CITY OF OPA-LOCKA

The City of Bright Opportunities

FIRST BUDGET HEARING
Agenda

Tuesday, September 8, 2026
6:00 PM

Commission Chambers
780 Fisherman Street, 3rd Floor
Opa-locka, FL 33054

City Commission
Mayor John H. Taylor, Jr.
Vice Mayor Joseph L. Kelley
Commissioner Dr. Sherelean Bass
Commissioner Natasha L. Ervin
Commissioner Luis B. Santiago

Appointed Officials
City Manager Sha'mecca Lawson
City Attorney Burnadette Norris-Weeks
City Clerk Joanna Flores

NOTE: All persons speaking shall come forward and give your full name and address, and the name and address of the organization you are representing.

There is a three (3) minute time limit for speaker/citizens forum and participation at all city commission meetings and public hearings. Your cooperation is appreciated in observing the three (3) minute time limit policy. If your matter requires more than three (3) minutes, please arrange a meeting or an appointment with the City Clerk prior to the commission meeting. City of Opa-locka Code of Ordinances Section 2-57

DECORUM POLICY

Any person making impertinent or slanderous remarks or who become boisterous while addressing the commission, shall be declared to be out of order by the presiding officer, and shall be barred from further audience before the Commission by the presiding officer, unless permission to continue or again address the commission be granted by the majority vote of the commission members. City of Opa-locka Code of Ordinances Section 2-58

NOTICE TO ALL LOBBYISTS

Any person appearing in a paid or remunerated representative capacity before the city staff, boards, committees and the City Commission is required to register with the City Clerk before engaging in lobbying activities. *City of Opa-locka Code of Ordinances Section 2-18*

FLORIDA STATUTES, CHAPTER 285.0105

"If a person decides to appeal any decision made by the Board, Agency or Commission with respect to the proceedings, and that, for such purpose, that person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based."

PROCEDURES FOR PUBLIC PARTICIPATION

How to watch the meeting

Members of the public can watch public meetings and public hearings at https://www.youtube.com/user/CityofOpaLocka

City Commission Meetings are held in-person while allowing virtual participation. Members of the public wishing to address the Commission may do so in person or virtually.

To participate virtually, please register by the meeting start time via the City of Opa-locka website at www.opalockafl.gov.

CITY OF OPA-LOCKA

"The City of Bright Opportunities"

AGENDA
FIRST BUDGET HEARING
September 8, 2026
6:00 PM

1. **CALL TO ORDER:**

2. **ROLL CALL:**

3. **INVOCATION:**

4. **PLEDGE OF ALLEGIANCE:**

5. **FIRST READING ORDINANCES / PUBLIC HEARINGS:**

    1. **AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, ADOPTING A FINAL MILLAGE RATE PURSUANT TO SECTION 200.065, FLORIDA STATUTES, FOR FISCAL YEAR 2026-2027, COMMENCING OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027; SETTING FORTH PUBLIC HEARING DATES; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR REPEAL OF ALL PRIOR ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.** *Sponsored by City Manager*

    2. **AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, APPROVING AND ADOPTING THE CITY'S GENERAL, PROPRIETARY AND SPECIAL FUNDS BUDGET FOR THE FISCAL YEAR 2026-2027, COMMENCING OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027; PROVIDING FOR THE EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR APPROPRIATION OF ALL BUDGET EXPENDITURES; PROVIDING FOR FEES CONSISTENT WITH APPROPRIATION AND AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.** *Sponsored by City Manager*

6. **ADJOURNMENT:**

For further information, please contact the Office of the City Clerk by telephone at (305) 953-2800 or email at jflores@opalockafl.gov.

1st Reading/Public Hearing:
2nd Reading/Public Hearing:
Adopted:
Effective Date:
Sponsored By: City Manager

ORDINANCE NO. 26-XX

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA- LOCKA, FLORIDA, ADOPTING A FINAL MILLAGE RATE PURSUANT TO SECTION 200.065, FLORIDA STATUTES, FOR FISCAL YEAR 2026-2027, COMMENCING OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027; SETTING FORTH PUBLIC HEARING DATES; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR REPEAL OF ALL PRIOR ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 22, 2026, the City Commission of the City of Opa-Locka, Florida ("City Commission") adopted Resolution No. 26-080, setting the tentative millage rate of 8.9797 mills, after further review of the budget desires to set the final millage rate of 8.9797 mills for Fiscal Year 2026-2027, commencing October 1, 2026 and ending September 30, 2027, and scheduled public hearings on September 10, 2026 and September 25, 2026; and

WHEREAS, in order to ensure broad notice and allow for public input, public hearings were noticed and set for September 8, 2026 and September 23, 2026; and

WHEREAS, the Miami-Dade County Property Appraiser has determined the non-exempt net aggregate value of taxable property (real, personal, and centrally assessed properties), in the City of Opa-Locka for the Fiscal Year 2026-2027 to be $2,330,712,055.00; and

WHEREAS, public hearings on September 8, 2026 and September 23, 2026, allowed for public comment on and consideration by the City Commission of the proposed millage rate; and

WHEREAS, the public and all interested parties have the opportunity to address their comments to the City Commission regarding the millage rate; and

WHEREAS, having considered the comments of the public regarding the millage rate, the City Commission of the City of Opa-Locka desires to adopt a final millage rate for Fiscal Year 2026-2027.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations.

The foregoing "Whereas" clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Ordinance.

Section 2. Adoption of Millage Rate.

The City Commission of the City of Opa-Locka hereby adopts and establishes the millage rate of the City of Opa-Locka for Fiscal Year 2026-2027, commencing October 1, 2026 through September 30, 2027, at 8.9797 mills, which is $8.9797 per $1,000 of assessed property value within the City of Opa-Locka. This represents a 5.66% increase above the rolled-back rate of 8.4988 mills, which is $8.4988 per $1,000 of assessed property value within the City of Opa-Locka.

Section 3. Public Hearings.

Public hearings are to be held by the Commission on September 9, 2026 at 6:00 p.m. and September 23, 2026 at 6:00 p.m. for each hearing.

Section 4. Transmittal.

The City Clerk of the City of Opa-Locka is hereby directed to transmit a certified copy of this Ordinance to the Miami-Dade County Property Appraiser and the Tax Collector of Miami-Dade County.

Section 5. Inclusion in Code.

It is hereby the intention of the Commission of the City of Opa-Locka and it is hereby provided that the provisions of this Ordinance may become and be made a part of the Code of Opa-Locka, Florida.

Section 6. Scrivener's Errors.

Sections of this Ordinance may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the Interim City Manager following review by the City Attorney, without the need of a public hearing by filing a corrected copy of same with the City Clerk.

Section 7. Conflict and Repealer.

Any provision of any City of Opa-Locka ordinance or regulation which is in conflict with the provisions of this Ordinance is repealed prospectively to the extent of such conflict.

Section 8. Liberal Construction.

The terms and provisions of this Ordinance shall be liberally construed to affect the purpose for which it is adopted.

Section 9. Severability.

If any portion of this Ordinance is for any reason held or declared to be unconstitutional, invalid or void, such holding shall not affect the remaining portions of this Ordinance. If this Ordinance shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect the applicability of this Ordinance to any other person, property or circumstances.

Section 10. Effective Date.

This Ordinance shall take effect upon the adoption of this Ordinance by the Commission of the City of Opa-Locka and upon a filing of a certified copy hereof with the Florida Department of State and is subject to the approval of the Governor or Governor's Designee.

PASSED FIRST READING this ______ day of September, 2026.

PASSED SECOND READING this _______ day of September, 2026.

____
John H. Taylor Jr., Mayor

ATTEST:

____
Joanna Flores, City Clerk

Ordinance No. 26-XX

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

____
Burnadette Norris-Weeks, Esq.
City Attorney

Moved by: ____________________

Seconded by:__________________

VOTE:

Commissioner Bass	_____
Commissioner Ervin	_____
Commissioner Santiago	_____
Vice Mayor Kelley	_____
Mayor Taylor	_____

City of Opa-locka
Agenda Cover Memo

Budget Administrator:	Floyd Harris			**Budget Administrator Signature:**		
City Manager:	Sha'mecca Lawson			**CM Signature:**	Signed by: Sha'mecca Lawson F4489A0D7D63447...	
Commission Meeting Date:	Sep 8, 2026		**Item Type:** *(Enter X in box)*	**Resolution**	**Ordinance**	**Other**
					X	
Fiscal Impact: *(Enter X in box)* **N/A**	**Yes**	**No**	**Ordinance Reading:** *(Enter X in box)*		**1st Reading**	**2nd Reading**
					X	
	X		**Public Hearing:** *(Enter X in box)*		**Yes** / **No**	**Yes** / **No**
					X /	X /
Funding Source: *Account#* **:**	*(Enter Fund & Dept)* Ex:		**Advertising Requirement:** *(Enter X in box)* Advertised on TRIM Notice sent out by County Property Appraiser on August 24, 2025		**Yes**	**No**
					X	
Contract/P.O. Required: *(Enter X in box)*	**Yes**	**No**	**RFP/RFQ/Bid#:**			
		X				
Strategic Plan Related *(Enter X in box)*	**Yes**	**No**	**Strategic Plan Priority Area:** **Enhance Organizational** **Bus. & Economic Dev** **Public Safety** **Quality of Education** **Qual. Of Life & City Image** **Communication**		**Strategic Plan Obj./Strategy:** *(list the specific objective/strategy this item will address)*	
	X					
Sponsor Name	City Manager		**Department:**		City Manager	

Short Title:

FY 27 Tentative Millage Rate Adoption

Staff Summary:

On July 23, 2026, the City Commission adopted Resolution 26-080 which set a FY 27 Proposed Millage Rate of 8.9797 mills which supported the FY 27 Proposed City Budget. On July 30th the City submitted the City's proposed FY 27 budget to the State for review and approval.

Staff is proposing a Tentative Millage Rate of 8.9797 mills. This millage rate is 5.66% higher than the City's rolled-back rate of 8.4988 mills and is sufficient to meet the objectives of the FY 27 Tentative Budget.

Proposed Action:

Staff recommends that the City Commission adopt the Tentative Millage Rate of 8.9797 mills on first reading.

Attachment:

1. Ordinance

1st Reading/Public Hearing:
2nd Reading/Public Hearing:
Adopted:
Effective Date:
Sponsored By: City Manager

ORDINANCE NO. 26-XX

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, APPROVING AND ADOPTING THE CITY'S GENERAL, PROPRIETARY AND SPECIAL FUNDS BUDGET FOR THE FISCAL YEAR 2026-2027, COMMENCING OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027; PROVIDING FOR THE EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR APPROPRIATION OF ALL BUDGET EXPENDITURES; PROVIDING FOR FEES CONSISTENT WITH APPROPRIATION AND AMENDMENT; PROVIDING FOR ADOPTION OF REPRESENTATIONS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the General, Proprietary and Special Revenue Funds Budget for Fiscal Year 2026-2027, commences on October 1, 2026 and ends September 30, 2027; and

WHEREAS, pursuant to Article IV, Section 4.5 of the City of Opa-Locka Charter, the City Manager has prepared and presented to the City Commission of the City of Opa-Locka a budget and an explanatory budget review that details revenues, expenditures and other budgetary considerations for Fiscal Year 2026-2027; and

WHEREAS, the proposed Fiscal Year 2026-2027 Budget for the City of Opa-Locka included an estimate of departmental revenues, and expenditures; and

WHEREAS, pursuant to Section 200.065, Florida Statutes, the City Commission conducted Public Hearings on September 8, 2026 and September 23, 2026; and

WHEREAS, the public hearings for the Proposed Budget have been held as stated above, and comments from the public concerning said Budget have been heard and considered; and

WHEREAS, the City Commission of the City of Opa-Locka, having had an opportunity to review and approve the Proposed Budget, as deemed appropriate, after hearing comments from the public regarding the Proposed Budget and having complied with the "Truth in Millage **(TRIM)"** requirements of the Florida Statutes, desires to adopt a General, Proprietary and Special Revenue Funds Budget for Fiscal Year 2026-2027, commencing October 1, 2026.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AS FOLLOWS:

Section 1. Adoption of Representations.

The foregoing “Whereas” clauses are hereby ratified and confirmed as being true and the same are hereby made a specific part of this Ordinance.

Section 2. Title.

This Ordinance shall be known and may be cited as the "2026-2027 General, Proprietary and Special Revenue Funds Budget Ordinance”.

Section 3. Interim City Manager’s Recommendation.

Pursuant to Article IV, Section 4.5 of the City Charter, the Interim City Manager has recommended a proposed General, Proprietary and Special Revenue Funds Budget to the City Commission for the Fiscal Year commencing October 1, 2026 through

September 30, 2027, a copy of which is attached hereto as Exhibit "A" and incorporated by reference herein.

Section 4. Approval of Fiscal Year 2026-2027 General, Proprietary and Special Revenue Funds Budget.

The City Commission of the City of Opa-Locka hereby approves, adopts and ratifies the proposed General, Proprietary and Special Revenue Funds Budget for the Fiscal Year 2026-2027, and hereby appropriates the budgeted expenditures and revenues as set forth in the attached Exhibit "A".

Section 5. Authorization of City Manager.

The City Manager is authorized to expend or contract for expenditures, pursuant to the City of Opa-Locka Charter and the adopted Code of Ordinances in accordance with the adopted General, Proprietary and Special Revenue Funds Budget for Fiscal Year 2026-2027.

Section 6. Adoption and Ratification of Expenditure Allocations.

The department/division expenditure allocations established by the City Manager, as revised and summarized in the budget attached as Exhibit **"A",** are hereby adopted and ratified. Funds of the City for the General, Proprietary and Special Revenue Funds Budget shall be expended in accordance with the appropriations provided in the Budget adopted by this Ordinance, which shall constitute an appropriation of amounts specified therein. Expenditure control will be at the fund level. Funds may be expended by, and with the approval of, the City Manager and the City Commission, in accordance with the provisions of the City

Charter, adopted Code of Ordinances and applicable laws. Supplemental appropriations and reduction of appropriations, if any, shall be made in accordance with the City Charter.

Section 7. Outstanding Encumbrances.

Any and all outstanding encumbrances as of September 30, 2026, shall not lapse at that time and appropriations have been hereby provided for those outstanding encumbrances that have been incurred prior to September 30, 2026, but are not expected to be paid until on or after October 1, 2026. Receipts from sources not anticipated in the attached budget may be appropriated and expended by Ordinance duly enacted by the City Commission in accordance with applicable law. Adjustments within the same fund to departmental appropriations made in the attached Budget may be approved, from time to time, by the City Manager, or by Resolution adopted by the City Commission. The City Manager is authorized to approve adjustments to expenditure code allocations, within the limit of departmental appropriations made in the attached Budget.

Section 8. Authorization of Finance Director.

The City's Finance Director, in accordance with the City Charter, is hereby authorized to deposit into the accounts of the General, Proprietary and Special Revenue Funds, any interest on deposits earned or accrued to the benefit of any trust funds, revolving accounts, working capital reserves, or other funds held in trust by the City of Opa-Locka, unless specifically prohibited from doing so by trust or other agreements.

Section 9. Setting Fees and Charges.

All Ordinances setting fees and charges, and all other fees and charges consistent with appropriations adopted herein, as may be amended during the fiscal year, are hereby ratified, confirmed and approved.

Section 10. Conflict and Repealer.

All Ordinances or Code provisions in conflict herewith are hereby repealed.

Section 11. Severability.

If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

Section 12. Effective Date.

This Ordinance shall become effective immediately upon final passage.

PASSED FIRST READING this _________ day of ___________________, 2026.

PASSED SECOND READING this ________ day of____________________, 2026.

____
John Taylor, Mayor

ATTEST:

____
Joanna Flores, City Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

____
Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: _________________________

Seconded by: ___________________________

VOTE:

Commissioner Bass	_____
Commissioner Ervin	_____
Commissioner Santiago	_____
Vice Mayor Kelley	_____
Mayor Taylor	_____

City of Opa-locka
Agenda Cover Memo

<table>
<tr><td>Budget Administrator:</td><td colspan="3">Floyd Harris</td><td>Budget Administrator Signature:</td><td colspan="4"></td></tr>
<tr><td>City Manager:</td><td colspan="3">Sha’mecca Lawson</td><td>CM Signature:</td><td colspan="4">Signed by:
Sha'mecca Lawson
F4489A0D7D63447...</td></tr>
<tr><td rowspan="2">Commission Meeting Date:</td><td colspan="2" rowspan="2">Sep 8, 2026</td><td rowspan="2">Item Type:
(Enter X in box)</td><td>Resolution</td><td colspan="2">Ordinance</td><td colspan="2">Other</td></tr>
<tr><td></td><td colspan="2">X</td><td colspan="2"></td></tr>
<tr><td rowspan="4">Fiscal Impact:
(Enter X in box)
N/A</td><td rowspan="2">Yes</td><td rowspan="2">No</td><td colspan="2" rowspan="2">Ordinance Reading:
(Enter X in box)</td><td colspan="2">1st Reading</td><td colspan="2">2nd Reading</td></tr>
<tr><td colspan="2">X</td><td colspan="2"></td></tr>
<tr><td rowspan="2">X</td><td rowspan="2"></td><td colspan="2" rowspan="2">Public Hearing:
(Enter X in box)</td><td>Yes</td><td>No</td><td>Yes</td><td>No</td></tr>
<tr><td>X</td><td></td><td>X</td><td></td></tr>
<tr><td rowspan="2">Funding Source:
Account# :</td><td colspan="2" rowspan="2">(Enter Fund & Dept)
Ex:</td><td colspan="2" rowspan="2">Advertising Requirement:
(Enter X in box)

Advertised on TRIM Notice sent out by County Property Appraiser on August 24, 2025</td><td colspan="2">Yes</td><td colspan="2">No</td></tr>
<tr><td colspan="2">X</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Contract/P.O. Required:
(Enter X in box)</td><td>Yes</td><td>No</td><td colspan="2" rowspan="2">RFP/RFQ/Bid#:</td><td colspan="4" rowspan="2"></td></tr>
<tr><td></td><td>X</td></tr>
<tr><td rowspan="2">Strategic Plan Related
(Enter X in box)</td><td>Yes</td><td>No</td><td colspan="2" rowspan="2">Strategic Plan Priority Area:
Enhance Organizational
Bus. & Economic Dev
Public Safety
Quality of Education
Qual. Of Life & City Image
Communication</td><td colspan="4" rowspan="2">Strategic Plan Obj./Strategy:
(list the specific objective/strategy this item will address)</td></tr>
<tr><td>X</td><td></td></tr>
<tr><td>Sponsor Name</td><td colspan="2">City Manager</td><td colspan="2">Department:</td><td colspan="4">City Manager</td></tr>
</table>

Short Title:

FY 27 Tentative General, Proprietary and Special Revenue Funds Budget Adoption

Staff Summary:

At July 14th, 2026, workshop, Staff provided a detailed review of the Proposed FY 27 Budget. Subsequently on July 22, 2026, Staff recommended the City Commission tentatively approve the FY 27 Proposed City Budget, incorporating Commission guidance provided at the workshops, to allow the budget to be forwarded to the State by August 1st, 2026, for review as required by the Agreement of Cooperation established in accordance with Executive Order 16-135 in response to the City’s declaration of a financial emergency. The Commission adopted the FY 27 Proposed City Budget for forwarding to the State with Resolution 26-081, and the FY 27 Proposed City Budget was forwarded to the State on July 30th, 2026.

Financial Impact: Adoption_of the Tentative General, Proprietary and Special Revenue Funds Budget will provide $71,719,611 of funding, including $16,396,006 of Interfund Transfers, to meet the City's FY 27 budgeted requirements with a proposed Millage Rate of 8.9797 mills.

Proposed Action:

Staff recommend the City Commission adopt the FY 27 Tentative City Budget at this first hearing.

Attachment:

1. Ordinance
2. Budget

City of Opa-locka Administration

Shamecca Lawson, City Manager

Joanna Flores, City Clerk

Burnadette Norris-Weeks, City Attorney

George Ellis, Jr., Assistant City Manager

Laura Woodley, Human Resources Director

Floyd Harris, Budget Administrator

Aria Austin, Public Works Director

Marilyn Bernard, Building & Licenses Manager

Owen Carney, Interim Building & Grounds Maintenance Operations Manager

Niema Gantt, Finance Director

Gregory Gay, Community Development Director

Adelina Gross, CIP Manager

Zonya Ray, Parks & Recreation Director

Dr. Robyn Starks, Police Chief

Philpot Walker, Information Technology Director

Wilma Wilcox, Code Compliance Manager

State of Florida Financial Emergency Board

Melinda Miguel, Chief Inspector General

Board Members

Andrew R. Collins, Board Chair

Angela Knecht

Kim Mills

Vernita Nelson

J.D. Patterson, Jr.

Frank Rollason

Legal

Brian Hunter, Attorney

Budget Message to Be Provided Separately

Budget Message to Be Provided Separately

Budget Message to Be Provided Separately

READER'S GUIDE

The City of Opa-locka Fiscal Year 2027 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, 2026, through September 30, 2027. 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 2027 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 2027 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. Meuller'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.

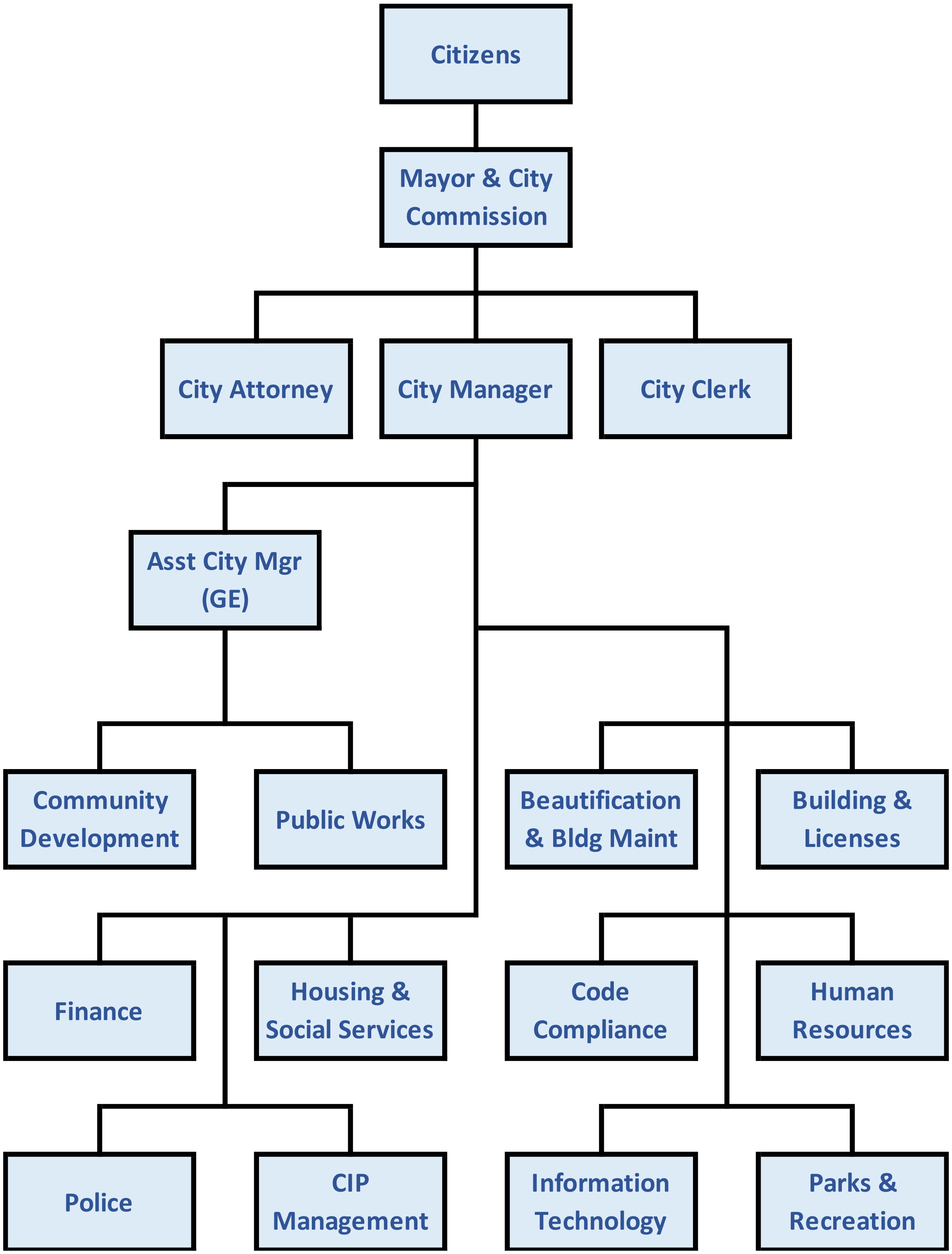
Opa-locka is primarily a commercial community with 27% of its property tax base being residential properties. It's 4.5 square miles in size and assumes an irregular shape defined by the following boundaries: NW 151st Street on the north; NW 135th, NW 127th and NW 119th Streets on the south; NW 17th,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

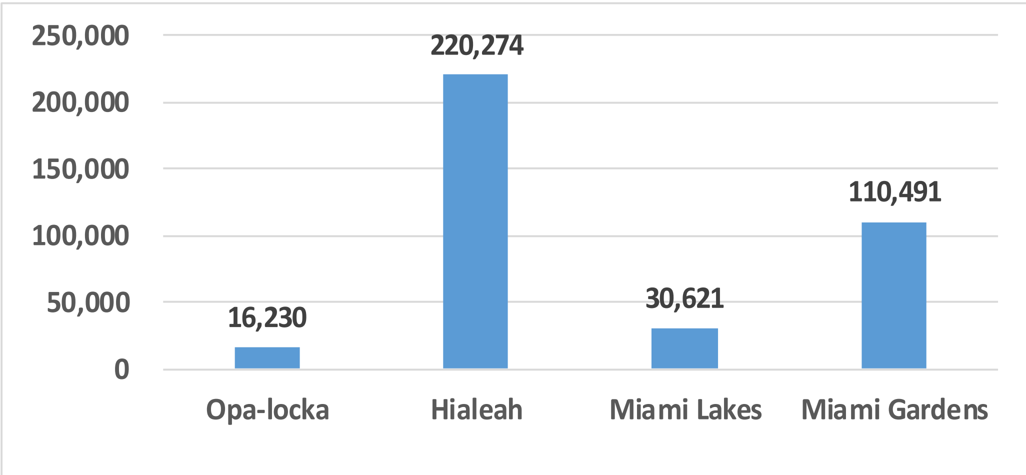


Miscellaneous Statistics

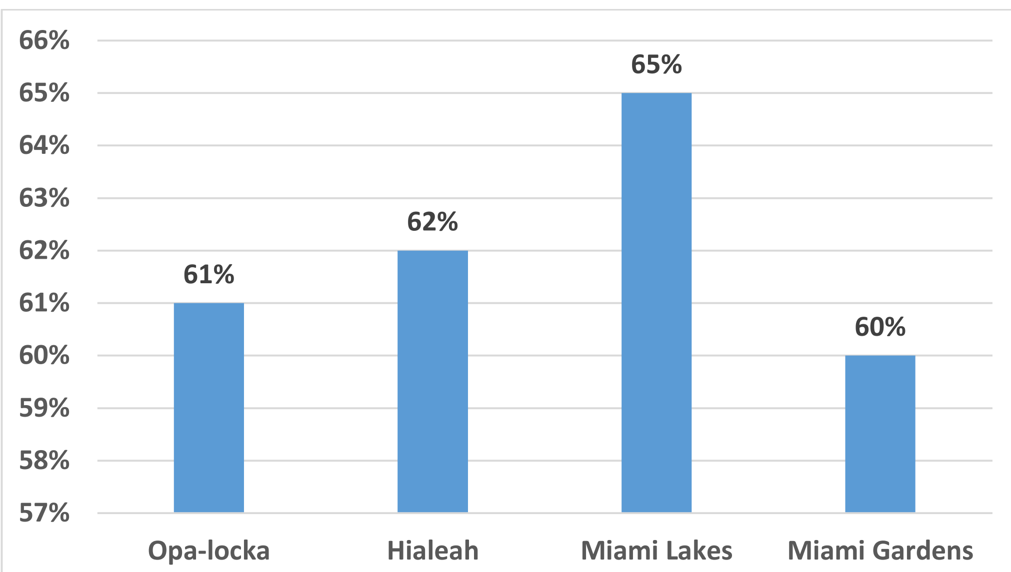
Form of Government: Commission / Manager

Year Of Incorporation: 1926

Population

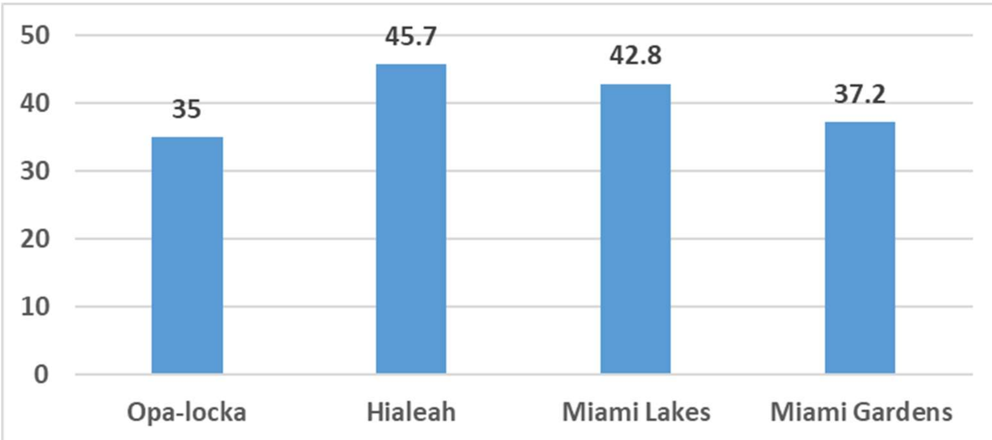


Percentage Of Population Between Ages Of 18 & 64

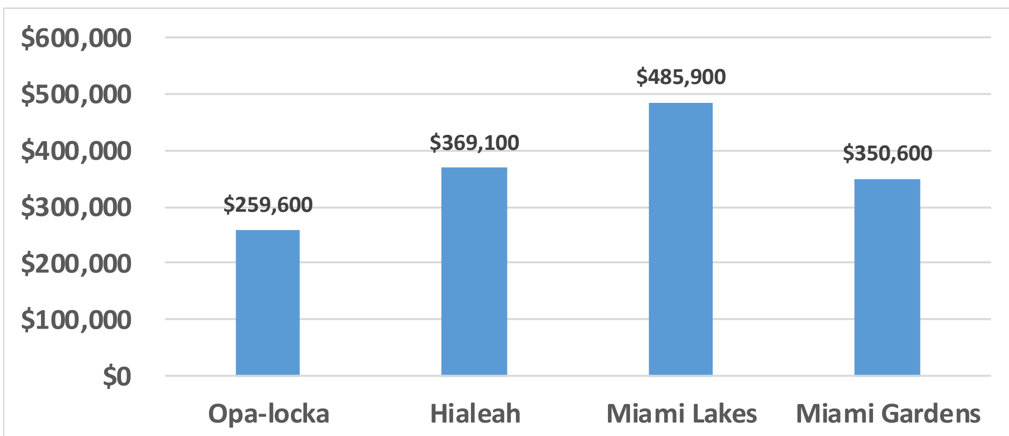


Miscellaneous Statistics – Continued

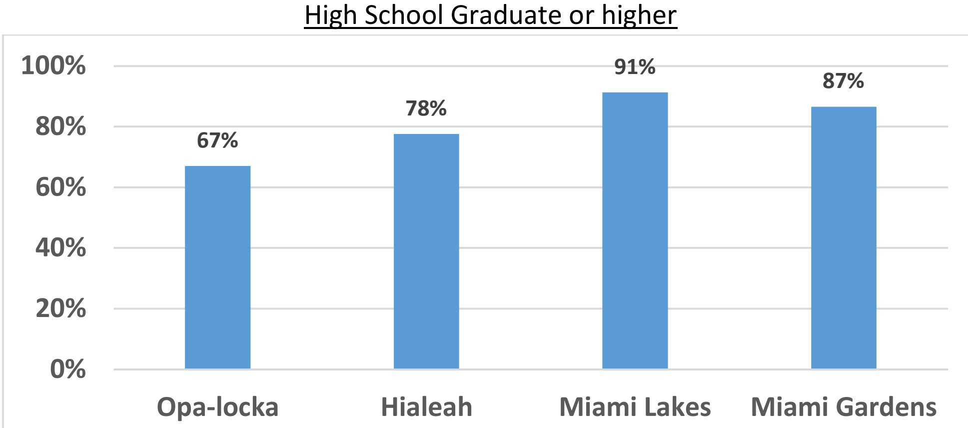
Median Age of Population



Median Value of Owner-Occupied Residences

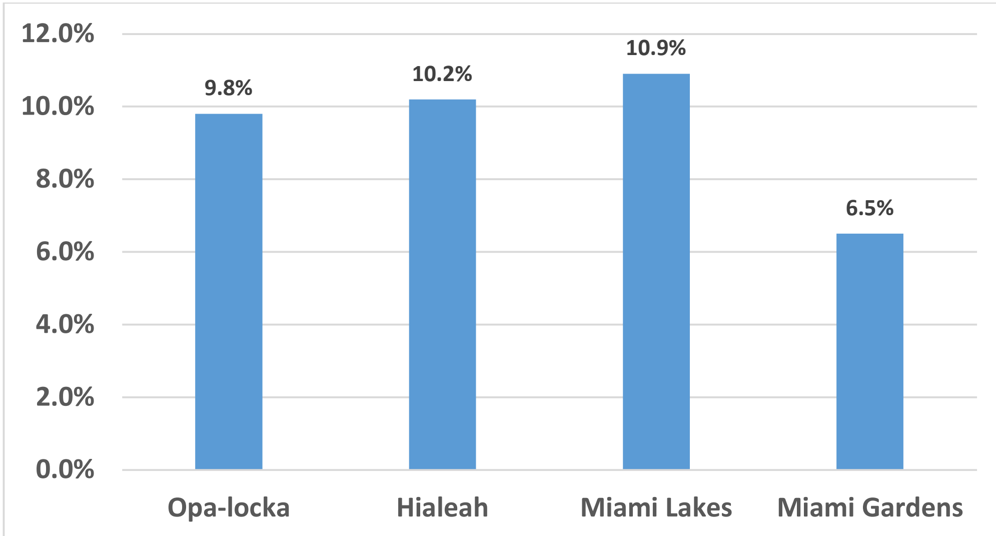


High School Graduate or higher

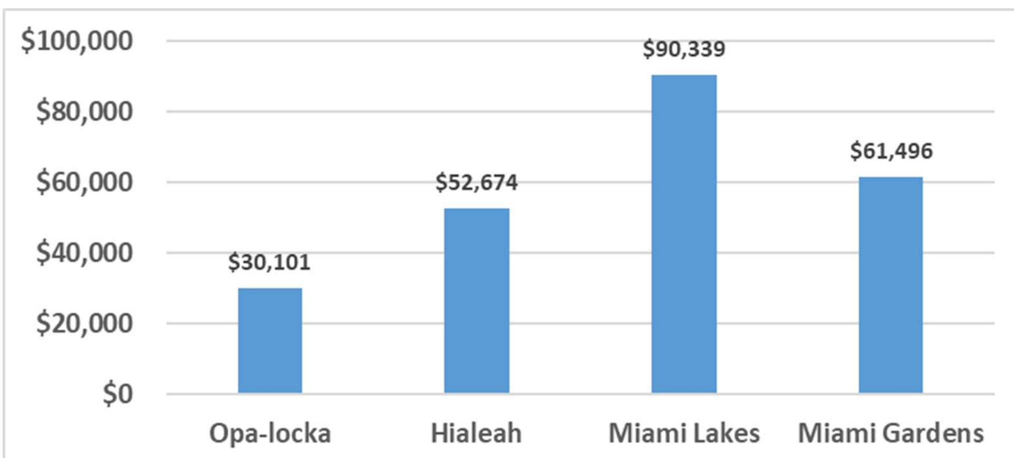


Miscellaneous Statistics – Continued

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 and absences and capital leases, include the following:

(a) Series 2011 A&B Capital Improvement Revenue bonds have matured and retired.
(b) Series 2015 Capital Improvement Revenue Note for $8,600,000 has matured and retired

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 $2.5 Million 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. The City will start repayment in FY2027 in the amount of $250,000.00 per year for 10 years.

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 Compliance, Beautification and Maintenance Divisions, Town Center, Housing & Social Services Capital Improvement Program (CIP) and Information Technology (IT).

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:

	2011 Bond	2015 Note	Total
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

Both the 2011 A&B Capital Improvement Revenue Bonds an the 2015 A&B Capital Improvement Note have matured and retired.

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

Citywide - Summary

	FY 24	FY 25	FY 26		FY 27
Account Title	Actual	Actual	Adopted	Amended	Proposed
Funding					
Revenue - Ex Grants	41,258,400	43,916,197	43,203,107	43,203,107	43,765,705
Grants	1,287,750	2,802,489	1,874,768	1,874,768	1,086,564
Total Revenue	42,546,150	46,718,686	45,077,875	45,077,875	44,852,269
Loans	-	-	-	-	
Total	42,546,150	46,718,686	45,077,875	45,077,875	44,852,269
Transfers-In	11,127,881	24,431,441	23,256,952	23,256,952	16,396,006
Total Funding	53,674,031	71,150,126	68,334,827	68,334,827	61,248,275
Use Of / (Add't To) Fund Balance	-	58,527,455	-	-	10,471,336
Total Funding	53,674,031	129,677,581	68,334,827	68,334,827	71,719,611
Expenditure					
Salaries	10,992,137	12,512,173	13,952,107	13,952,107	15,760,801
Benefits	3,816,289	4,916,216	5,486,305	5,486,305	6,219,752
Total Compensation	14,808,427	17,428,389	19,438,412	19,438,412	21,980,553
Operating Expense	17,835,409	23,151,045	22,096,587	22,096,587	22,878,678
Other Uses	643,337	5,527,068	1,248,508	1,248,508	1,106,207
Capital	5,415,218	16,552,520	12,018,904	12,018,904	7,617,561
Debt Service	3,296,959	5,768,498	1,008,665	1,008,665	386,106
Contingency	6,734	1,311,000	1,350,000	1,350,000	1,354,500
Total Expense Ex Transfer-Out	42,006,083	69,738,520	57,161,076	57,161,076	55,323,605
Transfer Out	11,127,881	24,431,441	23,256,952	23,256,952	16,396,006
Total Expense	53,133,965	94,169,960	80,418,028	80,418,028	71,719,611
Add't To / (Use Of) Fund Balance	540,067	(23,019,834)	(12,083,200)	(12,083,201)	(10,471,336)

Citywide - By Fund

	FY 24	FY 25	FY 26		FY 27
Account Title	Actual	Actual	Adopted	Amended	Proposed
Revenue (Incl Grants)					
General Fund	23,313,660	23,610,324	24,510,407	24,510,407	25,509,418
Debt Service Fund	5,150,290	5,525,000	4,975,000	4,975,000	3,685,000
Safe Neighborhood CIP Funding	1,224,725	1,258,365	1,225,000	616,889	1,030,000
Peoples' Transportation Fund	200,543	1,760,000	1,232,287	516,565	1,315,550
Town Center Fund	327,704	316,417	306,744	2,915	379,476
LETTF Training Fund	3,481	2,500	2,500	-	2,500
Special Law Enforcement Fund	20,938	346,000	255,000	(105,000)	379,663
Water-Sewer Op Fund	9,706,013	10,339,627	9,792,477	33,589	10,227,855
Stormwater Op Fund	2,222,376	2,065,383	2,163,460	98,460	2,232,807
Water-Sewer CIP Fund	-	-	-	-	-
Stormwater CIP Fund	353,376	1,445,000	575,000	455,000	40,000
ARPA	23,044	50,070	40,000	(150,000)	50,000
Total Rev - Ex Transfers In	42,546,150	46,718,686	45,077,875	30,953,825	44,852,269
Transfers In	11,127,881	24,431,441	23,256,952	3,297,389	16,396,006
Total Citywide Funding	53,674,031	71,150,126	68,334,827	34,251,214	**61,248,275**
Expenditure (Ex Transfers Out)					
General Fund	20,043,885	28,353,967	26,018,235	3,601,618	28,491,419
Debt Service Fund	1,246,576	4,259,580	622,559	(3,631,817)	-
Safe Neighborhood CIP Funding	3,327,762	6,146,933	3,250,736	(1,196,564)	1,680,500
Peoples' Transportation Fund	200,543	1,041,870	1,232,287	516,564	1,485,550
Town Center Fund	555,589	761,900	514,178	(55,185)	529,604
LETTF Training Fund	5,017	50,000	53,000	29,000	23,000
Special Law Enforcement Fund	243,058	539,541	376,963	(141,000)	379,663
Risk Internal Services Fund	3,788,377	4,614,373	4,491,734	(10,110)	4,394,586
IT Internal Service Fund	1,152,854	1,753,482	1,806,480	475,601	2,046,753
Water-Sewer Fund	9,437,948	11,449,463	9,690,738	(812,987)	10,116,168
Stormwater Fund	808,185	2,106,994	1,616,497	204,434	1,754,956
Water-Sewer CIP Fund	230,713	3,607,621	2,649,126	(165,749)	1,450,000
Stormwater CIP Fund	772,824	5,017,295	4,819,542	2,420,441	2,921,406
ARPA	192,755	35,500	19,000	5,641	50,000
Total Exp - Ex Transfers Out	42,006,083	69,738,520	57,161,076	1,239,887	55,323,605
Transfers Out	11,127,881	24,431,441	23,256,952	3,297,389	16,396,006
Total Citywide Expenditure	53,133,965	94,169,960	80,418,028	4,537,276	71,719,611
Over / (Under)	540,067	(23,019,834)	(12,083,200)	29,713,938	(10,471,336)

Staffing

	FY 25 BGT		FY 26 BGT		FY 27 Prop		Incr / (Decr) FY 26 BGT	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Governmental Funds								
City Manager	11	-	7	-	7	-	-	-
City Clerk	5	-	6	-	6	-	-	-
HR	3	-	3	-	5	-	2	-
Housing & Soc Svc	2	-	2	-	2	-	-	-
Finance	10	-	13	-	12	-	(1)	-
Community Development	5	-	5	-	5		-	-
Building & License	8	6	7	6	7	6	-	-
Parks & Recreation	10	14	10	14	10	14	-	-
Police								
Sworn	48	-	51	-	52	-	1	-
Other	16	11	19	11	16	11	(3)	-
Code	10	-	10	-	10	-	-	-
Building & Grounds Maint	15	-	15	-	15	-	-	-
Public Works								
Admin	5	-	4	-	4	-	-	-
Streets	4	-	4	-	4	-	-	-
Vehicle Maint	3	1	3	-	3	-	-	-
Total Govermental Funds	155	32	159	31	158	31	(1)	-
Enterprise Funds								
Meters / Line Maint	3	-	4	-	4	-	-	-
Water	4	-	6	-	6	-	-	-
Sewer	9	-	9	-	9	-	-	-
CIP	3	-	2	-	2	-	-	-
Stormwater	8	-	7	-	7	-	-	-
Total Enterprise Funds	27	-	28	-	28	-	-	-
Internal Service Fund								
IT	3	-	4	-	3	2	(1)	2
Total Internal Service Funds	3	-	4	-	3	2	(1)	2
Total City	185	32	191	31	189	33	(2)	2

General Fund Summary

General Fund Summary

	FY 24	FY 25	FY 26		FY 27
Account Title	Actual	Actual	Adopted	Amended	Proposed
Funding					
Revenue					
Ad Valorem	14,008,061	14,601,797	16,087,253	16,087,253	17,402,748
Utility Taxes	95,587	104,650	65,000	65,000	66,820
Franchise Fees	2,607,414	2,516,869	2,616,261	2,616,261	2,689,516
Licenses	368,926	271,538	349,726	349,726	359,518
Permits	1,327,971	1,308,320	1,254,818	1,254,818	1,289,953
Charges For Services	139,368	225,713	168,143	168,143	172,851
Fines & Forfeitures	3,226,537	2,726,094	2,126,682	2,126,682	1,752,629
Other Revenue	1,212,159	1,669,219	1,635,805	1,635,805	1,566,491
Grants & Donations	11,358	171,124	200,718	200,718	202,723
Interest Earned	316,278	15,000	6,000	6,000	6,168
Audit Adjustment	1,304,839	-	-	-	-
Total Revenue	24,618,499	23,610,324	24,510,407	24,510,406	25,509,418
Transfer In	4,571,988	5,330,547	7,580,202	7,580,202	4,520,491
Audit Adjustment	(1,041,066)	-	-	-	-
Total Funding	28,149,421	28,940,871	32,090,608	32,090,608	30,029,909
Expenditure					
Salaries	10,183,797	11,246,154	12,441,487	12,441,487	14,222,182
Benefits	3,551,176	4,439,785	4,898,448	4,898,448	5,579,652
Total Compensation	13,734,973	15,685,939	17,339,935	17,339,935	19,801,834
Operating Expense	5,306,667	7,070,350	6,347,325	6,347,325	6,525,551
Other Uses	452,367	4,279,783	1,164,975	1,164,975	1,022,674
Capital	543,144	481,895	166,000	166,000	141,360
Contingency	6,734	836,000	1,000,000	1,000,000	1,000,000
Audit Adjustment	9,578,140	-	-	-	-
Total Expense Ex Transfer Out	29,622,025	28,353,967	26,018,235	26,018,235	28,491,419
Transfer Out	4,671,508	8,319,066	6,685,703	6,685,703	6,409,248
Audit Adjustment	(3,807,243)	-	-	-	-
Total Expense	30,486,290	36,673,033	32,703,938	32,703,938	34,900,667
Audit Adjustment	-	-	-	-	
Adjusted Total Expenditure	30,486,290	36,673,033	32,703,938	32,703,938	34,900,667
(Use 0f)/Add To Fund Balance	(2,336,869)	(7,732,162)	(613,330)	(613,330)	(4,870,758)

General Fund - Funding

001		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Funding Summary					
	Revenue					
	Ad Valorem	14,008,061	14,822,077	16,087,253	16,087,253	17,402,748
	Utility Taxes	95,587	57,820	65,000	65,000	66,820
	Franchise Fees	2,607,414	2,652,525	2,616,261	2,616,261	2,689,516
	Licenses	368,926	409,016	349,726	349,726	359,518
	Permits	1,327,971	1,584,279	1,254,818	1,254,818	1,289,953
	Charges For Services	139,368	378,078	168,143	168,143	172,851
	Fines & Forfeitures	3,226,537	2,097,818	2,126,682	2,126,682	1,752,629
	Other	1,212,159	1,868,750	1,635,805	1,635,805	1,566,491
	Grants & Donations	11,358	1,958	200,718	200,718	202,723
	Interest Earned	316,278	203,008	6,000	6,000	6,168
	Total Revenue	23,313,660	24,075,329	24,510,407	24,510,406	25,503,250
	Transfers-In	8,507,732	12,237,548	14,358,199	7,580,202	4,520,491
	Loans	-	-	-	-	-
	Total Funding	31,821,392	36,312,877	38,868,605	32,090,608	30,023,741
	Funding Detail					
311100	**Ad Valorem Taxes**	14,008,061	14,822,077	16,087,253	16,087,253	17,402,748
	Total Ad Valorem	14,008,061	14,822,077	16,087,253	16,087,253	17,402,748
312405	First Local Option Fuel Tax	-	-	-	-	
	County Ninth Cent Fuel Tax	-	-	-	-	
	Total Local Option Gas Tax	-	-	-	-	
	Utility Taxes					
314400	Utility Tax - City Gas	50,668	16,807	-	-	
314900	Utility Tax - Other	44,919	41,013	65,000	65,000	66,820
	Total Utility Taxes	95,587	57,820	65,000	65,000	66,820
	Franchise Fees					
313100	Franchise Fee - F.P.L.	1,567,965	1,569,394	1,542,000	1,542,000	1,585,176
313111	Franchise Fee - Great Waste	337,407	317,924	370,080	370,080	-
313170	Franchise Fee-Commercial Waste	692,392	734,466	668,200	668,200	686,910
313400	Franchise Fee - City Gas	-	23,742	25,000	25,000	25,700
313600	Franchise Fee - Bench Ads	-	-	-	-	
313700	Franchise Fee - BFI	-	-	-	-	
323700	Franchise Fee - Waste Connect	-	-	-	-	380,442
369906	Nu-Way Towing Services Inc	-	-	-	-	
369907	Sunshine Towing Inc	4,650	3,750	4,112	4,112	4,227
369909	Downtown Towing Company	5,000	3,250	6,869	6,869	7,061
	Total Franchise Fees	2,607,414	2,652,525	2,616,261	2,616,261	2,689,516
	Licenses					
321050	Occupation Licenses - City	303,068	319,361	267,280	267,280	274,764
321150	Occupation Licenses-Field Inspecti	28,492	35,726	30,840	30,840	31,704
321200	Occupation Licenses-Late Penalty	1,843	3,885	5,346	5,346	5,495
322310	Contractor Licenses	7,740	9,520	7,710	7,710	7,926
335140	Mobile Home Licenses	-	-	-	-	
335150	Alcoholic Beverages	4,514	20,871	15,420	15,420	15,852
338200	Occupation Licenses - County	23,269	19,652	23,130	23,130	23,778
	Total Licenses	368,926	409,016	349,726	349,726	359,518

General Fund - Funding - Continued

001		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Permits					
322110	Building Permits	840,022	1,047,566	771,000	771,000	792,588
322130	Alarm Registration Fees	600	525	1,028	1,028	1,057
322200	Electrical Permits	66,662	53,617	51,400	51,400	52,839
322300	Plumbing Permits	65,391	51,728	41,120	41,120	42,271
322301	Mechanical Permits	26,076	52,349	30,840	30,840	31,704
322400	Certificate Of Occupancy	-	-	5,284	5,284	5,432
322410	Certificate Of Use	173,271	184,750	159,340	159,340	163,802
322500	Landlord Permits	154,668	174,940	174,760	174,760	179,653
322505	Landlord Permit Penalty	382	17,018	15,420	15,420	15,852
322510	Boats & Vesels Permits	300	400	3,598	3,598	3,699
322600	Special Event Permits	600	1,386	1,028	1,028	1,057
	Total Permits	1,327,971	1,584,279	1,254,818	1,254,818	1,289,953
	Services					
341200	Zoning & Subdivision Fees	42,570	43,465	44,913	44,913	46,171
341210	Impact Fees	9,336	230,458	35,781	35,781	36,783
341300	Xerox Copies	5,499	5,177	5,442	5,422	5,595
341400	Notary Fees	2,870	3,665	3,084	3,084	3,170
347210	Recreation Activity Fees	19,186	34,914	10,794	10,794	11,096
347230	Rental Of Park Facilities Fees	36,403	44,569	35,980	35,980	36,987
354110	Code Enforcement Late Fees	7,007	8,381	10,280	10,280	10,568
354111	Code Enforcement Inspection Fees	5,450	6,800	6,682	6,682	6,869
354112	Code Enforcement Postage Fees	2,449	3,075	3,706	3,706	3,810
354116	Code Enforcement Release Fees	1,435	1,040	1,321	1,321	1,358
354120	Code Enforcement Board Admin Fe	5,267	5,745	7,075	7,075	7,273
369970	Qualifying Fees	1,896	-	3,084	3,084	3,170
	Total Charges For Services	139,368	387,288	168,143	168,122	172,851
	Fines & Forfetitures					
351100	Court Fines - County	370,726	357,039	442,040	442,040	454,417
354100	Local Ordinance Violations	502,373	317,629	359,800	359,800	369,874
354108	Code Enforce Amnesty App Fee	4,050	2,900	3,598	3,598	3,699
354109	Code Enforce Citation	259,687	290,838	66,820	66,820	68,691
354140	Red Light Camera Fines	2,044,076	1,080,087	1,200,000	1,200,000	800,000
369960	Lien Search & Release Charges	45,625	49,325	54,424	54,424	55,948
	Total Fines & Forfeitures	3,226,537	2,097,818	2,126,682	2,126,682	1,752,629

General Fund - Funding - Continued

001		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Other					
335320	Restituitions	20,389	6,996	5,140	5,140	5284
337600	County School Program Police	-	-	-	-	
338110	School Crossing Guard Program	37,235	36,825	32,896	32,896	33817
338400	Police Operations Share	55,059	10,805	20,560	20,560	21136
342100	Police A/R & O/R	26,177	50,490	66,820	66,820	68691
342120	Off-Duty Revenue	860,926	1,414,132	1,080,000	1,080,000	1,100,000
343341	Returned Checks	69,435	25	-	-	
359120	Returned Check Penalties	129	408	206	206	211
362100	Lease & Rental Income	-	-	1,250	1,250	=
364100	Sale Of Fixed Assets	-	80	51,400	51,400	1,285
364120	Auction Proceeds	-	-	15,420	15,420	15,852
369200	Workers Compensation	-	190	-	-	-
369900	Other Miscellaneous Revenue	4,376	1	2,056	2,056	2,114
369914	Refund Of Travel	-	-	-	-	-
364110	Lost Fixed Assets Insurance Reimb	688	5,800	1,542	1,542	1,585
366200	CRA Funds to City	-	-	168,460	168,460	173,177
369915	Refund from Hotel	1,050	443	514	514	528
369940	Cost Reimbursements	61,073	70,625	50,000	50,000	51,400
369942	Insurance Reimbursements	26,429	95,006	87,380	87,380	89,827
369950	Witness Fees	93	16	-	-	-
371008	Teen Upward Bound (Rent)	47,901	16,207	50,620	50,620	-
381500	County Financing	-	-	-	-	-
381601	Lobbyist Registration Fee	1,200	3,000	1,542	1,542	1,585
	Total Other	1,212,159	1,711,048	1,635,805	1,635,806	1,566,492
	Grants & Donations					
334700	Grants	7,218	-	15,000	15,000	15,420
334750	Grant - DOJ	-	-	131,748	131,748	131,748
347900	Donation	3,140	500	1,542	1,542	1,585
366915	Special Events Donations	1,000	1,300	1,028	1,028	1,131
366999	Other Contributions & Donations	-	158	51,400	51,400	52,839
	Total Grants & Donations	11,358	1,958	200,718	200,718	202,723
361100	Interest Earned	316,278	-	6,000	6,000	6,168
	Total Revenue	23,313,660	23,467,987	24,510,407	24,510,406	25,509,418
	Transfer In					
383031	Vehicle Maint Fees	103,702	147,294	170,707	170,707	170,635
389040	Admin Reimburse - Water & Sewer	434,138	-	514,898	514,898	542,002
389050	Admin Reimburse - Stormwater	98,405	-	116,600	116,600	122,854
381230	Transfer In - CIP Debt Service	3,935,744	2,002,978	6,777,997	6,777,997	3,685,000
	Total Transfer-In	4,571,988	2,150,272	7,580,202	7,580,202	4,520,491

General Fund Expenditure

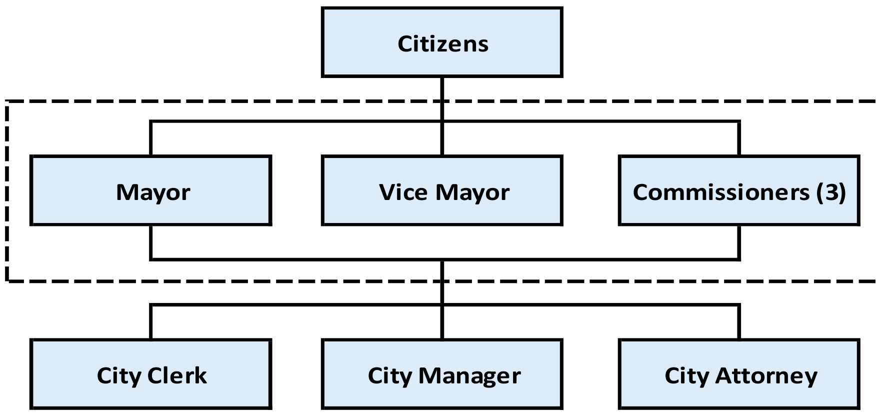
	FY 24	FY 25	FY 26		FY 27
Account Title	Actual	Actual	Adopted	Amended	Proposed
Salaries	10,183,797	11,246,154	12,441,487	12,441,487	14,222,182
Benefits	3,551,176	4,439,785	4,898,448	4,898,448	5,579,652
Total Compensation	13,734,973	15,685,939	17,339,935	17,339,935	19,801,834
Operating Expense	5,306,667	7,070,350	6,347,325	6,347,325	6,525,551
Other Uses	452,367	4,279,783	1,164,975	1,164,975	1,022,674
Capital	543,144	481,895	166,000	166,000	141,360
Contingency	6,734	836,000	1,000,000	1,000,000	1,000,000
Total Expense Ex Trans Out	20,043,885	28,353,967	26,018,235	26,018,235	28,491,419
Transfer Out	4,671,508	8,319,066	6,685,703	6,685,703	6,409,248
Total Expense	24,715,392	36,673,033	32,703,938	32,703,938	34,900,667
FY 24 Audit Adjustment	5,770,898				
Total Exp After Audit Adj	30,486,290	36,673,033	32,703,938	32,703,938	34,900,667
Expense (By Division)					
Commission	100,066	154,390	176,560	176,560	346,875
City Manager	1,213,489	1,083,396	958,843	958,843	908,229
Non-Department	461,273	5,163,569	833,901	833,901	1,103,278
Clerk	367,087	644,701	646,908	646,908	690,606
Attorney	575,372	579,000	514,000	514,000	521,500
Finance	1,377,918	1,733,731	1,935,972	1,935,972	1,864,571
Human Resources	441,176	620,605	600,891	600,891	755,815
Housing & Social Servises	-	280,669	378,914	378,914	474,842
Planning & Community Dev	577,518	1,025,744	825,596	825,596	767,971
Building & Licenses	718,863	866,599	892,318	892,318	905,510
Parks & Recreation	1,270,019	1,675,927	1,565,048	1,565,048	1,509,549
Police	8,946,679	9,796,872	11,142,154	11,142,154	12,914,500
Code Enforcement	557,551	789,296	867,990	867,990	933,438
Bldg Maintenance	1,754,657	1,854,010	1,641,407	1,641,407	1,813,847
PW - Admin	441,455	570,913	593,398	593,398	466,783
PW - Streets	477,702	654,205	617,063	617,063	687,182
PW - Trash	104,509	-	-	-	-
PW - Vehicle Maintenance	658,551	860,341	827,272	827,272	826,923
Contingency	6,734	836,000	1,000,000	1,000,000	1,000,000
Transfer-Out	4,664,774	7,483,066	6,685,703	6,685,703	6,409,248
Total Expense	24,715,392	36,673,033	32,703,938	32,703,938	34,900,667

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		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
511120	Salaries - Regular	32,001	33,000	33,000	33,000	90,195
	Total Salaries	32,001	33,000	33,000	33,000	90,195
	Benefits					
511210	FICA	2,525	2,525	2,525	2,525	6,900
511220	Retirement	9,441	19,365	19,365	19,365	49,220
511230	Life And Health Insurance	-	-	-	-	78,665
	Total Benefits	11,966	21,890	21,890	21,890	134,785
	Total Compensation	43,966	54,890	54,890	54,890	224,980
	Operating Expense					
511306	Monthly Allowance - Mayor	420	3,600	3,600	3,600	3,600
511307	Monthly Allowance - Commissio	30	14,400	14,400	14,400	14,400
511400	Travel	24,454	26,500	50,000	50,000	50,000
511420	Postage & Freight	-	200	100	100	250
511482	State Of The City	10,210	10,000	12,500	12,500	12,500
511493	General Expenses	2,035	5,800	5,000	5,000	5,000
511510	Office Supplies	56	2,500	1,500	1,500	1,500
511521	Clothing / Uniforms	-	3,000	2,500	2,500	2,575
512523	Special Supplies	2,925	8,000	5,000	5,000	5,000
511540	Memberships	2,410	5,000	5,150	5,150	5,150
511542	Employee Training	50	500	500	500	500
511545	Scholarship	3,300	5,000	5,000	5,000	5,000
515547	Conferences & Meetings	10,209	14,000	14,420	14,420	14,420
	Total Operating Expense	56,099	98,500	119,670	119,670	119,895
	Capital					
511642	Office Furniture & Equipment	-	1,000	2,000	1,500	2,000
	Total Capital	-	1,000	2,000	1,500	2,000
	Total Expense	100,066	154,390	176,560	176,060	346,875

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

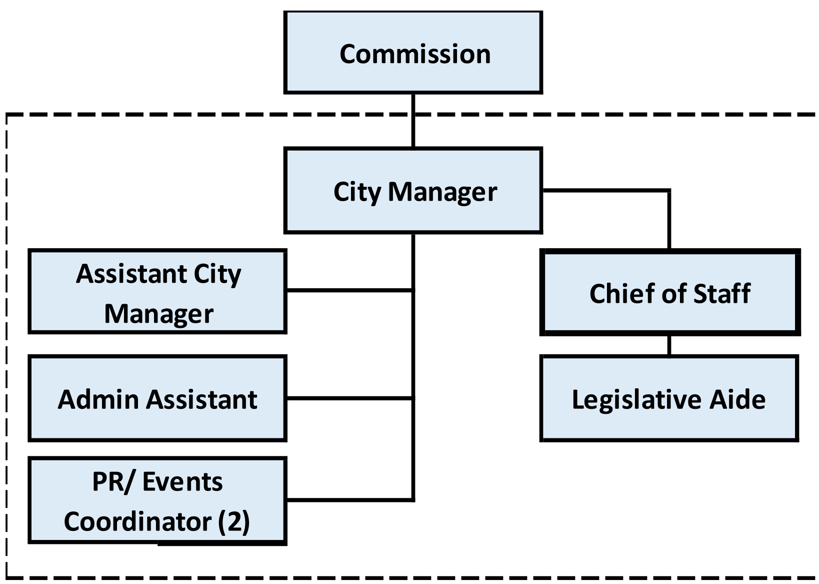
City Manager

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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 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	-	1	-	(1)	-
Executive Secretary	1	-	-	-	-	-	-	-
Purchasing Officer	1	-	-	-	-	-	-	-
Chief of Staff	0	0	0	0	1	0	1	
Special Assistant to City Manager	1	-	-	-	-	-	-	-
Legislative Aide/ Exec Secretary	-	-	1	-	1	-	-	-
Senior Budget Analyst	1	-	-	-	-	-	-	-
Administrative Assistant	1	-	1	-	1	-	-	-
PR / Events Coordinator	1	-	2	-	2	-	-	-
Budget Administrator	1	-	-	-	-	-	-	-
Grant Administrator	1	-	-	-	-	-	-	-
Total	**11**	**-**	**7**	**-**	**7**	**-**	**-**	**-**

FY 27 Objectives:

- FY 27 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 28
- 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		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
512120	Salaries - Regular	890,532	733,197	665,881	665,881	624,369
512140	Salaries - Overtime	258	2,200	2,000	2,000	2,000
	Total Salaries	890,790	735,397	667,881	667,881	626,369
	Benefits					
512210	FICA	65,748	59,859	48,850	48,850	46,820
512220	Retirement	163,136	161,220	133,810	133,810	126,548
512230	Life And Health Insurance	58,523	86,550	64,352	64,352	64,352
	Total Benefits	287,407	307,629	247,012	247,012	237,720
	Total Compensation	1,178,197	1,043,026	914,893	914,893	864,089
	Operating Expense					
512340	Other Contract Services	-	5,000	3,000	3,000	3,090
512400	Travel & Per Diem	10,010	5,000	10,000	10,000	10,000
512420	Postage & Freight	405	150	150	150	250
512493	General Expense	5,498	3,500	3,500	3,500	3,500
512499	Travel Private Vehicle	850	-	-	-	-
512510	Office Supplies	3,756	4,000	4,000	4,000	4,000
512521	Clothing & Uniforms	-	-	1,500	1,500	1,500
519540	Memberships	8,607	10,000	10,300	10,300	10,300
512541	Educational Costs	967	5,000	5,000	5,000	5,000
515547	Conference & Meetings	4,676	5,220	4,000	4,000	4,000
	Total Operating Expense	34,768	37,870	41,450	41,450	41,640
	Capital					
512642	Furniture & Fixtures	524	2,500	2,500	2,500	2,500
512646	Computer	-	-	-	-	
	Total Capital	524	2,500	2,500	2,500	2,500
	Total Expense	1,213,489	1,083,396	958,843	958,843	908,229

City Manager - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Contracted Services	Miscellaneous Services	3,090
Travel & Per Diem	Travel to Tallahassee, training sites, professional conferences and elsewhere as appropriate	10,000
Postage & Freight	Miscellaneous	250
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

Non-Department

19		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Operating Expense					
519312	Other Professional Services	104,148	366,856	265,000	265,000	265,000
519340	Other Contracted Services	27,299	60,000	65,000	65,000	315,000
519430	Electric Gas Water	162,201	173,350	206,620	206,620	212,819
519440	Rentals & Leases	51,746	58,188	42,806	42,806	48,500
515491	Other Advertising	16,250	30,000	5,000	5,000	5,000
519493	General Expenses	48,297	53,000	37,500	37,500	38,625
	Total Operating Expense	409,941	741,394	621,926	621,926	884,944
	Other Uses					
519554	Donations To Non-Profits	20,499	-	-	-	-
581922	Employee Leave Payout - Wages	-	230,000	150,000	150,000	154,500
581928	Employee Leave Payout - FICA/Med	-	17,675	11,475	11,475	11,819
581929	Employee Leave Payout - Retire	-	35,000	23,000	23,000	23,690
514380	Legal Settlements	-	3,273,000	-	-	-
519997	Tax Payments	24,099	30,500	27,500	27,500	28,325
	Total Other Uses	44,598	3,586,175	211,975	211,975	218,334
	Contingency					
519390	Contingency	6,734	836,000	1,000,000	884,973	1,000,000
	Total Contingency	6,734	836,000	1,000,000	884,973	1,000,000
	Total Expense Ex Transfer Out	461,273	5,163,569	1,833,901	1,718,874	2,103,278
	Transfer Out					
519441	Information Tech Charges	991,914	1,541,088	1,587,667	1,587,667	1,798,836
519442	Risk Management Charges	2,821,534	3,867,590	3,764,799	3,764,799	3,683,373
581320	Transfer Out - Safe Neigh CIP	-	2,345,728	1,010,862	1,742,427	650,500
581925	Transfer Out - Water-Sewer Fund	176,106	119,177	114,941	114,941	126,411
581926	Transfer Out - Town Center	649,925	445,483	207,434	207,434	150,128
581927	Transfer Out - Debt Service Fund	32,029	-	-	-	-
	Total Transfer Out	4,671,508	8,319,066	6,685,703	7,417,268	6,409,248
	Total Expense	5,132,780	13,482,635	8,519,604	9,136,142	8,512,526

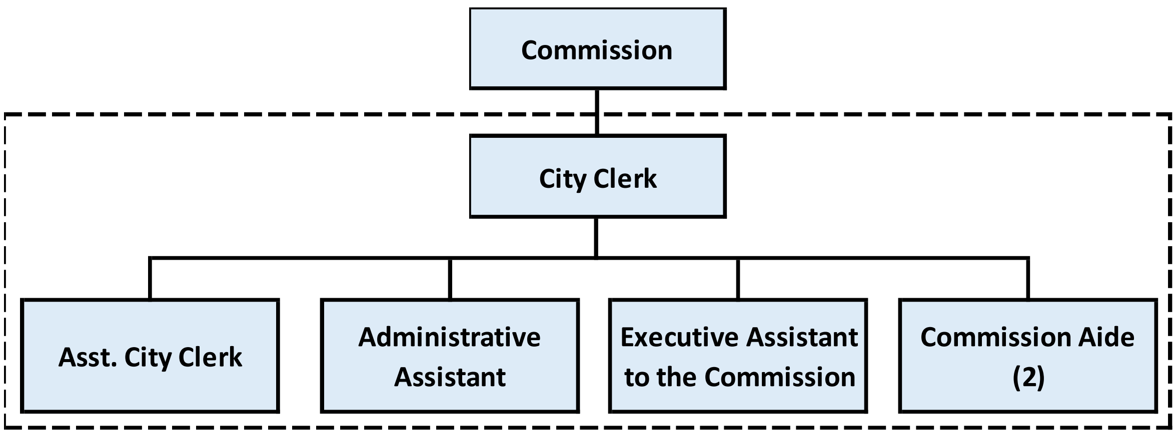
Non-Department - Footnote Detail

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
	State of Florida Red Light Pament	250,000
	Community News Paper	40,000
	Total	**315,000**
Electric, Gas & Water	Electricity – Total City electricity usage other than streetlights and wastewater pump stations and Town Center	102,128
	Water – Total City water usage other than Town Center	110,61
	Total	**212,819**
Rentals & Leases	Parking Lot	6,500
	Storage Units	42,000
	Total	**48,500**
Other Advertising	RFP Advertising	5,000
General Expense	Miscellaneous unanticipated expenditures	38,625
Sick / Annual Leave Reserve (Wages, FICA/Med & Retirement)	Pay-Out for unused leave time when departing City employment	190,009
Tax Payments	Property Taxes	28,325
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.	1,798,836
Risk Management Charges	General Fund payment to the Risk Management Internal Services fund for services provided.	3,683,373
Transfer To Safe Neighborhood CIP	To fund CIP projects in Safe Neighborhood CIP Fund	650,500
Transfer To Water & Sewer Fund	Transfer to Water & Sewer Fund	119,603
Transfer To Town Center Fund	Transfer to Town Center Fund	150,128

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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 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	-	2	-	2	-	1	-
Total	**5**	**-**	**6**	**-**	**6**	**-**	**1**	**-**

FY 27 Objectives:

- Increase Commission Aide positions to 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.

- 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		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
512120	Salaries - Regular	204,026	276,567	367,414	374,614	377,185
512140	Salaries - Overtime	-	500	1,000	1,000	1,000
	Total Salaries	204,026	277,067	368,414	375,614	378,185
	Benefits					
512210	FICA	16,687	21,196	28,186	28,737	28,932
512220	Retirement	56,512	66,304	86,108	86,108	88,720
512230	Life And Health Insurance	44,588	45,447	59,100	59,100	69,869
	Total Benefits	117,787	132,947	173,394	173,945	187,521
	Total Compensation	321,813	410,014	541,808	549,559	565,706
	Operating Expense					
512312	Other Professional Services	8,866	166,000	10,200	38,200	25,200
512340	Other Contracted Services	6,967	18,500	50,000	50,000	50,000
512400	Travel & Per Diem	-	3,000	6,000	6,000	6,000
512420	Postage & Freight	569	600	700	700	500
512440	Rentals & Leases	9,854	9,332	10,300	18,300	12,000
511470	Printing & Binding	-	1,000	1,000	1,000	1,000
512490	Legal Advertising	13,785	18,000	5,000	5,000	5,000
512493	General Expense	292	2,000	2,000	2,000	2,000
512510	Office Supplies	3,889	4,000	4,700	4,700	9,500
521521	Clothing & Uniform Expense	-	1,600	2,000	2,000	2,000
512540	Memberships	335	1,000	1,250	1,250	1,250
512541	Education	-	1,300	2,850	2,850	2,850
515547	Conferences & Meetings	75	1,300	1,600	1,600	1,600
	Total Operating Expense	44,632	227,632	97,600	133,600	118,900
	Capital					
512642	Furniture & Fixtures	642	7,055	4,500	9,500	3,000
512646	Computer Equipment	-	-	3,000	3,000	3,000
	Total Capital	642	7,055	7,500	12,500	6,000
	Total Expense	367,087	644,701	646,908	695,659	690,606

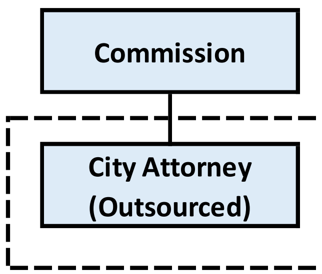
City Clerk - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Professional Services	Ordinance Codification	5,000
	Minutes Transcribed	5,200
	Miami - Dade County Elections	5,000
	Records Management Consultant	10,000
	Total	**25,200**
Other Contracted Service	Shredding Citywide of old records	50,000
Travel	Travel to educational sites, conferences and other locations as appropriate	6,000
Postage & Freight	Miscellaneous	500
Rentals & Leases	Copier	8,600
	Postage Machine & Ink	2,400
	Other	1,000
	Total	**12,000**
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	9,500
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	3,000
Computer Equipment	Replacement Computer for Staff x 2	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		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Total Compensation	-	-	-	-	-
	Operating Expense					
514310	Outside Professional Services	94,908	175,000	100,000	100,000	103,000
514312	City Attorney Litigation	166,464	140,000	150,000	150,000	154,500
514370	City Attorney Retainer	264,000	264,000	264,000	264,000	264,000
514380	Settlement Fees	50,000	-	-	-	
	Total Operating Expense	575,372	579,000	514,000	514,000	521,500
	Total Expense	575,372	579,000	514,000	514,000	521,500

City Attorney - Footnote Detail

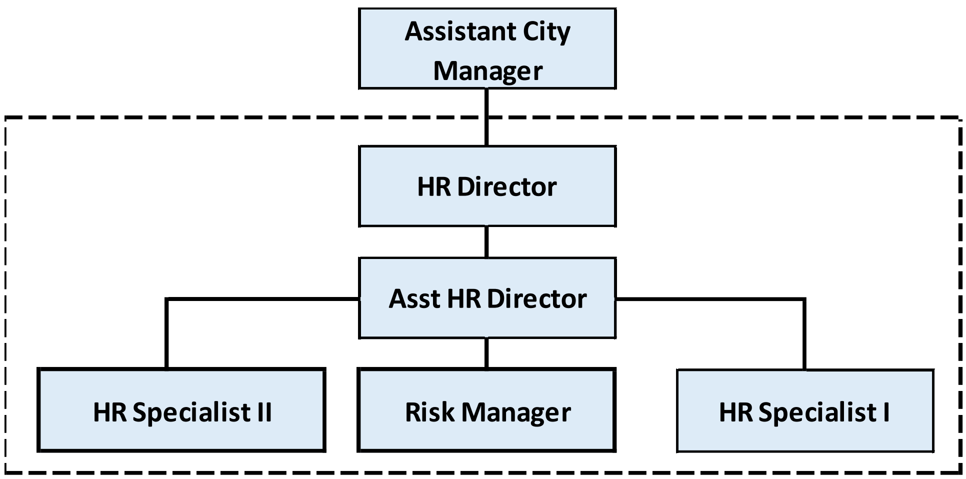
Account Name	Footnote Detail	Proposed Budget ($)
Outside Professional Services	Outside litigation and related services	103,000
City Attorney Litigation Services	Legal services provided by City Attorney for services outside those included in contractual base services	154,500
City Attorney Fees	City Attorney 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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 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	-	-	-
Risk Manager	-	-	-	-	1	-	1	-
Total	**3**	**0**	**3**	**0**	**5**	**0**	**1**	**0**

FY 27 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.

Human Resources

13		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
513120	Salaries - Regular	125,517	182,000	185,276	185,276	420,035
	Total Salaries	125,517	182,000	185,276	185,276	420,035
	Benefits					
513210	FICA	9,600	14,600	14,174	14,174	32,133
513220	Retirement	9,770	25,500	25,252	25,252	58,931
513230	Life And Health Insurance	10,230	21,669	24,489	24,489	42,410
	Total Benefits	29,601	61,769	63,915	63,915	133,474
	Total Compensation	155,118	243,769	249,191	249,191	553,509
	Operating Expense					
513311	Employee Physicals	11,728	11,500	10,000	10,000	10,300
513312	Other Professional Services	148,868	168,000	165,000	165,000	-
513340	Other Contracted Services	93,588	92,500	79,700	79,700	82,091
513398	Employee Recognition	4,445	21,500	18,000	18,000	18,540
513400	Travel & Per Diem	-	3,000	1,000	1,000	1,030
513420	Postage	195	150	150	150	155
513440	Rentals & Leases	8,563	16,111	15,200	15,200	15,656
513493	General Expense	859	2,500	2,500	2,500	2,575
513510	Office Supplies	1,774	4,500	3,000	3,000	3,090
521521	Clothing & Uniforms	376	650	650	650	670
513540	Memberships	-	2,500	1,500	1,500	1,500
513542	Employee Training	-	14,925	5,000	5,000	10,000
513544	Education Assistance	-	5,000	20,000	20,000	20,600
515530	Advertising	-	3,500	-	-	-
515547	Conferences & Meetings	-	1,500	-	-	5,200
	Total Operating Expense	270,395	347,836	321,700	321,700	171,406
	Other Uses					
513250	Unemployment Compensation	15,123	25,000	28,000	28,000	28,840
	Total Other Uses	15,123	25,000	28,000	28,000	28,840
	Capital					
513642	Furniture & Equipment	540	4,000	2,000	2,000	2,060
	Total Capital	540	4,000	2,000	2,000	2,060
		-	-	-	-	
	Total Expense	441,176	620,605	600,891	600,891	755,815

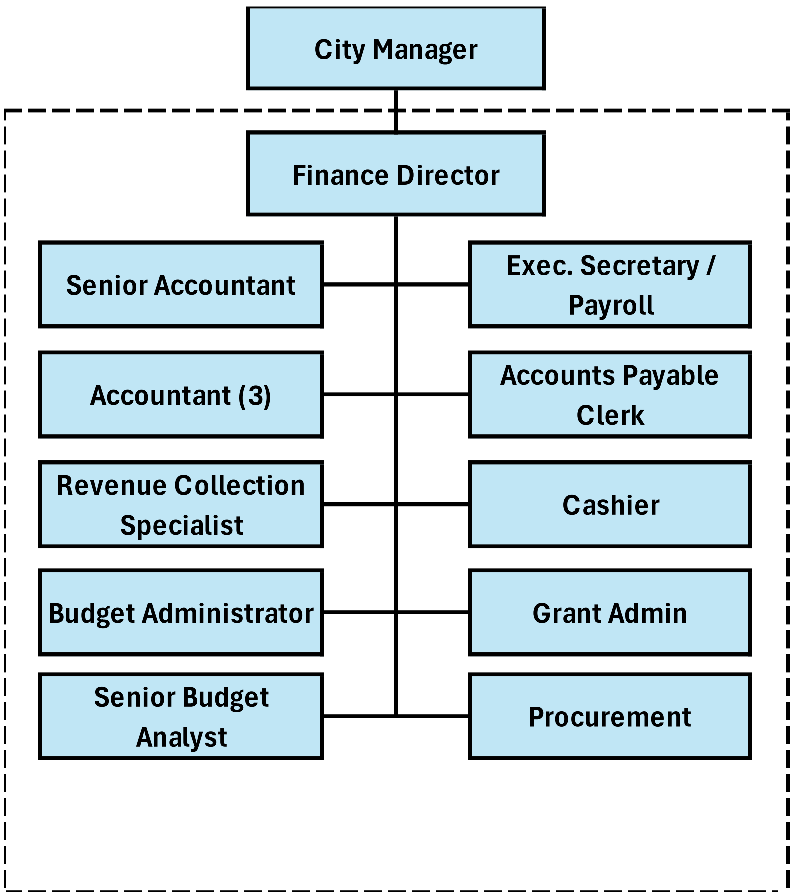
Human Resources - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Employee Physicals	20 Regular Employee Physicals $50 Per Physical	5,150
	15 Police Physicals $300 Per Physical	5,150
	Total	**10,300**
Other Professional Services	HR Director Services	0.00
Other Contracted Services	ADP Personnel Services	17,510
	Background Checks	515
	Youth Summer Program Match	51,500
	Temp Labor	6,180
	Other	6,386
	Total	**82,091**
Employee Recognition	Employee Appreciation Events	7,725
	National Police, Parks, Public Works Weeks	6,180
	Helping Hands	2,575
	Employee Recognition Awards	1,030
	Employee Service Awards	1,030
	Total	**18,540**
Travel & Per Diem	Travel to Conferences SHRM	1,030
Postage	Miscellaneous	155
Rentals & Leases	Copier	4,326
	Timeclocks	11,330
	Total	15,656
General Expense	Miscellaneous unanticipated small expenditures	2,575
Office Supplies	Miscellaneous	3,090
Clothing & Uniforms	City branded clothing, primarily shirts, for office and other City events usage	670
Memberships	Society for HR Management Membership	1,500
Employee Training	Other, CPR. First Aid, Customer Service, Management	10,000
Education Assistance	Citywide Education Assistance	20,600
Unemployment Compensation	Unemployment Compensation Costs	28,840
Furniture & Equipment	File Cabinets	2,060

Finance

Finance

<u>Mission -</u> 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.



<u>Goal -</u> 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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 Budget	
Full Time (FT) / Part Time (PT)	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**
Finance Director	1	-	1	-	1	-	-	-
Senior Accountant	2	-	1	-	1	-	-	-
Accountant II	1	-	-	-	-	-	-	-
Accountant	2	-	3	-	3	-	-	-
Grant Administrator	-	-	1	-	1	-	-	-
Executive Secretary / Payroll	1	-	1	-	1	-	-	-
AP Clerk	1	-	1	-	1	-	-	-
Payroll Clerk	-	-	-	-	-	-	-	-
Purchasing Officer	-	-	1	-	1	-	-	-
Revenue Collection Specialist	-	-	1	-	1	-	-	-
Cashier	2	-	1	-	1	-	-	-
Budget Administrator	-	-	1	-	1	-	-	-
Sr. Budget Analyst	-	-	1	-	1	-	-	-
Total	**10**	**-**	**13**	**-**	**13**	**-**	**-**	**-**

FY 27 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
- 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

Finance

17		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
513120	Salaries - Regular	433,437	681,125	922,786	922,786	854,172
513140	Salaries - Overtime	278	3,500	3,500	3,500	3,500
	Total Salaries	433,715	684,625	926,286	926,286	857,672
	Benefits					
513210	FICA	32,209	54,187	70,861	70,861	65,614
513220	Retirement	52,963	94,323	126,254	126,254	120,331
513230	Life And Health Insurance	36,934	72,415	101,598	101,598	94,850
	Total Benefits	122,106	220,925	298,713	298,713	280,795
	Total Compensation	555,821	905,550	1,224,999	1,224,999	1,138,467
	Operating Expense					
513312	Other Professional Services	565,057	373,000	358,000	358,000	358,000
513320	Accounting & Auditing	121,428	150,000	150,000	150,000	154,500
513340	Other Contract Services	69,448	199,000	114,140	112,140	117,564
513400	Travel	2,206	5,250	5,150	5,150	5,150
513420	Postage	2,363	2,000	4,000	4,000	5,000
513440	Rentals & Leases	3,708	4,131	4,066	4,066	4,450
513493	General Expenses	444	4,000	4,000	4,000	4,000
513510	Office Supplies	4,009	6,500	6,695	6,695	6,695
513520	Operating Expense	2,373	2,500	1,500	1,500	3,045
513529	Credit Card Fee	47,475	73,000	52,972	52,972	50,000
513540	Memberships	175	750	1,550	3,550	3,550
521521	Clothing & Uniforms	1,704	2,000	2,000	2,000	3,000
513542	Training	880	3,200	3,200	3,200	3,200
515547	Conferences & Meetings	-	1,650	2,200	2,200	4,950
	Total Operating Expense	821,269	826,981	709,473	709,473	723,104
	Capital					
513642	Furniture & Fixtures	828	1,200	-	-	-
513646	Computer Equipment	-	-	1,500	1,500	3,000
	Total Capital	828	1,200	1,500	1,500	3,000
	Total Expense	1,377,918	1,733,731	1,935,972	1,935,972	1,864,571

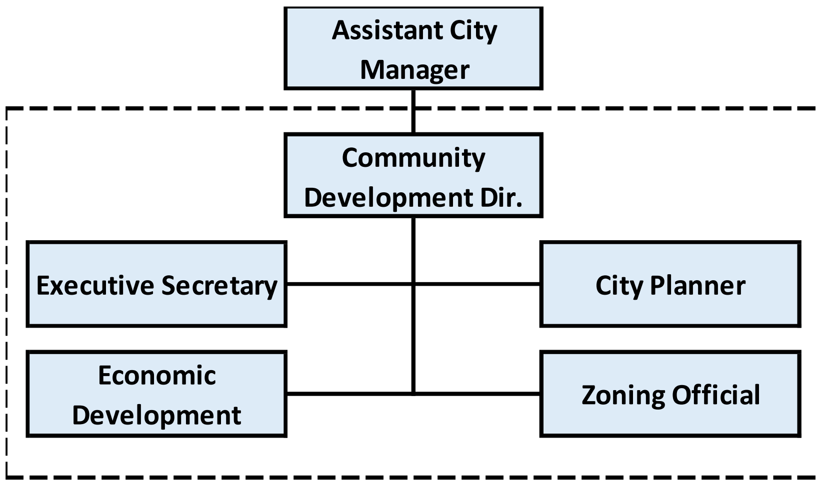
Finance - Footnote Detail

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	154,500
Other Contracted Services	ADP Payroll Services - Deductions	40,314
	Temporary Staff	77,250
	Total	**117,564**
Travel	Hotel	4,250
	Per-Diem	900
	Total	**5,150**
Postage	Postage for AP & Payroll Checks	5,000
Rental & Leases	Copier	4,100
	PO Box	350
	Total	**4,450**
General Expense	Additional Gen Expense	4,000
Office Supplies	Standard office supplies	6,695
Operating Expense	Bank Charges	1,545
	Other Expenses	1,500
	Total	**3,045**
Credit Card Fees	Merchant Service Fees	50,000
Pubs/Subs/Memberships	GFOA	1,500
	FGFOA ($90 Per)	2,050
	Total	**3,550**
Clothing & Uniforms	Department Shirts ($250 x12)	3,000
Training	FGFOA Seminars for Staff x 12	3,200
Conferences & Meetings	GFOA ($733 x 3)	4,950
Computer Equipment	Replace of Computer for Staff x 2	3,000

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 25 BGT		FY 25 BGT		FY 27 Prop		Inc/ Decr FY 26 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	-	-	-	-	-	-	-
Total	**6**	**-**	**5**	**-**	**5**	**-**	**-**	**-**

FY 27 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

Community Development

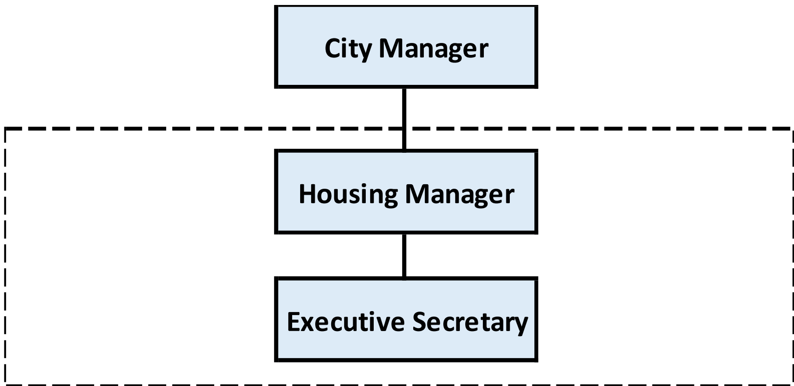
37		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
515120	Salaries - Regular	324,312	354,128	366,789	366,789	385,658
515140	Salaries - Overtime	-	1,000	-	-	-
	Total Salaries	324,312	355,128	366,789	366,789	385,658
	Benefits					
515210	FICA	23,524	27,168	28,058	28,058	29,503
515220	Retirement	43,720	48,404	49,994	49,994	54,108
515230	Life And Heatlh Insurance	21,589	38,105	32,005	32,005	52,902
	Total Benefits	88,833	113,677	110,057	110,057	136,513
	Total Compensation	413,144	468,805	476,846	476,846	522,171
	Operating Expense					
515312	Other Professional Services	130,807	236,000	218,750	218,750	218,750
515340	Other Contract Services	20,718	37,000	3,000	3,000	3,000
515400	Travel & Per Diem	258	3,500	4,000	4,000	4,000
515420	Postage	164	150	100	100	150
515440	Rentals & Leases	6,267	6,888	4,500	4,500	4,500
515470	Printing And Binding	350	2,000	2,000	2,000	2,000
515493	General Expense	1,307	19,000	5,000	5,000	2,000
515510	Office Supplies & Expense	2,904	2,500	2,500	2,500	2,500
515530	Advertisements	1,600	17,500	1,500	1,500	1,500
515540	Memberships	-	2,900	3,400	3,400	3,400
515541	Education	-	3,000	3,000	3,000	3,000
515547	Conferences & Meetings	-	1,500	1,000	1,000	1,000
	Total Operating Expense	164,374	331,938	248,750	248,750	245,800
	Other Uses					
515531	Community Historic Grant	-	100,000	100,000	-	-
515544	Commercial Grants	-	125,001	-	50,000	-
515548	Residential Maint Asst	-	-	-	-	
	Total Other Uses	-	225,001	100,000	50,000	-
	Total Expense	577,518	1,025,744	825,596	775,596	767,971

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	Historic Markers	2,000
Office Supplies	Office supplies	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

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 26 BGT		FY 27 Prop		Inc/ Decr FY 26 Budget	
Full Time (FT) / Other	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**
Director of Housing & Social Svc	1	-	1	-	1	-	-	-
Executive Secretary	1	-	1	-	1	-	-	-
Total	**2**	**-**	**2**	**-**	**2**	**-**	-	-

FY 27 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

Housing & Social Services

70		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
512120	Salaries - Regular	-	-	138,389	138,389	141,158
512140	Salaries - Overtime	-	-	-	-	-
	Total Salaries	-	-	138,389	138,389	141,158
	Benefits					
512210	FICA	-	-	10,587	10,587	10,798
512220	Retirement	-	-	18,862	18,862	19,805
512230	Life And Health Insurance	-	-	16,326	16,326	30,831
	Total Benefits	-	-	45,775	45,775	61,434
		-	-	-	-	
	Total Compensation	-	-	184,164	184,164	202,592
	Operating Expense					
512312	Other Professional Services	-	-	25,000	25,000	25,000
512340	Other Contracted Services	-	-	50,000	50,000	50,000
512420	Postage & Freight	-	-	2,000	2,000	2,000
512440	Rentals & Leases	-	-	3,000	3,000	3,000
512493	General Expense	-	-	6,000	6,000	6,000
512510	Office Supplies	-	-	1,250	1,250	1,250
512520	Operating Expense	-	-	5,000	5,000	5,000
512540	Memberships	-	-	1,500	1,500	1,500
	Total Operating Expense	-	-	93,750	93,750	93,750
	Other Uses					
515548	Residential Assistance Grant	-	-	100,000	100,000	100,000
515550	HOPE Assistance Program	-	-	-	75,500	75,500
	Total Other Uses	-	-	100,000	175,500	175,500
	Capital					
512642	Furniture & Fixtures	-	-	1,000	1,000	3,000
512646	Computer Equipment	-	-	-	-	-
	Total Capital	-	-	1,000	1,000	3,000
	Total Expense	-	-	378,914	454,414	474,842

Housing & Social Services - Footnote Detail

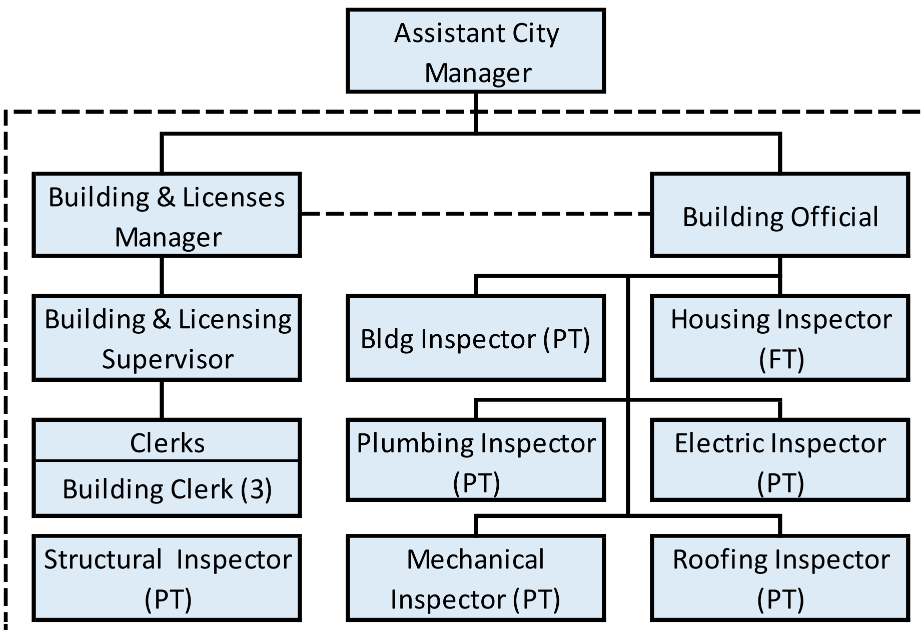
Account Name	Footnote Detail	Proposed Budget ($)
Other Professional Services	Professional Services	25,000
Other Contract Services	Other Contract Services	50,000
Postage	Postage	2,000
Rental & Leases	Printer & Copier	3,000
General Expense	General Purpose Expenses	6,000
Office Supplies	Office Stationery	1,250
Operating Expenses	Miscellaneous Operating Expenses	5,000
Memberships	Memberships Fees	1,500
Residential Assistance Grant	Grants to residents for Assistance	100,000
HOPE Assistance Program	Grants under HOPE Program	75,500
Furniture & Equipment	Desk and Chairs x 2	3,000

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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/Decr FY 26 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	-	1	-	1	-	1	-	-
Lic. Clerk / Admin Assist	-	-	-	-	-	-	-	-
Building Clerk	4	-	3	-	3	-	-	-
Housing Inspector	1	-	1	-	1	-	-	-
Chief Mechanical Inspector	-	1	-	1	-	1	-	-
Electrical Inspector	-	1	-	1	-	1	-	-
Plumbing Inspector	-	1	-	1	-	1	-	-
Roofing Inspector	-	1	-	1	-	1	-	-
Structural Inspector	-	1	-	1	-	1	-	-
CRS / Flood Plain Mgr	-	-	-	-	-	-	-	-
Total	**8**	**6**	**7**	**6**	**7**	**6**	**-**	**-**

FY 27 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

Building & Licenses

30		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
524120	Salaries - Regular	399,891	435,409	433,006	433,006	433,426
524130	Salaries - Part Time	145,418	180,865	182,044	182,044	190,061
521140	Salaries - Overtime	(5,767)	5,000	5,000	5,000	4,000
	Total Salaries	539,542	621,274	620,050	620,050	627,487
	Benefits					
524210	FICA	39,671	47,530	47,436	47,436	48,003
524220	Retirement	72,760	84,682	84,514	84,514	88,035
524230	Life And Health Insurance	52,573	68,543	69,418	69,418	73,085
	Total Benefits	165,003	200,755	201,368	201,368	209,123
	Total Compensation	704,545	822,029	821,418	821,418	836,610
	Operating Expense					
524312	Other Professional Services	-	6,500	31,500	31,500	29,500
524340	Other Contract Services	19	5,500	5,500	5,500	5,500
524400	Travel & Per Diem	1,703	5,200	2,500	2,500	2,500
524420	Postage	2,357	1,600	2,000	2,000	2,000
524440	Rentals & Leases	2,580	3,700	4,000	4,000	4,000
524470	Printing & Binding	708	5,750	4,000	4,000	4,000
515480	Promotional Activity	-	1,000	2,000	2,000	2,000
524493	General Expense	1,561	4,500	4,000	4,000	4,000
524510	Office Supplies	2,032	3,100	4,500	4,500	4,500
524540	Memberships	-	1,720	1,900	1,900	1,900
524541	Educational Costs	549	1,500	1,500	1,500	1,500
515547	Conference & Meeting	644	1,000	2,000	2,000	2,000
521521	Clothing & Uniforms	-	1,500	1,500	1,500	1,500
	Total Operating Expense	12,153	42,570	66,900	66,900	64,900
	Capital					
524642	Office Furniture & Equipment	2,166	2,000	2,000	2,000	2,000
524646	Computer Equipment	-	-	2,000	2,000	2,000
	Total Capital	2,166	2,000	4,000	4,000	4,000
	Total Expense	718,863	866,599	892,318	892,318	905,510

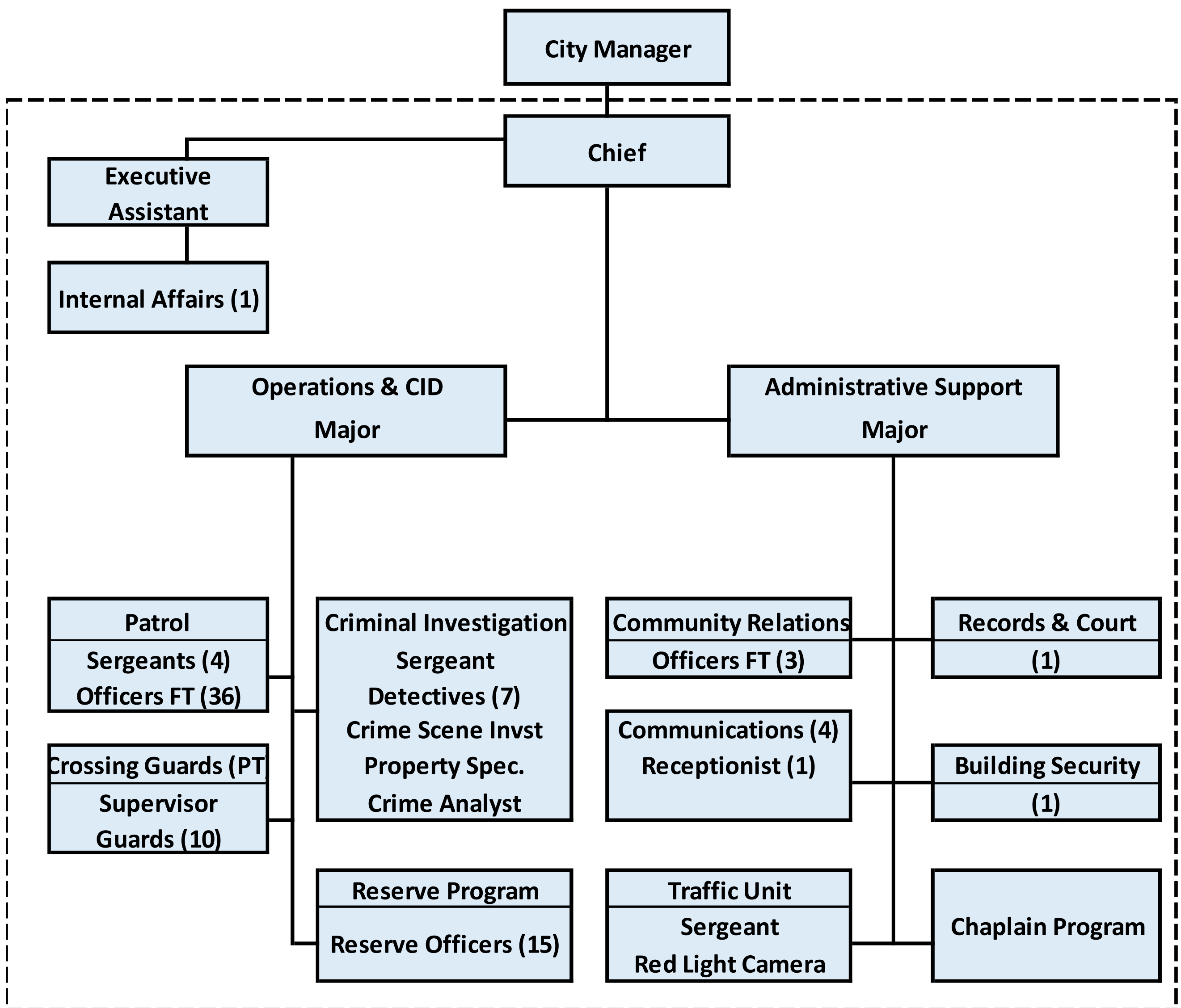
Building & Licenses - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Professional Services	External Engineering Plan Review	2,000
	County Unsafe Structure Board	2,500
	Operational Enhancement Consultant	25,000
	Total	**29,500**
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 25 BGT		FY 26 BGT		FY 27 Proposed		Inc/ Decr FY 26 Budget	
Full Time (FT) / Part Time (PT)	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**
Chief	1	-	1	-	1	-	-	-
Assistant Chief	1	-	-	-	-	-	-	-
Captain	2	-	2	-	2	-	-	-
Sergeant	8	-	7	-	6	-	(1)	-
Lieutenant	-	-	-	-	-	-	-	-
Detectives	8	-	7	-	7	-	-	-
Officers	28	-	34	-	36	-	1	-
Total Sworn Officer	**48**	**-**	**51**	**-**	**52**	**-**	**0**	**-**
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	-	1	-	(1)	-
Academy Participant/Graudate	2	-	2	-	0	-	(2)	-
Receptionist	-	-	-	-	1	-	1	
Crossing Guard Supervisor	-	1	-	1	-	1	-	-
Crossing Guards	-	10	-	10	-	10	-	-
Security Guard	1	1	1	-	1	-	-	-
Total Non-Sworn	**17**	**12**	**19**	**11**	**16**	**11**	(1)	**-**
Total	**65**	**12**	**70**	**11**	**68**	**11**	**-**	**-**

FY 27 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
- Replace outdated tasers and radios
- Organize Community Response Team
- Train and equip Mobile Field Force
- Expand the Police Explorer Program

Police Department

26		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
521120	Salaries - Regular	5,069,078	5,148,614	6,046,520	6,046,520	6,596,523
521130	Salaries - Part Time	107,804	143,284	160,024	160,024	159,382
521140	Salaries - Overtime	432,750	510,000	350,000	350,000	350,000
521150	Longevity	-	-	47,000	47,000	48,000
521160	Off Duty	-	-	-	-	900,000
	Total Salaries	5,609,632	5,801,898	6,603,544	6,603,544	8,053,905
	Benefits					
521210	FICA	414,915	468,009	505,182	505,182	547,119
521220	Retirement	1,330,688	1,517,534	1,664,838	1,664,838	1,984,908
521230	Life And Health Insurance	379,891	509,590	644,112	644,112	680,110
	Total Benefits	2,125,493	2,495,133	2,814,132	2,814,132	3,212,137
	Total Compensation	7,735,125	8,297,031	9,417,676	9,417,676	11,266,042
	Operating Expense					
521312	Other Professional Services	9,950	39,000	47,000	47,000	23,000
521340	Other Contracted Services	106,542	168,000	50,500	66,500	200,500
521400	Travel & Per Diem	235	10,000	10,000	10,000	5,000
521420	Postage	161	250	300	300	550
521440	Rentals & Leases	11,121	12,996	9,400	9,400	9,400
521466	Repair & Maint - Veh & Equip	1,811	6,000	3,000	3,000	3,000
521467	Repair & Maint - Mach & Equip	7,125	17,000	7,000	7,000	5,000
521493	General Expenses	6,199	7,000	7,000	7,000	7,000
521510	Office Supplies	7,540	10,000	11,000	11,000	11,000
521520	Operating Expense	19,653	25,000	41,580	41,580	41,580
521521	Clothing & Uniform Expense	24,159	60,000	35,000	35,000	35,000
521528	Software Maintenance	156,710	184,235	128,800	170,076	78,300
521540	Memberships	1,300	4,900	3,400	3,400	3,400
521541	Educational Costs	-	2,500	2,500	2,500	2,500
515547	Conferences & Meetings	3,117	5,000	5,150	5,150	5,150
521547	Special Supplies	375	2,500	-	-	-
521549	Community Policing	6,581	10,000	11,000	11,000	9,000
521644	Public Safety Equipment	4,730	9,800	-	-	-
521648	Vehicle Lease	384,738	412,853	502,848	502,848	523,078
529535	Police Explorer Program	1,172	10,000	20,000	20,000	15,000
579398	Employee Recognition	671	9,000	5,000	5,000	5,000
529160	Honor Guard	-	10,000	15,000	15,000	15,000
521645	Canine Unit	400	-	-	-	
	Total Operating Expense	754,289	1,016,034	915,478	972,754	997,458
	Other Uses					
512497	Red Light Camera Service (ATS)	392,647	393,607	725,000	725,000	600,000
	Total Other Uses	392,647	393,607	725,000	725,000	600,000
	Capital					
521641	Automotive Equipment	1,248	42,000	80,000	80,000	40,000
521642	Office Furniture & Equipment	63,370	7,500	4,000	4,000	5,000
521643	Communication Equipment	-	-	-	-	-
521648	Computer Equipment	-	40,700	-	-	6,000
	Total Capital	64,618	90,200	84,000	84,000	51,000
	Total Expense	8,946,679	9,796,872	11,142,154	11,199,430	12,914,500

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
	Psych Eval (Cooley)	5,000
	Pre-Employment – Polygraph (Slattery)	3,000
	Total	**23,000**
Other Contract Services	Body Cams, Tasers & Radio	189,000
	Other	10,000
	Speedometer Calibrate (Leo)	1,500
	Total	**200,500**
Travel & Per Diem	Miscellaneous	2,000
	FBI Academy (Starks)	6,000
	FDLE (Command Staff)	2,000
	Total	**10,000**
Postage	Original Budget	550
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	PD Equipment Repairs	5,000
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

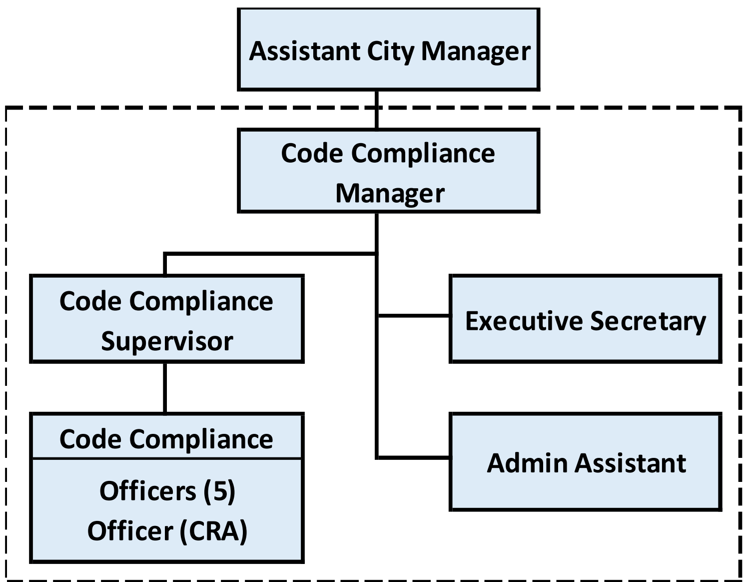
Account Name	Footnote Detail	Proposed Budget ($)
Software Maintenance	Lexipol – Policy Development	25,000
	PowerDMS - Policy & Proc Management	11,300
	Office 365	34,000
	Community Report – TIP411 (24 Mon)	8,000
	Total	**78,300**
Memberships	Florida Association of Police Chiefs	600
	Miami-Dade Chiefs 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
	Other	1,000
	Total	**9,000**
Vehicle Leases	Enterprise Tab	523,078
Police Explorer Program	Uniforms	5,000
	Activities	10,000
	Total	**15,000**
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	600,000
Automotive Equipment	PSA Vehicles	10,000
	Patrol Vehicles	30,000
	Total	**40,000**
Office Furniture & Equipment	Office Equipment and Furniture	5,000
Computer Equipment	Computer Equipment	6,000

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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 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	6	-	6	-	6	-	-	-
Executive Secretary	-	-	1	-	1	-	-	-
Admin. Assistant	2	-	1	-	1	-	-	-
Total	**10**	**-**	**10**	**-**	**10**	**-**	**-**	**-**

FY 27 Objectives:

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

Code Compliance

23		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
521120	Salaries - Regular	342,110	447,313	506,093	506,093	531,316
521140	Salaries - Overtime	892	2,500	2,500	2,500	2,500
	Total Salaries	343,002	449,813	508,593	508,593	533,816
	Benefits					
521210	FICA	25,377	34,274	38,904	38,904	40,836
521220	Retirement	43,713	61,345	69,322	69,322	74,893
521230	Life And Health Insurance	43,517	62,544	69,688	69,688	81,110
	Total Benefits	112,608	158,163	177,914	177,914	196,839
	Total Compensation	455,610	607,976	686,507	686,507	730,655
	Operating Expense					
521312	Other Professional Services	8,900	12,000	40,000	40,000	40,000
521340	Other Contracted Services	11,680	37,600	9,500	9,500	34,800
521400	Travel & Per Diem	-	1,500	1,500	1,500	1,500
521420	Postage	14,512	14,500	17,000	17,000	20,000
521440	Rentals & Leases	2,707	3,000	3,200	3,200	4,200
511470	Printing & Binding	140	1,000	1,300	1,300	1,300
521493	General Expense	-	2,000	2,000	2,000	2,000
521510	Office Supplies	1,454	1,500	1,800	1,800	1,800
521511	Lien Recording Charges	357	4,025	4,500	4,500	4,500
521520	Operating Expense	1,628	2,000	2,000	2,000	2,000
521521	Clothing & Uniform Expense	1,547	12,400	7,000	7,000	7,000
515540	Memberships	-	1,000	500	500	500
521541	Educational Costs	-	2,500	4,800	4,800	4,800
515547	Conferences & Meetings	-	1,000	800	800	800
521648	Vehicle Lease	57,276	76,995	75,583	75,583	75,583
	Total Operating Expense	100,201	173,020	171,483	171,483	200,783
	Capital					
521642	Office Funiture & Equipment	1,740	5,300	10,000	10,000	2,000
521646	Computer Equipment	-	3,000	-	-	-
	Total Capital	1,740	8,300	10,000	10,000	2,000
	Total Expense	557,551	789,296	867,990	867,990	933,438

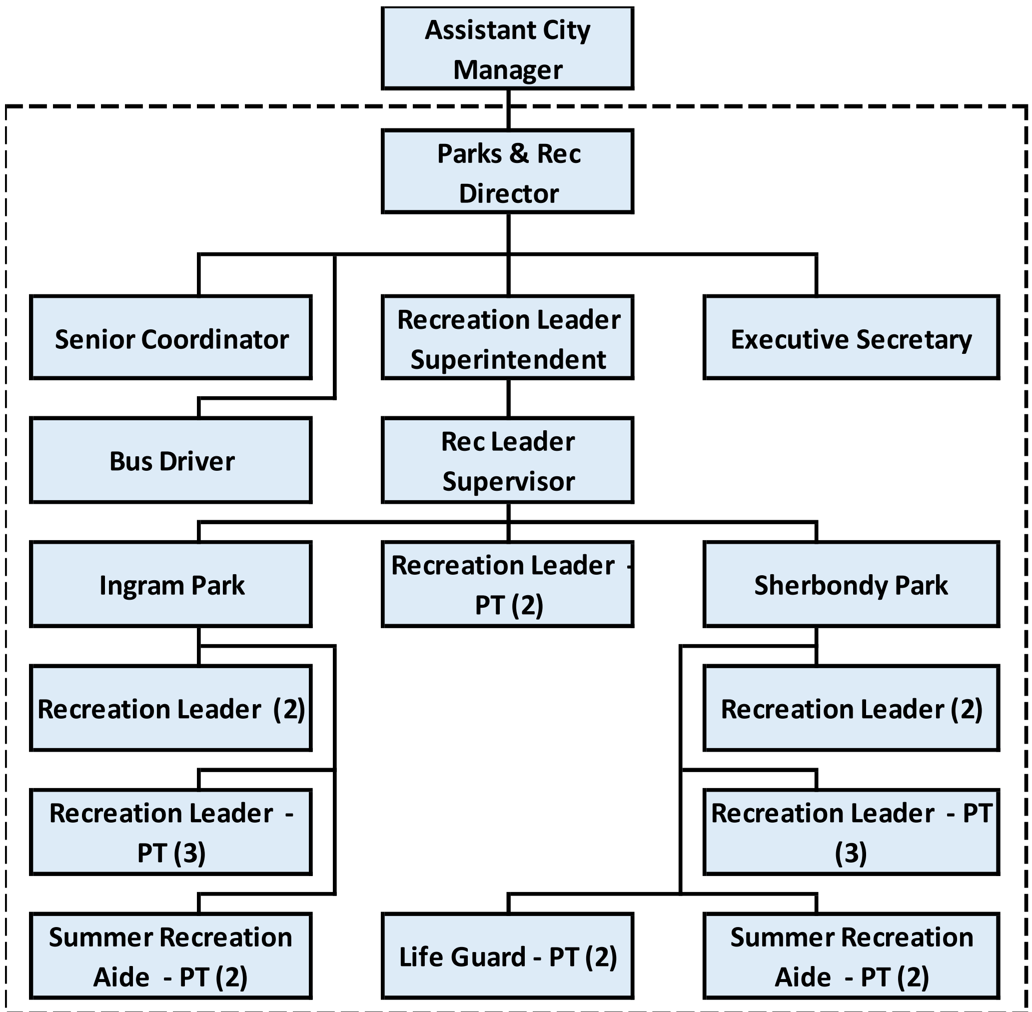
Code Compliance - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Professional Services	Special Magistrate Costs	15,000
	Operational Enhancement Consultant	25,000
	Total	**40,000**
Other Contracted Services	Body Cam	4,800
	New Radios	30,000
	Total	**34,800**
Travel & Pier Diem	Conferences	1,500
Postage	Citation Postage costs	20,000
Rentals & Leases	Copier Lease	4,200
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	2,000

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 25 BGT		FY 26 Prop		FY 27 Prop		Inc/ Decr FY 26 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	-	-	-	-	-	-	-	-
Recreation Leader Supervisor	3	-	1	-	1	-	-	-
Parks & Recreaction Leader	2	8	4	8	4	8	-	-
Bus Driver	1	-	1	-	1	-	-	
Executive Secretary	1	-	1	-	1	-	-	-
P&R Leader Life Guard	-	2	-	2	-	2	-	-
Community Out Reach	-	-	-	-	-	-	-	-
Recreation Aide - Summer	-	4	-	4	-	4	-	-
Park Maintenance Aide	-	-	-	-	-	-	-	-
Total	**10**	**14**	**10**	**14**	**10**	**14**	**-**	-
Full Time Equivalent	**10**	**7**	**10**	**7**	**10**	**7**	-	-

FY 27 Objectives:

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

Parks & Recreation - Part I

72		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
572120	Salaries - Regular	424,978	492,897	437,345	437,345	462,221
572130	Salaries - Part Time	81,550	242,130	284,238	284,238	287,691
572140	Salaries - Overtime	12,921	15,000	15,000	15,000	12,000
	Total Salaries	519,449	750,027	736,583	736,583	761,912
	Benefits					
572210	FICA	38,828	56,687	56,350	56,350	58,521
572220	Retirement	61,627	99,746	100,399	100,399	104,001
572230	Life And Health Insurance	35,685	93,047	83,816	83,816	87,965
	Total Benefits	136,140	249,480	240,565	240,565	250,487
	Total Compensation	655,589	999,507	977,148	977,148	1,012,399

Parks & Recreation - Part II

72		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Total Compensation	655,589	999,507	977,148	977,148	1,012,399
	Operating Expense					
572312	Other Professional Services	38,500	82,000	-	-	-
572340	Other Contracted Services	5,439	74,000	21,000	21,000	24,000
572400	Travel & Per Diem	-	5,000	5,200	5,200	5,200
572403	Special Events	165,126	301,750	387,350	387,350	291,250
572420	Postage	64	200	200	200	300
572440	Rentals & Leases	3,169	3,120	4,000	4,000	4,000
511470	Printing & Binding	-	1,000	1,000	1,000	1,000
572463	Pool Maintenance	11,950	14,550	15,750	15,750	18,000
572467	Repair & Maint - Mach & Equip	-	2,500	1,000	1,000	1,000
572482	After-School Program	1,224	13,000	2,200	2,200	2,200
572483	Out Of School Camp	220	1,500	1,500	1,500	1,500
572487	Football	30,639	35,000	38,000	38,000	38,000
572488	Basketball	1,188	7,100	4,500	4,500	4,500
572489	Track	1,009	6,000	4,200	4,200	4,200
572490	Baseball (Little Leagues)	-	2,950	3,500	3,500	3,500
572491	Cheerleading	909	5,800	6,000	6,000	6,000
572492	Soccer	-	2,250	5,000	5,000	5,000
572493	General Expense	4,331	6,500	2,000	2,000	2,000
572494	Drama	-	3,000	3,000	3,000	3,000
572510	Office Supplies	4,312	3,500	3,000	3,000	3,000
572520	Operating Expense	-	3,500	-	-	-
572522	Uniforms	2,857	3,000	2,000	2,000	2,000
572540	Memberships	640	4,300	3,000	3,000	3,000
572541	Educational Costs	940	3,000	9,500	9,500	9,500
515547	Conferences & Meetings	-	2,400	1,500	1,500	1,500
572552	Seniors Services	26,081	44,000	30,000	30,000	30,000
572553	Summer Camp Program	9,860	11,000	12,000	12,000	12,000
	Total Operating Expense	308,459	641,920	566,400	566,400	475,650
	Capital					
572630	Improvement - Other Than Bldg	55,133	6,500	5,000	5,000	5,000
572640	Machinery & Equipment	15,398	20,000	2,500	2,500	2,500
572642	Furniture & Equipment	2,649	8,000	14,000	14,000	14,000
572648	Vehicle Purchase	232,790	-	-	-	
	Total Capital	305,970	34,500	21,500	21,500	21,500
	Total Expense	1,270,019	1,675,927	1,565,048	1,565,048	1,509,549

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Parks & Recreation - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Contracted Services	Temporary Labor	5,000
	Lightning Detector System	15,000
	Sport Banquet (Ex Football/Cheers)	4,000
	Total	**24,000**
Travel & Per Diem	State & National Parks & Recreation Conferences	3,200
	Parks Super	2,000
	Total	**5,200**
Special Events	Arabian Nights/City Birthday Celebration	200,000
	Book Bags (School)	1,000
	City Total	**201,000**
	Baby Shower	1,800
	Bingo	22,850
	Chess / Dominoes	2,000
	Karaoke	5,000
	Commission Total	**31,650**
	Christmas Toys Celebration	6,000
	Christmas Tree Lighting	500
	Easter Event	2,500
	July 4th	25,000
	Juneteenth	5,000
	Labor Day	3,000
	MLK Walk	3,000
	Thanksgiving Turkeys	1,500
	Veterans Day	1,100
	National Holiday Total	**47,600**
	Black History Month	2,500
	Conga Locka/Hispanic Heritage Month	2,500
	Haitian Day	1,000
	Halloween Fun Night	3,500
	National Day of Prayer	1,500
	National Recognized Total	**11,000**
	Special Events Grand Total	**291,250**
Postage	Postage	300

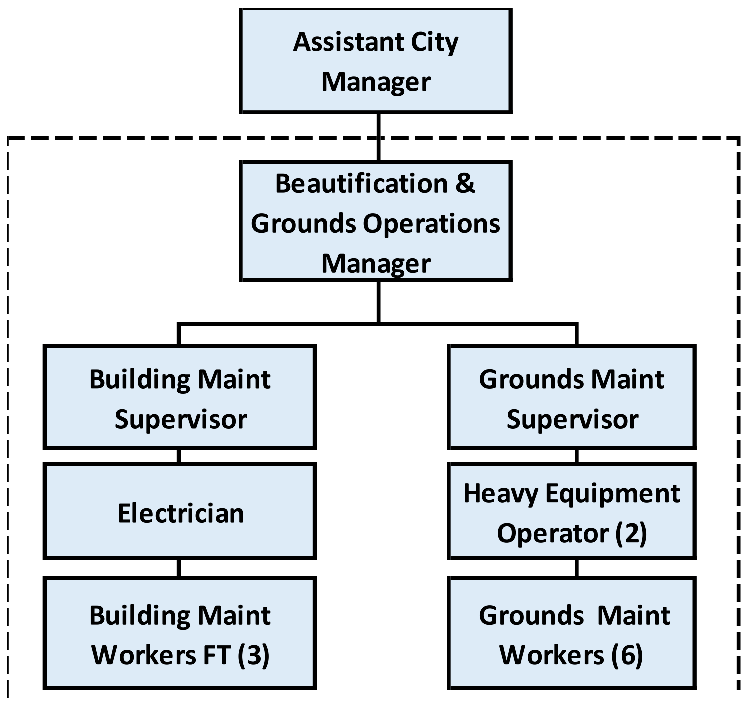
Parks & Recreation - Footnote Detail – Continued

Account Name	Footnote Detail	Proposed Budget ($)
Rentals & Leases	Copier	4,000
Printing & Binding	Binding & Printing	1,000
Pool Maintenance	Pool Maintenance – New Vendor	15,000
	Repairs	1,000
	M-D Permit	500
	Signs	1,500
	Total	**18,000**
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	Replacement of Equipment & Uniforms torn/lost	38,000
Basketball	Uniforms	4,500
Track	Awards / Banquet	4,200
Baseball (Little League)	Uniforms	3,50
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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 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	-	1	-	-	-
Electrician	1	-	1	-	1	-	-	-
Maintenance Worker	9	-	9		9	-	-	-
Heavy Equipment Operator	2	-	2	-	2	-	-	-
Total	**15**	**-**	**15**	**-**	**15**	**-**	-	-

Beautification & Maintenance

39		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
541120	Salaries-Regular	521,749	549,762	597,875	597,875	646,175
541140	Salaries - Overtime	21,295	29,500	20,000	20,000	25,000
	Total Salaries	543,044	579,262	617,875	617,875	671,175
	Benefits					
541210	FICA	39,767	42,844	47,267	47,267	51,349
541220	Retirement	67,952	76,180	84,214	84,214	94,163
541230	Life And Health Insurance	67,643	100,568	132,270	132,270	150,725
	Total Benefits	175,361	219,592	263,751	263,751	296,237
	Total Compensation	718,405	798,854	881,626	881,626	967,412
	Operating Expense					
541340	Other Contracted Services	533,748	363,192	353,500	353,500	362,500
541341	Uniform Rental/Laundry	8,001	12,386	10,816	10,816	21,000
541431	Solid Waste Disposal Fee	30,914	40,000	25,000	25,000	43,000
541440	Rentals & Leases	147,967	63,750	23,010	23,010	25,000
541521	Clothing & Uniform Expense	1,094	2,000	1,600	1,600	1,600
541541	Education	-	3,000	3,000	3,000	3,000
541461	Building Repair & Maint	116,942	155,523	132,500	132,500	145,500
541462	Grounds Maintenance	17,221	65,000	60,000	60,000	60,000
541464	Tree Trimming	-	-	37,000	37,000	45,000
541467	Repairs - Mach & Equip	176	1,750	1,000	1,000	2,030
541493	General Expense	597	7,000	5,000	5,000	10,150
541520	Operating Expense	396	500	-	-	-
541551	Maintenance Supplies	33,805	40,000	40,000	40,000	50,000
541648	Vehicles - Leased	28,446	43,355	37,355	37,355	37,355
	Total Operating Expense	919,308	797,456	729,781	729,781	806,135
	Capital					
541620	Building Improvement	56,192	25,000	10,000	10,000	20,300
541630	Improvements Other Than Building	11,169	60,000	15,000	15,000	15,000
541640	Machinery & Equipment	49,583	172,700	5,000	5,000	5,000
	Total Capital	116,944	257,700	30,000	30,000	40,300
	Total Expense	1,754,657	1,854,010	1,641,407	1,641,407	1,813,847

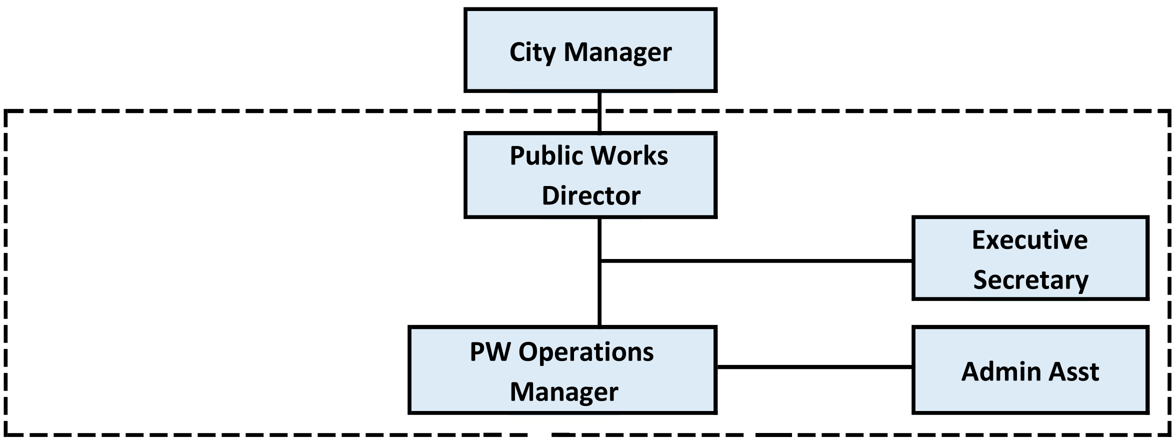
Beautification and Maintenance - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Contracted Services	Air Conditioning	20,000
	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)	38,000
	Total	**362,500**
Uniform Rental / Laundry	Original Budget (HC=16)	21,000
Solid Waste Disposal Fee	Great Waste (Tipping Fees)	43,000
	Run-Rate	0.00
	Total	**43,000**
Rental & Leases	Bucket Truck, Light tower, Boom, Scissor Lift	25,000
Clothing & Uniform Expense	Steel Toe Shoes/ Other	1,600
Education	Continuing Education	3,000
Building Repair & Maintenance	Elevator Quarterly Maintenance	15,000
	Fire Alarm Maintenance (Adv Fire)	2,500
	Fire Alarm – Inspections (Pye Barker)	8,000
	Janitorial Services	60,000
	Air Condition, Garage Door, Fence, Pressure Cleaning	60,000
	Total	**145,500**
Grounds Maintenance	Irrigation Repair (Miller/ Round-Abouts)	50,000
	Other Misc Grounds Maintenance	10,000
	Total	**60,000**
Tree Trimming	Citywide Tree Trimming Services	45,000
Repairs – Machines -Equipment	Repair of Public Works Equipment	2,030
General Expense	General Supplies	10,150
Maintenance Supplies	Chemicals, Garden Materials, Mulch, Electrical Supplies	50,000
Vehicles - Leased	Enterprise Lease Costs	37,355
Improvements Other Than Building	Fences, Signs Backboards	15,000
Building Improvements	Building Improvement Costs	20,300
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 Adminstration								
	FY 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 Budget	
Full Time (FT) / Part Time (PT)	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**
Public Works Director	1	-	1	-	1	-	-	-
City Engineer	1	-	-	-	-	-	-	-
Executive Secretary	1	-	1	-	1	-	-	-
Public Works Ops Manager	1	-	1	-	1	-	-	-
Admininstrative Assist	1	-	1	-	1	-	-	-
Total	**5**	**-**	**4**	**-**	**4**	**-**	**-**	**-**

FY 27 Objectives:

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

Public Works - Admin

32		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
541110	Salaries - Executive	67	-	-	-	-
541120	Salaries - Regular	328,747	402,167	318,052	318,052	312,441
541140	Salaries - Overtime	(729)	3,266	1,500	1,500	1,500
	Total Salaries	328,085	405,433	319,552	319,552	313,941
	Benefits					
541210	FICA	23,645	29,851	24,447	24,447	24,017
541220	Retirement	42,043	54,829	43,555	43,555	44,045
541230	Life And Health Insurance	24,150	30,556	48,352	48,352	43,438
	Total Benefits	89,839	115,236	116,354	116,354	111,500
	Total Compensation	417,923	520,669	435,906	435,906	425,441
	Operating Expense					
541312	Other Professional Services	-	-	115,000	115,000	2,500
541340	Other Contracted Services	-	-	2,500	2,500	2,500
541341	Uniform Maintenance Dept	-	-	8,100	8,100	-
541400	Travel	-	-	2,400	2,400	2,400
541420	Postage	85	79	100	100	150
541440	Rentals & Leases	3,437	502	3,500	3,500	2,000
511470	Printing & Binding	-	-	2,500	2,500	1,500
541493	General Expense	140	1,039	2,000	2,000	2,500
541510	Office Supplies	2,036	2,661	3,000	3,000	3,000
541540	Memberships	3,244	3,695	4,850	4,850	4,850
541521	Clothing & Uniform Expense	1,767	528	-	-	2,200
515547	Conferences & Meetings	666	-	2,000	2,000	2,000
541648	Vehicle Lease	10,341	-	11,542	11,542	11,742
	Total Operating Expense	21,717	8,504	157,492	157,492	37,342
	Capital					
541642	Furniture & Equipment	1,814	1,418	-	-	-
541646	Computers	-	-	-	-	4,000
	Total Capital	1,814	1,418	-	-	4,000
	Total Expense	441,455	530,591	593,398	593,398	466,783

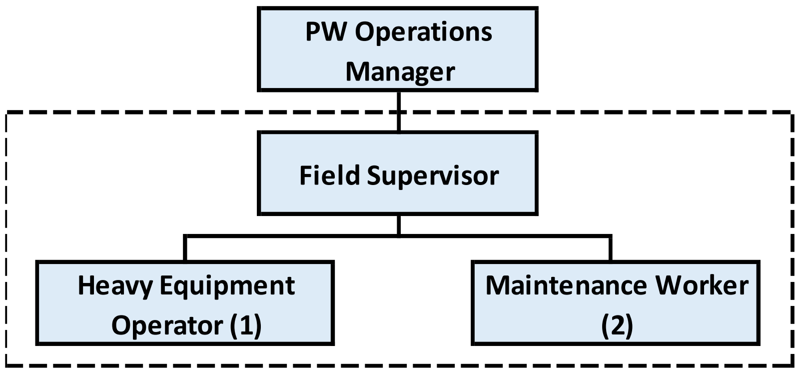
Public Works - Administration - Footnote Detail

Account Name	Footnote Detail	Proposed Budget
Other Professional Services	Other Professional Services	2,500
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
Computers	Replace 3 computers	4,000

Streets & Sidewalks

PUBLIC WORKS – STREETS & SIDEWALKS

<u>Mission</u> – 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.



<u>Goal –</u> 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.

<u>Budget Summary</u>

Position Summary - Roads and Streets								
	FY 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 Budget	
Full Time (FT) / Part Time (PT)	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**
Field Supervisor	1	-	1	-	1	-	-	-
Maintenance Worker	2	-	2	-	2	-	-	-
Heavy Equipment Operator	1	-	1	-	1	-	-	-
Total	**4**	**-**	**4**	**-**	**4**	**-**	-	-

FY 27 Objectives:

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

Public Works - Roads and Sidewalks

41		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
541120	Salaries-Regular	115,202	150,000	170,965	170,965	175,699
541140	Salaries - Overtime	5,331	6,000	6,000	6,000	6,000
	Total Salaries	120,532	156,000	176,965	176,965	181,699
	Benefits					
541210	FICA	9,369	12,000	13,537	13,537	13,901
541220	Retirement	15,827	21,100	24,121	24,121	25,492
541230	Life And Health Insurance	8,407	18,218	24,796	24,796	28,946
	Total Benefits	33,603	51,318	62,454	62,454	68,339
		-	-	-	-	
	Total Compensation	154,135	207,318	239,419	239,419	250,038
	Operating Expense					
541340	Other Contracted Services	85,726	97,000	99,000	99,000	99,000
541341	Uniform Rental/Laundry	2,240	3,476	2,300	2,300	2,300
541430	Electicity, Gas & Water	216,640	201,700	201,000	201,000	261,000
541431	Tipping Fees	-	3,000	1,500	1,500	1,000
541467	Repairs - Machinery & Equipr	-	1,000	1,000	1,000	1,000
541493	General Expense	412	3,000	1,000	1,000	1,000
541520	Operating Expense	2,255	6,500	4,000	4,000	4,000
541521	Clothing & Uniform Expense	-	700	700	700	700
541530	Road Materials & Supplies	15,724	35,000	35,000	35,000	35,000
541550	Small Tools & Supplies	571	2,000	2,000	2,000	2,000
541648	Vehicle Lease	-	46,511	30,144	30,144	30,144
	Total Operating Expense	323,567	399,887	377,644	377,644	437,144
	Capital					
541640	Machinery & Equipment	-	47,000	-	-	-
	Total Capital	-	47,000	-	-	-
	Total Expense	477,702	654,205	617,063	617,063	687,182

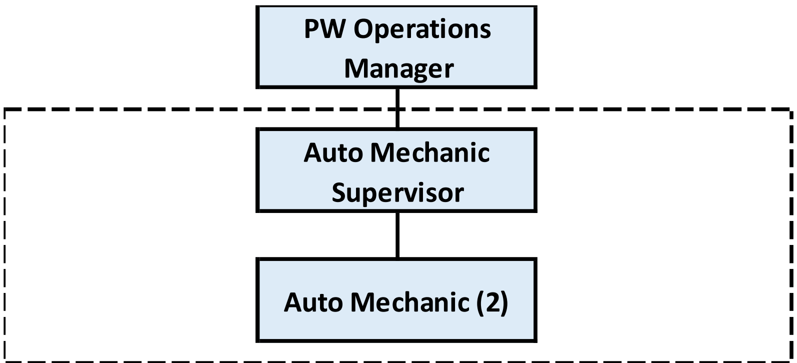
Public Works – Streets & Sidewalks - Footnote Detail

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	261,000
Tipping Fees	Debris from repairs	1,000
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 Maintanence								
	FY 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 Budget	
Full Time (FT) / Part Time (PT)	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**
Auto Mechanic Supervisor	1	-	1	-	1	-	-	-
Auto Mechanic	2	-	2	-	2	-	-	-
Inventory Associate	-	1	-	-	-	-	-	-
Total	**3**	**1**	**3**	**0**	**3**	**-**	**-**	-

FY 27 Objectives:

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

Public Works - Vehicle Maintenance

49		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
541120	Salaries-Regular	101,700	148,426	171,290	171,290	177,975
541140	Salaries - Overtime	665	2,000	1,000	1,000	1,000
	Total Salaries	102,365	150,426	172,290	172,290	178,975
	Benefits					
541210	FICA	7,647	11,478	13,182	1,182	13,692
541220	Retirement	15,033	19,648	23,483	23,483	25,110
541230	Life And Health Insurance	19,350	18,907	24,489	24,489	23,946
	Total Benefits	42,030	50,033	61,154	49,154	62,748
	Total Compensation	144,395	200,459	233,444	221,444	241,723
	Operating Expense					
541340	Other Contracted Services	84,355	80,000	80,000	80,000	60,000
541341	Uniform Rental/Laundry	1,664	3,982	2,028	2,028	3,200
541440	Rentals & Leases	-	500	500	500	500
541450	Gas, Oil, Grease	266,667	372,000	321,000	321,000	331,000
541466	Vehicle Repair - Accidents	33,532	99,000	100,000	100,000	100,000
541493	General Expense	1,477	3,000	4,000	4,000	4,000
541520	Operating Expense	1,871	5,000	3,500	3,500	3,500
541521	Clothing & Uniform Expense	-	400	300	300	500
541542	Parts & Repairs	42,992	45,000	50,000	50,000	50,000
541543	Tires & Wheels	32,078	30,000	29,000	29,000	29,000
541550	Small Tools & Supplies	2,163	3,500	3,500	3,500	3,500
	Total Operating Expense	466,799	642,382	593,828	593,828	585,200
	Capital					
541640	Machinery & Equipment	47,357	16,000	-	-	-
541642	Computer Equipment	-	1,500	-	-	-
	Total Capital	47,357	17,500	-	-	-
	Total Expense	658,551	860,341	827,272	815,272	826,923

Public Works – Vehicle Maintenance - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Contracted Services	Non-Accident Repair Expense	45,000
	Car Wash	15,000
	Total	**60,000**
Uniform Rental / Laundry	Original Budget – Unifirst (3 *$13*52)	2,028
Rentals & Leases	Misc Rental	500
Gas, Oil, Grease	WEX Bank	330,000
	Orion Oil (Oil)	1,000
	Total	**331,000**
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		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
541120	Salaries-Regular	67,786	-	-	-	-
	Total Salaries	67,786	-	-	-	-
	Benefits					
541210	FICA	5,279	-	-	-	-
541220	Retirement	8,032	-	-	-	-
541230	Life And Health Insurance	89	-	-	-	-
	Total Benefits	13,400	-	-	-	-
	Total Compensation	81,186	-	-	-	-
	Operating Expense					
534340	Other Contracted Services	22,000	-	-	-	-
541341	Uniform Rental/Laundry	1,323	-	-	-	-
	Total Operating Expense	23,323	-	-	-	-
534648	Truck Purchase	-	-	-	-	
	Total Capital	-	-	-	-	-
	Total Expense	104,509	-	-	-	-

Debt Service Fund

Debt Service Fund

<u>Mission</u> - 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.

<u>Goal</u> – This is an administrative fund with no operational responsibilities.

<u>FY 27 Objectives:</u> – This is an administrative fund with no operational responsibilities.

<u>FY 27 Measurements:</u> – This is an administrative fund with no operational responsibilities.

<u>Current Year Accomplishments</u>: - This is an administrative fund with no operational responsibilities.

Debt Service - Summary

		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Funding					
230	**Revenue**					
	FY 11 Bond-Related Revenue					
335120	State Revenue Sharing	844,678	965,000	850,000	850,000	620,000
335180	Local Gov 1/2 Sales Tax	1,716,066	1,810,000	1,700,000	1,700,000	1,200,000
	Total FY 11 Bond-Related Revenue	2,560,744	2,775,000	2,550,000	2,550,000	1,820,000
	FY 15 Note-Related Revenue					
314100	Utility Tax - FPL	1,858,313	2,000,000	1,800,000	1,800,000	1,400,000
314500	Telecom Tax	585,545	650,000	600,000	600,000	415,000
	Total FY 15 Note-Related Revenue	2,443,858	2,650,000	2,400,000	2,400,000	1,815,000
361100	Interest Earnings	145,688	100,000	25,000	25,000	50,000
	Total Revenue	5,150,290	5,525,000	4,975,000	4,975,000	3,685,000
	Transfer In					
381010	From General Fund	32,029	-	-	-	-
	Total Transfer In	32,029	-	-	-	-
	Total Funding	5,182,319	5,525,000	4,975,000	4,975,000	3,685,000
	Audit Adjustment	(32,030)	-	-	-	
	Adjusted Funding	**5,150,289**	**5,525,000**	**4,975,000**	**4,975,000**	**3,685,000**
83	**Expenditure**					
	Debt Service					
	FY 11 Bond	683,524	681,301	622,559	622,559	-
	FY 15 Bond	523,203	3,577,879	-	-	-
	Miami-Dade Debt	39,849	-	-	-	-
	Total Debt Service Ex Transfer Out	1,246,576	4,259,180	622,559	622,559	-
	Transfer Out					
513910	Transfer Out - Surplus To Gen Fund	3,935,744	4,362,241	6,777,997	6,777,997	3,685,000
581320	Transfer Out To Safe Neighborhood	-	-	-	-	-
	Total Transfer Out	3,935,744	4,362,241	6,777,997	6,777,997	3,685,000
	Total Expense	**5,182,319**	**8,621,421**	**7,400,556**	**7,400,556**	**3,685,000**
	Audit Adjustment	(1,178,810)				
	Adjusted Expense	**4,003,509**	**8,621,421**	**7,400,556**	**7,400,556**	**3,685,000**
	(Use 0f)/Add To Fund Balance	**1,146,780**	**(3,096,421)**	**(2,425,556)**	**(2,425,556)**	**-**
	Fund Balance - Restricted					
	Beginning	**4,375,597**	**5,522,377**	**2,425,556**	**2,425,556**	**-**
	Prior Period Adjustment	-	-	-	-	
	Beginning - Adjusted	4,375,597	5,522,377	2,425,556	2,425,556	-
	(Use Of)/Add To Fund Balance	1,146,780	(3,096,421)	(2,425,556)	(2,425,556)	-
	Ending	**5,522,377**	**2,425,956**	**-**	**-**	**-**

Debt Service - Expenditures

ACCT	Account Title	FY 24 Actual	FY 25 Actual	FY 26 Adpoted	FY 26 Amended	FY 27 Proposed
83	**Expenditure**					
	Debt Service					
	FY 11 Bond					
513710	Bond Principal	624,000	645,000	610,681	610,681	-
513720	Bond Interest	59,524	36,301	11,878	11,878	-
	Total Debt Service - FY 11 Bond	683,524	681,301	622,559	622,559	-
	FY 15 Note					
513711	2015 Bond Principal	367,320	3,470,093	-	-	-
513721	2015 Bond Interest	155,883	107,786	-	-	-
	Total Debt Service - FY 15 Note	523,203	3,577,879	-	-	-
	Miami-Dade Debt					
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	622,559	622,559	-
	Transfer Out					
513910	Transfer Out - Surplus To Gen Fund	3,935,744	4,362,241	6,777,997	6,777,997	3,685,000
581320	Transfer Out To Safe Neighborhood	-	-	-	-	-
	Total Transfer Out	3,935,744	4,362,241	6,777,997	6,777,997	3,685,000
	Total Expense	5,182,319	8,621,421	7,400,556	7,400,556	3,685,000

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	Paid off
FY 11 Bond Debt Service - Interest	Interest payment on FY 11 bond	Paid Off
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	3,685,000

Safe Neighborhood CIP Fund

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 27 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

Safe Neighborhood CIP Fund - Summary

		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
320	**Revenue**					
312405	Gas Tax - Local Option (1-6)	221,928	208,000	210,000	210,000	210,000
312410	Gas Tax - Local Option (1-5)	79,781	74,000	90,000	90,000	90,000
	Total Revenue - Ex Grants	301,709	282,000	300,000	300,000	300,000
	Grants					
331689	Cultural Facilities Grant - HCH	375,000	125,000	-	-	-
331694	GOB Grant - Historic City Hall	497,097	102,903	-	58,500	-
334700	Grants - Other	-	-	-	202,187	30,000
334710	County Tree (GREEN) Grant	-	-	-	-	-
334723	Urban Forestry Grant	-	-	-	-	-
334724	Ingram Park FRDAP	-	50,000	125,000	125,000	-
334733	SN CIP Grant-SFRTA	-	-	-	-	-
334738	Urban Forestry Grant - Federal	-	500,000	500,000	500,000	500,000
334739	Sherbondy FRDAP Courts	-	50,000	50,000	50,000	-
334740	Street Safey Analysis (SS4A)Grant	50,919	98,462	200,000	200,000	200,000
334741	Segal Park FRDAP	-	50,000	50,000	50,000	-
	Total Grants	923,016	976,365	925,000	1,185,687	730,000
	Total Revenue	1,224,725	1,258,365	1,225,000	1,485,687	1,030,000
	Transfer-In					
381001	From General Fund	-	2,345,728	1,010,862	1,742,427	650,500
381105	From ARPA Fund	65,543	2,542,840	1,014,874	1,623,023	-
	Total Transfer-In	65,543	4,888,568	2,025,736	3,365,450	650,500
	Total Funding	1,290,268	6,146,933	3,250,736	4,851,137	1,680,500
	Audit Adjustment	1,236,602				
	Adjusted Total Funding	2,526,870	6,146,933	3,250,736	4,851,137	1,680,500
44	**Expenditure**					
	Operating Expense	-	500	500	500	500
	Capital	3,327,762	6,146,433	3,250,236	4,850,637	1,680,000
	Total Expense Ex Transfer Out	3,327,762	6,146,933	3,250,736	4,851,137	1,680,500
	Total Expenditure	3,327,762	6,146,933	3,250,736	4,851,137	1,680,500
	Audit Adjustment	280,503				
	Adjusted Total Expenditure	3,608,265	6,146,933	3,250,736	4,851,137	1,680,500
	(Use of)/Add To Fund Balance	(1,081,395)	-	-	-	-

Safe Neighborhood CIP Fund - Capital Expenditure

		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
44	**Expense**					
	Operating Expense					
541493	General Expense	-	500	500	500	500
	Total Operating Expense	-	500	500	500	500
	Capital					
541800	Resurfacing Improvements	363,452	167,339	300,000	455,089	350,000
541818	Ali-Baba Improvements	-	-	-	162,500	
541819	County Tree Program	3,680	-	-	-	
541820	Cairo Lane	-	2,294,874	964,874	1,556,673	-
541822	Demolition	23,500	-	-	-	-
541823	Historic City Hall	1,168,606	713,802	-	172,573	-
541828	NW 133 ST Improvements (Road)	-	14,466	-	-	-
541835	Sidewalks	192,852	282,000	150,000	212,117	300,000
541839	Police Station	343,675	131,609	-	-	-
541840	Sesame Street Bridge	749,629	520,600	-	-	-
541841	Fire Station/HR Bldg	14,604	-	-	-	-
541842	RR Crossing - Codadad Street	-	3,000	206,296	206,296	100,000
541843	RR Crossing - Opa-locka Blvd	-	3,000	254,066	254,066	100,000
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	-	312,412	-
541848	Ingram Park Court Restoration	-	50,000	-	-	-
541850	Roadway Assessment Program	87,928	125,000	-	-	-
538638	Helen Miller - Segal Park Renovation	65,543	122,966	-	-	-
538639	Artscape	-	125,000	50,000	66,350	-
541854	Code Enforcement Office	-	-	25,000	25,000	-
541855	Sherbondy Basketball Court	-	50,000	50,000	50,000	-
541857	Street Safety Analysis (SS4A)	148,692	123,077	250,000	250,000	-
541858	ADA Upgrade	-	94,000	200,000	282,561	100,000
541861	Segal Park Playground	-	50,000	50,000	50,000	-
541862	Urban & Community Forestry - Federal	-	500,000	500,000	500,000	500,000
541863	Sherbondy Playground	-	210,000	-	-	-
541864	Ingram Playground	-	-	250,000	250,000	-
543638	Roadway Improvements Drainage	-	-	-	45,000	-
5776007	Park Amenities	-	-	-	-	230,000
	Total Capital	3,327,762	6,146,433	3,250,236	4,850,637	1,680,000
	Total Expense	3,327,762	6,146,933	3,250,736	4,851,137	1,680,500

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Safe Neighborhood CIP - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
General Expense	General Expense	500
Resurfacing Improvement	Milling and Resurfacing Citywide	350,000
Sidewalks	Citywide sidewalk project	300,000
RR Crossing Codadad Street	Safety and Modernization of RR Crossing at Codadad St	100,000
RR Crossing Opa-Locka Blvd	Safety and Modernization of RR Crossing at Opa-Locka Blvd	100,000
ADA Upgrade	ADA assessment to create a strategy to upgrade all City builds to be ADA compliant.	100,000
Segal Park Playground	Playground renovation funded by FRDAP grant	
Urban & Community Forestry	Assessment of tree inventories funded by federal grant	500,000
Park Amenities	Park Amenities Improvements, benches etc	230,000

FY 26 Safe Neighborhood CIP Funding Matrix

Projects	Total	General Fund	Fuel Tax	ARPA	FRDAP	SS4A Grant	Urban Forestry Grant
Resurfacing Improvements	350,000	350,000	-	-	-	-	-
Sidewalks	300,000	-	300,000	-	-	-	-
RR Crossing - Codadad Street	100,000	100,000	-	-	-	-	-
RR Crossing - Opa-locka Blvd	100,000	100,000	-	-	-	-	-
ADA Upgrade	100,000	100,000	-	-	-	-	-
Urban & Community Forestry	500,000	-	-	-	-	-	500,000
Park Amenities	230,000	-	-	-	230,000	-	-
Total	1,680,000	650,000	300,000	-	230,000	-	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 27 Objectives:

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

Peoples' Transportation Plan - Summary

		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
176	**Revenue**					
334950	CITT - Bus	200,543	440,000	258,237	258,237	331,414
334951	CITT - Roads	-	1,110,000	800,000	800,000	870,295
	FDOT Grant	-	210,000	174,050	174,050	113,841
381010	Transfer In (Fund Balance)	-	-	-	209,424	170,000
	Total Funding	200,543	1,760,000	1,232,287	1,441,711	1,485,550
	Audit Adjustment	(14,425)				
	Adjsuted Funding	186,118	1,760,000	1,232,287	1,441,711	1,485,550
47	**Expenditure**					
	Operating Expense					
541342	Community Transportation Exp	200,543	354,459	432,287	432,287	445,255
	Total Operating Expense	200,543	354,459	432,287	432,287	445,255
	Other Uses					
	Total Other Uses					
	Capital					
541800	Resurfacing Improvements	-	-	-	-	435,147
541820	Cairo Lane	-	518,700	800,000	800,000	-
541835	Sidewalks	-	121,177	-	127,554	435,147
541857	Street Safety Project	-	-	-	51,870	170,000
	Total Capital	-	639,877	800,000	979,424	1,040,295
	Total Expenditure	200,543	994,336	1,232,287	1,411,711	1,485,550
	Audit Adjustment	16,920				
	Adjsuted Funding	217,462	994,336	1,232,287	1,411,711	1,485,550
	(Use 0f)/Add To Fund Balance	(31,344)	765,664	-	30,000	-

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	445,255
Resurfacing Improvements	Funding for resurfacing Citywide road improvements	435,147
Sidewalks	Continued sidewalk improvement program	435,147
Street Safety Project	Street Safety expense	170,000

Town Center

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.

FY 27 Objectives:

- Interior painting and other upgrades
- On going maintenance
- Increase building security with the help of the Police Department

Town Center - Summary

490		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Funding					
	Revenue					
371006	Rent - S FL School Of Excellence	272,843	281,417	296,744	296,744	374,476
361100	Interest	54,861	35,000	10,000	10,000	5,000
	Total Revenue	327,704	316,417	306,744	306,744	379,476
	Transfer-In					
	Transfer In	649,925	445,483	207,434	207,434	150,128
	Total Transfer-In	649,925	445,483	207,434	207,434	150,128
	Total Funding	977,629	761,900	514,178	514,177	529,603
	Expense					
	Operating Expense	496,899	578,900	514,178	514,178	529,604
	Capital	58,689	183,000	-	-	-
	Total Expense Ex Trans Out	555,589	761,900	514,178	514,178	529,604
	Transfer Out	422,041	-	-	-	-
	Total Expense	977,629	761,900	514,178	514,178	529,604

Town Center - Expense

62		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Total Compensation	-	-	-	-	-
	Operating Expense					
519340	Other Contracted Services	306,128	323,000	250,893	250,893	258,420
519430	Electric, Gas, Water	136,571	163,400	145,832	145,832	150,207
519440	Rentals	-	5,000	5,000	5,000	5,150
519461	Repair & Maint - Building	11,857	40,000	67,000	67,000	69,010
519493	General Expense	928	5,000	3,000	3,000	3,090
519494	Real Estate Tax	41,415	42,500	42,453	42,453	43,727
	Total Operating Expense	496,899	578,900	514,178	514,178	529,604
	Capital					
519620	Building Improvements	58,689	183,000	-	-	-
	Total Capital	58,689	183,000	-	-	-
	Total Expense Ex Trans Out	555,589	761,900	514,178	514,178	529,604
	Transfer Out					
519442	Insurance Charge - Risk	422,041	-	-	-	-
	Total Transfer Out	422,041	-	-	-	-
	Total Expense	977,629	761,900	514,178	514,178	529,604

Town Center - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Contracted Services	Security services	90,640
	Janitorial services	84,460
	Elevator maintenance	12,360
	A/C repairs	25,750
	Mold Remediation	2,575
	Locksmith	843
	Fire panel maintenance	15,450
	Other	592
	Total	**258,420**
Electric, Gas, Water	Electricity	113,956
	Water	35,633
	Gas	618
	Total	**150,207**
Rentals	Temporary air condition units as needed	5,150
Building Repair & Maintenance	Unplanned repairs as needed	69,010
General Expense	For small unanticipated expenditures for which no other account is applicable	3,090
Real Estate Tax	Tenant will pay the property tax bill other than the portion of the bill related to the City	43,727

Water-Sewer Operating Fund Summary

Water Sewer Operating Fund - Summary

	FY 24	FY 25	FY 26		FY 27
Account Title	Actual	Actual	Adopted	Amended	Proposed
Funding					
Revenue - Ex Grants	9,706,013	10,339,627	9,792,477	9,792,477	10,210,168
Transfer In	217,004	219,072	251,698	251,698	262,142
Total Funding	9,923,017	10,558,699	10,044,175	10,044,175	10,472,310
Expense					
Salary	505,791	735,453	935,379	935,379	943,181
Benefits	180,821	281,466	372,377	372,377	408,634
Total Compensation	686,613	1,016,919	1,307,756	1,307,756	1,351,815
Operating Expense	6,544,697	7,172,099	7,517,822	7,517,822	7,800,692
Other Uses	-	1,081,100	83,533	83,533	83,533
Capital	239,180	455,506	206,000	206,000	304,500
Debt Service	1,967,458	1,498,839	375,627	375,627	375,627
Contingency	-	225,000	200,000	200,000	200,000
Total Expense Ex Transfer Out	9,437,948	11,449,463	9,690,738	9,690,738	10,116,167
Transfer Out	1,235,308	1,730,315	3,407,895	3,407,895	2,995,174
Total Expense	10,673,256	13,179,779	13,098,633	13,098,633	13,111,341
(Use of)/Add To Working Capital	(750,239)	(2,621,080)	(3,054,458)	(3,054,458)	(2,639,031)

Water & Sewer Operating Fund - Revenue

440		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Funding					
	Revenue					
341210	Impact Fees	10,860	296,009	65,160	65,160	65,160
343310	Water Revenue	5,084,016	5,214,945	5,125,610	5,125,610	5,334,657
343320	Tampering Violation Fee	2,750	250	14,392	14,392	5,000
343330	Fire Line Charge	-	500	514	514	250
343341	Returned Checks	-	200	206	206	200
343348	New Service Application	450	500	514	514	1,000
343349	Water Sewer Verification	9,550	7,210	7,412	7,412	7,619
343350	Water Service Installation	8,758	7,800	8,018	8,018	800
343360	Non-Ad Valorem Fire	90,834	92,150	94,730	94,730	94,730
343510	Sewer Revenue	4,383,363	4,719,962	4,425,818	4,425,818	4,658,669
361100	Interest Earned	109,135	-	50,000	50,000	32,313
369901	DERM Revenue Service Fee	(10,471)	-	-	-	1,500
369902	Excise Tax	(22)	-	-	-	-
369904	Insurance Reimbursement	9,827	-	-	-	-
369960	Lien Search & Release Charge	6,315	-	-	-	8,000
369961	Miami-Dade Lien Release	200	100	103	103	120
369962	Opa-locka Lien Release	450	-	-	-	150
	Total Revenue	9,706,013	10,339,627	9,792,477	9,792,477	10,210,168
	Total Revenue	9,706,013	10,339,627	9,792,477	9,792,477	10,210,168
	Total Transfer In					
381001	Transfer In From General Fund	217,004	219,072	114,941	114,941	126,411
381450	Transfer In From Stormwater Fund	-	-	136,757	136,757	135,731
381010	Transfer In From Fund Balance	-	-	-	3,449,978	-
	Total Transfer In	217,004	219,072	251,698	3,701,676	262,142
	Total Funding	9,923,017	10,558,699	10,044,175	13,494,153	10,472,310

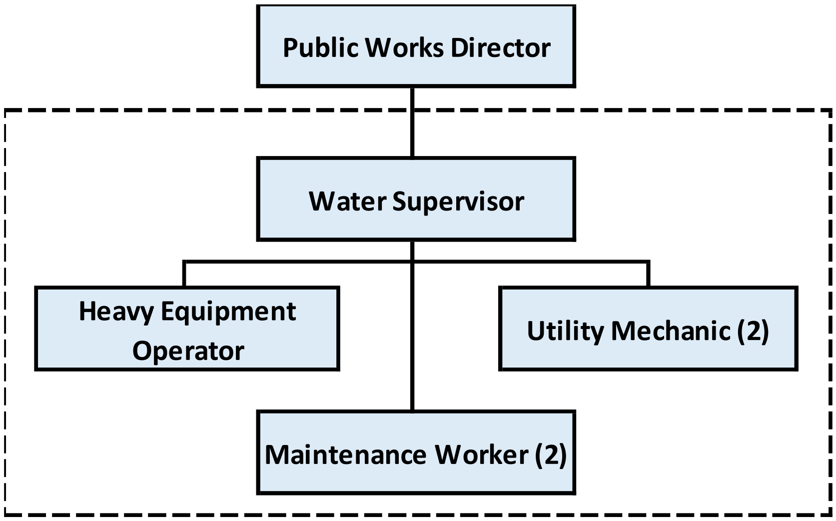
Water-Sewer Operating - Total Expense

	FY 24	FY 25	FY 26		FY 27
Account Title	Actual	Actual	Adopted	Amended	Proposed
Salaries					
Regular	491,809	725,953	928,379	928,379	931,181
Overtime	13,982	9,500	7,000	7,000	12,000
Total Salaries	505,791	735,453	935,379	935,379	943,181
Benefits					
FICA	38,032	58,663	71,555	71,555	72,149
Retirement	69,479	104,300	127,491	127,491	132,329
Life & Health	73,310	118,503	173,331	173,331	204,156
Total Benefits	180,821	281,466	372,377	372,377	408,634
Total Compensation	686,613	1,016,919	1,307,756	1,307,756	1,351,815
Operating Expense	6,544,697	7,172,099	7,517,822	7,515,822	7,800,692
Other Uses	-	1,081,100	83,533	83,533	83,533
Capital	239,180	455,506	206,000	206,000	304,500
Debt Service	1,967,458	1,498,839	375,627	375,627	375,627
Contingency	-	225,000	200,000	200,000	200,000
Total Expense Ex Transfer Out	9,437,948	11,449,463	9,690,738	9,688,738	10,116,167
Transfer Out	1,235,308	1,730,315	3,407,895	1,845,814	2,995,174
Total Expense	10,673,256	13,179,779	13,098,633	11,534,552	13,111,341
Division Expense					
Water	2,126,993	2,777,442	2,715,064	2,815,063	2,922,671
Wastewater Collection & Trans	4,664,866	4,861,198	5,212,936	5,212,936	5,413,390
Service Lines	124,277	415,120	528,511	528,511	538,236
Water-Sewer Finance	3,527,907	4,772,004	4,315,255	4,610,775	3,907,534
Water-Sewer CIP	229,213	354,015	326,868	326,868	329,510
Total - Water Sewer Fund	10,673,256	13,179,779	13,098,633	13,494,153	13,111,341

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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 Budget	
Full Time (FT) / Part Time (PT)	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**
Water Supervisor	0.7	-	1	-	1	-	-	-
Public Utility Superinten	0.25	-	-	-	-	-	-	-
Heavy Equip Operator	1	-	1	-	1	-	-	-
Maintenance Workers	-	-	2	-	2	-	-	-
Utility Mechanic	3	-	2	-	2	-	-	-
Total	**5.0**	**-**	**6**	**-**	**6**	**-**	**-**	**-**

FY 27 Objectives:

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

Water-Sewer - Water Distribution

64		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
533120	Salaries - Regular	61,951	159,350	240,158	240,158	239,262
533140	Salaries - Overtime	1,596	3,630	1,500	1,500	5,000
	Total Salaries	63,547	162,980	241,658	241,658	244,262
	Benefits					
533210	FICA	4,606	12,650	18,487	18,487	18,686
533220	Retirement	13,954	19,873	32,939	32,939	34,271
533230	Life And Health Insurance	14,430	16,571	48,978	48,978	55,808
533240	Workers Comp	-	-	-	-	
	Total Benefits	32,991	49,095	100,404	100,404	108,765
	Total Compensation	96,537	212,075	342,062	342,062	353,027
	Operating Expense					
533301	DERM Service Fee	-	21,805	-	35,000	25,000
533312	Other Professional Services	52,949	36,119	32,500	32,500	37,500
533340	Other Contracted Services	38,636	89,227	222,500	222,500	226,500
533341	Uniform Rental/Laundry	2,103	1,548	3,380	3,380	9,861
533433	Purchase Of Water	1,736,074	2,011,448	1,942,324	1,942,324	2,010,586
533440	Rentals & Leases	3,550	-	4,000	4,000	2,500
533467	Repairs - Machinery & Equipment	2,320	5,709	10,000	10,000	10,200
541493	General Expense	-	4,359	5,000	5,000	5,000
533520	Operating Expense	46,814	14,160	25,000	25,000	15,000
533521	Clothing & Uniform Expense	527	286	800	800	800
533547	Special Supplies	-	-	1,000	1,000	1,000
533555	Small Tools & Supplies	375	5,049	1,000	1,000	1,000
541542	Parts & Repairs	7,414	4,976	20,000	20,000	20,000
533648	Vehicle Lease	9,829	1,035	11,497	11,497	11,697
	Total Operating Expense	1,900,590	2,195,722	2,279,001	2,314,001	2,376,644
	Capital					
5336309	Fire Hydrants	69,436	17,353	92,000	157,000	110,000
533640	Machinery & Equipment	60,429	-	-	-	81,000
533646	Computer Equipment	-	-	2,000	2,000	2,000
	Total Capital	129,865	17,353	94,000	159,000	193,000
	Total Expense	2,126,993	2,425,149	2,715,063	2,815,063	2,922,671

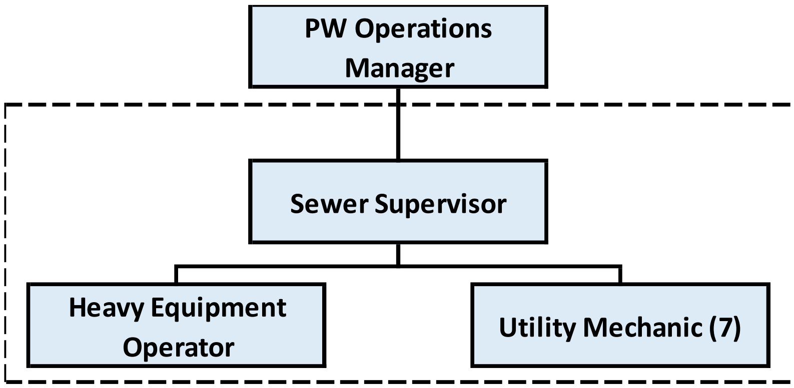
Water-Sewer – Water Distribution - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Professional Services	Water Quality – Eco Tech	20,600
	Water testing M-D Water	5,150
	MD Dept of Health	2,575
	Misc.	5,150
	Total	**37,500**
Other Contracted Services	Cross Connect – Backflow	97,000
	Water Main Repair – Rangeline	78,000
	Valve Exercising	50,000
	Locator Svc (Sunshine)	1,500
	Total	**226,500**
Uniform Rental / Laundry	Original Budget	9,861
Water purchase	Water Purchase from County	2,010,586
Rentals & Leases	Copier Lease/Rental	2,500
Repairs – Machinery & Equipment	Miscellaneous	10,200
General Expense	Miscellaneous unplanned small expenses	5,000
Operating Expense	Miscellaneous Operating Expenses	15,000
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	45,000
	Maintenance (Hydromax – June)	65,000
	Total	**110,000**
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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 Budget	
Full Time (FT) / Part Time (PT)	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**
Sewer Supervisor	1	-	1	-	1	-	-	-
Heavy Equip Op	1	-	1	-	1	-	-	-
Utility Mechanic	7	-	7	-	7	-	-	-
Total	**9**	**-**	**9**	**-**	**9**	**-**	-	-

FY 27 Objectives:

- Implement rate increase to restore Water-Sewer fund to fiscal health
- Prepare for assumption of Water-Sewer billing and collection responsibilities in Future year to come
- Continue working with County to improve County wastewater collection & transmission system to better accommodate receipt of City wastewater during storm periods.
- Ensure continued compliance with M_D County DERM settlement
- 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
- Point repair program to reduce inflow and infiltration

Wastewater Collection & Transmission

35		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
535120	Salaries - Regular	208,329	275,671	359,357	359,357	368,104
535140	Salaries - Overtime	9,561	5,000	3,500	3,500	5,000
	Total Salaries	217,890	280,671	362,857	362,857	373,104
	Benefits					
535210	FICA	16,508	22,518	27,758	27,758	28,540
535220	Retirement	25,253	39,751	49,457	49,457	52,346
535230	Life And Health Insurance	29,513	51,798	73,467	73,467	91,926
	Total Benefits	71,274	114,067	150,682	150,682	172,812
	Total Compensation	289,165	394,738	513,539	513,539	545,916
	Operating Expense					
535312	Other Professional Services	123,548	109,585	178,000	178,000	178,000
535340	Other Contracted Services	202,987	473,213	391,000	391,000	396,000
535341	Uniform Rental/Laundry	4,168	6,446	6,084	6,084	6,200
535430	Electric, Gas, Water	118,423	118,860	83,551	83,551	101,750
535432	Sewage Disposal	3,758,571	3,414,873	3,842,719	3,842,719	3,987,935
535440	Rentals & Leases	5,170	34,500	2,000	2,000	2,000
535461	Repair & Maintenance - Building	-	-	18,000	18,000	18,000
535493	General Expense	8,164	5,500	4,000	4,000	4,000
535467	Repairs - Machinery & Equip	-	4,000	2,500	2,500	2,500
535521	Clothing & Uniform Expense	1,344	3,000	900	900	900
535541	Educational Costs	850	2,500	2,500	2,500	2,500
535523	Maintenance	18,443	18,500	15,000	15,000	15,000
535525	Chemicals/Horticultural	1,739	4,000	17,000	17,000	17,000
535542	Parts & Repairs	2,490	12,000	8,000	8,000	8,000
535555	Small Tools & Supplies	3,796	5,274	5,500	5,500	5,500
535648	Vehicle Lease	16,694	34,210	18,643	18,643	18,188
	Total Operating Expense	4,266,386	4,246,460	4,595,397	4,595,397	4,763,474
	Capital					
535630	Improvements - Other	-	25,000	25,000	25,000	25,000
535640	Machinery & Equipment	109,315	195,000	75,000	75,000	75,000
535646	Computer Equipment	-	-	4,000	4,000	4,000
	Total Capital	109,315	220,000	104,000	104,000	104,000
	Total Expense Ex Transfer Out	**4,664,866**	**4,861,198**	**5,212,936**	**5,212,936**	**5,413,390**
	Total Expense	4,664,866	4,861,198	5,212,936	5,212,936	5,413,390

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	76,000
	Fat Oils Grease Control	130,000
	Blow-Out	35,000
	Smart Cover Maintenance	35,000
	Raise Waste well #10	20,000
	Total	**396,000**
Uniform Rental / Laundry Service	$13/HC/Week – (9 HC)	6,200
Electric, Gas, Water	FPL 49027- 53054 Master Bill	99,000
	FPL 61449- 11036 – PS #7	2750
	Total	**101,750**
Sewage disposal	940 million gallons with a 6% price increase.	3,987,935
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	18,188
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.

Budget Summary and Staffing – Please refer to the Finance Department for FY 2026 information.

Water-Sewer - Finance / Customer Service

61		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Operating Expense					
513340	Other Contracted Services	320,991	205,728	235,000	235,000	240,000
513493	General Expenses	34	1,088	2,000	2,000	2,000
513511	Lien Recording Charge	80	180	5,000	5,000	5,000
514370	Legal Counsel	620	-	-	-	-
533529	Credit Card Fee	3,416	6,634	6,200	6,200	6,200
	Total Operating Expense	325,141	213,630	248,200	248,200	253,200
	Other Uses					
535916	Leave Pay-Out - Wages	-	-	72,100	72,100	72,100
535917	Leave Pay-Out - FICA / Medicare	-	-	5,562	5,562	5,562
535918	Leave Pay-Out - Retirement	-	-	5,871	5,871	5,871
	Total Other Uses	-	-	83,533	83,533	83,533
	Debt Service					
513723	State Revolving Loan	407,357	24,166	375,627	375,627	375,627
535542	Debt Due To M-D - Principal	1,930,776	-	-	-	-
533720	Debt Due To M-D - Interest	(370,675)	19,296	-	-	-
	Total Debt Service	1,967,458	43,462	375,627	375,627	375,627
	Contingency					
513992	Contingency	-	600	200,000	200,000	200,000
	Total Contingency	-	600	200,000	200,000	200,000
	Total Expense Ex Transfer Out	2,292,599	257,692	907,360	907,360	912,360
	Transfer Out					
513441	Information Tech Charge	137,291	149,434	182,175	182,175	206,405
513442	Insurance Charge - Risk	484,656	629,599	646,681	646,681	632,695
513449	Vehicle Service Charge	103,702	141,574	164,141	164,141	164,072
533391	Admin Expense To Gen Fund	434,138	460,914	514,898	514,898	542,002
581925	Water-Sewer CIP Fund	75,520	-	1,900,000	2,195,520	1,450,000
	Total Transfer Out	1,235,308	1,381,521	3,407,895	3,703,415	2,995,174
	Total Expense	3,527,907	1,639,213	4,315,255	4,610,775	3,907,534

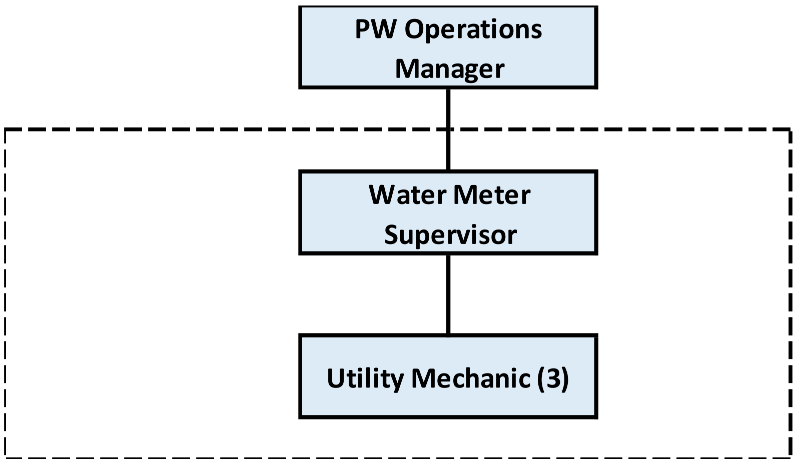
Water-Sewer - Finance - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Contracted Services	County billing service	225,000
	Armor Car Service	15,000
	Total	**240,000**
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 Minimum requirement	72,100
Leave Pay-out FICA	FICA Taxes Minimum requirement	5,562
Leave Pay-out Retirement	Payout costs Minimum requirement	5,871
Contingency	Contingency Expense	200,000
Information Technology Charge	IT Charges	205,046
Insurance	Insurance Charges	632,951
Vehicle Service Charge	Vehicle Charges	164,072
Admin Exp to General Fund	Admin Expense	551,322
Water-Sewer CIP Fund	Transfer To Water-Sewer CIP Fund	1,450,000

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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 Budget	
Full Time (FT) / Part Time (PT)	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**
Water Meter Supervisor	1	-	1	-	1	-	-	-
Utility Mechanic	2	-	3	-	3	-	-	-
Total	**3**	**-**	**4**	**-**	**4**	**-**	-	-

FY 27 Objectives:

- Robust meter box inspection program to ensure meters and meter boxes are in good operating condition and leak-free.

- Aggressive meter tampering reduction program through close monitoring of zero-usage reports which can indicate possibility of meter tampering.
- Identify funding sources for required multi-million-dollar service line replacement program
- Initiate beginning of service line replacement program consistent with currently available funding
- Recommend for the next cycle of the State Local Legislative grant program a request for installation of a remote reading water meter network which enhances customer service by several orders of magnitude.

Water-Sewer - Service Lines & Meter Maintenance

63		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
533120	Salaries - Regular	59,472	94,864	180,475	180,475	171,811
533140	Salaries - Overtime	2,825	2,000	2,000	2,000	2,000
	Total Salaries	62,298	96,864	182,475	182,475	173,811
	Benefits					
533210	FICA	4,934	9,124	13,959	13,959	13,295
533220	Retirement	10,035	16,041	24,870	24,870	24,385
533230	Life And Health Insurance	14,606	16,038	30,633	30,633	36,621
	Total Benefits	29,574	41,203	69,462	69,462	74,301
	Total Compensation	91,872	138,067	251,937	251,937	248,112
	Operating Expense					
533340	Other Contracted Services	1,490	61,000	211,000	211,000	211,000
533341	Uniform Rental/Laundry	1,551	1,482	2,704	2,704	2,704
533440	Rentals & Leases	-	1,000	1,000	1,000	1,000
533462	Repair And Maintenance	15,357	142,000	10,000	10,000	25,000
533520	Operating Expense	4,375	7,000	7,000	7,000	7,000
533521	Clothing & Uniform Expense	-	1,900	1,500	1,500	1,500
533541	Education	-	1,500	1,500	1,500	1,500
541542	Parts & Repairs	-	8,000	8,999	8,999	9,000
533555	Small Tools Minor Equipment	2,650	5,000	5,000	5,000	5,000
533648	Vehicle Lease	6,982	23,171	23,371	23,371	22,420
	Total Operating Expense	32,405	252,053	272,074	272,074	286,124
	Capital					
533640	Machinery & Equipment	-	25,000	-	-	-
533646	Computer	-	-	4,500	4,500	4,000
	Total Capital	-	25,000	4,500	4,500	4,000
	Total Expense	**124,277**	**415,120**	**528,511**	**528,511**	**538,236**

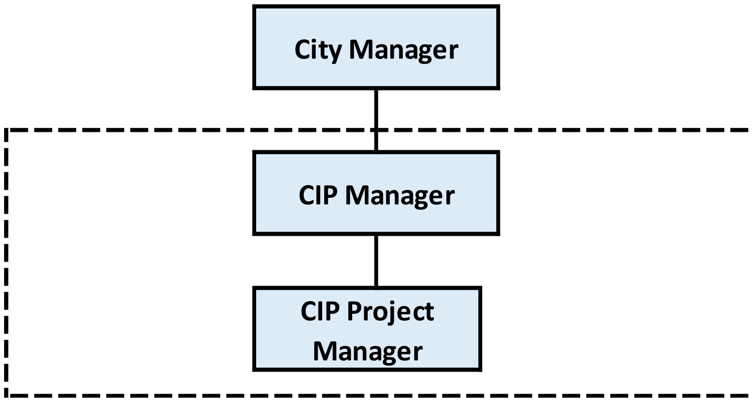
Water-Sewer – Service Line & Meter Maintenance - Footnote Detail

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	25,000
Operating Expense	Operating Expenses	7,000
Clothing & Uniform Expense	Uniform Expense	1,500
Education	Staff Continuing Education Expense	1,500
Parts & Repairs	Meter Boxes	9000
Small Tools Minor Equipment	Minor Tool & Equipment Expense	5,000
Vehicle Lease	Truck Lease Expense (2)	22,420
Computers	Desktop Replacement	2,000
	Tablets (2) Replacement	2,000
	Total	4,000

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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 Budget	
Full Time (FT) / Other	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**		
Public Works Director	-	-	-	-	-	-	-	-
CIP Manager	1	-	1	-	1	-	-	-
CIP Poject Manager	1	-	1	-	1	-	-	-
CIP Project Coordinator	1	-	-	-	-	-	-	-
Total	**3**	**-**	**2**	**-**	**2**	**-**	**-**	-
Full Time Equivalent	**3**	**0**	**2**	**0**	**2**	**-**	-	-

CIP Management

75		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
535110	Salaries - Executive	-	-	-	-	
535120	Salaries - Regular	162,057	155,882	148,389	148,389	152,004
	Total Salaries	162,057	155,882	148,389	148,389	152,004
	Benefits					
535210	FICA	11,985	12,335	11,351	11,351	11,628
535220	Retirement	20,236	26,523	20,225	20,225	21,327
535230	Life And Health Insurance	14,761	15,718	20,253	20,253	19,801
	Total Benefits	46,982	54,576	51,829	51,829	52,756
	Total Compensation	209,039	210,458	200,218	200,218	204,760
	Operating Expense					
535312	Other Professional Services	10,742	22,602	55,000	55,000	55,000
535340	Other Contracted Services	4,100	7,215	44,000	44,000	44,000
535400	Travel	-	1,042	2,000	2,000	2,000
538420	Postage	-	-	50	50	150
535440	Rentals & Leases	-	-	1,000	1,000	1,000
538493	General Expense	378	395	500	500	500
529510	Office Supplies	356	280	500	500	2,000
535520	Operating Expense	4,599	1,444	4,000	4,000	2,000
535528	Software Licenses	-	-	10,000	10,000	8,500
535540	Pubs/Subs/Memberships	-	140	600	600	600
535541	Educational Cost	-	2,020	5,500	5,500	5,500
	Total Operating Expense	20,175	35,138	123,150	123,150	121,250
	Capital					
535646	Computers	-	-	3,500	3,500	3,500
	Total Capital	-	-	3,500	3,500	3,500
	Total Expense	229,213	245,596	326,868	326,868	329,510

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	150
Rental & Leases	Copier Lease	1,000
General Expenses	Uniforms	500
Office Supplies	Routine office supplies required to support operations	2,000
Operating Expense	Road Cones/Barricades	2,000
Software Licenses	GIS	8,500
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 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 27 Objectives:

- Complete The Following Projects
  - Pump Station #4 Relocation
  - Alexandria Drive Water Main Upgrade
  - Pump Station #12 Rehabilitation

Water-Sewer CIP Fund - Summary

86		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Transfer-In					
381001	From ARPA Fund	155,193	3,408,177	749,126	1,631,629	-
381180	From Water-Sewer Op Fund	75,520	199,444	1,900,000	2,195,520	1,450,000
	Total Transfer-In	230,713	3,607,621	2,649,126	3,827,149	1,450,000
	Capital					
535635	Pump Station #9 Rehabilitation	-	1,194,140	474,640	965,609	-
535636	Pump Station #4 Relocation	72,200	66,352	1,150,000	1,021,076	1,150,000
535642	NW 133rd Street - Sewer Reloc	1,262	283,479	-	44,444	-
5356420	Sewer Modeling Update	-	124,000	-	-	-
535650	Pump Station #16 Rehabilitation	-	993,986	274,486	399,270	-
535652	Lead Pipe Study	-	98,200	-	-	-
541840	Sesame St Culvert Replacement	-	52,600	-	-	-
543638	NW 131st St Drainage	2,058	-	-	-	-
5356308	Smart Covers (SCADA)	155,193	105,364	-	-	-
5356315	Cairo Lane (Water-Sewer Portion)	-	670,000	-	646,750	-
5356317	Pump Station #12 Rehabilitation	-	19,500	-	-	50,000
5356336	Alexandria Drive Water Main Upgrade	-	-	450,000	450,000	250,000
5356337	Pump #6 Basin Sewer Main Relining	-	-	300,000	300,000	-
	Total CIP	230,713	3,607,621	2,649,126	3,827,149	1,450,000
	Total Expense	230,713	3,607,621	2,649,126	3,827,149	1,450,000
	Over / (Under)	-	-	-	-	-

Water-Sewer CIP Fund - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
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 #12 Rehabilitation	Major pump station upgrade in capacity and reliability	50,000
Alexandria Drive Water Main	Major upgrade to increase capacity and reliability.	250,000

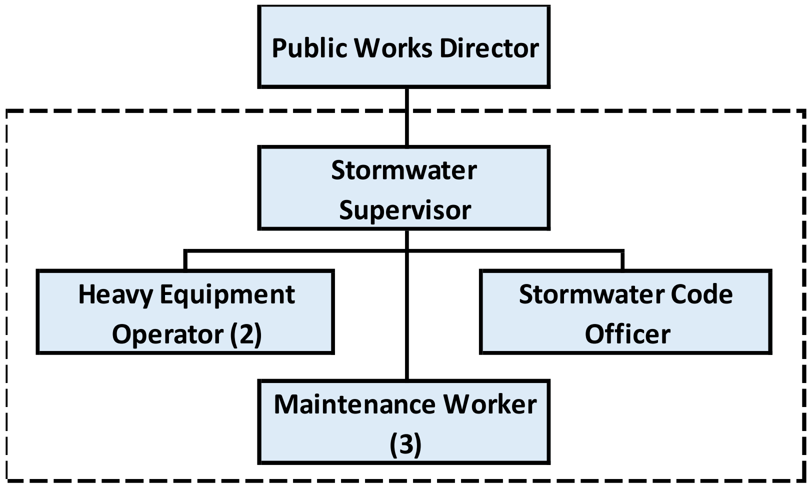
FY 27 Water-Sewer CIP Funding Matrix

Projects	Total	Water Sewer Fund	ARPA
Pump Station #4 Relocation	1,150,000	1,150,000	-
Pump Station #12 Rehabilitation	50,000	50,000	-
Alexandria Dr. - Water Main	250,000	250,000	-
Total	1,450,000	1,450,000	-

Stormwater Operating Fund

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 25 BGT		FY 26 BGT		FY 27 Prop		Inc/ Decr FY 26 Budget	
Full Time (FT) / Part Time (PT)	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**	**FT**	**PT**
Stormwater Supervisor	1	-	1	-	1	-	-	-
Maintenance Worker	4	-	3	-	3	-	-	-
Heavy Equip Operator	2	-	2	-	2	-	-	-
Stormwater Code Officer	1	-	1	-	1	-	-	-
Total	8	-	7	-	7	-	-	-

FY 27 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.

Stormwater Operating Fund - Summary

		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Funding					
	Revenue					
343800	Stormwater Revenue	2,038,929	1,925,000	1,925,000	1,925,000	2,111,725
341210	Impact Fees	3,316	90,383	204,946	204,946	100,000
361100	Interest Income	180,131	50,000	33,514	33,514	21,082
	Total Revenue	2,222,376	2,065,383	2,163,460	2,163,460	2,232,807
	Total Funding	2,222,376	2,065,383	2,163,460	2,163,460	2,232,807
	Expense					
	Salary	140,195	310,551	299,904	299,904	299,725
	Benefits	51,104	124,159	124,887	124,887	137,125
	Total Compensation	191,299	434,710	424,791	424,791	436,850
	Operating Expense	509,961	1,271,620	1,031,227	1,031,227	1,153,127
	Other Uses	-	136,185	-	-	-
	Capital	24,000	4,000	-	-	-
	Debt Service	82,925	10,479	10,479	10,479	10,479
	Contingency	-	250,000	150,000	150,000	154,500
	Total Expense Ex Transfer Out	808,185	2,106,994	1,616,497	1,616,497	1,754,956
	Transfer Out	642,545	2,342,826	4,252,890	4,666,752	3,306,584
	Total Expense	1,450,730	4,449,820	5,869,387	6,283,249	5,061,540
	(Use of)/Add To Working Capital	771,646	(2,384,437)	(3,705,927)	(4,119,789)	(2,828,733)

Stormwater Operating Fund Expense

43		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
538120	Salaries - Regular	134,941	186,426	295,904	295,904	295,725
538140	Salaries - Overtime	5,254	2,584	4,000	4,000	4,000
	Total Salaries	140,195	189,010	299,904	299,904	299,725
	Benefits					
538210	FICA	10,079	13,817	22,943	22,943	22,930
538220	Retirement	19,060	78,649	40,876	40,876	42,051
538230	Life And Health Insurance	21,965	28,749	61,068	61,068	72,144
538240	Workers Comp	-	-	-	-	
	Total Benefits	51,104	121,216	124,887	124,887	137,125
	Total Compensation	191,299	310,226	424,791	424,791	436,850
	Operating Expense					
538312	Other Professional Services	36,182	43,196	26,000	26,000	143,500
538340	Other Contracted Services	298,108	4,892	682,000	682,000	682,000
538341	Uniform Rental/Laundry	2,294	2,387	4,576	4,576	4,576
538440	Rentals And Leases	-	-	6,000	6,000	6,000
538467	Repairs - Machinery & Equip	11,864	7,492	10,000	10,000	10,000
538520	Operating Expense	-	-	-	-	
538493	General Expense	882	534	4,000	4,000	4,000
538521	Clothing & Uniform Expense	1,033	-	1,500	1,500	1,500
538523	Special Supplies	1,693	-	900	900	500
538525	Chemicals/Horticultural	-	-	2,000	2,000	2,000
538541	Educational Costs	-	219	2,500	2,500	2,500
538648	Vehicle Lease	132,075	-	246,751	246,751	250,201
541431	Tipping Fees	25,830	69,749	45,000	45,000	46,350
	Total Operating Expense	509,961	128,469	1,031,227	1,031,227	1,153,127
	Other Uses					
538596	Penalties	-	62,853	-	-	
538980	Depreciation		169,647			
	Total Other Uses	-	232,500	-	-	-
519610	Purchase Of Land	24,000	-	-	-	-
538640	Machinery & Equipment	-	-	-	-	-
	Total Capital	24,000	-	-	-	-
	Debt Service					
538723	State Revolving Loan	1,959	1,820	10,479	10,479	10,479
535542	Miami-Dade Debt - Principal	80,073	-	-	-	-
533720	Miami-Dade Debt - Interest	893	18,889	-	-	-
	Total Debt Service	82,925	20,709	10,479	10,479	10,479
	Contingency					
538992	Working Capital Reserve	-	-	150,000	150,000	154,500
	Total Contingency	-	-	150,000	150,000	154,500
	Total Expense Ex Transfer Out	**808,185**	**691,904**	**1,616,497**	**1,616,497**	**1,754,956**
	Transfer Out					
538391	Reimbursement - Admin Cost	98,405	103,383	116,600	116,600	122,854
538441	Information Tech Charge	23,648	29,591	36,638	36,638	41,512
538442	Insurance Charge - Risk	60,146	78,700	80,254	80,254	78,518
538449	Vehicle Service Charge	-	5,720	6,566	6,566	6,563
513917	Stormwater CIP Fund	419,448	533,250	3,876,075	4,289,937	2,921,406
581925	Water Sewer Fund (CIP Charge)	40,898	-	136,757	136,757	135,731
	Total Transfer Out	642,545	750,644	4,252,890	4,666,752	3,306,584
	Total Expense	1,450,730	1,442,548	5,869,387	6,283,249	5,061,540

Stormwater - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Professional Services	Compliance – Eco Tech	25,000
	Lab testing	2,500
	Engineering Services	115,000
	Other/Misc	1,000
	Total	**143,500**
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.	500
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	14,100
	Street Sweeper 3yrs – First Pay Oct 25	105,000
	Total	**250,201**
Tipping Fees	Tipping Fees	46,350
State Revolving Loan	Loan Payment	10,479
Working Capital Reserve	Reserve for Working Capital	154,500
Reimbursement – Admin Cost	Admin Allocation Cost	124,966
Information Technology Charge	IT Allocation Expense	41,238
Insurance Charge - Risk	Risk Allocation Expense	78,518
Vehicle Service Charge	Vehicle Allocation Expense	6,563
Stormwater CIP Fund	Transfer to Stormwater CIP	2,921,406
Water Sewer Fund (CIP Charge)	Water & Sewer Allocation Expense	135,731

Stormwater CIP Fund

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
  - Commerce North Planning Phase
  - Resiliency Study
  - Niles Gardens Drainage – initial Phase - Construction
  - Alexandria Drive – Planning & Design
  - NW 147 St Drainage Improvement

Stormwater CIP Fund - Summary

455		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Grants					
334703	Grants-Other	-	1,445,000	575,000	575,000	-
334700	Grants - SRF	353,376	-	-	-	-
	Total Grants	353,376	1,445,000	575,000	575,000	-
	Total Revenue	353,376	1,445,000	575,000	575,000	-
	Transfer In					
381320	ARPA	-	1,568,467	368,467	1,568,467	-
381010	Stormwater Op Fund	419,448	2,003,828	3,876,075	4,289,937	2,921,406
	Total Transfer In	419,448	3,572,295	4,244,542	5,858,404	2,921,406
	Total Funding	772,824	5,017,295	4,819,542	6,433,404	2,921,406
	Capital					
	Salary					
	Benefits					
	Total Compensation	-	-	-	-	-
	Operating Expense					
	Other Uses					
	Capital	772,824	5,017,295	4,819,542	6,433,404	2,921,406
	Debt Service					
	Contingency					
	Total Expense Ex Transfer Out	772,824	5,017,295	4,819,542	6,433,404	2,921,406
	Transfer Out					
	Total Capital	772,824	5,017,295	4,819,542	6,433,404	2,921,406
	(Use of)/Add To Working Capital	-	-	-	-	-

Stormwater CIP Expenditure

87		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
87						
	CIP					
538652	Resiliency Study	-	195,000	75,000	169,000	40,000
541825	NW 147 St Improvement (Dra	-	-	-	-	500,000
538653	Nile Gardens Drainage	-	450,000	1,341,749	1,441,749	750,000
538654	Alexandria Dr.(Planning & De	-	-	200,000	200,000	200,000
538655	Segal Park Drainage	-	-	200,000	200,000	-
538656	NW 133 St & 43rd Ave	-	-	100,000	100,000	-
541828	NW 133 St Improvement (Dra	-	-	-	94,024	-
543638	131st Street Project	45,905	600,000	1,150,000	1,150,000	1,150,000
543640	Town Center NW Drainage	-	-	250,000	250,000	-
5356328	Burlington Canal	659,200	835,077	750,000	875,838	-
5386315	Cairo Lane	39,743	1,821,387	621,387	1,821,387	150,000
5386334	127 Street Canal	27,976	784,425	-	-	-
5386335	Commerce North	-	131,406	131,406	131,406	131,406
5386336	NW 38th CT (132 - 135 St)	-	200,000	-	-	-
	Total CIP	772,824	5,017,295	4,819,542	6,433,404	2,921,406

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	40,000
131st 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.	150,00
NW 147 St Drainage Improvements	This is a high priority drainage project. It will be funded from the Stormwater Operating Fund.	500,000
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.	750,000
Alexandria Dr (Planning & Design)	Alexandria Dr Drainage Project Planning and Design Phase	200,000

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 Expensed to projects by December 31, 2026.

FY 27 Objectives

- Ensure all ARPA-funded projects are complete by December 2026 to ensure no loss of funding.

ARPA Fund - Summary

		FY 24	FY 25	FY 26		FY27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
105	**Grants**					
334700	ARPA	-	-	-	-	
361100	Interest Income	23,044	50,070	40,000	40,000	50,000
	Total Grants	23,044	50,070	40,000	40,000	50,000
	Total Revenue	23,044	50,070	40,000	40,000	50,000
	Transfer In					
	Transfer In from Fund Balance	-	-	2,111,467	4,802,119	
	Total Transfer In	-	-	2,111,467	4,802,119	-
	Total Funding	23,044	50,070	2,151,467	4,842,119	50,000
	Expense					
	Operating Expense	1,785	20,500	19,000	19,000	50,000
	Other Uses	190,970	15,000	-	-	-
	Capital	-	-	-	-	-
	Debt Service	-	-	-	-	-
	Contingency	-	-	-	-	-
	Total Expense Ex Trans Out	192,755	35,500	19,000	19,000	50,000
	Transfer Out					
	To Safe Neighborhood CIP Fund	65,543	2,542,840	1,014,874	1,623,023	-
	To Water-Sewer CIP Fund	155,193	3,408,177	749,126	1,631,629	-
	To Stormwater CIP Fund	-	1,568,467	368,467	1,568,467	-
	To General Fund	-	157,508	-	-	-
	Total Transfer Out	220,736	7,676,992	2,132,467	4,823,119	-
	Total Expense	413,491	7,712,492	2,151,467	4,842,119	50,000
	(Use of)/Add To Working Capital	(390,447)	(7,662,422)	-	-	-

ARPA Fund Expenditure

15		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Operating Expense					
538312	Other Professional Services	1,785	20,000	14,000	8,000	45,000
538493	General Expense	-	500	5,000	4,500	5,000
	Total Operating Expense	1,785	20,500	19,000	12,500	50,000
	Other Uses					
515544	Commercial Grants	-	-	-	-	-
515545	Homeownership/Rental Assist	190,970	15,000	-	-	-
	Total Other Uses	190,970	15,000	-	-	-
	Total Expense Ex Transfer Out	192,755	35,500	19,000	12,500	50,000
	Transfer Out					
538902	**To Water-Sewer CIP Fund**					
	Pump Station #16	-	974,486	274,486	(425,514)	-
	Pump Station #12	-	-	-	-	-
	Pump Station #9	-	1,174,640	474,640	(225,360)	-
	Smart Covers	155,193	105,364	-	(105,364)	-
	NW 133rd Street	-	261,487	-	(239,970)	-
	Cairo Lane	-	670,000	-	(670,000)	-
	Sewer System Modeling	-	124,000	-	(124,000)	-
	Lead Pipe Study	-	98,200	-	(98,180)	-
	Total - Water-Sewer CIP Fund	155,193	3,408,177	749,126	(1,888,388)	-
538903	**To Stormwater CIP Fund**					
	Cairo Lane	-	1,568,467	368,467	(831,533)	-
	Total - Stormwater CIP Fund	-	1,568,467	368,467	(831,533)	-
538909	**To General Fund**					
	Commercial Grants	-	125,001	-	(125,001)	-
	Offset Millage Rate	-	32,507	-	(32,507)	-
	Total - To General Fund	-	157,508	-	(157,508)	-
581320	**To Safe Neighborhood CIP Fund**					
	Helen Miller / Ingram Park Renov	65,543	122,966	-	(119,173)	-
	Artscape	-	125,000	50,000	(25,000)	-
	Trees (Medians & Swales)	-	-	-	-	-
	Cairo Lane	-	2,294,874	964,874	(365,126)	-
	Total - Safe Neighborhood CIP Fund	65,543	2,542,840	1,014,874	(509,299)	-
	Total Transfer Out	220,736	7,676,992	2,132,467	(3,386,728)	-
	Total Expense	413,491	7,712,492	2,151,467	(3,374,228)	50,000

ARPA Fund - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Other Professional Services	Consultants	45,000
General Expense	Bank Charges	5,000

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 27 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

Risk Management - Summary

	FY 24	FY 25	FY 26		FY 27
Account Title	Actual	Actual	Adopted	Amended	Proposed
Funding					
Revenue	-	-	-	-	-
Loans	-	-	-	-	-
Transfer In	3,788,377	4,614,373	4,491,734	4,491,734	4,394,586
Total Funding	**3,788,377**	**4,614,373**	**4,491,734**	**4,491,734**	**4,394,586**
Expense					
Salary	-	-	-	-	-
Benefits	958	-	-	-	-
Total Compensation	**958**	**-**	**-**	**-**	**-**
Operating Expense	3,787,419	4,599,373	4,491,734	4,491,734	4,394,586
Other Uses	-	15,000	-	-	-
Capital	-	-	-	-	-
Debt Service	-	-	-	-	-
Contingency	-	-	-	-	-
Total Expense Ex Trans-Out	**3,787,419**	**4,614,373**	**4,491,734**	**4,491,734**	**4,394,586**
Transfer Out	-	-	-	-	
Total Expense	**3,788,377**	**4,614,373**	**4,491,734**	**4,491,734**	**4,394,586**

Risk Management - Expense

84		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
513245	Accidental Death	958	-	-	-	-
	Total Benefits	958	-	-	-	-
	Total Compensation	958	-	-	-	-
	Operating Expense					
513240	Worker's Compensation	-	60,000	30,500	30,500	32,150
513245	Accidental Death	-	2,000	1,500	1,500	1,500
513312	Other Professional Services	4,880	120,000	107,000	107,000	107,000
513392	Motor Vehicle Claims	38,494	55,000	55,000	55,000	55,000
513420	Postage	14	50	50	50	300
513451	Insurance Premium	3,723,085	4,302,023	4,247,384	4,247,384	4,148,336
513452	General Liability - Deductible	20,945	60,000	50,000	50,000	50,000
513493	General Expense	-	300	300	300	300
	Total Operating Expense	3,788,377	4,599,373	4,491,734	4,491,734	4,394,586
	Total Expense	3,789,335	4,599,373	4,491,734	4,491,734	4,394,586

Risk Management - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Workers Compensation	Prior ongoing claims from when City was self-insured	32,150
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	4,148,336
General Expense	Miscellaneous small unanticipated expenditures	50,000
Educational Coss	Education Expenses	300

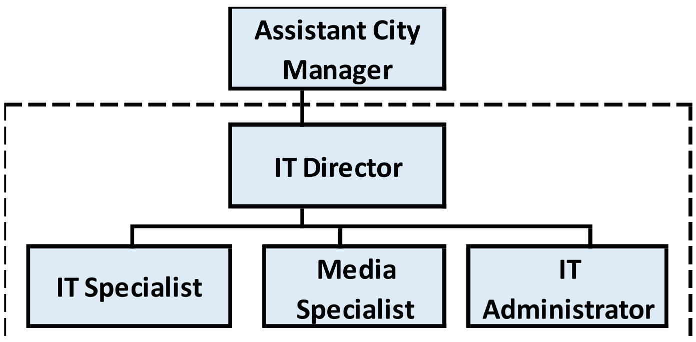
Information Tech. Internal Services Fund

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 25 BGT		FY 26 Prop		FY 27 Prop		Inc/ Decr FY 26 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	-	-	2	(1)	2
IT Specialist Law-Enforcement	-	-	-	-	-	-	-	-
Total	3	-	4	-	3	2	(1)	2

FY 27 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

IT Services - Summary

	FY 24	FY 25	FY 26		FY 27
Account Title	Actual	Actual	Adopted	Amended	Proposed
Funding					
Transfer In	1,152,854	1,753,482	1,806,480	1,806,480	2,046,753
Total Funding	1,152,854	1,753,482	1,806,480	1,806,480	2,046,753
	-	-	-	-	
Expense	-	-	-	-	
Salary	162,354	220,015	275,337	275,337	295,713
Benefits	32,230	70,806	90,593	90,593	94,341
Total Compensation	194,584	290,821	365,930	365,930	390,054
Operating Expense	749,409	1,275,261	1,312,550	1,312,550	1,576,699
Capital	208,861	187,400	128,000	128,000	80,000
Total Expense Ex Transfer Out	1,152,854	1,753,482	1,806,480	1,806,480	2,046,753
Transfer Out	-	-	-	-	
Total Expense	1,152,854	1,753,482	1,806,480	1,806,480	2,046,753
Over / (Under)	-	-	-	-	-

IT - Expense

85		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Salaries					
512110	Salaries - Executive	1,400	-	-	-	-
512120	Salaries - Regular	160,954	220,015	275,337	275,337	227,185
512130	Salaries - Part-Time					68,528
	Total Salaries	162,354	220,015	275,337	275,337	295,713
	Benefits					
512210	FICA	12,420	16,995	21,064	21,064	22,623
512220	Retirement	12,702	30,217	37,528	37,528	31,874
512230	Life And Health Insurance	7,108	23,594	32,001	32,001	39,844
	Total Benefits	32,230	70,806	90,593	90,593	94,341
	Total Compensation	194,584	290,821	365,930	365,930	390,054
	Operating Expense					
512340	Other Contracted Services	7,108	30,000	98,500	98,500	102,599
512400	Travel	-	-	2,000	2,000	-
512411	Telephone	223,874	249,000	236,500	236,500	240,500
512413	Internet	36,772	103,200	91,100	91,100	150,500
512420	Postage	56	200	200	200	250
512493	General Expenses	714	2,500	2,000	2,000	2,000
512510	Office Supplies	609	600	600	600	600
512523	Special Supplies	4,129	7,500	7,500	7,500	7,500
512528	Software Licensing	476,147	880,061	873,450	873,450	1,071,650
512540	Memberships	-	200	200	200	600
515547	Conferences and Meetings	-	2,000	500	500	500
	Total Operating Expense	749,409	1,275,261	1,312,550	1,312,550	1,576,699
	Capital					
512646	Computer Equipment	208,861	187,400	128,000	128,000	80,000
	Total Capital	208,861	187,400	128,000	128,000	80,000
	Total Expense	1,152,854	1,753,482	1,806,480	1,806,480	2,046,753

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
	HCH Fire Alarm & Monitoring	3,000
	Security Cameras	6,099
	Total	**102,599**
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)	8,000
	SunCom (State) Service	13,000
	Total	**240,500**
Internet	Internet expense	150,500
Postage	Mailing Costs	250
General Expenses	General Supplies	2,000
Office Supplies	Office Stationery	600
Special Supplies	Special supplies	7,500
Software	Access Card Software (Micro Security)	3,000
	Agenda Management (CivicPlus)	17,500
	Archiving Software (Archive social)	3,100
	Archiving Software (Civic Plus)	4,500
	Back-Up Cloud Storage	25,000
	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
	Oracle Software & Lexus Nexus – PD	196,000

	Photo Management (SmugMug)	150
	Problem Reporting (See Click Fix – CivicPlus	15,700
	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	**1,071,650**
Memberships	Memberships	600
Conferences & Meetings	Conference Expense	500
Computer Equipment	Computer Equipment	80,000

Special Law Enforcement Fund

SPECIAL LAW ENFORCMENT 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 27 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

Special Law Enforcement Fund - Summary

		FY 24	FY 25	FY 26		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
165	**Revenue**					
338100	Court Forfeiture	-	331,000	250,000	250,000	375,000
361100	Interest	20,938	15,000	5,000	5,000	4,663
	Total Revenue	20,938	346,000	255,000	255,000	379,663
65	**Expense**					
	Operating Expense					
521312	Other Professional Services	-	12,000	-	-	-
521340	Other Contract Services	12,400	128,900	99,000	99,000	99,000
521466	Repair & Maint - Vehicle Equipment	-	5,000	-	-	-
521547	Special Supplies	20,000	65,000	60,000	60,000	60,000
521648	Vehicle Lease	200,614	251,141	217,963	217,963	220,663
	Total Operating Expense	233,014	462,041	376,963	376,963	379,663
	Capital					
521642	Office Furniture & Equipment	-	70,000	-	-	-
521644	Public Safety Equipment	10,044	7,500	-	-	-
	Total Capital	10,044	77,500	-	-	-
	Total Expense	243,058	539,541	376,963	376,963	379,663
	(Use 0f)/Add To Fund Balance	(222,120)	(193,541)	(121,963)	(121,963)	(0)

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	220,663

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 27 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		FY 27
ACCT	Account Title	Actual	Actual	Adopted	Amended	Proposed
	Funding					
179	**Revenue**					
335210	Law Enforcement Training	3,481	2,500	2,500	2,500	2,500
	Total Revenue	3,481	2,500	2,500	2,500	2,500
66	**Expense**					
	Operating Expense					
521541	Education Costs	5,017	30,000	33,000	33,000	8,000
521547	Special Supplies	-	20,000	20,000	20,000	15,000
	Total Operating Expense	5,017	50,000	53,000	53,000	23,000
	(Use 0f)/Add To Fund Balance	(1,536)	(47,500)	(50,500)	(50,500)	(20,500)

Special Law Enforcement - Footnote Detail

Account Name	Footnote Detail	Proposed Budget ($)
Education	Schools, Police Academy Recruits	8,000
Special Supplies	Ammunition, Training material	15,000

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 1.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