250,736 | (1,196,564) |
| | Total Expenditure | 3,327,762 | 6,146,933 | 4,447,300 | (1,699,633) | 3,250,736 | (1,196,564) |
| | Audit Adjustment | 280,503 | | | | | |
| | Adjusted Total Expenditure | 3,608,265 | 6,146,933 | 4,447,300 | (1,699,633) | 3,250,736 | (1,196,564) |
| | (Use of)/Add To Fund Balance | (1,081,395) | - | - | - | - | - |
| | Fund Balance | | | | | | |
| | Beginning | 1,419,466 | 338,071 | 338,071 | - | 338,071 | - |
| | Beginning - Adjusted | 1,419,466 | 338,071 | 338,071 | - | 338,071 | - |
| | (Use Of)/Add To Fund Balance | (1,081,395) | - | - | - | - | - |
| | Ending | 338,071 | 338,071 | 338,071 | - | 338,071 | - |



Safe Neighborhood CIP Fund - Capital Expenditure

| | | FY 24 | FY 25 | | | FY 26 | |
|-----------|--------------------------------------|-----------|----------------|-----------|--------------------------|-----------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| 44 | <u>Expense</u> | | | | | | |
| | <u>Operating Expense</u> | | | | | | |
| | General Expense | - | 500 | 500 | - | 500 | - |
| | Total Operating Expense | - | 500 | 500 | - | 500 | - |
| | <u>Capital</u> | | | | | | |
| 541800 | Resurfacing Improvements | 363,452 | 167,339 | 167,339 | - | 300,000 | 132,661 |
| 541802 | Sherbondy Trails | - | 82,000 | 82,000 | - | - | (82,000) |
| 541820 | Cairo Lane | - | 2,294,874 | 1,330,000 | (964,874) | 964,874 | (365,126) |
| 541822 | Demolition | 23,500 | - | - | - | - | - |
| 541823 | Historic City Hall | 1,168,606 | 713,802 | 711,903 | (1,899) | - | (711,903) |
| 541828 | NW 133 ST Improvements (Road) | - | 14,466 | 14,466 | - | - | (14,466) |
| 541835 | Sidewalks | 192,852 | 282,000 | 282,000 | - | 150,000 | (132,000) |
| 541839 | Police Station | 343,675 | 131,609 | 131,609 | - | - | (131,609) |
| 541840 | Sesame Street Bridge | 749,629 | 520,600 | 520,600 | - | - | (520,600) |
| 541841 | Fire Station/HR Bldg | 14,604 | - | - | - | - | - |
| 541842 | RR Crossing - Codadad Street | - | 3,000 | 3,000 | - | 206,296 | 203,296 |
| 541843 | RR Crossing - Opa-locka Blvd | - | 3,000 | 3,000 | - | 254,066 | 251,066 |
| 543638 | NW 131 St Road Improve - Drainage | 2,825 | - | - | - | - | - |
| 541844 | Commission Chambers Relocation | 20,900 | - | - | - | - | - |
| 541845 | PW HQ Renovation | 141,877 | - | - | - | - | - |
| 541847 | Gateways | - | 483,700 | 483,700 | - | - | (483,700) |
| 541848 | Ingram Park Court Restoration | - | 50,000 | 50,000 | - | - | (50,000) |
| 541850 | Roadway Assessment Program | 87,928 | 125,000 | 125,000 | - | - | (125,000) |
| 538638 | Helen Miller - Segal Park Renovation | 65,543 | 122,966 | 119,173 | (3,793) | - | (119,173) |
| 538639 | Artscape | - | 125,000 | 75,000 | (50,000) | 50,000 | (25,000) |
| 541854 | Code Enforcement Office | - | - | - | - | 25,000 | 25,000 |
| 541855 | Sherbondy Basketball Court | - | 50,000 | - | (50,000) | 50,000 | 50,000 |
| 541857 | Street Safety Analysis (SS4A) | 148,692 | 123,077 | 44,010 | (79,067) | 250,000 | 205,990 |
| 541858 | ADA Upgrade | - | 94,000 | 94,000 | - | 200,000 | 106,000 |
| 541861 | Segal Park Playground | - | 50,000 | - | (50,000) | 50,000 | 50,000 |
| 541862 | Urban & Community Forestry - Federal | - | 500,000 | - | (500,000) | 500,000 | 500,000 |
| 541863 | Sherbondy Playground | - | 210,000 | 210,000 | - | - | (210,000) |
| | Ingram Playground | - | - | - | - | 250,000 | 250,000 |
| | Total Capital | 3,327,762 | 6,146,433 | 4,446,800 | (1,699,633) | 3,250,236 | (1,196,564) |
| | | | | | | | |
| | Total Expense | 3,327,762 | 6,146,933 | 4,447,300 | (1,699,633) | 3,250,736 | (1,196,564) |



Safe Neighborhood CIP - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|----------------------------|--|-----------------------------|
| General Expense | General Expense | 500 |
| Resurfacing Improvement | Milling and Resurfacing Citywide | 300,000 |
| Cairo Lane | Safe Neighborhood funding for Cairo Lane Project | 964,874 |
| Sidewalks | Citywide sidewalk project | 150,000 |
| RR Crossing Codadad Street | Safety and Modernization of RR Crossing at Codadad St | 206,296 |
| RR Crossing Opa-Locka Blvd | Safety and Modernization of RR Crossing at Opa-Locka Blvd | 254,066 |
| Code Enforcement Office | Renovation of the Office space used by the Code Officers | 25,000 |
| Artscape | Creative space to celebrate the arts within the community funded by ARPA | 50,000 |
| Code Enforcement Office | Renovation to Code Enforcement Offices | 25,000 |
| Sherbondy Basketball Court | Restoration of the Sherbondy basketball court. Funded by a State grant | 50,000 |
| Street Safety Analysis | Assessment to create a strategy to eliminate all traffic fatalities and severe injuries, while increasing safe, healthy, equitable mobility for all. | 250,000 |
| ADA Upgrade | ADA assessment to create a strategy to upgrade all City builds to be ADA compliant. | 200,000 |
| Segal Park Playground | Playground renovation funded by FRDAP grant | 50,000 |
| Urban & Community Forestry | Assessment of tree inventories funded by federal grant | 500,000 |
| Ingram Park Playground | Renovations to the Playground at Ingram Park | 250,000 |



FY 26 Safe Neighborhood CIP Funding Matrix

| Projects | Total | General Fund | Fuel Tax | ARPA | FRDAP | SS4A Grant | Urban Forestry Grant |
|-------------------------------|------------------|------------------|----------------|------------------|----------------|----------------|----------------------|
| Resurfacing Improvements | 300,000 | - | 300,000 | - | - | - | - |
| Cairo Lane | 964,874 | - | - | 964,874 | - | - | - |
| Sidewalks | 150,000 | 150,000 | - | - | - | - | - |
| RR Crossing - Codadad Street | 206,296 | 206,296 | - | - | - | - | - |
| RR Crossing - Opa-locka Blvd | 254,066 | 254,066 | - | - | - | - | - |
| Artscape | 50,000 | - | - | 50,000 | - | - | - |
| Code Enforcement Office | 25,000 | 25,000 | - | - | - | - | - |
| Sherbondy Basketball Court | 50,000 | - | - | - | 50,000 | - | - |
| Street Safety Analysis (SS4A) | 250,000 | 50,000 | - | - | - | 200,000 | - |
| ADA Upgrade | 200,000 | 200,000 | - | - | - | - | - |
| Segal Park Playground | 50,000 | - | - | - | 50,000 | - | - |
| Urban & Community Forestry | 500,000 | - | - | - | - | - | 500,000 |
| Ingram Park Playground | 250,000 | 125,000 | - | - | 125,000 | - | - |
| Total | 3,250,236 | 1,010,362 | 300,000 | 1,014,874 | 225,000 | 200,000 | 500,000 |



People's Transportation Plan





PEOPLE'S TRANSPORTATION PLAN

Mission – To use funds provided by the County Citizen's Independent Transportation Trust (CITT) program to operate a community transportation service and maintain and improve the City's roadway system.

Goal – Operate a community transportation service maximizing the availability of public transportation to the community. Identify priority roadway projects requiring renovation and execute cost-effective roadway restoration projects to make best use of available CITT funding.

FY 26 Objectives:

- Operate three on-demand community vehicles
- Complete People's Transportation Plan portion of Cairo Lane project.

FY 26 Measurements:

- Increase on-demand ridership
- Maintain high on-demand rider satisfaction.

Current Year Accomplishments

- Completed budgeted roadway resurfacing and sidewalk projects
- Began design of street safety projects

FY 25 Objectives - Results

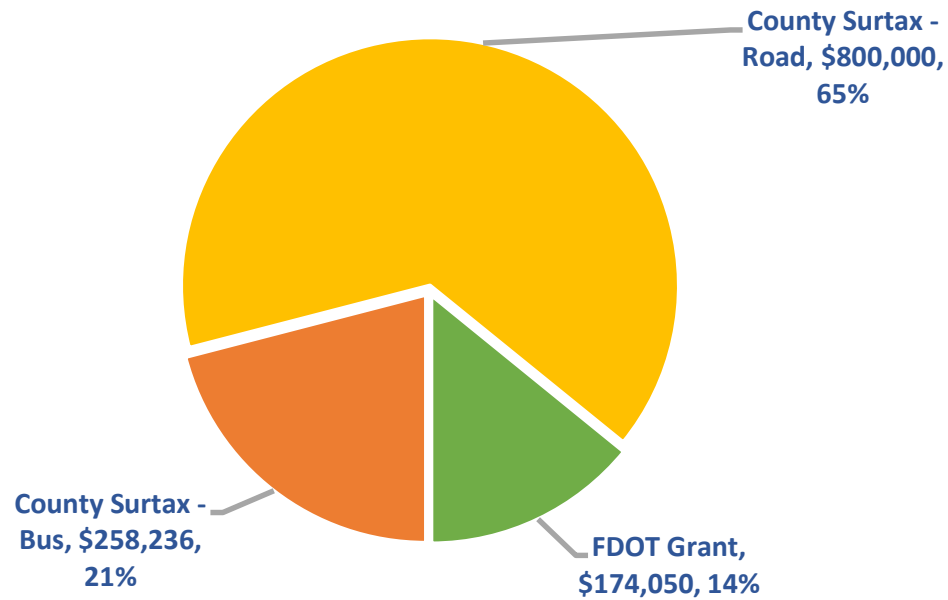
- 4.5 lane-miles of roadway resurfacing - **Done**
- Operate the Community Bus Northern and Southern Routes funded by the County Citizen's Independent Transportation Trust Fund (CITT) and a Florida Department of Transportation (FDOT) grant – **Replaced with new service**



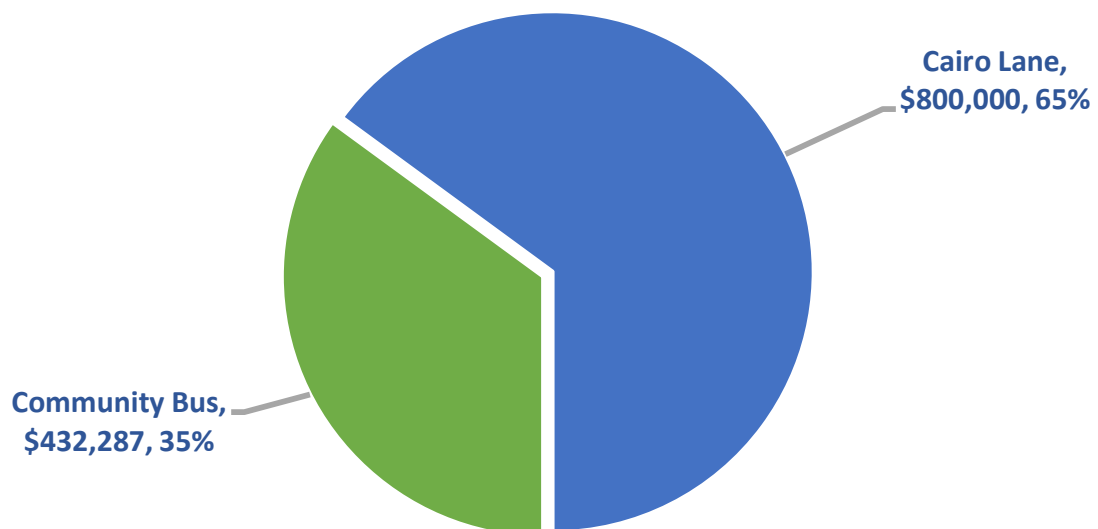


People's Transportation Plan Revenue & Expense

People's Trans Plan Funding - \$1.23M



People's Trans Plan Expenditure - \$1.23M





People's Transportation Plan - Summary

| | | FY 24 | FY 25 | | | FY 26 | |
|------------|-------------------------------------|-----------------|------------------|----------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| 176 | <u>Revenue</u> | | | | | | |
| 334950 | CITT - Bus | 200,543 | 440,000 | 195,000 | (245,000) | 258,237 | 63,237 |
| 334951 | CITT - Roads | - | 1,110,000 | 364,870 | (745,130) | 800,000 | 435,130 |
| | FDOT Grant | - | 210,000 | 155,852 | (54,148) | 174,050 | 498,367 |
| | Total Funding | 200,543 | 1,760,000 | 715,722 | (1,044,278) | 1,232,287 | 996,734 |
| | Audit Adjustment | (14,425) | | | | | |
| | Adjsuted Funding | 186,118 | 1,760,000 | 715,722 | (1,044,278) | 1,232,287 | 996,734 |
| | | | | | | | |
| 47 | <u>Expenditure</u> | | | | | | |
| | <u>Operating Expense</u> | | | | | | |
| 541342 | Community Transportation Exp | 200,543 | 650,000 | 350,852 | (299,148) | 432,287 | 81,434 |
| | Total Operating Expense | 200,543 | 650,000 | 350,852 | (299,148) | 432,287 | 81,434 |
| | | | | | | | |
| | <u>Capital</u> | | | | | | |
| 541800 | Resurfacing Improvements | - | 155,000 | 155,000 | - | - | (155,000) |
| 541820 | Cairo Lane | - | - | - | - | 800,000 | 800,000 |
| 541835 | Sidewalks | - | 155,000 | 128,000 | (27,000) | - | (128,000) |
| 541857 | Street Safety Project | - | 81,870 | 81,870 | - | - | (81,870) |
| | Total Capital | - | 391,870 | 364,870 | (27,000) | 800,000 | 435,130 |
| | | | | | | | |
| | Total Expenditure | 200,543 | 1,041,870 | 715,722 | (326,148) | 1,232,287 | 516,564 |
| | Audit Adjustment | 16,920 | | | | | |
| | Adjsuted Funding | 217,462 | 1,041,870 | 715,722 | (326,148) | 1,232,287 | 516,564 |
| | | | | | | | |
| | (Use Of)/Add To Fund Balance | (31,344) | 718,130 | - | (718,130) | - | 480,170 |



People's Transportation Plan - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|----------------------------------|--|----------------------|
| Community Transportation Expense | New Ride share on-demand transportation service, to be funded by County CITT funds and a Federal DOT grant | 432,287 |
| Cario Lane | Funding for resurfacing Cario Lane – Part of \$5.6M Project | 800,000 |



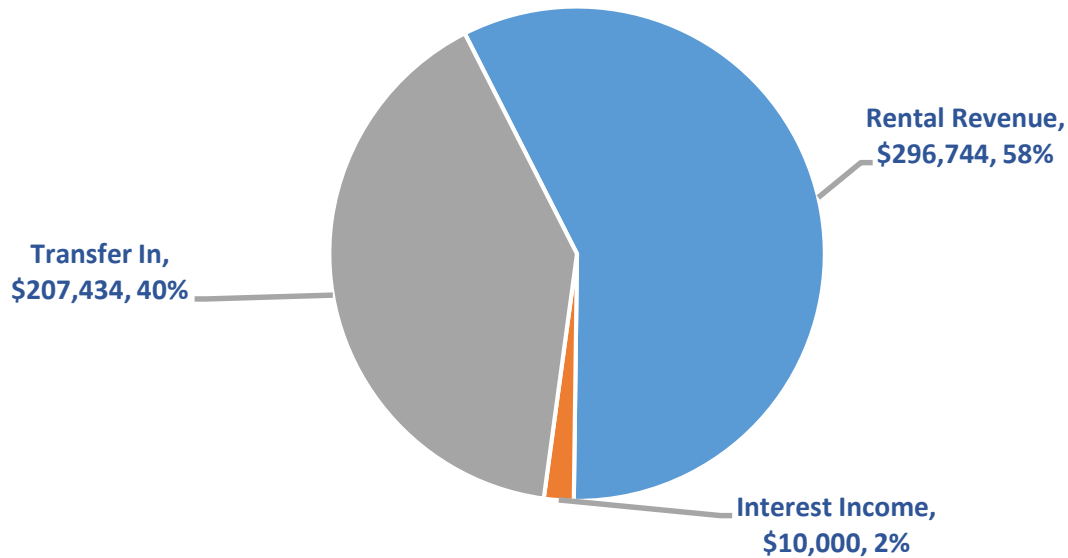
Town Center



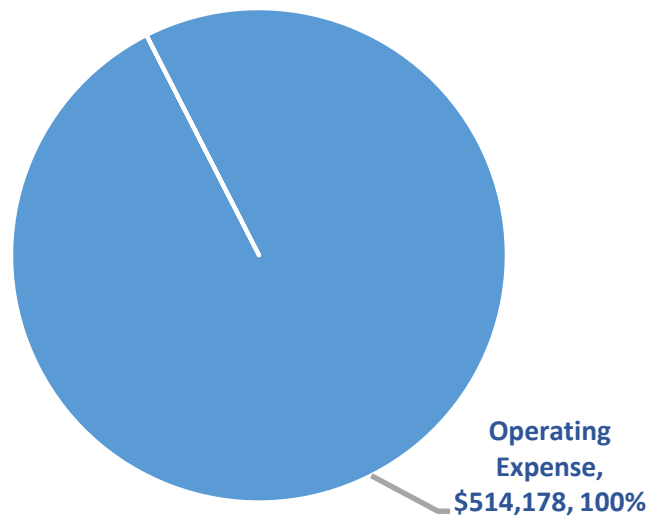


Town Center Revenue & Expense

Town Center Revenue - \$0.5M



Town Center Expenditure - \$0.5M





TOWN CENTER

Mission – Provide clean, safe, attractive workspaces for City staff, tenants, and visitors who frequent the facility. Maintain a great working relationship with tenants to ensure their issues are handled in a timely and equitable manner.

Goal – A Safe, attractive, cost-effective building providing excellent working conditions for staff and a welcoming environment for tenants and visitors while generating sufficient rental.

FY 26 Objectives:

FY 26 Measurements:

Current Year Accomplishments

FY 25 Objectives Results

- Initiate the process to determine ADA compliance and solutions
- Phase 2 of installing water efficient toilets
- Phase 2 of Installation of LED Lighting
- On going maintenance
- Refloor 4th Floor
- Interior painting and other upgrades
- Increase building security with the help of the Police Department
- Replacement of Air Conditioning system

FY 25 Measurements - Results



- None provided





Town Center - Summary

| 490 | | FY 24 | FY 25 | | | FY 26 | |
|--------|-----------------------------------|----------------|----------------|----------------|--------------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Funding Revenue</u> | | | | | | |
| 371006 | Rent - S FL School Of Excellence | 272,843 | 281,417 | 288,829 | 7,412 | 296,744 | 7,915 |
| 361100 | Interest | 54,861 | 35,000 | 15,000 | (20,000) | 10,000 | (5,000) |
| | Total Revenue | 327,704 | 316,417 | 303,829 | (12,588) | 306,744 | 2,915 |
| | <u>Transfer-In</u> | | | | | | |
| | Transfer In | 649,925 | 445,483 | 265,534 | (179,948) | 207,434 | (58,100) |
| | Total Transfer-In | 649,925 | 445,483 | 265,534 | (179,948) | 207,434 | (58,100) |
| | Total Funding | 977,629 | 761,900 | 569,363 | (192,537) | 514,178 | (55,186) |
| | <u>Expense</u> | | | | | | |
| | Operating Expense | 496,899 | 578,900 | 512,163 | (66,737) | 514,178 | 2,015 |
| | Capital | 58,689 | 183,000 | 57,200 | (125,800) | - | (57,200) |
| | Total Expense Ex Trans Out | 555,589 | 761,900 | 569,363 | (192,537) | 514,178 | (55,185) |
| | Transfer Out | 422,041 | - | - | - | - | - |
| | Total Expense | 977,629 | 761,900 | 569,363 | (192,537) | 514,178 | (55,185) |



Town Center - Expense

| 62 | | FY 24 | FY 25 | | | FY 26 | |
|--------|-----------------------------------|---------|----------------|---------|--------------------------|----------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | Total Compensation | - | - | - | - | - | - |
| | <u>Operating Expense</u> | | | | | | |
| 519340 | Other Contracted Services | 306,128 | 323,000 | 292,893 | (30,107) | 250,893 | (42,000) |
| 519430 | Electric, Gas, Water | 136,571 | 163,400 | 132,571 | (30,829) | 145,832 | 13,261 |
| 519440 | Rentals | - | 5,000 | 2,500 | (2,500) | 5,000 | 2,500 |
| 519461 | Repair & Maint - Building | 11,857 | 40,000 | 39,000 | (1,000) | 67,000 | 28,000 |
| 519493 | General Expense | 928 | 5,000 | 3,000 | (2,000) | 3,000 | - |
| 519494 | Real Estate Tax | 41,415 | 42,500 | 42,199 | (301) | 42,453 | 254 |
| | Total Operating Expense | 496,899 | 578,900 | 512,163 | (66,737) | 514,178 | 2,015 |
| | <u>Capital</u> | | | | | | |
| 519620 | Building Improvements | 58,689 | 183,000 | 57,200 | (125,800) | - | (57,200) |
| | Total Capital | 58,689 | 183,000 | 57,200 | (125,800) | - | (57,200) |
| | Total Expense Ex Trans Out | 555,589 | 761,900 | 569,363 | (192,537) | 514,178 | (55,185) |
| | <u>Transfer Out</u> | | | | | | |
| 519442 | Insurance Charge - Risk | 422,041 | - | - | - | - | - |
| | Total Transfer Out | 422,041 | - | - | - | - | - |
| | Total Expense | 977,629 | 761,900 | 569,363 | (192,537) | 514,178 | (55,185) |



Town Center - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-------------------------------|--|----------------------|
| Other Contracted Services | Security services | 88,000 |
| | Janitorial services | 82,000 |
| | Elevator maintenance | 12,000 |
| | A/C repairs | 25,000 |
| | Mold Remediation | 2,500 |
| | Locksmith | 818 |
| | Fire panel maintenance | 15,000 |
| | Other | 575 |
| | Total | 250,893 |
| Electric, Gas, Water | Electricity | 110,637 |
| | Water | 34,595 |
| | Gas | 600 |
| | Total | 145,832 |
| Rentals | Temporary air condition units as needed | 5,000 |
| Building Repair & Maintenance | Unplanned repairs as needed | 67,000 |
| General Expense | For small unanticipated expenditures for which no other account is applicable | 3,000 |
| Real Estate Tax | Tenant will pay the property tax bill other than the portion of the bill related to the City | 42,453 |



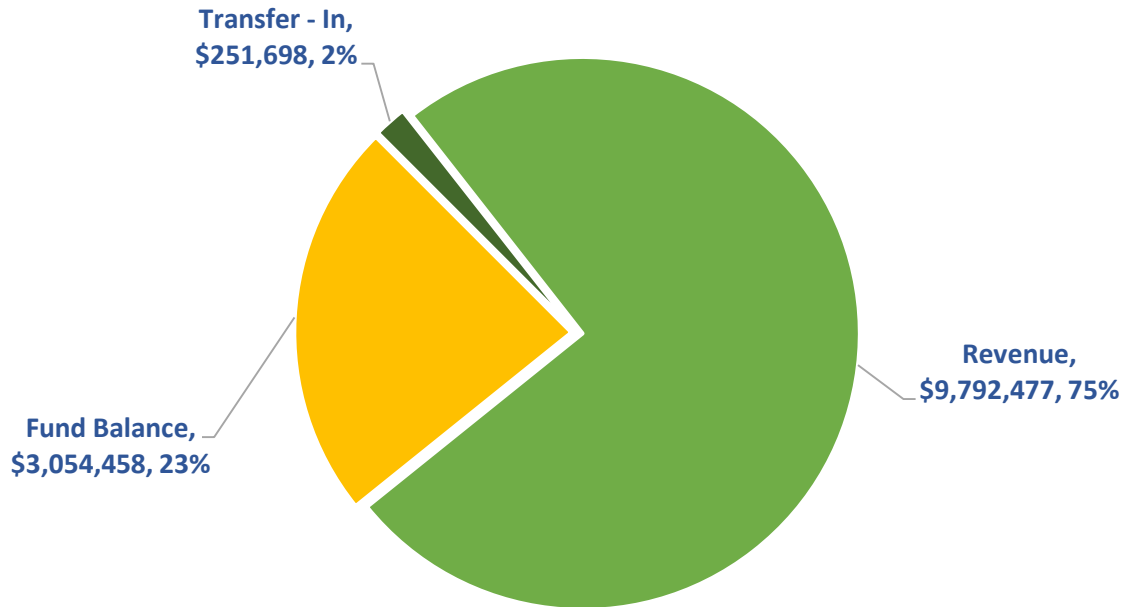
Water-Sewer Operating Fund Summary



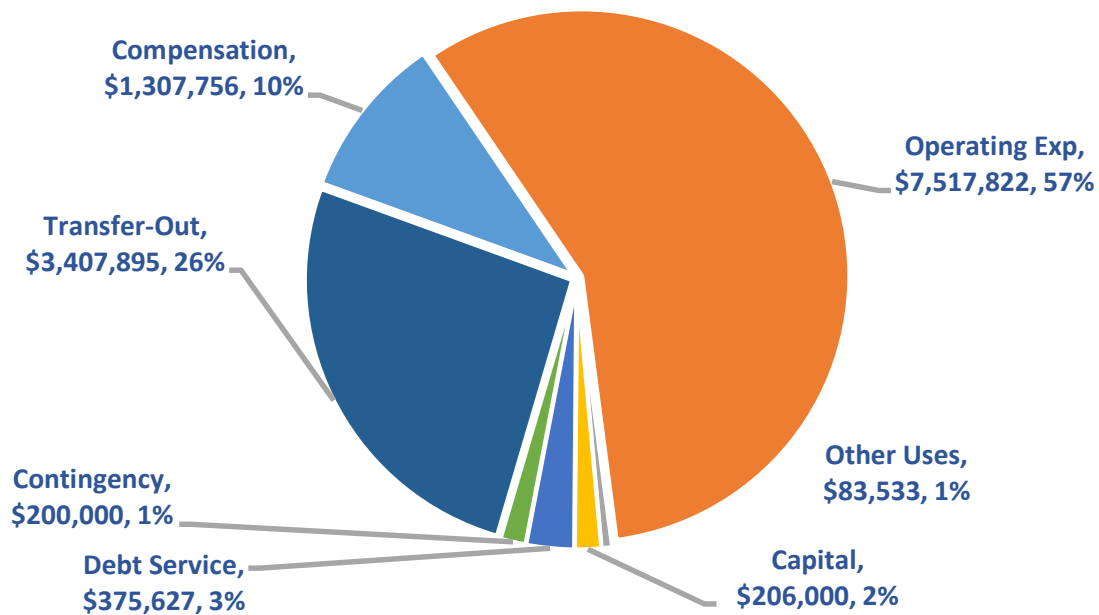


Water-Sewer Operating Fund Revenue & Expense

Water-Sewer Fund Funding - \$13.1M



Water-Sewer Fund Expenditure - \$13.1M





Water Sewer Operating Fund - Summary

| | FY 24 | FY 25 | | | FY 26 | |
|--|-------------------|--------------------|--------------------|--------------------------------|--------------------|---------------------------|
| Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| Funding | | | | | | |
| Revenue - Ex Grants | 9,706,013 | 10,339,627 | 9,758,889 | (580,738) | 9,792,477 | 33,589 |
| Transfer In | 217,004 | 219,072 | 187,252 | (31,820) | 251,698 | 64,446 |
| Total Funding | 9,923,017 | 10,558,699 | 9,946,141 | (612,558) | 10,044,175 | 98,035 |
| Expense | | | | | | |
| Salary | 505,791 | 735,453 | 627,856 | (107,597) | 935,379 | 307,523 |
| Benefits | 180,821 | 281,466 | 222,431 | (59,035) | 372,377 | 149,946 |
| Total Compensation | 686,613 | 1,016,919 | 850,287 | (166,632) | 1,307,756 | 457,469 |
| Operating Expense | 6,544,697 | 7,172,099 | 6,606,613 | (565,487) | 7,517,822 | 911,209 |
| Other Uses | - | 1,081,100 | 1,081,100 | - | 83,533 | (997,567) |
| Capital | 239,180 | 455,506 | 408,643 | (46,863) | 206,000 | (202,643) |
| Debt Service | 1,967,458 | 1,498,839 | 1,457,082 | (41,757) | 375,627 | (1,081,455) |
| Contingency | - | 225,000 | 100,000 | (125,000) | 200,000 | 100,000 |
| Total Expense Ex Transfer Out | 9,437,948 | 11,449,463 | 10,503,725 | (945,739) | 9,690,738 | (812,987) |
| Transfer Out | 1,235,308 | 1,730,315 | 1,562,081 | (168,234) | 3,407,895 | 1,845,814 |
| Total Expense | 10,673,256 | 13,179,779 | 12,065,806 | (1,113,973) | 13,098,633 | 1,032,827 |
| | | | | | | |
| (Use of)/Add To Working Capital | (750,239) | (2,621,080) | (2,119,666) | 501,415 | (3,054,458) | (934,792) |
| | | | | | | |
| Working Capital | | | | | | |
| Beginning | 6,061,600 | 6,935,250 | 6,935,250 | - | 4,815,584 | (2,119,666) |
| Audit Adjustment | 1,623,889 | - | - | - | - | - |
| (Use of)/Add to Working Capital | (750,239) | (2,621,080) | (2,119,666) | 501,414 | (3,054,458) | (934,792) |
| Ending | 6,935,250 | 4,314,170 | 4,815,584 | 501,414 | 1,761,126 | (3,054,458) |



Water & Sewer Operating Fund - Revenue

| 440 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|------------------|-------------------|------------------|--------------------------|-------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Funding Revenue</u> | | | | | | |
| 341210 | Impact Fees | 10,860 | 296,009 | - | (296,009) | 65,160 | 65,160 |
| 343310 | Water Revenue | 5,084,016 | 5,214,945 | 5,125,610 | (89,335) | 5,125,610 | - |
| 343320 | Tampering Violation Fee | 2,750 | 250 | 14,000 | 13,750 | 14,392 | 392 |
| 343330 | Fire Line Charge | - | 500 | 500 | - | 514 | 14 |
| 343341 | Returned Checks | - | 200 | 200 | - | 206 | 6 |
| 343348 | New Service Application | 450 | 500 | 500 | - | 514 | 14 |
| 343349 | Water Sewer Verification | 9,550 | 7,210 | 7,210 | - | 7,412 | 202 |
| 343350 | Water Service Installation | 8,758 | 7,800 | 7,800 | - | 8,018 | 218 |
| 343360 | Non-Ad Valorem Fire | 90,834 | 92,150 | 92,150 | - | 94,730 | 2,580 |
| 343510 | Sewer Revenue | 4,383,363 | 4,719,962 | 4,425,818 | (294,144) | 4,425,818 | - |
| 361100 | Interest Earned | 109,135 | - | 85,000 | 85,000 | 50,000 | (35,000) |
| 369901 | DERM Revenue Service Fee | (10,471) | - | - | - | - | - |
| 369902 | Excise Tax | (22) | - | - | - | - | - |
| 369904 | Insurance Reimbursement | 9,827 | - | - | - | - | - |
| 369960 | Lien Search & Release Charge | 6,315 | - | - | - | - | - |
| 369961 | Miami-Dade Lien Release | 200 | 100 | 100 | - | 103 | 3 |
| 369962 | Opa-locka Lien Release | 450 | - | - | - | - | - |
| | Total Revenue | 9,706,013 | 10,339,627 | 9,758,889 | (580,738) | 9,792,477 | 33,589 |
| | <u>Total Transfer In</u> | | | | | | |
| 381001 | Transfer In From General Fund | 217,004 | 219,072 | 187,252 | (31,820) | 251,698 | 64,446 |
| | Total Transfer In | 217,004 | 219,072 | 187,252 | (31,820) | 251,698 | 64,446 |
| | | | | | | | |
| | Total Funding | 9,923,017 | 10,558,699 | 9,946,141 | (612,558) | 10,044,175 | 98,035 |



Water-Sewer Operating - Total Expense

| | FY 24 | FY 25 | | | FY 26 | |
|--------------------------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|---------------------|
| Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| Salaries | | | | | | |
| Regular | 491,809 | 725,953 | 621,856 | (104,097) | 928,379 | 306,523 |
| Overtime | 13,982 | 9,500 | 6,000 | (3,500) | 7,000 | 1,000 |
| Total Salaries | 505,791 | 735,453 | 627,856 | (107,597) | 935,379 | 307,523 |
| Benefits | | | | | | |
| FICA | 38,032 | 58,663 | 48,033 | (10,630) | 71,555 | 23,522 |
| Retirement | 69,479 | 104,300 | 85,575 | (18,725) | 127,491 | 41,916 |
| Life & Health | 73,310 | 118,503 | 88,823 | (29,680) | 173,331 | 84,508 |
| Total Benefits | 180,821 | 281,466 | 222,431 | (59,035) | 372,377 | 149,946 |
| Total Compensation | 686,613 | 1,016,919 | 850,287 | (166,632) | 1,307,756 | 457,469 |
| Operating Expense | 6,544,697 | 7,172,099 | 6,606,613 | (565,487) | 7,517,822 | 911,209 |
| Other Uses | - | 1,081,100 | 1,081,100 | - | 83,533 | (997,567) |
| Capital | 239,180 | 455,506 | 408,643 | (46,863) | 206,000 | (202,643) |
| Debt Service | 1,967,458 | 1,498,839 | 1,457,082 | (41,757) | 375,627 | (1,081,455) |
| Contingency | - | 225,000 | 100,000 | (125,000) | 200,000 | 100,000 |
| Total Expense Ex Transfer Out | 9,437,948 | 11,449,463 | 10,503,725 | (945,739) | 9,690,738 | (812,987) |
| Transfer Out | 1,235,308 | 1,730,315 | 1,562,081 | (168,234) | 3,407,895 | 1,845,814 |
| Total Expense | 10,673,256 | 13,179,779 | 12,065,806 | (1,113,973) | 13,098,633 | 1,032,827 |
| Division Expense | | | | | | |
| Water | 2,126,993 | 2,777,442 | 2,641,074 | (136,368) | 2,715,064 | 73,990 |
| Wastewater Collection & Trans | 4,664,866 | 4,861,198 | 4,411,638 | (449,560) | 5,212,936 | 801,298 |
| Service Lines | 124,277 | 415,120 | 333,987 | (81,133) | 528,511 | 194,524 |
| Water-Sewer Finance | 3,527,907 | 4,772,004 | 4,418,763 | (353,241) | 4,315,255 | (103,508) |
| Water-Sewer CIP | 229,213 | 354,015 | 260,345 | (93,670) | 326,868 | 66,523 |
| Total - Water Sewer Fund | 10,673,256 | 13,179,779 | 12,065,806 | (1,113,973) | 13,098,633 | 1,032,827 |



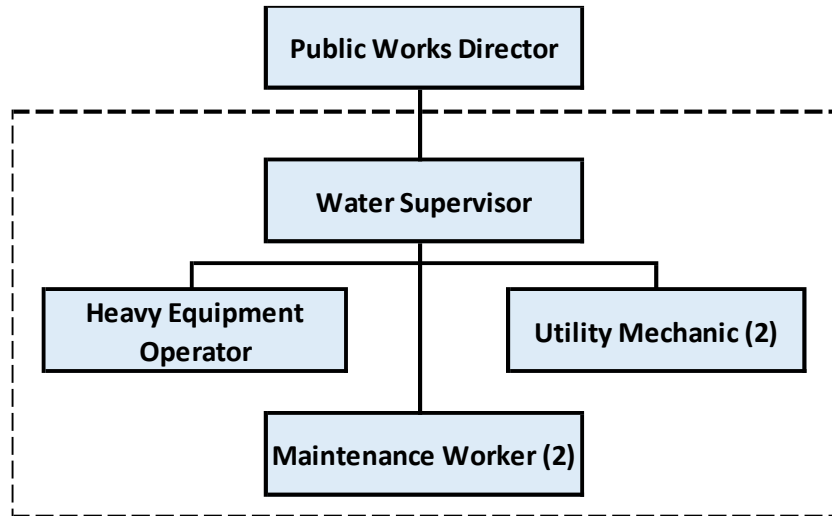
Water Distribution Division





WATER DISTRIBUTION

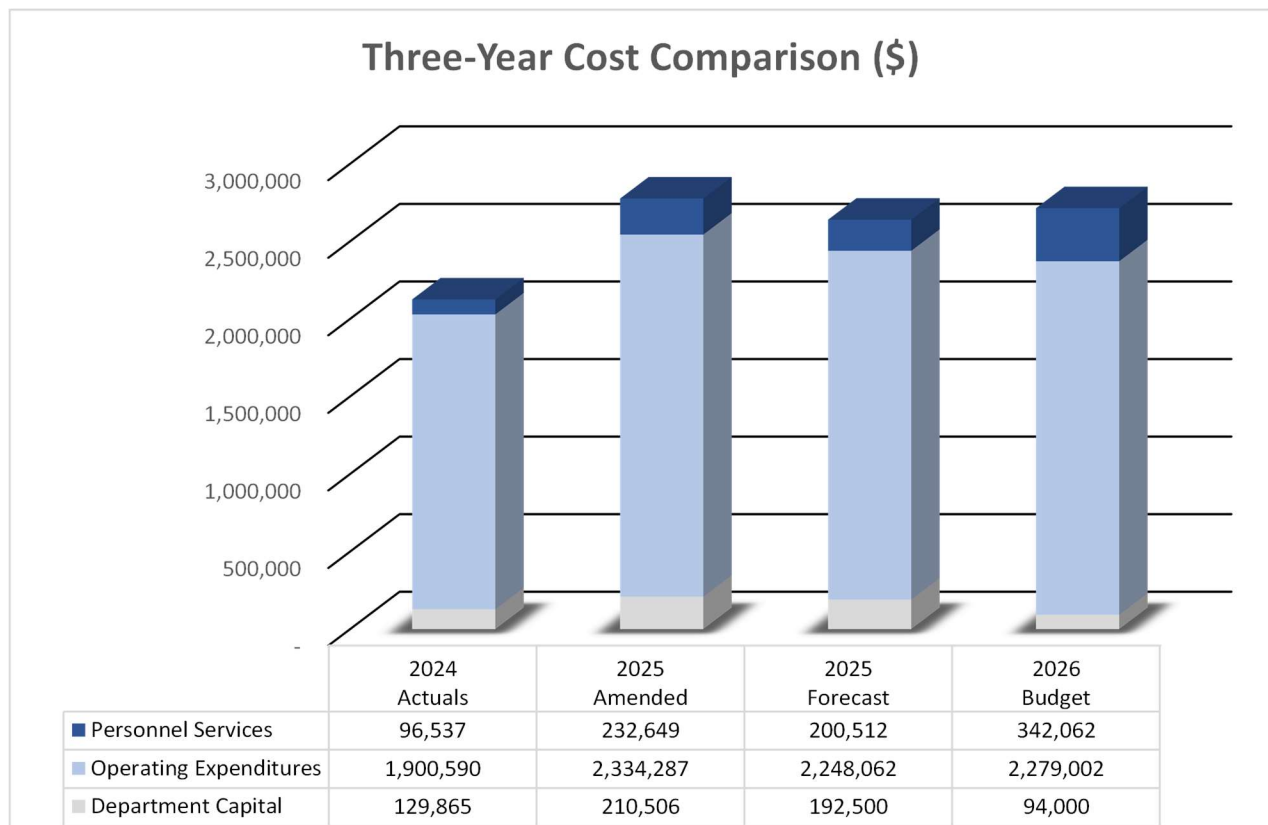
Mission – Cost-effective delivery of safe drinking and effective fire suppression water



Goal – Water distribution infrastructure providing safe drinking with a water loss percentage less than 10% and delivering water at an appropriate pressure to a fully functional hydrant network to provide excellent fire protection capability throughout the service area.

Budget Summary –

| Position Summary - Water Distribution | | | | | | | | |
|---------------------------------------|------------|----------|------------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Water Supervisor | 0.7 | - | 0.7 | - | 1 | - | 0.3 | - |
| Public Utility Superinten | 0.25 | - | 0.25 | - | - | - | (0.25) | - |
| Heavy Equip Operator | 1 | - | 1 | - | 1 | - | - | - |
| Maintenance Workers | - | - | - | - | 2 | - | - | - |
| Utility Mechanic | 3 | - | 3 | - | 2 | - | (1) | - |
| Total | 5.0 | - | 5.0 | - | 6 | - | (1.0) | - |



FY 26 Objectives:

- o Make preparations for assumption of Water-Sewer billing and collection in FY 27
- o Implement program of locating, documenting and exercising all valves to ensure operability when emergencies and other operational considerations require immediate closure
- o Initiate multi-year cross-connect . backflow management program to ensure water quality
- o Implement water rate increase to restore Water-Sewer fund to fiscal health
- o Implement a fire hydrant assessment increase to provide sufficient funding for maintenance of City's large fire hydrant inventory

FY 26 Measurements:

Current Year Accomplishments:

FY 25 Objectives Results:

FY 25 Measurement Results:



Water-Sewer - Water Distribution

| 64 | | FY 24 | FY 25 | | | FY 26 | |
|---------|---------------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 533120 | Salaries - Regular | 61,951 | 166,973 | 146,001 | (20,972) | 240,158 | 94,157 |
| 533140 | Salaries - Overtime | 1,596 | 2,500 | 1,500 | (1,000) | 1,500 | - |
| | Total Salaries | 63,547 | 169,473 | 147,501 | (21,972) | 241,658 | 94,157 |
| | <u>Benefits</u> | | | | | | |
| 533210 | FICA | 4,606 | 12,742 | 11,283 | (1,459) | 18,487 | 7,204 |
| 533220 | Retirement | 13,954 | 22,729 | 20,105 | (2,624) | 32,939 | 12,834 |
| 533230 | Life And Health Insurance | 14,430 | 27,705 | 21,623 | (6,082) | 48,978 | 27,355 |
| | Total Benefits | 32,991 | 63,176 | 53,011 | (10,165) | 100,404 | 47,393 |
| | Total Compensation | 96,537 | 232,649 | 200,512 | (32,137) | 342,062 | 141,550 |
| | <u>Operating Expense</u> | | | | | | |
| 533301 | DERM Service Fee | - | 25,000 | - | (25,000) | - | - |
| 533312 | Other Professional Services | 52,949 | 76,085 | 53,954 | (22,131) | 32,500 | (21,454) |
| 533340 | Other Contracted Services | 38,636 | 75,000 | 62,388 | (12,612) | 222,500 | 160,112 |
| 533341 | Uniform Rental/Laundry | 2,103 | 1,976 | 1,900 | (76) | 3,380 | 1,480 |
| 533433 | Purchase Of Water | 1,736,074 | 2,051,502 | 2,058,522 | 7,021 | 1,942,324 | (116,198) |
| 533440 | Rentals & Leases | 3,550 | 4,000 | 2,500 | (1,500) | 4,000 | 1,500 |
| 533467 | Repairs - Machinery & Equipment | 2,320 | 7,860 | 13,000 | 5,140 | 10,000 | (3,000) |
| 564493 | General Expense | - | 8,000 | 2,500 | (5,500) | 5,000 | 2,500 |
| 533520 | Operating Expense | 46,814 | 28,000 | 25,000 | (3,000) | 25,000 | - |
| 533521 | Clothing & Uniform Expense | 527 | 800 | 800 | - | 800 | - |
| 533547 | Special Supplies | - | 1,000 | 500 | (500) | 1,000 | 500 |
| 533555 | Small Tools & Supplies | 375 | 1,000 | 700 | (300) | 1,000 | 300 |
| 541542 | Parts & Repairs | 7,414 | 27,000 | 15,000 | (12,000) | 20,000 | 5,000 |
| 533648 | Vehicle Lease | 9,829 | 27,064 | 11,297 | (15,767) | 11,497 | 200 |
| | Total Operating Expense | 1,900,590 | 2,334,287 | 2,248,062 | (86,225) | 2,279,002 | 30,940 |
| | <u>Capital</u> | | | | | | |
| 5336309 | Fire Hydrants | 69,436 | 108,006 | 90,000 | (18,006) | 92,000 | 2,000 |
| 533640 | Machinery & Equipment | 60,429 | 102,500 | 102,500 | - | - | (102,500) |
| 533646 | Computer Equipment | - | - | - | - | 2,000 | 2,000 |
| | Total Capital | 129,865 | 210,506 | 192,500 | (18,006) | 94,000 | (98,500) |
| | Total Expense | 2,126,993 | 2,777,442 | 2,641,074 | (136,368) | 2,715,064 | 73,990 |



Water-Sewer – Water Distribution - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|---------------------------------|--|----------------------|
| Other Professional Services | Water Quality – Eco Tech | 20,000 |
| | Water testing M-D Water | 5,000 |
| | Locator Service | Con Svc |
| | MD Dept of Health | 2,500 |
| | Misc | 5,000 |
| | Total | 32,500 |
| Other Contracted Services | Cross Connect – Backflow | 96,000 |
| | Water Main Repair – Rangeline | 75,000 |
| | Valve Exercising | 100,000 |
| | Locator Svc (Sunshine) | 1,500 |
| | Total | 272,500 |
| Uniform Rental / Laundry | Original Budget | 3,380 |
| Water purchase | Water Purchase from County | 1,942,324 |
| Rentals & Leases | Copier Lease/Rental | 4,000 |
| Repairs – Machinery & Equipment | Miscellaneous | 10,000 |
| General Expense | Miscellaneous unplanned small expenses | 5,000 |
| Operating Expense | Miscellaneous Operating Expenses | 25,000 |
| Clothing & Uniform Expense | Hazmat clothes | 300 |
| | Steel toe shoes | 500 |
| | Total | 800 |
| Small Tools & Supplies | Miscellaneous Supplies and small tools | 1,000 |
| Special Supplies | Wet Suits | 1,000 |
| Parts & Repairs | Parts and Repairs costs | 20,000 |
| Vehicle Lease Only | Enterprise Tab – One Truck | 11,497 |
| Fire Hydrants | Carry-Over Hydromax from FY – 24 | 30,000 |
| | Maintenance (Hydromax – June) | 62,000 |
| | Total | 92,000 |
| Computer Equipment | One PC | 2,000 |



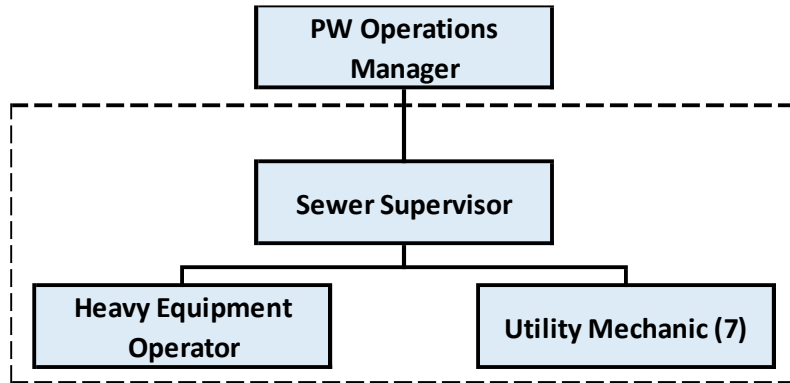
Wastewater Collection & Transmission Division





WASTEWATER COLLECTION & TRANSMISSION

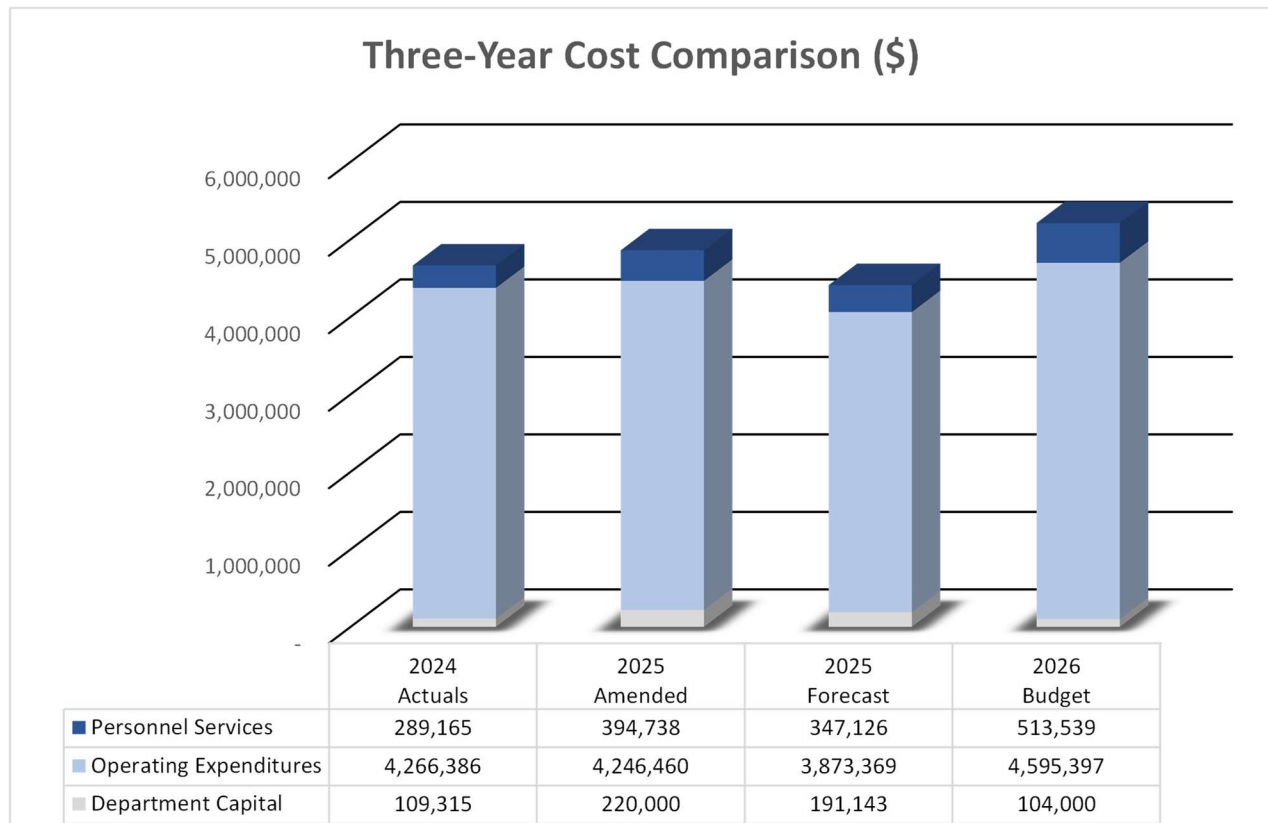
Mission – Cost-effective and sanitary collection and transmission of wastewater while providing excellent customer service in working with customers regarding wastewater issue.



Goal – Wastewater collection and transmission infrastructure with an Inflow and Infiltration (I&I) rate of less than 30% of total wastewater processed with implementation of Supervisory Control and Data Acquisition (SCADA) technology.

Budget Summary

| Position Summary - Wastewater | | | | | | | | |
|---------------------------------|-------------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Public Utility Superintendent | 0.25 | - | - | - | - | - | - | - |
| Sewer Supervisor | 1 | - | 1 | - | 1 | - | - | - |
| Heavy Equip Op | 1 | - | 1 | - | 1 | - | - | - |
| Utility Mechanic | 3 | - | 7 | - | 7 | - | - | - |
| Total | 5.25 | - | 9 | - | 9 | - | - | - |



FY 26 Objectives:

- o Implement rate increase to restore Water-Sewer fund to fiscal health
- o Prepare for assumption of Water-Sewer billing and collection responsibilities in FY 27
- o Continue working with County to improve County wastewater collection & transmission system to better accommodate receipt of City wastewater during storm periods.
- o Ensure continued compliance with M_D County DERM settlement
- o Perform closed circuit TV testing on Pump Stations 3-D, 10, 11-A & C which previously failed flow testing. Submit corrective action plan to M-D County DERM by November
- o Point repair program to reduce inflow and infiltration

FY 26 Measurements:

Current Year Accomplishments:

FY 25 Objectives Results:

FY 25 Measurements Results:



Wastewater Collection & Transmission

| 35 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | Salaries | | | | | | |
| 535120 | Salaries - Regular | 208,329 | 275,671 | 249,659 | (26,012) | 359,357 | 109,698 |
| 535140 | Salaries - Overtime | 9,561 | 5,000 | 3,500 | (1,500) | 3,500 | - |
| | Total Salaries | 217,890 | 280,671 | 253,159 | (27,512) | 362,857 | 109,698 |
| | Benefits | | | | | | |
| 535210 | FICA | 16,508 | 22,518 | 19,368 | (3,150) | 27,758 | 8,390 |
| 535220 | Retirement | 25,253 | 39,751 | 34,504 | (5,247) | 49,457 | 14,953 |
| 535230 | Life And Health Insurance | 29,513 | 51,798 | 40,095 | (11,703) | 73,467 | 33,372 |
| | Total Benefits | 71,274 | 114,067 | 93,967 | (20,100) | 150,682 | 56,715 |
| | Total Compensation | 289,165 | 394,738 | 347,126 | (47,612) | 513,539 | 166,413 |
| | Operating Expense | | | | | | |
| 535312 | Other Professional Services | 123,548 | 109,585 | 93,092 | (16,493) | 178,000 | 84,908 |
| 535340 | Other Contracted Services | 202,987 | 473,213 | 381,085 | (92,128) | 391,000 | 9,915 |
| 535341 | Uniform Rental/Laundry | 4,168 | 6,446 | 6,000 | (446) | 6,084 | 84 |
| 535430 | Electric, Gas, Water | 118,423 | 118,860 | 75,955 | (42,905) | 83,551 | 7,596 |
| 535432 | Sewage Disposal | 3,758,571 | 3,414,873 | 3,243,479 | (171,393) | 3,842,719 | 599,240 |
| 535440 | Rentals & Leases | 5,170 | 34,500 | 23,564 | (10,936) | 2,000 | (21,564) |
| 535461 | Repair & Maintenance - Building | - | - | - | - | 18,000 | 18,000 |
| 535493 | General Expense | 8,164 | 5,500 | 4,000 | (1,500) | 4,000 | - |
| 535467 | Repairs - Machinery & Equip | - | 4,000 | 2,500 | (1,500) | 2,500 | - |
| 535521 | Clothing & Uniform Expense | 1,344 | 3,000 | 900 | (2,100) | 900 | - |
| 535541 | Educational Costs | 850 | 2,500 | 1,500 | (1,000) | 2,500 | 1,000 |
| 535523 | Maintenance | 18,443 | 18,500 | 14,850 | (3,650) | 15,000 | 150 |
| 535525 | Chemicals/Horticultural | 1,739 | 4,000 | 4,000 | - | 17,000 | 13,000 |
| 535542 | Parts & Repairs | 2,490 | 12,000 | 4,000 | (8,000) | 8,000 | 4,000 |
| 535555 | Small Tools & Supplies | 3,796 | 5,274 | - | (5,274) | 5,500 | 5,500 |
| 535648 | Vehicle Lease | 16,694 | 34,210 | 18,443 | (15,767) | 18,643 | 200 |
| | Total Operating Expense | 4,266,386 | 4,246,460 | 3,873,369 | (373,091) | 4,595,397 | 722,028 |
| | Capital | | | | | | |
| 535630 | Improvements - Other | - | 25,000 | - | (25,000) | 25,000 | 25,000 |
| 535640 | Machinery & Equipment | 109,315 | 195,000 | 191,143 | (3,857) | 75,000 | (116,143) |
| 535646 | Computer Equipment | - | - | - | - | 4,000 | 4,000 |
| | Total Capital | 109,315 | 220,000 | 191,143 | (28,857) | 104,000 | (87,143) |
| | Total Expense | 4,664,866 | 4,861,198 | 4,411,638 | (449,560) | 5,212,936 | 801,298 |



Wastewater Collection & Transmission - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|----------------------------------|--|----------------------|
| Other Professional Services | Flow Test- EAC Consulting -\$35K/ | 140,000 |
| | Compliance Reporting (ECO Tech) | 26,000 |
| | System Cleaning - Flotech | 2,000 |
| | Miscellaneous | 10,000 |
| | Total | 178,000 |
| Other Contract Services | Lateral Lining | 100,000 |
| | Repairs | 80,000 |
| | Fat Oils Grease Control | 126,000 |
| | Blow-Out | 35,000 |
| | Smart Cover Maintenance | 30,000 |
| | Raise Waste well #10 | 20,000 |
| | Total | 391,000 |
| Uniform Rental / Laundry Service | \$13/HC/Week – (9 HC) | 6,084 |
| Electric, Gas, Water | FPL 49027- 53054 Master Bill | 74,936 |
| | FPL 61449- 11036 – PS #7 | 3,115 |
| | Details Not Available | 5,500 |
| | Total | 83,551 |
| Sewage disposal | 940 million gallons with a 6% price increase. | 3,842,719 |
| Rentals & Leases | Generator PS #16 | 2,000 |
| Repair & Maint – Building | 11-C Doors (3) | 18,000 |
| General Expense | Miscellaneous unanticipated small expenditures | 4,000 |
| Repairs – Machinery & Equip | Doors (3) | 2,500 |
| Clothing & Uniform Expense | Protective clothing – hazardous work conditions, Steel toe shoes | 900 |
| Educational Cost | Confined Spaces, Other | 2,500 |
| Maintenance | Wastewater maintenance supplies | 15,000 |
| Chemicals / Horticultural | Disinfectants | 2,000 |
| | Line Cleaner (Gold Coast) | 15,000 |
| | Total | 17,000 |
| Parts & Repairs | Small Brass Parts | 8,000 |
| Small Tools & Supplies | Tool Kit 50% Split with Water | 5,500 |
| Vehicle Lease | Enterprise Lease | 18,643 |
| Improvements – Other | Tools and Supplies for Truck | 25,000 |
| Machinery & Equipment | Other Machinery | 25,000 |
| | Standby Pump (11-C) | 50,000 |
| | Total | 75,000 |
| Computer Equipment | Tablets (2) | 4,000 |



Water-Sewer Finance & Services Division





WATER-SEWER FINANCE & SERVICES

Mission –This division serves as the consolidation point for Water-Sewer debt and other cross-fund expenses such as Water-Sewer billing cost, debt service and Fund Contingency.





Water-Sewer - Finance / Customer Service

| 61 | | FY 24 | FY 25 | | | FY 26 | |
|--------|--------------------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Operating Expense</u> | | | | | | |
| 513340 | Other Contracted Services | 320,991 | 224,750 | 210,000 | (14,750) | 235,000 | 25,000 |
| 513493 | General Expenses | 34 | 4,000 | 2,000 | (2,000) | 2,000 | - |
| 513511 | Lien Recording Charge | 80 | 2,000 | 500 | (1,500) | 5,000 | 4,500 |
| 514370 | Legal Counsel | 620 | - | - | - | - | - |
| 533529 | Credit Card Fee | 3,416 | 6,000 | 6,000 | - | 6,200 | 200 |
| | Total Operating Expense | 325,141 | 236,750 | 218,500 | (18,250) | 248,200 | 29,700 |
| | <u>Other Uses</u> | | | | | | |
| 514380 | Legal Settlements | - | 1,000,000 | 1,000,000 | - | - | (1,000,000) |
| 535916 | Leave Pay-Out - Wages | - | 70,000 | 70,000 | - | 72,100 | 2,100 |
| 535917 | Leave Pay-Out - FICA / Medicare | - | 5,400 | 5,400 | - | 5,562 | 162 |
| 535918 | Leave Pay-Out - Retirement | - | 5,700 | 5,700 | - | 5,871 | 171 |
| | Total Other Uses | - | 1,081,100 | 1,081,100 | - | 83,533 | (997,567) |
| | <u>Debt Service</u> | | | | | | |
| 513723 | State Revolving Loan | 407,357 | 375,626 | 367,745 | (7,881) | 375,627 | 7,882 |
| 535542 | Debt Due To M-D - Principal | 1,930,776 | 1,106,205 | 1,073,303 | (32,902) | - | (1,073,303) |
| 533720 | Debt Due To M-D - Interest | (370,675) | 17,008 | 16,034 | (974) | - | (16,034) |
| | Total Debt Service | 1,967,458 | 1,498,839 | 1,457,082 | (41,757) | 375,627 | (1,081,455) |
| | <u>Contingency</u> | | | | | | |
| 513992 | Contingency | - | 225,000 | 100,000 | (125,000) | 200,000 | 100,000 |
| | Total Contingency | - | 225,000 | 100,000 | (125,000) | 200,000 | 100,000 |
| | Total Expense Ex Transfer Out | 2,292,599 | 3,041,689 | 2,856,682 | (185,007) | 907,360 | (1,949,322) |
| | <u>Transfer Out</u> | | | | | | |
| 513441 | Information Tech Charge | 137,291 | 176,830 | 134,213 | (42,617) | 182,175 | 47,962 |
| 513442 | Insurance Charge - Risk | 484,656 | 664,338 | 648,137 | (16,201) | 646,681 | (1,456) |
| 513449 | Vehicle Service Charge | 103,702 | 170,703 | 149,852 | (20,851) | 164,141 | 14,290 |
| 533391 | Admin Expense To Gen Fund | 434,138 | 519,001 | 452,466 | (66,535) | 514,898 | 62,432 |
| 581925 | Water-Sewer CIP Fund | 75,520 | 199,444 | 177,361 | (22,083) | 1,900,000 | 1,722,639 |
| | Total Transfer Out | 1,235,308 | 1,730,315 | 1,562,028 | (168,287) | 3,407,895 | 1,845,867 |
| | Total Expense | 3,527,907 | 4,772,004 | 4,418,710 | (353,294) | 4,315,255 | (103,455) |



Water-Sewer - Finance - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-------------------------------|----------------------------------|----------------------|
| Other Contracted Services | County billing service | 220,000 |
| | Armor Car Service | 15,000 |
| | Total | 235,000 |
| General Expense | Division General Expense | 2,000 |
| Lien Recording Charge | Lien recording Costs | 5,000 |
| Credit Card Fee | Merchant Services Fee | 6,200 |
| Leave Pay-out - Wages | Payout Costs | 72,100 |
| Leave Pay-out FICA | FICA Taxes | 5,562 |
| Leave Pay-out Retirement | Payout costs | 5,871 |
| Contingency | Contingency Expense | 200,000 |
| Information Technology Charge | IT Charges | 182,175 |
| Insurance | Insurance Charges | 646,681 |
| Vehicle Service Charge | Vehicle Chares | 164,141 |
| Admin Exp to General Fund | Admin Expense | 514,898 |
| Water-Sewer CIP Fund | Transfer To Water-Sewer CIP Fund | 1,900,000 |



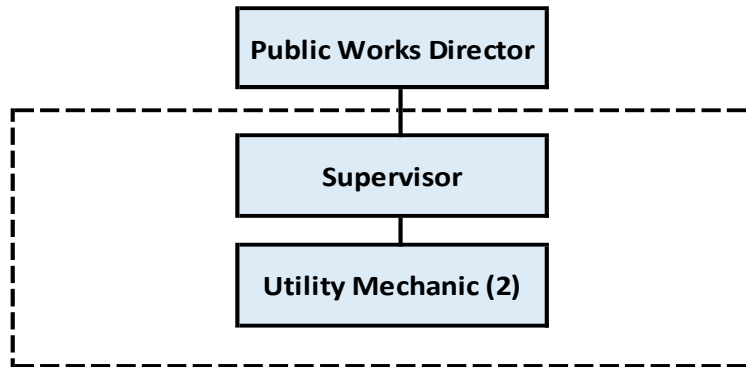
Water Service Line & Meter Maintenance Division





WATER SERVICE LINE & METER MAINTENANCE

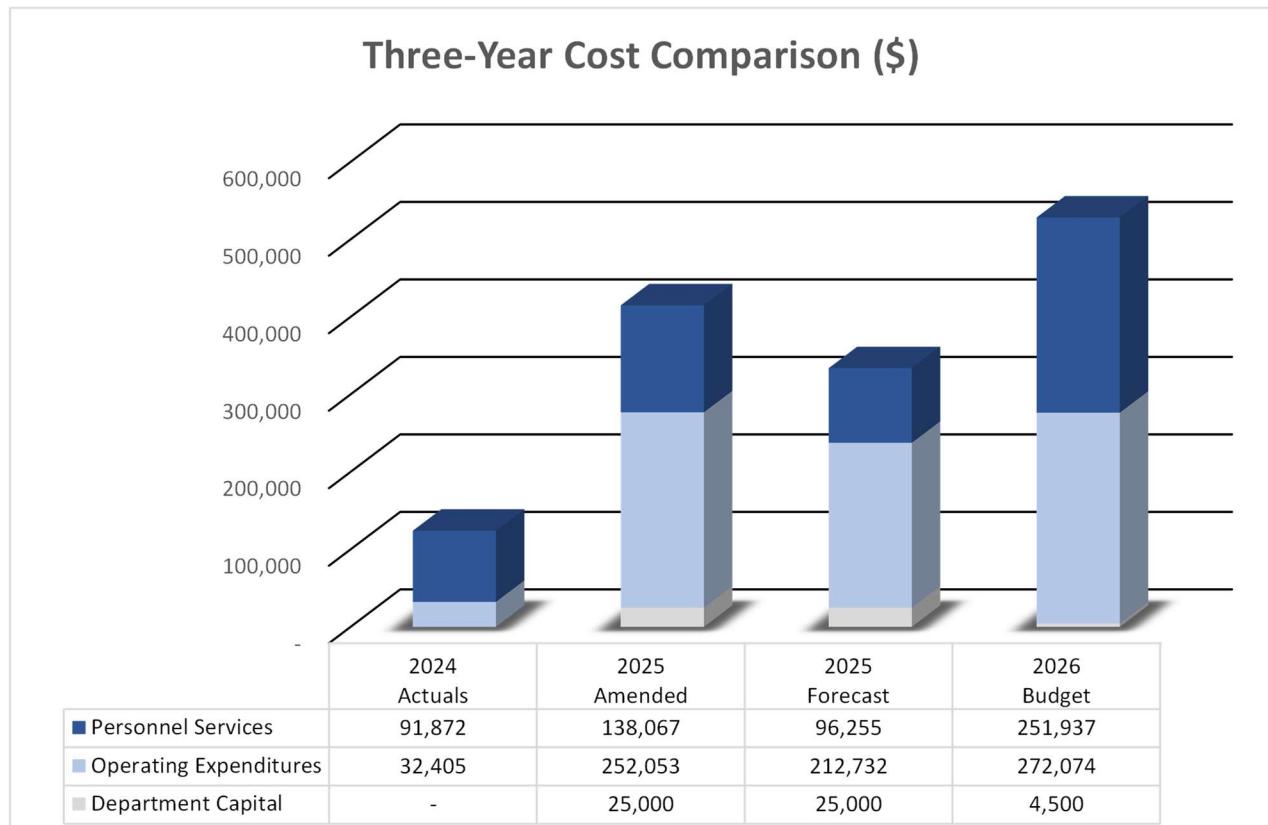
Mission – Maintain water distribution services for service lines running from water mains to customer meters, including maintenance of meter boxes. Provide excellent customer service in responding to customer water service issues and needs.



Goal – Minimize service line and meter box water loss and provide timely response to customer water service issues and needs.

Budget Summary

| Position Summary - Service Line & Meter | | | | | | | | |
|---|-------------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Public Utility Superintendent | 0.25 | - | - | - | - | - | - | - |
| Water Meter Supervisor | 1 | - | 1 | - | 1 | - | - | - |
| Utility Mechanic | 1 | - | 2 | - | 3 | - | - | - |
| Water Meter Reader | 2 | - | - | - | - | - | - | - |
| Total | 4.25 | - | 3 | - | 4 | - | - | - |



FY 26 Objectives:

FY 26 Measurements:

Current Year Accomplishments:

FY 25 Objectives Results:

FY 25 Measurements Results:



Water-Sewer - Service Lines & Meter Maintenance

| 63 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|----------------|----------------|----------------|--------------------------|----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 533120 | Salaries - Regular | 59,472 | 94,864 | 71,944 | (22,920) | 180,475 | 108,531 |
| 533140 | Salaries - Overtime | 2,825 | 2,000 | 1,000 | (1,000) | 2,000 | 1,000 |
| | Total Salaries | 62,298 | 96,864 | 72,944 | (23,920) | 182,475 | 109,531 |
| | <u>Benefits</u> | | | | | | |
| 533210 | FICA | 4,934 | 9,124 | 5,581 | (3,543) | 13,959 | 8,378 |
| 533220 | Retirement | 10,035 | 16,041 | 9,942 | (6,099) | 24,870 | 14,928 |
| 533230 | Life And Health Insurance | 14,606 | 16,038 | 7,788 | (8,250) | 30,633 | 22,845 |
| | Total Benefits | 29,574 | 41,203 | 23,311 | (17,892) | 69,462 | 46,151 |
| | Total Compensation | 91,872 | 138,067 | 96,255 | (41,812) | 251,937 | 155,682 |
| | <u>Operating Expense</u> | | | | | | |
| 533340 | Other Contracted Services | 1,490 | 61,000 | 61,000 | - | 211,000 | 150,000 |
| 533341 | Uniform Rental/Laundry | 1,551 | 1,482 | 1,200 | (282) | 2,704 | 1,504 |
| 533440 | Rentals & Leases | - | 1,000 | 1,000 | - | 1,000 | - |
| 533462 | Repair And Maintenance | 15,357 | 142,000 | 120,000 | (22,000) | 10,000 | (110,000) |
| 533520 | Operating Expense | 4,375 | 7,000 | 7,000 | - | 7,000 | - |
| 533521 | Clothing & Uniform Expense | - | 1,900 | 1,500 | (400) | 1,500 | - |
| 533541 | Education | - | 1,500 | 1,000 | (500) | 1,500 | 500 |
| 541542 | Parts & Repairs | - | 8,000 | 5,000 | (3,000) | 8,999 | 3,999 |
| 533555 | Small Tools Minor Equipment | 2,650 | 5,000 | 5,000 | - | 5,000 | - |
| 533648 | Vehicle Lease | 6,982 | 23,171 | 10,032 | (13,139) | 23,371 | 13,339 |
| | Total Operating Expense | 32,405 | 252,053 | 212,732 | (39,321) | 272,074 | 59,342 |
| | <u>Capital</u> | | | | | | |
| 533640 | Machinery & Equipment | - | 25,000 | 25,000 | - | - | (25,000) |
| 533646 | Computer | - | - | - | - | 4,500 | 4,500 |
| | Total Capital | - | 25,000 | 25,000 | - | 4,500 | (20,500) |
| | Total Expense | 124,277 | 415,120 | 333,987 | (81,133) | 528,511 | 194,524 |



Water-Sewer – Service Line & Meter Maintenance - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-----------------------------|---------------------------------------|----------------------|
| Other Contracted Services | Line Stops and Other Services | 6,000 |
| | Temporary Staff | 5,000 |
| | Service Line Replacement | 100,000 |
| | County Water Meter Replacement | 100,000 |
| | Total | 211,000 |
| Uniform Rental / Laundry | Uniform Laundry Services | 2,704 |
| Rentals & Leases | Details Not Available | 1,000 |
| Repair & Maintenance | Original Budget – County Meters In 64 | 10,000 |
| Operating Expense | Operating Expenses | 7,000 |
| Clothing & Uniform Expense | Uniform Expense | 1,500 |
| Education | Staff Continuing Education Expense | 1,500 |
| Parts & Repairs | Meter Boxes | 8,999 |
| Small Tools Minor Equipment | Minor Tool & Equipment Expense | 5,000 |
| Vehicle Lease | One Truck Lease Expense | 23,371 |
| Computers | Desktop | 2,000 |
| | Tablets (2) | 2,500 |
| | Total | 4,500 |



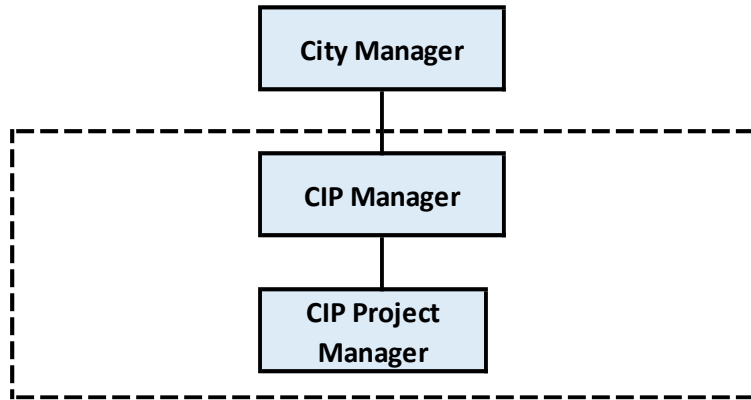
CIP Management Division





CAPITAL IMPROVEMENT PROGRAM MANAGEMENT

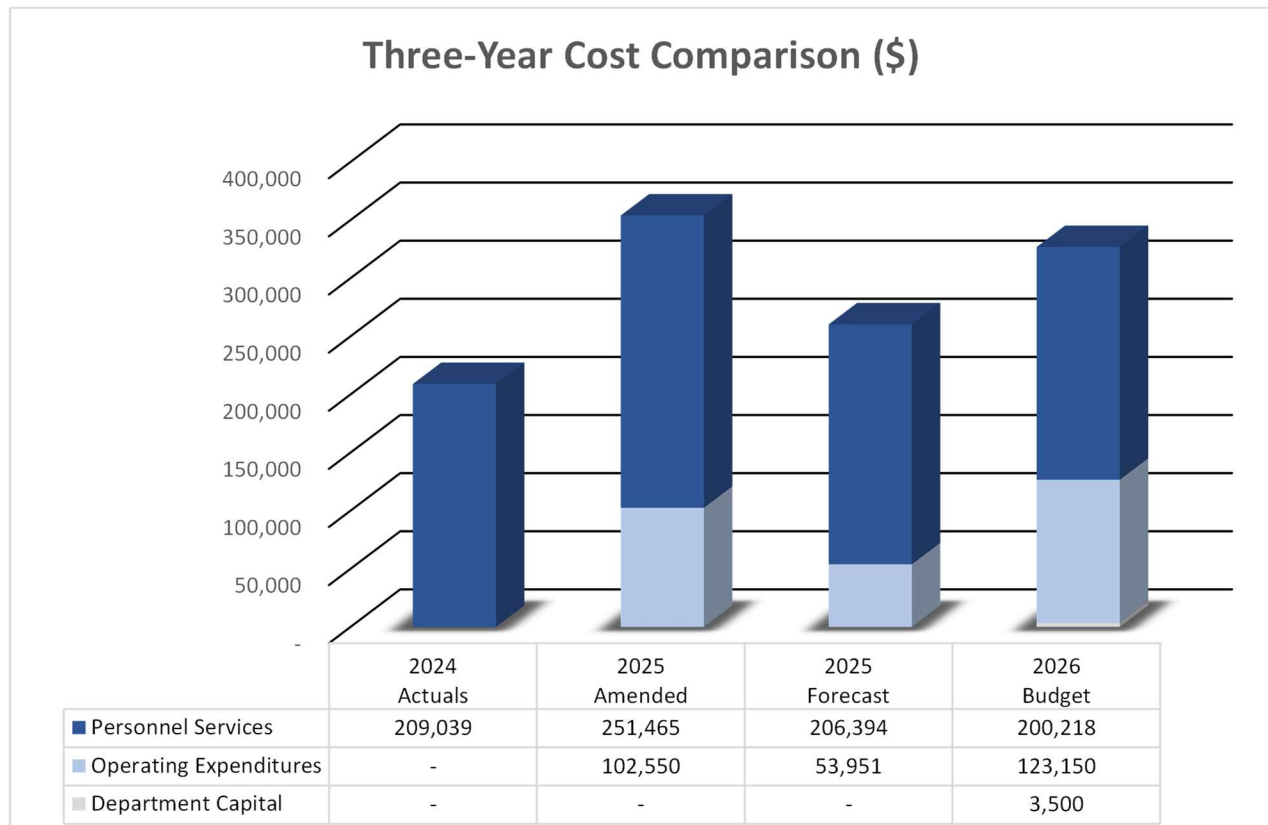
Mission – Identify and respond to City infrastructure requirements through development and management of prioritized cost-effective projects, including identifying funding sources (loans, grants).



Goal – Continuous progress in improving City infrastructure with on-schedule, cost-effective projects, including aggressive seeking of grant opportunities.

Budget Summary

| Position Summary - Water Sewer CIP | | | | | | | | |
|------------------------------------|-------------|----------|-----------|----------|------------|----------|------------------------|----------|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Other | FT | PT | FT | PT | FT | PT | | |
| Public Works Director | 0.25 | - | - | - | - | - | - | - |
| CIP Manager | 1 | - | 1 | - | 1 | - | - | - |
| CIP Poject Manager | 1 | - | 1 | - | 1 | - | - | - |
| CIP Project Coordinator | 1 | - | 1 | - | - | - | (1) | - |
| Total | 3.25 | - | 3 | - | 2 | - | (1) | - |



FY 26 Objectives:

Aggressive oversight of all ARPA-funded programs to ensure all will be completed by December 31, 2026 in accordance with program requirements.

FY 26 Measurements:

- Details in the Safe Neighborhood CIP Fund, PTP Fund, Water-Sewer CIP Fund, and Stormwater CIP Fund Sections.

Current Year Accomplishments:

- Details in the Safe Neighborhood CIP Fund, PTP Fund, Water-Sewer CIP Fund, and Stormwater CIP Fund Sections.

FY 25 Objectives Results:

- Details in the Safe Neighborhood CIP Fund, PTP Fund, Water-Sewer CIP Fund, and Stormwater CIP Fund Sections.



FY 25 Objectives - Results

- Rehabilitation of Pump Stations #9 & #16-Construction
- Cairo Lane project completion (Water Portion) Under Final Phase of Permitting
- Pump Station #4 relocation Under Permitting
- Flow meter installation – 19 pump stations. FY 25

Rehabilitation of Pump Station #12

FY 25 Measurements Results:

- Details in the Safe Neighborhood CIP Fund, PTP Fund, Water-Sewer CIP Fund, and Stormwater CIP Fund Sections.



CIP Management

| 75 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|---------|----------------|---------|--------------------------|----------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 535120 | Salaries - Regular | 162,057 | 188,445 | 154,252 | (34,193) | 148,389 | (5,863) |
| | Total Salaries | 162,057 | 188,445 | 154,252 | (34,193) | 148,389 | (5,863) |
| | <u>Benefits</u> | | | | | | |
| 535210 | FICA | 11,985 | 14,279 | 11,801 | (2,478) | 11,351 | (450) |
| 535220 | Retirement | 20,236 | 25,779 | 21,024 | (4,755) | 20,225 | (799) |
| 535230 | Life And Health Insurance | 14,761 | 22,962 | 19,317 | (3,645) | 20,253 | 936 |
| | Total Benefits | 46,982 | 63,020 | 52,142 | (10,878) | 51,829 | (313) |
| | Total Compensation | 209,039 | 251,465 | 206,394 | (45,071) | 200,218 | (6,176) |
| | <u>Operating Expense</u> | | | | | | |
| 535312 | Other Professional Services | 10,742 | 55,000 | 40,826 | (14,174) | 55,000 | 14,174 |
| 535340 | Other Contracted Services | 4,100 | 26,000 | 10,000 | (16,000) | 44,000 | 34,000 |
| 535400 | Travel | - | 1,500 | 1,500 | - | 2,000 | 500 |
| 535420 | Postage | - | 150 | 25 | (125) | 50 | 25 |
| 535440 | Rentals & Leases | - | 3,600 | - | (3,600) | 1,000 | 1,000 |
| 538493 | General Expense | 378 | 1,000 | 200 | (800) | 500 | 300 |
| 529510 | Office Supplies | 356 | 1,500 | 400 | (1,100) | 500 | 100 |
| 535520 | Operating Expense | 4,599 | 10,000 | 1,000 | (9,000) | 4,000 | 3,000 |
| 535528 | Software Licenses | - | - | - | - | 10,000 | 10,000 |
| 535540 | Pubs/Subs/Memberships | - | 600 | - | (600) | 600 | 600 |
| 535541 | Educational Cost | - | 3,200 | - | (3,200) | 5,500 | 5,500 |
| | Total Operating Expense | 20,175 | 102,550 | 53,951 | (48,599) | 123,150 | 69,199 |
| 535646 | Computers | - | - | - | - | 3,500 | 3,500 |
| | Total Capital | - | - | - | - | 3,500 | 3,500 |
| | Total Expense | 229,213 | 354,015 | 260,345 | (93,670) | 326,868 | 66,523 |



CIP Management - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-----------------------------|--|----------------------|
| Other Professional Services | Survey Services | 30,000 |
| | HCH Maintenance | 25,000 |
| | Total | 55,000 |
| Other Contracted Services | Project Signs – 15 @ 500 | 7,500 |
| | Fund HCH Maintenance | 25,000 |
| | Construction Signs | 3,500 |
| | Entryway Seal Replacement | 8,000 |
| | Total | 44,000 |
| Travel | Travel for Staff | 2,000 |
| Postage | Postage Costs | 50 |
| Rental & Leases | Copier Lease | 1,000 |
| General Expenses | Uniforms | 500 |
| Office Supplies | Routine office supplies required to support operations | 500 |
| Operating Expense | Road Cones/Barricades | 4,000 |
| Software Licenses | GIS | 10,000 |
| Membership Dues | Professional Association dues | 600 |
| Educational Cost | GIS & IDD Training | 5,500 |
| Computers | Computers replacement/purchase | 3,500 |



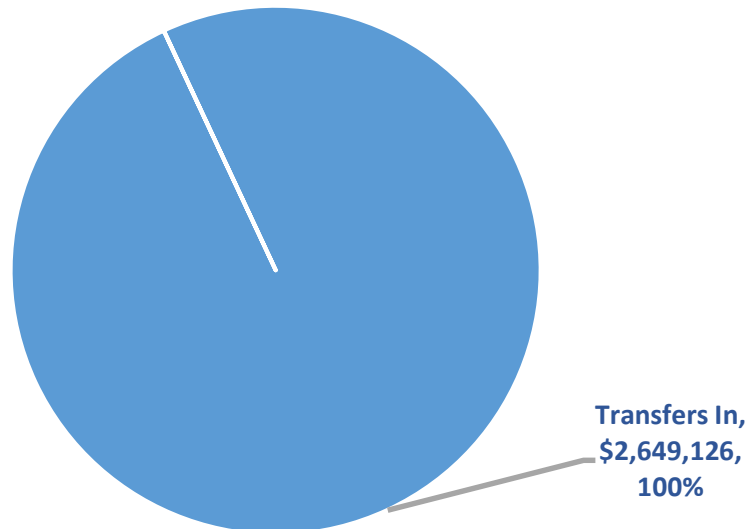
Water-Sewer CIP Fund



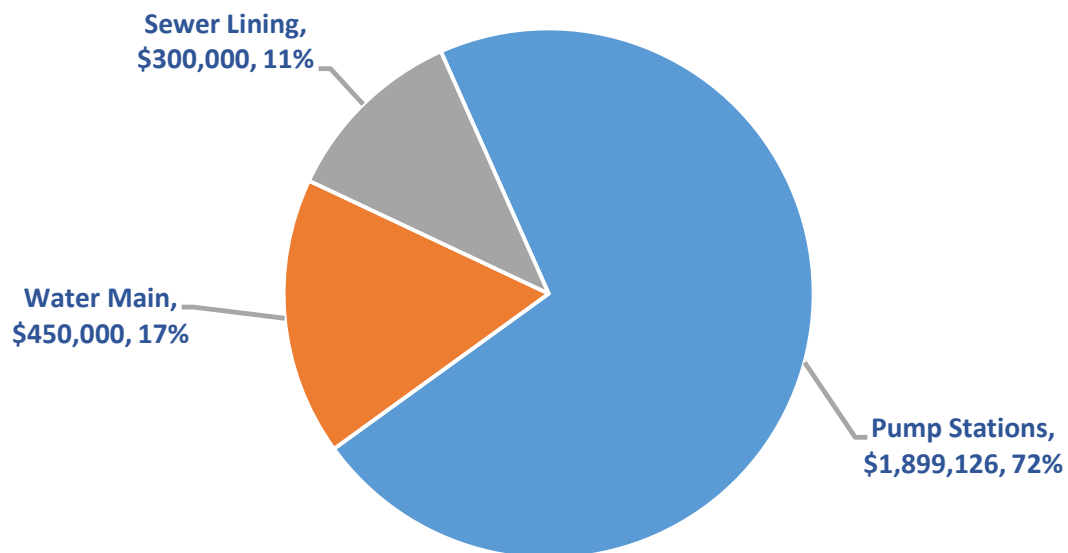


Water-Sewer CIP Funding & Expenditure

Water-Sewer Fund CIP Funding - \$2.6M



Water-Sewer Fund CIP Expenditure - \$2.6M





WATER-SEWER CIP FUND

Mission – To use surplus funds from the Water-Sewer Fund, grants, and loans to rehabilitate the City’s water distribution system to ensure the availability of safe drinking water, maintain excellent water pressure for fire suppression, experience minimal water loss throughout the system, and ensure that all components of the system are always fully operational. Additionally, utilize these same sources of funding to rehabilitate the City’s wastewater collection and transmission system to fully satisfy all DERM requirements, minimize inflow and infiltration (I&I), and ensure that the system’s capacity is sufficient for both current and future volumes and that all components of the system are always fully operational.

Goal – Identify priority projects and ensure that funding sources are sought to allow the completion of these projects.

FY 26 Objectives:

- Complete The Following Projects
 - Cairo Lane
 - Pump Stations #9 and # 16 Rehabilitation
 - Pump Station #4 Relocation
 - Alexandria Drive Water Main Upgrade
 - Pump Station #6 Collection Basin Sewer Main Relining

FY 26 Measurements: Complete On Schedule And Within Budget

Current Year Accomplishments:

- Following Projects Completed
 - Sewer Smart Cover Monitoring System Installation
 - NW 133rd Street Sewer Relocation
 - Service Line Study
 - Sesame Street Culvert Water Main
 - Required Sewer System Modeling
- Following Projects Underway
 - Cairo Lane
 - Pump Stations #9 and # 16 Rehabilitation
 - Pump Station #4 Relocation

FY 25 Objectives Results:

FY 25 Measurements Results:



Water-Sewer CIP Fund - Summary

| 86 | | FY 24 | FY 25 | | | FY 26 | |
|---------|-------------------------------------|----------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | Transfer-In | | | | | | |
| 381001 | From ARPA Fund | 155,193 | 3,408,177 | 2,637,514 | (770,663) | 749,126 | (1,888,388) |
| 381180 | From Water-Sewer Op Fund | 75,520 | 199,444 | 177,361 | (22,083) | 1,900,000 | 1,722,639 |
| | Total Transfer-In | 230,713 | 3,607,621 | 2,814,875 | (792,746) | 2,649,126 | (165,749) |
| | Capital | | | | | | |
| 535635 | Pump Station #9 Rehabilitation | - | 1,194,140 | 719,500 | (474,640) | 474,640 | (244,860) |
| 535636 | Pump Station #4 Relocation | 72,200 | 66,352 | 66,352 | - | 1,150,000 | 1,083,648 |
| 535642 | NW 133rd Street - Sewer Reloc | 1,262 | 283,479 | 239,970 | (43,509) | - | (239,970) |
| 5356420 | Sewer Modeling Update | - | 124,000 | 124,000 | - | - | (124,000) |
| 535650 | Pump Station #16 Rehabilitation | - | 993,986 | 719,500 | (274,486) | 274,486 | (445,014) |
| 535652 | Lead Pipe Study | - | 98,200 | 98,180 | (20) | - | (98,180) |
| 541840 | Sesame St Culvert Replacement | - | 52,600 | 52,509 | (91) | - | (52,509) |
| 543638 | NW 131st St Drainage | 2,058 | - | - | - | - | - |
| 5356308 | Smart Covers (SCADA) | 155,193 | 105,364 | 105,364 | - | - | (105,364) |
| 5356315 | Cairo Lane (Water-Sewer Portion) | - | 670,000 | 670,000 | - | - | (670,000) |
| 5356317 | Pump Station #12 Rehabilitation | - | 19,500 | 19,500 | - | - | (19,500) |
| | Alexandria Drive Water Main Upgrade | - | - | - | - | 450,000 | 450,000 |
| | Pump #6 Basin Sewer Main Relining | - | - | - | - | 300,000 | 300,000 |
| | Total CIP | 230,713 | 3,607,621 | 2,814,875 | (792,746) | 2,649,126 | (165,749) |
| | Total Expense | 230,713 | 3,607,621 | 2,814,875 | (792,746) | 2,649,126 | (165,749) |
| | Over / (Under) | - | - | - | - | - | - |



Water-Sewer CIP Fund - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|----------------------------------|---|-----------------------------|
| Pump Station #9 Rehabilitation | Major pump station upgrade in capacity and reliability. Tentatively recommended to be funded with ARPA funds. | 474,640 |
| Pump Station #4 Relocation | Major pump station upgrades in capacity and reliability and to be relocated away from the roadway. Primarily funded by a CDBG grant and ARPA funds. | 1,150,000 |
| Pump Stations #16 Rehabilitation | Major pump station upgrade in capacity and reliability and is being funded by ARPA funds | 274,486 |
| Northern Water District | Major upgrade to increase capacity and reliability. | 450,000 |
| Pump Station #6 Reline | Major pump station upgrade to increase capacity and reliability. | 300,000 |



FY 26 Water-Sewer CIP Funding Matrix

| Projects | Total | Water Sewer Fund | ARPA |
|---------------------------------|-----------|------------------------|---------|
| Pump Station #9 Rehabilitation | 474,640 | - | 474,640 |
| Pump Station #4 Relocation | 1,150,000 | 1,150,000 | - |
| Pump Station #16 Rehabilitation | 274,486 | - | 274,486 |
| Alexandria Dr. - Water Main | 450,000 | 450,000 | - |
| Sewer Main Lining | 300,000 | 300,000 | - |
| Total | 2,649,126 | 1,900,000 | 749,126 |



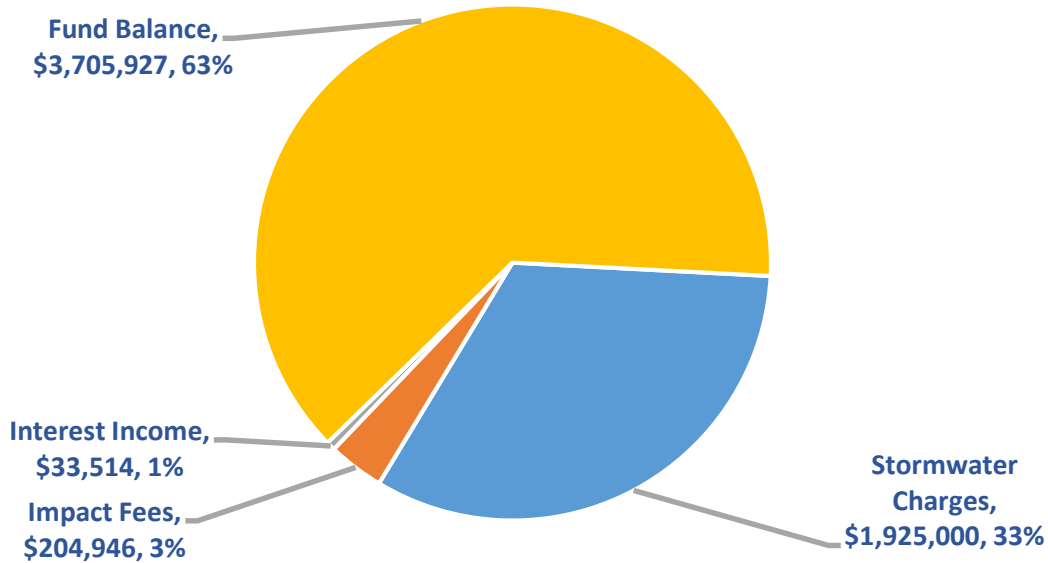
Stormwater Operating Fund



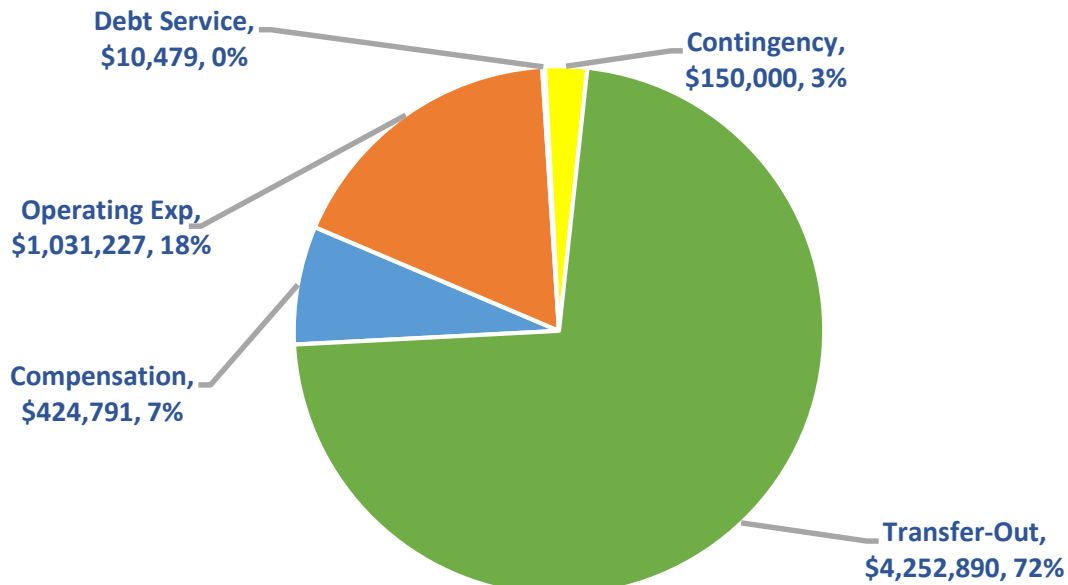


Stormwater Operating Fund Revenue & Expenses

Stormwater Fund Funding - \$5.9M



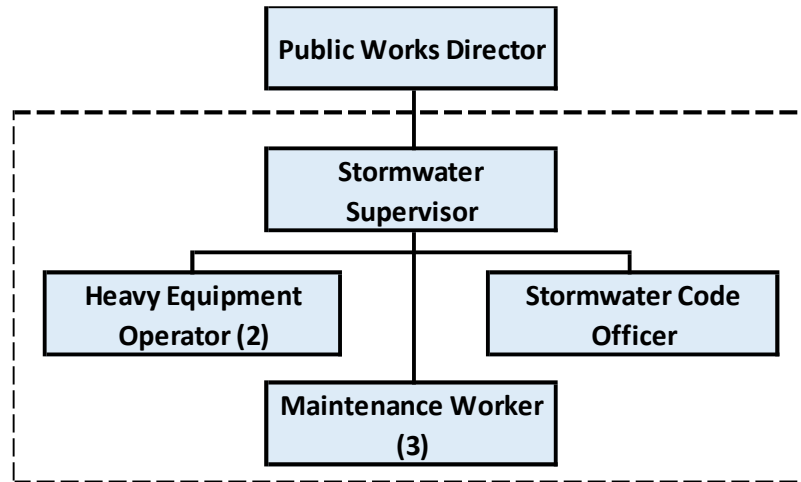
Stormwater Fund Expenditure - \$5.9M





STORMWATER

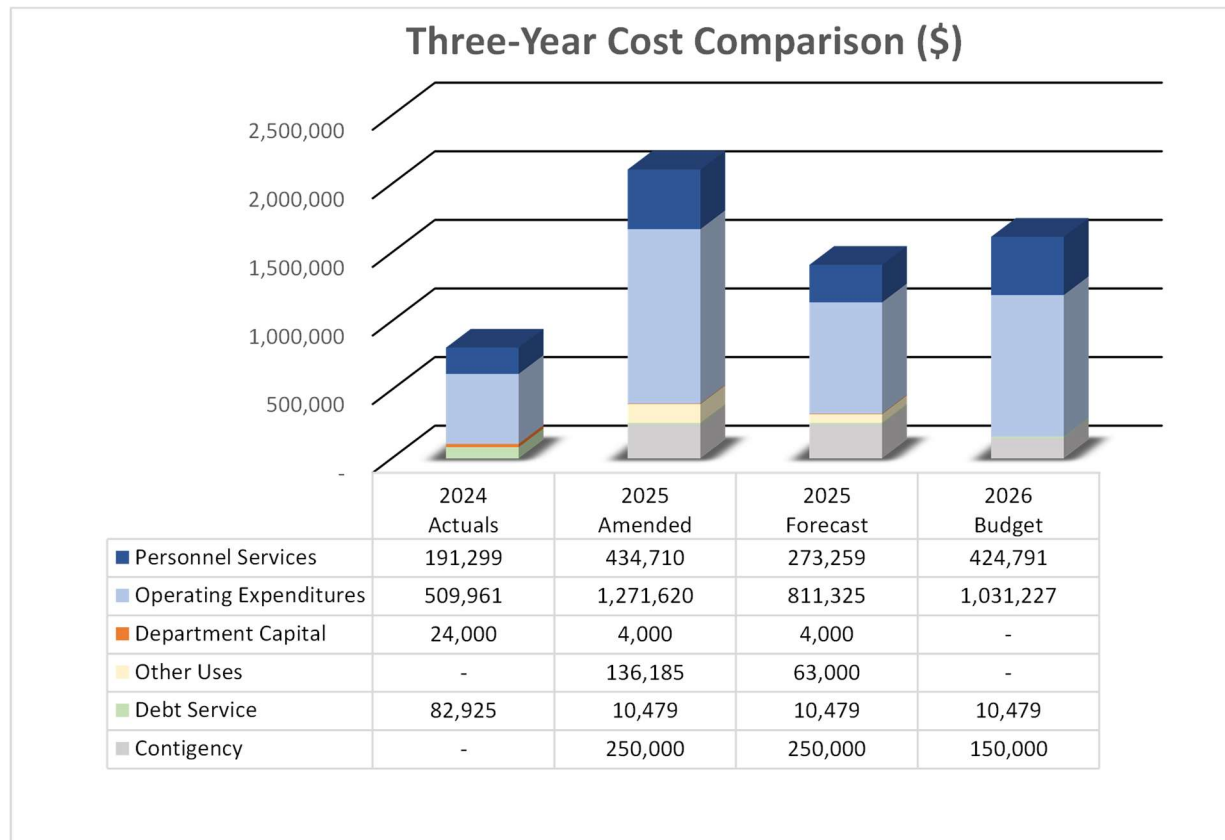
Mission – Enhance and maintain the City’s stormwater drainage system while adhering to all environmental requirements. Respond to flooding events which overwhelm the City’s drainage system.



Goal – A stormwater drainage system designed for engineering criteria, to be defined in studies, to deploy systems that will handle most South Florida rain events with a minimum of flooding and rapid run-off. This will help whenever a rain event overwhelms the drainage system. To ensure streets are clear of all material which could potentially impede stormwater drainage.

Budget Summary

| Position Summary - Stormwater | | | | | | | | |
|---------------------------------|-----------|----|-----------|----|------------|----|------------------------|----|
| | FY 24 BGT | | FY 25 BGT | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| Utility Superintendent | 0.25 | - | - | - | - | - | - | - |
| Stormwater Supervisor | 0.3 | - | 1 | - | 1 | - | - | - |
| Maintenance Worker | 1 | - | 4 | - | 3 | - | (1) | - |
| Heavy Equip Operator | 2 | - | 2 | - | 2 | - | - | - |
| Stormwater Code Officer | - | - | 1 | - | 1 | - | - | - |
| Total | 3.55 | - | 8 | - | 7 | - | (1) | - |



FY 26 Objectives:

- Multi-year program to upgrade existing stormwater drainage system effectiveness through major expenditure in cleaning, extensive closed circuit TV evaluating and repairs made as identified.
- Maintain canals to high standard of cleanliness to ensure effective drainage and aesthetics conforming to City's beautification objectives.
- Inspect stormwater drainage system and provide Florida Department of Environmental Protection (FDEP) with a condition inspection report for all City storm drains in accordance with new State requirements
- Bring stormwater drainage system and maintenance into full compliance with State MS4 requirements as identified in recent State inspection.

FY 26 Measurements:

None Provided



Current Year Accomplishments:

None Provided

Current Year Accomplishments

- Completed stormwater master plan, setting the direction for future construction
- Increased street sweeping from three days per week to five for cleaner streets and to mitigate the impact of trash entering and clogging the drainage system.
- Increased frequency of County's aesthetic maintenance of City canals to reduce unsightly litter in our waterways.

FY 25 Objectives Results:

None Provided

FY 25 Measurement Results:

None Provided



Stormwater Operating Fund - Summary

| | | FY 24 | FY 25 | | | FY 26 | |
|--------|--|-----------|----------------|-----------|--------------------------|-------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| 343800 | Funding Revenue | | | | | | |
| | Stormwater Revenue | 2,222,376 | 2,065,383 | 2,065,000 | (383) | 2,163,460 | 98,460 |
| | Total Revenue | 2,222,376 | 2,065,383 | 2,065,000 | (383) | 2,163,460 | 98,460 |
| | | | | | | | |
| | Total Funding | 2,222,376 | 2,065,383 | 2,065,000 | (383) | 2,163,460 | 98,460 |
| | Expense | | | | | | |
| | Salary | 140,195 | 310,551 | 198,432 | (112,119) | 299,904 | 101,472 |
| | Benefits | 51,104 | 124,159 | 74,827 | (49,332) | 124,887 | 50,060 |
| | Total Compensation | 191,299 | 434,710 | 273,259 | (161,451) | 424,791 | 151,532 |
| | Operating Expense | 509,961 | 1,271,620 | 811,325 | (460,295) | 1,031,227 | 219,902 |
| | Other Uses | - | 136,185 | 63,000 | (73,185) | - | (63,000) |
| | Capital | 24,000 | 4,000 | 4,000 | - | - | (4,000) |
| | Debt Service | 82,925 | 10,479 | 10,479 | - | 10,479 | - |
| | Contingency | - | 250,000 | 250,000 | - | 150,000 | (100,000) |
| | Total Expense Ex Transfer Out | 808,185 | 2,106,994 | 1,412,063 | (694,931) | 1,616,497 | 204,434 |
| | Transfer Out | 642,545 | 2,342,826 | 1,357,389 | (985,437) | 4,252,890 | 2,895,501 |
| | Total Expense | 1,450,730 | 4,449,820 | 2,769,452 | (1,680,368) | 5,869,387 | 3,099,935 |
| | | | | | | | |
| | (Use of)/Add To Working Capital | 771,646 | (2,384,437) | (704,452) | 1,679,985 | (3,705,927) | (3,001,474) |
| | | | | | | | |
| | Working Capital | | | | | | |
| | Beginning | 4,497,663 | 6,065,598 | 6,065,598 | - | 5,361,146 | (704,452) |
| | Beginning - Adjusted | 4,497,663 | 6,065,598 | 6,065,598 | - | 5,361,146 | (704,452) |
| | (Use Of)/Add To Working Capital | 771,646 | (2,384,437) | (704,452) | 1,679,985 | (3,705,927) | (3,001,474) |
| | AFR Adjustment | 796,289 | - | - | - | - | - |
| | Ending | 6,065,598 | 3,681,161 | 5,361,146 | 1,679,985 | 1,655,219 | (3,705,926) |



Stormwater Operating Fund Expense

| 43 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 538120 | Salaries - Regular | 134,941 | 306,551 | 194,432 | (112,119) | 295,904 | 101,472 |
| 538140 | Salaries - Overtime | 5,254 | 4,000 | 4,000 | - | 4,000 | - |
| | Total Salaries | 140,195 | 310,551 | 198,432 | (112,119) | 299,904 | 101,472 |
| | <u>Benefits</u> | | | | | | |
| 538210 | FICA | 10,079 | 24,262 | 15,178 | (9,084) | 22,943 | 7,765 |
| 538220 | Retirement | 19,060 | 43,229 | 27,045 | (16,184) | 40,876 | 13,831 |
| 538230 | Life And Health Insurance | 21,965 | 56,668 | 32,604 | (24,064) | 61,068 | 28,464 |
| | Total Benefits | 51,104 | 124,159 | 74,827 | (49,332) | 124,887 | 50,060 |
| | Total Compensation | 191,299 | 434,710 | 273,259 | (161,451) | 424,791 | 151,532 |
| | <u>Operating Expense</u> | | | | | | |
| 538312 | Other Professional Services | 36,182 | 64,808 | 61,508 | (3,300) | 26,000 | (35,508) |
| 538340 | Other Contracted Services | 298,108 | 726,000 | 374,000 | (352,000) | 682,000 | 308,000 |
| 538341 | Uniform Rental/Laundry | 2,294 | 3,952 | 2,500 | (1,452) | 4,576 | 2,076 |
| 538440 | Rentals And Leases | - | 6,000 | 5,616 | (384) | 6,000 | 384 |
| 538467 | Repairs - Machinery & Equip | 11,864 | 25,000 | 10,000 | (15,000) | 10,000 | - |
| 538493 | General Expense | 882 | 4,400 | 4,000 | (400) | 4,000 | - |
| 538521 | Clothing & Uniform Expense | 1,033 | 1,200 | 1,200 | - | 1,500 | 300 |
| 538523 | Special Supplies | 1,693 | 2,000 | 900 | (1,100) | 900 | - |
| 538525 | Chemicals/Horticultural | - | 2,000 | 2,000 | - | 2,000 | - |
| 538541 | Educational Costs | - | 2,500 | 2,500 | - | 2,500 | - |
| 538648 | Vehicle Lease | 132,075 | 388,760 | 307,101 | (81,659) | 246,751 | (60,350) |
| 541431 | Tipping Fees | 25,830 | 45,000 | 40,000 | (5,000) | 45,000 | 5,000 |
| | Total Operating Expense | 509,961 | 1,271,620 | 811,325 | (460,295) | 1,031,227 | 219,902 |
| | <u>Other Uses</u> | | | | | | |
| 514380 | Legal Settlements | - | 136,185 | 63,000 | (73,185) | - | (63,000) |
| | Total Other Uses | - | 136,185 | 63,000 | (73,185) | - | (63,000) |
| | <u>Capital</u> | | | | | | |
| 519610 | Purchase Of Land | 24,000 | - | - | - | - | - |
| 538640 | Machinery & Equipment | - | 4,000 | 4,000 | - | - | (4,000) |
| | Total Capital | 24,000 | 4,000 | 4,000 | - | - | (4,000) |
| | <u>Debt Service</u> | | | | | | |
| 538723 | State Revolving Loan | 1,959 | 10,479 | 10,479 | - | 10,479 | - |
| 535542 | Miami-Dade Debt - Principal | 80,073 | - | - | - | - | - |
| 533720 | Miami-Dade Debt - Interest | 893 | - | - | - | - | - |
| | Total Debt Service | 82,925 | 10,479 | 10,479 | - | 10,479 | - |
| | <u>Contingency</u> | | | | | | |
| 538992 | Working Capital Reserve | - | 250,000 | 250,000 | - | 150,000 | (100,000) |
| | Total Contingency | - | 250,000 | 250,000 | - | 150,000 | (100,000) |
| | <u>Transfer Out</u> | | | | | | |
| 538391 | Reimbursement - Admin Cost | 98,405 | 114,266 | 102,571 | (11,695) | 116,600 | 14,029 |
| 538441 | Information Tech Charge | 23,648 | 35,564 | 26,992 | (8,571) | 36,638 | 9,646 |
| 538442 | Insurance Charge - Risk | 60,146 | 82,445 | 80,435 | (2,011) | 80,254 | (181) |
| 538449 | Vehicle Service Charge | - | 6,828 | 5,994 | (834) | 6,566 | 572 |
| 513917 | Stormwater CIP Fund | 419,448 | 2,003,828 | 1,079,101 | (924,727) | 3,876,075 | 2,796,974 |
| 581925 | Water Sewer Fund (CIP Charge) | 40,898 | 99,895 | 62,296 | (37,599) | 136,757 | 74,461 |
| | Total Transfer Out | 642,545 | 2,342,826 | 1,357,389 | (985,437) | 4,252,890 | 2,895,501 |
| | Total Expense | 1,450,730 | 4,449,820 | 2,769,452 | (1,680,368) | 5,869,387 | 3,099,935 |



Stormwater - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|---------------------------------|--|----------------------|
| Other Professional Services | Compliance – Eco Tech | 22,500 |
| | Lab testing | 2,500 |
| | Other/Misc | 1,000 |
| | Total | 26,000 |
| Other Contracted Services | Fountain maintenance | 5,000 |
| | Canal maintenance | 300,000 |
| | FL Dept of Environment | 1,000 |
| | Drainage System Maintenance | 350,000 |
| | Hazardous Waste (World Petroleum) | 25,000 |
| | Streetsweeper Repair | 1,000 |
| | Total | 682,000 |
| Uniform Rental / Laundry | Rental & Laundry Expense | 4,576 |
| Rentals | Pumps & Plugs Rentals | 6,000 |
| Repairs – Machinery & Equipment | Street Sweeper Repairs | 5,000 |
| | Vac Track Repair (EPG) | 5,000 |
| | Total | 10,000 |
| General Expense | FL Dept of Environment | 4,000 |
| Clothing & Uniform Expense | Steel Toe Shoes, Waders | 1,500 |
| Special Supplies | Marking Paint, Stencils, Misc, etc. | 900 |
| Chemicals / Horticultural | System Mosquito Repellant | 2,000 |
| Educational Costs | MS4 | 1,250 |
| | Stormwater Inspector | 1,250 |
| | Total | 2,500 |
| Vehicle Lease | Vacuum Truck – 4 Year Thru FY 27 | 131,101 |
| | Truck | 10,650 |
| | Street Sweeper 3yrs – First Pay Oct 25 | 105,000 |
| | Total | 246,751 |
| Tipping Fees | Tipping Fees | 45,000 |
| State Revolving Loan | Loan Payment | 10,479 |
| Working Capital Reserve | Reserve for Working Capital | 150,000 |
| Reimbursement – Admin Cost | Admin Allocation Cost | 116,600 |
| Information Technology Charge | IT Allocation Expense | 36,638 |
| Insurance Charge - Risk | Risk Allocation Expense | 80,254 |
| Vehicle Service Charge | Vehicle Allocation Expense | 6,566 |
| Stormwater CIP Fund | Transfer to Stormwater CIP | 3,876,075 |
| Water Sewer Fund (CIP Charge) | Water & Sewer Allocation Expense | 136,757 |

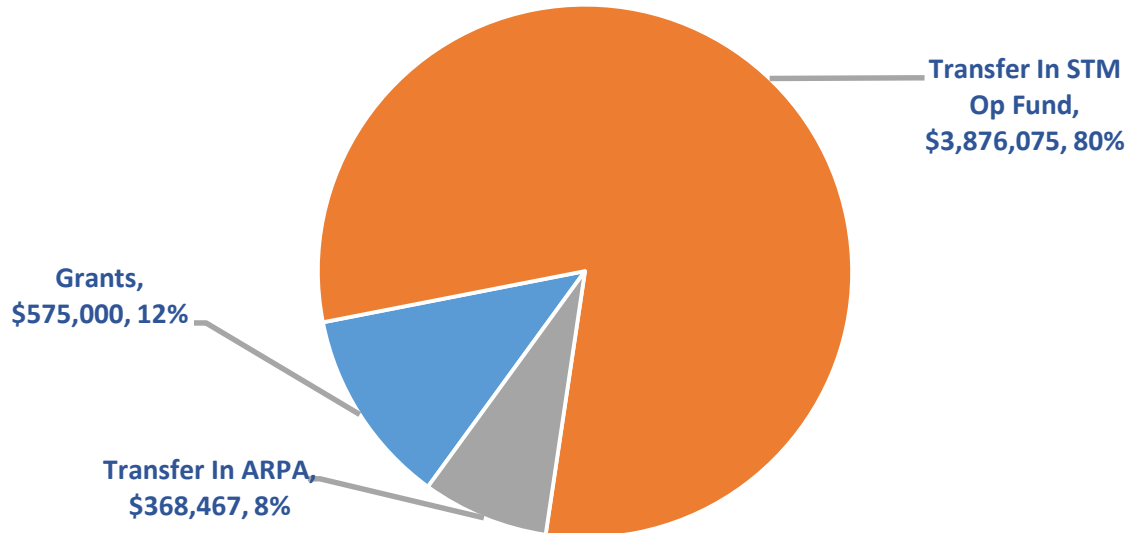


Stormwater CIP Fund

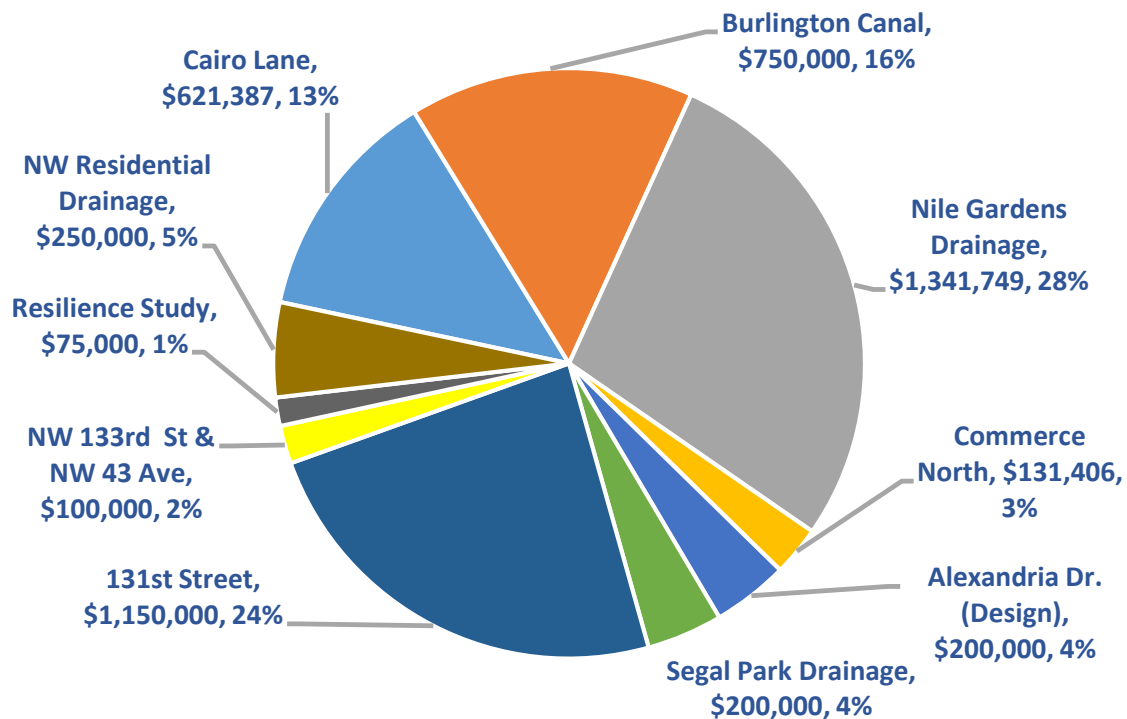




Stormwater Fund CIP Funding - \$4.8M



Stormwater Fund CIP Expenditure - \$4.8M





STORMWATER CIP FUND

Mission – To use funds from the Stormwater Fund, grants and loans to upgrade the City’s stormwater drainage system to correct decades-old flooding issues and to ensure that the City is in full compliance with Municipal Separate Storm Sewer Systems (MS4) requirements to ensure that the pollution content of all storm run-off is minimized, in amount and contaminants.

Goal – Identify priority projects and ensure that funding sources are sought to allow completion of these projects.

FY 26 Objectives:

- Complete The Following Projects
 - Cairo Lane
 - 131st Drainage
 - Burlington Canal – Phase II
 - Commerce North Planning Phase
 - Resiliency Study
 - Niles Gardens Drainage – initial Phase - Construction
 - Town Center Northwest Drainage
 - Alexandria Drive – Planning & Design
 - Segal Park Drainage

FY 26 Measurements: Complete On Schedule And Within Budget

Current Year Accomplishments:

- Following Projects Completed
 - Burlington Canal – Phase I
 - NW 133rd Street Drainage
- Following Projects Underway
 - Cairo Lane
 - NW 131st Street Drainage
 - Resiliency Study
 - Nile Gardens - Design

FY 25 Objectives Results:

FY 25 Measurements Results





Stormwater CIP Fund -Summary

| 87 | | FY 24 | FY 25 | | | FY 26 | |
|---------|--------------------------------|----------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | Grants | | | | | | |
| 334703 | Grants-Other | - | 1,445,000 | 120,000 | (1,325,000) | 575,000 | 455,000 |
| 334700 | Grants - SRF | 353,376 | - | - | - | - | - |
| | Total Grants | 353,376 | 1,445,000 | 120,000 | (1,325,000) | 575,000 | 455,000 |
| | | | | | | | |
| | Total Revenue | 353,376 | 1,445,000 | 120,000 | (1,325,000) | 575,000 | 455,000 |
| | | | | | | | |
| | Transfer In | | | | | | |
| 381320 | ARPA | - | 1,568,467 | 1,200,000 | (368,467) | 368,467 | (831,533) |
| 381010 | Stormwater Op Fund | 419,448 | 2,003,828 | 1,079,101 | (924,727) | 3,876,075 | 2,796,974 |
| | Total Transfer In | 419,448 | 3,572,295 | 2,279,101 | (1,293,194) | 4,244,542 | 1,965,441 |
| | | | | | | | |
| | Total Funding | 772,824 | 5,017,295 | 2,399,101 | (2,618,194) | 4,819,542 | 2,420,441 |
| | | | | | | | |
| | CIP | | | | | | |
| 538652 | Resiliency Study | - | 195,000 | 120,000 | (75,000) | 75,000 | (45,000) |
| 541828 | NW 133 St Improvement (Drain | - | - | 94,024 | 94,024 | - | (94,024) |
| 543638 | 131st Street Project | 45,905 | 600,000 | 50,000 | (550,000) | 1,150,000 | 1,100,000 |
| 5386315 | Cairo Lane | 39,743 | 1,821,387 | 1,200,000 | (621,387) | 621,387 | (578,613) |
| 5356328 | Burlington Canal | 659,200 | 835,077 | 835,077 | - | 750,000 | (85,077) |
| 5386336 | NW 38th CT (132 - 135 St) | - | 200,000 | - | (200,000) | - | - |
| 5386335 | Commerce North | - | 131,406 | - | (131,406) | 131,406 | 131,406 |
| 5386334 | 127 Street Canal | 27,976 | 784,425 | - | (784,425) | - | - |
| | Nile Gardens Drainage | - | 450,000 | 100,000 | (350,000) | 1,341,749 | 1,241,749 |
| | Alexandria Dr.(Planning & Desi | - | - | - | - | 200,000 | 200,000 |
| | Segal Park Drainage | - | - | - | - | 200,000 | 200,000 |
| | NW 133 St & 43rd Ave | - | - | - | - | 100,000 | 100,000 |
| 543640 | Town Center NW Drainage | - | - | - | - | 250,000 | 250,000 |
| | Total CIP | 772,824 | 5,017,295 | 2,399,101 | (2,618,194) | 4,819,542 | 2,420,441 |
| | | | | | | | |
| | Over / (Under) | - | - | - | - | - | - |



Stormwater CIP Fund - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-----------------------------------|--|----------------------|
| Resiliency Study | A critical vulnerability study and plan assessment to identify problem flood areas and to help develop an infrastructure plan | 75,000 |
| 131 st Street Project | Phase I of drainage and pavement improvement. Funded by CDBG grant and Stormwater fund | 1,150,000 |
| Cairo Lane (Stormwater Portion) | This is part of an estimated \$5.6 million project, primarily funded by ARPA funds and the Stormwater Operating Fund. | 621,387 |
| Burlington Canal PH II | Phase II of a three-phase project to fully restore this canal. This phase will be funded with Stormwater Operating Funds | 750,000 |
| Commerce North | The entire project for Commerce North is estimated to be in the \$8 million range. Funding has been requested from SRF for most of the project. This budgeted amount is the initial phase for design and planning. | 131,406 |
| Nile Gardens Drainage | This is a high priority drainage project. It will be funded from the Stormwater Operating Fund. | 1,341,749 |
| Alexandria Dr (Planning & Design) | Alexandria Dr Drainage Project Planning and Design Phase | 200,000 |
| Segal Park Drainage | Drainage for Segal Park | 200,000 |
| NW 133 St & 43 rd Ave | Drainage work along the NW 133 St & 43 rd Ave corridor | 100,000 |
| NW Residential Drainage | This Project will focus on drainage in the NW Residential portion of the City | 250,000 |



FY 26 Stormwater CIP Funding Matrix

| Projects | Total | Funding Sources | | | |
|-----------------------------------|------------------|------------------|----------------|----------------|------------------|
| | | Stormwater Fund | CDBG Grant | ARPA | Resiliency Grant |
| Resiliency Study | 75,000 | - | - | - | 75,000 |
| 131st Street Project | 1,150,000 | 650,000 | 500,000 | - | - |
| Cairo Lane | 621,387 | 252,920 | - | 368,467 | - |
| Burlington Canal PH II | 750,000 | 750,000 | - | - | - |
| Commerce North | 131,406 | 131,406 | - | - | - |
| Nile Gardens Drainage | 1,341,749 | 1,341,749 | - | - | - |
| Alexandria Dr (Planning & Design) | 200,000 | 200,000 | - | - | - |
| Segal Park Drainage | 200,000 | 200,000 | - | - | - |
| NW 133 St & 43 rd Ave | 100,000 | 100,000 | - | - | - |
| NW Residential Drainage | 250,000 | 250,000 | - | - | - |
| Total | 4,819,542 | 3,876,075 | 500,000 | 368,467 | 75,000 |



American Rescue Plan Act (ARPA) Fund





ARPA FUND

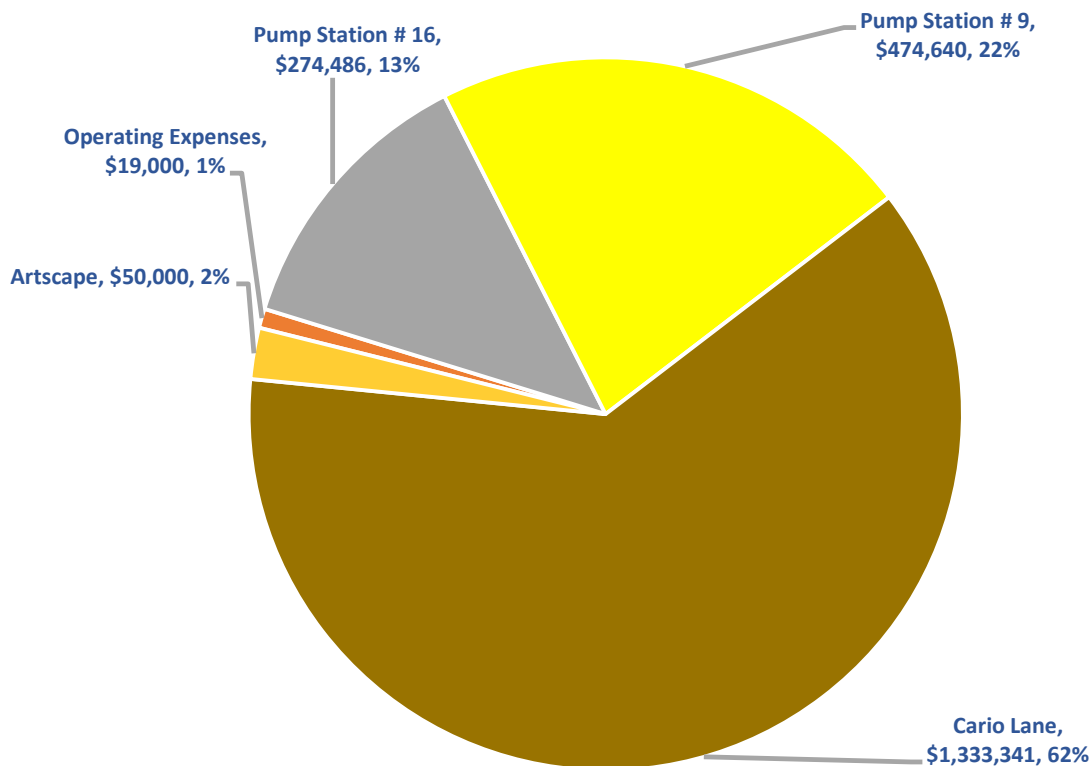
Mission – This fund serves as a repository for funds received under the American Rescue Plan Act (ARPA) until the funds are allocated to projects, normally for water-sewer and stormwater projects.

Goal – Ensure that all ARPA funds are allocated to projects by December 2024 to be following program requirements that all ARPA funds must be encumbered to projects by December 31, 2024.

FY 26 Objectives

- Ensure all ARPA-funded projects are complete by December to ensure no loss of funding.

ARPA Fund Expenditures - \$2.1M





ARPA Fund - Summary

| | | FY 24 | FY 25 | | | FY 26 | |
|------------|--|-----------|----------------|-------------|--------------------------|-------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| 105 | Grants | | | | | | |
| 361100 | Interest Income | 23,044 | 50,070 | 190,000 | 139,930 | 40,000 | (150,000) |
| | Total Grants | 23,044 | 50,070 | 190,000 | 139,930 | 40,000 | (150,000) |
| | | | | | | | |
| | Total Revenue | 23,044 | 50,070 | 190,000 | 139,930 | 40,000 | (150,000) |
| | | | | | | | |
| | Total Funding | 23,044 | 50,070 | 190,000 | 139,930 | 40,000 | (150,000) |
| | Expense | | | | | | |
| | Operating Expense | 1,785 | 20,500 | 6,500 | (14,000) | 19,000 | 12,500 |
| | Other Uses | 190,970 | 15,000 | 6,859 | (8,141) | - | (6,859) |
| | Total Expense Ex Trans Out | 192,755 | 35,500 | 13,359 | (22,141) | 19,000 | 5,641 |
| | Transfer Out | | | | | | |
| | To Safe Neighborhood CIP Fund | 65,543 | 2,542,840 | 1,524,173 | (1,018,667) | 1,014,874 | (509,299) |
| | To Water-Sewer CIP Fund | 155,193 | 3,408,177 | 2,637,514 | (770,663) | 749,126 | (1,888,388) |
| | To Stormwater CIP Fund | - | 1,568,467 | 1,200,000 | (368,467) | 368,467 | (831,533) |
| | To General Fund | - | 157,508 | 157,508 | - | - | (157,508) |
| | Total Transfer Out | 220,736 | 7,676,992 | 5,519,195 | (2,157,797) | 2,132,467 | (3,386,728) |
| | | | | | | | |
| | Total Expense | 413,491 | 7,712,492 | 5,532,554 | (2,179,938) | 2,151,467 | (3,381,087) |
| | | | | | | | |
| | (Use of)/Add To Working Capital | (390,447) | (7,662,422) | (5,342,554) | 2,319,868 | (2,111,467) | 3,231,087 |
| | | | | | | | |
| | Fund Balance | | | | | | |
| | Beginning | 8,041,799 | 7,651,352 | 8,016,444 | - | 2,673,890 | (5,342,554) |
| | Prior Period Adjustment | - | - | - | - | - | - |
| | Beginning - Adjusted | 8,041,799 | 7,651,352 | 8,016,444 | - | 2,673,890 | (5,342,554) |
| | (Use Of)/Add To Fund Balance | (390,447) | (7,662,422) | (5,342,554) | 2,319,868 | (2,111,467) | 3,231,087 |
| | Ending | 7,651,352 | (11,070) | 2,673,890 | 2,319,868 | 562,423 | (2,111,467) |



ARPA Fund Expenditure

| 15 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---|----------------|------------------|------------------|--------------------------|------------------|----------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fc\$U |
| | <u>Operating Expense</u> | | | | | | |
| 538312 | Other Professional Services | 1,785 | 20,000 | 6,000 | (14,000) | 14,000 | 8,000 |
| 538493 | General Expense | - | 500 | 500 | - | 5,000 | 4,500 |
| | Total Operating Expense | 1,785 | 20,500 | 6,500 | (14,000) | 19,000 | 12,500 |
| | <u>Other Uses</u> | | | | | | |
| 515545 | Homeownership/Rental Assist | 190,970 | 15,000 | 6,859 | (8,141) | - | (6,859) |
| | Total Other Uses | 190,970 | 15,000 | 6,859 | (8,141) | - | (6,859) |
| | Total Expense Ex Transfer Out | 192,755 | 35,500 | 13,359 | (22,141) | 19,000 | 5,641 |
| | <u>Transfer Out</u> | | | | | | |
| 538902 | <u>To Water-Sewer CIP Fund</u> | | | | | | |
| | Pump Station #16 | - | 974,486 | 700,000 | (274,486) | 274,486 | (425,514) |
| | Pump Station #9 | - | 1,174,640 | 700,000 | (474,640) | 474,640 | (225,360) |
| | Smart Covers | 155,193 | 105,364 | 105,364 | - | - | (105,364) |
| | NW 133rd Street | - | 261,487 | 239,970 | (21,517) | - | (239,970) |
| | Cairo Lane | - | 670,000 | 670,000 | - | - | (670,000) |
| | Sewer System Modeling | - | 124,000 | 124,000 | - | - | (124,000) |
| | Lead Pipe Study | - | 98,200 | 98,180 | (20) | - | (98,180) |
| | Total - Water-Sewer CIP Fund | 155,193 | 3,408,177 | 2,637,514 | (770,663) | 749,126 | (1,888,388) |
| 538903 | <u>To Stormwater CIP Fund</u> | | | | | | |
| | Cairo Lane | - | 1,568,467 | 1,200,000 | (368,467) | 368,467 | (831,533) |
| | Total - Stormwater CIP Fund | - | 1,568,467 | 1,200,000 | (368,467) | 368,467 | (831,533) |
| 538909 | <u>To General Fund</u> | | | | | | |
| | Commercial Grants | - | 125,001 | 125,001 | - | - | (125,001) |
| | Offset Millage Rate | - | 32,507 | 32,507 | - | - | (32,507) |
| | Total - To General Fund | - | 157,508 | 157,508 | - | - | (157,508) |
| 581320 | <u>To Safe Neighborhood CIP Fund</u> | | | | | | |
| | Helen Miller / Ingram Park Renov | 65,543 | 122,966 | 119,173 | (3,793) | - | (119,173) |
| | Artscape | - | 125,000 | 75,000 | (50,000) | 50,000 | (25,000) |
| | Cairo Lane | - | 2,294,874 | 1,330,000 | (964,874) | 964,874 | (365,126) |
| | Total - Safe Neighborhood CIP Fund | 65,543 | 2,542,840 | 1,524,173 | (1,018,667) | 1,014,874 | (509,299) |
| | Total Transfer Out | 220,736 | 7,676,992 | 5,519,195 | (2,157,797) | 2,132,467 | (3,386,728) |
| | Total Expense | 413,491 | 7,712,492 | 5,532,554 | (2,179,938) | 2,151,467 | (3,381,087) |



ARPA Fund - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-----------------------------|---------------------------|-----------------------------|
| Other Professional Services | Consultants | 14,000 |
| General Expense | Bank Charges | 5,000 |
| Pump Station #16 | See Water Sewer CIP | 274,486 |
| Pump Station #9 | See Water Sewer CIP | 474,640 |
| Cairo Lane | See Water Sewer CIP | 368,467 |
| Artscape | See Safe Neighborhood CIP | 50,000 |
| Cairo Lane | See Safe Neighborhood CIP | 964,874 |



Risk Management Internal Services Fund

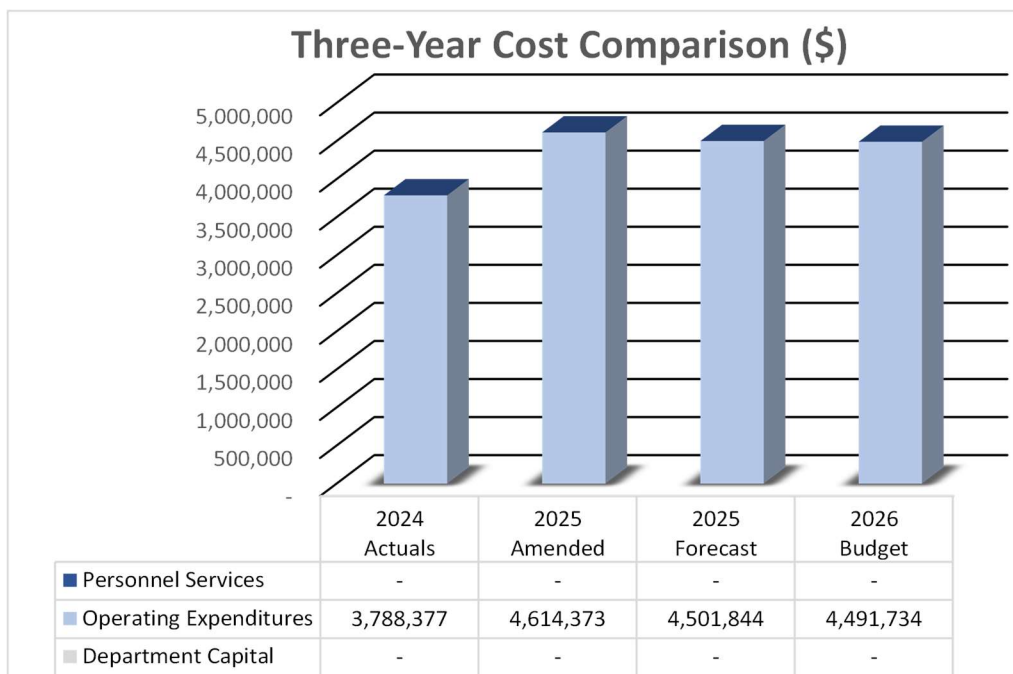




RISK MANAGEMENT

Mission – Conduct programs to (1) protect City assets from loss and/or damage, (2) maximize employee safety and (3) minimize third party claims against the City and ensure proper insurance coverage in place to limit the City’s financial exposure upon occurrence of any of these events.

Goal – An environment where safety, preservation of City assets and the elimination of causes of third-party claims is emphasized with cost-effective insurance in place when loss does occur.



FY 26 Objectives:

- Ensure all City assets are properly insured
- Research root causes of City losses and develop recommendations for corrective action
- Increase City safety training and education to reduce injury and losses
- Obtain services from a new insurance provider if recommended from the Agent of Record evaluation and approved by the City Commission
- Establish Accident Review Board



FY 26 Measurements:

- Less than 12 vehicle accidents determined to be City operator issue
- Less than 15 new workers compensation cases

Current Year Accomplishments

- Engaged an Insurance Agent of Record
- Resolved long-standing issues associated with payments to former employee when City was self-insured.
- Updated City asset status with City insurance provider

FY 25 Objectives Results

- Ensure all City assets properly insured – **Done, see above**
- Research root causes of City losses and develop recommendations for corrective action – **Requested City insurance provider to work with divisions to improve safety with limited success**
- Put insurance service out to bid – **By time Agent of Record engaged, insufficient time remained for this fiscal year. To be done in FY 26.**
- Increase City safety training and education to reduce injuries and losses – **Department Heads were introduced to insurance provider safety manager, but they failed to use him on a regular basis. Program to be strengthened in FY 26.**



Risk Management - Summary

| | | FY 24 | FY 25 | | | FY 26 | |
|------|---------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | Funding | | | | | | |
| | Transfer In | 3,788,377 | 4,614,373 | 4,501,844 | (112,529) | 4,491,734 | (10,110) |
| | Total Funding | 3,788,377 | 4,614,373 | 4,501,844 | (112,529) | 4,491,734 | (10,110) |
| | Expense | | | | | | |
| | Salary | - | - | - | - | - | - |
| | Benefits | 958 | - | - | - | - | - |
| | Total Compensation | 958 | - | - | - | - | - |
| | Operating Expense | 3,787,419 | 4,599,373 | 4,501,844 | (97,529) | 4,491,734 | (10,110) |
| | Other Uses | - | 15,000 | - | (15,000) | - | - |
| | Total Expense | 3,788,377 | 4,614,373 | 4,501,844 | (112,529) | 4,491,734 | (10,110) |
| | | | | | | | |
| | Over / (Under) | - | - | - | - | - | - |



Risk Management - Expense

| 84 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|-----------|----------------|-----------|--------------------------|-----------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Benefits</u> | | | | | | |
| 513245 | Accidental Death | 958 | - | - | - | - | - |
| | Total Benefits | 958 | - | - | - | - | - |
| | | | | | | | |
| | Total Compensation | 958 | - | - | - | - | - |
| | <u>Operating Expense</u> | | | | | | |
| 513240 | Worker's Compensation | - | 60,000 | 58,150 | (1,850) | 30,500 | (27,650) |
| 513245 | Accidental Death | - | 2,000 | 1,000 | (1,000) | 1,500 | 500 |
| 513312 | Other Professional Services | 4,880 | 120,000 | 116,000 | (4,000) | 107,000 | (9,000) |
| 513392 | Motor Vehicle Claims | 38,494 | 55,000 | 55,000 | - | 55,000 | - |
| 513420 | Postage | 14 | 50 | 50 | - | 50 | - |
| 513452 | General Liability - Deductible | 3,723,085 | 4,302,023 | 4,231,544 | (70,479) | 4,247,384 | 15,840 |
| 513493 | General Expense | 20,945 | 60,000 | 40,000 | (20,000) | 50,000 | 10,000 |
| 513541 | Educational Costs | - | 300 | 100 | (200) | 300 | 200 |
| | Total Operating Expense | 3,788,377 | 4,599,373 | 4,501,844 | (97,529) | 4,491,734 | (10,110) |



Risk Management - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|--------------------------------|---|-----------------------------|
| Workers Compensation | Prior ongoing claims from when City was self-insured | 30,500 |
| Accidental Death | Insurance associated with police officers | 1,500 |
| Other Professional Services | Legal and medical services required for evaluation of prior Workers comp claims | 107,000 |
| Motor Vehicle Claims | Motor vehicle claims | 55,000 |
| Postage | Miscellaneous | 50 |
| General liability - Deductible | Deductible portion of general liability insurance paid by the City | 4,247,384 |
| General Expense | Miscellaneous small unanticipated expenditures | 50,000 |
| Educational Coss | Education Expenses | 300 |



Information Tech. Internal Services Fund



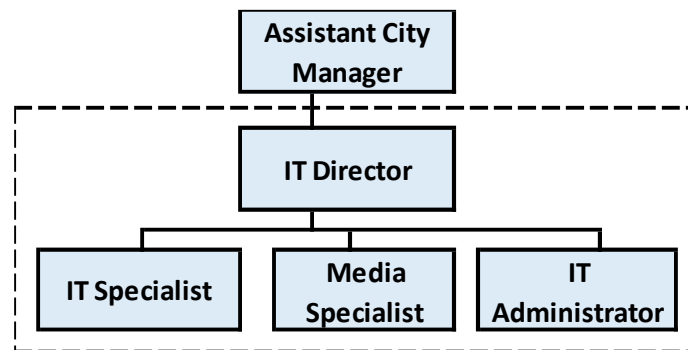


INFORMATION TECHNOLOGY

Mission – Delivering cost-effective technological solutions to provide citizens, businesses, and City employees with convenient access to information and services.

The I.T. Department contributes to an efficient and productive City government using modern information technologies to improve citizen access to government information and services. Emphasis is also on deployment of advanced technology throughout the organization to enhance productivity and enable the organization to accomplish more with less. This is accomplished through continually identifying and sponsoring new technological applications that will benefit the city.

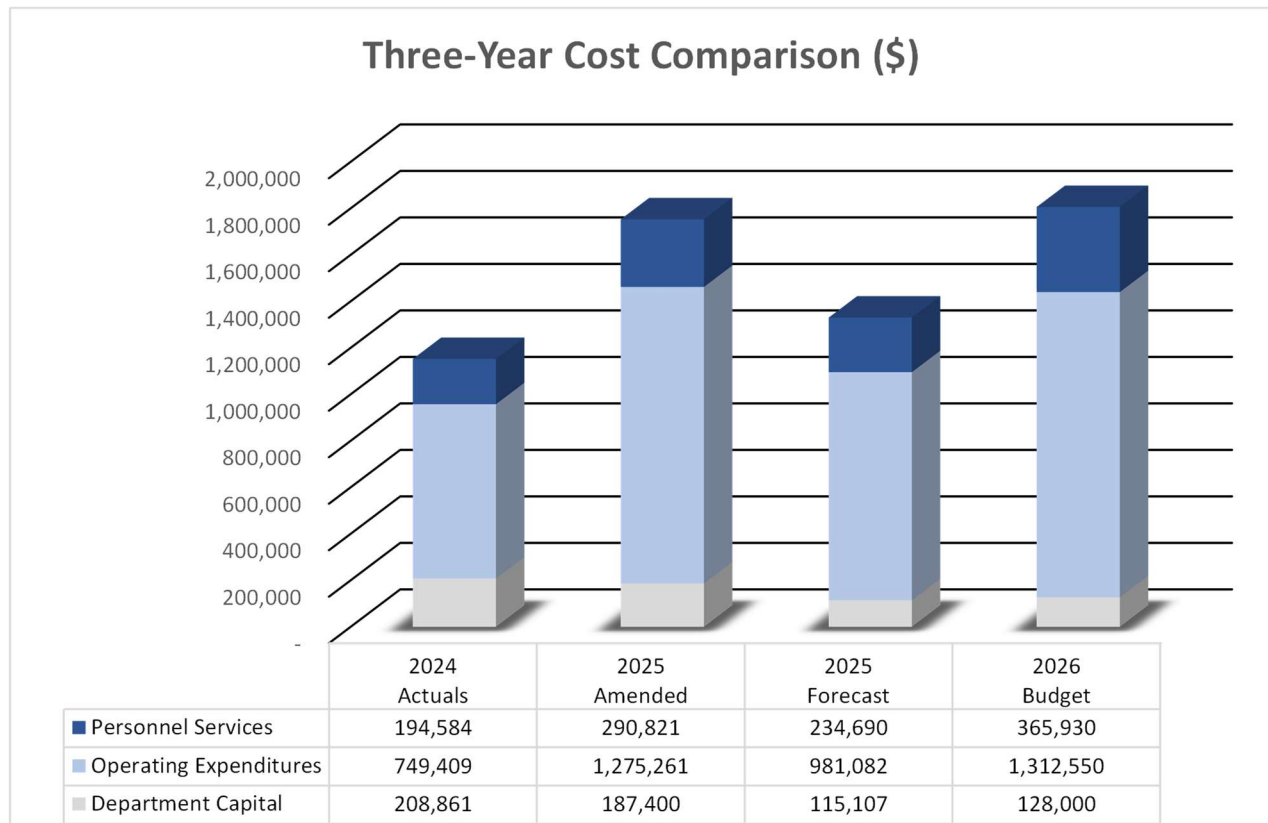
This is an Internal Service Fund. It recovers its cost each year from payments from the General Fund, Water-Sewer and Stormwater Operating Funds.



Goal – Serve as an agent for change through continual streamlining and improving of City processes and services by implementation of evolving innovations of hardware and software technologies to maximize the benefits of automation while maintaining an extremely high level of information technology security.

Budget Summary

| Position Summary - IT | | | | | | | | |
|---------------------------------|-----------|----|------------|----|------------|----|------------------------|----|
| | FY 24 BGT | | FY 25 Prop | | FY 26 Prop | | Inc/ Decr FY 25 Budget | |
| Full Time (FT) / Part Time (PT) | FT | PT | FT | PT | FT | PT | FT | PT |
| IT Director | 1 | - | 1 | - | 1 | - | - | - |
| IT Specialist | 1 | - | 1 | - | 1 | - | - | - |
| IT Adminstrator | 1 | - | 1 | - | 1 | - | - | - |
| Media Specialist | - | - | - | - | 1 | - | 1 | - |
| Total | 3 | - | 3 | - | 4 | - | - | - |



FY 26 Objectives

- Provide full IT support in implementation of new Enterprise Resource Planning (ERP) system
- Install online payment system for Building and Licenses and possibly other departments
- Significant increase in IT security with creation of an additional alternate back-up facility
- Installation of additional street cameras with license plate readers to deter illegal dumpers
- Increase Park security with installation of additional cameras
- Equip and support an IT lab in Sherbondy for community use
- Create new IT position to provide full support for the City's social media and website programs
- Upgrade antiquated servers and increase IT storage capability
- Upgrade City Hall security cameras to provide enhanced clarity

FY 26 Measurements

- Conduct quarterly audits to ensure 100% of sensitive data is encrypted.
- Ensure 100% encryption for internal and external communications by the end of FY 26, verified through network penetration testing.
- Install DLP technology to prevent data breaches, with a target of reducing unauthorized data transfers by 90% by the end of FY 26.
- Citywide system availability percentage – Target 98% of typical work week



Current Year Accomplishments

None Provided

FY 25 Objectives Results

None Provided

FY 25 Measurements Results

None Provided



IT Services - Summary

| | FY 24 | FY 25 | | | FY 26 | |
|--------------------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| <u>Funding</u> | | | | | | |
| Transfer In | 1,152,854 | 1,753,482 | 1,330,879 | (422,603) | 1,806,480 | 475,601 |
| Total Funding | 1,152,854 | 1,753,482 | 1,330,879 | (422,603) | 1,806,480 | 475,601 |
| | - | - | - | - | - | - |
| <u>Expense</u> | - | - | - | - | - | - |
| Salary | 162,354 | 220,015 | 181,674 | (38,341) | 275,337 | 93,663 |
| Benefits | 32,230 | 70,806 | 53,016 | (17,790) | 90,593 | 37,577 |
| Total Compensation | 194,584 | 290,821 | 234,690 | (56,131) | 365,930 | 131,240 |
| Operating Expense | 749,409 | 1,275,261 | 981,082 | (294,179) | 1,312,550 | 331,468 |
| Capital | 208,861 | 187,400 | 115,107 | (72,293) | 128,000 | 12,893 |
| Total Expense Ex Transfer Out | 1,152,854 | 1,753,482 | 1,330,879 | (422,603) | 1,806,480 | 475,601 |
| Transfer Out | - | - | - | - | - | - |
| Total Expense | 1,152,854 | 1,753,482 | 1,330,879 | (422,603) | 1,806,480 | 475,601 |
| | - | - | - | - | - | - |
| Over / (Under) | - | - | - | - | - | - |



IT - Expense

| 85 | | FY 24 | FY 25 | | | FY 26 | |
|--------|---------------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| | <u>Salaries</u> | | | | | | |
| 512110 | Salaries - Executive | 1,400 | - | - | - | - | - |
| 512120 | Salaries - Regular | 160,954 | 220,015 | 181,674 | (38,341) | 275,337 | 93,663 |
| | Total Salaries | 162,354 | 220,015 | 181,674 | (38,341) | 275,337 | 93,663 |
| | <u>Benefits</u> | | | | | | |
| 512210 | FICA | 12,420 | 16,995 | 13,898 | (3,097) | 21,064 | 7,166 |
| 512220 | Retirement | 12,702 | 30,217 | 24,762 | (5,455) | 37,528 | 12,766 |
| 512230 | Life And Health Insurance | 7,108 | 23,594 | 14,356 | (9,238) | 32,001 | 17,645 |
| | Total Benefits | 32,230 | 70,806 | 53,016 | (17,790) | 90,593 | 37,577 |
| | Total Compensation | 194,584 | 290,821 | 234,690 | (56,131) | 365,930 | 131,240 |
| | <u>Operating Expense</u> | | | | | | |
| 512340 | Other Contracted Services | 7,108 | 30,000 | 29,801 | (199) | 98,500 | 68,699 |
| 512400 | Travel | - | - | - | - | 2,000 | 2,000 |
| 512411 | Telephone | 223,874 | 249,000 | 246,500 | (2,500) | 236,500 | (10,000) |
| 512413 | Internet | 36,772 | 103,200 | 87,000 | (16,200) | 91,100 | 4,100 |
| 512420 | Postage | 56 | 200 | 100 | (100) | 200 | 100 |
| 512493 | General Expenses | 714 | 2,500 | 1,000 | (1,500) | 2,000 | 1,000 |
| 512510 | Office Supplies | 609 | 600 | 300 | (300) | 600 | 300 |
| 512523 | Special Supplies | 4,129 | 7,500 | 7,500 | - | 7,500 | - |
| 512528 | Software Licensing | 476,147 | 880,061 | 608,681 | (271,380) | 873,450 | 264,769 |
| 512540 | Memberships | - | 200 | 200 | - | 200 | - |
| 515547 | Conferences and Meetings | - | 2,000 | - | (2,000) | 500 | 500 |
| | Total Operating Expense | 749,409 | 1,275,261 | 981,082 | (294,179) | 1,312,550 | 331,468 |
| | <u>Capital</u> | | | | | | |
| 512646 | Computer Equipment | 208,861 | 187,400 | 115,107 | (72,293) | 128,000 | 12,893 |
| | Total Capital | 208,861 | 187,400 | 115,107 | (72,293) | 128,000 | 12,893 |
| | Total Expense | 1,152,854 | 1,753,482 | 1,330,879 | (422,603) | 1,806,480 | 475,601 |



Information Technology - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|---------------------------|---|----------------------|
| Other Contracted Services | Elevator Monitorng | 2,500 |
| | Misc Hardware/Software Support (Micro Sec) | 16,000 |
| | ERP Support Services | 50,000 |
| | Street Cameras – 15 @1,000 – Install (Smart Tech) | 15,000 |
| | Server Rehabilitation | 10,000 |
| | Security Cameras | 5,000 |
| | Total | 98,500 |
| Travel | Conferences | 2,000 |
| Telephone | Mobile Phone (AT&T Mobility/FirstNet) | 176,000 |
| | VOIP (Interactive Svcs /iPhone) | 37,000 |
| | Elevator – 780 & Sherbondy (AT&T) | 6,500 |
| | Cell Service – Illegal Dumping (T-Mobile) | 4,000 |
| | SunCom (State) Service | 13,000 |
| | Total | 236,500 |
| Internet | Internet expense | 91,100 |
| Postage | Mailing Costs | 200 |
| General Expenses | General Supplies | 2,000 |
| Office Supplies | Office Stationery | 600 |
| Special Supplies | Special supplies | 7,500 |
| Software | Access Card Software (Micro Security) | 2,500 |
| | Agenda Management (CivicPlus) | 17,000 |
| | Archiving Software (Archive social) | 3,100 |
| | Archiving Software (Civic Plus) | 4,300 |
| | Back-Up Cloud Storage | 24,000 |
| | Broadcast System (Controls Two Cameras) | 900 |
| | Cisco FDM | 3,000 |
| | Community Outreach – Code Red (Onsolve) | 13,000 |
| | Cybersecurity (LUMU) | 13,000 |
| | Design Software (Autodesk) | 9,000 |
| | DocuSign (Carahsoft Technology) | 21,000 |
| | Domain License (Go Daddy) | 400 |
| | Dynamic Doc (Laserfiche) | 12,000 |
| | Election Reporting (Easy Vote EV Solutions) | 1,700 |
| | ERP (Central Square) | 80,000 |
| | ERP Annual License (Tyler) | 170,000 |
| | ERP Installation (Tyler) | 350,000 |
| | Geographic Info System (ESRI) | 3,300 |
| | Help Desk | 1,800 |
| | Internet Explorer Convertor (Blackfish) | 1,700 |
| | Music Licenses (ASCAP) | 700 |
| | Network Security – (Barracuda) | 17,300 |
| | Office 365 Migration (City part) | 37,500 |
| | Online Payment System (Bldg. & License) | TBD |
| | Photo Management (SmugMug) | 150 |
| | Problem Reporting (See Click Fix – CivicPlus) | 15,700 |



**FISCAL YEAR 2026
ANNUAL OPERATING BUDGET**

| | | |
|------------------------|--|----------------|
| | Records Request (Justfoia) | 7,000 |
| | Remote Monitoring (Argsoft) | 8,000 |
| | Security Camera – 780 FM – License | 500 |
| | SSL Renewal | 800 |
| | Text to /Text From City (TextMyGov) | 12,000 |
| | VMWare Workspace One | 16,800 |
| | Work Order System – PW (Iworq Systems) | 25,300 |
| | Total | 873,450 |
| Memberships | Memberships | 200 |
| Conferences & Meetings | Conference Expense | 500 |
| Computer Equipment | Computer Equipment | 128,000 |



Special Law Enforcement Fund





SPECIAL LAW ENFORCEMENT FUND

Mission – Police Department can receive funds from participation in joint-agency investigations where assets associated with criminal activities are seized and subsequently liquidated with a share of the proceeds going to the Police Department. The uses to which these funds can be applied is greatly restricted, resulting in limited categories of allowable expenditures.

Goal – Make available supplemental funding to assist Police Department in fulfilling its duties.

FY 26 Objectives

- Leasing Police vehicles, including an additional eleven vehicles and acquisition of bullet proof vests.
- Fund ShotSpotter services to identify location of gun fire to facilitate rapid response

FY 26 Measurements

Current Year Accomplishments

FY 25 Objectives Results

FY 25 Measurement Results



Special Law Enforcement Fund - Summary

| | | FY 24 | FY 25 | | | FY 26 | |
|------------|-------------------------------------|------------------|------------------|------------------|--------------------------|------------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| 165 | Revenue | | | | | | |
| 338100 | Court Forfeiture | - | 331,000 | 350,000 | 19,000 | 250,000 | (100,000) |
| 361100 | Interest | 20,938 | 15,000 | 10,000 | (5,000) | 5,000 | (5,000) |
| | Total Revenue | 20,938 | 346,000 | 360,000 | 14,000 | 255,000 | (105,000) |
| 65 | Expense | | | | | | |
| | Operating Expense | | | | | | |
| 521312 | Other Professional Services | - | 12,000 | 11,000 | (1,000) | - | (11,000) |
| 521340 | Other Contract Services | 12,400 | 128,900 | 156,000 | 27,100 | 99,000 | (57,000) |
| 521466 | Repair & Maint - Vehicle Equipment | - | 5,000 | - | (5,000) | - | - |
| 521547 | Special Supplies | 20,000 | 65,000 | 65,000 | - | 60,000 | (5,000) |
| 521648 | Vehicle Lease | 200,614 | 251,141 | 215,963 | (35,178) | 217,963 | 2,000 |
| | Total Operating Expense | 233,014 | 462,041 | 447,963 | (14,078) | 376,963 | (71,000) |
| | Capital | | | | | | |
| 521642 | Office Furniture & Equipment | - | 70,000 | 70,000 | - | - | (70,000) |
| 521644 | Public Safety Equipment | 10,044 | 7,500 | - | (7,500) | - | - |
| | Total Capital | 10,044 | 77,500 | 70,000 | (7,500) | - | (70,000) |
| | Total Expense | 243,058 | 539,541 | 517,963 | (21,578) | 376,963 | (141,000) |
| | (Use Of)/Add To Fund Balance | (222,120) | (193,541) | (157,963) | 35,578 | (121,963) | 36,000 |
| | Fund Balance - Unassigned | | | | | | |
| | Beginning | 521,255 | 299,136 | 299,136 | - | 141,172 | (157,963) |
| | Prior Period Adjustment | - | - | | | | |
| | Beginning - Adjusted | 521,255 | 299,136 | 299,136 | - | 141,172 | (157,963) |
| | (Use Of)/Add To Fund Balance | (222,120) | (193,541) | (157,963) | 35,578 | (121,963) | (157,963) |
| | Ending | 299,136 | 105,594 | 141,172 | 35,578 | 19,209 | (315,926) |



Special Law Enforcement - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|-------------------------|---|----------------------|
| Other Contract Services | To obtain ShotSpotter & Safepoint Services | 99,000 |
| Special Supplies | Bulletproof Vests | 60,000 |
| Vehicle Leases | Patrol Vehicle Lease & Rental of Detective Vehicles | 217,963 |



Law Enforcement Training Trust Fund





LAW ENFORCEMENT TRAINING TRUST FUND

Mission – This fund receives funding from Miami-Dade County court fees to be used exclusively for Police training purposes.

Goal – Fund recruit training costs while attending the Miami-Dade Police Academy and for other department training purposes.

FY 26 Objectives:

- Support Police Department training and sponsor trainees at the County Police Academy.
- Maximize Police department training





Law Enforcement Training Trust Fund - Summary

| | | FY 24 | FY 25 | | | FY 26 | |
|------------|---|----------------|-----------------|-----------------|--------------------------|-----------------|---------------------|
| ACCT | Account Title | Actual | Amended Budget | Fcst | Over / (Under) Amend Bgt | Proposed | Over / (Under) Fcst |
| 179 | <u>Revenue</u> | | | | | | |
| 335210 | Law Enforcement Training | 3,481 | 2,500 | 2,500 | - | 2,500 | - |
| | Total Revenue | 3,481 | 2,500 | 2,500 | - | 2,500 | - |
| 66 | <u>Expense</u> | | | | | | |
| | <u>Operating Expense</u> | | | | | | |
| 521541 | Education Costs | 5,017 | 30,000 | 9,000 | (21,000) | 33,000 | 24,000 |
| 521547 | Special Supplies | - | 20,000 | 15,000 | (5,000) | 20,000 | 5,000 |
| | Total Operating Expense | 5,017 | 50,000 | 24,000 | (26,000) | 53,000 | 29,000 |
| | | | | | | | |
| | (Use Of)/Add To Fund Balance | (1,536) | (47,500) | (21,500) | 26,000 | (50,500) | (29,000) |
| | | | | | | | |
| | <u>Fund Balance - Unassigned</u> | | | | | | |
| | Beginning | 122,270 | 120,734 | 120,734 | - | 99,234 | (21,500) |
| | (Use Of)/Add To Fund Balance | (1,536) | (47,500) | (21,500) | 26,000 | (50,500) | (29,000) |
| | Ending | 120,734 | 73,234 | 99,234 | 26,000 | 48,734 | (50,500) |



Special Law Enforcement - Footnote Detail

| Account Name | Footnote Detail | Proposed Budget (\$) |
|---------------------|----------------------------------|---------------------------------|
| Education | Schools, Police Academy Recruits | 33,000 |
| Special Supplies | Ammunition, Training material | 20,000 |



GLOSSARY

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when the cash is received or spent.

Adopted Budget - The original budget as approved by the City Commission at the beginning of the fiscal year.

Ad Valorem Taxes - Commonly referred to as property taxes, levied on both real and personal property, according to the property's valuation and tax rate.

Amended Budget - The current budget, resulting from changes to the Adopted Budget. An example of a common change would be a line-item transfer of funds.

Annualize - Taking changes that occurred mid-year and calculating their costs for a full year, for the purpose of preparing an annual budget.

Appropriation - A legal authorization to incur obligations and make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Property Appraiser as a basis for levying property taxes.

Asset - Resources owned or held by a government which has monetary value.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Undesignated) Fund Balance - This refers to funds remaining from prior years, which are available for appropriation and expenditure in the current year.

Balanced Budget - A budget is considered balanced when the revenues of all funds equal the expenditures of all funds.

Base Budget - Projected cost of continuing the existing levels of service in the current budget year.

Bond - A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond - This type of bond is backed only by revenues, which come from a specified enterprise project, such as a hospital or toll road.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period (fiscal year) indicating all planned revenues and expenses for the budget period.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of the three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates, which a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities, and (other infrastructure.

Capital Expenditures - Expenditures related to the acquisition, expansion or rehabilitation of an element of the physical plant of the government - sometime referred to as infrastructure.



Capital Improvement Program (C.I.P.) - An expenditure plan incurred each year over a fixed number of years to meet capital needs arising from the long term needs of the government.

Capital Outlay - Fixed assets which have a value of \$750 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - Major construction, acquisition, or renovation activities which add value to the physical assets of a government, or significantly increase their useful life. Also called capital improvements.

Cash Basis - A basis of accounting which recognizes transactions only when cash is increased or decreased.

Collective Bargaining Agreement - A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g. hours, working conditions, salary, fringe benefits, and matters affecting health and safety of all employees).

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other government agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit - The excess liability of an entity over its assets; or the excess of expenditure or expenses over Revenues during a single accounting period.

Department - The basic organizational unit of a government which is functionally unique in its delivery of services.

Depreciation - A noncash expense that reduces the value of an asset because of wear and tear, age, or obsolescence.

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of the costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Expenditure - The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. For the City of Opa-locka, this twelve (12) month period is October 1 to September 30.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.



Franchise Fee - Fees assessed on public utility corporations in return for granting a privilege to operate inside the City limits, e.g. water, electricity, cable television.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Find Balance - The excess of the assets of a fund over its liabilities, reserves, and carry-over.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy - To impose taxes in support of government activities.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity date of more than one year after the date of issuance.

Mill - The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g. streets, water, sewers, public buildings and parks).

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Object of Expenditures - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Expenses - The cost for personnel, materials and equipment required for a department to function.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Pay-as-you-go Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Personnel Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.



Purpose - A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Rolled-back Rate - The tax rate when applied to the current year's adjusted taxable value, generates the same ad valorem tax revenue as the prior year.

Source of Revenue - Revenues are classified according to their source or point of origin.

Taxes - Compulsory charges levied by government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Temporary Positions - An employee who fills a temporary or short-term position. provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Temporary employees are paid on a per-hour basis, and do not receive benefits.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM -Truth in millage (Section 200.065, Florida Statute)

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of public service by the party who benefits from the service.

Utility Taxes - Municipal charges on consumers or various utilities such as electricity, gas, water, and telecommunications.



ACRONYMS

ADA - Americans with Disabilities Act
ARRA - American Recovery & Reinvestment Act of 2009
CAD - Computer Aided Dispatch
CAFR - Comprehensive Annual Financial Report
CDBG - Community Development Block Grant
CET - Community Empowerment Team
CIP - Capital Improvement Plan COLA - Cost of Living Adjustment CPI - Consumer Price Index
CRA - Community Redevelopment Agency
DARE - Drug Awareness Resistance Education
DEP - Department of Environmental Protection
DJJ - Department of Juvenile Justice (Opa-locka Police Youth Academy)
EEOC - Equal Employment Opportunity Commission
ERU - Environmental Resource Unit
FDEP - Florida Department of Environmental Protection
FDLE - Florida Department of Law Enforcement
FOOT - Florida Department of Transportation
FEMA - Federal Emergency Management Association
FMLA - Family Medical Leave Act
FPL - Florida Power & Light
RDAP - Florida Recreation Development Assistance Program
FTE - Full Time Equivalent
FY - Fiscal Year
GAAP - Generally Accepted Accounting Principles
GASB - Government Accounting Standards Board
GFOA - Government Finance Officers Association
GIS - Geographic Information System
GOB - General Obligation Bond
GIU - General Investigative Unit
HUD - Housing and Urban Development
ICMA - International City/County Management Association
IT - Information Technology
JARC - Job Access Reverse Commute
LCIR - Legislative Committee on Intergovernmental Relations
LEED - Leadership in Energy and Environmental Design
LLEBG - Local Law Enforcement Block Grant
MLK - Martin Luther King
MOU - Memorandum of Understanding
M/WBE - Minority and Women Business Enterprise
NACSLB - National Advisory Council on State and Local Budgeting
NAPOT - Nominal Average Pump Operating Time
NPDES - National Pollution Discharge Elimination System
OCED - Office of Community and Economic Development
PTP - People's Transportation Plan
R & R - Repair and Replacement



RFQ/RFP - Request for Qualifications/Request for Proposal

ROW- Right of Way

SEA - Service Efforts and Accomplishments

SFWMD - South Florida Water Management District

SFRTA - South Florida Regional Transit Authority

SLE - Special Law Enforcement

SNP - Safe Neighborhood Parks (Miami Dade County)

RF - State Revolving loan Fund

TIF - Tax Increment Financing

TRIM - Truth in millage

VAWA- Violence Against Women Act

VOCA - Victims of Crime Act



CITY OF OPA-LOCKA
FLORIDA



ADOPTED
FY 2026
BUDGET

