



FISCAL YEAR  
**2026**

# **PROPOSED BUDGET**

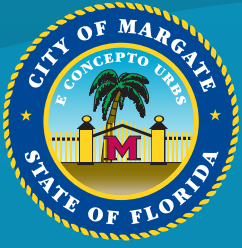
**AND FIVE YEAR CAPITAL IMPROVEMENT PROGRAM**





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# FY 2026 PREFACE

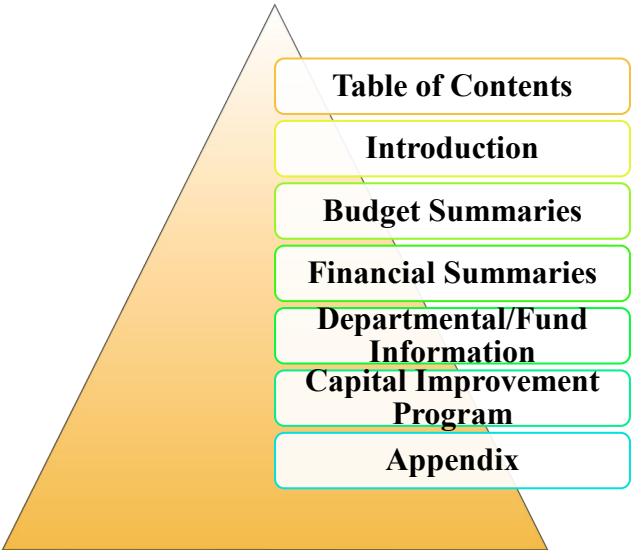
*Budget Manager: Decia Smith-Burke  
Cover & Tab Designs: Jonathan Gil*



**READER’S GUIDE TO THE BUDGET BOOK**

The City of Margate’s budget document represents the entire City. It is divided into the following main sections:

- Table of Contents
- Introduction
- Budget Summaries
- Financial Summaries
- Departmental/Fund Information
- Capital Improvement Program
- Appendix



**TABLE OF CONTENTS**

The Table of Contents (TOC) outlines the sections and subsections of the Budget Book. The TOC is interactive and hyperlinked to each page that in turn reverts back to the TOC.

**INTRODUCTION**

The Introduction section begins with a city-wide organizational chart, a broad description of the history, location, maps, city statistics, demographics, and general information that gives the reader an initial welcome to the City of Margate. Most notable, the City Manager’s Budget Message discusses the key issues impacting the budget and outlines major budgetary changes from the prior year.

**BUDGET SUMMARIES**

The Budget Summaries section contains the financial and budgetary policies of the City. It also provides information about the budget process, budget calendar, and staffing levels.



**READER’S GUIDE TO THE BUDGET BOOK (CONTINUED)**

**FINANCIAL SUMMARIES**

The Financial Summaries section contains the City’s fund descriptions detailing each fund and its purpose. In addition, summary budgets; charts by fund, department, and function; and annual debt service information are included in this section.

**DEPARTMENTAL/FUND INFORMATION**

The Departmental/Fund Information section contains budgets by fund/department detailing financial information, resources and requirements with two years of actual, prior year amended budget as of April 30, 2025, and the current year budget of each organizational unit within the City. An organizational chart, position summary, performance measures and goals by department/division are also included in this section.

**CAPITAL IMPROVEMENT PROGRAM (CIP)**

The Capital Improvement Program (CIP) section contains the five-year CIP plan for acquisition of assets or construction of major capital facilities or projects.

**APPENDIX**

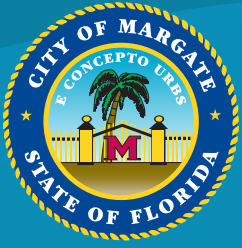
The Appendix is the final section of the budget document and contains:



Glossary



A summary of acronyms and terms used throughout the book.



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# FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

## DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

### *Distinguished Budget Presentation Award*

PRESENTED TO

City of Margate  
Florida

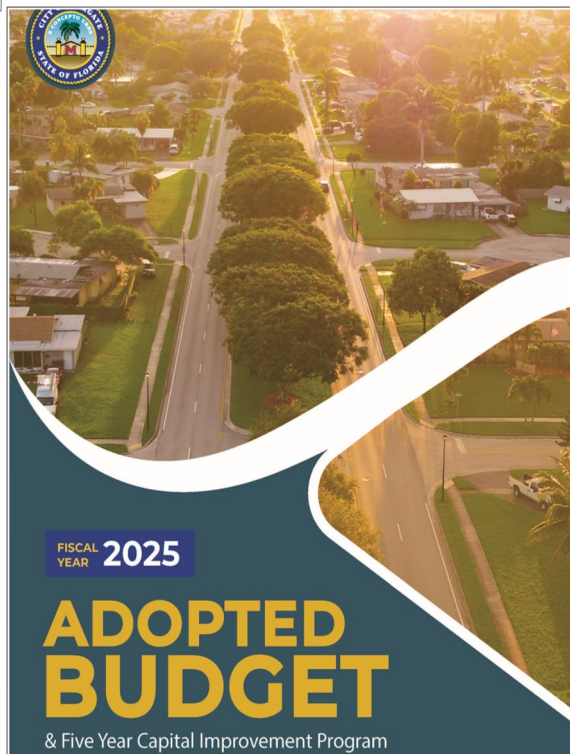
For the Fiscal Year Beginning

October 01, 2024

*Christopher P. Morrell*  
Executive Director

The Government Finance Officers Association (GFOA) presented the Distinguished Budget Presentation Award to the City of Margate, Florida for its annual budget for the fiscal year beginning October 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device. The award is valid for a period of one year only. This is the Eighth time the City of Margate has received this award.

The current budget continues to conform to the program requirements and will be submitted to GFOA to determine its eligibility for another award.

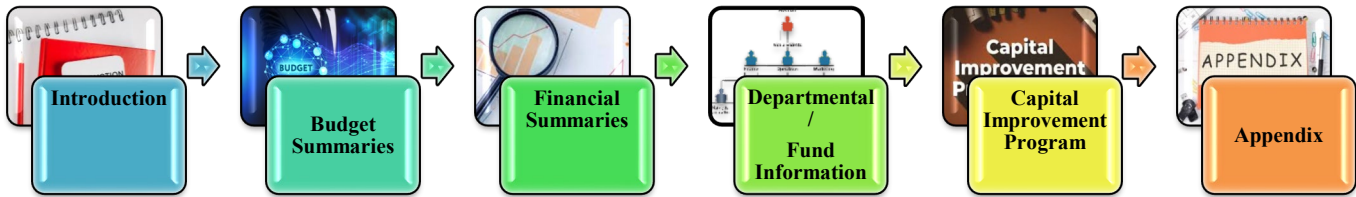




# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

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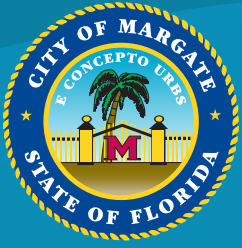
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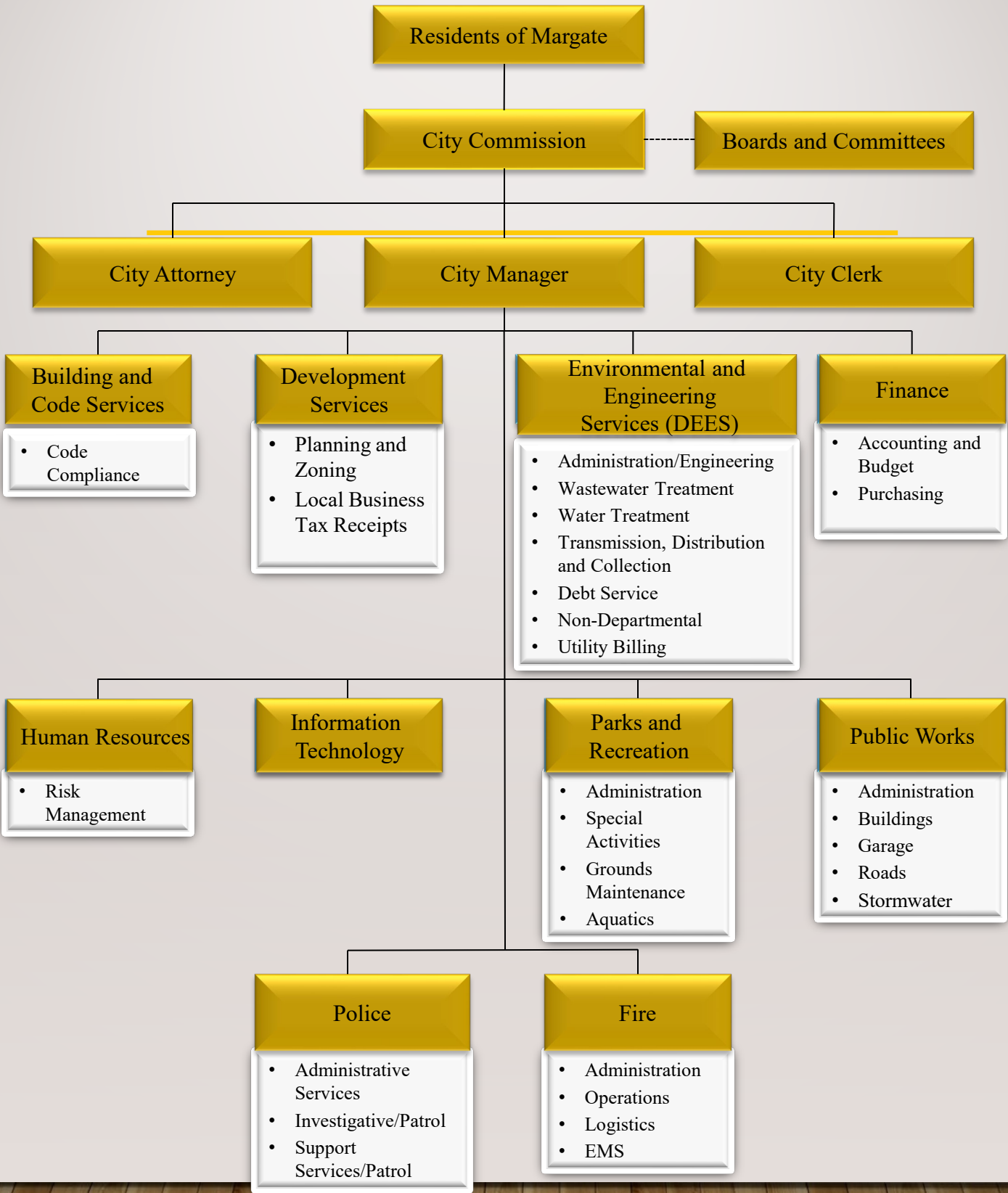


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CITY-WIDE ORGANIZATIONAL CHART





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## **ELECTED AND APPOINTED OFFICIALS**

### **CITY COMMISSION**

Arlene R. Schwartz, Mayor

Antonio V. Arserio, Vice Mayor

Anthony N. Caggiano, Commissioner

Tommy Ruzzano, Commissioner

Joanne Simone, Commissioner

### **CITY MANAGER**

Cale Curtis

### **CITY ATTORNEY**

Weiss Serota Helfman Cole &  
Bierman, P.L.

### **CITY CLERK**

Jennifer M. Johnson, MMC

### **ASSISTANT CITY MANAGER**

Larry Vignola

### **BUILDING DIRECTOR**

Richard R. Nixon, CBO

### **INFORMATION TECHNOLOGY DIRECTOR**

Patrick Garmon

### **DEVELOPMENT SERVICES DIRECTOR**

Elizabeth Taschereau

### **PARKS AND RECREATION DIRECTOR**

Michael A. Jones, CPRP

### **ENVIRONMENTAL AND ENGINEERING SERVICES DIRECTOR**

Curt Keyser, P.E.

### **POLICE CHIEF**

Michael Palma

### **FINANCE DIRECTOR**

Ismael Diaz

### **PUBLIC WORKS DIRECTOR**

Giovanni Batista, P.E., C.G.C.

### **FIRE CHIEF**

Roberto Lorenzo

### **NORTHWEST FOCAL POINT SENIOR CENTER DIRECTOR**

Terry Lieberman

### **HUMAN RESOURCES DIRECTOR**

Laurie Meyer

### **CRA EXECUTIVE DIRECTOR**

Cale Curtis



# **FISCAL YEAR 2026**

## **ANNUAL OPERATING BUDGET**

### **PROFILE OF THE CITY OF MARGATE**

The City operates under the City Commission/City Manager form of government. The City Commission consists of the Mayor, Vice Mayor, and three commissioners. The five commission members are elected at-large on a non-partisan basis for a four-year term. Effective with terms beginning November 2012, term limitations for City Commissioners are three consecutive four-year terms. The mayor is elected annually by the members of the City Commission for a one-year term, not to exceed two years in succession. The City Commission determines policy; adopts legislation; approves the City's annual budget; and hires the City Manager, Assistant City Manager, City Attorney, City Clerk, Fire Chief, and Police Chief. The City Manager is responsible for carrying out the policies of the City Commission, overseeing the daily management of the City, and appointing all other department directors.

### **MARGATE CITY COMMISSION**



**Mayor**  
**Arlene R. Schwartz**  
**(Seat 2)**



**Vice Mayor**  
**Antonio V. Arserio**  
**(Seat 3)**



**Commissioner**  
**Anthony N. Caggiano**  
**(Seat 1)**



**Commissioner**  
**Tommy Ruzzano**  
**(Seat 4)**



**Commissioner**  
**Joanne Simone**  
**(Seat 5)**





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

The City of Margate is located in Broward County and is part of the Miami-Fort Lauderdale-Pompano Beach Metropolitan Statistical Area. With a population of 58,544 (2024 Annual Comprehensive Financial Report) Margate is the 14th largest of the 31 cities in Broward County. Margate encompasses a nine-square-mile area of tree-lined streets and 30 miles of canals. The City of Margate is only 7.5 miles from the Atlantic Ocean and approximately 20 minutes from the Fort Lauderdale-Hollywood International Airport and Port Everglades.

The City of Margate was created as a municipal corporation in 1955 known as the Town of Margate. In 1961, the Town of Margate was incorporated as a City. “Margate” is said to have derived its name from the first three letters of the founder’s last name, Jack Marqusee, and the first four letters of gateway since it was considered a “gateway” to western Broward County.

Margate is widely known for its exceptional hometown quality of life and delivery of excellent municipal services. The City provides a wide range of services, including police and fire protection/emergency medical services, water and wastewater services, stormwater services, recreation, public improvements, streets, planning and zoning, and general administrative services. The City has 20 parks in total, 19 City parks and 1 County park; recreational facilities, including the Calypso Cove Aquatic Facility.



The City of Margate has won its first Bronze Telly Award for “It’s Margate Delish” social video series, which was created in 2021 to highlight the diverse culinary treats offered in Margate. The City of Margate has an award-winning Police Department and ISO Class I Fire Department and is nationally recognized as a Playful City USA and a Tree City USA. Other recognitions include the National Association of Town Watch’s “National Night Out” Award, the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting, the GFOA’s Distinguished Budget Presentation Award for FY 2024. In 2020, the City earned the Better Buildings Goal Achiever Award from the Department of Energy for reducing the City’s overall energy use intensity by 21.3%. In 2021, the National Council for Home Safety and Security ranked the City of Margate as one of Florida’s top 50 Safest Cities.







## FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

The City is pursuing long-term economic growth through attracting new businesses, supporting improvements to existing businesses, and providing exceptional recreational and cultural opportunities. These strategies reflect the commitment of City leaders to building a community where people can live, work, shop, and enjoy entertainment in one central location. Significant employers include HCA Florida Northwest Hospital, the City of Margate, JM Lexus, Arrigo Dodge, and Broward County Schools.

The City is financially accountable for two blended component units, consisting of the Northwest Focal Point Senior Center (Senior Center) and the Margate Community Redevelopment Agency (MCRA). The Senior Center is a special district located in Margate that provides support services (including special services for those with physical or cognitive impairments) to adults ages 60 and older residing within the City of Margate and Broward County. Some of the programs and services provided by the Senior Center include transportation, eldercare advocate program, individual and group counseling, Emergency Home Energy

Assistance for the Elderly Program (EHEAP), the Serving Health Insurance Needs of Elders (SHINE) program, and nutritional meals. The wide array of activities available include arts and crafts, live musical entertainment, fitness classes, bingo, discussion groups, day trips, and much more. The Senior Center funds its operation through grants from various governmental and charitable agencies and in-kind services from the City.



The MCRA is a special district created in 1996 by the Margate City Commission to develop and sustain safe, attractive neighborhoods and vibrant commercial communities. The Margate City Commission serves as the board governing both the MCRA and the Senior Center.

The MCRA and the Senior Center are included in the Annual Comprehensive Financial Report as blended components units; however, they are listed separately for budget purposes. Florida Statute 189.016(5) states that “the proposed budget of a dependent special district must be contained within the general budget of the local

governing authority to which it is dependent and be clearly stated as the budget of the dependent district. However, with the concurrence of the local governing authority, a dependent district may be budgeted separately. The dependent district must provide any budget information requested by the local governing authority at the time and place designated by the local governing authority.” Their budgets are approved by resolution by each of their boards.



# TIMELINE

**1955:** Margate was created as a municipal corporation called the Town of Margate. Victor H. Semet was elected as the first Mayor. The Town of Margate was later incorporated as a City in 1961.

**1965:** The City purchased two ladders for \$262 to assist the volunteer fire department. The City of Margate now boasts an ISO Class I fire department.

**1971:** Margate's first hospital opened in 1971 on Margate Boulevard. The City is now home to HCA Florida Northwest Hospital, one of its largest employers.

**1976:** The City offered swim lessons at Royal Palm Pool, which was purchased by the City in 1965, to preschool children for \$13 per course.

**1986:** Margate voters approved funding of a new Governmental Center.

**1996:** Margate City Commission created the Community Redevelopment Agency (CRA), a dependent special district pursuant to Florida Statute Chapter 163, Section III, to carry out community redevelopment activities

**2005:** City celebrates its 50th Anniversary with international star, singer, and actress, and longtime Margate resident, Kaye Stevens. The City later built Kaye Stevens Park.

**2005:** The City purchased the IBEC Royal Palm Pool in 1965 and would later open Calypso Cove in 2005, a destination with water slides and water playground in time for the City's 50th anniversary.

**2016:** The City of Margate Parks and Recreation Department opened its first Fitness Park at Rock Island Road and NW 6th Court.

**2017:** The Margate-Coconut Creek Fire Department's Advanced Life Support (ALS) team won the Florida Cup, making it the third time the team has won the Cup in six years.

**2018:** The City received the first prestigious Government Finance Officers Association Distinguished Budget Presentation Award for fiscal year beginning October 1, 2017.

**2018:** On November 6, 2018 the electors of the City approved the issuance of general obligation bonds, not to exceed \$10,000,000, to finance the costs of acquiring, constructing, equipping, renovating, replacing and improving parks and recreation projects. The Bonds were issued on April 30, 2019.

**2019:** The official ribbon cutting celebrating the new baseball-themed splash pad at the Margate Sports Complex was held on Challenger Baseball Opening Day.

**2020:** In response to the Coronavirus global pandemic, the City of Margate effectively transitioned to offering public access to government meetings online via Zoom, suspended water disconnections and late fees while offering payment extensions to assist affected residents, and distributed 25,000 care kits to our vulnerable population with free facemasks, hand sanitizers, and safety information.

**2021:** On Sept. 18, a Grand Opening celebration for the Covered Field at the Margate Sports Complex took place. The new open-air, multi-purpose, weather-protected facility was built on the 1.5 acre parcel adjacent to the Sports Complex, featuring an artificial turf surface, bleachers, and a concession building.

**2022:** The MCRA received the 2022 Roy F. Kenzie Award in the Planning Studies category at the annual Florida Redevelopment Conference held on October 13, 2022.

**2023:** The City of Margate earned first place in the 2023 Civic Experience Award for its Property Improvement Grant Program (PIP).

**2024:** The MCRA received the 2024 Roy F. Kenzie Award at the 2024 Florida Redevelopment Association annual conference for Planning Studies-Large City for an Offering Memorandum that had been created for its upcoming City Center redevelopment project.

**2025:** The MCRA entered into a Memorandum of Understanding with BPG Acquisitions, LLC to negotiate a development agreement for the long-term lease and development of 50 +/- acres of MCRA and City owned properties for the downtown City Center project.





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### City of Margate

#### Statistics and Demographics

|                                 |                    |
|---------------------------------|--------------------|
| Date of Incorporation:          | May 30, 1955       |
| Form of Government:             | Commission-Manager |
| Approx. Area (including water): | 9.2 square miles   |
| FY 2026 Total Budget:           | \$253,847,103      |

#### CITY DEMOGRAPHICS

|                           |          |
|---------------------------|----------|
| Population*:              | 58,418   |
| Median Age*:              | 45.7     |
| Median Household Income*: | \$60,852 |
| Median Household Size*:   | 2.36     |
| Married Households*:      | 10,728   |
| Families Households*:     | 15,073   |
| Registered Voters**:      | 36,195   |

#### PUBLIC SAFETY

|  |           |
|--|-----------|
| Police Stations (#):                                   | 1         |
| Substations (#):                                       | 3         |
| Certified Police Officers: Non-Sworn Police Personnel: | 117<br>38 |
| Margate Fire Stations:                                 | 3         |
| Fire Suppression Units (#): Fire                       | 3         |
| Rescue Vehicles (#): Fire                              | 3         |
| Department Staff (#):                                  | 92        |



#### SOURCES

\* U.S. Census Bureau, 2023 American Community Survey 5-Year Est.

\*\* Broward Supervisor of Elections

\*\*\* City of Margate DEES

\*\*\*\* City of Margate FY 2024 ACFR



#### UTILITY SYSTEM \*\*\*

|                                    |        |
|------------------------------------|--------|
| Active Water Accounts (FY 2024):   | 16,972 |
| Capacity Per Day (million gallons) |        |
| Water:                             | 13.5   |
| Wastewater Treatment:              | 10.1   |
| Miles of Water and Sewer Mains     |        |
| Water:                             | 213    |
| Wastewater Treatment:              | 178    |
| Fire Hydrants:                     | 2,030  |
| Lift Stations:                     | 54     |

#### PUBLIC SCHOOL ENROLLMENT

|                           |       |
|---------------------------|-------|
| Atlantic West Elementary: | 614   |
| Liberty Elementary:       | 677   |
| Margate Elementary:       | 1,010 |
| Margate Middle:           | 937   |

*Enrollment data from Broward County Public Schools*

#### MAJOR EMPLOYERS \*\*\*\*

|                           |       |
|---------------------------|-------|
| Northwest Medical Center: | 1,000 |
| City of Margate, Florida  | 532   |
| Broward County Schools    | 371   |
| Walmart                   | 320   |
| JM Lexus                  | 280   |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### City of Margate - Location

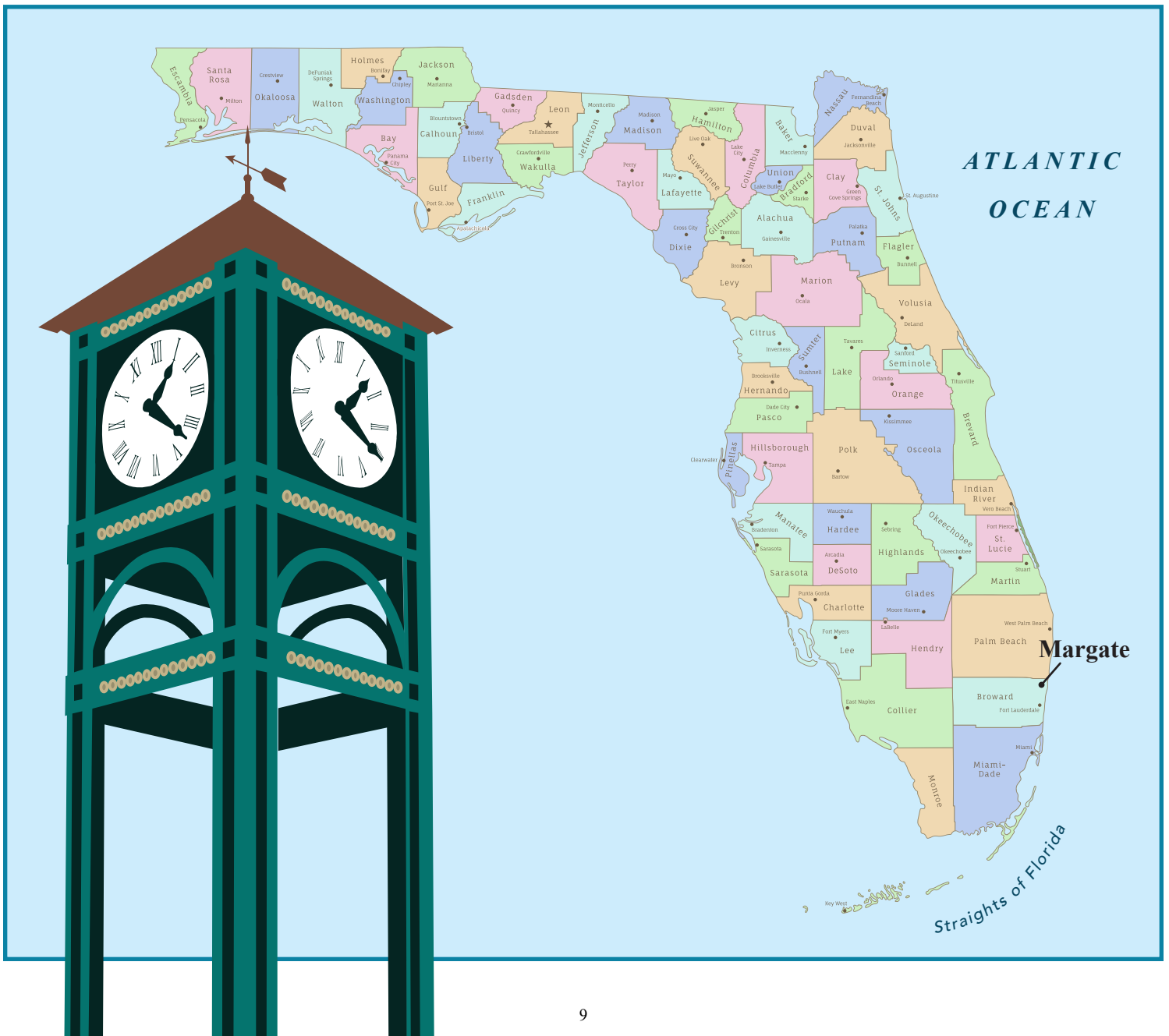
#### Main City Facilities

|                               |                        |
|-------------------------------|------------------------|
| City Hall/Police Headquarters | 5790 Margate Boulevard |
| Building Department/DEES*     | 901 NW 66th Avenue     |
| Public Works                  | 102 Rock Island Road   |
| Fire Administration           | 1811 Banks Road        |
| Parks and Recreation          | 6199 NW 10th Street    |

**Main Phone Number:** (954) 972-6454

**Hours of Operation:** Monday-Friday 8 a.m.-6 p.m.

*\* Department of Environmental and Engineering Services*





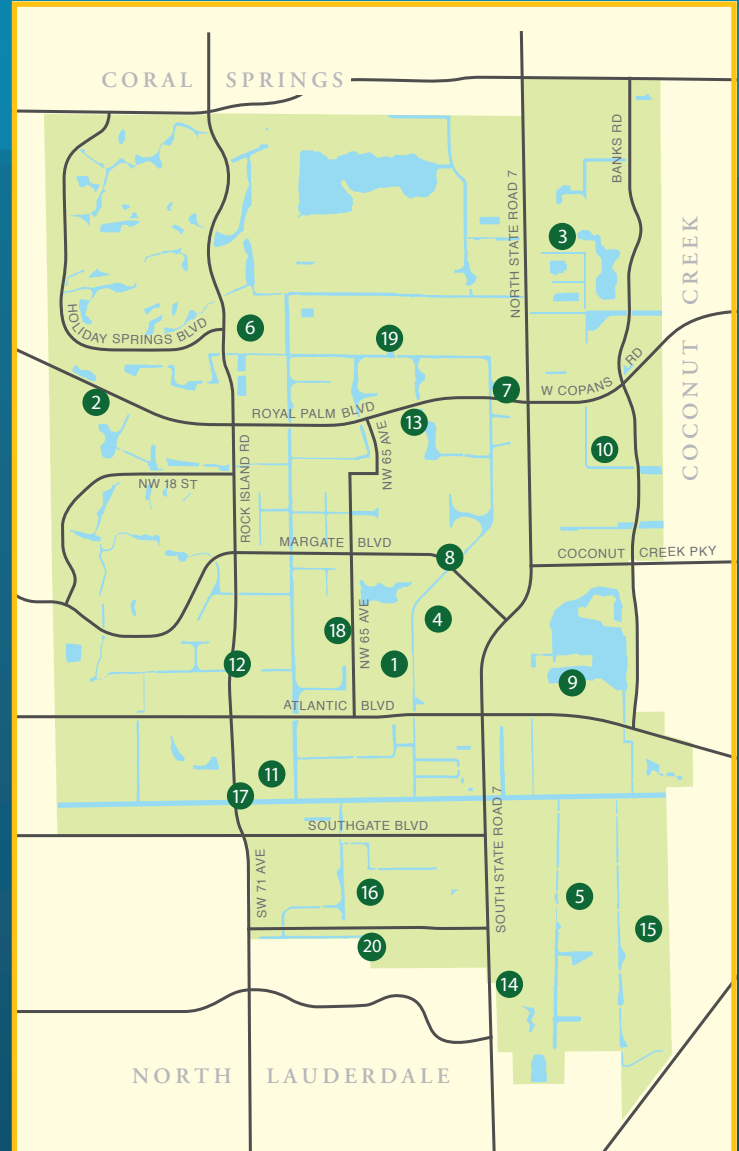
# FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

## Parks / Recreation Facilities Map



# PARKS AND FACILITIES

- 1 Andrews Field at Margate Middle School • 500 NW 65th Avenue**  
Lighted baseball/softball field, cricket field, and soccer/football field.
- 2 Centennial Park • 7800 Royal Palm Boulevard**  
Playground, full basketball court, handicap accessible picnic area, and open play area.
- 3 Coral Gate Park • 5650 NW 29th Street**  
Lighted tennis courts, pavilions, half basketball courts, playground, walking trail, and restrooms.
- 4 David Park and George Mudd Playground • 6199 NW 10th Street**  
Community center, senior center, library, playground, and lighted bocce courts.
- 5 Ed Greenwalk Park • 5235 SW 5th Street**  
Passive park and green space.
- 6 Firefighters Park • 2500 Rock Island Road**  
Dog park (1.5 acre), lighted tennis courts, lighted full basketball courts, lighted pickleball courts, Safety Town, concession/restrooms, pavilions, playground, exercise trail, soccer rink, sand volleyball, and game room.
- 7 Kaye Stevens Park • 5825 Royal Palm Boulevard**  
Picnic area, swinging benches, fishing area, and walking trail.
- 8 Legacy Park • 1400 West River Drive**  
Boat launch, swinging benches, historical information, and gazebo.
- 9 Lemon Tree Lake Park • 426 Lakeside Drive**  
Pavilion, swinging benches, and boat launch.
- 10 Margate Sports Complex • 1695 Banks Road**  
Covered field, lighted baseball/softball fields, playground, splash pad, pavilions, batting cages, and walking trail with fitness stations.
- 11 Oriole Park • 7055 NW 1st Street**  
Lighted baseball/softball field and lighted football/soccer field.
- 12 Rock Island Fitness Park • 7100 NW 6th Court**  
Outdoor exercise equipment, ADA accessible equipment, and lighted pavilion cover.
- 13 Royal Palm Park/Calypso Cove • 6200 Royal Palm Boulevard**  
**Park:** Half basketball courts, playground, pavilion, and fishing dock.  
**Calypso Cove:** Plunge pool, zero-entry pool water playground, lap pool, concessions, complimentary shade umbrellas/lounge chairs, community room for party rentals, group and individual swim lessons.
- 14 Serino Park • 5600 SW 8th Court**  
Playground, splash pad, walking trail, outdoor exercise equipment, pavilion, and open play area.
- 15 Southeast Park • 655 SW 50th Avenue**  
Synthetic turf, pavilion, concession/restrooms, and playground.
- 16 Southgate Park • 425 SW 64th Avenue**  
Full basketball court, exercise trail, playground, and open play area.
- 17 Veterans Memorial Park • 7044 NW 1st Street**  
Boat launch, pavilion, and fishing dock.
- 18 Vinson Park • 955 NW 66th Avenue**  
Lighted baseball/softball fields, lighted batting cages, concession/restrooms, and playground.
- 19 Winfield Park • 6400 Winfield Boulevard**  
Boat launch, playground, swinging benches, half basketball court, and fishing area.
- 20 Herman and Dorothy Shooster Nature Preserve • 740 SW 64th Terrace**  
(Managed by Broward County Parks)





# **CITY OF MARGATE**

## **SPECIAL EVENTS**

### **National Night Out – Margate Sports Complex, 1695 Banks Road**

National Night Out is an annual, award-winning and nationally recognized event designed to heighten crime and drug prevention awareness and strengthen neighborhood spirit through police-community partnerships.





# **CITY OF MARGATE**

## **SPECIAL EVENTS**



### **Sounds at Sundown - Margate Sports Complex, 1695 Banks Road \***

The Sounds at Sundown concert series is a free event that takes place throughout the year at the corner of Margate Boulevard and Highway 441(State Road 7). Attendees enjoy live music, artists/crafters, and food trucks serving up delicious snacks, meals and desserts. Attendees have an opportunity to relax, dance, sing, and enjoy the live entertainment and food.





# **CITY OF MARGATE**

## **SPECIAL EVENTS**

### **Spring Clean Up and Garage Sale – Oriole Park, NE corner of NW 1st Street and Rock Island**

The Spring Clean Up and Garage Sale gives residents a great opportunity to clean out their garages and closets and turn unused items into cash.





# CITY OF MARGATE SPECIAL EVENTS



## **Senior Games – NW Focal Point Senior Center/Various Parks**

This popular program, endorsed by the Governor’s Council on Physical Fitness and Amateur Sports, boasts several hundred seniors participating annually and has a variety of events planned to appeal to everyone’s area of interest. Outdoor events include horseshoes, shuffleboard, golf putting, basketball, petanque and bocce. The games also feature indoor events such as Wii Bowling, Wii Table Tennis, billiards and bowling.



# **CITY OF MARGATE**

## **SPECIAL EVENTS**

### **Springtime Egg Hunt - Margate Sports Complex, 1695 Banks Road**

Children ages eight and under are invited to the City's Spring Egg Hunt. Cameras are encouraged for a photo with Peter Rabbit. This event is held at Margate Sports Complex and is free and open to Margate residents.





# CITY OF MARGATE SPECIAL EVENTS



**Memorial Day Ceremony -**  
**Veterans Memorial Park, 7044**  
**NW 1st Street**

The City of Margate honors the men and women who paid the ultimate price for our country. The ceremony includes honorary presentation of colors, tributes to our soldiers, and patriotic performances.





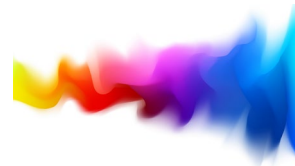


# **CITY OF MARGATE**

## **SPECIAL EVENTS**

### **Margate Citizens Academy (MCA) – Various locations throughout the City**

MCA is an eight-week interactive program that gives an up-close look at the City of Margate's day to day operations and local government as a whole. The MCA is free and open to Margate residents and business owners eighteen years and older. The goal of MCA is to help citizens become more knowledgeable and engaged in the City of Margate operations.





# CITY OF MARGATE

## SPECIAL EVENTS



### **Fishing Clinic – Veterans Memorial Park, 7044 NW 1st Street**

The Fishing Clinic is an event for children ages 12 and under to receive hands-on demonstrations of fishing techniques. This is a great opportunity for the youth to learn about the sport of fishing and to go fishing with experts. All fishing equipment and supplies are provided. The Clinic is presented by the City of Margate Parks and Recreation Department, Community Emergency Response Team, and the Youth Environmental Alliance.



# **CITY OF MARGATE**

## **SPECIAL EVENTS**

### **Mayor's Fitness Challenge – Margate's Public Elementary Schools**

An event hosted by the Mayor where students test their fitness level by competing in activities, such as running, jump rope, and obstacle courses. Each participant receives a Mayor's Fitness Challenge t-shirt and a certificate. First to third place finishers receive medals





## **CITY OF MARGATE**

### **SPECIAL EVENTS**



#### **Fourth of July Parade and Fireworks - Margate Boulevard and Highway 441 (State Road 7) \***

The City of Margate and the Margate CRA host the annual 4th of July Parade and Fireworks Celebration. The parade goes down Margate Boulevard followed by the fireworks show at night.



# **CITY OF MARGATE – SPECIAL EVENTS**

## **Patriot Day – Firefighters Park, 2500 Rock Island Road**

Honoring fallen brothers and sisters from September 11, 2001. State Proclamation as of September 2018.





# **CITY OF MARGATE**

## **SPECIAL EVENTS**



**Movies in the Park/Dive in Movie –  
Margate Sports Complex, 1695  
Banks Road/Calypso Cove Aquatic  
Facility**

Movies in the Park features free outdoor movie screenings for the entire family. The event usually takes place on Saturdays throughout the year.

Dive in Movie: Attendees hang out, relax, or splash around in the Calypso Cove Pool while watching a movie.





# **CITY OF MARGATE**

## **SPECIAL EVENTS**

### **Fall Festival - Margate Sports Complex, 1695 Banks Road**

The Fall Festival includes contests (Halloween costume, scarecrow building, barbeque cook-off, pumpkin carving, and chili cook-off); family-friendly activities (line dancing, petting zoo, haunted house, and hay and pony rides); and craft/food vendors.

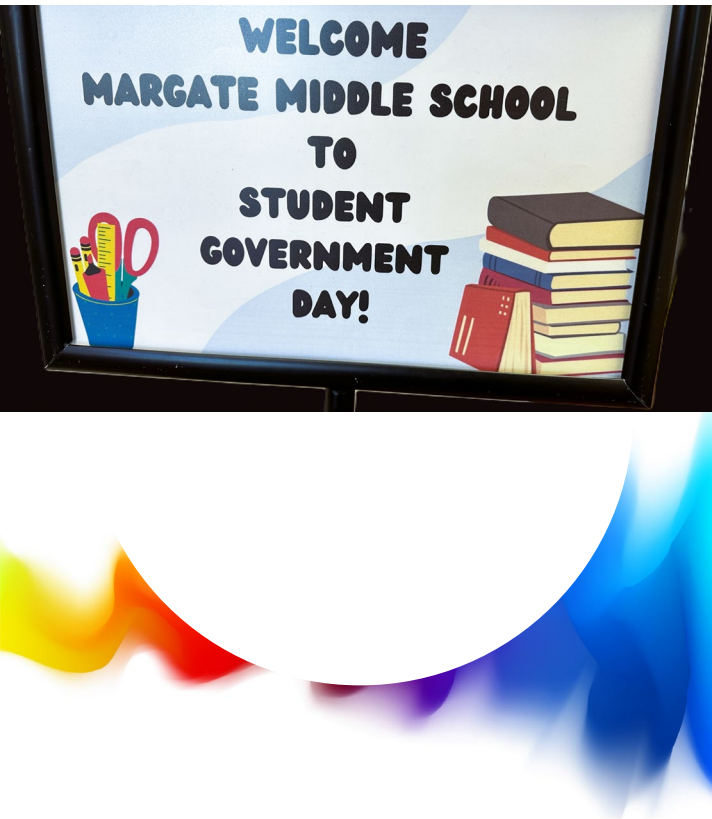






# **CITY OF MARGATE**

## **SPECIAL EVENTS**



### **Student Government Day - City Hall, 5790 Margate Boulevard**

The City of Margate sponsors the Student Government Day for the Student Council of Margate Science, Technology, Engineering, and Mathematics (STEM) Magnet Middle School. The event is hosted by the City Clerk's Office. Students spend a day with City officials and staff learning how the City operates, touring City departments, and even running a mock City Commission Meeting.



# **CITY OF MARGATE**

## **SPECIAL EVENTS**

### **Veterans Day Ceremony - Veterans Memorial Park, 7044 NW 1st Street**

The Veterans Day Ceremony honors all of the men and women who have fought for our country's freedom.





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

# CITY OF MARGATE

## SPECIAL EVENTS



### **Winter Festival - Margate** **Boulevard and Highway 441 (State** **Road 7) \***

The Winter Festival is an event that features Florida style snow, kiddie rides, local group performances, food, and arts/crafts.

\*Events funded by the Margate Community Redevelopment Agency






# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PROPERTY TAX MILLAGE SUMMARY

|   | FY 2025<br>FINAL<br>MILLAGE | FY 2026<br>ROLLED BACK<br>MILLAGE<br>RATE | FY 2026<br>MILLAGE <sup>1</sup> | % INCREASE<br>OVER<br>ROLLED<br>BACK RATE |
|---|-----------------------------|---|---------------------------------|---|
| OPERATING                                     | 7.1171                      | 6.6221                                    | 7.1171                          | 7.47%                                     |
| G.O. REFUNDING BOND, SERIES 2016 DEBT SERVICE | 0.3121                      | n/a                                       | 0.2915                          | n/a                                       |
| G.O. BOND, SERIES 2019 DEBT SERVICE           | 0.1375                      | n/a                                       | 0.1292                          | n/a                                       |
| <b>TOTAL MILLAGE</b>                          | <b>7.5667</b>               | <b>6.6221</b>                             | <b>7.5378</b>                   | <b>7.47%</b>                              |

| FY 2026 VALUE OF MILL |               |                   | PROPERTY TAXES AT 7.5378<br>TOTAL MILLAGE RATE                                    |                       |                        |                           |
|-----------------------|---------------|-------------------|---|-----------------------|------------------------|---------------------------|
| Mills                 | Gross Revenue | Net Revenue (95%) |  | Taxable Value of Home | No Homestead Exemption | With Homestead Exemptions |
| 1.00                  | \$5,324,451   | \$5,058,229       |   | \$300,000             | \$2,261                | \$1,884                   |
| 0.75                  | \$3,993,338   | \$3,793,671       |   | \$250,000             | \$1,884                | \$1,508                   |
| 0.50                  | \$2,662,226   | \$2,529,114       |   | \$200,000             | \$1,508                | \$1,131                   |
| 0.40                  | \$2,129,780   | \$2,023,291       |   | \$150,000             | \$1,131                | \$754                     |
| 0.30                  | \$1,597,335   | \$1,517,469       |   | \$100,000             | \$754                  | \$377                     |
| 0.25                  | \$1,331,113   | \$1,264,557       |   | \$50,000              | \$377                  | \$188                     |
| 0.10                  | \$532,445     | \$505,823         |   | \$25,000              | \$188                  | \$0                       |

| 10 YEAR MILLAGE, TAXABLE VALUE, AND REVENUE HISTORY |          |                                    |                         |               |                 |  |   |
|---|----------|------------------------------------|-------------------------|---------------|-----------------|--|---|
| Fiscal Year   | Tax Year | Operating<br>Millage (Tax)<br>Rate | Debt Service<br>Millage | Total Millage | Taxable Values  | Net Revenue (based<br>on operating<br>millage rate)<br>(95%) | % Change in<br>Net Revenue<br>(approx.) |
| 2017  | 2016     | 6.4554                             | 0.6039                  | 7.0593        | \$2,575,645,955 | \$15,795,484   | 9.42%                                   |
| 2018  | 2017     | 6.5183                             | 0.5410                  | 7.0593        | \$2,869,640,091 | \$17,769,916   | 12.50%                                  |
| 2019  | 2018     | 6.5594                             | 0.4999                  | 7.0593        | \$3,110,532,911 | \$19,383,068   | 9.08%                                   |
| 2020  | 2019     | 7.1171                             | 0.6495                  | 7.7666        | \$3,327,450,003 | \$22,497,705   | 16.07%                                  |
| 2021  | 2020     | 7.1171                             | 0.6212                  | 7.7383        | \$3,548,900,736 | \$23,994,987   | 6.66%                                   |
| 2022  | 2021     | 7.1171                             | 0.5974                  | 7.7145        | \$3,765,410,202 | \$25,458,861   | 6.10%                                   |
| 2023  | 2022     | 7.1171                             | 0.5337                  | 7.6508        | \$4,136,012,855 | \$27,964,596   | 9.84%                                   |
| 2024  | 2023     | 7.1171                             | 0.4833                  | 7.6004        | \$4,561,639,268 | \$30,842,361   | 10.29%                                  |
| 2025  | 2024     | 7.1171                             | 0.4496                  | 7.5667        | \$4,985,966,575 | \$33,711,342   | 9.30%                                   |
| 2026 <sup>1</sup>                                   | 2025     | 7.1171                             | 0.4207                  | 7.5378        | \$5,324,451,112 | \$35,999,918   | 6.79%                                   |

Source: Taxable values from BCPA July Taxable Value Report

<sup>1</sup> FY 2026 millages are proposed rates.





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY COMPARISONS

#### MILLAGE RATE and FIRE ASSESSMENT FEE COMPARISON

TAX YEAR 2024 for FISCAL YEAR 2025

(Ranked by "Operating revenue per capita")

| Municipality          | Ranking   | AD VALOREM   |                                       |                         |                                    | NON-AD VALOREM  |
|-----------------------|-----------|--|---------------------------------------|-------------------------|------------------------------------|---|
|                       |           | FY 2025  |                                       |                         |                                    | FY 2025   |
|                       |           | Adopted<br>Operating<br>Millage<br>Rate <sup>1</sup> | Taxable Values<br>(July) <sup>1</sup> | Population <sup>2</sup> | Operating<br>revenue per<br>capita | Adopted<br>Residential<br>Fire Assessment<br>Fee <sup>1</sup> |
| Sea Ranch Lakes       | 1         | 6.5000   | \$ 363,377,071                        | 535                     | \$ 4,415                           | -   |
| Hillsboro Beach       | 2         | 3.5000   | 1,921,838,424                         | 1,971                   | 3,413                              | -   |
| Lauderdale by the Sea | 3         | 3.9235   | 3,634,944,457                         | 6,181                   | 2,307                              | 175.37  |
| Lazy Lake             | 4         | 6.5000   | 10,948,779                            | 33                      | 2,157                              | -   |
| Pembroke Park         | 5         | 8.5000   | 1,148,419,841                         | 6,105                   | 1,599                              | -   |
| Hallandale Beach      | 6         | 7.5884   | 8,478,583,209                         | 41,771                  | 1,540                              | 347.98  |
| Lighthouse Point      | 7         | 4.1329   | 3,794,674,552                         | 10,462                  | 1,499                              | 300.00  |
| Wilton Manors         | 8         | 6.4196   | 2,316,489,195                         | 11,495                  | 1,294                              | 315.80  |
| Fort Lauderdale       | 9         | 4.1193   | 58,986,083,589                        | 189,583                 | 1,282                              | 328.00  |
| Dania Beach           | 10        | 5.9998   | 7,015,820,305                         | 33,746                  | 1,247                              | 241.05  |
| Southwest Ranches     | 11        | 3.9000   | 2,477,686,639                         | 7,796                   | 1,239                              | 758.63  |
| Hollywood             | 12        | 7.4479   | 25,465,441,781                        | 155,038                 | 1,223                              | 362.00  |
| Pompano Beach         | 13        | 5.2443   | 21,062,287,144                        | 114,703                 | 963                                | 331.00  |
| Parkland              | 14        | 4.2979   | 8,203,443,288                         | 38,342                  | 920                                | 310.98  |
| Plantation            | 15        | 5.8000   | 14,012,992,916                        | 98,431                  | 826                                | -   |
| Davie                 | 16        | 5.6250   | 14,889,298,995                        | 107,410                 | 780                                | 296.00  |
| Deerfield Beach       | 17        | 6.0018   | 11,314,864,636                        | 87,402                  | 777                                | 315.00  |
| Miramar               | 18        | 7.1172   | 15,161,685,489                        | 139,500                 | 774                                | 479.21  |
| Cooper City           | 19        | 5.8550   | 4,399,184,267                         | 35,024                  | 735                                | 398.18  |
| Coconut Creek         | 20        | 6.8988   | 6,102,818,975                         | 57,702                  | 730                                | 302.96  |
| Oakland Park          | 21        | 5.7243   | 5,796,281,987                         | 46,039                  | 721                                | 382.00  |
| Sunrise               | 22        | 6.0543   | 10,907,463,504                        | 97,899                  | 675                                | 279.50  |
| Coral Springs         | 23        | 6.0232   | 15,120,698,478                        | 135,191                 | 674                                | 287.18  |
| Tamarac               | 24        | 7.0000   | 6,565,372,553                         | 73,130                  | 628                                | 420.00  |
| Pembroke Pines        | 25        | 5.6690   | 18,890,770,143                        | 170,892                 | 627                                | 406.71  |
| <b>Margate</b>        | <b>26</b> | <b>7.1171</b>  | <b>4,985,966,575</b>                  | <b>58,544</b>           | <b>606</b>                         | <b>300.00</b>   |
| Weston                | 27        | 3.3464   | 12,205,344,970                        | 68,249                  | 598                                | 703.49  |
| West Park             | 28        | 8.2000   | 1,045,936,447                         | 15,218                  | 564                                | 500.52  |
| Lauderhill            | 29        | 7.9998   | 4,400,381,210                         | 74,751                  | 471                                | 660.00  |
| Lauderdale Lakes      | 30        | 8.6000   | 1,989,092,119                         | 36,659                  | 467                                | 333.84  |
| North Lauderdale      | 31        | 7.4000   | 2,500,648,051                         | 44,853                  | 413                                | 278.00  |

Source :

<sup>1</sup> - Broward County Property Appraiser (BCPA) July values. Fire Assessment Fees from BCPA's Final Fire Recap reports. There were no fire assessment fees listed for Sea Ranch Lakes, Hillsboro Beach, Lazy Lake, Pembroke Park, and Plantation (volunteer).

<sup>2</sup> - Bureau of Economic and Business Research



# FISCAL YEAR 2026

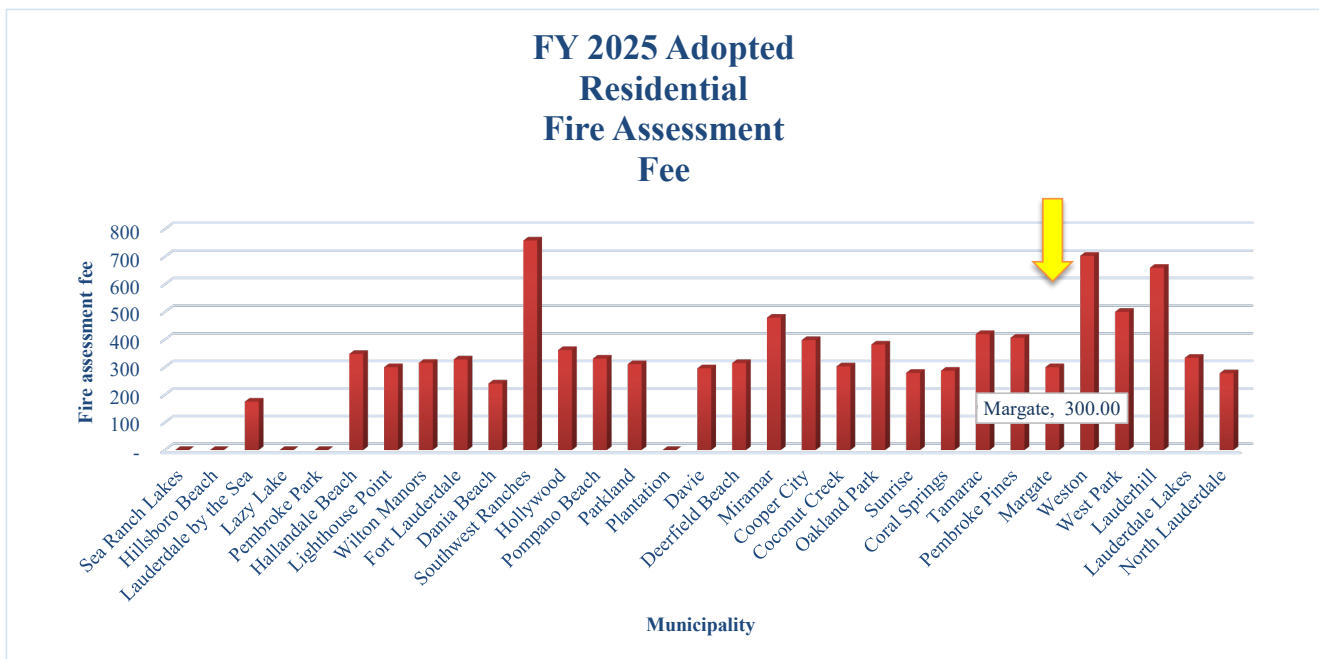
## ANNUAL OPERATING BUDGET

### CITY COMPARISONS

#### MILLAGE RATE and FIRE ASSESSMENT FEE COMPARISON TAX YEAR 2024 for FISCAL YEAR 2025 (Ranked by "Operating revenue per capita")



Operating revenue per capita measures the revenue earned per person in each municipality. The City of Margate's operating revenue per capita for FY 2025 was \$606, with a ranking of 26 out of the 31 municipalities in Broward County.



Of the 26 cities in Broward County shown above that charges a Fire assessment fee, Margate has the 7th lowest fee at \$300.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

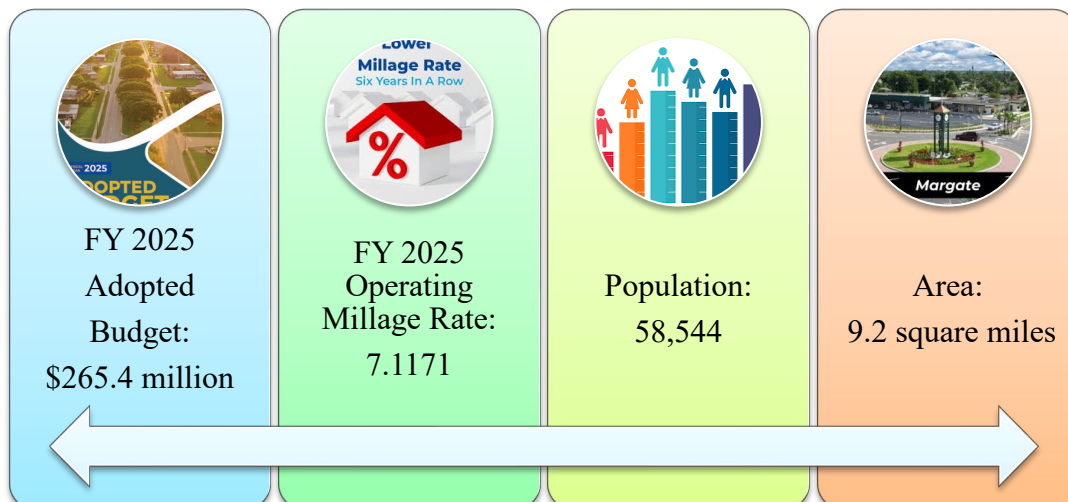
### CITY COMPARISONS (CONTINUED)

The City of Margate is part of the greater Fort Lauderdale metropolitan area. The tri-county area consists of Palm Beach, Broward and Miami-Dade Counties. The following section provides a perspective on the relative populations of some nearby cities, as well as significant comparative cost of service data. This information was obtained from city websites, budget publications and other sources as described below.

| Population<br>(BEBR April 1, 2024) |               | FY 2025<br>Adopted Budget | \$ Millions  |
|------------------------------------|---------------|---------------------------|--------------|
| Davie                              | 107,410       | Sunrise                   | \$450.6      |
| Sunrise                            | 97,899        | Davie                     | 362.9        |
| Deerfield Beach                    | 87,402        | Deerfield Beach           | 360.8        |
| Lauderhill                         | 74,751        | <b>Margate</b>            | <b>265.4</b> |
| Tamarac                            | 73,130        | Tamarac                   | 237.4        |
| <b>Margate</b>                     | <b>58,544</b> | Coconut Creek             | 222.7        |
| Coconut Creek                      | 57,702        | Lauderhill                | 214.5        |
| Oakland Park                       | 46,039        | Oakland Park              | 166.2        |

| FY 2025<br>Operating Millage<br>Rates (BCPA 2024) | Final Millage<br>Rates | Incorporated City<br>Area | Sq. Miles  |
|---|------------------------|---------------------------|------------|
| Lauderhill  | 7.9998                 | Davie                     | 35.6       |
| <b>Margate</b>                                    | <b>7.1171</b>          | Sunrise                   | 18.0       |
| Tamarac   | 7.0000                 | Deerfield Beach           | 16.5       |
| Coconut Creek                                     | 6.8988                 | Tamarac                   | 13.0       |
| Sunrise   | 6.0543                 | Coconut Creek             | 12.8       |
| Deerfield Beach                                   | 6.0018                 | <b>Margate</b>            | <b>9.2</b> |
| Oakland Park                                      | 5.7243                 | Lauderhill                | 8.6        |
| Davie   | 5.6250                 | Oakland Park              | 8.0        |

### CITY OF MARGATE





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### STRATEGIC PLAN



#### OUR VISION

Margate: where vibrant shopping, dining, and entertainment are complimented by beautiful neighborhoods, exciting community events, and residents who feel connected to the community.

#### OUR MISSION

The City of Margate actively enhances quality of life by delivering exceptional services, preserving family-friendly community values, and driving new opportunities for development, investment, and economic growth.

#### OUR CORE VALUES

##### Integrity

We make ethical and transparent decisions in our service to the community.



##### Team

We believe in the power of working together, fostering a culture of open communication, mutual respect, and shared goals to achieve exceptional results as a unified team.



##### Responsible and Accountable

We take ownership of our activities and decisions, honoring our commitments while prioritizing the well-being of our community in all our actions.



##### Service

We are respectful and responsive to those we serve, believing that every situation deserves our best effort.







# FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

## STRATEGIC PLAN

The City of Margate's Strategic Plan provides a clear vision and practical direction for the city's future, shaping future growth, development, and services. Through a strategic planning process including workshops with the City Commission and Executive Team, facilitated by a consultant, the City Commission identified and prioritized four City-wide priorities.

To achieve this, City staff developed objectives that outline implementation tasks detailed below:

### GOAL 1 - CITY RENEWED

*Prepare the City for the future by maintaining, enhancing, and replacing existing infrastructure and implementing strategies to improve the overall appearance of the community.*

1. Invest time and resources in the attractiveness of City facilities and property to set a high standard for residents and businesses to follow.
2. Establish and enforce residential and commercial property standards to improve quality and appearance of the overall community.
3. Invest in the appearance of the roadway corridors so that Margate is recognized as a clean and inviting community.
4. Increase safely lit areas to upgrade pedestrian access and improve safety for residents and visitors.
5. Develop specific infrastructure investments in targeted neighborhoods to improve overall community appearance.
6. Upgrade water, sewer, and stormwater infrastructure to meet current and future needs.



### GOAL 2 - VIBRANT ECONOMY

*Develop an economic ecosystem that creates diversified job opportunities, abundant dining and retail options, and attractive, high-quality commercial development.*

1. Pursue a public-private partnership to develop a new City Center to create a walkable, vibrant destination for residents of Margate and visitors from surrounding communities.
2. Develop an activity center masterplan so that the City is prime for new commercial investment.
3. Using best practices, continue to evaluate City development policies and the comprehensive plan structure to streamline the process for commercial real estate development.
4. Partner with local agencies concentrating on business recruitment and retention to foster new business growth in targeted sectors.
5. Continue to incorporate local businesses into City events to build opportunities for them to market their services in the community.





# FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

## STRATEGIC PLAN

### GOAL 3 - SERVICE EXCELLENCE

*Provide high-quality services so residents and visitors can access a variety of amenities, participate in community events, and enjoy safe neighborhoods.*

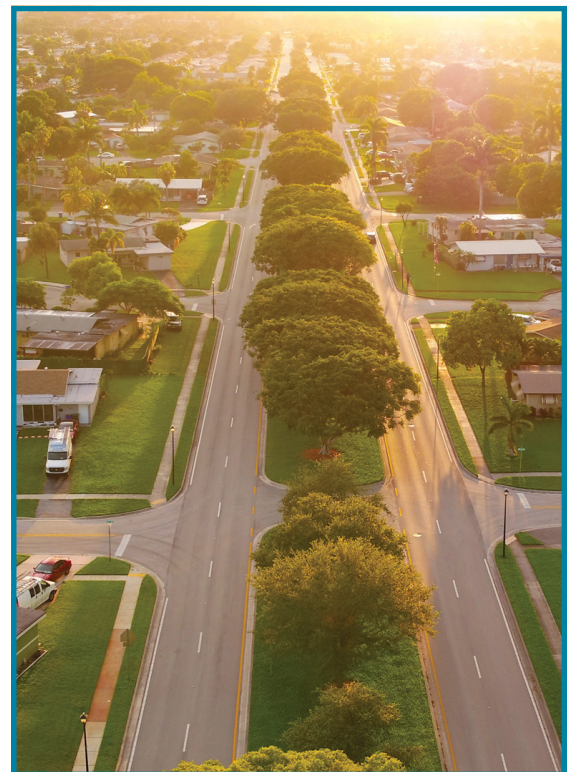
1. Implement license plate readers, real time crime center cameras, and other technology solutions to improve public safety.
2. Improve neighborhood safety and quality of life by reducing crime.
3. Engage with citizens through events, City education sessions, and individual interactions to help education and inform residents about City services.
4. Leverage various analog and digital communication platforms to share City stories and inform the public.
5. Develop a strategy to create unified digital hub to efficiently respond to inquiries from citizens and businesses.
6. Evaluate the impact on City operations as redevelopment occurs to ensure services meet future demand.
7. Continue to host a wide range of family-friendly events to bring the community together and keep the small town feel of Margate.



### GOAL 4 - INTERNAL OPERATIONS

*Provide for the long-term success of the City by making the appropriate investments in people, environment, processes, and systems.*

1. Enhance employee wellness by offering financial planning webinars, wellness challenges, safety learning, and accompanying messages to meet the current and future needs of employees.
2. Make investments in technology solutions to improve efficiency, automate processes, and enhance overall service delivery.
3. Maintain the City's financial health by focusing on sustainability, application of industry standards, and affordability to preserve long-term fiscal viability.
4. Regularly evaluate City service levels to determine the most efficient way to provide services for long-term fiscal sustainability.
5. Develop an organizational development strategy that will build leadership competencies, promote career pathways, and support succession planning to ensure the long-term continuity of the City organization.
6. Improve interdepartmental collaboration and coordination to enhance overall City services.
7. Implement employee engagement activities to celebrate successes, sustain a welcoming workplace culture, and retain human capital, and gain meaningful input on City operations.







# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### STRATEGIC PLAN

#### STRATEGIC GOALS LINKED BY DEPARTMENT

| DEPARTMENTS                   | STRATEGIC GOALS        |                              |                                 |                                  |
|-------------------------------|------------------------|------------------------------|---------------------------------|----------------------------------|
|                               | Goal 1<br>City Renewed | Goal 2<br>Vibrant<br>Economy | Goal 3<br>Service<br>Excellence | Goal 4<br>Internal<br>Operations |
| City Manager                  | ★                      | ★                            | ★                               | ★                                |
| Finance                       |                        |                              | ★                               | ★                                |
| Human Resources               |                        |                              | ★                               | ★                                |
| Development Services          | ★                      | ★                            | ★                               |                                  |
| City Clerk                    |                        |                              | ★                               |                                  |
| City Attorney                 | ★                      | ★                            | ★                               | ★                                |
| Police                        | ★                      |                              | ★                               | ★                                |
| Fire                          |                        | ★                            | ★                               |                                  |
| Information Technology        |                        |                              | ★                               | ★                                |
| Public Works                  | ★                      | ★                            | ★                               |                                  |
| Parks and Recreation          | ★                      |                              | ★                               | ★                                |
| Building and Code<br>Services | ★                      | ★                            | ★                               |                                  |
| DEES                          |                        |                              | ★                               | ★                                |





# BUDGET MESSAGE



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# FROM THE CITY MANAGER



**Cale Curtis**  
City Manager

**Dear Honorable Mayor, Vice Mayor, and City Commission,**  
I'm happy to share the proposed Fiscal Year 2026 (FY) Operating and Capital Improvement Program (CIP) Budget with you. This year's budget is balanced, thoughtful, and focused on the priorities you've set for our community. It outlines the services we'll provide, the projects we'll tackle, and how we'll pay for it all — with an eye toward both today's needs and our future growth.

## BUDGET OVERVIEW

We built this budget with plenty of input — from public workshops, direction from the City Commission, project discussions, ideas from residents, stakeholders, and City staff. It reflects a mix of priorities while sticking to financial best practices. While we continue to invest in important projects and services, we're also mindful that expenses could grow faster than revenues. That's why we've included healthy reserves to handle unexpected challenges without sacrificing services.

This document aims to provide the resources to further the City's Strategic Plan. As the City looks toward the future, it is necessary to strategically and carefully weigh citizen expectations against financial impacts, both positive and negative. This budget seeks to establish a responsible expenditure/expense plan supporting priorities which include various increases in several funds and programs.

However, with each new project, service, or enhancement, the growth in expenditures/expenses exceeds revenue growth.

|                                    |  |
|------------------------------------|--|
| <b>FY 2026 Total Budget</b>        | \$253,847,103  |
| <b>FY 2026 General Fund Budget</b> | \$85,371,214   |
| <b>FY 2026 Millage Rate</b>        | Total Millage - 7.5378<br>(includes 0.4207 for debt service) |
| <b>Residential Fire Fee</b>        | \$300<br>(same as FY 2025)                                   |

As such if unexpected expenditures or revenue shortfalls arise during the fiscal year, the budget has prudent contingencies and reserve levels that can adequately support the City's services.

For FY 2026, the total budget for all funds is \$253,847,103. The total millage rate for FY 2026 is 7.5378, a 0.0289 decrease from the FY 2025 budgeted total millage rate of 7.5667. This millage rate includes a

0.4207 debt service millage for voter approved bonds. There was no increase in the fire assessment fee for FY 2026.

# Major Initiatives/Priorities

## INFRASTRUCTURE IMPROVEMENTS

- o The City continues to actively fund and plan infrastructure improvements.
- o The Stormwater Division has budgeted \$1.2M for annual on-going infrastructure improvements.
- o The DEES Department has proposed a aggressive five-year CIP budget of over \$100 million.
- o \$80 million in projects have been budgeted in the new bond fund (464) for FY 2026 as shown in the CIP project pages.

## PARKS AND RECREATION GENERAL OBLIGATION (G.O.) BONDS

- o Southeast Park was budgeted at \$2,500,000 in prior fiscal years. The project includes converting two (2) natural grass soccer fields to artificial turf soccer/multipurpose fields. Also, improvement of overflow parking areas, sidewalks/walkways, and modify security fencing as needed. The project funds are currently encumbered with various vendors signaling on-going progress.
- o The renovation of Calypso Cove was included in prior budgets for \$2.4 Million. The scope of the project includes renovation of the existing water slides and tipping bucket; improvements to the pump room infrastructure, pool decks and amenities. The project is near completion.
- o The renovations for both Oriole and Centennial Park were budgeted in FY 2025 at \$1,500,000 and \$680,000 respectively. The projects are projected to be completed soon.
- o The balance of the bond proceeds is budgeted for FY 2026. Those monies can be used towards expansion of the projects listed above, or any of the projects approved as part of the original Bond Resolution.



## OVER THE PAST COUPLE OF YEARS, THE FINANCE DEPARTMENT HAS MADE SIGNIFICANT STRIDES IN STRENGTHENING THE CITY'S FINANCIAL INFRASTRUCTURE AND OPERATIONS. KEY ACCOMPLISHMENTS INCLUDE:

- o Successfully completing an independent financial audit.
- o Conducting a comprehensive cost analysis.
- o Initiating the implementation of a new Enterprise Resource Planning (ERP) system.
- o Completing a fire risk assessment.
- o Strategically leveraging investments to maximize returns.
- o Implementing new banking services.
- o Developing and launching enhanced money management plans.

# Administrative Services

## **IN ADDITION TO THESE ACHIEVEMENTS, THE DEPARTMENT CONTINUES TO PROVIDE ESSENTIAL ONGOING SERVICES:**

- o Serving as consultants for city procurement services.
- o Managing the Seniors Foundation of Northwest Broward.
- o Overseeing all city grants.
- o Leading financial support for disaster relief efforts.
- o Supervising 128 individual financial funds.
- o These efforts underscore the department's dedication to fiscal responsibility, strategic planning, and comprehensive support of citywide initiatives.
- o In early 2025, the Government Finance Officers Association (GFOA) awarded the City a Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for fiscal year ended September 30, 2023. The City has received this award for the 36th consecutive year. The Certificate of Achievement award is given to a government for developing an easily readable and efficiently organized Annual Comprehensive Financial Report that satisfies both generally accepted accounting principles and applicable legal requirements. The September 30, 2024, Annual Financial Report was sent to GFOA to determine its eligibility for the award.
- o The City received the GFOA Distinguished Budget Presentation Award for the 8th time for the FY 2025 Adopted Budget Book. This prestigious award is a major achievement for the City. To receive the award, the City had to meet nationally recognized requirements for an effective budget presentation. The award is only valid for one year and the published budget document must meet program criteria such as a policy document, operations guide, financial plan, and communications device. The City received Special Recognition for "Strategic goals and Strategies" and "Budget Process" categories. Special recognition is given when all three reviewers give the highest possible score in particular categories.
- o The Human Resources Department provided training to all Fire Department personnel on Cancer, PTSD and Workers' Compensation coverage, as well as Harassment and Discrimination training for all staff. The Police Department completed separate Harassment and Discrimination training in early FY 2025.
- o The Employment Guide containing policies and rules for staff was updated, and revisions were drafted for the Code of Ordinances - Chapter 30 - Personnel, for approval by City Commission.
- o Union contract negotiations for a 3-year successor agreement with the Police Benevolent Association Police Officers and Sergeants and Lieutenants and Captains was successfully completed, as well as a 3-year successor agreement with the Federation of Public Employees. The City will begin negotiations with the International Association on Firefighters-Local 3080 in FY 2026.

# Administrative Services / Public Safety

- o A Compensation and Classification study was commissioned to evaluate the City's pay structures with the goal of remaining competitive in the job market for employee recruitment and retention purposes.
- o The Human Resources Department's project of conversion to a paperless personnel records management system utilizing Laserfiche is ongoing. In collaboration with the City Manager's office, documents continue to be converted utilizing Civic Optimize, which enables personnel transactions and other commonly used forms to be completed and stored digitally, increasing efficiency and reducing our carbon footprint.
- o Human Resources continues to expand its employee health initiatives focusing on the mental, physical and financial welfare of our employees. The Human Resources Department held its first health fair to include health and wellness related vendors, as well as vaccinations, biometrics, skin cancer and mammogram screenings during benefits open enrollment.
- o A Request for Proposal was conducted by the City's Broker of Record to ensure the City provides quality care and that its health insurance renewal rates remain competitive. The result was a negligible increase in rates overall for FY 2025.
- o The Human Resources Department is negotiating our Property & Casualty, Workers' Compensation and other risk-related benefits coverage to maintain necessary liability coverage at competitive rates. An audit to evaluate the adequacy of City property coverage is expected in late FY 2025 or early FY 2026.
- o The City Clerk department launched the EasyVote election software - The EasyVote Platform is the leading and most trusted cloud-based Election Management System designed specifically to streamline the process of running successful elections. With the EasyVote Platform, our city can:
  - Reduce the time it takes to perform election tasks.
  - Improve communication and accuracy between officials and election workers.
  - Provide data, enabling election officials to make intelligent, informed decisions.
- o Enhance IT security procedures City-wide to align with industry best practices.
- o Upgrade and expand the City camera system to provide better asset protection and evidence.
- o Continue the Desktop replacement program to keep the City up to date with the latest technology.
- o Stay current with Microsoft 365 Licensing requirements.

## **PUBLIC SAFETY**

- o The Fire Department projects adding 3 new vehicles to the fleet. A quint, an engine, and a rescue truck.
- o The Fire Department plans to focus on three major objectives: Training, Mental Health, and Mentorship/Succession Planning.
- o In March 2025, GlideScope Go2 medical devices were placed in all City of Margate rescue trucks, adding to the vital arsenal of safety equipment available to first responders arriving at calls.

# Public Safety / Building Development

## **PUBLIC SAFETY**

Fiscal Year 2025:

- o All officers received new Taser 10 units. This in combination with new addition of Axons VR platform provides realistic, immersive training for officers, enhance decision making and muscle memory without the cost of live-fire exercises. It also offers a powerful community engagement tool, allowing citizens to experience simulated police encounters from an officer's perspective, promoting transparency and understanding.
- o The Margate Community Redevelopment Agency (MCRA) approved the purchase of surveillance equipment and supplies for the development of community policing innovations. Message board/trailers, additional LPR cameras and traffic cones will improve vehicular traffic in the area and enhance safety and security within our community redevelopment area.

Fiscal Year 2026:

- o The Police Department has requested the purchase of drone truck vaults and accessories for the operation readiness and accessibility in critical incidents.

## **BUILDING / DEVELOPMENT**

- o The Building Department launched an all-new resident dashboard at [margatefl.com/Code](http://margatefl.com/Code). The new tool is intended to centralize everyday tasks related to code enforcement, as well as educate residents about the department's commonly asked topics.
- o Publix – Palm Lakes Plaza Publix reopened in April 2025 after a 2-year massive renovation. The former 40,000 square feet Publix was demolished and replaced with a new 51,000 square feet store including Publix grocery, liquor store, indoor and outdoor seating in a now 2-story building, and a drive-thru pharmacy. This project is valued at over \$16 million.
- o The Forest – New midrise residential development consisting of 338 dwelling units and expansion of the parking lot for an office/call center building.



# Physical Environment / Issues Impacting Budget

- o The Public Works department will continue to seek grant opportunities through various agencies for eligible roadway projects and traffic calming solutions.
- o The Stormwater Utility will maintain its dedication to keeping all waterways clean and free of debris by continuous operational efforts with the use of City equipment and staff. As part of the FY 2026 Budget \$1.3M for annual on-going infrastructure improvements.
- o The Department of Environmental and Engineering Services (DEES) has budgeted over \$76M for Capital Improvement Projects in the Water/Wastewater Renewal and Replacement Fund, which includes over 30 projects across a five-year period. For FY 2026, \$22M has been budgeted.
- o A \$120 million bond for water and wastewater improvements was approved. This bond referendum intended to finance essential upgrades to aging utility systems in the City of Margate, will not increase property taxes. The current water and wastewater rates will be used to fund these improvements.
- o Based on the bond approval, a new Water/Wastewater Series 2025 Bond Projects Fund has been created for FY 2026. A total of \$80M in additional water/wastewater capital improvement projects has been budgeted funded by the bond in FY 2026. The remaining \$40M is projected to be budgeted across the five-year CIP period.

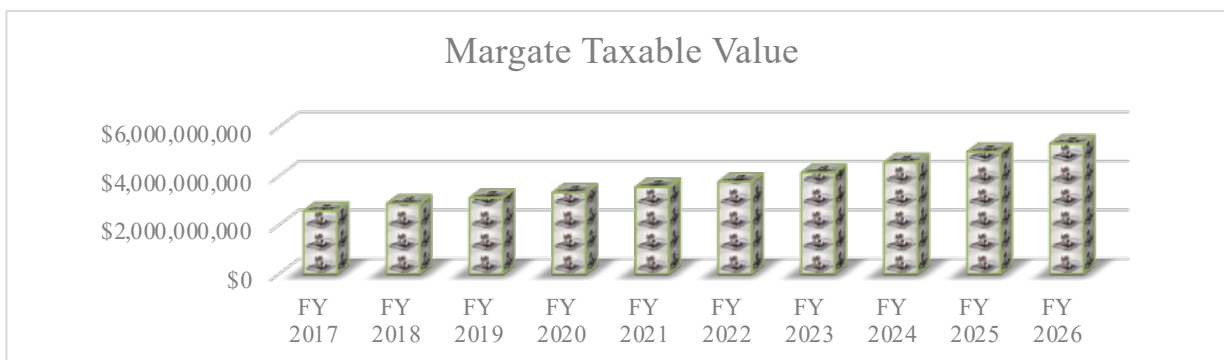
## KEY BUDGET CHALLENGES

- o Inflationary pressures affecting construction and fuel contracts.
- o Health insurance premiums projected to rise 5–10%.
- o Balancing wage competitiveness with sustainable financial practices.

## PROPERTY VALUES AND LOCAL ECONOMY

- o The local economy in Margate has been impacted by the double-sided coin of increasing taxable values and inflation. On the positive side, the City's taxable value, as provided by the Broward County Property Appraiser (BCPA) July Taxable Value Report, is \$5,324,451,112 for FY 2026. This is an increase of 6.8% from FY 2025. In this unprecedented real estate market, properties within the City continued to sell and values have steadily increased. However, the rate of inflation is volatile and unpredictable.

## CITY OF MARGATE TAXABLE VALUE (SOURCE: BCPA)



# Issues Impacting Budget

The operating property tax bill on the same homesteaded single-family home with an average assessed value of \$249,786 is approximately \$4,368 (based on FY 2025 adopted operating millage rates for all applicable tax authorities). The amount levied in City property taxes makes up only 33% of the total property tax bill as illustrated in the graphic below:



The FY 2026 budget proposes increasing funding in key areas like public safety and infrastructure, trimming, and budgeting conservatively as needed. The FY 2026 Budget totals \$253,847,103, a 12.17% decrease from FY 2025 Amended Budget of \$289,017,641. The reduction can primarily be attributed to the Water/Wastewater Renewal and Replacement Fund (other wise known as the DEES CIP Fund) decreasing by \$114M. However, \$80M of that has been budgeted in a newly created Water/Wastewater Series 2025 Bonds Project Fund. The chart below shows the FY 2026 Total Budget and a variance from FY 2025 Amended Budget:

**FY 2026 - FY 2025  
EXPENDITURES/EXPENSES SUMMARY BY FUND - ALL FUNDS**

| FUND NUMBER - NAME                               | FY 2025<br>AMENDED <sup>(1)</sup> | FY 2026<br>BUDGET     | VARIANCE - FY 2026<br>BUDGET VS. FY 2025<br>AMENDED |
|--|-----------------------------------|-----------------------|---|
| 001 - GENERAL FUND                               | \$ 83,102,885                     | \$ 85,371,214         | \$ 2,268,329  |
| 103 - RECREATION TRUST                           | 575,500                           | 550,500               | (25,000)  |
| 111 - ROADS                                      | 3,005,856                         | 2,088,480             | (917,376)   |
| 112 - UNDERGROUND UTILITY TRUST                  | 50,300                            | 50,300                | -   |
| 113 - BUILDING                                   | 5,421,884                         | 5,678,871             | 256,987   |
| 116 - POLICE OFFICERS' TRAINING                  | 100                               | 100                   | -   |
| 117 - FEDERAL FORFEITURE                         | 511,135                           | 547,827               | 36,692  |
| 118 - STATE FORFEITURE                           | 312,000                           | 206,000               | (106,000)   |
| 119 - TRANSPORTATION SURTAX                      | 1,665,100                         | 1,665,100             | -   |
| 130 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)   | 958,992                           | 958,992               | -   |
| 132 - NEIGHBORHOOD STABILIZATION PROGRAM (NSP)   | 489,700                           | 489,700               | -   |
| 150 - PUBLIC SAFETY IMPACT FEE                   | 221,981                           | 20,500                | (201,481)   |
| 211 - GENERAL OBLIG. REFUND, BONDS, SERIES 2016  | 1,480,150                         | 1,475,900             | (4,250)   |
| 235 - GENERAL OBLIG. BONDS, SERIES 2019          | 652,450                           | 654,200               | 1,750   |
| 334 - GENERAL CAPITAL PROJECTS                   | 6,043,411                         | 5,370,394             | (673,017)   |
| 335 - GENERAL OBLIGATION BONDS PROCEEDS 2019     | 4,914,415                         | 752,619               | (4,161,796)   |
| 445 - STORMWATER UTILITY <sup>(2)</sup>          | 5,582,262                         | 4,510,344             | (1,071,918)   |
| 456 - WATER/WASTEWATER OPERATIONS AND MAINT.     | 32,870,846                        | 36,622,291            | 3,751,445   |
| 458 - WATER/WASTEWATER CONNECTION FEES           | 506,282                           | 503,000               | (3,282)   |
| 461 - WATER/WASTEWATER RENEWAL AND REPL.         | 136,657,327                       | 22,106,921            | (114,550,406)                                       |
| 464 - WATER/WASTEWATER SERIES 2025 BOND PROJECTS | -                                 | 80,000,000            | 80,000,000  |
| 501 - INSURANCE                                  | 3,995,065                         | 4,223,850             | 228,785   |
| <b>TOTAL EXPENDITURES/EXPENSES - ALL FUNDS</b>   | <b>\$ 289,017,641</b>             | <b>\$ 253,847,103</b> | <b>\$ (35,170,538)</b>                              |

<sup>(1)</sup> Amended Budget reported as of April 30, 2025

# Issues Impacting Budget

## **FINANCIAL PROCEDURES/POLICIES AND MAJOR CHANGES**

- o Financial Procedures for the City are outlined in Article V of the City Charter which addresses the budget and budget amendments. In addition, Article IV of the City Charter and Chapter 2, Article II of the City Code outline purchasing and bidding procedures, and Ordinance No. 2017-12 provides information on purchasing thresholds. Resolution 12-580 provides for the City's Investment Policy and Resolution 15-096 provides for the City's Fund Balance Policy, amended by Resolution 17-018.
- o A major change for FY 2026 is Department of Environmental and Engineering Services (DEES) expansive Capital Improvement Program that was a significant catalyst for the utility rate study. The five-year total budget is \$196 million, with the only funded year, FY 2026 budgeted at \$102 million. The remaining four years will be revised and adjusted as necessary and funded by approved bond funding or/and on a pay-as-you-go basis in future budgets.

## **LONG RANGE PLANNING**

- o The City produces long-range financial forecasts for major funds. The analysis is completed to review the impact of long-term liabilities and the revenue streams available to fund them. In establishing a long-range plan, staff aim to incorporate this information with the City's strategic goals. Assumptions used can be found on page 61. It should be noted that a recession has not been included in these assumptions. Some of the current areas of concern include:
  - Unfunded liabilities that may arise from new legislation, such as changes to revenue streams or updated regulatory compliance requirements.
  - The ability for properties to maintain the steady increase in values that has occurred over the past ten years, as well as the impact of potential future voter-approved exemptions.
  - Increases in personnel costs, specifically insurance and retirement contributions, outpace any increases experienced in revenues.
  - The combined impact of the unpredictable housing market, interest rates, and the increasing cost of goods and inflation.

Staff is able to review these forecasts when determining different financing options to recommend to the Commission. The use of fund balance for one-time capital projects is acceptable, however rate increases should be considered for ongoing operational needs. The analysis will also be used to determine if projects will be on a pay-as-you-go basis or if debt financing is preferred.

# Conclusion

## OTHER BUDGETS

Several other funds are included in the City’s Annual Comprehensive Financial Report but are not specifically included as part of the City’s operating budget. These include the Margate Community Redevelopment Agency (CRA) District Funds and the Northwest Focal Point Senior Center District Fund, which are blended component units. They are both legally separate from the City and have their own operating budgets adopted independently by their boards.

## BUDGET HEARINGS

The FY 2026 budget is scheduled to be presented to the City Commission at the First Public Hearing on Wednesday, September 10, 2025, 5:01 p.m., based on a total millage rate of 7.5378. The Second and Final Public Hearing is scheduled for Wednesday, September 17, 2025, at 6:00 p.m.

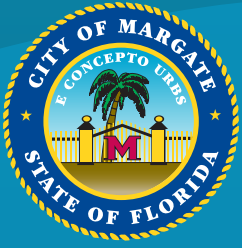
## IN CLOSING

I extend my sincere appreciation to all City departments for their contributions to the preparation of the FY 2026 budget, with special recognition to Budget Manager Decia Smith-Burke and the Finance Department for their diligence and expertise throughout this process. I also wish to acknowledge the guidance and leadership of the Mayor, Vice Mayor, and City Commission, whose commitment continues to drive our shared vision of building a stronger, more vibrant Margate.

Sincerely,

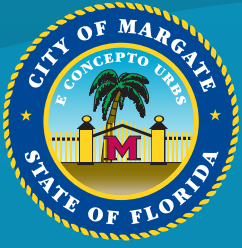


**Cale Curtis**  
City Manager



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# THE CITY OF MARGATE FY 2026 BUDGET





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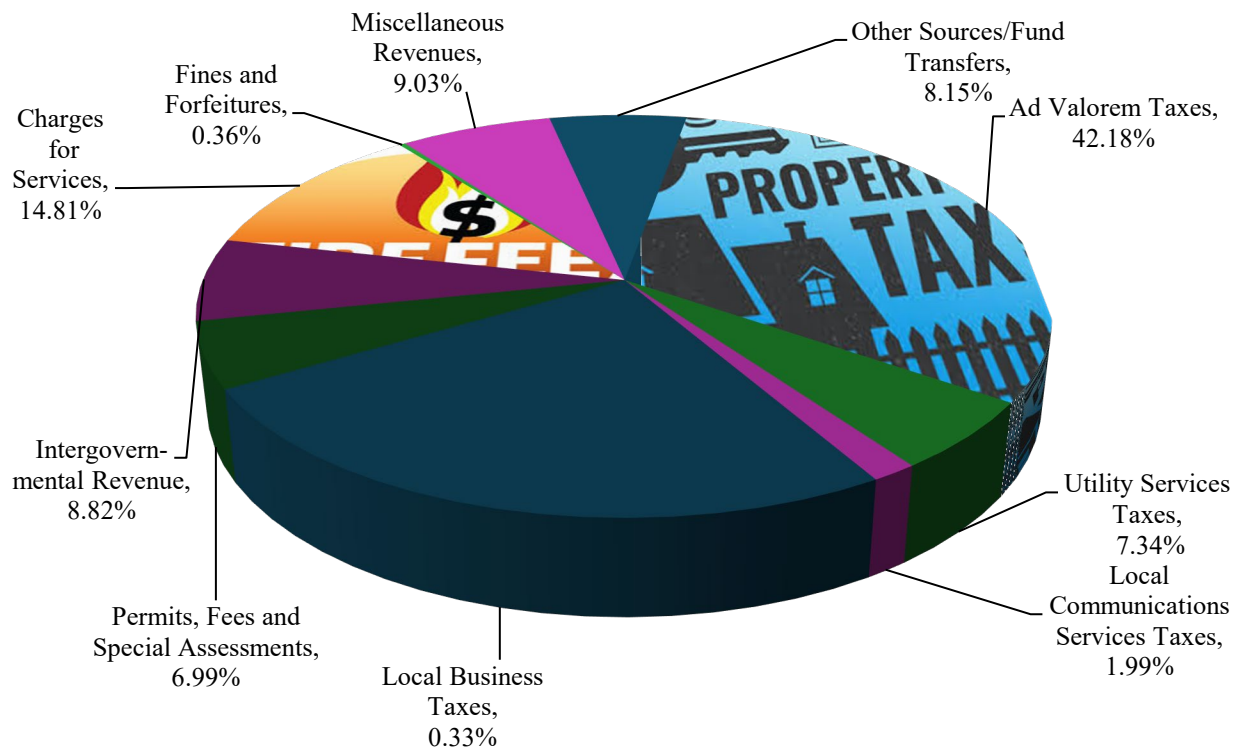
### FUNDS AND FUNDING SOURCES

#### General Fund

The total General Fund budget for FY 2026 is \$85,371,214, an increase of 2.73% from the FY 2025 Amended Budget. Property tax revenue is a major source of revenue for the General Fund. As stated previously, the total millage rate for FY 2026 is 7.5378. The operating millage rate for FY 2026 of 7.1171 is the same as FY 2025.

#### General Fund Revenues

The City's property valuation increased 6.8% from FY 2025 (as discussed earlier), but property taxes make up approximately 42% of the total General Fund Revenues as shown in the following chart. The increase in property tax revenue has less impact on the total revenue for the General Fund than it would in cities that have a larger share of their General Fund revenues comprised of property taxes.



Highlights of major changes in General Fund Revenue include the following:

**Ad Valorem Taxes** have steadily increased over the last few years as property values have been at record levels. Ad Valorem revenues are forecasted based on the July 1<sup>st</sup> Taxable Value Report produced by the

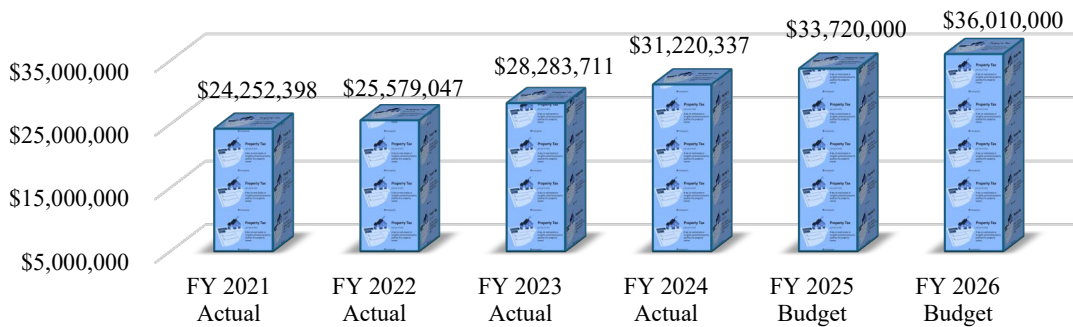


# FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

## FUNDS AND FUNDING SOURCES (CONTINUED)

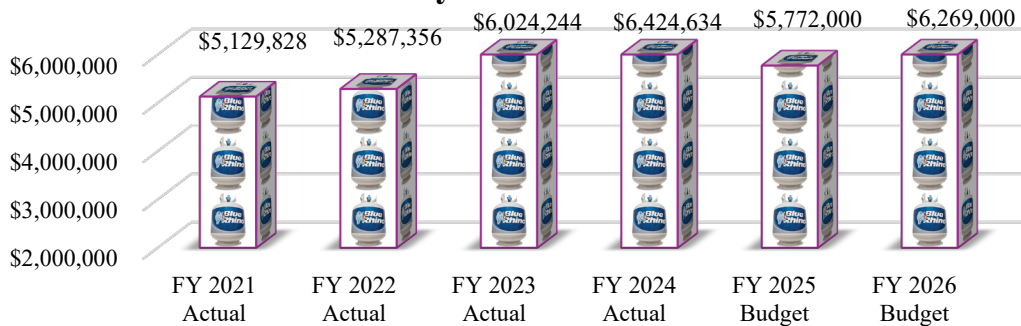
Broward County Property Appraiser. FY 2026 revenues are budgeted to increase by 6.79%, to \$36,010,000. This increase reflects a combination of property value increases, and new construction.

### Ad Valorem Taxes



**Utility Service Taxes** have been relatively steady over the past few years, only increasing slightly per year. However, the slight uptick in revenue warrants, recent trends being used to forecast an increase for FY 2026, \$6,269,000 from \$5,772,000 in FY 2025.

### Utility Service Taxes



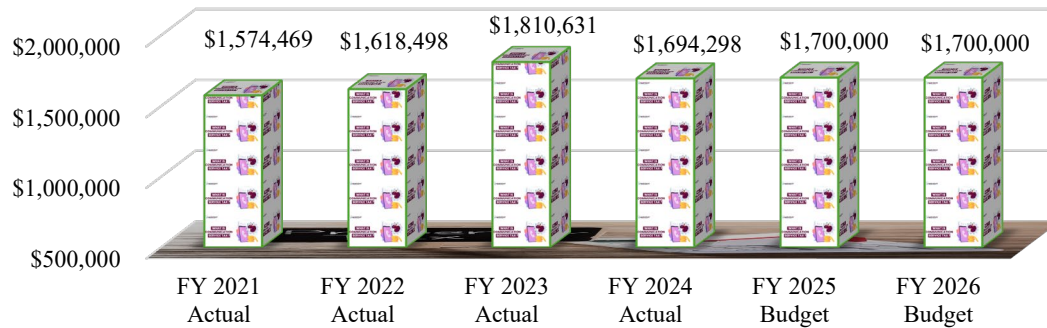
**Local Communication Services Taxes** have experienced major decreases over the past few years due to legislation that allowed service providers to adjust their allocation of charges based on reasonable estimates. However, even with the impact of COVID-19, revenue has started to bounce back and however is budgeted to remain the same for 2026 to \$1,700,000 based on the most recent fiscal years receipts and the unpredictable nature of this revenue source.



# FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

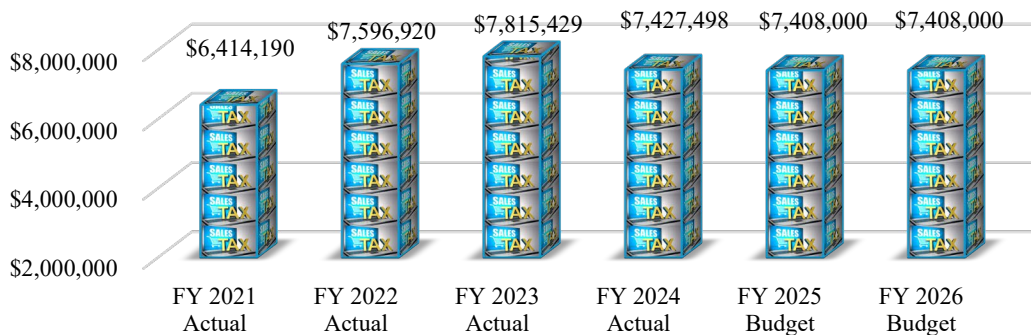
## FUNDS AND FUNDING SOURCES (CONTINUED)

### Local Communication Services Taxes



**State Shared Revenues** are budgeted to remain flat at \$7,408,000 in FY 2026. This revenue category which was impacted by COVID-19 includes, among other sources, revenue sharing from sales tax and half-cent sales tax revenues. The State provides revenue estimates, which are typically used in conjunction with past experience to project the budgeted values. The City has projected no change for FY 2026 for State Shared Revenues based on prior year actuals, current fiscal year trends and the State's projections.

### State Shared Revenues

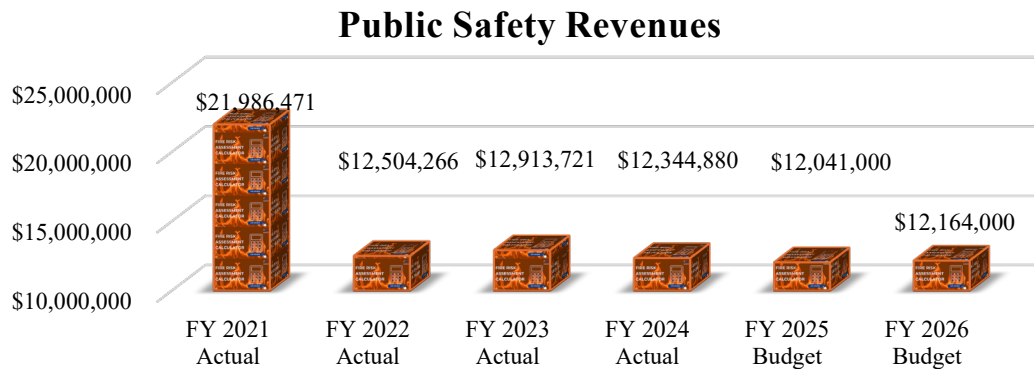


**Public Safety Revenues** were cut almost in half in FY 2022 as a result of the termination of the Interlocal Agreement (ILA) to provide Fire Rescue Service to the City of Coconut Creek at the end of FY 2021. This revenue category also includes, among other sources, revenue for Ambulance Transport Fees and Fire Rescue Assessment Revenue, both projected to remain the same as the prior fiscal year based on current trends.





## FUNDS AND FUNDING SOURCES (CONTINUED)



**Licenses and Permits** revenue is budgeted to increase slightly based on actual trends. The Residential Rental Program has continued to grow steadily but will be analyzed closely as with all revenues and adjusted accordingly in the future.

**Culture and Recreation Fees** are budgeted to decrease by 1.6% from \$504,400 (prior year amended budget) to \$425,400 in FY 2026. This revenue category was greatly impacted by the pandemic as reflected but has recovered nicely. The City activity levels have increased since then; citizens and visitors have become comfortable again to participate in park/outdoor activities, but these revenues are volatile, and the projected budget reflects that.

**Other Sources/Fund Transfers** are budgeted for a change from \$8,065,019 FY 2025 amended to \$6,959,738 in FY 2026, this difference occurred because of the required transfer from the General Fund balance is that significantly less to balance the FY 2026 Budget. The transfer from fund balance needed to balance the General Fund includes \$50,000 which supports Information Technology CIP purchases being transferred out to the General Capital Projects Fund. This category also includes a transfer to the General Fund from the Water/Wastewater Operations and Maintenance Fund for a return on investment allocation of \$2,512,943. In addition, included is an allocation from Citizen Project Initiatives Committed Fund Balance of \$10,000. A transfer from General Fund Unassigned Fund Balance in the amount of \$4,386,795 is budgeted for FY 2026, representing the lower transfer from fund balance required to balance the budget than in some prior years.

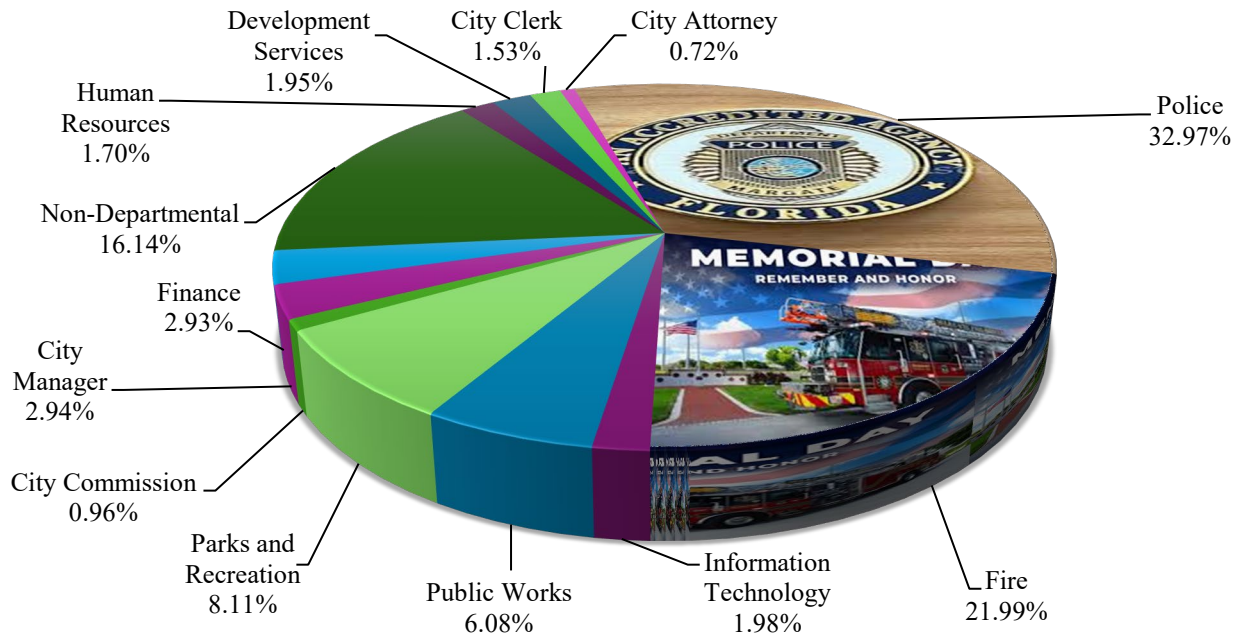


# FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

## FUNDS AND FUNDING SOURCES (CONTINUED)

### General Fund Expenditures

The following graph shows the percentage of General Fund expenditures for FY 2026 by Department.



Total General Fund Expenditures are \$2.3M higher than the FY 2025 Amended Budget (2.73% increase).

Highlights include:

- An 8% reduction in the City Manager's budget is primarily attributable to a decrease in funds budgeted for Grants and Aid.
- Non-departmental has a 9% overall increase for FY 2026. Impacts include an increase of \$415,000 to the contribution to the Community Redevelopment Agency (CRA) in addition to an increase of \$432,000 for a cost allocation payment to the Building Fund.
- The Human Resources department budget increased 9% year over year. The increase is primarily due to mandatory upgrades and accessories for the payroll processing software.
- A 13% increase in the City Clerk budget for agenda management software and other yearly software maintenance of \$85,000.
- A 15% increase in the Information Technology budget primarily to fund Microsoft 365 licenses, ongoing upgrades and other yearly maintenance for software programs.



### FUNDS AND FUNDING SOURCES (CONTINUED)

- An 11% increase in the Public Works Department budget due several capital purchases to outfit the Garage division including, replacement fuel pumps, heavy equipment lifts, repair order system upgrades, and replacement of underground storage tanks, totaling \$278,00.
- Various changes in the required contribution rates to the Florida Retirement System.
- Salary and benefits changes for personnel; and
- Funds budgeted for capital outlay in General Fund departmental budgets total \$1,832,537.

#### OTHER FUNDS

##### Special Revenue Funds

##### **Recreation Trust Fund**

The Recreation Trust Fund accounts for monies collected from cell phone tower agreements. These monies are to be used for development and improvement of recreation facilities. The FY 2026 budget decreased slightly from \$575,500 to \$550,500 available to be transferred to the General Capital Projects Fund for parks and recreation projects as needed throughout the fiscal year. All other monies collected remain in this fund and are restricted for future development/improvements of parks and recreational facilities.

##### **Roads Fund**

The total budget for the Roads Fund for FY 2026 is \$2,088,480. The Roads Fund accounts for gas taxes received from the State of Florida and the local option gas tax, which are all restricted for certain uses (depending on the category of funding). There was a 31% decrease to this fund for FY 2026, primarily to fund a \$969,000 Roads capital expenses that were not included in this budget.

##### **Building Fund**

The Building Fund budget totals \$5,678,871 which includes the Code Compliance division costs. Funding is derived primarily from Building permit activities; the Code Compliance division is funded primarily from a cost allocation from the General Fund to the Building Fund. The budget increased mostly because of contractual personnel costs.



### **FUNDS AND FUNDING SOURCES (CONTINUED)**

#### **Transportation Surtax Fund**

The Transportation Surtax Fund's total budget for FY 2026 is \$1,665,100 which includes funding for proposed capital and repair and maintenance projects. The City is working with the County on specifications and allocation for/of funding of projects.

#### **Grant Funds**

The FY 2026 budget includes funds for various housing-related grant programs allocated in these two funds, Community Development Block Grant (CDBG) and Neighborhood Stabilization Program (NSP).

#### **Other Special Revenue Funds**

Other Special Revenue Funds in the FY 2026 budget include Underground Utility Trust, Police Officers' Training, Federal Forfeiture, State Forfeiture, and Public Safety Impact Fees Funds.

#### **Debt Service Funds**

##### **General Obligation Refunding Bonds, Series 2016 Fund**

Repayment of the City's General Obligation Refunding Bonds is accounted for in this Debt Service Fund. The General Obligation Refunding Bonds, Series 2016 has principal, interest, and other fees payment of \$1,475,900 for FY 2026 and will be paid off in FY 2037. The debt service millage rate associated with this bond is 0.2915.

##### **General Obligation Bonds, Series 2019 Fund**

Repayment of the City's 2019 General Obligation Bonds for Parks and Recreation projects is accounted for in the General Obligation Bonds, Series 2019 Fund. The General Obligation Bonds, Series 2019 has principal, interest, and other fees payment of \$654,200 for FY 2026 and will be paid off in FY 2039. The debt service millage rate associated with this bond is 0.1292.



### FUNDS AND FUNDING SOURCES (CONTINUED)

#### **Capital Project Funds**

##### **General Capital Projects Fund**

The General Capital Projects Fund includes the first year of the five-year projected Capital Improvement Program, the future years are on a pay-as-you-go basis. FY 2026 is funded primarily from transfers from the Building Fund fund balance (already within the fund), and the General Capital Projects Fund fund balance. Any funds transferred from the Building Fund or any other applicable Fund that are not spent in the budgeted year will be re-budgeted (from fund balances within General Capital Projects Fund) towards future projects permitted for those monies.

Additionally, the FY 2026 budget includes several rebudgeted projects, \$2,163,250 for a Building Department Expansion, a transfer to the Building Fund of \$1,366,750, and \$25,000 for neighborhood identification signs. A Public Works project for the Commission Chambers and City Hall First Floor Remodeling for \$475,394, and Parks and Recreation projects for a Pedestrian Bridge, Median, and Andrews Field for \$580,000, \$500,000, and \$105,000 respectively.

##### **General Obligation Bonds Proceeds 2019 Fund**

The General Obligation Bonds Proceeds 2019 Fund includes funding for acquiring, constructing, equipping, renovating, replacing and improving Parks and Recreation projects as approved in the Bond Ordinance. FY 2026 projects include renovations at South East Park and Oriole Park for a total budget of \$752,619.

#### **Enterprise Funds**

##### **Stormwater Utility Fund**

The Stormwater Utility Fund is for the operation of the City's stormwater management utility which includes collection, disposal and treatment of stormwater from which its funding is derived. The total budget for this fund for FY 2026 is \$4,510,344.

##### **Water/Wastewater Funds**

The Water/Wastewater Enterprise Funds are derived from the operation of the City's water and wastewater system and include Water/Wastewater Operations and Maintenance Fund (FY 2026 budget: \$36,622,291),





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FUNDS AND FUNDING SOURCES (CONTINUED)

Water/Wastewater Connection Fees Fund (FY 2026 budget: \$22,106,921) and the newly created Water/Wastewater Series 2025 Bond Projects Fund (FY 2026: \$80,000,000).

Some of the projects included in the Water/Wastewater Renewal and Replacement Fund in the FY 2026 budget are:

- Lift Station Renovation: \$2,700,000
- Infiltration and Inflow Rehabilitation: \$1,000,000
- West Wastewater Treatment Plant (WWTP) Digesters Rehabilitation: \$4,000,000
- Facilities Expansion: \$1,500,000

The Water/Wastewater Renewal and Replacement Fund budget is also included in the projected five-year Capital Improvement Program. The budget of \$22,000,000 for FY 2026 is the first year of the five-year projection, the future years are on a pay-as-you-go basis.

As previously stated, a new fund, Series 2025 Bond Projects Fund has been budgeted for FY 2026 at \$80,000,000. The following projects have been budgeted in this fund for FY 2026:

- Water Line Replacement: \$10,000,000
- West Wastewater Treatment Plant Upgrades: \$55,000,000
- Wastewater Treatment Plant Headworks Upgrade: \$15,000,000

#### **Internal Service Fund**

##### **Insurance Fund**

The Insurance Fund includes various insurance related expenditures for the City and is budgeted at \$4,223,850 for FY 2026. Funding/revenues are derived primarily from internal City departments/funds on a cost reimbursement basis.

#### **Capital Improvement Program (CIP)**

The City annually prepares a five-year Capital Improvement Program which identifies the source of funding for all projects in the first year, and the impact on future costs. Funds are budgeted and available for the current budget year only, funding for future years is determined on a pay-as-you-go basis and future operating/maintenance costs will be included in departmental budgets as applicable.



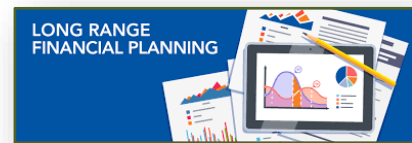
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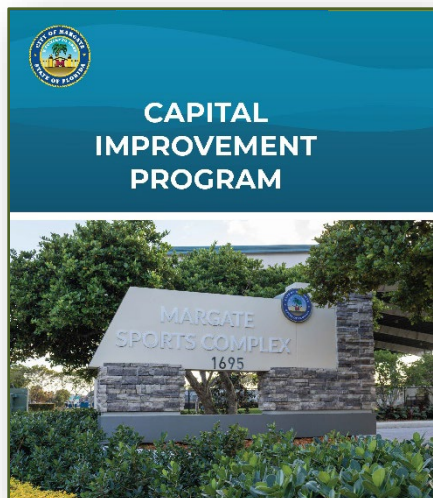
### LONG-RANGE FINANCIAL PLANNING

#### OVERVIEW

Although the City legally adopts its budget on an annual basis, the process includes discussions regarding multi-year financial planning based on the City's Strategic Plan, Parks Master Plan, and Capital Improvement Program. These plans assess the City of Margate's short and long-term strategic priorities and infrastructure needs. As necessary, the recommendations and initiatives provided in these plans have been incorporated into the planning and development of the annual budget and long-range financial forecasts.



The purpose of the long-range financial outlook is two-fold. It provides a forward-looking view of the operating and capital improvement budgets, which allows the City Commission and staff to evaluate the long-term sustainability of the organization. It also provides a starting point for future budgetary decision-making by identifying the balance between potential spending needs and projected revenues. This information is used to:

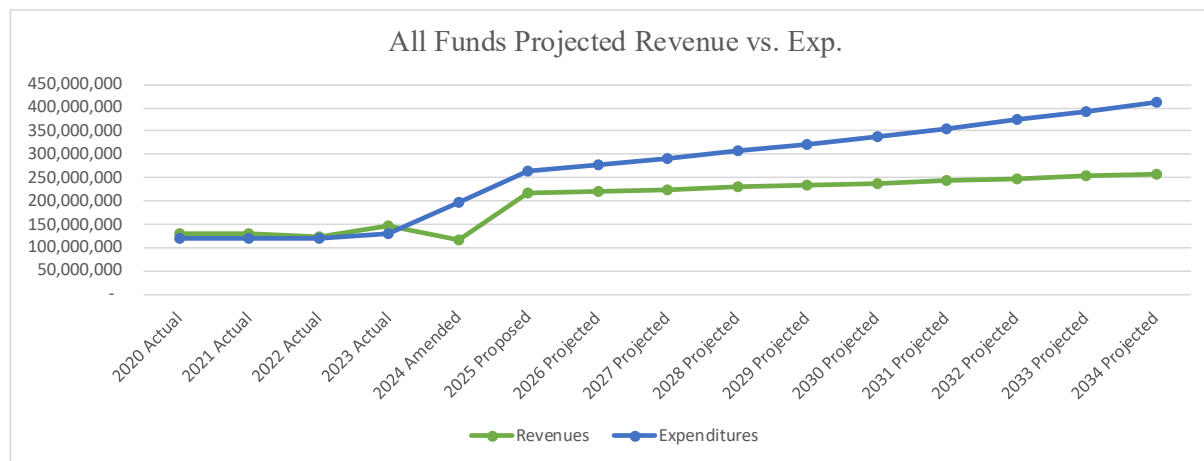


- Identify preliminary spending priorities for future years.
- Incorporate necessary budget adjustments into the long-range financial projections.
- Ensure that both additions and reductions to the budget are sustainable.
- Maintain options to deal with unexpected contingencies; and
- Continue advance planning to anticipate factors affecting revenues and service needs.



### LONG-RANGE FINANCIAL PLANNING (CONTINUED)

The City produces a long-term financial forecast to demonstrate past experience and expected trends for revenues and expenditures. This analysis can help guide staff and the Commission on the position the City can expect in the near-term and distant future. In addition, this analysis will assist with decision making regarding the operating budget, future capital projects, and various policies. Long-range concerns are also addressed in the Budget Message. As an example, the long-range financial forecast for the all Funds is shown below.



The City implemented a comprehensive investment policy to set forth the investment objectives and the parameters for the management of public funds of the City. The policy is designed to safeguard the City's funds, ensure the availability of operating and capital funds when needed, and provide for an investment return competitive with comparable funds and financial market indices. The policy was established in accordance with Section 218.415 of Florida Statutes which establishes investment plan guidelines for Florida local governments. This policy was approved by Resolution 12-580 of the City Commission on December 17, 2014.

### ASSUMPTIONS

The projections provided in these financial outlook documents reflect numerous assumptions such as, changes in CPI, historical growth trends/actuals, and projected negotiated rates; related to revenues and expenditures/expenses in the current budget year and beyond. These assumptions represent a reasonable basis for estimating the long-term financial status of the City. However, it is important to note that the assumptions and resulting projections will change over time. Even relatively minor changes in key variables can cause a significant change in the long-term outlook. All estimates included in this document are preliminary based on data currently available. Trends show that significant changes in projections are likely as revenue and expenditure/expense assumptions change over time. The City will address these changes annually during the budget process to ensure continuity of operations.



### **LEGISLATIVE CHALLENGES**

Municipal operations continue to be shaped by evolving legislative actions, many of which carry significant fiscal and administrative implications. The 2025 Florida Legislative Session introduced several bills that may affect current and future budgets. The City will continue to follow the final outcome of these measures to determine the potential impact to this and future budgets. Below is a summary of some of the major bills.

#### **SB 1620 Mental Health and Substance Use Disorders**

**Effective July 1, 2025**

- Expands access to behavioral health services through community-based programs.
- Requires municipalities to coordinate with state agencies for implementation.
- Mandates reporting on service outcomes and funding utilization.

#### **HB 1111 High School Graduation Requirements**

**Effective July 1, 2025**

- Eliminates the Certificate of Completion for high school seniors.
- Requires cities with education partnerships to update youth programs accordingly.
- May impact local workforce development initiatives.

#### **SB 180 Emergencies**

**Effective July 1, 2025**

- Limits municipal authority to impose building moratoriums post-disaster.
- Preempts certain local land development regulations.
- Encourages expedited rebuilding efforts but raises concerns over home rule.



#### **SB 1730 – Affordable Housing**

**Effective July 1, 2025**

- Provides incentives for developers to build affordable housing units.
- Requires cities to streamline permitting processes.
- Establishes reporting requirements for housing availability and affordability metrics.





### LEGISLATIVE CHALLENGES (CONTINUED)

This bill is part of Florida’s continued effort to tackle the state’s housing crisis, especially in urban and coastal areas. For cities, it opens both opportunities and new operational requirements.

#### Key Provisions:

- **Incentives for Development:**
  - Expands the “Live Local Act” provisions by offering **property tax reductions** for developers who include affordable units.
  - Prioritizes projects near transit corridors and employment centers.
- **Municipal Obligations:**
  - Cities must develop and publish **affordable housing strategies** by January 2026.
  - Requires **30-day permit turnaround** for designated affordable housing projects.
  - Limits cities from imposing parking minimums near mass transit for qualifying projects.
- **Zoning Adjustments:**
  - Preempts certain local zoning regulations by allowing higher densities and mixed-use development in commercial zones if affordable housing is included.
  - Mandates updates to Comprehensive Plans to integrate affordability metrics and housing targets.
- **Transparency & Oversight:**
  - Requires cities to file annual **Housing Impact Reports** with the Florida Housing Finance Corporation.
  - Establishes a grant fund for municipalities to digitize zoning and permitting systems to increase housing project efficiency.
- **Community Protections:**
  - Allows municipalities to require **community engagement** for larger developments (50+ units), but limits ability to deny permits solely due to public opposition.



## **LEGISLATIVE CHALLENGES (CONTINUED)**

### **HB 421 Peer Support for First Responders**

**Effective July 1, 2025**

- Authorizes municipalities to implement peer support programs for police, fire, and EMS personnel.
- Offers funding opportunities through state grants.
- Encourages mental health training and crisis response preparedness.

### **SB 1386 Assault or Battery on Utility Workers**

**Effective July 1, 2025**

- Enhances penalties for crimes against municipal utility workers.
- Requires cities to update safety protocols and training.
- Supports public awareness campaigns on utility worker protection.

### **SB 1070 Electrocardiograms for Student Athletes**

**Effective July 1, 2025**

- Mandates ECG screenings for student athletes participating in city-sponsored sports.
- Requires coordination with local schools and health providers.
- May impact city recreation budgets and health partnerships.

### **SB 784 Platting and Land Use**

**Effective July 1, 2025**

- Revises procedures for platting and land development approvals.
- Requires cities to update zoning codes and comprehensive plans.
- Encourages transparency and public input in development decisions.

### **SB 7012 Child Welfare**

**Effective July 1, 2025**

- Expands municipal responsibilities in child welfare coordination.
- Requires cities to support foster care and family reunification efforts.
- Offers funding for local child advocacy programs.



## **LEGISLATIVE CHALLENGES (CONTINUED)**

### **SB 7017 Homestead Exemption Inflation Adjustment**

**Effective January 1, 2026 (pending voter approval)**

- Proposes annual inflation adjustments to homestead exemptions.
- May reduce municipal ad valorem tax revenues.
- Requires cities to plan for potential budgetary impacts.

### **SB 7019 Homestead Exemption Implementation**

**Contingent on SB 7017 approval**

- Details procedures for implementing inflation-adjusted exemptions.
- Requires state appropriations to offset revenue losses in fiscally constrained municipalities.

### **SB 7020 – Agency Cybersecurity Information**

**Effective July 1, 2025**

- Strengthens cybersecurity standards for municipal financial operations.
- Requires compliance with updated state protocols.
- Offers liability protections for cities meeting training and security benchmarks.

**Chapter No.: 2025-27**

This bill extends and aligns public records and public meetings exemptions related to **cybersecurity information** held by state agencies. It's part of Florida's **Open Government Sunset Review (OGSR)** process, which periodically evaluates whether certain exemptions should remain in law.

#### **Key Provisions:**

- **Public Records Exemptions Extended:**
  - Delays the repeal of exemptions in **Section 282.318(5), F.S.** from **October 2, 2025 to October 2, 2026.**
  - These exemptions cover:
    - Risk assessments
    - Evaluations
    - External audits



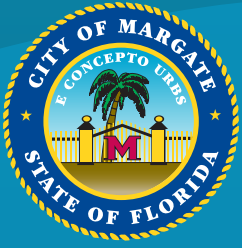
## **LEGISLATIVE CHALLENGES (CONTINUED)**

- Reports on cybersecurity programs
  - Disclosure of these records could facilitate unauthorized access, modification, or destruction of agency data or IT resources.
- **Public Meetings Exemptions Preserved:**
  - Portions of meetings that would reveal exempt cybersecurity information remain **closed to the public**.
  - These closed portions must be **recorded and transcribed**, but the transcripts remain confidential unless a court rules otherwise.
- **Sunset Review Alignment:**
  - Moves up the sunset review date for **Section 119.0725(2) and (3), F.S.** from **October 2, 2027 to October 2, 2026**.
  - This section protects:
    - Insurance coverage limits and deductibles for IT systems
    - Critical infrastructure data
    - Cybersecurity incident reports
    - Network schematics and encryption details

### **Municipal Relevance:**

- Cities and counties that manage **local cybersecurity programs, risk mitigation contracts, or critical infrastructure** should:
  - Review internal protocols for handling sensitive IT data.
  - Ensure compliance with updated exemptions when responding to public records requests.
  - Coordinate with state agencies on incident reporting under **Sections 282.318 and 282.3185, F.S.**

Source: [www.flsenate.gov](http://www.flsenate.gov)



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# BUDGET SUMMARIES



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUDGET OVERVIEW

The City of Margate is a municipal government located in Broward County in the South Florida area. The City, the Broward County School Board, the County, the State of Florida and various other entities have separate taxing authorities. Each governmental unit is responsible for specific service provisions to City of Margate residents.



The City of Margate budget currently provides budgets for various different fund types. Governmental Generally Accepted Accounting Principles (GAAP) require fund accounting to be utilized. The operations of each fund are accounted for in a separate set of self-balancing accounts, which is comprised of assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues,

and expenditures/expenses. Funds may be continuous or may be closed out after their special purpose has been served. A detailed listing of all City funds is included in the “Fund Descriptions” section of this budget book.

The City's primary revenue sources are ad valorem taxes, utility service taxes, franchise fees, public safety revenues, charges for services, intergovernmental revenues, stormwater revenues, and water/wastewater revenues. Additional revenue is derived from interest income, fines and forfeitures, licenses and permits, and other miscellaneous revenues.

The City's major expenditure categories include general government, public safety, economic and physical environment, culture and recreation, public works, and capital outlay in the General Fund. Other major categories include debt service, operating and administrative expenses, and capital projects in the other governmental and the proprietary funds. The City's budgeted governmental funds include the General Fund, special revenue funds (11), debt service funds (2), and capital projects funds (3). Proprietary funds include enterprise funds (4), and an internal service fund. Detailed expenditure/expense information is listed throughout this budget book. The City provides its residents with a full range of services.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUDGET OVERVIEW (CONTINUED)

A brief listing of City services include:

- Police and Fire Protection
- Emergency Medical Services
- Parks and Recreation
- Public and Street Improvements
- Building and Code Enforcement
- General Administrative Services
- Stormwater Services
- Water and Wastewater Services





# FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

## BUDGET PROCESS

### BALANCED BUDGET



Pursuant to Florida Statute 166.241(2), all municipalities within the State of Florida must adopt a budget each fiscal year by ordinance or resolution unless otherwise required by the City's Charter. The statute requires that the adopted budget must regulate expenditures/expenses of the City and the City may not expend or contract for expenditures/expenses in any fiscal year except pursuant to the adopted budget. The budget must be balanced from amounts available from taxation and other sources (including amounts carried over from prior fiscal years) to total appropriations for expenditures/expenses and reserves.

### BUDGET PREPARATION AND ADOPTION

The City Commission holds a budget workshop in July with City staff and the public. This budget workshop is primarily used to set the maximum millage rate. The City Charter requires the City Manager to submit a proposed budget and budget message to the City Commission by August 15<sup>th</sup> of each year. The proposed budget includes expenditures/expenses and the means of financing them. Pursuant to Florida Statutes, two public hearings are held in September, the first public hearing is for the adoption of tentative millage rates and tentative budget. Within fifteen days after the first public hearing, the City must advertise the final (second) public hearing in the newspaper. The City must hold the second public hearing two to five days after the advertisement appears in the newspaper. The second public hearing adopts the final operating and debt service millage rates, the annual budget, and the Capital Improvement Program. The appropriated budget is prepared by department/division, fund, and functional units.

### BUDGET MONITORING

The budget is monitored monthly by the Accounting/Budget Division to track variances between the budgeted and actual amounts. Variances are identified and investigated. Departments are also required to monitor their budgets.



**Budget Process Flowchart**



# FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

## BUDGET PROCESS (CONTINUED)

### BUDGET AMENDMENTS

Florida law regarding budget amendment policies states that amendments may be made anytime during the fiscal year or within 60 days after the end of the fiscal year. The City's charter requires the budget amendments to be approved as an ordinance.

**Pursuant to Florida Statutes, the total estimated expenses/expenditures shall not exceed the total estimated revenues and appropriated fund balance/net position.**



The City Manager may approve transfers of appropriations within a department; however, transfers of appropriations between departments or funds require approval of the City Commission. Formal legal appropriation by the City Commission is at the department level for the General Fund and at the fund level for all other funds.

Source: <http://www.researchomatic.com/Budgeting-Process-17629.html>







# FISCAL YEAR 2026 ANNUAL OPERATING BUDGET

## BUDGET CALENDAR

*Upcoming Events*

### DECEMBER 2024

⇒ Revenue estimation begins

### JANUARY 2025

- ⇒ Goal Setting/Strategic Planning session
- ⇒ Budget entry menu in Financial Software is opened , documents emailed
- ⇒ Payroll projections begin

### FEBRUARY 2025

- ⇒ Departments submit new positions or position change requests
- ⇒ Departments submit proposed budgets with justification for all requests
- ⇒ Departments submit five-year capital requests

### MARCH—MAY 2025

- ⇒ City Manager and Finance staff begin meeting with Departments to discuss budget submissions
- ⇒ Departments submittals and discussions continue
- ⇒ Finance submits draft budget to City Manager
- ⇒ On-going budget discussions and modifications as necessary

### JUNE—JULY 2025

- ⇒ Preliminary taxable values released by Property Appraiser
- ⇒ City Manager discusses proposed preliminary budget with Commission
- ⇒ Certification of values are submitted by Property Appraiser
- ⇒ City Manager submits draft budget to Commission
- ⇒ Budget Workshop held with Commission
- ⇒ Preliminary millage rates are determined

### AUGUST 2025

- ⇒ City certifies Department of Revenue (DOR) documents in eTrim
- ⇒ Final proposed budget submitted to Commission
- ⇒ TRIM Notices sent to property owners

### SEPTEMBER 2025

- ⇒ Commission holds two meetings to adopt millage rates and budget

### OCTOBER 2025

- ⇒ New fiscal year begins

### NOVEMBER 2025

- ⇒ FY 2025 and FY 2026 budget amendments



### BASIS OF ACCOUNTING AND BUDGETING

Basis of accounting is when revenues and expenditures/expenses are recognized in accounts and reported in the City's financial statements. This basis is also related to the timing of the measurement made, regardless of the measurement focus applied.



The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements and fiduciary fund financial statements. The basis of budgeting for proprietary and fiduciary funds is the same

used for the basis of accounting in the City's audited financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. The basis for budgeting these funds is the same used for the basis of accounting in the City's audited financial statements. Revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Measurable is the amount of the transaction that can be determined and available is collectible within the current period or soon enough thereafter to pay liabilities of the current period. The City considers revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims, and judgments, are recorded only when payment is due.



## **BASIS OF ACCOUNTING AND BUDGETING (CONTINUED)**

Property taxes, sales taxes, franchise fees, utility taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, revenues are recognized when all eligibility requirements are met. All other revenue items are considered to be measurable and available only when cash is received by the City.

Financial transactions of the City are recorded in individual funds. The operations of each fund are accounted for using a separate set of self-balancing accounts. These accounts consist of assets, liabilities, deferred outflows/inflows of resources, net position/fund balance, revenues, and expenditures/expenses. Fund accounting is used to demonstrate legal compliance and to assist financial management by segregating transactions related to certain government functions or activities.



The City maintains accounting records in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting.



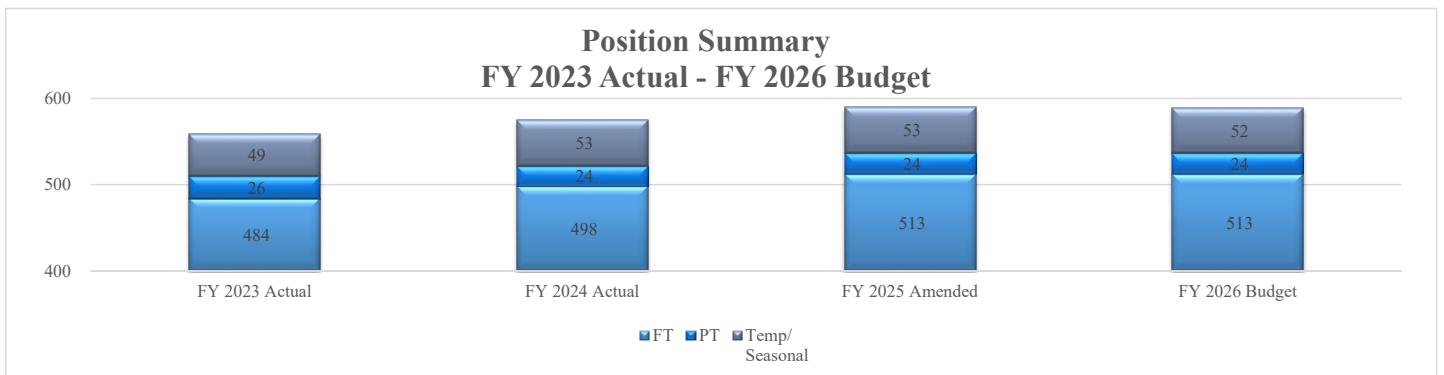
# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### POSITION SUMMARY <sup>1</sup>

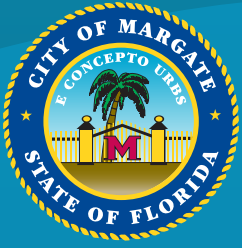
#### FY 2023 - FY 2026 FUNDED POSITIONS

|   | FY 2023 Actual |           |                   | FY 2024 Actual |           |                   | FY 2025 Amended |           |                   | FY 2026 Budget |           |                   |
|---|----------------|-----------|-------------------|----------------|-----------|-------------------|-----------------|-----------|-------------------|----------------|-----------|-------------------|
| DEPARTMENTS   | FT             | PT        | Temp/<br>Seasonal | FT             | PT        | Temp/<br>Seasonal | FT              | PT        | Temp/<br>Seasonal | FT             | PT        | Temp/<br>Seasonal |
| <b>GENERAL FUND</b>                                     |                |           |                   |                |           |                   |                 |           |                   |                |           |                   |
| City Clerk  | 7              | -         | -                 | 7              | -         | -                 | 7               | -         | -                 | 7              | -         | -                 |
| City Manager  | 9              | -         | 1                 | 8              | -         | 2                 | 8               | -         | 2                 | 8              | -         | 2                 |
| Development Services                                    | 9              | -         | -                 | 9              | -         | -                 | 10              | -         | -                 | 10             | -         | -                 |
| Finance   | 14             | -         | -                 | 14             | -         | -                 | 14              | -         | -                 | 14             | -         | -                 |
| Fire  | 80             | -         | -                 | 86             | -         | -                 | 92              | -         | -                 | 92             | -         | -                 |
| Human Resources   | 8              | -         | -                 | 8              | -         | 1                 | 8               | -         | 1                 | 8              | -         | -                 |
| Information Technology                                  | 7              | -         | -                 | 7              | -         | 1                 | 7               | -         | 1                 | 7              | -         | 1                 |
| Parks and Recreation                                    | 33             | 24        | 48                | 39             | 24        | 48                | 39              | 24        | 48                | 39             | 24        | 48                |
| Police  | 155            | -         | -                 | 155            | -         | -                 | 156             | -         | -                 | 156            | -         | -                 |
| Public Works  | 23             | -         | -                 | 23             | -         | 1                 | 23              | -         | 1                 | 23             | -         | 1                 |
| <b>TOTAL - GENERAL FUND</b>                             | <b>345</b>     | <b>24</b> | <b>49</b>         | <b>356</b>     | <b>24</b> | <b>53</b>         | <b>364</b>      | <b>24</b> | <b>53</b>         | <b>364</b>     | <b>24</b> | <b>52</b>         |
| <b>ROADS FUND</b>                                       |                |           |                   |                |           |                   |                 |           |                   |                |           |                   |
| Public Works/Roads Division                             | 4              | -         | -                 | 4              | -         | -                 | 4               | -         | -                 | 4              | -         | -                 |
| <b>BUILDING FUND</b>                                    |                |           |                   |                |           |                   |                 |           |                   |                |           |                   |
| Building  | 28             | 2         | -                 | 31             | -         | -                 | 31              | -         | -                 | 31             | -         | -                 |
| <b>STORMWATER FUND</b>                                  |                |           |                   |                |           |                   |                 |           |                   |                |           |                   |
| Public Works/Stormwater Division                        | 11             | -         | -                 | 11             | -         | -                 | 11              | -         | -                 | 11             | -         | -                 |
| <b>WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND</b> |                |           |                   |                |           |                   |                 |           |                   |                |           |                   |
| Environmental and Engineering                           | 96             | -         | -                 | 96             | -         | -                 | 103             | -         | -                 | 103            | -         | -                 |
| <b>TOTAL - ALL FUNDS</b>                                | <b>484</b>     | <b>26</b> | <b>49</b>         | <b>498</b>     | <b>24</b> | <b>53</b>         | <b>513</b>      | <b>24</b> | <b>53</b>         | <b>513</b>     | <b>24</b> | <b>52</b>         |



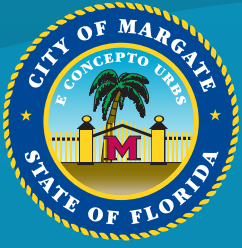
<sup>1</sup> In addition, the City Commission consists of five (5) elected officials not included in the Position Summary table/chart above.

FY 2026 position changes to be addressed in the Budget Amendment as approved by the City Manager/Commission per the Compensation Study.



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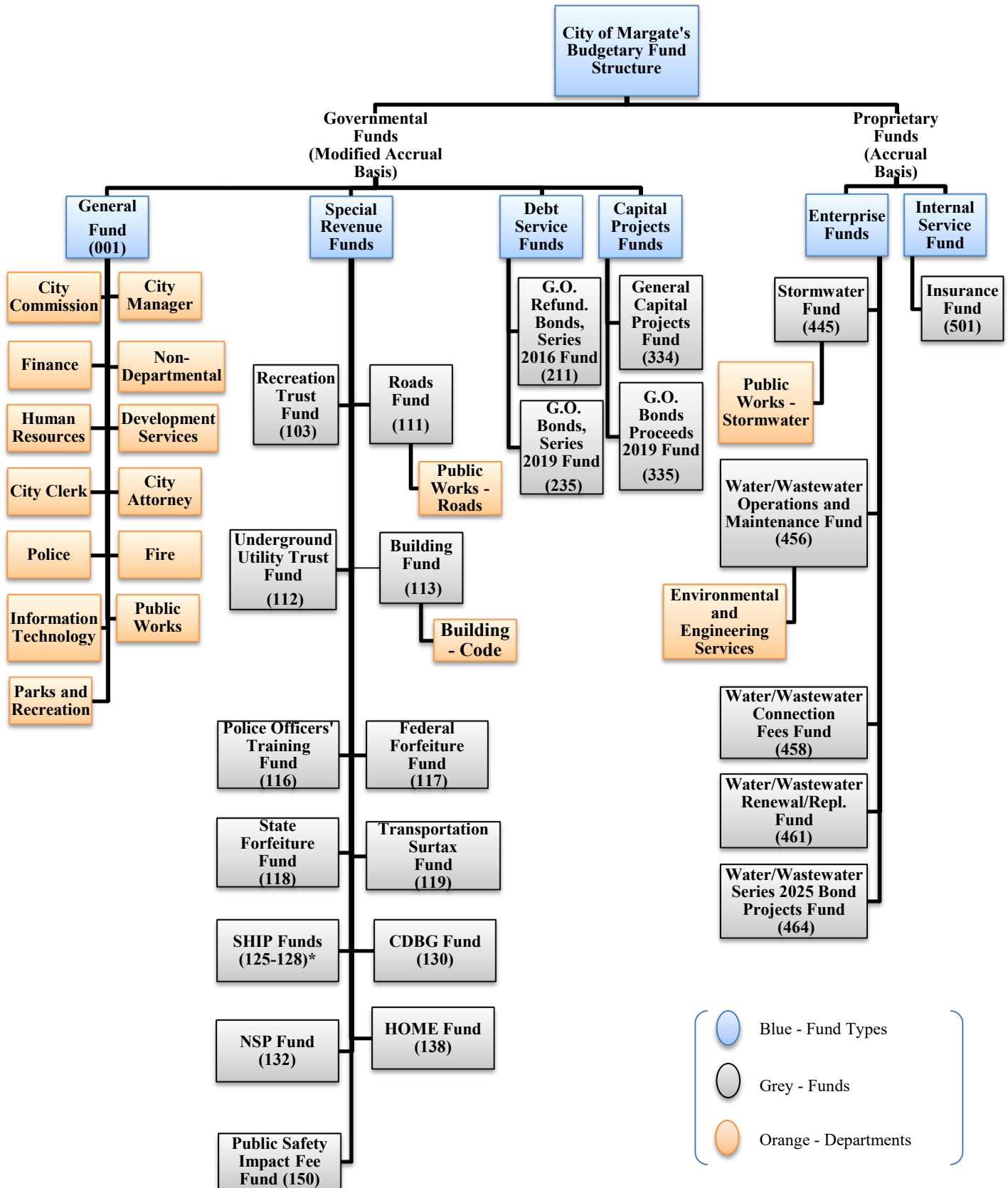
# FINANCIAL SUMMARIES



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUDGETARY FUND STRUCTURE



\*Not funded in current budget



### FUND DESCRIPTIONS

Governmental accounting systems are operated on a fund basis. Fund accounting is used to demonstrate legal compliance and to assist financial management by segregating transactions related to certain government functions or activities. Resources are accounted for in separate funds, based upon the purposes for which they are to be spent and how spending activities are legally controlled. Governmental units establish and maintain funds as required by law and provide sound financial administration. Individual funds are classified into two broad categories: Governmental and Proprietary.

Funds are categorized as major or non-major. GAAP establish minimum criteria to determine major funds. These criteria consist of a percentage of the assets, liabilities, deferred outflows/inflows of resources, revenues and expenditures/expenses of the applicable fund category and governmental and enterprise funds combined; otherwise, funds are considered non-major. The table below lists the City's major and non-major fund types.

| Governmental Funds            |                                      | Proprietary Funds  |                                     |
|-------------------------------|--------------------------------------|--|-------------------------------------|
| <i>Major</i>                  | <i>Non-major</i>                     | <i>Major</i>   | <i>Non-major</i>                    |
| General Fund<br>(001)         | Special Revenue Funds<br>(111 – 150) | Water/Wastewater<br>Funds<br>(456, 458, 461, and<br>464) | Stormwater Utility<br>Fund<br>(445) |
| Special Revenue<br>Fund (103) | Debt Service Funds<br>(211, 235)     |  | Insurance Fund<br>(501)             |
|                               | Capital Projects Funds<br>(334, 335) |  |                                     |

#### GOVERNMENTAL FUNDS

*Governmental Funds of the City are subdivided into four sections: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.*

**GENERAL FUND** - Accounts for all financial resources, except those required to be accounted for in another fund.



## **FUND DESCRIPTIONS (CONTINUED)**

### **(FUND 001) - GENERAL FUND**

The General Fund is the main operating fund of the City. It accounts for all financial resources of the government except those required to be accounted for in a separate fund, due to legal or other requirements. Revenue is derived primarily from property taxes, utility service taxes, franchise fees, public safety revenues, intergovernmental revenues and charges for services. General operating expenditures, fixed charges, and capital outlay costs that are not paid through other funds are paid from the General Fund.

**SPECIAL REVENUE FUNDS** - Account for the proceeds of resources legally restricted for the financing of particular activities or projects.

### **(FUND 103) - RECREATION TRUST FUND**

The Recreation Trust Fund accounts for revenues generated from cell phone towers. The funds are used for the development and improvement of parks and recreation facilities.

### **(FUND 111) - ROADS FUND**

The Roads Fund accounts for the receipt and disbursement of the City's portion of the state revenue sharing of the gasoline tax and local option gas tax. Streetlight maintenance revenue from Florida Department of Transportation (FDOT) and related expenditures are included in the Roads Fund.

### **(FUND 112) – UNDERGROUND UTILITY TRUST FUND**

The Underground Utility Trust Fund accounts for the receipt and disbursement of funds derived from developers' contributions to be expended on future projects that place existing or future utility lines underground.

### **(FUND 113) – BUILDING FUND**

The Building Fund accounts for the activities of the Building Department that safeguards public health, safety, and general welfare through the administration and enforcement of the Florida Building Code and all local ordinances to ensure the highest level of building code compliance. The Department is responsible for performing plan reviews, completing mandatory inspections, collecting permit fees, issuing permits, providing Certificates of Completion/Occupancy, and citing Code violations.



## **FUND DESCRIPTIONS (CONTINUED)**

### **(FUND 116) - POLICE OFFICERS' TRAINING FUND**

The Police Officers' Training Fund accounts for the receipt and disbursement of funds derived from court costs assessed for the purpose of law enforcement education expenditures.

### **(FUND 117) - FEDERAL FORFEITURE FUND**

The Federal Forfeiture Fund accounts for the receipt and disbursement of funds and properties from Police Department confiscations and investigative reimbursements related to federal forfeiture cases.

### **(FUND 118) - STATE FORFEITURE FUND**

The State Forfeiture Fund accounts for the receipt and disbursement of funds and properties from Police Department confiscations and investigative reimbursements related to state forfeiture cases.

### **(FUND 119) – TRANSPORTATION SURTAX FUND**

The Transportation Surtax Fund accounts for the receipt and disbursement of funds derived from an Interlocal Agreement between the City and Broward County for the One Penny Transportation Surtax. The Transportation Surtax Fund accounts for municipal projects that create connectivity, relieve traffic congestion, and improve transit service.

### **(FUND 130) - COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)**

The CDBG Fund accounts for federal funds received from the United States Department of Housing and Urban Development (HUD). These funds are used for purchase assistance, home repairs, park rehabilitation, landscaping of blighted areas, and administration.

### **(FUND 132) - NEIGHBORHOOD STABILIZATION PROGRAM (NSP) FUND**

NSP Fund accounts for the receipt and disbursement from Community Development Block Grant Program funding through (HUD) authorized under the Housing and Economic Recovery Act of 2008, American Recovery and Reinvestment Act of 2009, and Wall Street Reform and Consumer Protection Act of 2010 for the purpose of rehabilitation and resale of properties.



## **FUND DESCRIPTIONS (CONTINUED)**

### **(FUND 150) – PUBLIC SAFETY IMPACT FEE FUND**

The Public Safety Impact Fee Fund accounts for the receipt and disbursement of funds derived from impact fees collected during the building process for public safety projects. These fees are used to fund capital construction and expansion of public safety related land, as well as acquire facilities and capital equipment required to support additional public safety service demand created by new growth.

**DEBT SERVICE FUNDS** - Account for the accumulation of resources for, and the payment of, general obligation long-term debt principal and interest.

### **(FUND 211) – GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016 FUND**

The General Obligation Refunding Bonds, Series 2016 Fund accounts for the accumulation of property taxes used to pay principal, interest and related costs of the General Obligation Refunding Bonds, Series 2016 which were issued to refund all or a portion of the City's General Obligation Bonds, Series 2007 that would have matured on or after July 1, 2017, and paying certain costs and expenses relating to the issuance of the bonds.

### **(FUND 235) – GENERAL OBLIGATION BONDS, SERIES 2019 FUND**

The General Obligation Bonds, Series 2019 Fund accounts for the accumulation of property taxes used to pay principal, interest and related costs of the General Obligation Bonds, Series 2019 which were issued for payment of the costs of acquiring, constructing, equipping, renovating, replacing and improving parks and recreation projects.

**CAPITAL PROJECTS FUNDS** - Account for financial resources to be used for the acquisition or construction of major capital facilities, vehicles, or equipment.

### **(FUND 334) - GENERAL CAPITAL PROJECTS FUND**

The General Capital Projects Fund accounts for the acquisition of assets or construction of major capital facilities or projects other than those financed by enterprise funds. A five year projected General Capital Projects Fund budget is detailed in the Capital Improvement Program section.





## **FUND DESCRIPTIONS (CONTINUED)**

### **(FUND 335) – GENERAL OBLIGATION BONDS PROCEEDS 2019 FUND**

The General Obligation Bonds Proceeds 2019 Fund accounts for the costs of acquiring, constructing, equipping, renovating, replacing, and improving parks and recreation projects. A five year projected General Obligation Bonds Proceeds 2019 Fund budget is detailed in the Capital Improvement Program section.

## **PROPRIETARY FUNDS**

*Proprietary Funds are subdivided into two sections: Enterprise Funds and Internal Service Funds.*

**ENTERPRISE FUNDS** - Account for operations financed and operated in a manner similar to private business enterprises, where the costs of providing goods or services are funded primarily through user charges.

### **(FUND 445) – STORMWATER UTILITY FUND**

The Stormwater Utility Fund accounts for the operation of the City's stormwater management utility which includes collection, disposal and treatment of stormwater.

### **(FUND 456) – WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND**

The Water/Wastewater Operations and Maintenance Fund accounts for the operation of the water/wastewater system. These operations are performed by the Department of Environmental and Engineering Services (DEES). DEES includes the following divisions: Wastewater Treatment; Water Treatment; Transmission, Distribution and Collection; Non-departmental; Debt Service; Utility Billing; and Administration/Engineering.

### **(FUND 458) - WATER/WASTEWATER CONNECTION FEES FUND**

The Water/Wastewater Connection Fees Fund accounts for capital expenses of the Water/Wastewater system related to expansion of plants and/or line capacity. The revenues are collected for either water or wastewater connection fees and can only be utilized in their respective areas.

### **(FUND 461) – WATER/WASTEWATER RENEWAL AND REPLACEMENT FUND**

The Water/Wastewater Renewal and Replacement Fund accounts for capital expenses of the water/wastewater system.



## **FUND DESCRIPTIONS (CONTINUED)**

### **(FUND 464) – WATER/WASTEWATER SERIES 2025 BOND PROJECTS FUND**

The Water/Wastewater Series 2025 Bond Projects Fund accounts for capital improvements to the water and wastewater system of the City of Margate. The city now owns, operates, and maintains a Water and Wastewater System for the supply and distribution of water, disposal of sewage and waste matter, and collection within and without certain areas of the city. It is necessary for the health, safety, and economic welfare of the city and its inhabitants that the Bond proceeds be expended for the acquisition, construction, repair, and improvement of the Water and Wastewater System.

**INTERNAL SERVICE FUND** - Accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, on a cost reimbursement basis.

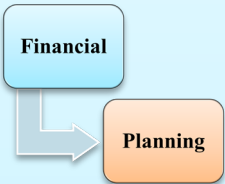
### **(FUND 501) – INSURANCE FUND**

The Insurance Fund accounts for the financing of general insurance and workers' compensation provided to other departments of the City on a cost reimbursement basis.

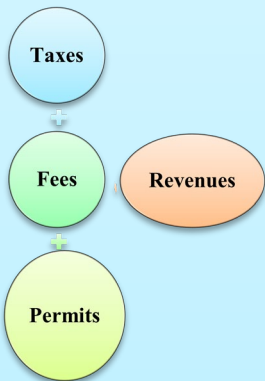


POLICY CATEGORIES

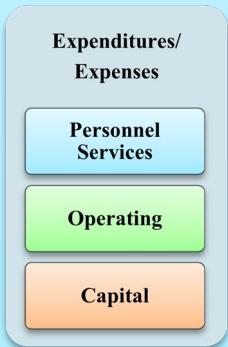
FINANCIAL  
PLANNING



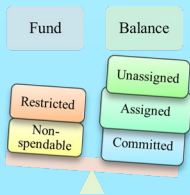
REVENUES



EXPENDITURES/  
EXPENSES



FUND BALANCES



BUDGETARY AND FINANCIAL POLICIES

The City of Margate’s Budgetary and Financial Policies are guidelines to provide the basis for fiscal management of the City. These policies are divided into four main categories which include: financial planning; revenues; expenditures/expenses; and fund balances. The financial planning section contains accounting and budget; capital outlay; and cash management and investment policies. The revenues section details procedures utilized to develop revenue projections. The expenditures/expenses section contains general and debt policies. The fund balances section contains an in depth discussion of fund balances. The purpose of the policies is to enhance the administration of current activities, as well as establish future program standards while promoting financial accountability. The policies are reviewed annually and updated as needed to allow the City to operate efficiently/effectively and continue to make sound financial decisions.

FINANCIAL PLANNING

Accounting and Budget Policies

1. The City's accounting system will maintain records consistent with generally accepted accounting principles (GAAP).
2. The City will maintain financial records and accounting/budgetary practices in accordance with federal, state and local governmental laws and regulations.
3. The City will report its financial condition and results of operations in accordance with federal/state regulations and GAAP, as applicable.
4. An annual audit of the City’s financials and compliance with laws and regulations will be performed by a licensed independent auditing firm. The resulting audit opinions will be included in the City's Annual Financial Report.



### **BUDGETARY AND FINANCIAL POLICIES (CONTINUED)**

5. The City will strive annually to obtain the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
6. The City will adopt a balanced budget annually. A balanced budget is defined as the sum of revenues and appropriated fund balances/net positions being equal to appropriations for expenditures/expenses.
7. The City will employ the following budget balancing strategies as necessary:
  - a. Reduce expenditures/expenses through increased efficiency;
  - b. Reallocate expenditures/expenses across funding sources as applicable;
  - c. Develop new fees or increase existing fees; and
  - d. Reduce or eliminate services.
8. Department directors are primarily responsible for formulating budget proposals and implementing the budget after approval by the City Manager and at the priority direction of the City Commission.
9. The City will strive annually to obtain the GFOA's Distinguished Budget Presentation Program Award; and therefore must meet the requirements for a policy document, financial plan, operations guide and user-friendly communications source.
10. The City will develop and maintain accounting, budgetary, and internal controls to adequately monitor and safeguard assets.
11. The City will continuously monitor revenues and expenditures/expenses to ensure compliance with budget and effective management of resources.

#### **Capital Outlay Policies**

1. A capital asset should only be capitalized if it has a useful life of more than one (1) year.
2. The threshold for capitalizing individual assets will be \$5,000 per item.
3. The City will annually prepare a five-year Capital Improvement Program (CIP); in which year one of the program will be adopted within the annual budget.



## **FISCAL YEAR 2026**

### **ANNUAL OPERATING BUDGET**

#### **BUDGETARY AND FINANCIAL POLICIES (CONTINUED)**

4. Operating impacts of CIP projects will be considered and reviewed prior to a project being included in the annual budget. Appropriate funds for operations will be included in the current year budget as applicable.

#### **Cash Management and Investment Policies**

1. The City has a cash handling policy that was approved by the City Manager in 2018. This policy addresses the guidelines and procedures for accepting and processing payments in accordance with established City financial policies.
2. The City has a comprehensive investment policy approved in December 2014 by Resolution of the City Commission. Investments of public funds will be in compliance with this policy.
3. The investment policy is designed to safeguard the City's funds, ensure the availability of operating and capital funds when needed, and provide for an investment return competitive with comparable funds and financial market indices.
4. The investment policy permits investment of City monies in the Florida Local Government Surplus Trust Fund (Florida PRIME), United States Government Securities, United States Government Agencies, Federal Instrumentalities, Interest Bearing Time Deposit of Savings Accounts, Repurchase Agreements, Commercial Paper, Corporate Notes, Banker's Acceptances, State and/or Local Government Taxable and/or Tax-Exempt Debt, Money Market Mutual Funds, and Intergovernmental Investment Pools.
5. All securities are purchased on a delivery-versus-payment basis which requires the City to have possession of the security before releasing funds.
6. Investment securities are only purchased from Qualified Financial Institutions and investment institutions that are designated as Primary Securities Dealers by the Federal Reserve Bank of New York.
7. Cash, checks, and money orders received should be deposited intact and on a daily basis. Amounts not immediately deposited should be kept in a safe.



## **BUDGETARY AND FINANCIAL POLICIES (CONTINUED)**

8. The City will record receivables appropriately/timely and develop effective collection methods of all outstanding monies.

### **REVENUES**

The City will estimate revenues conservatively utilizing various analytical procedures which take into account historic trends, inflation and other economic conditions, volatility of the revenue source, and the costs of providing the service.

1. The City will seek to diversify and stabilize its revenue base; therefore, reducing the fluctuations in any one revenue source.
2. The City will utilize one-time revenues only for the purposes originally intended.
3. The City will attempt to establish user fees and charges at a level directly related to the cost of providing the service and as approved by the City Commission.
4. The City will continuously search for alternative revenue sources as a resource for additional funds.
5. The City will strive to ensure that all fees and charges related to Enterprise Funds allow them to be self-supporting so that total costs (direct and indirect), including depreciation of capital assets, are fully covered.
6. The City will utilize a cost allocation plan to recover indirect costs for the General Fund. The resulting associated appropriations plus any built-in accelerator will be included in the annual budget.

### **EXPENDITURES/EXPENSES**

#### **General Policies**

1. Expenditure/expense projections should anticipate contingencies that are fairly foreseeable.
2. Expenditures/expenses should be charged to the appropriate accounts based on chart of accounts definitions.





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUDGETARY AND FINANCIAL POLICIES (CONTINUED)

#### Debt Policies

1. Potential funding sources for debt payment may include ad valorem taxes, special assessments, and water and wastewater customer revenues, net of specified operating expenses.
2. The City will encourage and maintain good working relationships with financial and bond rating agencies and will follow a policy of full and open disclosure on financial reports and bond prospectus.
3. The City will review outstanding debt to determine any refunding opportunities to decrease the annual debt service costs.
4. The City will be in compliance with all bond covenants and continuing disclosure requirements.

#### FUND BALANCES

#### Fund Balance Policies

1. The fund balance policy will strive to ensure that the City maintains adequate fund balances in the City's governmental funds. The City Commission is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed, assigned, or unassigned funds.
2. Fund balance is reported in governmental funds under the following categories using the definitions provided by Governmental Accounting Standards Board (GASB) Statement No. 54.

It includes the following categories:

- a. *Non-Spendable Fund Balance* - amounts that are not in spendable form or legally/contractually required to be maintained intact, such as inventory.
- b. *Restricted Fund Balance* - amounts that can be spent only for specific purposes stipulated by externally enforceable limitations on use by outside parties, such as creditors, or legislation, or imposed by law through constitutional provisions
- c. *Committed Fund Balance* - amounts that can only be used for a specific purpose determined by a formal action (ordinance/resolution) of the City Commission.



## FISCAL YEAR 2026

### ANNUAL OPERATING BUDGET

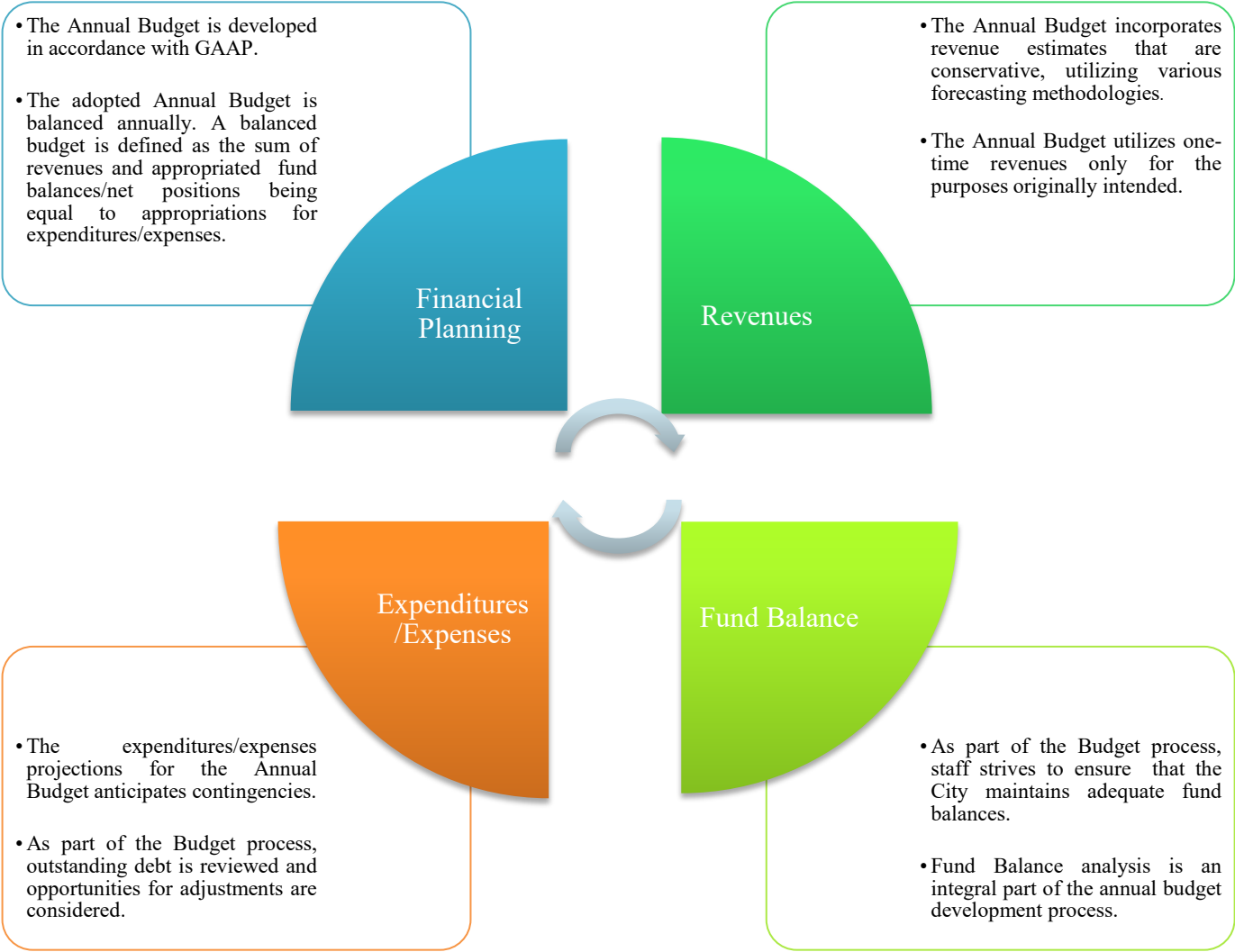
#### BUDGETARY AND FINANCIAL POLICIES (CONTINUED)

- d. *Assigned Fund Balance* - amounts established by the management of the City that are intended to be used for specific purposes which are neither restricted nor committed. The City Commission delegates authority to the City Manager to assign fund balances as appropriate.
  - e. *Unassigned Fund Balance* - amounts which are the residual classification for the General Fund and includes all amounts not contained in the other classifications. In all other funds, unassigned fund balance is limited to negative residual fund balance.
- 3. The use (appropriation) of committed funds will be considered in conjunction with the annual budget adoption process or by budget amendment approved by the City Commission during the fiscal year.
  - 4. Where expenditures are to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted, committed, assigned, and, lastly, unassigned fund balance.
  - 5. The City will maintain an adequate unassigned fund balance in the General Fund at fiscal year-end. This amount shall be sufficient to take into account the City's individual financial circumstances. The target amount will be approximately sixteen percent or two months of the prior year's actual regular General Fund operating expenditures, less capital outlay.



BUDGETARY AND FINANCIAL POLICIES COMPLIANCE

The city consistently seeks to develop an Annual Budget that is compliant with its established Financial Policies. Moreover, since the Budget is incorporated throughout the fiscal year as an operations guide, the policies are applied accordingly for financial sustainability. The chart below displays the major categories of Financial Policies: financial planning, revenues, expenditures/expenses, and fund balances with applicable compliance in the budget.





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### SUMMARY OF CHANGES IN FUND BALANCE/NET POSITION

Fund balance/net position measures the net financial resources available to finance expenditures of future periods or simply put, describes the difference between assets and liabilities. The fund balance policy is tailored to implement Governmental Accounting Standards Board (GASB) Statement No. 54 establishing a hierarchy clarifying the constraints that govern how the City can use amounts reported as fund balance/net position. The policy is intended to state the classification of fund balances into various components, define those with the authority to classify fund balance, determine the order in which expenditures may be made when various fund balance classifications are available, and provide formal action required to make changes to fund balance classification.

A healthy fund balance is an important indicator of the City's financial health. An AA rating received from Standard and Poor's indicates a stable financial outlook for the City. Although the budget may use monies from fund balance/net position to balance the budget, actual results produced in the City's Comprehensive Annual Financial Report will indicate if these monies were spent. The net change in fund balance/net position represents both monies that are used from fund reserves (some of which are accumulated for a specific purpose), as well as current year unspent monies which may require re-budgeting due to ongoing projects.

#### SUMMARY OF CHANGES IN FUND BALANCE/NET POSITION

|   | General Fund          | Other Governmental Funds (Aggregate) <sup>1</sup> | Stormwater Fund       | Water/Wastewater Funds <sup>2</sup> | Insurance Fund        |
|---|-----------------------|---|-----------------------|-------------------------------------|-----------------------|
| <b>October 1, 2024 Fund Balance/Net Position</b>                              | <b>\$ 55,112,041</b>  | <b>\$ 26,851,838</b>                              | <b>\$ 9,961,028</b>   | <b>\$ 127,207,922</b>               | <b>\$ 2,296,106</b>   |
| FY 2025 Amended Budget - Revenues   | \$ 77,482,363         | 11,683,591  | 4,233,424             | \$ 120,895,336                      | \$ 2,735,000          |
| FY 2025 Amended Budget - Expenditures/Expenses                                | 83,102,885            | 26,302,974  | 5,582,262             | 170,034,455                         | 3,995,065             |
| <b>Net Change in Fund Balance/Net Position: +/-</b>                           | <b>\$ (5,620,522)</b> | <b>\$ (14,619,383)</b>                            | <b>\$ (1,348,838)</b> | <b>\$ (49,139,119)</b>              | <b>\$ (1,260,065)</b> |
| Subsequent Year Rollover Adjustment **  | -                     | 3,000,000   | -                     | 100,000,000                         | -                     |
| <b>September 30, 2025 Year Ending Fund Balance/Net Position (Projected) *</b> | <b>\$ 49,491,519</b>  | <b>\$ 15,232,455</b>                              | <b>\$ 8,612,190</b>   | <b>\$ 178,068,803</b>               | <b>\$ 1,036,041</b>   |
| FY 2026 Budgeted Revenues   | \$ 80,924,419         | 14,104,463  | 4,510,344             | \$ 122,052,291                      | \$ 3,223,850          |
| FY 2026 Budgeted Expenditures/Expenses  | 85,371,214            | 20,509,483  | 4,510,344             | \$ 139,232,212                      | \$ 4,223,850          |
| <b>Net Change in Fund Balance/Net Position: +/-</b>                           | <b>\$ (4,446,795)</b> | <b>(6,405,020)</b>                                | <b>-</b>              | <b>\$ (17,179,921)</b>              | <b>\$ (1,000,000)</b> |
| <b>September 30, 2026 Year Ending Fund Balance/Net Position (Projected) *</b> | <b>\$ 45,044,724</b>  | <b>\$ 8,827,435</b>                               | <b>\$ 8,612,190</b>   | <b>\$ 160,888,882</b>               | <b>\$ 36,041</b>      |

<sup>1</sup> - Other Governmental Funds (aggregate) are comprised of Special Revenue Funds (103 - 150), Debt Service Funds (211 and 235), and Capital Project Funds (334 and 335).

<sup>2</sup> - Water/Wastewater Funds are comprised of Operations and Maintenance (456), Connection Fees (458), Renewal and Replacement (461), and Series 2025 Bond Projects (464) Funds.

\* ALL PROJECTED BALANCES ARE ESTIMATES AND ARE SUBJECT TO CHANGE BASED ON YEAR-END AUDITED RESULTS.

\*\* SUBSEQUENT YEAR ROLLOVER ADJUSTMENT IS ONLY PROJECTED FOR CAPITAL PROJECT FUNDS (334, 335, AND 461) UNSPENT MONIES.



## **SUMMARY OF CHANGES IN FUND BALANCE/NET POSITION (CONTINUED)**

Financial procedures for the City are outlined in Article V of the City Charter. In addition, Financial Management Policies, inclusive of a Fund Balance Policy, have been included in the Financial Summaries section of the budget publication. The actual fund balance for FY 2025 will be reported upon completion of the annual audit and issuance of the Annual Comprehensive Financial Report.

**General Fund:** The General Fund is the main operating fund of the City. Revenues for this fund are derived primarily from property taxes, utility service taxes, franchise fees, licenses and permits, intergovernmental, and charges for services. Fund balance is used to balance the General Fund budget; however, it is presumed that 100% of monies budgeted will not be expended because of vacant budgeted positions and other cost control measures. Most of the funds that are being used to balance the budget for FY 2026, \$4.4 million, are from unassigned fund balance. Other fund balance amounts utilized are from restricted or committed fund balance amounts required to only be used for those purposes.

The City continues to monitor/assess fund balance to ensure an adequate level of available funds to operate. Although the City has experienced moderate property value growth over the past several years, it is anticipated that level of growth will not be sustained. The potential impact of the continued long-term use of assigned and unassigned fund balance to balance the budget without increasing revenues or reducing expenditures is being monitored closely and the budget will be adjusted accordingly.

Conservative planning for future budgets will continue to address the essentially built-out condition of the City, state revenue sharing decreases from legislative actions and other demographic shifts, anticipated expenditure (salaries, insurance, contractual obligations, infrastructure/capital, etc.) increases, prospective new revenue (expansion of commercial tax base, fee increases, etc.) sources, new operational efficiencies, prudent financial management, and many other factors essential to producing a balanced budget while maintaining service levels that residents/businesses expect.



## **SUMMARY OF CHANGES IN FUND BALANCE/NET POSITION (CONTINUED)**

**Other Governmental Funds (Aggregate):** These funds consist of Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. They include expenditures for roads, grants, police forfeitures, capital projects, and debt service payments. The anticipated change in fund balance for these funds results from increases in funding for capital outlay. All monies budgeted may not be spent, but the final end result is only determined at fiscal year-end. A subsequent year rollover adjustment is shown for projected unspent fund balance monies in the General Capital Projects Fund and the General Obligation Bond Proceeds 2019 Fund for projects that are ongoing and/or continuing into the next fiscal year. These monies would be added back into the ending fund balance at September 30, 2025, and are re-budgeted in FY 2026 to fund the projects. Some examples of these projects include Building Department Expansion, and various Parks and Recreation bond related projects (South East Park Improvements and Oriole Park).

**Stormwater Fund:** The Stormwater fund accounts for the operation of the City's stormwater utility which includes collection, disposal and treatment of stormwater. In FY 2024, the actual net position increased by a little over \$2 million; based on increasing revenues and expenses that were below anticipated budget.

**Water/Wastewater Funds:** The Water/Wastewater funds are anticipated to continue to be financially sound and to be able to provide necessary funding to support the cost of providing goods and services related to Water/Wastewater operations and capital. Actual net position in FY 2023 increased \$4.0 million and actual net position in FY 2024 increased \$6.9 million. The change in net position for these funds can be attributed to consumption increases and expenses that were less than projected and may be used to fund major capital projects in future years. As discussed in Other Governmental Funds above, unspent monies for capital projects are shown as a subsequent year rollover adjustment in this Fund as well.

**Insurance Fund:** The Insurance Fund accounts for the financing of general insurance and worker's compensation coverage provided to other departments of the City on a cost reimbursement basis. The ending fund balance in FY 2024 was approximately \$2.3 million which is an increase of \$249,000 from the prior year mainly due to lower than projected expenses/claims processed in that time period.





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### DEBT SERVICE

**Purpose:** To provide for the repayment of government debt, collateralized by the full faith and credit of the City's taxing authority. **The City has no legal debt limits.**

The City's projected outstanding debt (principal, interest, and premium) as of September 30, 2025, is approximately \$30 million. The outstanding debt consists of two General Obligation Bonds.

The following tables show a five-year breakdown of the payment schedule for the City's various debt instruments, a brief description of each type of debt, purpose and amount of the issue, interest rates, maturity dates, and total outstanding debt.

| DEBT SERVICE SUMMARY             |                     |                     |                     |                     |                    |                      |                              |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------------------|------------------------------|
|                                  | FY 2026             | FY 2027             | FY 2028             | FY 2029             | FY 2030            | Remaining<br>Years   | Total<br>Outstanding<br>Debt |
| Principal                        | \$ 820,000          | \$ 865,000          | \$ 905,000          | \$ 955,000          | \$1,000,000        | \$ 8,545,000         | \$ 13,090,000                |
| Interest                         | 654,500             | 613,500             | 570,250             | 525,000             | 477,250            | 1,792,000            | 4,632,500                    |
| Bond Issuance Premium            | -                   | -                   | -                   | -                   | -                  | -                    | 2,556,586                    |
| <b>General Obligation (G.O.)</b> |                     |                     |                     |                     |                    |                      |                              |
| Refunding Bonds, Series 2016     | \$ 1,474,500        | \$ 1,478,500        | \$ 1,475,250        | \$ 1,480,000        | \$1,477,250        | \$ 10,337,000        | \$ 20,279,086                |
| Principal                        | \$ 385,000          | \$ 405,000          | \$ 425,000          | \$ 445,000          | \$ 470,000         | \$ 5,070,000         | \$ 7,200,000                 |
| Interest                         | 268,600             | 249,350             | 229,100             | 207,850             | 185,600            | 806,950              | 1,947,450                    |
| Bond Issuance Premium            | -                   | -                   | -                   | -                   | -                  | -                    | 660,299                      |
| <b>General Obligation (G.O.)</b> |                     |                     |                     |                     |                    |                      |                              |
| Bonds, Series 2019               | \$ 653,600          | \$ 654,350          | \$ 654,100          | \$ 652,850          | \$ 655,600         | \$ 5,876,950         | \$ 9,807,749                 |
| <b>Total payments</b>            | <b>\$ 2,128,100</b> | <b>\$ 2,132,850</b> | <b>\$ 2,129,350</b> | <b>\$ 2,132,850</b> | <b>\$2,132,850</b> | <b>\$ 16,213,950</b> | <b>\$ 30,086,835</b>         |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### DEBT SERVICE (continued)

#### GENERAL OBLIGATION DEBT SERVICE FUNDS

The General Obligation (G.O.) Refunding Bonds, Series 2016 Fund is the accumulation of property taxes used to pay principal, interest and related costs of the General Obligation Refunding Bonds, Series 2016 that were issued for the purpose of refunding a portion of the General Obligation Bonds, Series 2007. The Series 2007 Bonds were used to finance various projects consisting of repavement, repair, and installation of streets, sidewalks and bridges within the City. The bonds are payable from ad valorem taxes assessed, levied and collected without limitation as to rate or amount, on all taxable property within the corporate City limits. The General Obligation Refunding Bonds, Series 2016 have a rating of AA from Standard and Poor's.

The General Obligation Bonds, Series 2019 Fund accounts for accumulation of property taxes used to pay principal, interest and related costs of the General Obligation Bonds, Series 2019 which were issued for payment of the costs of acquiring, constructing, equipping, renovating, replacing and improving parks and recreation projects. The General Obligation Bonds, Series 2019 have a rating of AA from Standard and Poor's.

| Debt Type                         | Purpose of Issue  | Amount of Issue | Interest Rate    | Maturity Date |
|-----------------------------------|---|-----------------|------------------|---------------|
| <b>BONDS</b>                      |   |                 |                  |               |
| G.O. Refunding Bonds, Series 2016 | Refunding of G.O. Bonds, Series 2007  | \$ 18,950,000   | 2.000% to 5.000% | July 1, 2037  |
| G.O. Bonds, Series 2019           | To finance the costs of acquiring, constructing, equipping, renovating, replacing and improving parks and recreation projects | \$ 9,105,000    | 3.000% to 5.000% | July 1, 2039  |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

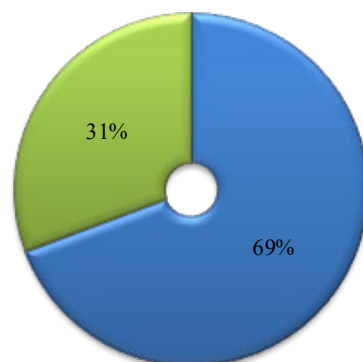
### DEBT SERVICE (CONTINUED)

#### Debt Appropriation by Fund

##### Fiscal Year 2026

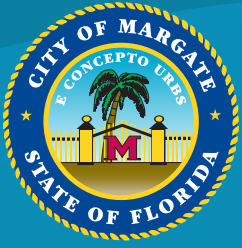
| Fund   | Principal           | Interest       | Total               |
|--|---------------------|----------------|---------------------|
| General Obligation Refunding Bonds,<br>Series 2016 Debt Service Fund (211) | \$ 820,000          | \$ 654,500     | \$ 1,474,500        |
| General Obligation Bonds, Series<br>2019 Debt Service Fund (235)           | 385,000             | 268,600        | 653,600             |
| <b>All Funds Total</b>   | <b>\$ 1,205,000</b> | <b>923,100</b> | <b>\$ 2,128,100</b> |

#### FY 2026 Debt by Fund (% of Total)

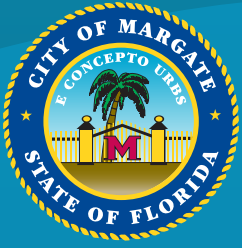


- General Obligation Refunding Bonds, Series 2016 Debt Service Fund (211)
- General Obligation Bonds, Series 2019 Debt Service Fund (235)

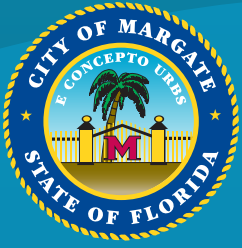
**Note:** Proposed funding for the Water/Wastewater Series 2025 Bond Fund has been included in FY 2026 budget for planning purposes. Schedules and terms for the Water/Wastewater Series 2025 Bond were not available to be included in the Debt Service descriptions and charts above at the time of this publication.



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# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### SUMMARY BUDGET (INCLUDES INTERFUND TRANSFERS)

| EXPENDITURES/EXPENSES |  |                        |                       |                       |                    |                     | FY 2026               |
|-----------------------|--|------------------------|-----------------------|-----------------------|--------------------|---------------------|-----------------------|
| FUND<br>NUMBER        | FUND<br>NAME                                 | NUMBER OF<br>PERSONNEL | PERSONNEL<br>SERVICES | OPERATING/<br>OTHER * | CAPITAL<br>OUTLAY  | TRANSFERS<br>OUT    | TOTAL<br>BUDGET       |
| 001                   | GENERAL                                      | 445                    | \$ 60,376,438         | \$ 23,112,239         | \$ 1,832,537       | \$ 50,000           | \$ 85,371,214         |
| 103                   | RECREATION TRUST                             | -                      | -                     | 500                   | -                  | 550,000             | 550,500               |
| 111                   | ROADS  | 4                      | 315,412               | 1,773,068             | -                  | -                   | 2,088,480             |
| 112                   | UNDERGROUND UTILITY TRUST                    | -                      | -                     | 50,300                | -                  | -                   | 50,300                |
| 113                   | BUILDING                                     | 31                     | 3,805,236             | 1,873,635             | -                  | -                   | 5,678,871             |
| 116                   | POLICE OFFICERS' TRAINING                    | -                      | -                     | 100                   | -                  | -                   | 100                   |
| 117                   | FEDERAL FORFEITURE                           | -                      | -                     | 452,002               | 95,825             | -                   | 547,827               |
| 118                   | STATE FORFEITURE                             | -                      | 35,000                | 171,000               | -                  | -                   | 206,000               |
| 119                   | TRANSPORTATION SURTAX                        | -                      | -                     | 1,665,100             | -                  | -                   | 1,665,100             |
| 130                   | COMMUNITY DEVELOPMENT<br>BLOCK GRANT (CDBG)  | -                      | -                     | 958,992               | -                  | -                   | 958,992               |
| 132                   | NEIGHBORHOOD STABILIZATION<br>PROGRAM (NSP1) | -                      | -                     | 489,700               | -                  | -                   | 489,700               |
| 150                   | PUBLIC SAFETY IMPACT FEE                     | -                      | -                     | 500                   | 20,000             | -                   | 20,500                |
| 211                   | GENERAL OBLIG. REFUND.<br>BONDS, SERIES 2016 | -                      | -                     | 1,475,900             | -                  | -                   | 1,475,900             |
| 235                   | GENERAL OBLIG. BONDS,<br>SERIES 2019         | -                      | -                     | 654,200               | -                  | -                   | 654,200               |
| 334                   | GENERAL CAPITAL PROJECTS                     | -                      | -                     | 5,000                 | 3,998,644          | 1,366,750           | 5,370,394             |
| 335                   | GENERAL OBLIGATION BONDS<br>PROCEEDS 2019    | -                      | -                     | -                     | 752,619            | -                   | 752,619               |
| 445                   | STORMWATER UTILITY                           | 11                     | 1,063,159             | 2,979,685             | 467,500            | -                   | 4,510,344             |
| 456                   | WATER/WASTEWATER<br>OPERATIONS AND MAINT.    | 103                    | 12,304,318            | 16,605,030            | -                  | 7,712,943           | 36,622,291            |
| 458                   | WATER/WASTEWATER<br>CONNECTION FEES          | -                      | -                     | 3,000                 | 500,000            | -                   | 503,000               |
| 461                   | WATER/WASTEWATER<br>RENEWAL AND REPL         | -                      | -                     | 106,921               | 22,000,000         | -                   | 22,106,921            |
| 464                   | WATER/WASTEWATER BOND<br>PROJECTS            | -                      | -                     | -                     | 80,000,000         | -                   | 80,000,000            |
| 501                   | INSURANCE                                    | -                      | 2,032,000             | 2,191,850             | -                  | -                   | 4,223,850             |
| <b>TOTALS</b>         |  | <b>594</b>             | <b>\$ 79,931,563</b>  | <b>\$ 54,568,722</b>  | <b>109,667,125</b> | <b>\$ 9,679,693</b> | <b>\$ 253,847,103</b> |

Notes:

\* - Includes operating expenditures/expenses, debt service, fund balances, grants and aid, and contingency categories.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FY 2023 - FY 2026

#### REVENUE SUMMARY BY FUND - ALL FUNDS

|   | FY 2023               | FY 2024               | FY 2025                | FY 2026               |
|---|-----------------------|-----------------------|------------------------|-----------------------|
| FUND NUMBER - NAME                              | ACTUAL                | ACTUAL                | AMENDED <sup>(1)</sup> | BUDGET                |
| 001 - GENERAL FUND                              | \$ 84,651,060         | \$ 79,959,366         | \$ 83,102,885          | \$ 85,371,214         |
| 103 - RECREATION TRUST                          | 772,308               | 743,383               | 575,500                | 550,500               |
| 111 - ROADS                                     | 2,254,481             | 2,769,531             | 3,005,856              | 2,088,480             |
| 112 - UNDERGROUND UTILITY TRUST                 | 585                   | 888                   | 50,300                 | 50,300                |
| 113 - BUILDING                                  | 3,897,414             | 4,199,152             | 5,421,884              | 5,678,871             |
| 116 - POLICE OFFICERS' TRAINING                 | 4,906                 | 6,206                 | 100                    | 100                   |
| 117 - FEDERAL FORFEITURE                        | 848,672               | 318,669               | 511,135                | 547,827               |
| 118 - STATE FORFEITURE                          | 223,907               | 288,275               | 312,000                | 206,000               |
| 119 - TRANSPORTATION SURTAX                     | -                     | -                     | 1,665,100              | 1,665,100             |
| 121 - OPIOID SETTLEMENT <sup>(2)</sup>          | 30,902                | 68,413                | -                      | -                     |
| 130 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)  | 193,613               | 208,065               | 958,992                | 958,992               |
| 132 - NEIGHBORHOOD STABILIZATION PROGRAM (NSP1) | 145,719               | 56,537                | 489,700                | 489,700               |
| 150 - PUBLIC SAFETY IMPACT FEE                  | 87,400                | 90,030                | 221,981                | 20,500                |
| 211 - GENERAL OBLIG. REFUND. BONDS, SERIES 2016 | 1,462,834             | 1,465,320             | 1,480,150              | 1,475,900             |
| 235 - GENERAL OBLIG. BONDS, SERIES 2019         | 665,371               | 665,124               | 652,450                | 654,200               |
| 334 - GENERAL CAPITAL PROJECTS                  | 1,841,214             | 1,113,870             | 6,043,411              | 5,370,394             |
| 335 - GENERAL OBLIGATION BONDS PROCEEDS 2019    | 43,034                | 46,604                | 4,914,415              | 752,619               |
| 445 - STORMWATER UTILITY                        | 4,427,248             | 4,953,478             | 5,582,262              | 4,510,344             |
| 456 - WATER/WASTEWATER OPERATIONS AND MAINT.    | 26,289,316            | 31,831,720            | 32,870,846             | 36,622,291            |
| 458 - WATER/WASTEWATER CONNECTION FEES          | 272,270               | 290,651               | 506,282                | 503,000               |
| 461 - WATER/WASTEWATER RENEWAL AND REPL.        | 16,231,520            | (72,819)              | 136,657,327            | 22,106,921            |
| 464 - WATER/WASTEWATER BOND PROJECTS            | -                     | -                     | -                      | 80,000,000            |
| 501 - INSURANCE                                 | 3,920,293             | 3,083,570             | 3,995,065              | 4,223,850             |
| <b>TOTAL REVENUES - ALL FUNDS</b>               | <b>\$ 148,264,067</b> | <b>\$ 132,086,033</b> | <b>\$ 289,017,641</b>  | <b>\$ 253,847,103</b> |

<sup>(1)</sup> Amended Budget reported as of April 30, 2025

<sup>(2)</sup> FY 2023/2024 Actual includes Opioid Settlement Fund, not included anywhere else in the Budget Book.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FY 2023 - FY 2026 EXPENDITURES/EXPENSES SUMMARY BY FUND - ALL FUNDS

| FUND NUMBER - NAME                              | FY 2023<br>ACTUAL     | FY 2024<br>ACTUAL     | FY 2025<br>AMENDED <sup>(1)</sup> | FY 2026<br>BUDGET     | TRANSFERS           | FY 2026<br>BUDGET<br>(LESS<br>TRANSFERS) |
|---|-----------------------|-----------------------|-----------------------------------|-----------------------|---------------------|--|
| 001 - GENERAL FUND                              | \$ 72,326,199         | \$ 75,267,020         | \$ 83,102,885                     | \$ 85,371,214         | \$ 50,000           | \$ 85,321,214                            |
| 103 - RECREATION TRUST                          | 381,251               | 500,008               | 575,500                           | 550,500               | 550,000             | 500                                      |
| 111 - ROADS                                     | 1,950,409             | 2,185,755             | 3,005,856                         | 2,088,480             | -                   | 2,088,480                                |
| 112 - UNDERGROUND UTILITY TRUST                 | 51                    | -                     | 50,300                            | 50,300                | -                   | 50,300                                   |
| 113 - BUILDING                                  | 5,696,478             | 4,538,581             | 5,421,884                         | 5,678,871             | -                   | 5,678,871                                |
| 116 - POLICE OFFICERS' TRAINING                 | 14,636                | -                     | 100                               | 100                   | -                   | 100                                      |
| 117 - FEDERAL FORFEITURE                        | 801,740               | 280,052               | 511,135                           | 547,827               | -                   | 547,827                                  |
| 118 - STATE FORFEITURE                          | 113,845               | 223,494               | 312,000                           | 206,000               | -                   | 206,000                                  |
| 119 - TRANSPORTATION SURTAX                     | -                     | -                     | 1,665,100                         | 1,665,100             | -                   | 1,665,100                                |
| 130 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)  | 139,009               | 275,616               | 958,992                           | 958,992               | -                   | 958,992                                  |
| 132 - NEIGHBORHOOD STABILIZATION PROGRAM (NSP1) | -                     | -                     | 489,700                           | 489,700               | -                   | 489,700                                  |
| 150 - PUBLIC SAFETY IMPACT FEE                  | 825,527               | 385,987               | 221,981                           | 20,500                | -                   | 20,500                                   |
| 211 - GENERAL OBLIG. REFUND. BONDS, SERIES 2016 | 1,476,830             | 1,476,000             | 1,480,150                         | 1,475,900             | -                   | 1,475,900                                |
| 235 - GENERAL OBLIG. BONDS, SERIES 2019         | 656,247               | 654,350               | 652,450                           | 654,200               | -                   | 654,200                                  |
| 334 - GENERAL CAPITAL PROJECTS                  | 1,622,269             | 960,093               | 6,043,411                         | 5,370,394             | 1,366,750           | 4,003,644                                |
| 335 - GENERAL OBLIGATION BONDS PROCEEDS 2019    | 50,685                | 1,551,735             | 4,914,415                         | 752,619               | -                   | 752,619                                  |
| 445 - STORMWATER UTILITY <sup>(2)</sup>         | 3,336,967             | 2,932,652             | 5,582,262                         | 4,510,344             | -                   | 4,510,344                                |
| 456 - WATER/WASTEWATER OPERATIONS AND MAINT.    | 35,716,511            | 21,192,887            | 32,870,846                        | 36,622,291            | 7,712,943           | 28,909,348                               |
| 458 - WATER/WASTEWATER CONNECTION FEES          | 1,334                 | 22,979                | 506,282                           | 503,000               | -                   | 503,000                                  |
| 461 - WATER/WASTEWATER RENEWAL AND REPL.        | 3,079,572             | 3,951,090             | 136,657,327                       | 22,106,921            | -                   | 22,106,921                               |
| 464 - WATER/WASTEWATER BOND PROJECTS            | -                     | -                     | -                                 | 80,000,000            | -                   | 80,000,000                               |
| 501 - INSURANCE                                 | 2,944,663             | 2,834,048             | 3,995,065                         | 4,223,850             | -                   | 4,223,850                                |
| <b>TOTAL EXPENDITURES/EXPENSES - ALL FUNDS</b>  | <b>\$ 131,134,223</b> | <b>\$ 119,232,347</b> | <b>\$ 289,017,641</b>             | <b>\$ 253,847,103</b> | <b>\$ 9,679,693</b> | <b>\$ 244,167,410</b>                    |

<sup>(1)</sup> Amended Budget reported as of April 30, 2025



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FY 2023 - FY 2026

#### REVENUES AND EXPENDITURES/EXPENSES SUMMARY - ALL FUNDS

|  | FY 2023<br>ACTUAL     | FY 2024<br>ACTUAL     | FY 2025<br>AMENDED <sup>(1)</sup> | FY 2026<br>BUDGET     | % OF<br>TOTAL  | FY 2025-<br>2026 |
|--|-----------------------|-----------------------|-----------------------------------|-----------------------|----------------|------------------|
| <b>REVENUES BY SOURCE</b>              |                       |                       |                                   |                       |                |                  |
| Ad Valorem Taxes                       | \$ 30,404,956         | \$ 33,340,845         | \$ 35,850,600                     | \$ 38,138,100         | 15.02%         | 6.38%            |
| Local Option Taxes                     | 1,021,777             | 975,262               | 2,580,000                         | 2,585,000             | 1.02%          | 0.19%            |
| Utility Services Taxes                 | 6,024,244             | 6,424,634             | 5,772,000                         | 6,269,000             | 2.47%          | 8.61%            |
| Communications Services Taxes          | 1,810,631             | 1,694,298             | 1,700,000                         | 1,700,000             | 0.67%          | 0.00%            |
| Local Business Taxes                   | 312,504               | 338,505               | 281,000                           | 281,000               | 0.11%          | 0.00%            |
| Permits, Fees and Special Assessments  | 9,153,958             | 9,251,998             | 8,658,103                         | 8,988,800             | 3.54%          | 3.82%            |
| Intergovernmental Revenue              | 20,397,401            | 9,592,591             | 10,666,430                        | 9,336,492             | 3.68%          | -12.47%          |
| Charges for Services                   | 46,723,002            | 50,280,632            | 52,148,669                        | 56,567,785            | 22.28%         | 8.47%            |
| Fines and Forfeitures                  | 839,312               | 918,537               | 315,000                           | 310,000               | 0.12%          | -1.59%           |
| Miscellaneous Revenues                 | 12,081,084            | 14,061,556            | 9,299,176                         | 10,429,497            | 4.12%          | 12.16%           |
| Other Sources/Fund Transfers           | 19,495,198            | 5,207,175             | 161,746,663                       | 119,241,429           | 46.97%         | -26.28%          |
| <b>TOTAL REVENUES</b>                  | <b>\$ 148,264,067</b> | <b>\$ 132,086,033</b> | <b>\$ 289,017,641</b>             | <b>\$ 253,847,103</b> | <b>100.00%</b> | <b>-12.17%</b>   |
| <b>EXPENDITURES/EXPENSES BY OBJECT</b> |                       |                       |                                   |                       |                |                  |
| Personnel Services                     | \$ 69,396,575         | \$ 67,614,488         | \$ 76,891,798                     | \$ 79,931,563         | 31.49%         | 3.95%            |
| Operating                              | 28,244,468            | 30,860,680            | 37,415,720                        | 40,925,522            | 16.11%         | 9.38%            |
| Capital                                | 6,239,032             | 7,227,753             | 154,220,184                       | 110,153,715           | 43.39%         | -28.57%          |
| Debt Service                           | 3,180,223             | 3,844,094             | 2,132,600                         | 2,130,100             | 0.84%          | -0.12%           |
| Grants and Aid                         | 6,284,741             | 6,800,242             | 7,836,156                         | 7,895,664             | 3.11%          | 0.76%            |
| Transfers/Contingency                  | 17,789,184            | 2,885,090             | 10,521,183                        | 12,810,539            | 5.06%          | 21.76%           |
| <b>TOTAL</b>                           |                       |                       |                                   |                       |                |                  |
| <b>EXPENDITURES/EXPENSES</b>           | <b>\$ 131,134,223</b> | <b>\$ 119,232,347</b> | <b>\$ 289,017,641</b>             | <b>\$ 253,847,103</b> | <b>100.00%</b> | <b>-12.17%</b>   |

<sup>(1)</sup> Amended Budget reported as of April 30, 2025

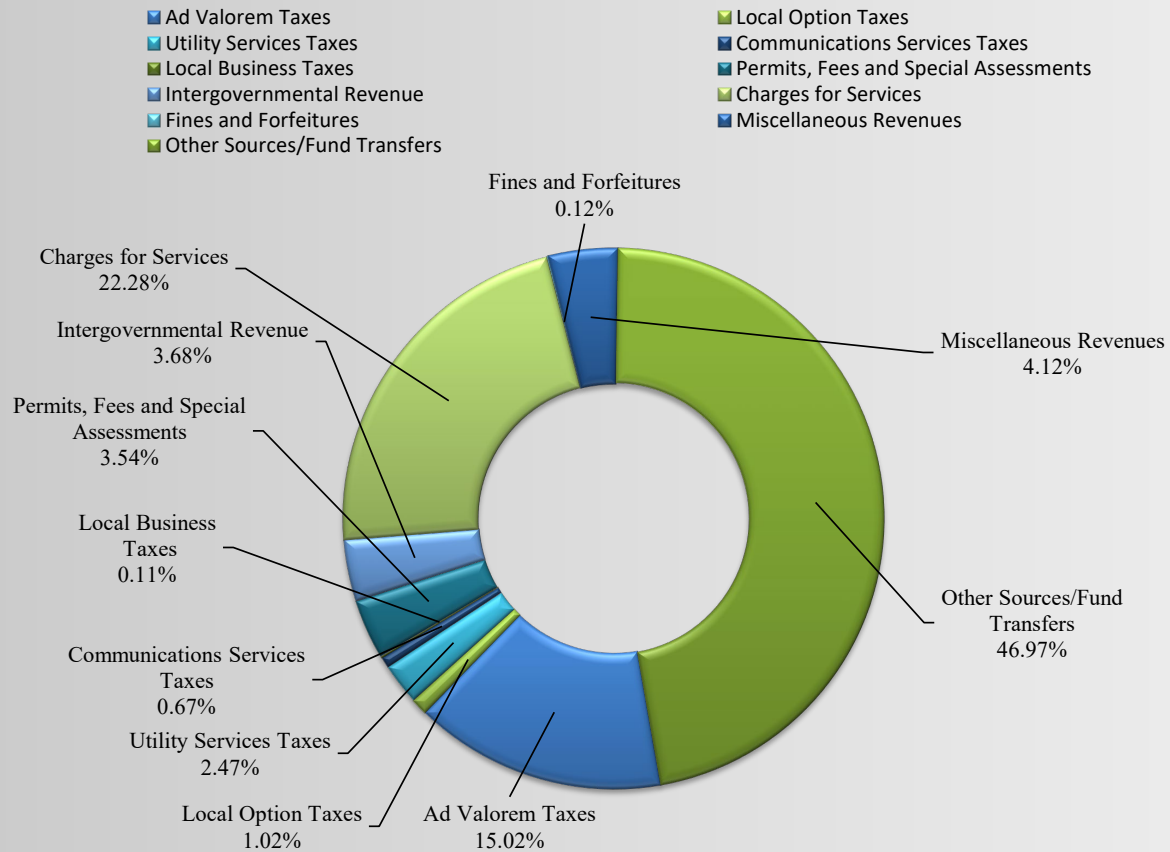


# FISCAL YEAR 2026

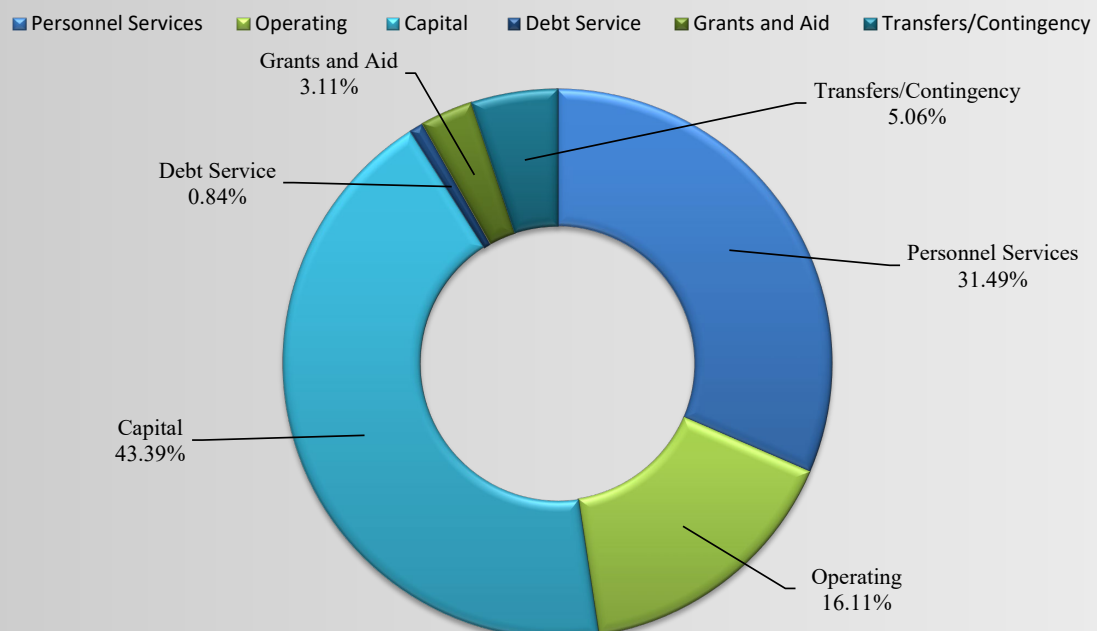
## ANNUAL OPERATING BUDGET

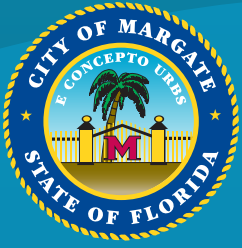
### FY 2026 REVENUES AND EXPENDITURES/EXPENSES SUMMARY - ALL FUNDS

**FY 2026 Revenues by Source - All Funds**



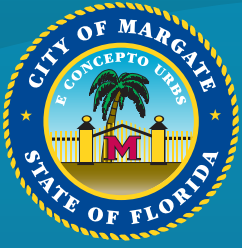
**FY 2026 Expenditures/Expenses by Object - All Funds**





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# GENERAL FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FY 2023 - FY 2026

#### REVENUES AND EXPENDITURES SUMMARY - GENERAL FUND

|                                       | FY 2023<br>ACTUAL    | FY 2024<br>ACTUAL    | FY 2025<br>AMENDED <sup>(1)</sup> | FY 2026<br>BUDGET    | % OF<br>TOTAL  | % +/- FROM<br>FY 2025 - 2026 |
|---------------------------------------|----------------------|----------------------|-----------------------------------|----------------------|----------------|------------------------------|
| <b>REVENUES BY SOURCE</b>             |                      |                      |                                   |                      |                |                              |
| Ad Valorem Taxes                      | \$ 28,283,711        | \$ 31,220,337        | \$ 33,720,000                     | \$ 36,010,000        | 42.18%         | 6.79%                        |
| Utility Services Taxes                | 6,024,244            | 6,424,634            | 5,772,000                         | 6,269,000            | 7.34%          | 8.61%                        |
| Local Communications Services Taxes   | 1,810,631            | 1,694,298            | 1,700,000                         | 1,700,000            | 1.99%          | 0.00%                        |
| Local Business Taxes                  | 312,504              | 338,505              | 281,000                           | 281,000              | 0.33%          | 0.00%                        |
| Permits, Fees and Special Assessments | 6,297,867            | 5,989,035            | 5,827,203                         | 5,971,300            | 6.99%          | 2.47%                        |
| Intergovernmental Revenue             | 18,661,483           | 7,675,265            | 7,527,500                         | 7,527,500            | 8.82%          | 0.00%                        |
| Charges for Services                  | 13,685,644           | 12,900,027           | 12,573,900                        | 12,642,900           | 14.81%         | 0.55%                        |
| Fines and Forfeitures                 | 319,008              | 505,630              | 280,000                           | 310,000              | 0.36%          | 10.71%                       |
| Miscellaneous Revenues                | 6,238,374            | 8,689,988            | 7,356,263                         | 7,699,776            | 9.03%          | 4.67%                        |
| Other Sources/Fund Transfers          | 3,017,594            | 4,521,647            | 8,065,019                         | 6,959,738            | 8.15%          | -13.70%                      |
| <b>TOTAL REVENUES</b>                 | <b>\$ 84,651,060</b> | <b>\$ 79,959,366</b> | <b>\$ 83,102,885</b>              | <b>\$ 85,371,214</b> | <b>100.00%</b> | <b>2.73%</b>                 |
| <b>EXPENDITURES BY OBJECT</b>         |                      |                      |                                   |                      |                |                              |
| Personnel Services                    | \$ 53,286,581        | \$ 52,896,360        | \$ 57,509,471                     | \$ 60,376,438        | 70.72%         | 4.99%                        |
| Operating                             | 10,330,720           | 11,326,938           | 13,982,334                        | 15,465,026           | 18.12%         | 10.60%                       |
| Capital                               | 1,599,412            | 3,054,424            | 3,979,375                         | 1,832,537            | 2.15%          | -53.95%                      |
| Debt Service                          | 733,366              | 1,318,970            | -                                 | -                    | 0.00%          | 0.00%                        |
| Grants and Aid                        | 6,234,450            | 6,620,328            | 7,431,705                         | 7,497,213            | 8.78%          | 0.88%                        |
| Transfers/Contingency                 | 141,671              | 50,000               | 200,000                           | 200,000              | 0.23%          | 0.00%                        |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 72,326,200</b> | <b>\$ 75,267,020</b> | <b>\$ 83,102,885</b>              | <b>\$ 85,371,214</b> | <b>100.00%</b> | <b>2.73%</b>                 |

<sup>(1)</sup> Amended Budget reported as of April 30, 2025

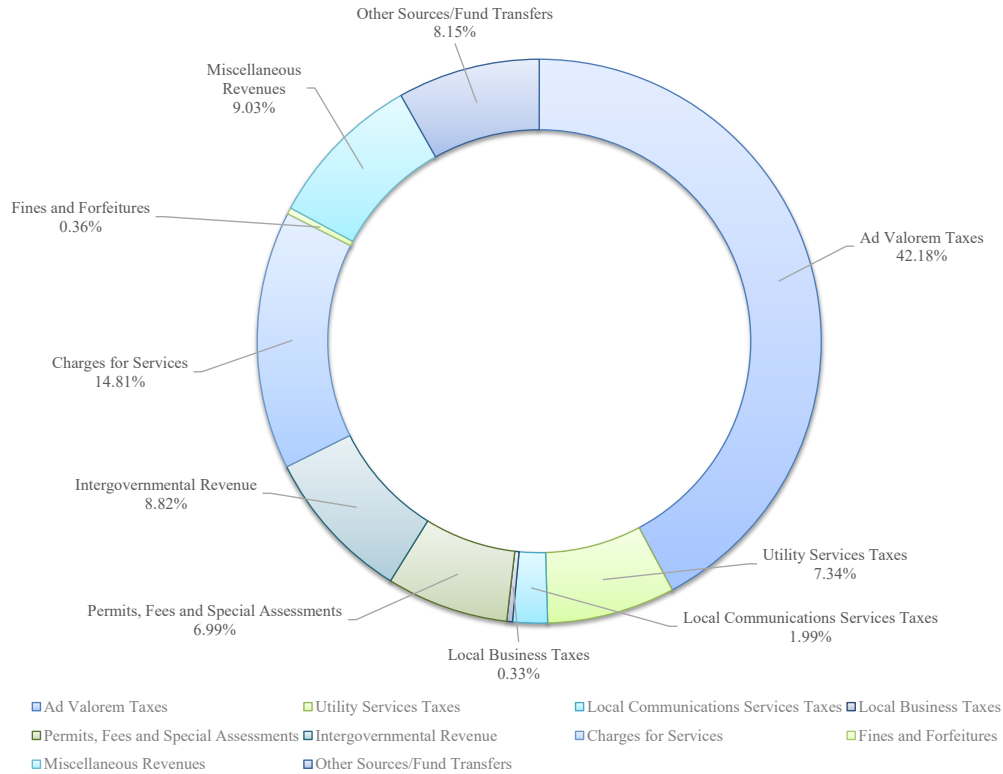


# FISCAL YEAR 2026

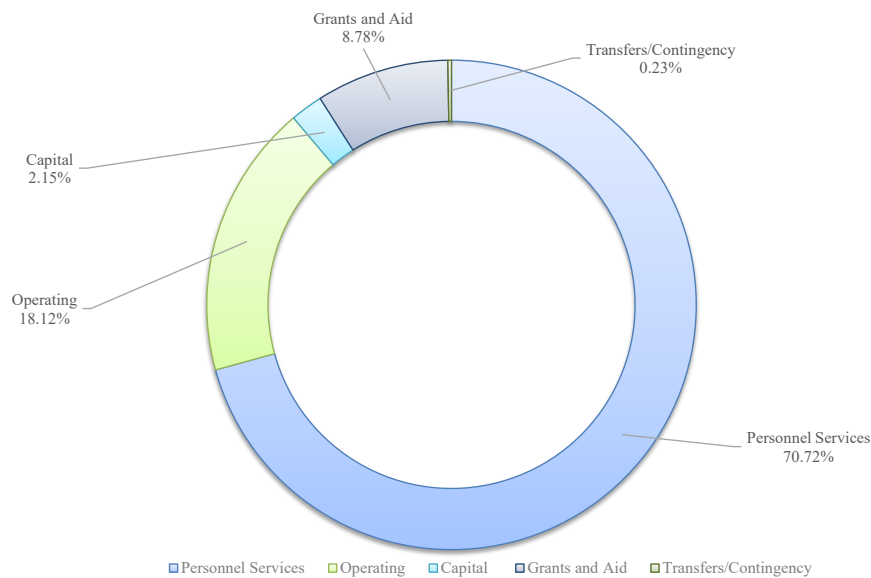
## ANNUAL OPERATING BUDGET

### FY 2026 REVENUES AND EXPENDITURES SUMMARY - GENERAL FUND

#### FY 2026 Revenues by Source - General Fund



#### FY 2026 Expenditures by Object - General Fund





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL FUND REVENUES

| ACCOUNT NUMBER  | REVENUE CLASSIFICATION                   | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|-----------------|--|-------------------|-------------------|--------------------|-------------------|
| 001.0100.311000 | REAL & PERSONAL PROPERTY                 | \$ 27,671,287     | \$ 31,106,330     | \$ 33,720,000      | \$ 36,000,000     |
| 001.0100.311005 | DELINQUENT TAXES                         | 27,515            | 35,782            | -                  | -                 |
| 001.0100.311006 | INTEREST INC - AD VALOREM                | 584,909           | 78,225            | -                  | 10,000            |
|                 | <b>AD VALOREM TAXES</b>                  | <b>28,283,711</b> | <b>31,220,337</b> | <b>33,720,000</b>  | <b>36,010,000</b> |
| 001.0100.314100 | ELECTRIC                                 | 4,839,427         | 5,020,854         | 4,600,000          | 4,900,000         |
| 001.0100.314300 | WATER                                    | 1,095,176         | 1,316,414         | 1,100,000          | 1,300,000         |
| 001.0100.314801 | PEOPLE'S GAS                             | 23,453            | 20,669            | 17,000             | 17,000            |
| 001.0100.314804 | AMERIGAS EAGLE                           | 13,099            | 11,283            | 15,000             | 12,000            |
| 001.0100.314810 | PROPANE OTHER                            | 53,089            | 55,414            | 40,000             | 40,000            |
|                 | <b>UTILITY SERVICE TAXES</b>             | <b>6,024,244</b>  | <b>6,424,634</b>  | <b>5,772,000</b>   | <b>6,269,000</b>  |
| 001.0100.315100 | <b>LOCAL COMMUNICATIONS SERVICES TAX</b> | <b>1,810,631</b>  | <b>1,694,298</b>  | <b>1,700,000</b>   | <b>1,700,000</b>  |
| 001.0100.316101 | LOCAL BUSINESS TAX                       | 294,346           | 306,879           | 270,000            | 270,000           |
| 001.0100.316102 | LOCAL BUSINESS TAX - LATE FEES           | 11,338            | 7,530             | 8,000              | 8,000             |
| 001.0100.316103 | LOCAL BUSINESS TAX - ADMIN FEE           | 6,820             | 24,096            | 3,000              | 3,000             |
|                 | <b>LOCAL BUSINESS TAXES</b>              | <b>312,504</b>    | <b>338,505</b>    | <b>281,000</b>     | <b>281,000</b>    |
| 001.0100.322903 | PERMITS - DSD                            | 1,225             | 11,957            | -                  | 5,000             |
| 001.0100.322904 | PERMITS - DSD BOARD                      | 20,250            | 6,000             | -                  | 20,000            |
| 001.0100.322905 | RE-INSPECT (ALL)                         | -                 | 200               | -                  | -                 |
| 001.0100.322906 | INSPECTION-ENG                           | 28,163            | 217,906           | -                  | 50,000            |
| 001.0100.322907 | SITE PLANS                               | 44,748            | 17,640            | 10,000             | 10,000            |
| 001.0100.322909 | ENGINEERING PERMITS                      | 4,582             | 22,861            | 10,000             | 10,000            |
| 001.0100.322912 | PERMITS - COVERED FIELD                  | 12,428            | 16,509            | 5,000              | 5,000             |
| 001.0100.322913 | MATERIALS REGISTRATION                   | 1,400             | 1,400             | -                  | -                 |
| 001.0100.329503 | TREE REMOVAL                             | 2,390             | 7,680             | 3,000              | 3,000             |
| 001.0100.329504 | ALCOH BEV - CITY                         | 14,000            | 6,000             | 3,000              | 3,000             |
| 001.0100.329514 | NON-EXCLUSIVE FRANCHISE RENEWAL          | 200               | 150               | 150                | 300               |
| 001.0100.329515 | ECONOMIC DEVELOPMENT - MISC. FEES        | 600               | -                 | -                  | -                 |
| 001.0100.329518 | RESIDENTIAL RENTAL PROGRAM FEE           | 236,801           | 143,358           | 100,000            | 100,000           |
| 001.0102.329106 | FIRE                                     | 33,776            | 45,661            | 35,000             | 35,000            |
| 001.0102.329108 | FIRE - ANNUAL                            | 178,403           | 239,075           | 80,000             | 120,000           |
|                 | <b>LICENSES AND PERMITS</b>              | <b>578,966</b>    | <b>736,397</b>    | <b>246,150</b>     | <b>361,300</b>    |
| 001.0100.323101 | ELECTRIC                                 | 4,018,004         | 3,480,578         | 3,800,000          | 3,800,000         |
| 001.0100.323401 | GAS                                      | 33,068            | 42,078            | 28,000             | 30,000            |
| 001.0100.323708 | WASTE COLLECTION                         | 1,493,500         | 1,538,305         | 1,631,053          | 1,650,000         |
| 001.0100.323709 | NON-EXCLUSIVE FRANCHISE FEE              | 89,038            | 93,269            | 50,000             | 50,000            |
| 001.0100.323901 | TOWING                                   | 85,291            | 98,408            | 72,000             | 80,000            |
|                 | <b>FRANCHISE FEES</b>                    | <b>5,718,901</b>  | <b>5,252,638</b>  | <b>5,581,053</b>   | <b>5,610,000</b>  |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL FUND REVENUES

| ACCOUNT NUMBER  | REVENUE CLASSIFICATION              | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|-----------------|-------------------------------------|-------------------|-------------------|--------------------|-------------------|
| 001.0100.331215 | FEDERAL GRANTS - BPV (VEST)         | 22,603            | 9,769             | -                  | -                 |
| 001.0100.331217 | STATE MUTUAL AID AGREEMENT          | 46                | -                 | -                  | -                 |
| 001.0100.331225 | HIDTA/OCDETF REIMBURSEMENT          | 20,208            | 20,542            | 14,500             | 14,500            |
| 001.0100.331229 | FEMA-PASS THRU REIMB/USAR           | 95,878            | 42,644            | -                  | -                 |
| 001.0100.331232 | FEMA-SERT                           | 524,061           | -                 | -                  | -                 |
| 001.0100.331510 | AMER. RESCUE PLAN ACT               | 10,030,225        | -                 | -                  | -                 |
| 001.0100.332003 | FEDERAL GRANT - FEMA                | 837               | -                 | -                  | -                 |
| 001.0100.332035 | FEMA-4486-DR-FL COVID 19            | -                 | 6,446             | -                  | -                 |
| 001.0101.331201 | ORG CRIME DRUG ENF - OCDETF         | 18,787            | 15,055            | -                  | -                 |
| 001.0101.331202 | FEDERAL/HIDTA                       | 16,530            | 16,530            | -                  | -                 |
| 001.0101.331203 | FED GRNT-HVE BICYCLE SAFE           | -                 | 14,878            | -                  | -                 |
| 001.0101.331216 | VICTIM ADVOCATE (VOCA/BYRNE)        | 31,817            | 47,986            | 30,000             | 30,000            |
|                 | <b>FEDERAL GRANTS</b>               | <b>10,760,992</b> | <b>173,850</b>    | <b>44,500</b>      | <b>44,500</b>     |
| 001.0100.335125 | SALES TAX (REVENUE SHARING)         | 2,706,935         | 2,616,284         | 2,600,000          | 2,600,000         |
| 001.0100.335140 | MOBILE HOME LICENSES                | 20,529            | 17,038            | 18,000             | 18,000            |
| 001.0100.335150 | BEVERAGE LICENSES                   | 22,976            | 24,056            | 20,000             | 20,000            |
| 001.0100.335180 | HALF-CENT SALES TAX                 | 4,918,703         | 4,691,555         | 4,700,000          | 4,700,000         |
| 001.0100.335210 | FIREFIGHTERS SUPPLEMENTAL           | 35,548            | 36,994            | 35,000             | 35,000            |
| 001.0100.335450 | REBATE MOTOR FUEL                   | 38,814            | 41,571            | 35,000             | 35,000            |
| 001.0100.335901 | SEMINOLE COMPACT                    | 71,924            | -                 | -                  | -                 |
|                 | <b>STATE SHARED REVENUES/GRANTS</b> | <b>7,815,429</b>  | <b>7,427,498</b>  | <b>7,408,000</b>   | <b>7,408,000</b>  |
| 001.0100.337909 | BROWARD COUNTY SWIM CENTRAL         | 20,992            | 13,023            | 20,000             | 20,000            |
| 001.0100.338001 | BUSINESS TAX RECEIPTS               | 64,070            | 60,894            | 55,000             | 55,000            |
|                 | <b>COUNTY SHARED REVENUES</b>       | <b>85,062</b>     | <b>73,917</b>     | <b>75,000</b>      | <b>75,000</b>     |
| 001.0100.341905 | FEES - PLAT FILING                  | -                 | -                 | 3,000              | 30,000            |
| 001.0100.341906 | ZONING FEES                         | 8,800             | 1,120             | 5,000              | 3,000             |
| 001.0100.341907 | BOARD OF ADJUSTMENT FEES            | 650               | -                 | 500                | 500               |
| 001.0100.341908 | REGISTER FORECLOSED PROP            | 34,064            | 19,025            | 20,000             | 20,000            |
|                 | <b>GENERAL GOVERNMENT</b>           | <b>43,514</b>     | <b>20,145</b>     | <b>28,500</b>      | <b>53,500</b>     |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL FUND REVENUES

| ACCOUNT NUMBER  | REVENUE CLASSIFICATION               | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|-----------------|--------------------------------------|-------------------|-------------------|--------------------|-------------------|
| 001.0100.343401 | SOLID WASTE CONTRACT                 | 500,777           | 239,673           | 300,000            | 240,000           |
| 001.0100.343900 | LOT CLEARING/NUISANCE ABATEMENT      | 46,640            | 2,885             | 5,000              | 3,000             |
| 001.0101.342101 | POLICE EXTRA DETAIL                  | 622,529           | 662,965           | 450,000            | 500,000           |
| 001.0101.342102 | POLICE CHARGES                       | 11,773            | 15,441            | 3,000              | 3,000             |
| 001.0101.342104 | FEES/ALARM ORDINANCE                 | 800               | 775               | -                  | -                 |
| 001.0101.342107 | FEES/FINGERPRINTING                  | 3,690             | 10,600            | 1,000              | 1,000             |
| 001.0101.342110 | POLICE OFFICER RESOURCE PROGRAM      | 468,100           | 441,046           | 412,000            | 412,000           |
| 001.0102.325200 | FIRE RESCUE ASSESSMENT               | 9,140,212         | 9,144,321         | 9,400,000          | 9,400,000         |
| 001.0102.342### | MISCELLANEOUS                        | 633,176           | 522,137           | 170,000            | 305,000           |
| 001.0102.342600 | AMBULANCE TRANSPORT FEES             | 1,486,024         | 1,305,037         | 1,300,000          | 1,300,000         |
|                 | <b>PUBLIC SAFETY REVENUES</b>        | <b>12,913,721</b> | <b>12,344,880</b> | <b>12,041,000</b>  | <b>12,164,000</b> |
| 001.0103.3472## | PROGRAM ACTIVITIES FEES              | 266,028           | 392,624           | 174,400            | 245,400           |
| 001.0103.347201 | RECREATION FACILITIES USE            | 77,228            | 74,720            | 50,000             | 50,000            |
| 001.0103.347203 | NON-TAXABLE RECREATION FEES          | 17,208            | 17,665            | 20,000             | 20,000            |
| 001.0103.347206 | PROG ACTIVITY - CLASS                | 36,467            | 35,729            | 25,000             | 25,000            |
| 001.0104.347202 | TAXABLE RECREATION FEE               | 238,844           | 6,362             | 150,000            | -                 |
| 001.0104.347239 | CONCESSIONS                          | 60,099            | 7,902             | 50,000             | 50,000            |
| 001.0104.347240 | RENTAL - CALYPSO COVE                | 32,535            | -                 | 35,000             | 35,000            |
|                 | <b>CULTURE AND RECREATION</b>        | <b>728,409</b>    | <b>535,002</b>    | <b>504,400</b>     | <b>425,400</b>    |
| 001.0100.351100 | COURT FINES/TRAFFIC & COURT FEES     | 132,273           | 159,615           | 100,000            | 120,000           |
| 001.0100.354001 | PARKING VIOLATIONS                   | 41,630            | 43,715            | 5,000              | 40,000            |
| 001.0100.354002 | CODE VIOLATIONS                      | -                 | 80                | -                  | -                 |
| 001.0100.354003 | SPECIAL MAGISTRATE - CODE VIOLATIONS | 145,105           | 302,220           | 175,000            | 150,000           |
|                 | <b>FINES AND FORFEITURES</b>         | <b>319,008</b>    | <b>505,630</b>    | <b>280,000</b>     | <b>310,000</b>    |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL FUND REVENUES

| ACCOUNT NUMBER  | REVENUE CLASSIFICATION                      | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL    | FY 2025<br>AMENDED   | FY 2026<br>BUDGET    |
|-----------------|---|-------------------|----------------------|----------------------|----------------------|
| 001.0100.341303 | WATER & WASTEWATER COST ALLOCATION          | 1,399,105         | 1,723,151            | 2,285,828            | 2,351,354            |
| 001.0100.341304 | STORMWATER COST ALLOCATION                  | 453,542           | 498,443              | 759,509              | 780,776              |
| 001.0100.341305 | BUILDING COST ALLOCATION                    | 329,557           | 362,183              | 662,617              | 681,171              |
| 001.0100.361### | INVESTMENT/INTEREST INCOME                  | 2,070,449         | 3,556,941            | 1,700,000            | 1,920,000            |
| 001.0100.364001 | SALE OF SURPLUS EQUIPMENT                   | 118,048           | 204,974              | 100,000              | 100,000              |
| 001.0100.364005 | PROCEEDS - SALE OF LEASED VEHICLE           | 53,425            | 38,085               | -                    | -                    |
| 001.0100.366003 | CONTRIBUTIONS                               | 18,500            | 16,000               | -                    | -                    |
| 001.0100.366079 | CONTRIBUTION - NATIONAL NIGHT OUT           | -                 | 6,400                | 1,000                | 1,000                |
| 001.0100.366088 | MARGATE HOLIDAY FUND                        | 21,388            | 18,229               | 17,000               | 15,000               |
| 001.0100.366089 | PARKS SPONSORSHIPS                          | 22,250            | 1,500                | -                    | -                    |
| 001.0100.3690## | OTHER MISCELLANEOUS REVENUES                | 107,176           | 89,741               | 30,000               | 30,000               |
| 001.0100.369905 | REFUND PRIOR YEAR EXPEND                    | 5,937             | 6,266                | -                    | -                    |
| 001.0100.369906 | INSURANCE REIMBURSEMENT/RECOVERY            | -                 | 255,802              | -                    | -                    |
| 001.0100.369919 | LIEN INQUIRY FEES                           | 150,300           | 150,467              | 150,000              | 100,000              |
| 001.0100.369924 | ADVERTISING PROCEEDS - BUS SHELTERS         | 3,221             | 1,860                | 1,000                | 1,000                |
| 001.0100.369925 | ADVERTISING PROCEEDS - BUS BENCHES          | 17,007            | 25,510               | 10,000               | 10,000               |
| 001.0100.369936 | REIMBURSEMENT FROM CRA                      | 1,432,457         | 1,694,019            | 1,594,719            | 1,664,885            |
| 001.0100.369945 | ADMIN FEE - SPEC MASTER                     | 11,120            | 18,887               | 10,000               | 10,000               |
| 001.0100.369948 | REIMBURSEMENT FROM NWFP SR CTR              | 24,892            | 21,530               | 34,590               | 34,590               |
|                 | <b>MISCELLANEOUS REVENUES</b>               | <b>6,238,374</b>  | <b>8,689,988</b>     | <b>7,356,263</b>     | <b>7,699,776</b>     |
| 001.0100.381051 | WATER & WASTEWATER - ROI ALLOCATION         | 2,104,344         | 2,312,674            | 2,444,497            | 2,512,943            |
| 001.0100.383101 | OSSI LEASE                                  | 720,422           | 2,021,750            | -                    | -                    |
| 001.0100.383103 | FINANCING SOFTWARE - SBITA                  | 192,828           | 187,223              | -                    | -                    |
| 001.0100.389000 | <b>GNRL. FD - TRNSFER FROM FUND BALANCE</b> |                   |                      |                      |                      |
|                 | TECHNOLOGY                                  | -                 | -                    | 50,000               | 50,000               |
|                 | UNASSIGNED                                  | -                 | -                    | 5,560,522            | 4,386,795            |
|                 | COMMITTED                                   | -                 | -                    | 10,000               | 10,000               |
|                 | <b>OTHER SOURCES/FUND TRANSFERS</b>         | <b>3,017,594</b>  | <b>4,521,647</b>     | <b>8,065,019</b>     | <b>6,959,738</b>     |
|                 | <b>TOTAL REVENUES</b>                       | <b>84,651,060</b> | <b>\$ 79,959,366</b> | <b>\$ 83,102,885</b> | <b>\$ 85,371,214</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FY 2026 SUMMARY OF GENERAL FUND EXPENDITURES

| DEPARTMENT / DIVISION         | NUMBER OF<br>PERSONNEL<br>PROPOSED | PERSONNEL<br>SERVICES | OPERATING/<br>OTHER * | CAPITAL<br>OUTLAY | TOTAL<br>EXPENDITURES |
|-------------------------------|------------------------------------|-----------------------|-----------------------|-------------------|-----------------------|
| CITY COMMISSION               | 5                                  | \$ 563,026            | \$ 256,162            | \$ -              | \$ 819,188            |
| CITY MANAGER                  | 10                                 | 1,777,483             | 731,306               | -                 | 2,508,789             |
| FINANCE:                      |                                    |                       |                       |                   |                       |
| ACCOUNTING                    | 9                                  | 1,501,157             | 281,435               | -                 | 1,782,592             |
| PURCHASING                    | 5                                  | 656,262               | 58,400                | -                 | 714,662               |
| FINANCE TOTAL                 | 14                                 | 2,157,419             | 339,835               | -                 | 2,497,254             |
| NON-DEPARTMENTAL              | -                                  | 2,546,785             | 11,246,245            | -                 | 13,793,030            |
| HUMAN RESOURCES               | 8                                  | 1,196,135             | 251,215               | -                 | 1,447,350             |
| DEVELOPMENT SERVICES          | 10                                 | 1,387,720             | 275,621               | -                 | 1,663,341             |
| CITY CLERK                    | 7                                  | 978,535               | 324,625               | -                 | 1,303,160             |
| CITY ATTORNEY                 | -                                  | -                     | 615,850               | -                 | 615,850               |
| POLICE                        | 156                                | 25,007,190            | 2,484,127             | 656,037           | 28,147,354            |
| FIRE                          | 92                                 | 16,563,821            | 1,536,770             | 674,500           | 18,775,091            |
| INFORMATION TECHNOLOGY        | 8                                  | 1,055,951             | 563,200               | 69,000            | 1,688,151             |
| PUBLIC WORKS:                 |                                    |                       |                       |                   |                       |
| ADMINISTRATION                | 5                                  | 691,685               | 52,900                | -                 | 744,585               |
| BUILDINGS                     | 10                                 | 933,061               | 1,477,600             | -                 | 2,410,661             |
| GARAGE                        | 9                                  | 917,523               | 841,949               | 278,000           | 2,037,472             |
| PUBLIC WORKS TOTAL            | 24                                 | 2,542,269             | 2,372,449             | 278,000           | 5,192,718             |
| PARKS & RECREATION:           |                                    |                       |                       |                   |                       |
| ADMINISTRATION                | 4                                  | 645,877               | 65,861                | -                 | 711,738               |
| RECREATION/SPECIAL ACTIVITIES | 36                                 | 747,964               | 321,400               | -                 | 1,069,364             |
| PARKS AND GROUNDS MAINT.      | 30                                 | 2,389,551             | 1,515,899             | 155,000           | 4,060,450             |
| AQUATICS                      | 41                                 | 816,712               | 261,674               | -                 | 1,078,386             |
| PARKS & RECREATION TOTAL      | 111                                | 4,600,104             | 2,164,834             | 155,000           | 6,919,938             |
| GENERAL FUND TOTAL            | 445                                | \$ 60,376,438         | \$ 23,162,239         | \$ 1,832,537      | \$ 85,371,214         |

Notes:

\* - Includes operating expenditures, debt service, transfers, fund balance, and grants and aids categories.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FY 2023 - FY 2026 GENERAL FUND EXPENDITURES SUMMARY BY DEPARTMENT

| DEPARTMENT                        | FY 2023<br>ACTUAL    | FY 2024<br>ACTUAL    | FY 2025<br>AMENDED <sup>(1)</sup> | FY 2026<br>BUDGET    | % +/- FROM<br>FY 2025-<br>2026 |
|-----------------------------------|----------------------|----------------------|-----------------------------------|----------------------|--------------------------------|
| CITY COMMISSION                   | \$ 598,125           | \$ 679,495           | \$ 758,471                        | \$ 819,188           | 8.01%                          |
| CITY MANAGER                      | 2,404,299            | 2,358,322            | 2,724,162                         | 2,508,789            | -7.91%                         |
| FINANCE:                          |                      |                      |                                   |                      |                                |
| ACCOUNTING                        | 1,391,024            | 1,640,415            | 1,879,434                         | 1,782,592            | -5.15%                         |
| PURCHASING                        | 578,660              | 597,006              | 661,523                           | 714,662              | 8.03%                          |
| <b>FINANCE TOTAL</b>              | <b>1,969,684</b>     | <b>2,237,421</b>     | <b>2,540,957</b>                  | <b>2,497,254</b>     | <b>-1.72%</b>                  |
| NON-DEPARTMENTAL                  | 11,112,053           | 11,508,369           | 12,638,867                        | 13,793,030           | 9.13%                          |
| HUMAN RESOURCES                   | 1,091,363            | 1,154,903            | 1,325,036                         | 1,447,350            | 9.23%                          |
| DEVELOPMENT SERVICES              | 1,067,734            | 1,308,447            | 1,628,622                         | 1,663,341            | 2.13%                          |
| CITY CLERK                        | 979,269              | 1,030,924            | 1,152,085                         | 1,303,160            | 13.11%                         |
| CITY ATTORNEY                     | 551,888              | 601,453              | 616,800                           | 615,850              | -0.15%                         |
| POLICE                            | 25,131,083           | 26,674,181           | 27,598,492                        | 28,147,354           | 1.99%                          |
| FIRE                              | 17,197,005           | 16,808,064           | 19,324,265                        | 18,775,091           | -2.84%                         |
| INFORMATION TECHNOLOGY            | 1,304,212            | 1,365,563            | 1,472,422                         | 1,688,151            | 14.65%                         |
| PUBLIC WORKS:                     |                      |                      |                                   |                      |                                |
| ADMINISTRATION                    | 655,237              | 607,655              | 674,210                           | 744,585              | 10.44%                         |
| BUILDINGS                         | 1,619,755            | 1,885,768            | 2,333,324                         | 2,410,661            | 3.31%                          |
| GARAGE                            | 1,332,749            | 1,454,564            | 1,654,319                         | 2,037,472            | 23.16%                         |
| <b>PUBLIC WORKS TOTAL</b>         | <b>3,607,741</b>     | <b>3,947,987</b>     | <b>4,661,853</b>                  | <b>5,192,718</b>     | <b>11.39%</b>                  |
| PARKS AND RECREATION:             |                      |                      |                                   |                      |                                |
| ADMINISTRATION                    | 784,315              | 658,959              | 698,586                           | 711,738              | 1.88%                          |
| SPECIAL ACTIVITIES                | 496,339              | 681,444              | 1,097,336                         | 1,069,364            | -2.55%                         |
| PARKS AND GROUNDS MAINT.          | 3,144,745            | 3,385,677            | 3,572,762                         | 4,060,450            | 13.65%                         |
| AQUATICS                          | 886,345              | 865,811              | 1,292,169                         | 1,078,386            | -16.54%                        |
| <b>PARKS AND RECREATION TOTAL</b> | <b>5,311,744</b>     | <b>5,591,891</b>     | <b>6,660,853</b>                  | <b>6,919,938</b>     | <b>3.89%</b>                   |
| <b>TOTAL GENERAL FUND</b>         | <b>\$ 72,326,200</b> | <b>\$ 75,267,020</b> | <b>\$ 83,102,885</b>              | <b>\$ 85,371,214</b> | <b>2.73%</b>                   |

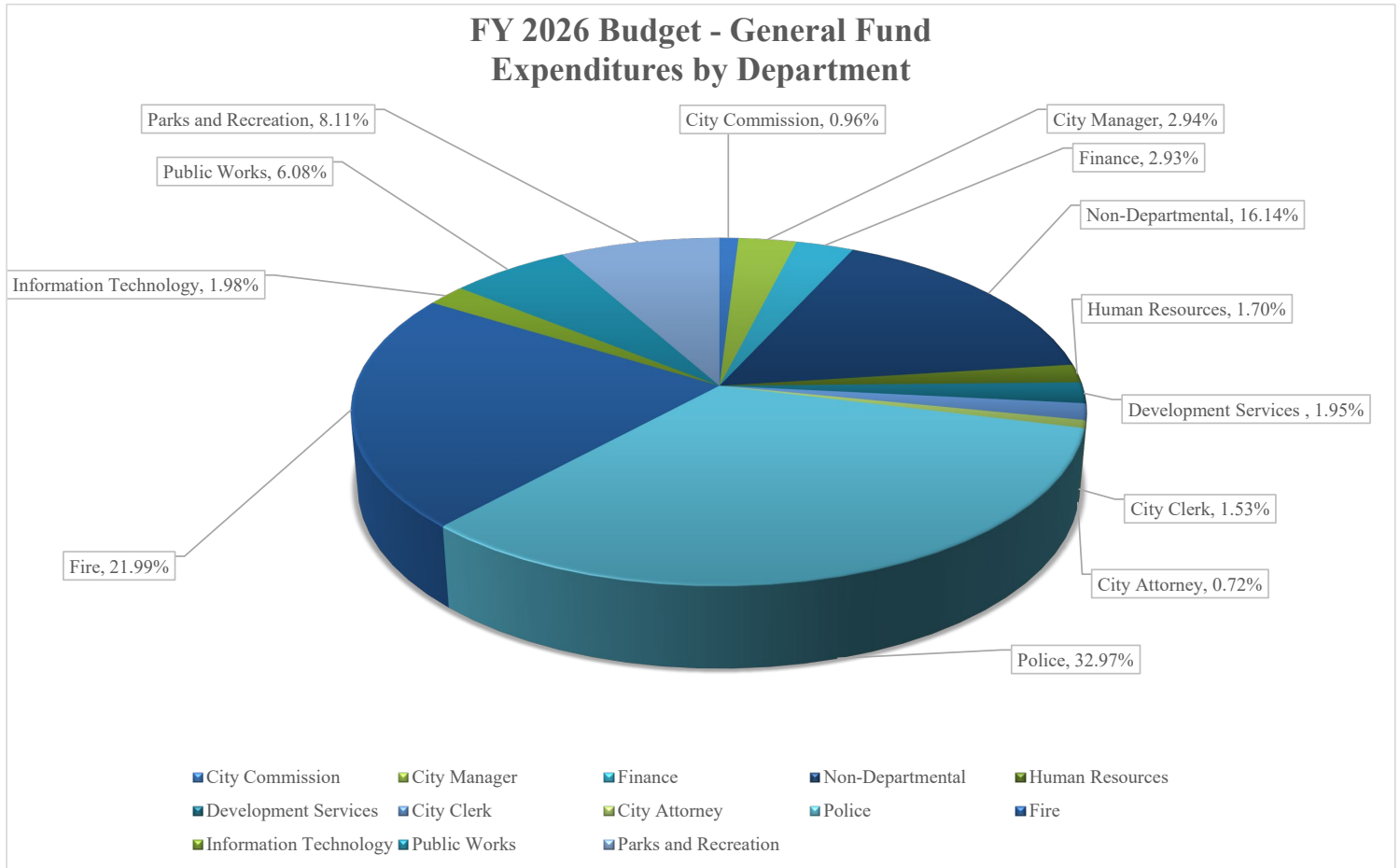
<sup>(1)</sup> Amended Budget reported as of April 30, 2025



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FY 2026 BUDGET - GENERAL FUND EXPENDITURES BY DEPARTMENT

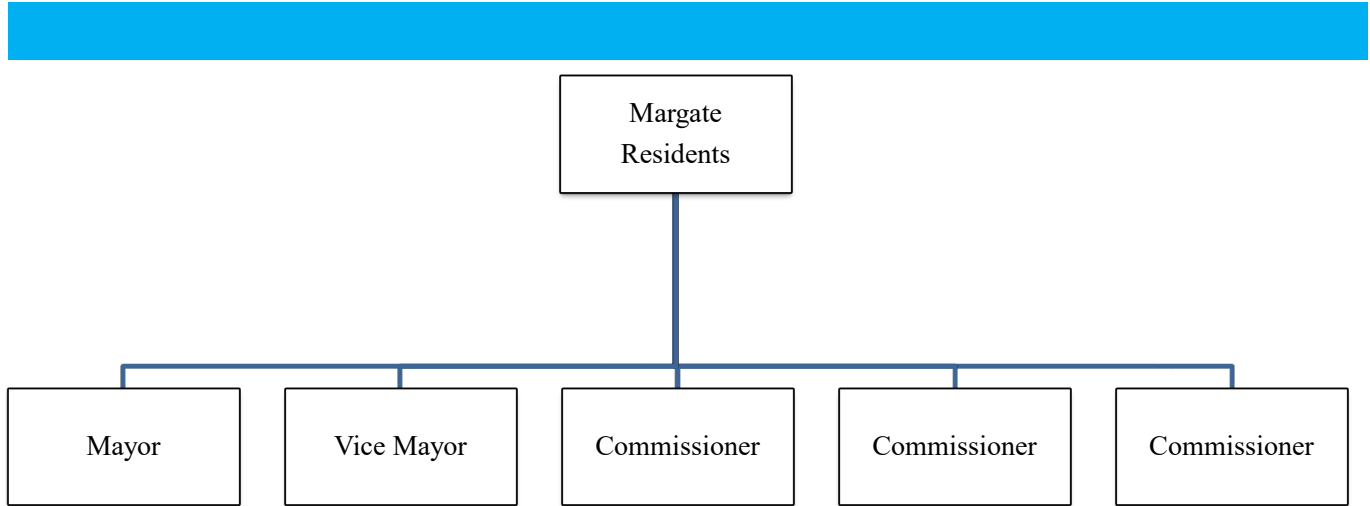




# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY COMMISSION



### POSITION SUMMARY

| Position Title         | FY 2023<br>Actual | FY 2024<br>Actual | FY 2024<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
|------------------------|-------------------|-------------------|--------------------|--------------------|-------------------|
| Mayor                  | 1                 | 1                 | 1                  | 1                  | 1                 |
| Vice Mayor             | 1                 | 1                 | 1                  | 1                  | 1                 |
| Commissioner           | 3                 | 3                 | 3                  | 3                  | 3                 |
| <b>Total Positions</b> | <b>5</b>          | <b>5</b>          | <b>5</b>           | <b>5</b>           | <b>5</b>          |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY COMMISSION

### COST CENTER (0120)

#### PROGRAM DESCRIPTION

The City Commission is the legislative body of the City and is comprised of five members who are elected at large by the voters of Margate for four year terms. Every November, the five Commissioners elect from among themselves a Mayor and a Vice Mayor to serve a one year term which may be up to two consecutive terms.

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 433,024                | \$ 490,612                | \$ 514,619                 | \$ 563,026                | \$ 48,407            | 9.41%               |
| Operating Expenses | 62,716                    | 81,981                    | 123,600                    | 131,200                   | 7,600                | 6.15%               |
| Grants and Aid     | 102,385                   | 106,902                   | 120,252                    | 124,962                   | 4,710                | 3.92%               |
| <b>TOTAL</b>       | <b>\$ 598,125</b>         | <b>\$ 679,495</b>         | <b>\$ 758,471</b>          | <b>\$ 819,188</b>         | <b>\$ 60,717</b>     | <b>8.01%</b>        |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY COMMISSION

|                                       |   | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|---------------------------------------|---|-------------------|-------------------|--------------------|-------------------|
| <b>PERSONNEL SERVICES</b>             |   |                   |                   |                    |                   |
| 001.0120.511001                       | SAL & WAGES - EXECUTIVE                 | \$ 220,642        | \$ 225,983        | \$ 234,000         | \$ 243,360        |
| 001.0120.515007                       | SAL & WAGES-VEHICLE ALLOWANCE           | 14,575            | 28,822            | 28,800             | 28,800            |
| 001.0120.515009                       | SAL & WAGES-PHONE ALLOWANCE             | 3,850             | 3,861             | 3,840              | 3,840             |
| 001.0120.515012                       | SAL & WAGES- HEALTH ALLOWANCE           | 23,262            | 24,434            | 25,920             | 27,618            |
| 001.0120.521001                       | CONTRIB-SS TAX(EMPLOYER)                | 15,929            | 17,664            | 18,861             | 21,099            |
| 001.0120.521002                       | CONTRIB-MED TAX(EMPLOYER)               | 3,725             | 4,131             | 4,411              | 4,934             |
| 001.0120.522001                       | FRS CONTRIB-EMPLOYER                    | 91,273            | 121,365           | 125,658            | 131,901           |
| 001.0120.522002                       | RETIREMENT - 457 PLAN                   | 8,525             | 11,256            | 11,653             | 36,232            |
| 001.0120.523001                       | HEALTH & LIFE INS                       | 51,243            | 53,096            | 61,476             | 65,242            |
| <b>TOTAL APPROPRIATION</b>            |   | <b>\$ 433,024</b> | <b>\$ 490,612</b> | <b>\$ 514,619</b>  | <b>\$ 563,026</b> |
| <b>OPERATING EXPENSES</b>             |   |                   |                   |                    |                   |
| 001.0120.541001                       | COMMUNICATIONS SVCS                     | \$ 3,220          | \$ 1,634          | \$ 3,700           | \$ 3,700          |
| 001.0120.548001                       | CERTIFICATE FRAMES                      | 5,234             | 13,318            | 8,000              | 9,000             |
| 001.0120.548002                       | PROMOTIONAL ACTIVITY                    | 3,767             | 6,039             | 7,000              | 7,000             |
| 001.0120.548011                       | HOME OF THE MONTH                       | -                 | -                 | 1,500              | 1,500             |
| 001.0120.549001                       | OPERATING EXPENSE                       | 1,320             | 1,621             | 1,500              | 1,500             |
| 001.0120.552015                       | OPERATING SUPPLIES-OTHER                | 9,051             | 5,356             | 3,500              | 3,500             |
| 001.0120.552036                       | MARGATE CITIZENS ACADEMY                | -                 | -                 | 2,400              | 4,000             |
| 001.0120.555005                       | EDUCATION & TRAINING                    | -                 | 3,950             | 4,000              | 4,000             |
| 001.0120.555007                       | SUBS, MEMBSHP-LEAGUE DUES               | 23,215            | 26,163            | 28,000             | 32,000            |
| 001.0120.555016                       | TRNG, TRVL, PERDIEM-SIMONE              | -                 | 35                | 5,000              | 5,000             |
| 001.0120.555017                       | TRNG, TRVL, PERDIEM-RUZZANO             | 2,416             | 538               | 5,000              | 5,000             |
| 001.0120.555023                       | TRNG, TRVL, PERDIEM-CAGGIANO            | 4,899             | 3,769             | 5,000              | 5,000             |
| 001.0120.555024                       | TRNG, TRVL, PERDIEM-SCHWARTZ            | 3,922             | 2,401             | 5,000              | 5,000             |
| 001.0120.555025                       | TRNG, TRVL, PERDIEM-ARSERIO             | 5,672             | 5,507             | 5,000              | 5,000             |
| 001.0120.555026                       | TRNG, TRVL, PERDIEM-CONFERENCE & EVENTS | -                 | 11,650            | 29,000             | 30,000            |
| 001.0120.599004                       | CITIZEN PROJECT INITIATIVES             | -                 | -                 | 10,000             | 10,000            |
| <b>TOTAL APPROPRIATION</b>            |   | <b>\$ 62,716</b>  | <b>\$ 81,981</b>  | <b>\$ 123,600</b>  | <b>\$ 131,200</b> |
|                                       |   |                   |                   |                    |                   |
| 001.0120.582001                       | CONTRIB-NWFP SENIOR CTR                 | \$ 37,700         | \$ 37,700         | \$ 37,700          | \$ 37,700         |
| 001.0120.582002                       | AREA AGENCY ON AGING                    | 48,685            | 55,552            | 55,552             | 60,262            |
| 001.0120.582004                       | CONTRIB- CHILD SERVICES                 | 1,000             | 1,000             | 1,000              | 1,000             |
| 001.0120.582005                       | CONTRIB-WOMEN IN DISTRESS               | -                 | 1,000             | 1,000              | 1,000             |
| 001.0120.582012                       | CONTRIBUTION - JA WORLD                 | -                 | 5,000             | 5,000              | 5,000             |
| 001.0120.582014                       | CONTRIB-RELAY FOR LIFE                  | -                 | -                 | 2,000              | 2,000             |
| 001.0120.582015                       | CITY COMMISSION-GENERAL DONATIONS       | 12,500            | -                 | -                  | -                 |
| 001.0120.582023                       | CONTRIB-MAYOR'S FITNESS CHALLENGE       | -                 | -                 | 5,000              | 5,000             |
| 001.0120.582024                       | CONTRIB-CHALLENGER BASEBALL             | -                 | -                 | 2,500              | 2,500             |
| 001.0120.582025                       | CONTRIB-SOS CHILDREN'S VILLAGE - FL     | 2,500             | 2,500             | 2,500              | 2,500             |
| 001.0120.582027                       | CONTRIB-RUZZANO                         | -                 | 1,000             | 2,000              | 2,000             |
| 001.0120.582028                       | CONTRIB-CAGGIANO                        | -                 | 400               | 2,000              | 2,000             |
| 001.0120.582029                       | CONTRIB-SCHWARTZ                        | -                 | 1,000             | 2,000              | 2,000             |
| 001.0120.582030                       | CONTRIB-ARSERIO                         | -                 | 1,750             | 2,000              | 2,000             |
| <b>TOTAL APPROPRIATION</b>            |   | <b>\$ 102,385</b> | <b>\$ 106,902</b> | <b>\$ 120,252</b>  | <b>\$ 124,962</b> |
|                                       |   |                   |                   |                    |                   |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |   | <b>\$ 598,125</b> | <b>\$ 679,495</b> | <b>\$ 758,471</b>  | <b>\$ 819,188</b> |

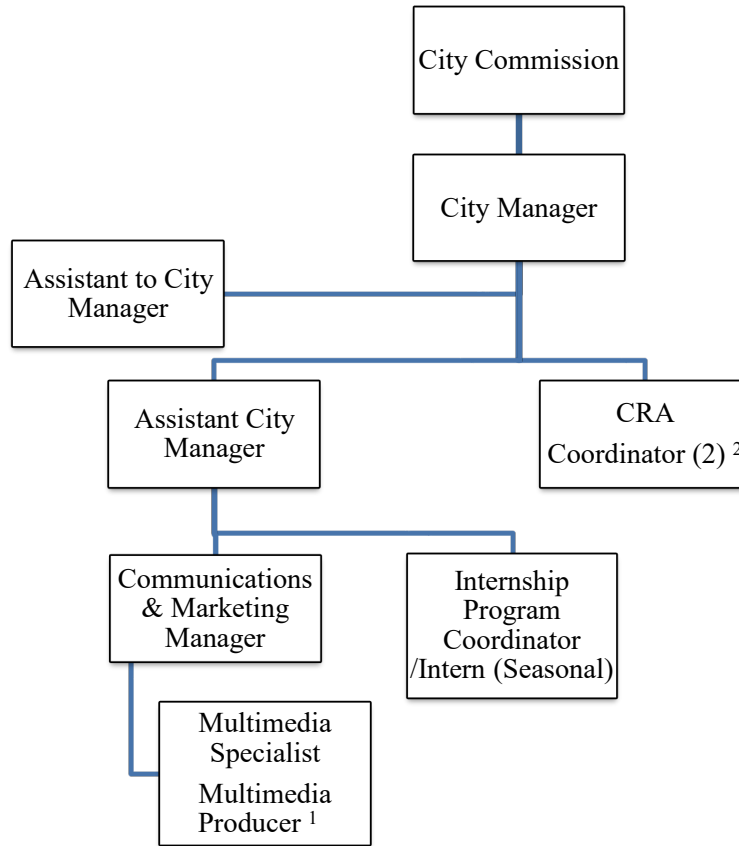


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY MANAGER

8 FULL TIME, 2 SEASONAL - 10 TOTAL



### POSITION SUMMARY

|   | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
|---|-------------------|-------------------|--------------------|--------------------|-------------------|
| City Manager                              | 1                 | 1                 | 1                  | 1                  | 1                 |
| Assistant City Manager                    | 1                 | 1                 | 1                  | 1                  | 1                 |
| Assistant to City Manager                 | 1                 | 1                 | 1                  | 1                  | 1                 |
| Intern (Seasonal)                         | -                 | 1                 | 1                  | 1                  | 1                 |
| Communications & Marketing Manager        | 1                 | 1                 | 1                  | 1                  | 1                 |
| Multimedia Producer <sup>1</sup>          | -                 | 1                 | 1                  | 1                  | 1                 |
| Multimedia Specialist                     | 2                 | 1                 | 1                  | 1                  | 1                 |
| Internship Program Coordinator (seasonal) | 1                 | 1                 | 1                  | 1                  | 1                 |
| CRA Coordinator <sup>2</sup>              | 2                 | 2                 | 2                  | 2                  | 2                 |
| CRA Project Specialist                    | 1                 | -                 | -                  | -                  | -                 |
| <b>Total Positions</b>                    | <b>10</b>         | <b>10</b>         | <b>10</b>          | <b>10</b>          | <b>10</b>         |

<sup>1</sup> Position funded 80% by CRA and 20% by General Fund.

<sup>2</sup> CRA Coordinators are funded 100% by CRA. The City Manager serves as Executive Director of the CRA.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY MANAGER

### COST CENTER (0410)

#### PROGRAM DESCRIPTION

The City Manager serves as the chief administrative and executive officer for the City of Margate. Duties and functions are specifically defined in Article IV of the Margate City Charter. Major responsibilities include, but are not limited to: preparing and submitting an annual budget and end of year financial report to the City Commission; ensuring all laws and ordinances are enforced; and recommending the adoption of measures as deemed necessary or expedient for the health, safety or welfare of the community or for the improvement of administrative services. The City Manager's Office, in conjunction with the Police and Fire Departments, is also responsible for public information dissemination and marketing.

#### PROGRAM GOALS & OBJECTIVES

The City Manager provides leadership and oversight to all City departments in order to address and achieve all four Strategic Plan Goals. The City Manager's Office works to provide the best services possible to residents and businesses through sound financial management and department oversight. In addition, the office provides support of the City image and identity through public information and marketing.

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 1,320,735              | \$ 1,546,939              | \$ 1,669,195               | \$ 1,777,483              | \$ 108,288           | 6.49%               |
| Operating Expenses | 132,667                   | 123,025                   | 200,761                    | 231,306                   | 30,545               | 15.21%              |
| Capital            | (15,422)                  | -                         | -                          | -                         | -                    | 0.00%               |
| Debt Service       | 6,154                     | -                         | -                          | -                         | -                    | 0.00%               |
| Grants & Aid       | 960,165                   | 688,358                   | 854,206                    | 500,000                   | (354,206)            | -41.47%             |
| <b>TOTAL</b>       | <b>\$ 2,404,299</b>       | <b>\$ 2,358,322</b>       | <b>\$ 2,724,162</b>        | <b>\$ 2,508,789</b>       | <b>\$ (215,373)</b>  | <b>-7.91%</b>       |

CRA staff costs are included in the budget above.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY MANAGER

### COST CENTER (0410)

#### PERFORMANCE MEASURES

|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
| Quarterly Budget Reviews: Meet with all department directors within 30 days following the close of report period         | 100%              | 100%              | 100%              | 100%              | 0%          |
| Increase community outreach and public information through printed and digital Our Margate magazine (English & Spanish). | 39,000            | 39,000            | 40,000            | 40,000            | 0%          |
| Number of subscribers and followers on social media  | 38,925            | 45,036            | 40,000            | 40,000            | 0%          |
| Number of website hits on <a href="http://www.margatefl.com">www.margatefl.com</a>                                       | 346,000           | 350,000           | 350,000           | 350,000           | 0%          |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY MANAGER

|  |                                       | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|--|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>PERSONNEL SERVICES <sup>1</sup></b> |                                       |                     |                     |                     |                     |
| 001.0410.512001                        | SAL & WAGES-REGULAR <sup>1</sup>      | \$ 941,113          | \$ 1,080,178        | \$ 1,156,796        | \$ 1,222,015        |
| 001.0410.512022                        | SAL & WAGES-LONGEVITY                 | 5,000               | 5,000               | 5,000               | 5,000               |
| 001.0410.514001                        | SAL & WAGES-OVERTIME                  | 1,346               | 858                 | 4,000               | 4,000               |
| 001.0410.515007                        | SAL&WAGES-VEHICLE ALLOW               | 3,644               | 7,206               | 7,200               | 7,200               |
| 001.0410.515008                        | SAL&WAGES-VEHICLE BENEFIT             | 9,125               | 8,875               | 8,750               | 8,750               |
| 001.0410.515009                        | SAL & WAGES-PHONE ALLOW               | 1,925               | 1,930               | 1,920               | 1,920               |
| 001.0410.521001                        | CONTRIB-SS TAX(EMPLOYER)              | 48,519              | 57,166              | 67,103              | 68,971              |
| 001.0410.521002                        | CONTRIB-MED TAX(EMPLOYER)             | 13,765              | 15,845              | 17,265              | 18,109              |
| 001.0410.522001                        | FRS CONTRIB-EMPLOYER                  | 199,643             | 256,504             | 271,751             | 293,149             |
| 001.0410.523001                        | HEALTH & LIFE INS                     | 96,655              | 113,377             | 129,410             | 148,369             |
|  | <b>TOTAL APPROPRIATION</b>            | <b>\$ 1,320,735</b> | <b>\$ 1,546,939</b> | <b>\$ 1,669,195</b> | <b>\$ 1,777,483</b> |
| <b>OPERATING EXPENSES</b>              |                                       |                     |                     |                     |                     |
| 001.0410.531002                        | PROF'L SVCS-MEDICAL                   | \$ 145              | \$ -                | \$ 155              | \$ -                |
| 001.0410.531009                        | PROF'L SVCS-OTHER                     | 2,500               | 950                 | 5,500               | 4,500               |
| 001.0410.531012                        | GRANT WRITING SERVICES                | -                   | -                   | 10,000              | 30,000              |
| 001.0410.531013                        | RECORDS MANAGEMENT                    | -                   | -                   | 500                 | 500                 |
| 001.0410.534001                        | ADVERTISING                           | 9,225               | 6,131               | 10,100              | 10,600              |
| 001.0410.540003                        | TRAVEL & PER DIEM                     | 3,964               | 3,230               | 9,600               | 9,600               |
| 001.0410.541001                        | COMMUNICATIONS SVCS                   | 3,387               | 4,360               | 5,100               | 5,100               |
| 001.0410.542006                        | POSTAGE                               | 17                  | 125                 | 500                 | 500                 |
| 001.0410.544001                        | RENTALS & LEASES                      | 1,548               | 1,595               | 3,000               | 3,000               |
| 001.0410.544006                        | RENTALS & LEASES - VEHICLES           | 4,756               | 9,882               | 9,906               | 9,906               |
| 001.0410.546006                        | R&M/REPAIR & MAIN SVC                 | 8,152               | 8,559               | 10,800              | 11,300              |
| 001.0410.547002                        | PRINTING & BINDING                    | 76,776              | 67,146              | 95,000              | 112,000             |
| 001.0410.549001                        | OPERATING EXPENSE                     | 5,220               | 4,188               | 7,000               | 7,000               |
| 001.0410.551001                        | OFFICE SUPPLIES                       | 2,658               | 5,143               | 4,000               | 4,000               |
| 001.0410.552015                        | OPERATING SUPPLIES-OTHER              | 8,598               | 5,868               | 16,600              | 9,800               |
| 001.0410.554001                        | SUBSCRIPTION & MEMBERSHIP             | 5,107               | 4,173               | 7,000               | 7,500               |
| 001.0410.555005                        | EDUCATION & TRAINING                  | 614                 | 1,675               | 6,000               | 6,000               |
|  | <b>TOTAL APPROPRIATION</b>            | <b>\$ 132,667</b>   | <b>\$ 123,025</b>   | <b>\$ 200,761</b>   | <b>\$ 231,306</b>   |
| <b>CAPITAL EXPENSES</b>                |                                       |                     |                     |                     |                     |
| 001.0410.564018                        | CAPITAL OUTLAY-LEASES                 | \$ (15,422)         | \$ -                | \$ -                | \$ -                |
|  | <b>TOTAL APPROPRIATION</b>            | <b>\$ (15,422)</b>  | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>DEBT SERVICE</b>                    |                                       |                     |                     |                     |                     |
| 001.0410.571005                        | PRINC-CAPITAL LEASE/VEHICLE           | \$ 5,528            | \$ -                | \$ -                | \$ -                |
| 001.0410.572005                        | INT-CAPITAL LEASE/VEHICLE             | 626                 | -                   | -                   | -                   |
|  | <b>TOTAL APPROPRIATION</b>            | <b>\$ 6,154</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>GRANTS &amp; AID</b>                |                                       |                     |                     |                     |                     |
| 001.0410.583035                        | PROPERTY IMPROVEMENT GRANTS           | \$ 960,165          | \$ 688,358          | \$ 854,206          | \$ 500,000          |
|  | <b>TOTAL APPROPRIATION</b>            | <b>\$ 960,165</b>   | <b>\$ 688,358</b>   | <b>\$ 854,206</b>   | <b>\$ 500,000</b>   |
|  | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 2,404,299</b> | <b>\$ 2,358,322</b> | <b>\$ 2,724,162</b> | <b>\$ 2,508,789</b> |

<sup>1</sup> CRA staff costs are included in the budget above.

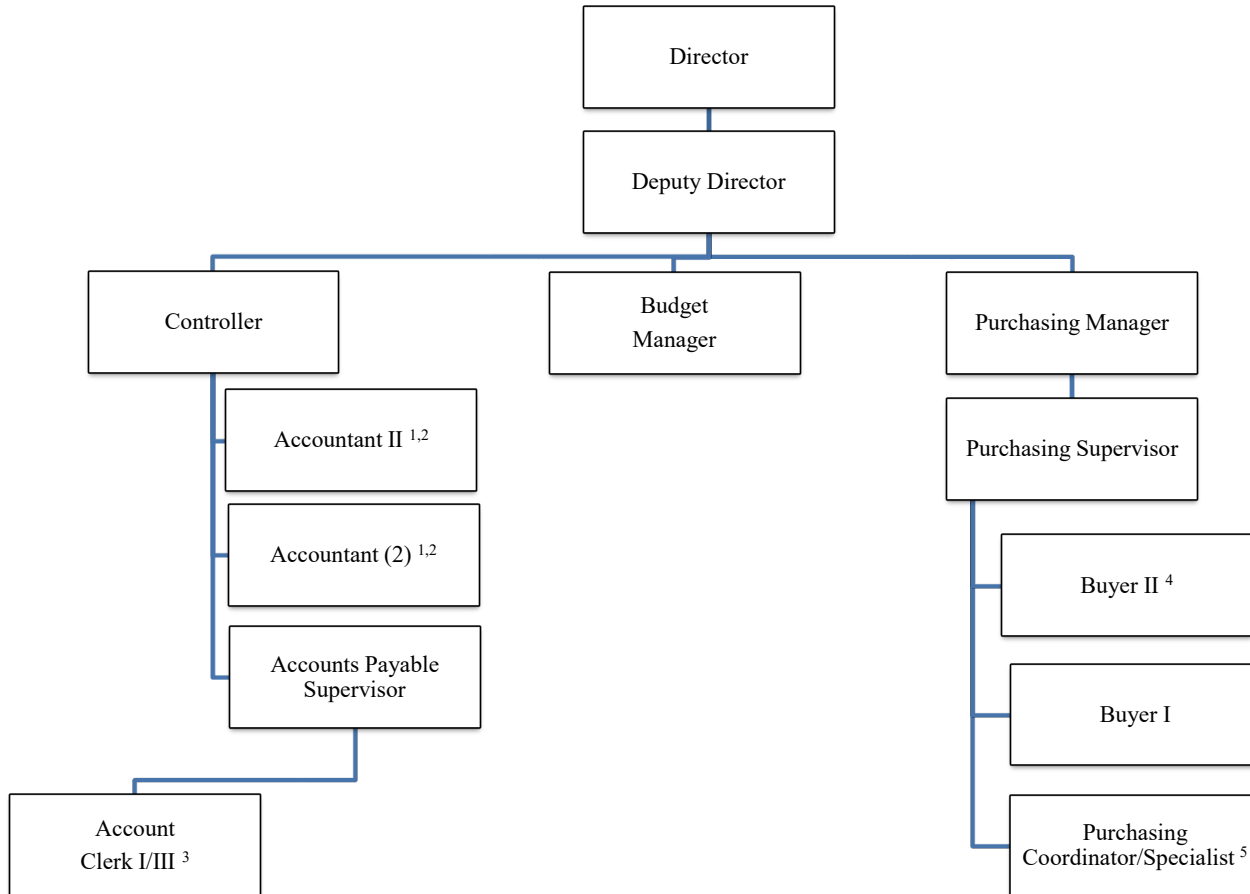


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FINANCE

14 FULL TIME



<sup>1</sup> Accountant II position is funded 25% by Senior Center. One Accountant position is funded 50% by Community Redevelopment Agency.

<sup>2</sup> FY 2025 Adopted - Only 3 of 4 positions of Accounting Supervisor, Accountant II, and two Accountants will be filled at any time.

<sup>3</sup> Only 1 of 2 positions of Account Clerk III and Account Clerk I will be filled at any time.

<sup>4</sup> Buyer II position is funded 40% by CRA, 40% by DEES, and 20% by General Fund.

<sup>5</sup> Only 1 of 2 positions of Purchasing Coordinator and Purchasing Specialist will be filled at any time.





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FINANCE

| POSITION SUMMARY                         |                   |                   |                    |                    |                   |
|--|-------------------|-------------------|--------------------|--------------------|-------------------|
| Position Title                           | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
| Director of Finance                      | 1                 | 1                 | 1                  | 1                  | 1                 |
| Deputy Finance Director                  | 1                 | 1                 | 1                  | 1                  | 1                 |
| Budget Manager                           | 1                 | 1                 | 1                  | 1                  | 1                 |
| Controller                               | 1                 | 1                 | 1                  | 1                  | 1                 |
| Accounting Supervisor <sup>2</sup>       | 1                 | 1                 | 1                  | -                  | -                 |
| Accountant II <sup>2</sup>               | -                 | 1                 | 1                  | 1                  | 1                 |
| Accountant <sup>1,2</sup>                | 2                 | 2                 | 2                  | 2                  | 2                 |
| Accounts Payable Supervisor              | 1                 | 1                 | 1                  | 1                  | 1                 |
| Account Clerk III <sup>3</sup>           | -                 | 1                 | 1                  | 1                  | 1                 |
| Account Clerk I <sup>3</sup>             | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Accounting/Budget Personnel</b> | <b>9</b>          | <b>9</b>          | <b>9</b>           | <b>9</b>           | <b>9</b>          |
| Purchasing Manager                       | 1                 | 1                 | 1                  | 1                  | 1                 |
| Purchasing Supervisor                    | 1                 | 1                 | 1                  | 1                  | 1                 |
| Buyer II <sup>4</sup>                    | 1                 | 1                 | 1                  | 1                  | 1                 |
| Buyer I                                  | 1                 | 1                 | 1                  | 1                  | 1                 |
| Purchasing Specialist <sup>5</sup>       | 1                 | 1                 | 1                  | 1                  | 1                 |
| Purchasing Coordinator <sup>5</sup>      | -                 | -                 | 1                  | 1                  | 1                 |
| <b>Total Purchasing Personnel</b>        | <b>5</b>          | <b>5</b>          | <b>5</b>           | <b>5</b>           | <b>5</b>          |
| <b>Total Positions</b>                   | <b>14</b>         | <b>14</b>         | <b>14</b>          | <b>14</b>          | <b>14</b>         |

<sup>1</sup> Accountant II position is funded 25% by Senior Center. One Accountant position is funded 50% by Community Redevelopment Agency.

<sup>2</sup> FY 2025 Adopted - Only 3 of 4 positions of Accounting Supervisor, Accountant II, and two Accountants will be filled at any time.

<sup>3</sup> Only 1 of 2 positions of Account Clerk III and Account Clerk I will be filled at any time.

<sup>4</sup> Buyer II position is funded 40% by CRA, 40% by DEES, and 20% by General Fund.

<sup>5</sup> Only 1 of 2 positions of Purchasing Coordinator and Purchasing Specialist will be filled at any time.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FINANCE

#### ACCOUNTING/BUDGET DIVISION COST CENTER (0610)

##### PROGRAM DESCRIPTION

The Accounting/Budget Division oversees major financial activities which include providing critical support to operating departments, component units, and external customers. The Division performs various functions including the annual audit, financial reporting, accounts payable, accounts receivable, treasury management, and administration of various contracts. In addition, the Division is responsible for the preparation and administration of the annual operating and capital improvement budgets.

##### PROGRAM GOALS & OBJECTIVES

In support of Goal 3, Service Excellence, the Accounting/Budget Division develops and implements policies and procedures to promote sound financial management and sustainability. In addition, the Division continually seeks to meet the standards and criteria necessary to obtain the Government Financial Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award. Also, in support of Goal 4, Internal Operations, the Accounting/Budget Division continues to develop methods for improving City processes and procedures for residents and businesses.

##### BUDGET EXPENDITURES /EXPENSES

|                    | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change       | %<br>Change   |
|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| Personnel Services | \$ 1,248,024        | \$ 1,338,911        | \$ 1,410,515        | \$ 1,501,157        | \$ 90,642          | 6.43%         |
| Operating Expenses | 129,610             | 287,712             | 468,919             | 281,435             | (187,484)          | -39.98%       |
| Debt Service       | 13,390              | 13,792              | -                   | -                   | -                  | 0.00%         |
| <b>TOTAL</b>       | <b>\$ 1,391,024</b> | <b>\$ 1,640,415</b> | <b>\$ 1,879,434</b> | <b>\$ 1,782,592</b> | <b>\$ (96,842)</b> | <b>-5.15%</b> |

##### PERFORMANCE MEASURES

|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
| Receive Certificate of Achievement for Excellence in Financial Reporting from GFOA | Yes               | Yes               | Yes               | Yes               | N/A         |
| Receive the Distinguished Budget Presentation Award from GFOA                      | Yes               | Yes               | Yes               | Yes               | N/A         |
| Receive unmodified audit opinion that financial statements are presented fairly    | Yes               | Yes               | Yes               | Yes               | N/A         |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FINANCE

|                                |                           | FY 2023      |    | FY 2024   |    | FY 2025   |    | FY 2026   |
|--------------------------------|---------------------------|--------------|----|-----------|----|-----------|----|-----------|
|                                |                           | ACTUAL       |    | ACTUAL    |    | AMENDED   |    | BUDGET    |
| ACCOUNTING/BUDGET DIVISION     |                           |              |    |           |    |           |    |           |
| PERSONNEL SERVICES             |                           |              |    |           |    |           |    |           |
| 001.0610.512001                | SAL & WAGES-REGULAR       | \$ 907,534   | \$ | 937,379   | \$ | 982,959   | \$ | 1,037,932 |
| 001.0610.512022                | SAL & WAGES-LONGEVITY     | 3,000        |    | 3,000     |    | 3,000     |    | 4,000     |
| 001.0610.514001                | SAL & WAGES-OVERTIME      | -            |    | 783       |    | -         |    | -         |
| 001.0610.515007                | SAL&WAGES-VEHICLE ALLOW   | 3,644        |    | 7,206     |    | 7,200     |    | 7,200     |
| 001.0610.515009                | SAL & WAGES-PHONE ALLOW   | 1,937        |    | 1,930     |    | 1,920     |    | 1,920     |
| 001.0610.521001                | CONTRIB-SS TAX(EMPLOYER)  | 56,217       |    | 57,312    |    | 61,065    |    | 64,867    |
| 001.0610.521002                | CONTRIB-MED TAX(EMPLOYER) | 13,148       |    | 13,501    |    | 14,429    |    | 15,313    |
| 001.0610.522001                | FRS CONTRIB-EMPLOYER      | 144,656      |    | 174,257   |    | 183,184   |    | 197,234   |
| 001.0610.522002                | RETIREMENT - 457 PLAN     | -            |    | -         |    | -         |    | 5,000     |
| 001.0610.523001                | HEALTH & LIFE INS         | 117,888      |    | 143,543   |    | 156,758   |    | 167,691   |
| TOTAL APPROPRIATION            |                           | \$ 1,248,024 | \$ | 1,338,911 | \$ | 1,410,515 | \$ | 1,501,157 |
| OPERATING EXPENSES             |                           |              |    |           |    |           |    |           |
| 001.0610.531002                | PROFL SVCS-MEDICAL        | \$ 180       | \$ | 180       | \$ | 200       | \$ | 200       |
| 001.0610.531009                | PROFL SVCS-OTHER          | 30,985       |    | 32,057    |    | 2,000     |    | 2,000     |
| 001.0610.532001                | ACCOUNTING & AUDITING     | 50,416       |    | 77,828    |    | 94,500    |    | 97,000    |
| 001.0610.540003                | TRAVEL & PER DIEM         | 295          |    | 643       |    | 1,000     |    | 1,200     |
| 001.0610.541001                | COMMUNICATIONS SVCS       | 263          |    | 243       |    | 500       |    | -         |
| 001.0610.542006                | POSTAGE                   | 55           |    | 67        |    | 100       |    | 100       |
| 001.0610.544001                | RENTALS & LEASES          | 2,399        |    | 2,451     |    | 3,000     |    | 3,000     |
| 001.0610.544008                | LEASE/SOFTWARE LIC-SBITA  | -            |    | 121,368   |    | 315,419   |    | 154,620   |
| 001.0610.546003                | MAINT-OFFICE EQUIPMENT    | -            |    | -         |    | 500       |    | 500       |
| 001.0610.546006                | REPAIR & MAINTENANCE SVCS | 28,319       |    | 38,087    |    | 30,000    |    | -         |
| 001.0610.547002                | PRINTING & BINDING        | 1,129        |    | -         |    | 1,000     |    | 1,000     |
| 001.0610.549092                | CREDIT CARD PYMT CHARGES  | 639          |    | 581       |    | 700       |    | -         |
| 001.0610.552015                | OPERATING SUPPLIES-OTHER  | 10,437       |    | 10,087    |    | 10,500    |    | 12,000    |
| 001.0610.554001                | SUBSCRIPTION & MEMBERSHIP | 3,234        |    | 2,010     |    | 3,500     |    | 3,815     |
| 001.0610.555005                | EDUCATION & TRAINING      | 1,259        |    | 2,110     |    | 6,000     |    | 6,000     |
| TOTAL APPROPRIATION            |                           | \$ 129,610   | \$ | 287,712   | \$ | 468,919   | \$ | 281,435   |
| DEBT SERVICE                   |                           |              |    |           |    |           |    |           |
| 001.0610.571008                | PRINC-SBITA SOFTWARE LIC  | \$ 12,719    | \$ | 12,703    | \$ | -         | \$ | -         |
| 001.0610.572008                | INT-SBITA SOFTWARE LIC    | 671          |    | 1,089     |    | -         |    | -         |
| TOTAL APPROPRIATION            |                           | \$ 13,390    | \$ | 13,792    | \$ | -         | \$ | -         |
| ACCOUNTING/BUDGET DIVISION     |                           |              |    |           |    |           |    |           |
| TOTAL REQUESTED APPROPRIATIONS |                           | \$ 1,391,024 | \$ | 1,640,415 | \$ | 1,879,434 | \$ | 1,782,592 |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FINANCE

#### PURCHASING DIVISION COST CENTER (0620)

##### PROGRAM DESCRIPTION

The Purchasing Division works to procure goods, materials, services, and construction contracts for the City, in an ethical and professional manner. This is accomplished utilizing accepted procurement methods (including Florida State Statutes, City Code of Ordinances, etc.) in the preparation and distribution of requests for quotes, bids, letters of interest and requests for proposals. In addition to the above, the Purchasing Division provides support services for the Community Redevelopment Agency, including formal bid procurement. The Division also directs the disposition of vehicles, equipment, and other surplus items; administers various City contracts; and maintains the annual City inventory.

##### PROGRAM GOALS & OBJECTIVES

In support of Goal 4, Internal Operations, the Purchasing Division helps to maintain the City's financial stability and solvency by its continued efforts to utilize cost saving sources of supply and procurement methods. Cost savings have been achieved by taking advantage of cooperative procurement opportunities, as well as tailoring the City's formal procurement specifications to invite optimum competition while still ensuring the quality, value and compatibility of the products and services ultimately obtained.

##### BUDGET EXPENDITURES /EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 546,501                | \$ 576,385                | \$ 620,323                 | \$ 656,262                | \$ 35,939            | 5.79%               |
| Operating Expenses | 32,159                    | 20,621                    | 41,200                     | 58,400                    | 17,200               | 41.75%              |
| <b>TOTAL</b>       | <b>\$ 578,660</b>         | <b>\$ 597,006</b>         | <b>\$ 661,523</b>          | <b>\$ 714,662</b>         | <b>\$ 53,139</b>     | <b>8.03%</b>        |

##### PERFORMANCE MEASURES

|  | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Percentage of prospective new vendor introduction submissions received and processed by Purchasing within three business days after receipt  | 95%                       | 98%                       | 99%                       | 100%                      | 1%                  |
| Percentage of purchase order change requests received and processed by Purchasing within two business days after request is received and funding and dollar threshold approvals are obtained | 95%                       | 98%                       | 98%                       | 98%                       | 0%                  |
| Participation by Purchasing staff in governmental Purchasing related meetings and continuing education offerings   | 95%                       | 100%                      | 100%                      | 100%                      | 0%                  |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FINANCE

|                                       |                           | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>PURCHASING DIVISION</b>            |                           |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b>             |                           |                     |                     |                     |                     |
| 001.0620.512001                       | SAL & WAGES-REGULAR       | \$ 400,010          | \$ 416,446          | \$ 445,338          | \$ 469,876          |
| 001.0620.512022                       | SAL & WAGES-LONGEVITY     | 8,000               | 8,000               | 8,000               | 8,000               |
| 001.0620.514001                       | SAL & WAGES-OVERTIME      | 382                 | 178                 | 800                 | 800                 |
| 001.0620.515009                       | SAL & WAGES-PHONE ALLOW   | 963                 | 965                 | 960                 | 960                 |
| 001.0620.521001                       | CONTRIB-SS TAX(EMPLOYER)  | 24,370              | 25,439              | 28,216              | 29,737              |
| 001.0620.521002                       | CONTRIB-MED TAX(EMPLOYER) | 5,699               | 5,950               | 6,599               | 6,955               |
| 001.0620.522001                       | FRS CONTRIB-EMPLOYER      | 44,609              | 57,697              | 61,903              | 66,490              |
| 001.0620.523001                       | HEALTH & LIFE INS         | 62,468              | 61,710              | 68,507              | 73,444              |
| <b>TOTAL APPROPRIATION</b>            |                           | <b>\$ 546,501</b>   | <b>\$ 576,385</b>   | <b>\$ 620,323</b>   | <b>\$ 656,262</b>   |
| <b>OPERATING EXPENSES</b>             |                           |                     |                     |                     |                     |
| 001.0620.531009                       | PROFL SVCS-OTHER          | \$ 14,112           | \$ -                | \$ -                | \$ -                |
| 001.0620.534001                       | ADVERTISING               | 372                 | 634                 | 1,000               | 1,000               |
| 001.0620.540003                       | TRAVEL & PER DIEM         | 1,819               | 1,872               | 4,500               | 4,750               |
| 001.0620.542006                       | POSTAGE                   | -                   | -                   | 150                 | 150                 |
| 001.0620.544001                       | RENTALS & LEASES          | 1,600               | 1,634               | 2,500               | 2,700               |
| 001.0620.544008                       | LEASE/SOFTWARE LIC-SBITA  | -                   | 515                 | 12,100              | 36,350              |
| 001.0620.546003                       | MAINT-OFFICE EQUIPMENT    | -                   | -                   | 500                 | 500                 |
| 001.0620.546006                       | REPAIR & MAINTENANCE SVCS | 9,821               | 9,925               | 9,250               | 250                 |
| 001.0620.547002                       | PRINTING & BINDING        | 67                  | 134                 | 300                 | 300                 |
| 001.0620.552015                       | OPERATING SUPPLIES-OTHER  | 2,333               | 2,953               | 3,500               | 4,000               |
| 001.0620.554001                       | SUBSCRIPTION & MEMBERSHIP | 1,285               | 1,430               | 1,900               | 2,600               |
| 001.0620.555005                       | EDUCATION & TRAINING      | 750                 | 1,524               | 5,500               | 5,800               |
| <b>TOTAL APPROPRIATION</b>            |                           | <b>\$ 32,159</b>    | <b>\$ 20,621</b>    | <b>\$ 41,200</b>    | <b>\$ 58,400</b>    |
| <b>PURCHASING DIVISION</b>            |                           |                     |                     |                     |                     |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                           | <b>\$ 578,660</b>   | <b>\$ 597,006</b>   | <b>\$ 661,523</b>   | <b>\$ 714,662</b>   |
| <b>FINANCE DEPARTMENT</b>             |                           |                     |                     |                     |                     |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                           | <b>\$ 1,969,684</b> | <b>\$ 2,237,421</b> | <b>\$ 2,540,957</b> | <b>\$ 2,497,254</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### NON-DEPARTMENTAL

### COST CENTER (0710)

#### PROGRAM DESCRIPTION

Non-Departmental refers to expenditures that are not assigned to a specific department. It includes retiree benefits, final leave payouts, and operating expenditures that support general management, centralized administrative support functions, or non-program related activities.

#### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual    | FY 2024<br>Actual    | FY 2025<br>Amended   | FY 2026<br>Budget    | \$<br>Change        | %<br>Change  |
|--------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------|
| Personnel Services | \$ 2,325,237         | \$ 2,233,224         | \$ 2,551,785         | \$ 2,546,785         | (5,000)             | -0.20%       |
| Operating Expenses | 3,227,580            | 3,219,089            | 3,442,180            | 4,208,994            | 766,814             | 22.28%       |
| Capital            | 262,024              | 196,227              | 22,655               | -                    | (22,655)            | -100.00%     |
| Grants and Aid     | 5,155,541            | 5,809,829            | 6,422,247            | 6,837,251            | 415,004             | 6.46%        |
| Contingency        | -                    | -                    | 150,000              | 150,000              | -                   | 0.00%        |
| Transfers          | 141,671              | 50,000               | 50,000               | 50,000               | -                   | 0.00%        |
| <b>TOTAL</b>       | <b>\$ 11,112,053</b> | <b>\$ 11,508,369</b> | <b>\$ 12,638,867</b> | <b>\$ 13,793,030</b> | <b>\$ 1,154,163</b> | <b>9.13%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### NON-DEPARTMENTAL

|                                       |                                    | FY 2023<br>ACTUAL    | FY 2024<br>ACTUAL    | FY 2025<br>AMENDED   | FY 2026<br>BUDGET    |
|---------------------------------------|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>PERSONNEL SERVICES</b>             |                                    |                      |                      |                      |                      |
| 001.0710.512018                       | ACCRUED LEAVE PAYOUTS              | \$ 932,508           | \$ 772,657           | \$ 900,000           | \$ 900,000           |
| 001.0710.512020                       | SAL & WAGES-P/R EMERG CKS          | (80)                 | -                    | -                    | -                    |
| 001.0710.522003                       | CONTRIBUTION - HEALTH TRUST        | 33,483               | 33,483               | 35,250               | 35,250               |
| 001.0710.522004                       | FRINGE-LUMP SUM PAY                | 118,117              | 178,348              | 306,535              | 306,535              |
| 001.0710.523014                       | RETIREE - PREMIUM                  | 1,236,259            | 1,248,736            | 1,300,000            | 1,300,000            |
| 001.0710.525001                       | UNEMPLOYMENT COMP - PAYMENTS       | 4,950                | -                    | 10,000               | 5,000                |
| <b>TOTAL APPROPRIATION</b>            |                                    | <b>\$ 2,325,237</b>  | <b>\$ 2,233,224</b>  | <b>\$ 2,551,785</b>  | <b>\$ 2,546,785</b>  |
| <b>OPERATING EXPENSES</b>             |                                    |                      |                      |                      |                      |
| 001.0710.531002                       | PROFL SVCS-MEDICAL                 | \$ 7,082             | \$ 7,415             | \$ 12,000            | \$ 12,000            |
| 001.0710.531009                       | PROFL SVCS-OTHER                   | 74,524               | 66,631               | 142,338              | 109,685              |
| 001.0710.531025                       | GENERAL COST ALLOCATION - BLDG.    | 720,927              | 805,733              | 851,913              | 1,284,621            |
| 001.0710.531030                       | PROF SVC-SPEC MAGISTRATE           | 8,040                | 9,272                | 10,000               | 10,000               |
| 001.0710.531058                       | PROF SV-ACTUARIAL GASB 45          | 9,700                | 3,700                | 4,000                | 4,000                |
| 001.0710.531064                       | PROF SVCS-ARBITRAGE CALC           | 3,348                | 3,348                | 6,600                | 6,600                |
| 001.0710.531073                       | CONSULTANT                         | 6,475                | 6,290                | 25,000               | 25,000               |
| 001.0710.534046                       | CONTRACT SVCS-LOBBYIST             | 50,000               | 50,134               | 50,000               | 50,000               |
| 001.0710.534103                       | OPER EXP-BANK FEES                 | 15,845               | 12,878               | 20,000               | 20,000               |
| 001.0710.534108                       | SOLID WASTE EXPENSES               | 2,703                | 3,050                | 5,000                | 5,000                |
| 001.0710.534109                       | RECYCLING EXPENSES                 | 152,127              | 252,159              | 250,000              | 255,000              |
| 001.0710.541001                       | COMMUNICATIONS SVCS                | 21,058               | 16,611               | 29,000               | 22,000               |
| 001.0710.545027                       | INSURANCE CHARGES                  | 2,131,208            | 1,888,600            | 1,888,600            | 2,327,888            |
| 001.0710.547002                       | PRINTING & BINDING                 | -                    | -                    | 1,500                | 24,000               |
| 001.0710.549001                       | OPERATING EXPENSE                  | -                    | 12,140               | 14,000               | 20,200               |
| 001.0710.549010                       | EMERGENCY PREPAREDNESS             | -                    | 33,115               | 40,000               | -                    |
| 001.0710.549028                       | SPECIAL EVENTS                     | 10,712               | 9,463                | -                    | -                    |
| 001.0710.552015                       | OPERATING SUPPLIES - OTHER         | 8,103                | 12,738               | 10,000               | 10,000               |
| 001.0710.555007                       | ED & TRAINING FPE & NON-BARGAINING | 5,728                | 3,751                | 15,000               | 15,000               |
| <b>TOTAL APPROPRIATION</b>            |                                    | <b>\$ 3,227,580</b>  | <b>\$ 3,219,089</b>  | <b>\$ 3,442,180</b>  | <b>\$ 4,208,994</b>  |
| <b>CAPITAL EXPENSES</b>               |                                    |                      |                      |                      |                      |
| 001.0710.563007                       | COMMUNICATION NETWORKING           | \$ 262,024           | \$ 128,768           | \$ 22,655            | \$ -                 |
| 001.0710.563061                       | EMERGENCY PREPARE-CAPITAL          | -                    | 67,459               | -                    | -                    |
| <b>TOTAL APPROPRIATION</b>            |                                    | <b>\$ 262,024</b>    | <b>\$ 196,227</b>    | <b>\$ 22,655</b>     | <b>\$ -</b>          |
| <b>GRANTS &amp; AID</b>               |                                    |                      |                      |                      |                      |
| 001.0710.581001                       | CONTRIBUTIONS-CRA                  | \$ 5,000,241         | \$ 5,714,529         | \$ 6,326,947         | \$ 6,741,951         |
| 001.0710.581002                       | CONTRIB-NWFPSC(FRS)                | 42,000               | 42,000               | 42,000               | 42,000               |
| 001.0710.581003                       | CONTRIB-NWFPSC(PAYROLL CONTRIB.)   | 113,300              | 53,300               | 53,300               | 53,300               |
| <b>TOTAL APPROPRIATION</b>            |                                    | <b>\$ 5,155,541</b>  | <b>\$ 5,809,829</b>  | <b>\$ 6,422,247</b>  | <b>\$ 6,837,251</b>  |
| <b>TRANSFERS &amp; CONTINGENCY</b>    |                                    |                      |                      |                      |                      |
| 001.0710.591002                       | CONTINGENCY                        | \$ -                 | \$ -                 | \$ 150,000           | \$ 150,000           |
| 001.0710.591015                       | TRANSFER TO CAPITAL IMPRV FUND     | -                    | 50,000               | 50,000               | 50,000               |
| 001.0710.591080                       | TRANSFER TO BUILDING FUND          | 60,000               | -                    | -                    | -                    |
| 001.0710.591081                       | TRANSFER TO O/M OP MAINT FUND 456  | 81,671               | -                    | -                    | -                    |
| <b>TOTAL APPROPRIATION</b>            |                                    | <b>\$ 141,671</b>    | <b>\$ 50,000</b>     | <b>\$ 200,000</b>    | <b>\$ 200,000</b>    |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                                    | <b>\$ 11,112,053</b> | <b>\$ 11,508,369</b> | <b>\$ 12,638,867</b> | <b>\$ 13,793,030</b> |



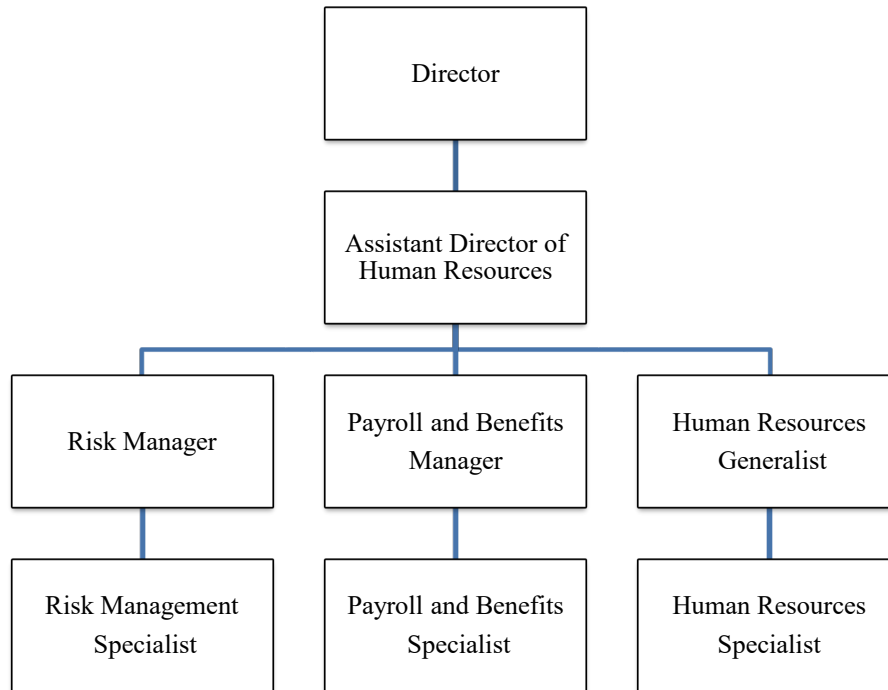


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### HUMAN RESOURCES

#### 8 FULL TIME



#### POSITION SUMMARY

| Position Title                        | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
|---------------------------------------|-------------------|-------------------|--------------------|--------------------|-------------------|
| Director of Human Resources           | 1                 | 1                 | 1                  | 1                  | 1                 |
| Assistant Director of Human Resources | 1                 | 1                 | 1                  | 1                  | 1                 |
| Human Resources Generalist            | 1                 | 1                 | 1                  | 1                  | 1                 |
| Human Resources Specialist            | 1                 | 1                 | 1                  | 1                  | 1                 |
| Intern (Seasonal)                     | -                 | 1                 | 1                  | 1                  | -                 |
| Payroll and Benefits Manager          | -                 | 1                 | 1                  | 1                  | 1                 |
| Payroll and Benefits Specialist       | 1                 | 1                 | 1                  | 1                  | 1                 |
| Payroll and Benefits Supervisor       | 1                 | -                 | -                  | -                  | -                 |
| Risk Management Specialist            | 1                 | 1                 | 1                  | 1                  | 1                 |
| Risk Manager                          | 1                 | 1                 | 1                  | 1                  | 1                 |
| Total Positions                       | 8                 | 9                 | 9                  | 9                  | 8                 |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### HUMAN RESOURCES

#### COST CENTER (0810)

##### PROGRAM DESCRIPTION

The Human Resources Department serves the City of Margate and its employees by hiring and retaining the best possible candidates; managing pay and benefits; providing payroll services; managing risk and liabilities; delivering training and employee coaching; partnering in collective bargaining; and contributing as an important strategic partner in all areas of City operations. Human Resources assists City departments with any organizational issue that touches employees in some way.

##### PROGRAM GOALS & OBJECTIVES

In support of Goal 4, Internal Operations, the Human Resources Department supports the health of our employees by promoting numerous wellness initiatives and ensuring prompt access to quality medical services throughout the year. The Human Resources Department also supports Goal 4, by continuously creating and modifying City-wide policies and procedures to provide clarity, legal compliance and consistency. The Department also offers ongoing educational opportunities to employees in the areas of customer service, leadership and other soft skills, as well as professional and technical training.

##### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 879,796                | \$ 908,791                | \$ 1,067,191               | \$ 1,196,135              | \$ 128,944           | 12.08%              |
| Operating Expenses | 171,879                   | 238,105                   | 253,355                    | 251,215                   | (2,140)              | -0.84%              |
| Debt Service       | 8,007                     | 8,007                     | -                          | -                         | -                    | 0.00%               |
| <b>TOTAL</b>       | <b>\$ 1,091,363</b>       | <b>\$ 1,154,903</b>       | <b>\$ 1,325,036</b>        | <b>\$ 1,447,350</b>       | <b>\$ 122,314</b>    | <b>9.23%</b>        |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### HUMAN RESOURCES

#### COST CENTER (0810)

| PERFORMANCE MEASURES   |                   |                   |                   |                   |             |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
| Number of employee training and educational sessions offered                                   | 18                | 25                | 10                | 10                | 0%          |
| Number of City policies and/or code sections revised or created                                | 7                 | 6                 | 6                 | 6                 | 0%          |
| Percentage of Workers' Compensation claims submitted to the carrier within three business days | 90%               | 89%               | 92%               | 92%               | 0%          |
| Incident Rate (the number of injuries and illnesses per 100 full time equivalent employee)     | 20%               | 14%               | 18%               | 18%               | 0%          |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### HUMAN RESOURCES

|                           |                                       | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>PERSONNEL SERVICES</b> |                                       |                     |                     |                     |                     |
| 001.0810.512001           | SAL & WAGES-REGULAR                   | \$ 629,624          | \$ 642,405          | \$ 729,061          | \$ 829,908          |
| 001.0810.514001           | SAL & WAGES-OVERTIME                  | 522                 | 547                 | 2,000               | 1,000               |
| 001.0810.515007           | SAL&WAGES-VEHICLE ALLOW               | 3,644               | 7,206               | 7,200               | 7,200               |
| 001.0810.515009           | SAL & WAGES-PHONE ALLOW               | 1,811               | 1,928               | 2,880               | 2,880               |
| 001.0810.521001           | CONTRIB-SS TAX(EMPLOYER)              | 37,481              | 38,713              | 48,677              | 51,843              |
| 001.0810.521002           | CONTRIB-MED TAX(EMPLOYER)             | 8,766               | 9,054               | 11,457              | 12,267              |
| 001.0810.522001           | FRS CONTRIB-EMPLOYER                  | 99,069              | 121,441             | 142,602             | 154,660             |
| 001.0810.522002           | RETIREMENT - 457 PLAN                 | -                   | -                   | -                   | 5,000               |
| 001.0810.523001           | HEALTH & LIFE INS                     | 98,879              | 87,497              | 123,314             | 131,377             |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ 879,796</b>   | <b>\$ 908,791</b>   | <b>\$ 1,067,191</b> | <b>\$ 1,196,135</b> |
| <b>OPERATING EXPENSES</b> |                                       |                     |                     |                     |                     |
| 001.0810.531002           | PROF'L SVCS-MEDICAL                   | \$ 180              | \$ -                | \$ 25,000           | \$ 25,000           |
| 001.0810.531009           | PROF'L SVCS-OTHER                     | 69,721              | 108,684             | 61,400              | 12,400              |
| 001.0810.534001           | ADVERTISING                           | -                   | -                   | 2,500               | 2,500               |
| 001.0810.534065           | PAYROLL PROCESSING                    | 73,856              | 75,923              | 88,000              | 151,500             |
| 001.0810.534112           | VOLUNTEER SERVICES                    | -                   | -                   | 1,000               | -                   |
| 001.0810.540003           | TRAVEL & PER DIEM                     | -                   | -                   | 2,000               | 2,000               |
| 001.0810.541001           | COMMUNICATIONS SVCS                   | 374                 | 173                 | 500                 | 460                 |
| 001.0810.544001           | RENTALS & LEASES                      | 3,953               | 3,624               | 6,600               | 6,600               |
| 001.0810.544008           | LEASE/SOFTWARE LIC-SBITA              | -                   | -                   | -                   | 850                 |
| 001.0810.546003           | MAINT-OFFICE EQUIPMENT                | -                   | -                   | 350                 | 350                 |
| 001.0810.546006           | REPAIR & MAINTENANCE SVCS             | -                   | 3,793               | 13,500              | -                   |
| 001.0810.547002           | PRINTING                              | -                   | -                   | 500                 | -                   |
| 001.0810.549001           | OPERATING EXPENSE                     | 17,182              | 32,072              | 31,400              | 31,400              |
| 001.0810.549005           | CIVIL SERVICE BOARD                   | -                   | -                   | 250                 | 250                 |
| 001.0810.551001           | OFFICE SUPPLIES                       | 2,905               | 4,590               | 8,820               | 7,000               |
| 001.0810.554001           | SUBSCRIPTION & MEMBERSHIP             | 1,501               | 2,346               | 3,255               | 2,405               |
| 001.0810.555005           | EDUCATION & TRAINING                  | 2,207               | 6,900               | 8,280               | 8,500               |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ 171,879</b>   | <b>\$ 238,105</b>   | <b>\$ 253,355</b>   | <b>\$ 251,215</b>   |
| <b>CAPITAL EXPENSES</b>   |                                       |                     |                     |                     |                     |
| 001.0810.565079           | COMPUTER EQUIPMENT                    | \$ 31,681           | \$ -                | \$ -                | \$ -                |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ 31,681</b>    | <b>\$ -</b>         | <b>\$ 4,490</b>     | <b>\$ -</b>         |
| <b>DEBT SERVICE</b>       |                                       |                     |                     |                     |                     |
| 001.0810.571008           | PRINC-SBITA SOFTWARE LIC              | \$ 7,824            | \$ 7,155            | \$ -                | \$ -                |
| 001.0810.572008           | INT-SBITA SOFTWARE LIC                | 183                 | 852                 | -                   | -                   |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ 8,007</b>     | <b>\$ 8,007</b>     | <b>\$ -</b>         | <b>\$ -</b>         |
|                           | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 1,091,363</b> | <b>\$ 1,154,903</b> | <b>\$ 1,325,036</b> | <b>\$ 1,447,350</b> |

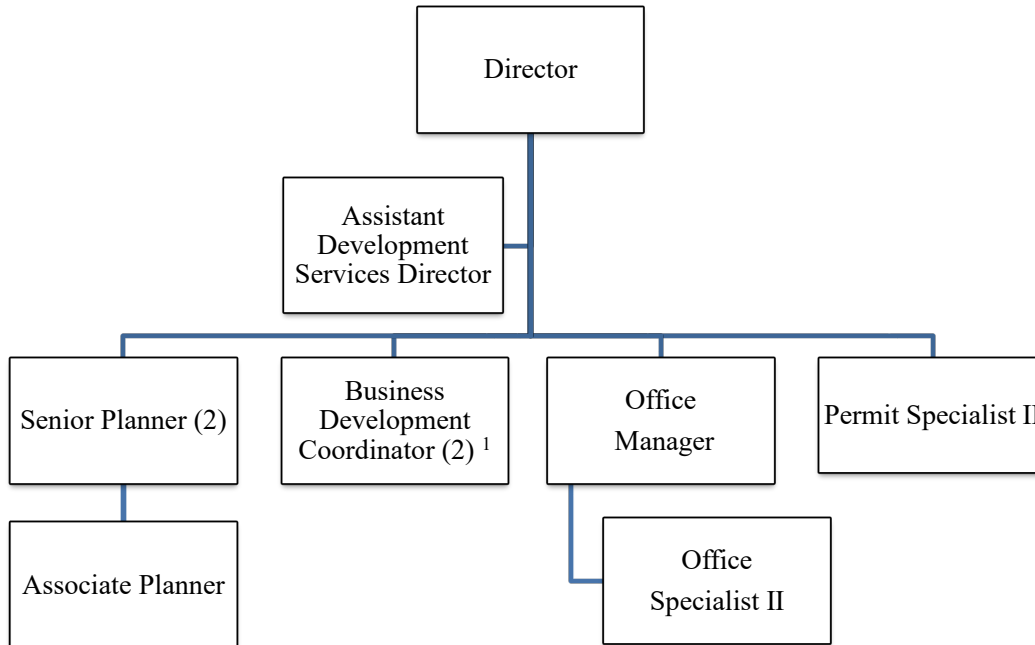


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### DEVELOPMENT SERVICES

#### 10 FULL TIME



#### POSITION SUMMARY

| Position Title                                | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
|---|-------------------|-------------------|--------------------|--------------------|-------------------|
| Development Services Director                 | 1                 | 1                 | 1                  | 1                  | 1                 |
| Assistant Development Services Director       | -                 | -                 | 1                  | 1                  | 1                 |
| Senior Planner                                | 2                 | 2                 | 2                  | 2                  | 2                 |
| Associate Planner                             | 1                 | 1                 | 1                  | 1                  | 1                 |
| Permit Specialist II                          | 1                 | 1                 | 1                  | 1                  | 1                 |
| Office Specialist II                          | 1                 | 1                 | 1                  | 1                  | 1                 |
| Office Manager                                | 1                 | 1                 | 1                  | 1                  | 1                 |
| Community Development Inspector               | 1                 | -                 | -                  | -                  | -                 |
| Business Development Coordinator <sup>1</sup> | 1                 | 2                 | 2                  | 2                  | 2                 |
| <b>Total Positions</b>                        | <b>9</b>          | <b>9</b>          | <b>10</b>          | <b>10</b>          | <b>10</b>         |

<sup>1</sup> One Business Development Coordinator - 75% funded by the Community Redevelopment Agency and 25% funded by the General Fund.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### DEVELOPMENT SERVICES COST CENTER (1110)

#### PROGRAM DESCRIPTION

The Department of Development Services' mission is to promote safe, livable neighborhoods and commercial districts which support overall economic growth for our residential and business communities. Our services include assisting with land use, zoning, and providing support for any of the City's processes requiring many types of approvals, exceptions, variances, and more. We achieve this economic growth by administering the Comprehensive Plan and zoning code. The Department also supports businesses with the Local Business Tax Receipts and assistance in promoting their growth. The economic vitality of the City is enhanced by the success of our business partners which promote local job opportunities. Attracting, retaining, and expanding our business sectors is vital to growing our local tax base.

#### PROGRAM GOALS & OBJECTIVES

In support of Goal 1, City Renewed, and Goal 2, Vibrant Economy, the Development Services Department assists existing and prospective businesses by providing retention, expansion and development opportunities. The Development Services Department also provides outreach to business and community organizations to promote the City's brand.

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 916,540                | \$ 934,677                | \$ 1,321,896               | \$ 1,387,720              | \$ 65,824            | 4.98%               |
| Operating Expenses | 90,282                    | 97,485                    | 282,264                    | 275,621                   | (6,643)              | -2.35%              |
| Capital            | 56,571                    | 211,732                   | 24,462                     | -                         | (24,462)             | -100.00%            |
| Debt Service       | 4,341                     | 64,553                    | -                          | -                         | -                    | 0.00%               |
| <b>TOTAL</b>       | <b>\$ 1,067,734</b>       | <b>\$ 1,308,447</b>       | <b>\$ 1,628,622</b>        | <b>\$ 1,663,341</b>       | <b>\$ 34,719</b>     | <b>2.13%</b>        |

#### PERFORMANCE MEASURES

|  | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Number of educational meetings with the Code Compliance Division   | 2                         | 2                         | 2                         | 2                         | 0%                  |
| Percentage of zoning confirmation letters processed within 14 days | 95%                       | 95%                       | 95%                       | 95%                       | 0%                  |
| Number of on-site business visits conducted                        | 125                       | 353                       | 300                       | 300                       | 0%                  |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### DEVELOPMENT SERVICES

|                            |                           | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|----------------------------|---------------------------|-------------------|-------------------|---------------------|---------------------|
| <b>PERSONNEL SERVICES</b>  |                           |                   |                   |                     |                     |
| 001.1110.512001            | SAL & WAGES-REGULAR       | \$ 625,186        | \$ 613,961        | \$ 850,587          | \$ 903,832          |
| 001.1110.512022            | SAL & WAGES-LONGEVITY     | 2,000             | 2,000             | 2,000               | 2,000               |
| 001.1110.514001            | SAL & WAGES-OVERTIME      | 597               | -                 | 1,500               | 600                 |
| 001.1110.515007            | SAL&WAGES-VEHICLE ALLOW   | 3,644             | 7,206             | 7,200               | 7,200               |
| 001.1110.515009            | SAL & WAGES-PHONE ALLOW   | 481               | 483               | 480                 | 480                 |
| 001.1110.521001            | CONTRIB-SS TAX(EMPLOYER)  | 36,756            | 36,222            | 54,663              | 56,985              |
| 001.1110.521002            | CONTRIB-MED TAX(EMPLOYER) | 8,596             | 8,471             | 12,784              | 13,327              |
| 001.1110.522001            | FRS CONTRIB-EMPLOYER      | 95,713            | 112,808           | 150,545             | 160,000             |
| 001.1110.522002            | RETIREMENT - 457 PLAN     | -                 | -                 | -                   | 5,000               |
| 001.1110.523001            | HEALTH & LIFE INS         | 143,567           | 153,526           | 242,137             | 238,296             |
| <b>TOTAL APPROPRIATION</b> |                           | <b>\$ 916,540</b> | <b>\$ 934,677</b> | <b>\$ 1,321,896</b> | <b>\$ 1,387,720</b> |

### OPERATING EXPENSES

|                            |                             |                  |                  |                   |                   |
|----------------------------|-----------------------------|------------------|------------------|-------------------|-------------------|
| 001.1110.531002            | PROF'L SVCS-MEDICAL         | \$ 270           | \$ 90            | \$ -              | \$ -              |
| 001.1110.531009            | PROF'L SVCS-OTHER           | 15,470           | 26,889           | 115,098           | 119,000           |
| 001.1110.534001            | ADVERTISING                 | 2,864            | 298              | 3,000             | 3,000             |
| 001.1110.540003            | TRAVEL & PER DIEM           | 2,664            | 3,963            | 7,000             | 7,500             |
| 001.1110.541001            | COMMUNICATIONS SVCS         | 3,820            | 3,734            | 6,000             | 4,300             |
| 001.1110.544001            | RENTALS & LEASES            | 2,195            | 2,544            | 3,500             | 5,085             |
| 001.1110.544005            | BUILDING SPACE              | 21,555           | 21,600           | 21,600            | 24,900            |
| 001.1110.544006            | RENTALS & LEASES - VEHICLES | 260              | 100              | 17,366            | 17,366            |
| 001.1110.544008            | LEASE/SOFTWARE LIC-SBITA    | -                | -                | 62,000            | 70,340            |
| 001.1110.546006            | REPAIR & MAINTENANCE SVCS   | 19,152           | 20,506           | 23,000            | 5,600             |
| 001.1110.547002            | PRINTING & BINDING          | 226              | 614              | 1,000             | 1,000             |
| 001.1110.549001            | OPERATING EXPENSE           | 2,645            | 917              | 3,000             | -                 |
| 001.1110.549006            | ZONING BOARD                | -                | 350              | 350               | 700               |
| 001.1110.549007            | BOARD OF ADJUSTMENTS        | -                | 318              | 350               | -                 |
| 001.1110.549092            | CREDIT CARD PYMT CHARGES    | 2,409            | 3,244            | 3,000             | 1,200             |
| 001.1110.551001            | OFFICE SUPPLIES             | 106              | -                | -                 | -                 |
| 001.1110.552015            | OPERATING SUPPLIES-OTHER    | 8,840            | 3,001            | 4,000             | 4,000             |
| 001.1110.554001            | SUBSCRIPTION & MEMBERSHIP   | 7,094            | 6,401            | 8,000             | 7,630             |
| 001.1110.555005            | EDUCATION & TRAINING        | 712              | 2,916            | 4,000             | 4,000             |
| <b>TOTAL APPROPRIATION</b> |                             | <b>\$ 90,282</b> | <b>\$ 97,485</b> | <b>\$ 282,264</b> | <b>\$ 275,621</b> |

### CAPITAL EXPENSES

|                            |                             |                  |                   |                  |             |
|----------------------------|-----------------------------|------------------|-------------------|------------------|-------------|
| 001.1110.562000            | RENOVATION & CONSTRUCTION   | \$ 8,710         | \$ -              | \$ -             | \$ -        |
| 001.1110.564009            | COMPUTER EQUIPMENT          | 1,000            | 23,309            | 24,462           | -           |
| 001.1110.565078            | MACHINERY & EQUIPMENT       | 46,861           | -                 | -                | -           |
| 001.1110.565079            | CAP OUTLAY-SOFTWARE LICENSE | -                | 188,423           | -                | -           |
| <b>TOTAL APPROPRIATION</b> |                             | <b>\$ 56,571</b> | <b>\$ 211,732</b> | <b>\$ 24,462</b> | <b>\$ -</b> |

### DEBT SERVICE

|                            |                           |                 |                  |             |             |
|----------------------------|---------------------------|-----------------|------------------|-------------|-------------|
| 001.1110.571005            | PRINC-CAPITAL LEASE/VEHIC | \$ 3,767        | \$ 14,611        | \$ -        | \$ -        |
| 001.1110.571003            | PRINC-SBITA SOFTWARE LIC  | -               | 47,187           | -           | -           |
| 001.1110.572005            | INT-CAPITAL LEASE/VEHICLE | 574             | 2,755            | -           | -           |
| <b>TOTAL APPROPRIATION</b> |                           | <b>\$ 4,341</b> | <b>\$ 64,553</b> | <b>\$ -</b> | <b>\$ -</b> |

|                                       |  |                     |                     |                     |                     |
|---------------------------------------|--|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |  | <b>\$ 1,067,734</b> | <b>\$ 1,308,447</b> | <b>\$ 1,628,622</b> | <b>\$ 1,663,341</b> |
|---------------------------------------|--|---------------------|---------------------|---------------------|---------------------|



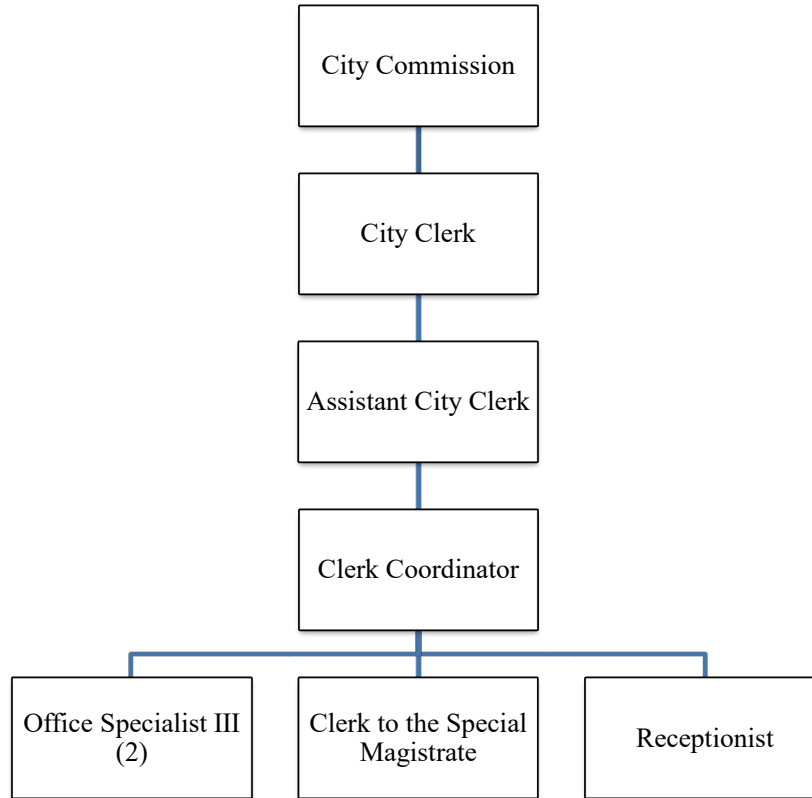


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY CLERK

7 FULL TIME



### POSITION SUMMARY

| Position Title                  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
|---------------------------------|-------------------|-------------------|--------------------|--------------------|-------------------|
| City Clerk                      | 1                 | 1                 | 1                  | 1                  | 1                 |
| Assistant City Clerk            | 1                 | 1                 | 1                  | 1                  | 1                 |
| Clerk Coordinator               | 1                 | 1                 | 1                  | 1                  | 1                 |
| Clerk to the Special Magistrate | 1                 | 1                 | 1                  | 1                  | 1                 |
| Office Specialist III           | 2                 | 2                 | 2                  | 2                  | 2                 |
| Receptionist                    | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Positions</b>          | <b>7</b>          | <b>7</b>          | <b>7</b>           | <b>7</b>           | <b>7</b>          |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY CLERK

#### COST CENTER ( 1210)

##### PROGRAM DESCRIPTION

The City Clerk's Office is comprised of skilled professionals that serve the City Commission by providing the highest level of courteous customer service. The City Clerk's Office is responsible for noticing City Commission meetings, maintaining minutes of proceedings of the City Commission and appointed boards, processing public records requests, conducting City elections, processing lien searches and performing any duties required by the Charter, City Ordinances or by the City Commission. The City Clerk also serves as the Records Management Liaison Office for the City to the State of Florida.

##### PROGRAM GOALS AND OBJECTIVES

In support of Goal 3, Service Excellence, the City Clerk's Office serves as the custodian of official records of the City of Margate; records and maintains all proceedings of the City Commission, appointed boards, and committees of the City; prepares minutes; and processes all legislation (ordinances and resolutions) for filing. Upon request, the City Clerk provides assistance to all persons in accessing non-exempt City records, in conformance with state laws. In addition, the City Clerk's Office administers City elections, fulfills the duties of Filing Officer for various campaign-related documentation, provides public notices, prepares and distributes the City Commission agendas, and coordinates the codification and publication of the City's Code of Ordinances.

##### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 796,649                | \$ 848,893                | \$ 893,460                 | \$ 978,535                | \$ 85,075            | 9.52%               |
| Operating Expenses | 182,620                   | 182,031                   | 258,625                    | 324,625                   | 66,000               | 25.52%              |
| <b>TOTAL</b>       | <b>\$ 979,269</b>         | <b>\$ 1,030,924</b>       | <b>\$ 1,152,085</b>        | <b>\$ 1,303,160</b>       | <b>\$ 151,075</b>    | <b>13.11%</b>       |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY CLERK

### COST CENTER ( 1210)

#### PERFORMANCE MEASURES

|   | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|---|-------------------|-------------------|-------------------|-------------------|-------------|
| Percentage of agendas published and posted on Granicus three (3) business days before a Regular City Commission meeting               | 96%               | 100%              | 95%               | 95%               | 0%          |
| Number of lien searches completed within one (1) week of receipt of request (exception - 24 hour rush requests)                       | 1,577             | 1,539             | 1,500             | 1,500             | 0%          |
| Percentage of Resolutions and Ordinances signed, finalized, and scanned within one (1) week from Regular City Commission meeting date | 100%              | 100%              | 85%               | 85%               | 0%          |
| Percentage of action agendas distributed within 48 hours  | 96%               | 100%              | 90%               | 90%               | 0%          |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY CLERK

|                                       |                             | FY 2023   |                | FY 2024   |                  | FY 2025   |                  | FY 2026             |
|---------------------------------------|-----------------------------|-----------|----------------|-----------|------------------|-----------|------------------|---------------------|
|                                       |                             | ACTUAL    |                | ACTUAL    |                  | AMENDED   |                  | BUDGET              |
| <b>PERSONNEL SERVICES</b>             |                             |           |                |           |                  |           |                  |                     |
| 001.1210.512001                       | SAL & WAGES-REGULAR         | \$        | 565,500        | \$        | 567,418          | \$        | 589,608          | \$ 660,190          |
| 001.1210.512022                       | SAL & WAGES-LONGEVITY       |           | 6,000          |           | 3,000            |           | 3,000            | 3,000               |
| 001.1210.514001                       | SAL & WAGES-OVERTIME        |           | 4,911          |           | 3,966            |           | 5,000            | 5,000               |
| 001.1210.515007                       | SAL&WAGES-VEHICLE ALLOW     |           | 4,836          |           | 7,217            |           | 7,200            | 7,200               |
| 001.1210.515009                       | SAL & WAGES-PHONE ALLOW     |           | 1,925          |           | 1,930            |           | 1,920            | 1,920               |
| 001.1210.521001                       | CONTRIB-SS TAX(EMPLOYER)    |           | 34,386         |           | 34,375           |           | 37,617           | 39,856              |
| 001.1210.521002                       | CONTRIB-MED TAX(EMPLOYER)   |           | 8,042          |           | 8,039            |           | 8,798            | 9,821               |
| 001.1210.522001                       | FRS CONTRIB-EMPLOYER        |           | 94,567         |           | 116,707          |           | 122,331          | 144,195             |
| 001.1210.523001                       | HEALTH & LIFE INS           |           | 76,482         |           | 106,241          |           | 117,986          | 107,353             |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$</b> | <b>796,649</b> | <b>\$</b> | <b>848,893</b>   | <b>\$</b> | <b>893,460</b>   | <b>\$ 978,535</b>   |
| <b>OPERATING EXPENSES</b>             |                             |           |                |           |                  |           |                  |                     |
| 001.1210.531002                       | PROF'L SVCS-MEDICAL         | \$        | -              | \$        | -                | \$        | 200              | \$ -                |
| 001.1210.531009                       | PROF'L SVCS-OTHER           |           | 32,872         |           | 34,361           |           | 14,750           | 14,750              |
| 001.1210.534001                       | ADVERTISING                 |           | 8,593          |           | 10,634           |           | 17,150           | 15,000              |
| 001.1210.534006                       | ELECTION EXPENSE            |           | 26,865         |           | -                |           | 32,950           | -                   |
| 001.1210.534032                       | RECORDS MNGMT TRAINING      |           | 32,000         |           | 35,200           |           | 35,200           | 35,200              |
| 001.1210.540003                       | TRAVEL & PER DIEM           |           | 797            |           | 3,646            |           | 4,500            | 4,500               |
| 001.1210.542006                       | POSTAGE                     |           | 35,980         |           | 44,761           |           | 52,000           | -                   |
| 001.1210.544001                       | RENTALS & LEASES            |           | 8,402          |           | 8,550            |           | 9,000            | 11,000              |
| 001.1210.544008                       | LEASE/SOFTWARE LIC-SBITA    |           | -              |           | -                |           | 46,000           | 131,300             |
| 001.1210.546003                       | MAINT-OFFICE EQUIPMENT      |           | 1,251          |           | 1,251            |           | 1,300            | 1,300               |
| 001.1210.547001                       | CODIFICATION                |           | 6,307          |           | 15,516           |           | 15,000           | 15,000              |
| 001.1210.549001                       | FILING/RECORDING FEE        |           | 15,421         |           | 14,036           |           | 10,500           | 15,000              |
| 001.1210.549074                       | OPER EXP-SPEC MASTER        |           | 188            |           | 118              |           | 650              | 650                 |
| 001.1210.549092                       | CREDIT CARD PAYMENT CHARGES |           | 738            |           | 1,262            |           | 1,000            | 2,500               |
| 001.1210.551001                       | OFFICE SUPPLIES             |           | 8,122          |           | 7,334            |           | 10,500           | 10,500              |
| 001.1210.554001                       | SUBSCRIPTION & MEMBERSHIP   |           | 2,884          |           | 3,318            |           | 3,925            | 3,925               |
| 001.1210.555005                       | EDUCATION & TRAINING        |           | 2,200          |           | 2,044            |           | 4,000            | 4,000               |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$</b> | <b>182,620</b> | <b>\$</b> | <b>182,031</b>   | <b>\$</b> | <b>258,625</b>   | <b>\$ 324,625</b>   |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                             | <b>\$</b> | <b>979,269</b> | <b>\$</b> | <b>1,030,924</b> | <b>\$</b> | <b>1,152,085</b> | <b>\$ 1,303,160</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY ATTORNEY

| POSITION SUMMARY              |                   |                     |                      |                      |                     |
|-------------------------------|-------------------|---------------------|----------------------|----------------------|---------------------|
| Position Title                | FY 2023<br>Actual | FY 2024<br>Actual * | FY 2025<br>Adopted * | FY 2025<br>Amended * | FY 2026<br>Budget * |
| City Attorney                 | 1                 | -                   | -                    | -                    | -                   |
| Assistant City Attorney       | -                 | -                   | -                    | -                    | -                   |
| Executive Secretary/Paralegal | 1                 | -                   | -                    | -                    | -                   |
| <b>Total Positions</b>        | <b>2</b>          | <b>-</b>            | <b>-</b>             | <b>-</b>             | <b>-</b>            |

\* - Services were outsourced in FY 2022. The positions shown above are unfunded as of FY 2023 as outsourcing is expected to continue.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY ATTORNEY COST CENTER ( 1410)

#### PROGRAM DESCRIPTION

The City Attorney (contracted position or outsourced) serves as the legal officer and prosecutor for the City and is appointed by the City Commission. The City Attorney also serves as chief legal adviser to the City Commission, City Manager, and all City departments. In addition, the City Attorney assures that the City is represented in all legal proceedings and performs any other duties prescribed by Charter or by Ordinance. The City Attorney, as the prosecutor for the City, represents the City in county and circuit court, presents witnesses and evidence on behalf of the City, and has the powers necessary and incidental to the prosecution of criminal cases. The City Attorney also represents the interests of the City as Code Prosecutor when a violator is represented by counsel and recommends the disposition of cases to the Special Magistrate.

#### PROGRAM GOALS AND OBJECTIVES

The City Attorney's Office provides legal advice to the City Commission, as well as all City departments in order to address and achieve all four Strategic Plan Goals.

#### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change    | %<br>Change   |
|--------------------|-------------------|-------------------|--------------------|-------------------|-----------------|---------------|
| Operating Expenses | \$ 551,888        | \$ 601,453        | \$ 616,800         | \$ 615,850        | \$ (950)        | -0.15%        |
| <b>TOTAL</b>       | <b>\$ 551,888</b> | <b>\$ 601,453</b> | <b>\$ 616,800</b>  | <b>\$ 615,850</b> | <b>\$ (950)</b> | <b>-0.15%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CITY ATTORNEY

|                                       |                               | FY 2023           | FY 2024           | FY 2025           | FY 2026           |
|---------------------------------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                       |                               | ACTUAL            | ACTUAL            | AMENDED           | BUDGET            |
| <b>OPERATING EXPENSES</b>             |                               |                   |                   |                   |                   |
| 001.1410.531009                       | PROF'L SVCS-OTHER             | \$ 200            | \$ 3,648          | \$ 10,000         | \$ 10,000         |
| 001.1410.531021                       | PROF SERV-LEGAL(SPEC COUNSEL) | 549,870           | 595,245           | 600,000           | 600,000           |
| 001.1410.542006                       | POSTAGE                       | -                 | -                 | 300               | 300               |
| 001.1410.544001                       | RENTALS & LEASES              | 1,548             | 1,595             | 2,000             | 2,000             |
| 001.1410.551001                       | OFFICE SUPPLIES               | -                 | -                 | 1,000             | 1,000             |
| 001.1410.552015                       | OPERATING SUPPLIES -OTHER     | 10                | -                 | 1,000             | 600               |
| 001.1410.554001                       | SUBSCRIPTION & MEMBERSHIP     | 150               | 300               | 1,500             | 950               |
| 001.1410.555005                       | EDUCATION & TRAINING          | 110               | 665               | 1,000             | 1,000             |
| <b>REQUESTED APPROPRIATION</b>        |                               | <b>\$ 551,888</b> | <b>\$ 601,453</b> | <b>\$ 616,800</b> | <b>\$ 615,850</b> |
|                                       |                               |                   |                   |                   |                   |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                               | <b>\$ 551,888</b> | <b>\$ 601,453</b> | <b>\$ 616,800</b> | <b>\$ 615,850</b> |



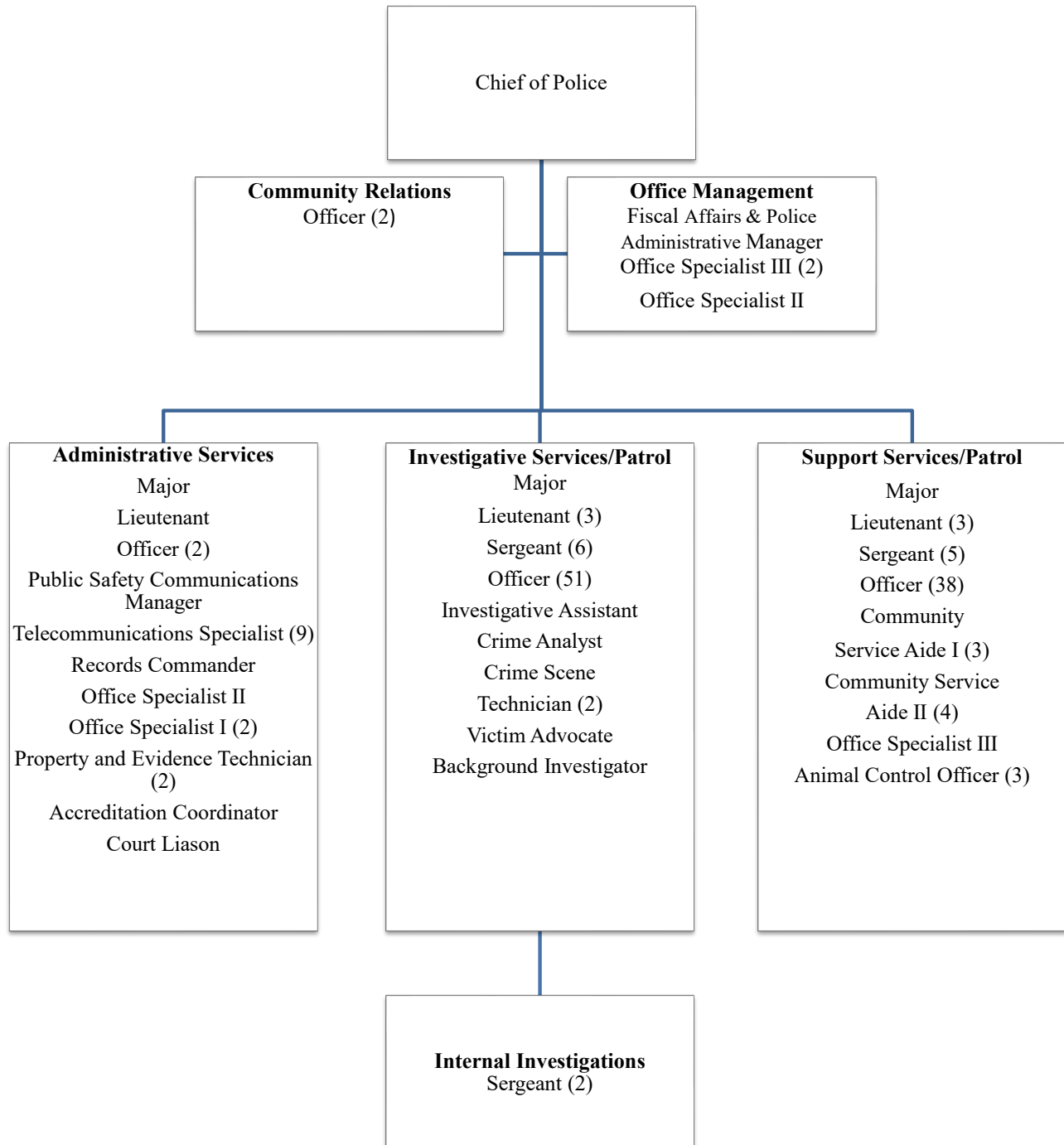


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### POLICE

117 CERTIFIED, 39 NON-CERTIFIED - 156 TOTAL





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### POLICE

| POSITION SUMMARY                                    |                   |                   |                    |                    |                   |
|---|-------------------|-------------------|--------------------|--------------------|-------------------|
| Position Title                                      | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
| Chief of Police                                     | 1                 | 1                 | 1                  | 1                  | 1                 |
| Major   | 3                 | 3                 | 3                  | 3                  | 3                 |
| Lieutenant  | 7                 | 7                 | 7                  | 7                  | 7                 |
| Sergeant  | 13                | 13                | 13                 | 13                 | 13                |
| Officer   | 93                | 93                | 93                 | 93                 | 93                |
| <b>Total Certified Personnel</b>                    | <b>117</b>        | <b>117</b>        | <b>117</b>         | <b>117</b>         | <b>117</b>        |
| Court Liaison Coordinator                           | 1                 | 1                 | 1                  | 1                  | 1                 |
| Animal Control Officer                              | 2                 | 2                 | 3                  | 3                  | 3                 |
| Victim Advocate                                     | 1                 | 1                 | 1                  | 1                  | 1                 |
| Crime Scene Technician                              | 2                 | 2                 | 2                  | 2                  | 2                 |
| Background Investigator                             | 1                 | 1                 | 1                  | 1                  | 1                 |
| Records Commander                                   | 1                 | 1                 | 1                  | 1                  | 1                 |
| Fiscal Affairs Manager                              | 1                 | -                 | -                  | -                  | -                 |
| Fiscal Affairs and Police Administrative<br>Manager | -                 | 1                 | 1                  | 1                  | 1                 |
| Accreditation Coordinator                           | 1                 | 1                 | 1                  | 1                  | 1                 |
| Property and Evidence Technician                    | 2                 | 2                 | 2                  | 2                  | 2                 |
| Office Specialist III                               | 3                 | 3                 | 3                  | 3                  | 3                 |
| Office Specialist II                                | 2                 | 2                 | 2                  | 2                  | 2                 |
| Office Specialist I                                 | 2                 | 2                 | 2                  | 2                  | 2                 |
| Investigative Assistant                             | 1                 | 1                 | 1                  | 1                  | 1                 |
| Public Safety Communications Manager                | 1                 | 1                 | 1                  | 1                  | 1                 |
| Telecommunications Specialist                       | 9                 | 9                 | 9                  | 9                  | 9                 |
| Community Service Aide II                           | 2                 | 2                 | 4                  | 4                  | 4                 |
| Community Service Aide I                            | 5                 | 5                 | 3                  | 3                  | 3                 |
| Crime Analyst                                       | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Non-Certified Personnel</b>                | <b>38</b>         | <b>38</b>         | <b>39</b>          | <b>39</b>          | <b>39</b>         |
| <b>Total Positions</b>                              | <b>155</b>        | <b>155</b>        | <b>156</b>         | <b>156</b>         | <b>156</b>        |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### POLICE

#### COST CENTER (1810)

##### PROGRAM DESCRIPTION

The Police Department is a full service, accredited law enforcement agency responsible for protecting life and property; prevention and detection of crime; and enforcing applicable state law and local ordinances. The Police Department is comprised of three bureaus: Administrative Services; Investigative Services/Patrol; and Support Services/Patrol. Among the goals of the Police Department are to maintain public order within the jurisdiction and to proactively work to preserve and improve quality of life.

##### PROGRAM GOALS & OBJECTIVES

In support of Goal 1, City Renewed, the Police Department will actively participate in a variety of community engagement, neighborhood, and City sponsored events in an effort to bolster Police – citizen relationships. In support of Goal 3, Service Excellence, the Police Department provides monthly training to enhance the effectiveness of its personnel that focuses on customer service, police tactics/responses and legal guidelines. In support of Goal 4, High Performing City Team Producing Results for the Margate Community, the Police Department identifies and addresses critical public safety issues and concerns through a focused deployment of resources in areas identified as experiencing an increase in criminal activity or problematic traffic safety concerns utilizing directed patrol, special operations, and technology to positively impact crime prevention.

##### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 22,655,271             | \$ 22,487,700             | \$ 24,111,561              | \$ 25,007,190             | \$ 895,629           | 3.71%               |
| Operating Expenses | 983,709                   | 1,212,976                 | 2,457,465                  | 2,449,127                 | (8,338)              | -0.34%              |
| Capital            | 868,658                   | 1,934,475                 | 994,466                    | 656,037                   | (338,429)            | -34.03%             |
| Debt Service       | 607,085                   | 1,023,791                 | -                          | -                         | -                    | 0.00%               |
| Grants and Aid     | 16,359                    | 15,239                    | 35,000                     | 35,000                    | -                    | 0.00%               |
| <b>TOTAL</b>       | <b>\$ 25,131,082</b>      | <b>\$ 26,674,181</b>      | <b>\$ 27,598,492</b>       | <b>\$ 28,147,354</b>      | <b>\$ 548,862</b>    | <b>1.99%</b>        |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### POLICE

#### COST CENTER (1810)

| PERFORMANCE MEASURES  |                   |                   |                |                   |             |
|---|-------------------|-------------------|----------------|-------------------|-------------|
|   | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025 Target | FY 2026<br>Target | %<br>Change |
| Provide monthly training focusing on customer service in law enforcement, police tactics and legal guidelines   | 12                | 24                | 24             | 12                | -50%        |
| Conduct monthly directed patrol and traffic oriented operations in areas wherein a critical public safety concern, issues relating to criminal activity or traffic safety has been verified | 24                | 24                | 24             | 24                | 0%          |
| Participate in community engagement events; to include, but not limited to crime/neighborhood watches, homeowners or crime prevention meetings, and city sponsored events                   | 36                | 50                | 50             | 36                | -28%        |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### POLICE

|                            |                                 | FY 2023<br>ACTUAL    | FY 2024<br>ACTUAL    | FY 2025<br>AMENDED   | FY 2026<br>BUDGET    |
|----------------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>PERSONNEL SERVICES</b>  |                                 |                      |                      |                      |                      |
| 001.1810.512001            | SAL & WAGES-REGULAR             | \$ 13,302,326        | \$ 12,681,709        | \$ 13,666,346        | \$ 14,137,384        |
| 001.1810.512010            | SAL & WAGES-ASSIGNMENT          | 190,384              | 145,072              | 155,000              | 155,000              |
| 001.1810.512011            | SAL & WAGES-VOCA GRANT          | 40,725               | 39,078               | 56,000               | 30,000               |
| 001.1810.512021            | SAL-ASHIFT DIFFERENTIAL         | 59,803               | 58,773               | 75,000               | 75,000               |
| 001.1810.512022            | SAL & WAGES-LONGEVITY           | 163,614              | 164,252              | 171,000              | 159,000              |
| 001.1810.514001            | SAL & WAGES-OVERTIME            | 734,432              | 674,116              | 250,000              | 250,000              |
| 001.1810.514003            | SAL & WAGES-COURT               | 34,363               | 44,111               | 40,000               | 40,000               |
| 001.1810.514010            | O/T-REIMB BSO & DOJ             | 38,849               | 36,609               | 14,500               | 14,500               |
| 001.1810.514014            | O/T-FDOT GRANT                  | -                    | 11,311               | -                    | -                    |
| 001.1810.514015            | O/T- OCDETF                     | -                    | 7,139                | -                    | -                    |
| 001.1810.515001            | SAL & WAGES-INCENTIVE           | 99,394               | 99,297               | 109,000              | 109,000              |
| 001.1810.515006            | SAL-INCENTIVE/BONUS             | -                    | 45,000               | 60,000               | 60,000               |
| 001.1810.515008            | SAL & WAGES-VEHICLE BENEFIT     | 2,413                | 627                  | 650                  | 650                  |
| 001.1810.515009            | SAL & WAGES-PHONE ALLOW         | 50,045               | 50,745               | 55,000               | 55,000               |
| 001.1810.515010            | SAL & WAGES-CLOTH. ALLOW        | 125,450              | 136,726              | 145,000              | 145,000              |
| 001.1810.515011            | SAL & WAGES-POLICE EXTRA DETAIL | 443,336              | 464,789              | 300,000              | 300,000              |
| 001.1810.521001            | CONTRIB-SS TAX(EMPLOYER)        | 891,797              | 869,563              | 933,708              | 958,208              |
| 001.1810.521002            | CONTRIB-MED TAX(EMPLOYER)       | 210,202              | 204,330              | 219,131              | 225,193              |
| 001.1810.522001            | FRS CONTRIB-EMPLOYER            | 3,759,887            | 4,199,167            | 4,397,064            | 4,682,523            |
| 001.1810.523001            | HEALTH & LIFE INS               | 2,508,251            | 2,555,286            | 3,464,162            | 3,610,732            |
| <b>TOTAL APPROPRIATION</b> |                                 | <b>\$ 22,655,271</b> | <b>\$ 22,487,700</b> | <b>\$ 24,111,561</b> | <b>\$ 25,007,190</b> |

### OPERATING EXPENSES

|                            |                             |                   |                     |                     |                     |
|----------------------------|-----------------------------|-------------------|---------------------|---------------------|---------------------|
| 001.1810.531002            | PROFL SVCS-MEDICAL          | \$ 13,310         | \$ 19,555           | \$ 7,500            | \$ 5,000            |
| 001.1810.531009            | PROFL SVCS-OTHER            | 116,125           | 114,172             | 126,500             | 126,500             |
| 001.1810.540003            | TRAVEL & PER DIEM           | 41,627            | 35,417              | 45,000              | 40,000              |
| 001.1810.541001            | COMMUNICATIONS SVCS         | 37,479            | 42,268              | 42,500              | 42,500              |
| 001.1810.542006            | POSTAGE                     | 481               | 676                 | 1,000               | 1,000               |
| 001.1810.544001            | RENTALS & LEASES            | 16,202            | 16,476              | 19,000              | 19,000              |
| 001.1810.544002            | RENTALS & LEASES-HIDTA      | 15,970            | 15,970              | 18,600              | 17,000              |
| 001.1810.544006            | RENTALS & LEASES - VEHICLES | (38,657)          | 132,206             | 1,169,763           | 1,182,172           |
| 001.1810.544008            | LEASE/SOFTWARE LIC-SBITA    | -                 | -                   | 264,822             | 269,330             |
| 001.1810.546001            | REPAIR & MAINT-EQUIPMENT    | 212,729           | 239,405             | 22,500              | 27,500              |
| 001.1810.546003            | REP & MAINT-OFFICE EQUIP    | -                 | 66                  | 4,500               | 3,000               |
| 001.1810.546008            | REPAIR & MAINT-VEHICLES     | 76,582            | 96,507              | 86,353              | 75,000              |
| 001.1810.547002            | PRINTING & BINDING          | 6,671             | 1,868               | 7,000               | 7,000               |
| 001.1810.549001            | OPERATING EXPENSE           | 177,412           | 183,791             | 173,950             | 165,500             |
| 001.1810.549080            | OPER EXP-NAT'L NIGHT OUT    | 9,397             | 6,725               | 25,000              | 12,500              |
| 001.1810.549089            | JUSTICE ASSIST GRANTS       | 2,037             | -                   | -                   | -                   |
| 001.1810.549092            | CREDIT CARD PYMT CHARGES    | 974               | 2,456               | 1,000               | 1,000               |
| 001.1810.551001            | OFFICE SUPPLIES             | 10,243            | 8,135               | 13,500              | 11,000              |
| 001.1810.552015            | OPERATING SUPPLIES-OTHER    | 38,869            | 66,922              | 62,729              | 86,975              |
| 001.1810.552043            | OPER SUPPLIES-AMMUNITION    | 63,687            | 55,683              | 150,309             | 130,000             |
| 001.1810.552048            | OTHER EXPENSE/CLOTHING      | 66,918            | 39,817              | 66,189              | 66,400              |
| 001.1810.554001            | SUBSCRIPTION & MEMBERSHIP   | 7,062             | 5,722               | 8,350               | 8,350               |
| 001.1810.555005            | EDUCATION & TRAINING        | 107,551           | 124,354             | 126,400             | 137,400             |
| 001.1810.555021            | TUITION REIMBURSEMENT - FOP | 1,040             | 4,785               | 10,000              | 10,000              |
| 001.1810.555022            | TUITION REIMBURSEMENT - PBA | -                 | -                   | 5,000               | 5,000               |
| <b>TOTAL APPROPRIATION</b> |                             | <b>\$ 983,709</b> | <b>\$ 1,212,976</b> | <b>\$ 2,457,465</b> | <b>\$ 2,449,127</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### POLICE

|                                       |                             | FY 2023<br>ACTUAL    | FY 2024<br>ACTUAL    | FY 2025<br>AMENDED   | FY 2026<br>BUDGET    |
|---------------------------------------|-----------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>CAPITAL EXPENSES</b>               |                             |                      |                      |                      |                      |
| 001.1810.562000                       | RENOVATION & CONSTRUCTION   | \$ 143,029           | \$ -                 | \$ -                 | \$ -                 |
| 001.1810.564002                       | ACQUISITION OF VEHICLES     | -                    | 400                  | 84,397               | -                    |
| 001.1810.564009                       | COMPUTER EQUIPMENT          | -                    | -                    | 199,440              | -                    |
| 001.1810.564012                       | OTHER EQUIPMENT             | 1,062                | 23,816               | 675,629              | 656,037              |
| 001.1810.564018                       | CAPITAL OUTLAY-LEASES       | 724,567              | 1,910,259            | -                    | -                    |
| 001.1810.568001                       | SOFTWARE                    | -                    | -                    | 35,000               | -                    |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$ 868,658</b>    | <b>\$ 1,934,475</b>  | <b>\$ 994,466</b>    | <b>\$ 656,037</b>    |
| <b>DEBT SERVICE</b>                   |                             |                      |                      |                      |                      |
| 001.1810.571005                       | PRINC-CAPITAL LEASE/VEHICLE | \$ 258,955           | \$ 583,151           | \$ -                 | \$ -                 |
| 001.1810.571008                       | PRINC-SBITA SOFTWARE LIC    | 295,553              | 220,023              | -                    | -                    |
| 001.1810.572005                       | INT-CAPITAL LEASE/VEHICLE   | 49,193               | 141,703              | -                    | -                    |
| 001.1810.572008                       | INT-SBITA SOFTWARE LIC      | 3,384                | 78,914               | -                    | -                    |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$ 607,085</b>    | <b>\$ 1,023,791</b>  | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>GRANTS &amp; AID</b>               |                             |                      |                      |                      |                      |
| 001.1810.582021                       | PD COMMUNITY OUTREACH FUND  | \$ 16,359            | \$ 15,239            | \$ 35,000            | \$ 35,000            |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$ 16,359</b>     | <b>\$ 15,239</b>     | <b>\$ 35,000</b>     | <b>\$ 35,000</b>     |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                             | <b>\$ 25,131,082</b> | <b>\$ 26,674,181</b> | <b>\$ 27,598,492</b> | <b>\$ 28,147,354</b> |

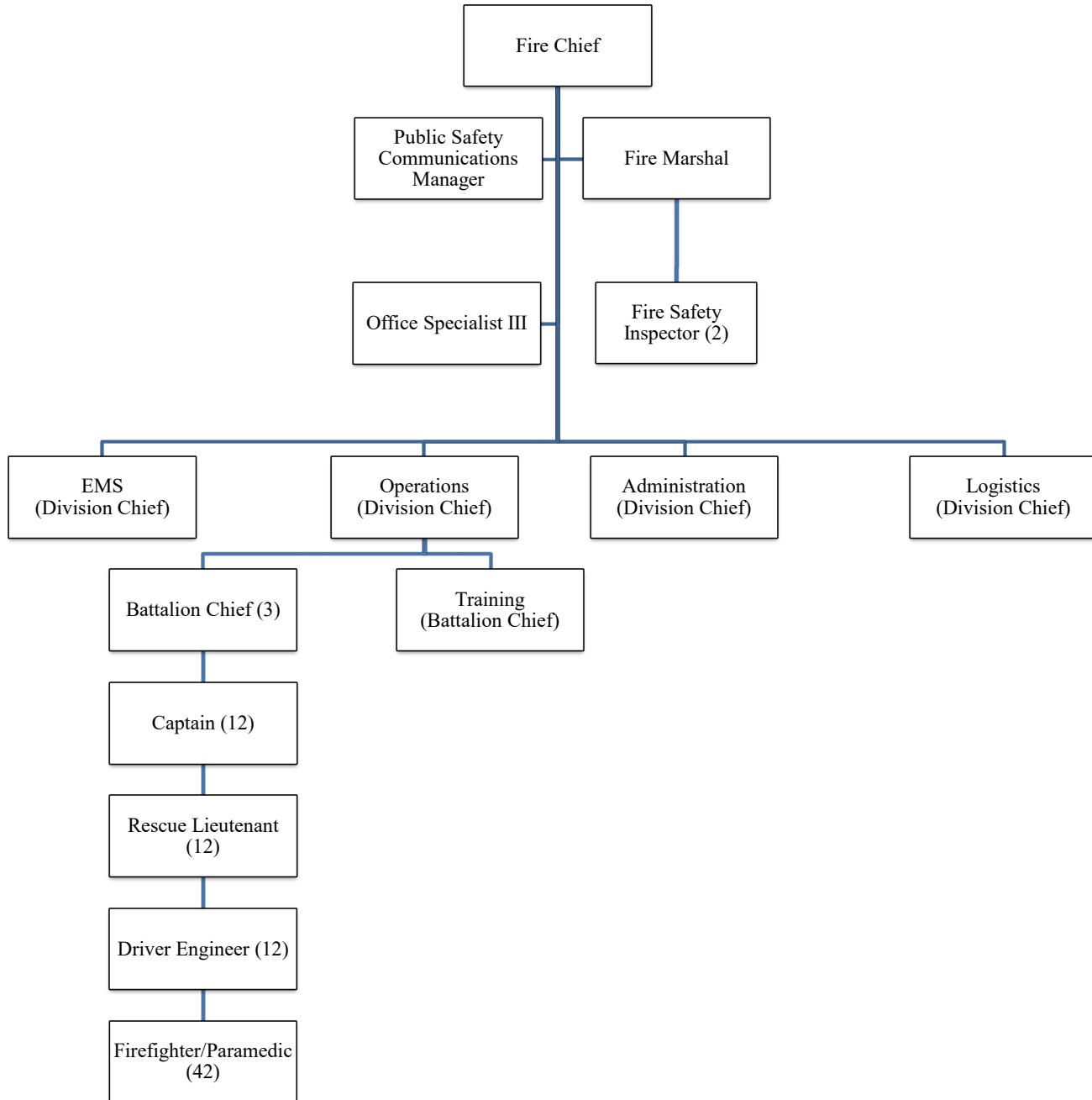


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FIRE

90 CERTIFIED, 2 NON-CERTIFIED - 92 TOTAL







# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FIRE

| POSITION SUMMARY                     |                   |                   |                    |                    |                   |
|--------------------------------------|-------------------|-------------------|--------------------|--------------------|-------------------|
| Position Title                       | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
| Fire Chief                           | 1                 | 1                 | 1                  | 1                  | 1                 |
| Division Chief                       | 4                 | 4                 | 4                  | 4                  | 4                 |
| Battalion Chief                      | 4                 | 4                 | 4                  | 4                  | 4                 |
| Captain                              | 12                | 12                | 12                 | 12                 | 12                |
| Rescue Lieutenant                    | 12                | 12                | 12                 | 12                 | 12                |
| Driver Engineer                      | 12                | 12                | 12                 | 12                 | 12                |
| Firefighter/Paramedic                | 30                | 36                | 36                 | 42                 | 42                |
| Fire Safety Inspector - F/T          | 2                 | 2                 | 2                  | 2                  | 2                 |
| Fire Marshal                         | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Certified Personnel</b>     | <b>78</b>         | <b>84</b>         | <b>84</b>          | <b>90</b>          | <b>90</b>         |
| Public Safety Communications Manager | 1                 | 1                 | 1                  | 1                  | 1                 |
| Office Specialist III                | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Non-Certified Personnel</b> | <b>2</b>          | <b>2</b>          | <b>2</b>           | <b>2</b>           | <b>2</b>          |
| <b>Total Positions</b>               | <b>80</b>         | <b>86</b>         | <b>86</b>          | <b>92</b>          | <b>92</b>         |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FIRE

#### COST CENTER (2010)

##### PROGRAM DESCRIPTION

The Fire Department is an ISO Class 1 rated organization that provides multi-faceted fire, emergency medical, dive rescue, fire code enforcement, public education and other related emergency and non-emergency services to the residents and visitors of the City of Margate through dedicated and professional members. The department's goals are to provide the highest quality of services at all times and maintain the ISO Class 1 rating through the use of advanced training, procedures and equipment.

##### PROGRAM GOALS & OBJECTIVES

In support of Goal 2, Vibrant Economy and Goal 3, Service Excellence, the Fire Department continues to provide the highest quality Fire and EMS services to the citizens of Margate. The Fire Department strives to maintain a response time of eight minutes or less. In addition, the Fire Department conducts annual fire inspections in the City to help ensure safety, conducts regular public education activities, provides aggressive firefighting tactics to quickly extinguish fires, and provides business-friendly plan review services.

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual    | FY 2024<br>Actual    | FY 2025<br>Amended   | FY 2026<br>Budget    | \$<br>Change        | %<br>Change   |
|--------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Personnel Services | \$ 15,799,642        | \$ 15,130,276        | \$ 15,530,664        | \$ 16,563,821        | \$ 1,033,157        | 6.65%         |
| Operating Expenses | 1,239,415            | 1,393,168            | 1,386,905            | 1,536,770            | 149,865             | 10.81%        |
| Capital            | 112,963              | 196,046              | 2,406,696            | 674,500              | (1,732,196)         | -71.97%       |
| Debt Service       | 44,985               | 88,574               | -                    | -                    | -                   | 0.00%         |
| <b>TOTAL</b>       | <b>\$ 17,197,005</b> | <b>\$ 16,808,064</b> | <b>\$ 19,324,265</b> | <b>\$ 18,775,091</b> | <b>\$ (549,174)</b> | <b>-2.84%</b> |

##### PERFORMANCE MEASURES

|   | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|---|-------------------|-------------------|-------------------|-------------------|-------------|
| Fire loss per capita  | 28                | 7                 | 0                 | 0                 | 0%          |
| Number of community events  | N/A               | 17                | 15                | 15                | 0%          |
| Percentage of Fire personnel completing 240 hours of annual Insurance Services Office (ISO) required training | 100%              | 100%              | 100%              | 100%              | 0%          |
| Average Fire/EMS incidents response time (in minutes)   | <8:00             | 6.04              | <8:00             | <8:00             | 0%          |
| Number of fire inspection activities conducted  | 2,000             | 3,665             | 2,500             | 2,500             | 0%          |
| Number of people educated in life safety  | 3,000             | 4,789             | 3,000             | 3,000             | 0%          |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FIRE

|                            |                                 | FY 2023              | FY 2024              | FY 2025              | FY 2026              |
|----------------------------|---------------------------------|----------------------|----------------------|----------------------|----------------------|
|                            |                                 | ACTUAL               | ACTUAL               | AMENDED              | BUDGET               |
| <b>PERSONNEL SERVICES</b>  |                                 |                      |                      |                      |                      |
| 001.2010.512001            | SAL & WAGES-REGULAR             | \$ 9,455,733         | \$ 8,731,069         | \$ 9,080,126         | \$ 9,633,998         |
| 001.2010.512010            | SAL & WAGES-ASSIGNMENT          | 7,179                | 14,512               | 25,000               | 25,000               |
| 001.2010.512022            | SAL & WAGES-LONGEVITY           | 163,510              | 158,115              | 153,000              | 144,000              |
| 001.2010.514001            | SAL & WAGES-OVERTIME            | 1,017,830            | 790,492              | 400,000              | 400,000              |
| 001.2010.515005            | SAL-FF SUPP COMPENSATION        | 76,956               | 79,375               | 54,000               | 54,000               |
| 001.2010.515010            | SAL & WAGES-CLOTH ALLOW         | 59,200               | 59,200               | 60,800               | 60,800               |
| 001.2010.521001            | CONTRIB-SS TAX(EMPLOYER)        | 619,888              | 585,443              | 606,299              | 638,897              |
| 001.2010.521002            | CONTRIB-MED TAX(EMPLOYER)       | 150,397              | 138,549              | 141,707              | 149,608              |
| 001.2010.522001            | FRS CONTRIB-EMPLOYER            | 2,720,203            | 2,994,002            | 3,172,413            | 3,430,029            |
| 001.2010.523001            | HEALTH & LIFE INS               | 1,528,746            | 1,579,519            | 1,837,319            | 2,027,489            |
| <b>TOTAL APPROPRIATION</b> |                                 | <b>\$ 15,799,642</b> | <b>\$ 15,130,276</b> | <b>\$ 15,530,664</b> | <b>\$ 16,563,821</b> |
| <b>OPERATING EXPENSES</b>  |                                 |                      |                      |                      |                      |
| 001.2010.531002            | PROF'L SVCS-MEDICAL             | \$ 925               | \$ 1,300             | \$ 17,200            | \$ -                 |
| 001.2010.531003            | PROF SVCS-MEDICAL DIRECTOR      | 30,000               | 30,000               | 30,000               | 30,000               |
| 001.2010.531027            | PROF SVC-FIRE/RESCUE ASSESSMENT | 31,738               | 37,627               | 35,000               | 25,000               |
| 001.2010.534030            | EMS BILLING & COLL - ADP        | 67,914               | 50,067               | 100,628              | 75,000               |
| 001.2010.540003            | TRAVEL & PER DIEM               | 13,704               | 12,051               | 10,000               | 12,500               |
| 001.2010.541001            | COMMUNICATIONS SERVICES         | 28,897               | 26,697               | 23,360               | 28,120               |
| 001.2010.542006            | POSTAGE                         | 528                  | 401                  | 900                  | 950                  |
| 001.2010.544001            | RENTALS & LEASES                | 11,499               | 18,162               | 16,950               | 176,800              |
| 001.2010.544006            | RENTALS & LEASES - VEHICLES     | 79                   | 193                  | 69,377               | 65,120               |
| 001.2010.544008            | LEASE/SOFTWARE LIC-SBITA        | -                    | -                    | -                    | 48,500               |
| 001.2010.546001            | REPAIR & MAINT-EQUIPMENT        | 21,662               | 22,802               | 23,300               | 25,750               |
| 001.2010.546002            | STRUCTURES - CHARGEBACK         | 26,271               | 80,277               | 2,000                | 5,000                |
| 001.2010.546006            | REPAIR & MAINTENACE SERVICES    | 55,789               | 119,532              | 108,900              | 75,400               |
| 001.2010.546007            | OTHER EQUIPMENT                 | 29,447               | 18,827               | 10,000               | 10,500               |
| 001.2010.546008            | REPAIR & MAINT-VEHICLES         | 198,416              | 240,459              | 243,000              | 245,200              |
| 001.2010.546024            | REPAIR & MAINT-STRUCTURES       | 90,235               | 40,970               | 66,025               | 36,430               |
| 001.2010.546046            | MAIN/TESTING ISO EQUIPMENT      | 173,171              | 186,734              | 220,800              | 220,000              |
| 001.2010.546047            | MAINT/FIRE VEH INTERNAL         | 10,833               | 33,486               | -                    | -                    |
| 001.2010.547002            | PRINTING & BINDING              | 917                  | 1,725                | 750                  | 1,500                |
| 001.2010.549001            | OPERATING EXPENSE               | 18,550               | 18,133               | 23,700               | 18,500               |
| 001.2010.549011            | EMS LICENSURE EXPENSE           | 6,701                | 2,596                | 4,800                | 4,800                |
| 001.2010.549092            | CREDIT CARD PYMT CHARGES        | 2,863                | 531                  | 1,500                | 1,500                |
| 001.2010.551001            | OFFICE SUPPLIES                 | 3,256                | 1,568                | 2,000                | 2,000                |
| 001.2010.552002            | GAS, OIL AND COOLANT            | 96,590               | 89,872               | 100,000              | 100,000              |
| 001.2010.552015            | OPERATING SUPPLIES-OTHER        | 285,174              | 305,470              | 224,575              | 273,500              |
| 001.2010.552048            | OTHER EXPENSE/CLOTHING          | 10,651               | 8,352                | 9,700                | 12,000               |
| 001.2010.554001            | SUBSCRIPTION & MEMBERSHIP       | 6,183                | 6,663                | 6,440                | 6,700                |
| 001.2010.555005            | EDUCATION & TRAINING            | 12,532               | 29,791               | 21,000               | 21,000               |
| 001.2010.555020            | TUITION REIM - IAFF             | 4,890                | 8,882                | 15,000               | 15,000               |
| <b>TOTAL APPROPRIATION</b> |                                 | <b>\$ 1,239,415</b>  | <b>\$ 1,393,168</b>  | <b>\$ 1,386,905</b>  | <b>\$ 1,536,770</b>  |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FIRE

|                                       |                             | FY 2023   |                   | FY 2024   |                   | FY 2025   |                   | FY 2026              |
|---------------------------------------|-----------------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|----------------------|
|                                       |                             | ACTUAL    |                   | ACTUAL    |                   | AMENDED   |                   | BUDGET               |
| <b>CAPITAL EXPENSES</b>               |                             |           |                   |           |                   |           |                   |                      |
| 001.2010.564002                       | ACQUISITION OF VEHICLES     | \$        | -                 | \$        | -                 | \$        | 2,254,893         | \$ -                 |
| 001.2010.564012                       | OTHER EQUIPMENT             |           | 55,931            |           | 75,848            |           | 151,803           | 210,000              |
| 001.2010.564018                       | CAPITAL OUTLAY-LEASES       |           | 47,303            |           | 120,198           |           | -                 | 464,500              |
| 001.2010.564019                       | CAP OUTLAY-SOFTWARE LIC     |           | 9,729             |           | -                 |           | -                 | -                    |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$</b> | <b>112,963</b>    | <b>\$</b> | <b>196,046</b>    | <b>\$</b> | <b>2,406,696</b>  | <b>\$ 674,500</b>    |
| <b>DEBT SERVICE</b>                   |                             |           |                   |           |                   |           |                   |                      |
| 001.2010.571005                       | PRINC-CAPITAL LEASE/VEHICLE | \$        | 18,713            | \$        | 53,819            | \$        | -                 | \$ -                 |
| 001.2010.572005                       | INT-CAPITAL LEASE/VEHICLE   |           | 2,259             |           | 9,917             |           | -                 | -                    |
| 001.2010.571008                       | PRINC-SBITA SOFTWARE LIC    |           | 23,378            |           | 23,233            |           | -                 | -                    |
| 001.2010.572008                       | INT-SBITA SOFTWARE LIC      |           | 635               |           | 1,605             |           | -                 | -                    |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$</b> | <b>44,985</b>     | <b>\$</b> | <b>88,574</b>     | <b>\$</b> | <b>-</b>          | <b>\$ -</b>          |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                             | <b>\$</b> | <b>17,197,005</b> | <b>\$</b> | <b>16,808,064</b> | <b>\$</b> | <b>19,324,265</b> | <b>\$ 18,775,091</b> |

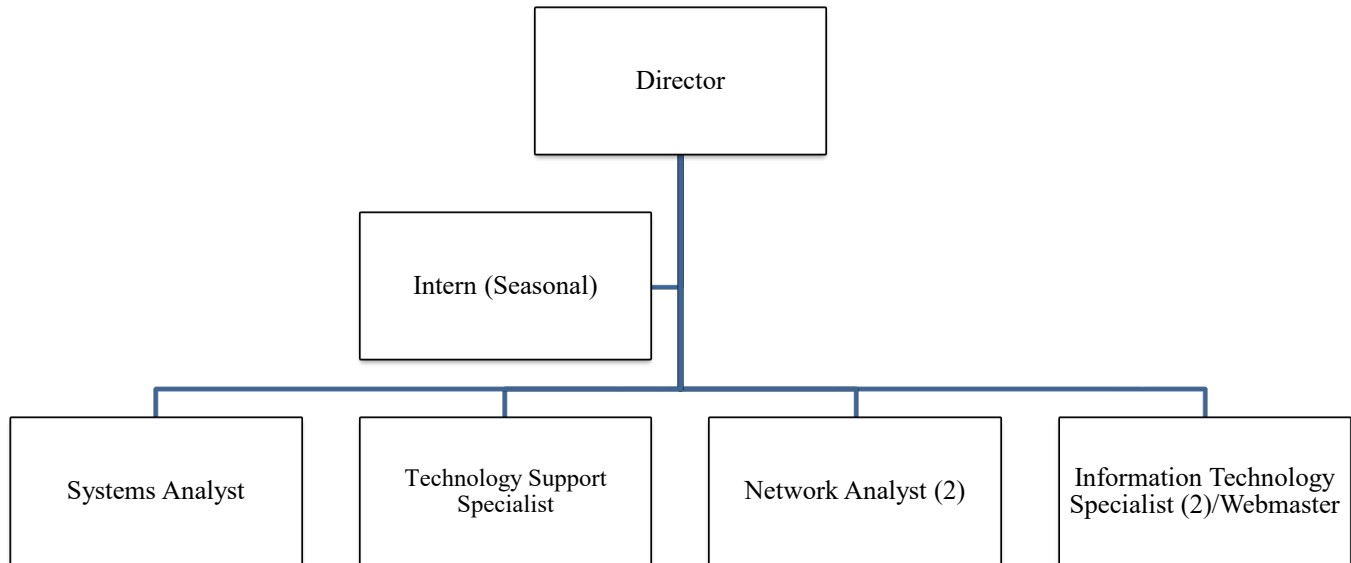


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### INFORMATION TECHNOLOGY

7 FULL TIME, 1 SEASONAL - 8 TOTAL



### POSITION SUMMARY

| Position Title                              | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
|---|-------------------|-------------------|--------------------|--------------------|-------------------|
| Director of Information Technology          | 1                 | 1                 | 1                  | 1                  | 1                 |
| Systems Analyst                             | 1                 | 1                 | 1                  | 1                  | 1                 |
| Technology Support Specialist               | 1                 | 1                 | 1                  | 1                  | 1                 |
| Network Analyst                             | 2                 | 2                 | 2                  | 2                  | 2                 |
| Information Technology Specialist           | -                 | 1                 | 1                  | 1                  | 1                 |
| Information Technology Specialist/Webmaster | 1                 | 1                 | 1                  | 1                  | 1                 |
| Intern (Seasonal)                           | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Positions</b>                      | <b>8</b>          | <b>8</b>          | <b>8</b>           | <b>8</b>           | <b>8</b>          |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### INFORMATION TECHNOLOGY

#### COST CENTER (3410)

##### PROGRAM DESCRIPTION

The Information Technology (IT) Department provides timely expert support to City Departments servicing the citizens and businesses of Margate. The Department supports network servers, workstation computers and over 400 end users across all City departments and component units. The IT Department is responsible for managing backups and restores, Disaster Recovery, desktops, Network Services, Virtual Private Network (VPN), Voice over IP, mobile device management, audio and video for Regular City Commission Meetings and workstation support as required.

##### PROGRAM GOALS & OBJECTIVES

In support of Goal 3, Service Excellence, the Department provides reliable and state of the art technology in order to empower City Departments with the technology tools necessary to succeed on a daily basis.

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change      | %<br>Change   |
|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Personnel Services | \$ 860,241          | \$ 871,408          | \$ 979,284          | \$ 1,055,951        | \$ 76,667         | 7.83%         |
| Operating Expenses | 195,540             | 317,570             | 421,612             | 563,200             | 141,588           | 33.58%        |
| Capital            | 248,431             | 142,020             | 71,526              | 69,000              | (2,526)           | -3.53%        |
| Debt Service       | -                   | 34,565              | -                   | -                   | -                 | 0.00%         |
| <b>TOTAL</b>       | <b>\$ 1,304,212</b> | <b>\$ 1,365,563</b> | <b>\$ 1,472,422</b> | <b>\$ 1,688,151</b> | <b>\$ 215,729</b> | <b>14.65%</b> |

##### PERFORMANCE MEASURES

|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
| System availability during City business hours                         | 96%               | 98%               | 98%               | 99%               | 1%          |
| Service call closure rate for technology issues within 4 business days | 90%               | 90%               | 90%               | 95%               | 6%          |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### INFORMATION TECHNOLOGY

|                           |                                       | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>PERSONNEL SERVICES</b> |                                       |                     |                     |                     |                     |
| 001.3410.512001           | SAL & WAGES-REGULAR                   | \$ 591,820          | \$ 600,733          | \$ 679,870          | \$ 728,953          |
| 001.3410.512022           | SAL & WAGES-LONGEVITY                 | 8,000               | 6,000               | 6,000               | 6,000               |
| 001.3410.514001           | SAL & WAGES-OVERTIME                  | 1,106               | 2,604               | 4,000               | 4,000               |
| 001.3410.515007           | SAL&WAGES-VEHICLE ALLOW               | 68                  | 7,172               | 7,200               | 7,200               |
| 001.3410.515009           | SAL&WAGES-PHONE ALLOW                 | 1,504               | 2,125               | 3,000               | 3,000               |
| 001.3410.521001           | CONTRIB-SS TAX(EMPLOYER)              | 43,358              | 37,919              | 43,404              | 46,757              |
| 001.3410.521002           | CONTRIB-MED TAX(EMPLOYER)             | 10,140              | 8,868               | 10,151              | 10,935              |
| 001.3410.522001           | FRS CONTRIB-EMPLOYER                  | 93,374              | 113,998             | 127,774             | 139,175             |
| 001.3410.522002           | RETIREMENT - 457 PLAN                 | -                   | -                   | -                   | 5,000               |
| 001.3410.523001           | HEALTH & LIFE INS                     | 110,871             | 91,989              | 97,885              | 104,931             |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ 860,241</b>   | <b>\$ 871,408</b>   | <b>\$ 979,284</b>   | <b>\$ 1,055,951</b> |
| <b>OPERATING EXPENSES</b> |                                       |                     |                     |                     |                     |
| 001.3410.531002           | PROF'L SVCS-MEDICAL                   | \$ 90               | \$ 90               | \$ -                | \$ -                |
| 001.3410.531009           | PROF'L SVCS-OTHER                     | 19,985              | 19,963              | 15,000              | 20,000              |
| 001.3410.540003           | TRAVEL & PER DIEM                     | -                   | -                   | 1,400               | 5,000               |
| 001.3410.541001           | COMMUNICATIONS SVCS                   | 23,038              | 20,735              | 23,800              | 24,000              |
| 001.3410.544001           | RENTALS & LEASES                      | 1,453               | 1,188               | 2,000               | 2,000               |
| 001.3410.544006           | RENTALS & LEASES - VEHICLES           | -                   | 99                  | 13,962              | -                   |
| 001.3410.544008           | LEASE/SOFTWARE LIC-SBITA              | -                   | -                   | 260,650             | 463,200             |
| 001.3410.546006           | REPAIR & MAINTENANCE SVCS             | 132,464             | 256,442             | 85,450              | 35,000              |
| 001.3410.552015           | OPERATING SUPPLIES-OTHER              | 18,070              | 17,413              | 17,350              | 12,000              |
| 001.3410.554001           | SUBSCRIPTION & MEMBERSHIP             | 374                 | 499                 | 1,000               | 1,000               |
| 001.3410.555005           | EDUCATION & TRAINING                  | 66                  | 1,141               | 1,000               | 1,000               |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ 195,540</b>   | <b>\$ 317,570</b>   | <b>\$ 421,612</b>   | <b>\$ 563,200</b>   |
| <b>CAPITAL EXPENSES</b>   |                                       |                     |                     |                     |                     |
| 001.3410.564009           | COMPUTER EQUIPMENT                    | \$ 74,999           | \$ 110,083          | \$ 52,806           | \$ 69,000           |
| 001.3410.565008           | CAPITAL OUTLAY-LEASES                 | -                   | 27,998              | -                   | -                   |
| 001.3410.565009           | CAP OUTLAY-SOFTWARE LIC               | 171,165             | -                   | -                   | -                   |
| 001.3410.568001           | SOFTWARE                              | 2,267               | 3,939               | 18,720              | -                   |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ 248,431</b>   | <b>\$ 142,020</b>   | <b>\$ 71,526</b>    | <b>\$ 69,000</b>    |
| <b>DEBT SERVICE</b>       |                                       |                     |                     |                     |                     |
| 0                         | PRINC-CAPITAL LEASE/VEHICLE           | \$ -                | \$ 2,348            | \$ -                | \$ -                |
| 001.3410.571008           | PRINC-SBITA SOFTWARE LICENSE          | -                   | 25,240              | -                   | -                   |
| 0                         | INT-CAPITAL LEASE/VEHICLE             | -                   | 819                 | -                   | -                   |
| 001.3410.572008           | INT-SBITA SOFTWARE LICENSE            | -                   | 6,158               | -                   | -                   |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ -</b>         | <b>\$ 34,565</b>    | <b>\$ -</b>         | <b>\$ -</b>         |
|                           | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 1,304,212</b> | <b>\$ 1,365,563</b> | <b>\$ 1,472,422</b> | <b>\$ 1,688,151</b> |



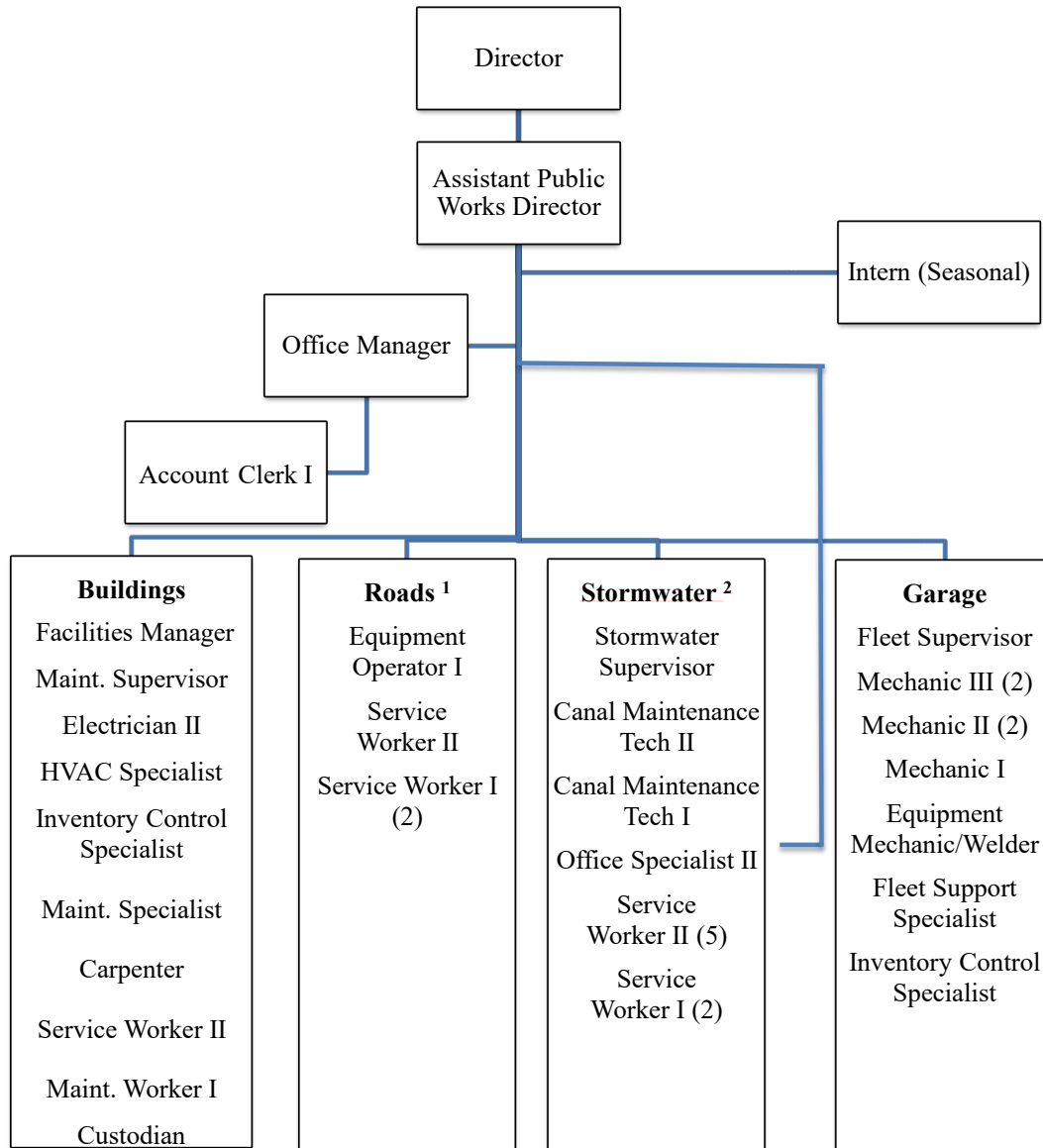


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PUBLIC WORKS

23 FULL TIME, 1 SEASONAL - 24 TOTAL



There are 39 total positions in the Public Works Department.

24 positions are funded by the General Fund (001).

<sup>1</sup> Roads Division positions (4) funded in the Roads Fund (111).

<sup>2</sup> Stormwater Division positions (11) funded in the Stormwater Fund (445). Office Specialist II reports directly to the Office Manager.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PUBLIC WORKS

#### POSITION SUMMARY

| Position Title                           | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
|--|-------------------|-------------------|--------------------|--------------------|-------------------|
| <b>General Fund</b>                      |                   |                   |                    |                    |                   |
| <b>Public Works Administration</b>       |                   |                   |                    |                    |                   |
| Director of Public Works                 | 1                 | 1                 | 1                  | 1                  | 1                 |
| Assistant Public Works Director          | 1                 | 1                 | 1                  | 1                  | 1                 |
| Account Clerk I                          | 1                 | 1                 | 1                  | 1                  | 1                 |
| Intern (Seasonal)                        | -                 | 1                 | 1                  | 1                  | 1                 |
| Inventory Control Specialist             | 1                 | -                 | -                  | -                  | -                 |
| Office Manager                           | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Public Works Administration</b> | <b>5</b>          | <b>5</b>          | <b>5</b>           | <b>5</b>           | <b>5</b>          |
| <b>Public Works Buildings Division</b>   |                   |                   |                    |                    |                   |
| Carpenter                                | 1                 | 1                 | 1                  | 1                  | 1                 |
| Custodian                                | 1                 | 1                 | 1                  | 1                  | 1                 |
| Electrician II                           | 1                 | 1                 | 1                  | 1                  | 1                 |
| Facilities Manager                       | 1                 | 1                 | 1                  | 1                  | 1                 |
| HVAC Specialist                          | 1                 | 1                 | 1                  | 1                  | 1                 |
| Inventory Control Specialist             | -                 | 1                 | 1                  | 1                  | 1                 |
| Maintenance Specialist                   | 1                 | 1                 | 1                  | 1                  | 1                 |
| Maintenance Supervisor                   | 1                 | 1                 | 1                  | 1                  | 1                 |
| Maintenance Worker I                     | -                 | 1                 | 1                  | 1                  | 1                 |
| Service Worker I                         | 1                 | -                 | -                  | -                  | -                 |
| Service Worker II                        | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Public Works Buildings</b>      | <b>9</b>          | <b>10</b>         | <b>10</b>          | <b>10</b>          | <b>10</b>         |
| <b>Public Works Garage Division</b>      |                   |                   |                    |                    |                   |
| Equipment Mechanic/Welder                | 1                 | 1                 | 1                  | 1                  | 1                 |
| Fleet Supervisor                         | 1                 | 1                 | 1                  | 1                  | 1                 |
| Fleet Support Specialist                 | 1                 | 1                 | 1                  | 1                  | 1                 |
| Inventory Control Specialist             | 1                 | 1                 | 1                  | 1                  | 1                 |
| Mechanic I                               | 1                 | 1                 | 1                  | 1                  | 1                 |
| Mechanic II                              | 2                 | 2                 | 2                  | 2                  | 2                 |
| Mechanic III                             | 2                 | 2                 | 2                  | 2                  | 2                 |
| <b>Total Public Works Garage</b>         | <b>9</b>          | <b>9</b>          | <b>9</b>           | <b>9</b>           | <b>9</b>          |
| <b>Total General Fund Positions</b>      | <b>23</b>         | <b>24</b>         | <b>24</b>          | <b>24</b>          | <b>24</b>         |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PUBLIC WORKS

#### ADMINISTRATION DIVISION COST CENTER (4545)

#### PROGRAM DESCRIPTION

The Public Works Administration Division provides support and oversees the general operations of the department. The Administration Division plans, directs and controls all financial aspects of the Public Works Department in accordance with the direction of the City Administration. The Inner-City Transit Program is administered through this Division as well.

#### PROGRAM GOALS & OBJECTIVES

In support of the City Strategic Plan Goal 1, City Renewed, Goal 2, Vibrant Economy and Goal 3, Service Excellence, the Administration Division provides oversight of all public works projects to ensure the safety of Margate employees, residents and businesses to meet all of the goals that have been set.

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 601,027                | \$ 538,727                | \$ 548,743                 | \$ 691,685                | \$ 142,942           | 26.05%              |
| Operating Expenses | 50,808                    | 61,715                    | 125,467                    | 52,900                    | (72,567)             | -57.84%             |
| Capital            | (10,240)                  | -                         | -                          | -                         | -                    | 0.00%               |
| Debt Service       | \$ 13,642                 | 7,213                     | -                          | -                         | -                    | 0.00%               |
| <b>TOTAL</b>       | <b>\$ 655,237</b>         | <b>\$ 607,655</b>         | <b>\$ 674,210</b>          | <b>\$ 744,585</b>         | <b>\$ 70,375</b>     | <b>10.44%</b>       |

#### PERFORMANCE MEASURES

|  | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Percentage of all resident complaints and inquiries responded to within one business day | 100%                      | 100%                      | 100%                      | 100%                      | 0%                  |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PUBLIC WORKS

|                                       |                                  | FY 2023<br>ACTUAL  | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|---------------------------------------|----------------------------------|--------------------|-------------------|--------------------|-------------------|
| <b>ADMINISTRATION DIVISION</b>        |                                  |                    |                   |                    |                   |
| <b>PERSONNEL SERVICES</b>             |                                  |                    |                   |                    |                   |
| 001.4545.512001                       | SAL & WAGES-REGULAR <sup>1</sup> | \$ 394,170         | \$ 333,964        | \$ 340,898         | \$ 440,601        |
| 001.4545.512022                       | SAL & WAGES-LONGEVITY            | 4,000              | 2,000             | 2,000              | 2,000             |
| 001.4545.514001                       | SAL & WAGES-OVERTIME             | 6,094              | 13,873            | 3,400              | 3,400             |
| 001.4545.515008                       | SAL&WAGES-VEHICLE BENEFIT        | 11,125             | 10,125            | 10,250             | 10,250            |
| 001.4545.515009                       | SAL & WAGES-PHONE ALLOW          | 963                | 965               | 960                | 960               |
| 001.4545.521001                       | CONTRIB-SS TAX(EMPLOYER)         | 24,416             | 21,869            | 26,816             | 28,657            |
| 001.4545.521002                       | CONTRIB-MED TAX(EMPLOYER)        | 5,710              | 5,114             | 6,271              | 6,702             |
| 001.4545.522001                       | FRS CONTRIB-EMPLOYER             | 72,826             | 81,525            | 91,165             | 98,482            |
| 001.4545.522002                       | RETIREMENT - 457 PLAN            | -                  | -                 | -                  | 5,000             |
| 001.4545.523001                       | HEALTH & LIFE INS                | 81,723             | 69,292            | 66,983             | 95,633            |
| <b>TOTAL APPROPRIATION</b>            |                                  | <b>\$ 601,027</b>  | <b>\$ 538,727</b> | <b>\$ 548,743</b>  | <b>\$ 691,685</b> |
| <b>OPERATING EXPENSES</b>             |                                  |                    |                   |                    |                   |
| 001.4545.531002                       | PROF'L SVCS-MEDICAL              | \$ 1,852           | \$ 2,076          | \$ -               | \$ -              |
| 001.4545.531009                       | PROF'L SVCS-OTHER                | 12,314             | 14,388            | 75,500             | 15,500            |
| 001.4545.540003                       | TRAVEL & PER DIEM                | 624                | 417               | 2,400              | 2,400             |
| 001.4545.541001                       | COMMUNICATIONS SVCS              | 21,398             | 20,854            | 21,300             | 21,400            |
| 001.4545.542006                       | POSTAGE                          | -                  | 50                | -                  | -                 |
| 001.4545.544001                       | RENTALS & LEASES                 | 2,163              | 2,501             | 3,300              | 2,300             |
| 001.4545.544006                       | RENTALS & LEASES - VEHICLES      | 4,913              | 11,797            | 11,967             | -                 |
| 001.4545.544008                       | LEASE/SOFTWARE LIC-SBITA         | -                  | -                 | 700                | 600               |
| 001.4545.547002                       | PRINTING & BINDING               | 59                 | 193               | 500                | 500               |
| 001.4545.549001                       | OPERATING EXPENSE                | 358                | -                 | 2,000              | 2,000             |
| 001.4545.551001                       | OFFICE SUPPLIES                  | 3,462              | 3,804             | 4,000              | 4,000             |
| 001.4545.552048                       | OTHER EXPENSE/CLOTHING           | 2,213              | 3,317             | 1,000              | 1,100             |
| 001.4545.554001                       | SUBSCRIPTION & MEMBERSHIP        | -                  | 619               | 800                | 1,100             |
| 001.4545.555005                       | EDUCATION & TRAINING             | 1,452              | 1,699             | 2,000              | 2,000             |
| <b>TOTAL APPROPRIATION</b>            |                                  | <b>\$ 50,808</b>   | <b>\$ 61,715</b>  | <b>\$ 125,467</b>  | <b>\$ 52,900</b>  |
| <b>CAPITAL EXPENSES</b>               |                                  |                    |                   |                    |                   |
| 001.4545.564018                       | CAPITAL OUTLAY-LEASES            | \$ (10,240)        | \$ -              | \$ -               | \$ -              |
| <b>TOTAL APPROPRIATION</b>            |                                  | <b>\$ (10,240)</b> | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>       |
| <b>DEBT SERVICE</b>                   |                                  |                    |                   |                    |                   |
| 001.4545.571005                       | PRINC-CAPITAL LEASE/VEHIC        | \$ 12,939          | \$ 7,073          | \$ -               | \$ -              |
| 001.4545.572005                       | INT-CAPITAL LEASE/VEHICLE        | 703                | 140               | -                  | -                 |
| <b>TOTAL APPROPRIATION</b>            |                                  | <b>\$ 13,642</b>   | <b>\$ 7,213</b>   | <b>\$ -</b>        | <b>\$ -</b>       |
| <b>ADMINISTRATION DIVISION</b>        |                                  |                    |                   |                    |                   |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                                  | <b>\$ 655,237</b>  | <b>\$ 607,655</b> | <b>\$ 674,210</b>  | <b>\$ 744,585</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PUBLIC WORKS

#### BUILDINGS DIVISION COST CENTER (4547)

##### PROGRAM DESCRIPTION

The Buildings Division is responsible for the maintenance, upkeep and aesthetic appearance of all City structures and facilities. The carpentry shop within the Buildings Division fabricates custom cabinetry and work stations for all City departments. The Buildings Division is also responsible for the maintenance of all City owned streetlights and contracted streetlights.

##### PROGRAM GOALS & OBJECTIVES

In support of the City Strategic Plan Goal 1, City Renewed, the Buildings Division provides a high level of service for the maintenance, repair and construction of all City facilities and buildings to ensure that the users enjoy a clean, safe and aesthetically pleasing environment.

##### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 660,380                | \$ 661,788                | \$ 881,056                 | \$ 933,061                | \$ 52,005            | 5.90%               |
| Operating Expenses | 952,167                   | 1,171,398                 | 1,328,458                  | 1,477,600                 | 149,142              | 11.23%              |
| Capital            | -                         | 36,900                    | 123,810                    | -                         | (123,810)            | -100.00%            |
| Debt Service       | 7,208                     | 15,682                    | -                          | -                         | -                    | 0.00%               |
| <b>TOTAL</b>       | <b>\$ 1,619,755</b>       | <b>\$ 1,885,768</b>       | <b>\$ 2,333,324</b>        | <b>\$ 2,410,661</b>       | <b>\$ 77,337</b>     | <b>3.31%</b>        |

##### PERFORMANCE MEASURES

|  | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Percentage of work orders resolved within ten working days | N/A                       | N/A                       | 90%                       | 85%                       | -6%                 |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PUBLIC WORKS

|                           |                                       | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>BUILDINGS DIVISION</b> |                                       |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b> |                                       |                     |                     |                     |                     |
| 001.4547.512001           | SAL & WAGES-REGULAR                   | \$ 406,941          | \$ 425,212          | \$ 606,005          | \$ 630,522          |
| 001.4547.512022           | SAL & WAGES-LONGEVITY                 | 7,000               | 6,000               | 3,000               | 3,000               |
| 001.4547.514001           | SAL & WAGES-OVERTIME                  | 34,661              | 34,844              | 11,800              | 11,800              |
| 001.4547.521001           | CONTRIB-SS TAX(EMPLOYER)              | 28,833              | 27,763              | 38,490              | 40,010              |
| 001.4547.521002           | CONTRIB-MED TAX(EMPLOYER)             | 6,743               | 6,493               | 9,002               | 9,357               |
| 001.4547.522001           | FRS CONTRIB-EMPLOYER                  | 50,967              | 58,434              | 89,268              | 94,817              |
| 001.4547.523001           | HEALTH & LIFE INS                     | 125,235             | 103,042             | 123,491             | 143,555             |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ 660,380</b>   | <b>\$ 661,788</b>   | <b>\$ 881,056</b>   | <b>\$ 933,061</b>   |
| <b>OPERATING EXPENSES</b> |                                       |                     |                     |                     |                     |
| 001.4547.534002           | CUSTODIAL                             | \$ -                | \$ 9,090            | \$ 30,000           | \$ 15,000           |
| 001.4547.534016           | CONTRACTUAL SVCS-OTHER                | 5,733               | 728                 | 3,000               | 3,000               |
| 001.4547.540003           | TRAVEL & PER DIEM                     | -                   | -                   | 500                 | 500                 |
| 001.4547.541001           | COMMUNICATION SERVICES                | -                   | -                   | 1,200               | 1,200               |
| 001.4547.543001           | UTILITY SERVICES                      | 346,771             | 317,468             | 380,000             | 380,000             |
| 001.4547.543002           | UTILITY SVCS-WATER                    | 216,703             | 310,751             | 200,000             | 230,000             |
| 001.4547.544001           | RENTALS & LEASES                      | 9,219               | 9,660               | 10,300              | 12,400              |
| 001.4547.544006           | RENTALS & LEASES - VEHICLES           | -                   | 118                 | 77,158              | -                   |
| 001.4547.544008           | LEASE/SOFTWARE LIC-SBITA              | -                   | -                   | 15,100              | 16,500              |
| 001.4547.546002           | REP & MAINT - STRUCTURES              | 69,264              | 178,572             | 253,000             | 369,000             |
| 001.4547.546006           | REPAIR & MAINTENANCE SVCS             | 22,970              | 3,482               | 10,000              | 70,000              |
| 001.4547.546007           | OTHER EQUIPMENT                       | 198,084             | 240,808             | 263,500             | 319,500             |
| 001.4547.549001           | OPERATING EXPENSE                     | -                   | 11                  | 400                 | 400                 |
| 001.4547.552015           | OPERATING SUPPLIES-OTHER              | 78,137              | 95,896              | 77,300              | 51,500              |
| 001.4547.552048           | OTHER EXPENSE/CLOTHING                | 3,415               | 4,486               | 4,400               | 6,000               |
| 001.4547.554001           | SUBSCRIPTION & MEMBERSHIP             | 121                 | -                   | 300                 | 300                 |
| 001.4547.555005           | EDUCATION & TRAINING                  | 1,750               | 328                 | 2,300               | 2,300               |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ 952,167</b>   | <b>\$ 1,171,398</b> | <b>\$ 1,328,458</b> | <b>\$ 1,477,600</b> |
| <b>CAPITAL EXPENSES</b>   |                                       |                     |                     |                     |                     |
| 001.4547.564012           | OTHER EQUIPMENT                       | \$ -                | \$ -                | \$ 123,810          | \$ -                |
| 001.4547.564018           | CAPITAL OUTLAY-LEASES                 | -                   | 36,900              | -                   | -                   |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ -</b>         | <b>\$ 36,900</b>    | <b>\$ 123,810</b>   | <b>\$ -</b>         |
| <b>DEBT SERVICE</b>       |                                       |                     |                     |                     |                     |
| 001.4547.571005           | PRINC-CAPITAL LEASE/VEHIC             | \$ 6,756            | \$ 13,098           | \$ -                | \$ -                |
| 001.4547.572005           | INT-CAPITAL LEASE/VEHICLE             | 452                 | 2,584               | -                   | -                   |
|                           | <b>TOTAL APPROPRIATION</b>            | <b>\$ 7,208</b>     | <b>\$ 15,682</b>    | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>BUILDINGS DIVISION</b> | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 1,619,755</b> | <b>\$ 1,885,768</b> | <b>\$ 2,333,324</b> | <b>\$ 2,410,661</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PUBLIC WORKS

#### GARAGE DIVISION COST CENTER (4551)

#### PROGRAM DESCRIPTION

The Garage Division is responsible for maintaining and servicing all vehicles and equipment for all departments. The Division provides life cycle cost analysis for vehicles and equipment to help budget for replacement and meet the maximum cost effectiveness of City resources.

#### PROGRAM GOALS & OBJECTIVES

In support of the City Strategic Plan Goal 3, Service Excellence, the Garage Division provides effective maintenance and repair services, manages fueling operations and assists with the acquisition of new vehicles and equipment.

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 581,761                | \$ 665,548                | \$ 908,522                 | \$ 917,523                | \$ 9,001             | 0.99%               |
| Operating Expenses | 743,780                   | 668,169                   | 741,797                    | 841,949                   | 100,152              | 13.50%              |
| Capital            | -                         | 104,109                   | 4,000                      | 278,000                   | 274,000              | 6850.00%            |
| Debt Service       | 7,208                     | 16,738                    | -                          | -                         | -                    | 0.00%               |
| <b>TOTAL</b>       | <b>\$ 1,332,749</b>       | <b>\$ 1,454,564</b>       | <b>\$ 1,654,319</b>        | <b>\$ 2,037,472</b>       | <b>\$ 383,153</b>    | <b>23.16%</b>       |

#### PERFORMANCE MEASURES

|   | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Percentage of vehicle maintenance and repairs completed within three business days (excludes contracted services) | 100%                      | 100%                      | 90%                       | 90%                       | 0%                  |
| Percentage of all vehicle preventative maintenance performed on time  | 60%                       | 86%                       | 70%                       | 70%                       | 0%                  |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PUBLIC WORKS

|                                |                                       | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|--------------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>GARAGE DIVISION</b>         |                                       |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b>      |                                       |                     |                     |                     |                     |
| 001.4551.512001                | SAL & WAGES-REGULAR                   | \$ 402,316          | \$ 451,201          | \$ 637,858          | \$ 593,358          |
| 001.4551.512022                | SAL & WAGES-LONGEVITY                 | 3,000               | -                   | -                   | -                   |
| 001.4551.514001                | SAL & WAGES-OVERTIME                  | 9,038               | 13,212              | 12,900              | 12,900              |
| 001.4551.521001                | CONTRIB-SS TAX(EMPLOYER)              | 28,055              | 27,045              | 40,347              | 37,588              |
| 001.4551.521002                | CONTRIB-MED TAX(EMPLOYER)             | 6,561               | 6,325               | 9,436               | 8,791               |
| 001.4551.522001                | FRS CONTRIB-EMPLOYER                  | 47,122              | 63,113              | 93,203              | 89,186              |
| 001.4551.523001                | HEALTH & LIFE INS                     | 85,669              | 104,652             | 114,778             | 175,700             |
|                                | <b>TOTAL APPROPRIATION</b>            | <b>\$ 581,761</b>   | <b>\$ 665,548</b>   | <b>\$ 908,522</b>   | <b>\$ 917,523</b>   |
| <b>OPERATING EXPENSES</b>      |                                       |                     |                     |                     |                     |
| 001.4551.552048                | OTHER EXPENSE/CLOTHING                | \$ 3,777            | \$ 4,457            | \$ 3,000            | \$ 5,000            |
| 001.4551.540003                | TRAVEL & PER DIEM                     | -                   | 659                 | 1,000               | 2,200               |
| 001.4551.544006                | RENTALS & LEASES - VEHICLES           | (101)               | 220                 | 17,497              | 121,699             |
| 001.4551.544008                | LEASE/SOFTWARE LIC-SBITA              | -                   | 6,049               | 15,100              | 16,700              |
| 001.4551.546006                | REP & MAINT SERVICES                  | 10,325              | 6,465               | -                   | -                   |
| 001.4551.546007                | REP & MAINT-OTHER EQUIP               | 53,192              | 35,624              | 35,000              | 35,500              |
| 001.4551.546008                | REP & MAINT-VEHICLES                  | 128,368             | 73,166              | 151,800             | 125,000             |
| 001.4551.552002                | GAS, OIL & COOLANT                    | 513,770             | 496,895             | 483,400             | 500,000             |
| 001.4551.552015                | OPERATING SUPPLIES-OTHER              | 31,967              | 43,589              | 30,900              | 30,900              |
| 001.4551.554001                | SUBSCRIPTION & MEMBERSHIP             | 499                 | 298                 | 1,100               | 900                 |
| 001.4551.555005                | EDUCATION & TRAINING                  | 1,983               | 747                 | 3,000               | 4,050               |
|                                | <b>TOTAL APPROPRIATION</b>            | <b>\$ 743,780</b>   | <b>\$ 668,169</b>   | <b>\$ 741,797</b>   | <b>\$ 841,949</b>   |
| <b>CAPITAL EXPENSES</b>        |                                       |                     |                     |                     |                     |
| 001.4551.564012                | OTHER EQUIPMENT                       | \$ -                | \$ -                | \$ 4,000            | \$ 278,000          |
| 001.4551.564018                | CAPITAL OUTLAY-LEASES                 | -                   | 104,109             | -                   | -                   |
|                                | <b>TOTAL APPROPRIATION</b>            | <b>\$ -</b>         | <b>\$ 104,109</b>   | <b>\$ 4,000</b>     | <b>\$ 278,000</b>   |
| <b>DEBT SERVICE</b>            |                                       |                     |                     |                     |                     |
| 001.4551.571005                | PRINC-CAPITAL LEASE/VEHIC             | \$ 6,756            | \$ 14,895           | \$ -                | \$ -                |
| 001.4551.572005                | INT-CAPITAL LEASE/VEHICLE             | 452                 | 1,843               | -                   | -                   |
|                                | <b>TOTAL APPROPRIATION</b>            | <b>\$ 7,208</b>     | <b>\$ 16,738</b>    | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>GARAGE DIVISION</b>         | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 1,332,749</b> | <b>\$ 1,454,564</b> | <b>\$ 1,654,319</b> | <b>\$ 2,037,472</b> |
| <b>PUBLIC WORKS DEPARTMENT</b> | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 3,607,741</b> | <b>\$ 3,947,987</b> | <b>\$ 4,661,853</b> | <b>\$ 5,192,718</b> |

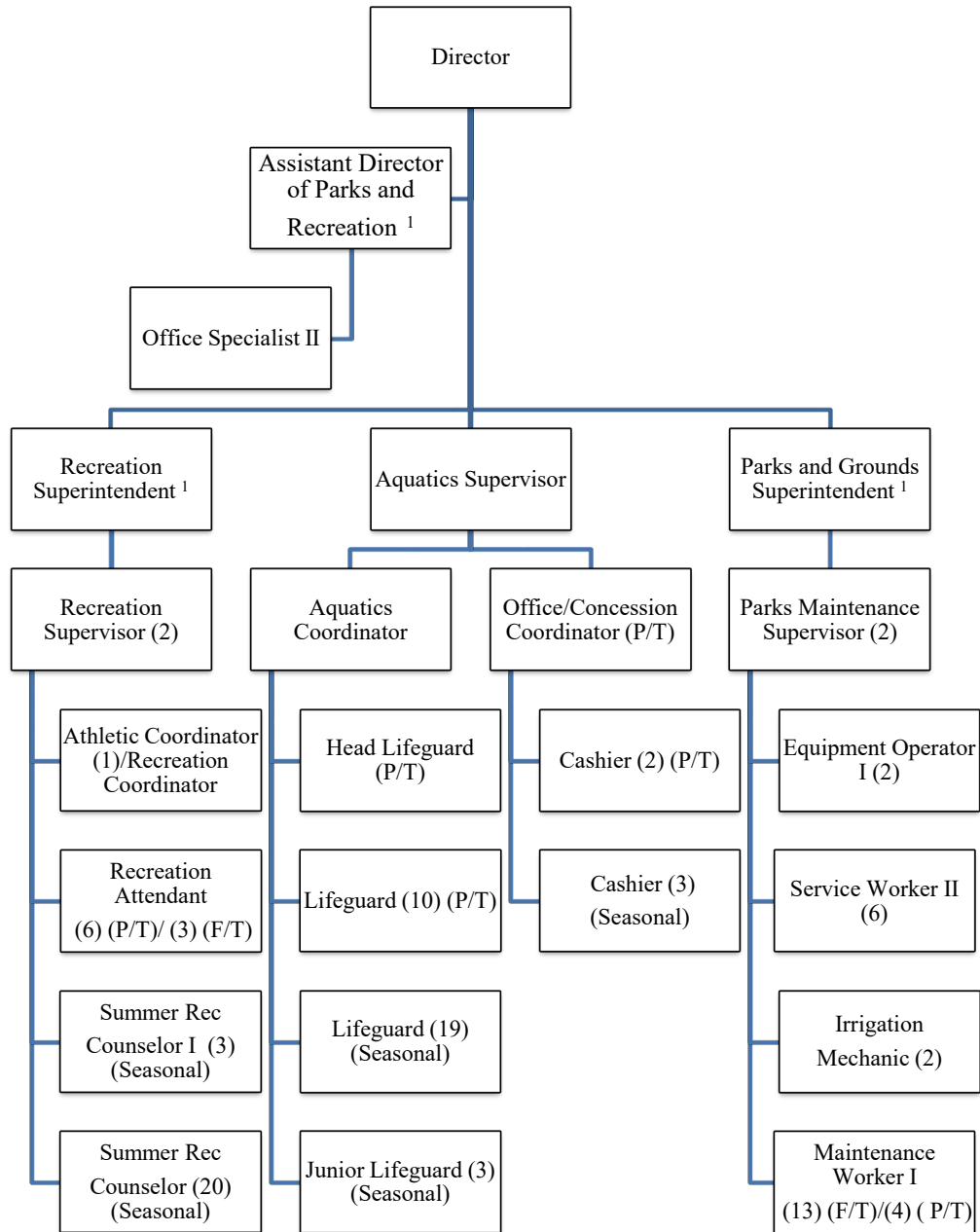


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PARKS AND RECREATION

39 FULL TIME, 24 PART TIME, 48 SEASONAL - 111 TOTAL



<sup>1</sup> - Only 2 of 3 positions of Assistant Director of Parks and Recreation, Parks and Grounds Superintendent, and Recreation Superintendent will be filled at any time.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PARKS AND RECREATION

| POSITION TITLE                              |                   |                   |                    |                    |                   |
|---|-------------------|-------------------|--------------------|--------------------|-------------------|
| Position Title                              | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
| <b>Administration Division</b>              |                   |                   |                    |                    |                   |
| Director of Parks and Recreation            | 1                 | 1                 | 1                  | 1                  | 1                 |
| Assistant Director of Parks and Recreation  | 1                 | 1                 | 1                  | 1                  | 1                 |
| Recreation Superintendent                   | 1                 | 1                 | 1                  | 1                  | 1                 |
| Recreation Supervisor                       | 1                 | -                 | -                  | -                  | -                 |
| Office Specialist II                        | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Administration</b>                 | <b>5</b>          | <b>4</b>          | <b>4</b>           | <b>4</b>           | <b>4</b>          |
| <b>Special Activities Division</b>          |                   |                   |                    |                    |                   |
| Athletic Coordinator                        | -                 | 1                 | 1                  | 1                  | 1                 |
| Recreation Attendant                        | -                 | 3                 | 3                  | 3                  | 3                 |
| Recreation Attendant (P/T)                  | 6                 | 6                 | 6                  | 6                  | 6                 |
| Recreation Coordinator                      | -                 | 1                 | 1                  | 1                  | 1                 |
| Recreation Supervisor                       | 1                 | 2                 | 2                  | 2                  | 2                 |
| Summer Recreation Counselor                 | 20                | 20                | 20                 | 20                 | 20                |
| Summer Recreation Counselor I               | 3                 | 3                 | 3                  | 3                  | 3                 |
| <b>Total Special Activities</b>             | <b>30</b>         | <b>36</b>         | <b>36</b>          | <b>36</b>          | <b>36</b>         |
| <b>Grounds Maintenance Division</b>         |                   |                   |                    |                    |                   |
| Parks and Grounds Superintendent            | 1                 | -                 | -                  | -                  | -                 |
| Parks Maintenance Supervisor                | -                 | 2                 | 2                  | 2                  | 2                 |
| Landscape Maintenance Supervisor            | -                 | 1                 | 1                  | 1                  | 1                 |
| Division Leader                             | 2                 | -                 | -                  | -                  | -                 |
| Irrigation Mechanic                         | 2                 | 2                 | 2                  | 2                  | 2                 |
| Service Worker II                           | 6                 | 6                 | 6                  | 6                  | 6                 |
| Maintenance Work I                          | 13                | 13                | 13                 | 13                 | 13                |
| Maintenance Work I (P/T)                    | 4                 | 4                 | 4                  | 4                  | 4                 |
| Equipment Operator I                        | 2                 | 2                 | 2                  | 2                  | 2                 |
| <b>Total Grounds Maintenance</b>            | <b>30</b>         | <b>30</b>         | <b>30</b>          | <b>30</b>          | <b>30</b>         |
| <b>Aquatics Division</b>                    |                   |                   |                    |                    |                   |
| Aquatics Supervisor                         | 1                 | 1                 | 1                  | 1                  | 1                 |
| Aquatics Coordinator                        | 1                 | 1                 | 1                  | 1                  | 1                 |
| Head Lifeguard (P/T, Annual)                | 1                 | 1                 | 1                  | 1                  | 1                 |
| Office/Concession Coordinator (P/T, Annual) | 1                 | 1                 | 1                  | 1                  | 1                 |
| Cashier (P/T, Annual)                       | 2                 | 2                 | 2                  | 2                  | 2                 |
| Lifeguard (P/T, Annual)                     | 10                | 10                | 10                 | 10                 | 10                |
| Lifeguard (Seasonal)                        | 19                | 19                | 19                 | 19                 | 19                |
| Junior Lifeguard (Seasonal)                 | 3                 | 3                 | 3                  | 3                  | 3                 |
| Cashier (Seasonal)                          | 3                 | 3                 | 3                  | 3                  | 3                 |
| <b>Total Aquatics</b>                       | <b>41</b>         | <b>41</b>         | <b>41</b>          | <b>41</b>          | <b>41</b>         |
| <b>Total Parks and Recreation Positions</b> | <b>106</b>        | <b>111</b>        | <b>111</b>         | <b>111</b>         | <b>111</b>        |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PARKS AND RECREATION ADMINISTRATION DIVISION COST CENTER (5555)

#### PROGRAM DESCRIPTION

The Parks and Recreation Administration Division provides advancement and implementation of department policy; management of public programs; and oversees business operations of all divisions within the Parks and Recreation Department. The Administration Division generates ideas, provides services, and supervises departmental operations.

#### PROGRAM GOALS & OBJECTIVES

In support of Goal 3, Service Excellence, the Administration Division develops outreach strategies to promote and market the City's recreational opportunities to the Margate community. In support of Goal 4, Internal Operations, the Administration Division evaluates and applies for a variety of grant funding to reduce the General Fund obligations in providing exceptional services. Also, the Administration Division ensures all divisions are compliant with the City's Strategic plan.

#### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change     | %<br>Change  |
|--------------------|-------------------|-------------------|--------------------|-------------------|------------------|--------------|
| Personnel Services | \$ 705,698        | \$ 559,100        | \$ 619,350         | \$ 645,877        | \$ 26,527        | 4.28%        |
| Operating Expenses | 78,617            | 99,859            | 75,736             | 65,861            | (9,875)          | -13.04%      |
| Capital            | -                 | -                 | 3,500              | -                 | (3,500)          | -100.00%     |
| <b>TOTAL</b>       | <b>\$ 784,315</b> | <b>\$ 658,959</b> | <b>\$ 698,586</b>  | <b>\$ 711,738</b> | <b>\$ 13,152</b> | <b>1.88%</b> |

#### PERFORMANCE MEASURES

|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
| Total revenues generated from meeting room/hall rentals                      | \$77,000          | \$74,000          | \$50,000          | \$60,000          | 20%         |
| Annual update of the Parks and Recreation Master Plan's park inventory chart | \$1,000           | \$1,000           | \$1,000           | \$1,000           | 0%          |
| Total revenues generated from pavilion rentals                               | \$28,000          | \$20,600          | \$15,000          | \$20,000          | 33%         |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PARKS AND RECREATION

|                                      |                                  | FY 2023           |           | FY 2024        |           | FY 2025        |           | FY 2026        |
|--------------------------------------|----------------------------------|-------------------|-----------|----------------|-----------|----------------|-----------|----------------|
|                                      |                                  | ACTUAL            |           | ACTUAL         |           | AMENDED        |           | BUDGET         |
| <b>ADMINISTRATION DIVISION</b>       |                                  |                   |           |                |           |                |           |                |
| <b>PERSONNEL SERVICES</b>            |                                  |                   |           |                |           |                |           |                |
| 001.5555.512001                      | SAL & WAGES-REGULAR <sup>1</sup> | \$ 475,537        | \$        | 382,465        | \$        | 409,959        | \$        | 434,708        |
| 001.5555.512022                      | SAL & WAGES-LONGEVITY            | 4,055             |           | 2,000          |           | 2,000          |           | 3,000          |
| 001.5555.514001                      | SAL & WAGES-OVERTIME             | 25,047            |           | 9,665          |           | 1,000          |           | 1,000          |
| 001.5555.515008                      | SAL&WAGES-VEHICLE BENEFIT        | 5,600             |           | 4,600          |           | 5,100          |           | 5,100          |
| 001.5555.521001                      | CONTRIB-SS TAX(EMPLOYER)         | 29,335            |           | 23,551         |           | 25,753         |           | 27,700         |
| 001.5555.521002                      | CONTRIB-MED TAX(EMPLOYER)        | 7,102             |           | 5,559          |           | 6,062          |           | 6,508          |
| 001.5555.522001                      | FRS CONTRIB-EMPLOYER             | 95,095            |           | 88,644         |           | 92,491         |           | 99,177         |
| 001.5555.522002                      | RETIREMENT - 457 PLAN            | -                 |           | -              |           | -              |           | 5,000          |
| 001.5555.523001                      | HEALTH & LIFE INS                | 63,927            |           | 42,616         |           | 76,985         |           | 63,684         |
| <b>TOTAL APPROPRIATION</b>           |                                  | <b>\$ 705,698</b> | <b>\$</b> | <b>559,100</b> | <b>\$</b> | <b>619,350</b> | <b>\$</b> | <b>645,877</b> |
| <b>OPERATING EXPENSES</b>            |                                  |                   |           |                |           |                |           |                |
| 001.5555.531002                      | PROF'L SVCS-MEDICAL              | \$ 9,992          | \$        | 9,431          | \$        | -              | \$        | -              |
| 001.5555.531009                      | PROF'L SVCS-OTHER                | 10,250            |           | 11,750         |           | 18,875         |           | 8,000          |
| 001.5555.540003                      | TRAVEL & PER DIEM                | 1,558             |           | 1,909          |           | 3,500          |           | 3,500          |
| 001.5555.541001                      | COMMUNICATIONS SVCS              | 20,859            |           | 24,480         |           | 19,360         |           | 19,360         |
| 001.5555.544001                      | RENTALS & LEASES                 | 8,757             |           | 9,865          |           | 10,526         |           | 10,526         |
| 001.5555.544008                      | LEASE/SOFTWARE LIC-SBITA         | -                 |           | -              |           | 7,250          |           | 7,250          |
| 001.5555.546006                      | REPAIR & MAINTENANCE SVCS        | 10,518            |           | 19,741         |           | 4,000          |           | 4,000          |
| 001.5555.549001                      | OPERATING EXPENSE                | 7,132             |           | 12,691         |           | 3,000          |           | 2,000          |
| 001.5555.551001                      | OFFICE SUPPLIES                  | 1,933             |           | 2,973          |           | 2,500          |           | 3,500          |
| 001.5555.552015                      | OPERATING SUPPLIES-OTHER         | 52                |           | 79             |           | -              |           | 1,000          |
| 001.5555.552048                      | OTHER EXPENSE/CLOTHING           | 2,323             |           | 2,007          |           | 900            |           | 900            |
| 001.5555.554001                      | SUBSCRIPTION & MEMBERSHIP        | 4,798             |           | 3,258          |           | 5,125          |           | 5,125          |
| 001.5555.555005                      | EDUCATION & TRAINING             | 445               |           | 1,675          |           | 700            |           | 700            |
| <b>TOTAL APPROPRIATION</b>           |                                  | <b>\$ 78,617</b>  | <b>\$</b> | <b>99,859</b>  | <b>\$</b> | <b>75,736</b>  | <b>\$</b> | <b>65,861</b>  |
| <b>CAPITAL EXPENSES</b>              |                                  |                   |           |                |           |                |           |                |
| 001.5555.563005                      | TREE CITY USA                    | \$ -              | \$        | -              | \$        | 3,500          | \$        | -              |
| <b>TOTAL APPROPRIATION</b>           |                                  | <b>\$ -</b>       | <b>\$</b> | <b>-</b>       | <b>\$</b> | <b>3,500</b>   | <b>\$</b> | <b>-</b>       |
| <b>ADMINISTRATION DIVISION</b>       |                                  |                   |           |                |           |                |           |                |
| <b>TOTAL REQUESTED APPROPRIATION</b> |                                  | <b>\$ 784,315</b> | <b>\$</b> | <b>658,959</b> | <b>\$</b> | <b>698,586</b> | <b>\$</b> | <b>711,738</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PARKS AND RECREATION

#### SPECIAL ACTIVITIES DIVISION

#### COST CENTER (5556)

#### PROGRAM DESCRIPTION

The Special Activities Division provides safe, high quality, low cost recreational opportunities to the residents of the City of Margate. The Division is responsible for providing activities for all members of Margate families through public parks, open spaces, recreation programs, and family friendly special events.

#### PROGRAM GOALS & OBJECTIVES

In support of Goal 3, Service Excellence, the Special Activities Division executes programs and special events to create a family friendly experience for the Margate community. In support of Goal 4, Internal Operations, the Special Activities Division creates high quality programs at the lowest cost to the participants.

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 319,006                | \$ 415,301                | \$ 808,036                 | \$ 747,964                | \$ (60,072)          | -7.43%              |
| Operating Expenses | 177,333                   | 266,143                   | 289,300                    | 321,400                   | 32,100               | 11.10%              |
| <b>TOTAL</b>       | <b>\$ 496,339</b>         | <b>\$ 681,444</b>         | <b>\$ 1,097,336</b>        | <b>\$ 1,069,364</b>       | <b>\$ (27,972)</b>   | <b>-2.55%</b>       |

#### PERFORMANCE MEASURES

|   | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Percentage of revenues received per budgeted projection for teen and youth programs | 100%                      | 100%                      | 100%                      | 100%                      | 0%                  |
| Percentage of revenues received per budgeted projection for youth basketball league | 95%                       | 95%                       | 100%                      | 100%                      | 0%                  |
| Percentage of revenues received per budgeted projection for recreation division     | 100%                      | 100%                      | 100%                      | 100%                      | 0%                  |
| Percentage of summer youth program capacity   | 100%                      | 100%                      | 100%                      | 100%                      | 0%                  |
| Percentage of summer teen program capacity  | 100%                      | 100%                      | 100%                      | 100%                      | 0%                  |
| Number of hosted special events   | 22                        | 22                        | 20                        | 20                        | 0%                  |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PARKS AND RECREATION

|                                    |                                       | FY 2023           |           | FY 2024        |           | FY 2025          |           | FY 2026          |
|------------------------------------|---------------------------------------|-------------------|-----------|----------------|-----------|------------------|-----------|------------------|
|                                    |                                       | ACTUAL            |           | ACTUAL         |           | AMENDED          |           | BUDGET           |
| <b>SPECIAL ACTIVITIES DIVISION</b> |                                       |                   |           |                |           |                  |           |                  |
| <b>PERSONNEL SERVICES</b>          |                                       |                   |           |                |           |                  |           |                  |
| 001.5556.512001                    | SAL & WAGES-REGULAR                   | \$ 246,474        | \$        | 285,747        | \$        | 527,799          | \$        | 560,355          |
| 001.5556.514001                    | SAL & WAGES-OVERTIME                  | 22,601            |           | 54,302         |           | 20,000           |           | 20,000           |
| 001.5556.521001                    | CONTRIB-SS TAX(EMPLOYER)              | 17,104            |           | 19,463         |           | 35,128           |           | 35,982           |
| 001.5556.521002                    | CONTRIB-MED TAX(EMPLOYER)             | 4,000             |           | 5,075          |           | 8,215            |           | 8,415            |
| 001.5556.522001                    | FRS CONTRIB-EMPLOYER                  | 19,172            |           | 33,932         |           | 77,318           |           | 80,654           |
| 001.5556.523001                    | HEALTH & LIFE INS                     | 9,655             |           | 16,782         |           | 139,576          |           | 42,558           |
|                                    | <b>TOTAL APPROPRIATION</b>            | <b>\$ 319,006</b> | <b>\$</b> | <b>415,301</b> | <b>\$</b> | <b>808,036</b>   | <b>\$</b> | <b>747,964</b>   |
| <b>OPERATING EXPENSES</b>          |                                       |                   |           |                |           |                  |           |                  |
| 001.5556.534001                    | ADVERTISING                           | \$ 4,552          | \$        | 4,985          | \$        | 2,500            | \$        | -                |
| 001.5556.534101                    | SUMMER TEEN CAMP                      | 21,076            |           | 15,050         |           | 22,000           |           | 22,000           |
| 001.5556.534116                    | OUTDOOR MOVIE EXP                     | 1,523             |           | 1,770          |           | 3,000            |           | -                |
| 001.5556.544006                    | RENTALS & LEASES - VEHICLES           | 4,100             |           | -              |           | -                |           | -                |
| 001.5556.546006                    | REPAIR & MAINTENANCE SVCS             | -                 |           | -              |           | 1,000            |           | 1,000            |
| 001.5556.549001                    | OPERATING EXPENSE                     | 3,132             |           | 860            |           | 5,200            |           | 1,600            |
| 001.5556.549018                    | SUMMER PROGRAM                        | 48,069            |           | 34,279         |           | 50,000           |           | 40,000           |
| 001.5556.549028                    | SPECIAL EVENTS                        | 65,384            |           | 86,505         |           | 105,100          |           | 106,100          |
| 001.5556.549051                    | EXP-SWIM TEAM                         | 1,963             |           | -              |           | -                |           | -                |
| 001.5556.549053                    | EXP-BASKETBALL LEAGUE                 | 16,762            |           | 113,699        |           | 87,500           |           | 126,000          |
| 001.5556.549092                    | CREDIT CARD PYMT CHARGES              | 7,956             |           | 7,700          |           | 8,000            |           | 8,000            |
| 001.5556.552015                    | OPERATING SUPPLIES-OTHER              | 1,209             |           | 90             |           | 3,000            |           | 3,100            |
| 001.5556.552049                    | TROPHIES & RIBBONS                    | 1,397             |           | 1,205          |           | 2,000            |           | 13,600           |
| 001.5556.555005                    | EDUCATION & TRAINING                  | 210               |           | -              |           | -                |           | -                |
|                                    | <b>TOTAL APPROPRIATION</b>            | <b>\$ 177,333</b> | <b>\$</b> | <b>266,143</b> | <b>\$</b> | <b>289,300</b>   | <b>\$</b> | <b>321,400</b>   |
| <b>SPECIAL ACTIVITIES</b>          |                                       |                   |           |                |           |                  |           |                  |
|                                    | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 496,339</b> | <b>\$</b> | <b>681,444</b> | <b>\$</b> | <b>1,097,336</b> | <b>\$</b> | <b>1,069,364</b> |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PARKS AND RECREATION

#### GROUNDS MAINTENANCE DIVISION

#### COST CENTER (5557)

#### PROGRAM DESCRIPTION

The Grounds Maintenance Division provides routine grounds maintenance of public parks, right of ways, and open spaces to maintain a clean, and aesthetically pleasing appearance. The Division conducts routine safety inspections of park amenities, playgrounds, courts, athletic fields, and park buildings to ensure user safety. The Division is also responsible for logistical setup and breakdown of all special events hosted by the City.

#### PROGRAM GOALS & OBJECTIVES

In support of Goal 3, Service Excellence, the Grounds Maintenance Division provides all logistics for special events to create a family friendly experience for the Margate community. In support of Goal 4, Internal Operations, the Grounds Maintenance Division conducts routine repair and maintenance services to park infrastructure, while evaluating best practices and industry standards.

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 1,988,524              | \$ 1,992,547              | \$ 2,255,546               | \$ 2,389,551              | \$ 134,005           | 5.94%               |
| Operating Expenses | 1,090,130                 | 1,114,160                 | 1,235,216                  | 1,515,899                 | 280,683              | 22.72%              |
| Capital            | 44,746                    | 232,915                   | 82,000                     | 155,000                   | 73,000               | 100.00%             |
| Debt Service       | 21,345                    | 46,055                    | -                          | -                         | -                    | 0.00%               |
| <b>TOTAL</b>       | <b>\$ 3,144,745</b>       | <b>\$ 3,385,677</b>       | <b>\$ 3,572,762</b>        | <b>\$ 4,060,450</b>       | <b>\$ 487,688</b>    | <b>13.65%</b>       |

#### PERFORMANCE MEASURES

|  | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Number of in-house projects completed by the Grounds Maintenance Division that are valued at \$5,000 or more | 7                         | 7                         | 5                         | 5                         | 0%                  |
| Complete 100% inspection of each park and update the status of our internal inventory of park amenities      | 100%                      | 100%                      | 100%                      | 100%                      | 0%                  |
| Percentage of scheduled maintenance accomplished   | 100%                      | 100%                      | 100%                      | 100%                      | 0%                  |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PARKS AND RECREATION

|                                     |                                       | FY 2023             | FY 2024             | FY 2025             | FY 2026             |
|-------------------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                     |                                       | ACTUAL              | ACTUAL              | AMENDED             | BUDGET              |
| <b>GROUNDS MAINTENANCE DIVISION</b> |                                       |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b>           |                                       |                     |                     |                     |                     |
| 001.5557.512001                     | SAL & WAGES-REGULAR                   | \$ 1,216,899        | \$ 1,222,760        | \$ 1,445,008        | \$ 1,565,910        |
| 001.5557.512022                     | SAL & WAGES-LONGEVITY                 | 17,000              | 19,000              | 20,000              | 22,000              |
| 001.5557.514001                     | SAL & WAGES-OVERTIME                  | 126,883             | 112,956             | 60,000              | 60,000              |
| 001.5557.521001                     | CONTRIB-SS TAX(EMPLOYER)              | 79,126              | 82,014              | 97,446              | 102,170             |
| 001.5557.521002                     | CONTRIB-MED TAX(EMPLOYER)             | 18,505              | 18,658              | 22,790              | 23,895              |
| 001.5557.522001                     | FRS CONTRIB-EMPLOYER                  | 155,084             | 176,681             | 214,506             | 229,021             |
| 001.5557.523001                     | HEALTH & LIFE INS                     | 375,027             | 360,478             | 395,796             | 386,555             |
|                                     | <b>TOTAL APPROPRIATION</b>            | <b>\$ 1,988,524</b> | <b>\$ 1,992,547</b> | <b>\$ 2,255,546</b> | <b>\$ 2,389,551</b> |
| <b>OPERATING EXPENSES</b>           |                                       |                     |                     |                     |                     |
| 001.5557.534005                     | TREE TRIMMING                         | 48,293              | 18,841              | 20,500              | 45,000              |
| 001.5557.534012                     | CONTRACT SVCS-GROUNDS                 | 535,592             | 487,670             | 520,000             | 570,000             |
| 001.5557.534105                     | OPER EXP-CODE RELATED EXP             | 2,185               | -                   | 500                 | -                   |
| 001.5557.540003                     | TRAVEL & PER DIEM                     | -                   | -                   | 1,000               | 1,000               |
| 001.5557.54300#                     | UTILITY SERVICES                      | 168,069             | 294,510             | 193,000             | 250,000             |
| 001.5557.544001                     | RENTALS & LEASES                      | 10,372              | 11,057              | 11,650              | 11,650              |
| 001.5557.544006                     | RENTALS & LEASES - VEHICLES           | 16,169              | 36,960              | 156,906             | 232,589             |
| 001.5557.546007                     | REP&MAINT-OTHER EQUIPMENT             | 4,438               | 1,360               | 6,000               | 6,000               |
| 001.5557.546008                     | REP&MAINT-VEHICLES                    | 80                  | -                   | 1,000               | 1,000               |
| 001.5557.546032                     | REPAIR&MAINT-GROUNDS                  | 33,582              | 20,136              | 26,300              | 65,000              |
| 001.5557.546039                     | R & M IRRIGATION/LANDSCAPING          | 39,261              | 47,958              | 86,000              | 100,000             |
| 001.5557.546040                     | R & M - OTHER                         | 161,570             | 142,698             | 150,000             | 170,000             |
| 001.5557.549014                     | TREE GIVEAWAY                         | 22,029              | 21,190              | 21,000              | 25,000              |
| 001.5557.552015                     | OPERATING SUPPLIES-OTHER              | 31,023              | 15,028              | 17,500              | 15,000              |
| 001.5557.552048                     | OTHER EXPENSE/CLOTHING                | \$ 17,018           | \$ 15,998           | \$ 20,000           | \$ 20,000           |
| 001.5557.554001                     | SUBSCRIPTION & MEMBERSHIP             | -                   | -                   | 360                 | 160                 |
| 001.5557.555005                     | EDUCATION & TRAINING                  | 449                 | 754                 | 3,500               | 3,500               |
|                                     | <b>TOTAL APPROPRIATION</b>            | <b>\$ 1,090,130</b> | <b>\$ 1,114,160</b> | <b>\$ 1,235,216</b> | <b>\$ 1,515,899</b> |
| <b>CAPITAL EXPENSES</b>             |                                       |                     |                     |                     |                     |
| 001.5557.564002                     | ACQUISITION OF VEHICLES               | \$ -                | \$ -                | \$ 66,000           | \$ -                |
| 001.5557.564012                     | OTHER EQUIPMENT                       | 44,746              | 56,019              | 16,000              | 155,000             |
| 001.5557.564018                     | CAPITAL OUTLAY-LEASES                 | -                   | 176,896             | -                   | -                   |
|                                     | <b>TOTAL APPROPRIATION</b>            | <b>\$ 44,746</b>    | <b>\$ 232,915</b>   | <b>\$ 82,000</b>    | <b>\$ 155,000</b>   |
| <b>DEBT SERVICE</b>                 |                                       |                     |                     |                     |                     |
| 001.5557.571005                     | PRINC-CAPITAL LEASE/VEHICLE           | \$ 19,345           | \$ 37,956           | \$ -                | \$ -                |
| 001.5557.572005                     | INT-CAPITAL LEASE/VEHICLE             | 2,000               | 8,099               | -                   | -                   |
|                                     | <b>TOTAL APPROPRIATION</b>            | <b>\$ 21,345</b>    | <b>\$ 46,055</b>    | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>GROUNDS MAINTENANCE DIVISION</b> |                                       |                     |                     |                     |                     |
|                                     | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 3,144,745</b> | <b>\$ 3,385,677</b> | <b>\$ 3,572,762</b> | <b>\$ 4,060,450</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PARKS AND RECREATION

#### AQUATICS DIVISION COST CENTER (5561)

#### PROGRAM DESCRIPTION

The Aquatics Division provides safe, high quality, low cost recreational opportunities to the City of Margate community at the Calypso Cove Aquatics Facility. The Aquatics Division provides water safety instructions through various programs to ensure that every member of the community has the opportunity to learn basic swimming skills and knowledge. Calypso Cove is home to a plunge pool, closed water slide, open water slide, and an aquatic playground.

#### PROGRAM GOALS & OBJECTIVES

In support of Goal 3, Service Excellence, the Aquatics Division executes programs and water safety instructions to create a family friendly experience for the Margate community. In support of Goal 4, Internal Operations, the Aquatics Division coordinates with Broward County Swim Central to provide free swim lessons to the Margate residents.

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 648,525                | \$ 695,533                | \$ 817,725                 | \$ 816,712                | \$ (1,013)           | -0.12%              |
| Operating Expenses | 237,820                   | 170,278                   | 232,674                    | 261,674                   | 29,000               | 12.46%              |
| <b>TOTAL</b>       | <b>\$ 886,345</b>         | <b>\$ 865,811</b>         | <b>\$ 1,292,169</b>        | <b>\$ 1,078,386</b>       | <b>\$ (213,783)</b>  | <b>-16.54%</b>      |

#### PERFORMANCE MEASURES

|   | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Number of general admissions to Calypso Cove Aquatics Facility  | 33,739                    | 33,739                    | 35,000                    | 35,000                    | 0%                  |
| Percentage of general admissions to Calypso Cove Aquatics Facility that are Margate residents   | 32%                       | 32%                       | 33%                       | 33%                       | 0%                  |
| Number of individual participants that received water safety instructions (WSI) through Broward County's Swim Central at Calypso Cove Aquatics Facility | 350                       | 350                       | 1,500                     | 0                         | -100%               |
| Percentage of revenues received per budgeted projection at Calypso Cove Aquatics Facility   | 124%                      | 124%                      | 100%                      | 100%                      | 0%                  |

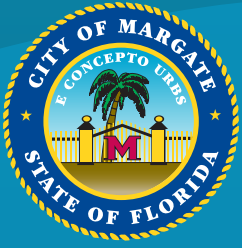


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PARKS AND RECREATION

|   |                                   | FY 2023             | FY 2024             | FY 2025             | FY 2026             |
|---|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
|   |                                   | ACTUAL              | ACTUAL              | AMENDED             | BUDGET              |
| <b>AQUATICS DIVISION</b>                                |                                   |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b>                               |                                   |                     |                     |                     |                     |
| 001.5561.512001   | SAL & WAGES-REGULAR               | \$ 462,620          | \$ 446,869          | \$ 631,262          | \$ 617,083          |
| 001.5561.512022   | SAL & WAGES-LONGEVITY             | -                   | -                   | -                   | 1,000               |
| 001.5561.514001   | SAL & WAGES-OVERTIME              | 71,917              | 114,821             | 7,500               | 7,500               |
| 001.5561.521001   | CONTRIB-SS TAX(EMPLOYER)          | 32,447              | 34,492              | 44,549              | 44,197              |
| 001.5561.521002   | CONTRIB-MED TAX(EMPLOYER)         | 7,588               | 8,067               | 9,262               | 9,071               |
| 001.5561.522001   | FRS CONTRIB-EMPLOYER              | 40,092              | 51,572              | 87,099              | 86,909              |
| 001.5561.523001   | HEALTH & LIFE INS                 | 33,861              | 39,712              | 38,053              | 50,952              |
|   | <b>TOTAL APPROPRIATION</b>        | <b>\$ 648,525</b>   | <b>\$ 695,533</b>   | <b>\$ 817,725</b>   | <b>\$ 816,712</b>   |
| <b>OPERATING EXPENSES</b>                               |                                   |                     |                     |                     |                     |
| 001.5561.549001   | OPERATING EXPENSE                 | \$ 7,315            | \$ 7,801            | \$ 7,700            | \$ 2,700            |
| 001.5561.552048   | OTHER EXPENSE/CLOTHING            | 7,686               | 6,139               | 8,500               | 6,000               |
| 001.5561.549092   | CREDIT CARD PYMT CHARGES          | 6,951               | 2,276               | 7,000               | 7,000               |
| 001.5561.534001   | ADVERTISING                       | 879                 | 530                 | 4,000               | 4,000               |
| 001.5561.540003   | TRAVEL & PER DIEM                 | -                   | 718                 | 100                 | 100                 |
| 001.5561.541001   | COMMUNICATIONS SVCS               | 4,295               | 3,090               | 4,720               | 4,720               |
| 001.5561.544001   | RENTALS & LEASES                  | 7,247               | 7,781               | 9,754               | 9,754               |
| 001.5561.544006   | RENTALS & LEASES - VEHICLES       | 4,046               | -                   | -                   | -                   |
| 001.5561.546006   | REPAIR & MAINTENANCE SVCS         | 29,250              | 83,767              | 103,000             | 106,000             |
| 001.5561.546040   | REPAIR & MAINTENANCE SVCS / OTHER | 57,619              | -                   | -                   | -                   |
| 001.5561.549010   | PURCHASES FOR RESALE              | 32,966              | 8,817               | 40,000              | 50,000              |
| 001.5561.552014   | CHEMICALS - OTHER                 | 61,238              | 35,559              | 30,000              | 50,000              |
| 001.5561.552015   | OPERATING SUPPLIES-OTHER          | 17,206              | 11,590              | 16,000              | 19,500              |
| 001.5561.554001   | SUBSCRIPTION & MEMBERSHIP         | 126                 | 160                 | 900                 | -                   |
| 001.5561.555005   | EDUCATION & TRAINING              | 996                 | 2,050               | 1,000               | 1,900               |
|   | <b>TOTAL APPROPRIATION</b>        | <b>\$ 237,820</b>   | <b>\$ 170,278</b>   | <b>\$ 232,674</b>   | <b>\$ 261,674</b>   |
| <b>AQUATICS DIVISION TOTAL REQUESTED APPROPRIATIONS</b> |                                   |                     |                     |                     |                     |
|   |                                   | <b>\$ 886,345</b>   | <b>\$ 865,811</b>   | <b>\$ 1,292,169</b> | <b>\$ 1,078,386</b> |
| <b>PARKS AND RECREATION</b>                             |                                   |                     |                     |                     |                     |
| <b>DEPARTMENT TOTAL REQUESTED APPROPRIATIONS</b>        |                                   |                     |                     |                     |                     |
|   |                                   | <b>\$ 5,311,744</b> | <b>\$ 5,591,891</b> | <b>\$ 6,660,853</b> | <b>\$ 6,919,938</b> |



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# RECREATION TRUST FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### RECREATION TRUST FUND

#### FUND 103

##### PROGRAM DESCRIPTION

The Recreation Trust Fund accounts for revenues generated from cell phone towers. The funds are used for the development and improvement of parks and recreation facilities.

##### REVENUES

|                       | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change       | %<br>Change   |
|-----------------------|-------------------|-------------------|--------------------|-------------------|--------------------|---------------|
| Recreation Trust Fund | \$ 769,975        | \$ 743,383        | \$ 575,500         | \$ 550,500        | \$ (25,000)        | -4.34%        |
| <b>TOTAL</b>          | <b>\$ 769,975</b> | <b>\$ 743,383</b> | <b>\$ 575,500</b>  | <b>\$ 550,500</b> | <b>\$ (25,000)</b> | <b>-4.34%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change       | %<br>Change   |
|--------------------|-------------------|-------------------|--------------------|-------------------|--------------------|---------------|
| Operating Expenses | \$ 1,082          | \$ 8              | \$ 500             | \$ 500            | \$ -               | 0.00%         |
| Transfers          | 380,169           | 500,000           | 575,000            | 550,000           | (25,000)           | -4.35%        |
| <b>TOTAL</b>       | <b>\$ 381,251</b> | <b>\$ 500,008</b> | <b>\$ 575,500</b>  | <b>\$ 550,500</b> | <b>\$ (25,000)</b> | <b>-4.34%</b> |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### RECREATION TRUST FUND

|                                       |                           | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|---------------------------------------|---------------------------|-------------------|-------------------|--------------------|-------------------|
| <b>ESTIMATED REVENUES</b>             |                           |                   |                   |                    |                   |
| 103.0100.361101                       | INTEREST INCOME           | \$ 12,550         | \$ 886            | \$ 500             | \$ 500            |
| 103.0100.361102                       | INTEREST INCOME-PORTFOLIO | -                 | 271               | -                  | -                 |
| 103.0100.361103                       | INVESTMENT INTEREST       | -                 | 60,276            | -                  | -                 |
| 103.0100.361113                       | INTEREST INC-LEASED ASSET | 137,954           | 135,318           | -                  | -                 |
| 103.0100.361400                       | GAIN/LOSS ON INVESTMENT   | 115               | 552               | -                  | -                 |
| 103.0100.362001                       | REVENUE-TOWER SITE RENTAL | -                 | -                 | -                  | 550,000           |
| 103.0100.362001                       | REV-TOWER SITE RENTALS    | 619,356           | 546,080           | 575,000            | -                 |
| <b>TOTAL ESTIMATED REVENUES</b>       |                           | <b>\$ 769,975</b> | <b>\$ 743,383</b> | <b>\$ 575,500</b>  | <b>\$ 550,500</b> |
| <b>REQUESTED APPROPRIATION</b>        |                           |                   |                   |                    |                   |
| <b>OPERATING EXPENSES</b>             |                           |                   |                   |                    |                   |
| 103.5555.534103                       | OPER EXP-BANK FEES        | \$ 1,082          | \$ 8              | \$ 500             | \$ 500            |
| <b>REQUESTED APPROPRIATION</b>        |                           | <b>\$ 1,082</b>   | <b>\$ 8</b>       | <b>\$ 500</b>      | <b>\$ 500</b>     |
| <b>TRANSFERS &amp; CONTINGENCY</b>    |                           |                   |                   |                    |                   |
| 103.5555.591015                       | TO CAPITAL IMPROVEMENT FD | \$ 380,169        | \$ 500,000        | \$ -               | \$ -              |
| 103.5555.591003                       | TO FUND BALANCE           | -                 | -                 | 575,000            | 550,000           |
| <b>REQUESTED APPROPRIATION</b>        |                           | <b>\$ 380,169</b> | <b>\$ 500,000</b> | <b>\$ 575,000</b>  | <b>\$ 550,000</b> |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                           | <b>\$ 381,251</b> | <b>\$ 500,008</b> | <b>\$ 575,500</b>  | <b>\$ 550,500</b> |



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# ROADS FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ROADS FUND - 111

| POSITION SUMMARY                  |                   |                   |                    |                    |                   |
|-----------------------------------|-------------------|-------------------|--------------------|--------------------|-------------------|
| Position Title                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
| <b>Roads Fund</b>                 |                   |                   |                    |                    |                   |
| Service Worker II                 | 1                 | 1                 | 1                  | 1                  | 1                 |
| Equipment Operator I              | 1                 | 1                 | 1                  | 1                  | 1                 |
| Service Worker I                  | 2                 | 2                 | 2                  | 2                  | 2                 |
| <b>Total Roads Fund Positions</b> | <b>4</b>          | <b>4</b>          | <b>4</b>           | <b>4</b>           | <b>4</b>          |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ROADS FUND

#### FUND 111

#### PROGRAM DESCRIPTION

The Roads Fund accounts for the receipt and disbursement of funds derived primarily from the Local Option Gas Tax and the State Shared Motor Fuel Tax. The City's annual receipts are determined from a locally agreed upon distribution formula based on population. In addition, streetlight maintenance revenue from Florida Department of Transportation (FDOT) and related expenditures, as well as contractual bus service are in the Roads Fund.

The Roads Fund is responsible for the maintenance and upkeep of all City-owned roads. The Roads Fund also maintains all City-owned pedestrian sidewalks with the priority of user safety.

#### PROGRAM GOALS & OBJECTIVES

In support of the City Strategic Plan Goal 1, City Renewed and Goal 2, Vibrant Economy, the Roads Division provides and maintains a safe road system for the residents and businesses of the City of Margate, as well as effectively manages the City's public transit system.

#### REVENUES

|              | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change        | %<br>Change    |
|--------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Roads Fund   | \$ 2,246,873        | \$ 2,769,531        | \$ 3,005,856        | \$ 2,088,480        | \$ (917,376)        | -30.52%        |
| <b>TOTAL</b> | <b>\$ 2,246,873</b> | <b>\$ 2,769,531</b> | <b>\$ 3,005,856</b> | <b>\$ 2,088,480</b> | <b>\$ (917,376)</b> | <b>-30.52%</b> |

#### BUDGET EXPENDITURES /EXPENSES

|                    | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change        | %<br>Change    |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Personnel Services | \$ 291,746          | \$ 289,130          | \$ 310,265          | \$ 315,412          | \$ 5,147            | 1.66%          |
| Operating Expenses | 1,487,314           | 1,485,767           | 1,726,156           | 1,773,068           | 46,912              | 2.72%          |
| Capital            | 163,612             | 403,122             | 969,435             | -                   | (969,435)           | -100.00%       |
| Debt Service       | 7,737               | 7,736               | -                   | -                   | -                   | 0.00%          |
| <b>TOTAL</b>       | <b>\$ 1,950,409</b> | <b>\$ 2,185,755</b> | <b>\$ 3,005,856</b> | <b>\$ 2,088,480</b> | <b>\$ (917,376)</b> | <b>-30.52%</b> |

#### PERFORMANCE MEASURES

|   | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|---|-------------------|-------------------|-------------------|-------------------|-------------|
| Number of sidewalk repairs completed                                  | 278               | 225               | 200               | 200               | 0%          |
| Percentage of sidewalk hazards mitigated within 24 hours of complaint | 100%              | 100%              | 100%              | 100%              | 0%          |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ROADS FUND

|                                 |                                | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>ESTIMATED REVENUES</b>       |                                |                     |                     |                     |                     |
| 111.0100.312410                 | LOCAL OPTION GAS TAX (1-6)     | \$ 600,070          | \$ 573,174          | \$ 540,000          | \$ 540,000          |
| 111.0100.312420                 | SECOND LOCAL OPT GAS TAX (1-5) | 421,707             | 402,088             | 375,000             | 380,000             |
| 111.0100.335126                 | MOTOR FUEL (R/S)               | 561,397             | 561,365             | 500,000             | 500,000             |
| 111.0100.338002                 | CONTRIB - MINIBUSES            | 330,918             | 488,480             | 330,000             | 350,000             |
| 111.0100.361101                 | INTEREST INCOME                | 312,650             | 940                 | 25,000              | -                   |
| 111.0100.361102                 | INTEREST INCOME-PORTFOLIO      | -                   | 45,465              | -                   | 25,000              |
| 111.0100.361103                 | INVESTMENT INTEREST            | -                   | 354,079             | -                   | 25,000              |
| 111.0100.361400                 | GAIN/LOSS ON INVESTMENT        | 19,565              | 92,038              | -                   | -                   |
| 111.0100.364001                 | DISPOSITION OF FIXED ASSET     | -                   | 36,820              | -                   | -                   |
| 111.0100.369905                 | REFUND PRIOR YEAR EXPEND.      | 566                 | 1,783               | -                   | -                   |
| 111.0100.369906                 | INSURANCE REIMB/RECOVERY       | -                   | 3,731               | -                   | -                   |
| 111.0100.369908                 | OTHER MISCELLANEOUS            | -                   | 209,568             | 50,000              | 50,000              |
| 111.0100.389000                 | TRANS FROM FUND BALANCE        | -                   | -                   | 1,185,856           | 218,480             |
| <b>TOTAL ESTIMATED REVENUES</b> |                                | <b>\$ 2,246,873</b> | <b>\$ 2,769,531</b> | <b>\$ 3,005,856</b> | <b>\$ 2,088,480</b> |

### REQUESTED APPROPRIATION

#### PERSONNEL SERVICES

|                                |                             |                   |                   |                   |                   |
|--------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| 111.4552.512001                | SAL & WAGES-REGULAR         | \$ 195,843        | \$ 190,278        | \$ 207,380        | \$ 214,943        |
| 111.4552.512018                | ACCRUED LEAVE PAYOUTS       | -                 | 86                | -                 | -                 |
| 111.4552.512022                | SAL & WAGES-LONGEVITY       | 3,000             | 3,000             | 3,000             | 3,000             |
| 111.4552.514001                | SAL & WAGES-OVERTIME        | 2,998             | 3,093             | 2,000             | 2,000             |
| 111.4552.521001                | CONTRIB-SS TAX(EMPLOYER)    | 12,296            | 12,350            | 13,168            | 13,636            |
| 111.4552.521002                | CONTRIB-MED TAX(EMPLOYER)   | 2,876             | 2,888             | 3,080             | 3,189             |
| 111.4552.522001                | FRS CONTRIB-EMPLOYER        | 27,021            | 30,413            | 33,999            | 36,163            |
| 111.4552.522003                | CONTRIBUTION - HEALTH TRUST | 363               | 363               | 470               | 470               |
| 111.4552.523001                | HEALTH & LIFE INS           | 47,349            | 46,659            | 47,168            | 42,011            |
| <b>REQUESTED APPROPRIATION</b> |                             | <b>\$ 291,746</b> | <b>\$ 289,130</b> | <b>\$ 310,265</b> | <b>\$ 315,412</b> |

#### OPERATING EXPENSES

|                                |                                   |                     |                     |                     |                     |
|--------------------------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
| 111.4552.531002                | PROF'L SVCS-MEDICAL               | \$ 298              | \$ 318              | \$ 300              | \$ 500              |
| 111.4552.531004                | PROF'L SVCS-ENGINEERING           | 12,241              | 15,871              | 90,000              | 110,000             |
| 111.4552.534056                | CONTRACT SVCS-BUS SERVICE         | 381,138             | 493,991             | 507,300             | 512,200             |
| 111.4552.534103                | OPER EXP-BANK FEES                | 1,710               | 1,310               | 2,000               | 2,000               |
| 111.4552.541001                | COMMUNICATIONS SVCS               | -                   | -                   | 700                 | 700                 |
| 111.4552.543001                | UTILITY SERVICES - STREETLIGHTS   | 556,879             | 559,240             | 550,000             | 550,000             |
| 111.4552.543002                | WATER                             | 78,152              | 94,129              | 93,000              | 93,000              |
| 111.4552.544001                | RENTALS & LEASES                  | -                   | -                   | 2,000               | 2,000               |
| 111.4552.544006                | RENTALS & LEASES - VEHICLES       | -                   | -                   | 9,356               | 20,868              |
| 111.4552.544008                | LEASE/SOFTWARE LIC-SBITA          | -                   | -                   | 800                 | 800                 |
| 111.4552.546006                | REPAIR & MAINTENANCE SERVICES     | -                   | -                   | 3,500               | 3,500               |
| 111.4552.546007                | REP & MAINT-OTHER EQUIP           | 3,915               | 5,886               | -                   | 5,000               |
| 111.4552.546008                | REPAIR & MAINTENANCE - VEHICLES   | 3,793               | 14,586              | 8,000               | 8,000               |
| 111.4552.546024                | REPAIR & MAINTENANCE - STRUCTURES | 2,326               | 2,880               | 3,200               | 3,200               |
| 111.4552.546037                | MAINT - FDOT STREET LIGHTS        | 219,544             | 42,788              | 70,000              | 55,000              |
| 111.4552.546038                | MAINTENANCE - ROADS               | 179,364             | 218,940             | 301,000             | 290,000             |
| 111.4552.546048                | NON FDOT STREET LIGHTS            | 12,618              | 1,615               | 30,000              | 60,000              |
| 111.4552.552002                | GAS, OIL & COOLANT                | 17,372              | 10,666              | 18,000              | 18,000              |
| 111.4552.552015                | OPERATING SUPPLIES-OTHER          | 14,167              | 20,142              | 34,200              | 35,000              |
| 111.4552.552048                | OTHER EXPENSE/CLOTHING            | 1,678               | 2,197               | 2,300               | 2,800               |
| 111.4552.555005                | EDUCATION & TRAINING              | 2,119               | 1,208               | 500                 | 500                 |
| <b>REQUESTED APPROPRIATION</b> |                                   | <b>\$ 1,487,314</b> | <b>\$ 1,485,767</b> | <b>\$ 1,726,156</b> | <b>\$ 1,773,068</b> |



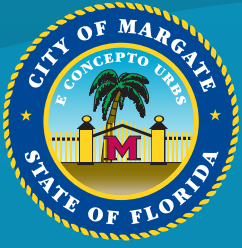
# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ROADS FUND

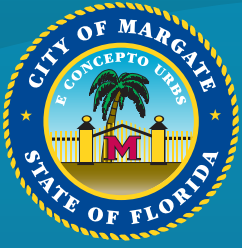
|                         |                                       | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|-------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>CAPITAL EXPENSES</b> |                                       |                     |                     |                     |                     |
| 111.4552.564002         | ACQUISITION OF VEHICLES               | \$ 81,505           | \$ 145,206          | \$ -                | \$ -                |
| 111.4552.564012         | OTHER EQUIPMENT                       | -                   | -                   | 11,000              | -                   |
| 111.4552.563020         | ROAD IMPROVEMENTS &REPAVE             | -                   | -                   | 550,000             | -                   |
| 111.4552.563028         | CAPITAL ROAD PROJECTS (1-5)           | 82,107              | 257,916             | 408,435             | -                   |
|                         | <b>REQUESTED APPROPRIATION</b>        | <b>\$ 163,612</b>   | <b>\$ 403,122</b>   | <b>\$ 969,435</b>   | <b>\$ -</b>         |
| <b>DEBT SERVICE</b>     |                                       |                     |                     |                     |                     |
| 111.4552.571005         | PRINC-CAPITAL LEASE/VEHICLE           | \$ 7,273            | \$ 7,540            | \$ -                | \$ -                |
| 111.4552.572005         | INT-CAPITAL LEASE/VEHICLE             | 464                 | 196                 | -                   | -                   |
|                         | <b>REQUESTED APPROPRIATION</b>        | <b>\$ 7,737</b>     | <b>\$ 7,736</b>     | <b>\$ -</b>         | <b>\$ -</b>         |
|                         | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 1,950,409</b> | <b>\$ 2,185,755</b> | <b>\$ 3,005,856</b> | <b>\$ 2,088,480</b> |





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# UNDERGROUND UTILITY TRUST FUND







# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### UNDERGROUND UTILITY TRUST FUND

#### FUND 112

##### PROGRAM DESCRIPTION

The Underground Utility Trust Fund accounts for the receipt and disbursement of funds derived from developers' contributions to be expended on future projects that place existing or future utility lines underground.

##### REVENUES

|                                | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change | %<br>Change  |
|--------------------------------|-------------------|-------------------|--------------------|-------------------|--------------|--------------|
| Underground Utility Trust Fund | \$ 585            | \$ 888            | \$ 50,300          | \$ 50,300         | \$ -         | 0.00%        |
| <b>TOTAL</b>                   | <b>\$ 585</b>     | <b>\$ 888</b>     | <b>\$ 50,300</b>   | <b>\$ 50,300</b>  | <b>\$ -</b>  | <b>0.00%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change | %<br>Change  |
|--------------------|-------------------|-------------------|--------------------|-------------------|--------------|--------------|
| Operating Expenses | \$ 51             | \$ -              | \$ 300             | \$ 300            | \$ -         | 0.00%        |
| Transfers          | -                 | -                 | 50,000             | 50,000            | -            | 0.00%        |
| <b>TOTAL</b>       | <b>\$ 51</b>      | <b>\$ -</b>       | <b>\$ 50,300</b>   | <b>\$ 50,300</b>  | <b>\$ -</b>  | <b>0.00%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### UNDERGROUND UTILITY TRUST FUND

|                                    |                                       | FY 2023<br>ACTUAL |            | FY 2024<br>ACTUAL |            | FY 2025<br>AMENDED |               | FY 2026<br>BUDGET |
|------------------------------------|---------------------------------------|-------------------|------------|-------------------|------------|--------------------|---------------|-------------------|
| <b>ESTIMATED REVENUES</b>          |                                       |                   |            |                   |            |                    |               |                   |
| 112.0100.361101                    | INTEREST INCOME                       | \$                | 585        | \$                | 168        | \$                 | 300           | \$ -              |
| 112.0100.361103                    | INVESTMENT INTEREST                   |                   | -          |                   | 720        |                    | -             | 300               |
| 112.0100.366003                    | CONTRIBUTIONS                         |                   | -          |                   | -          |                    | 50,000        | 50,000            |
|                                    | <b>TOTAL ESTIMATED REVENUES</b>       | <b>\$</b>         | <b>585</b> | <b>\$</b>         | <b>888</b> | <b>\$</b>          | <b>50,300</b> | <b>\$ 50,300</b>  |
| <b>REQUESTED APPROPRIATION</b>     |                                       |                   |            |                   |            |                    |               |                   |
| <b>OPERATING EXPENSES</b>          |                                       |                   |            |                   |            |                    |               |                   |
| 112.1310.534103                    | OPER EXP-BANK FEES                    | \$                | 51         | \$                | -          | \$                 | 300           | \$ 300            |
|                                    | <b>REQUESTED APPROPRIATION</b>        | <b>\$</b>         | <b>51</b>  | <b>\$</b>         | <b>-</b>   | <b>\$</b>          | <b>300</b>    | <b>\$ 300</b>     |
| <b>TRANSFERS &amp; CONTINGENCY</b> |                                       |                   |            |                   |            |                    |               |                   |
| 112.1310.591003                    | TO FUND BALANCE                       |                   | -          |                   | -          |                    | 50,000        | 50,000            |
|                                    | <b>REQUESTED APPROPRIATION</b>        | <b>\$</b>         | <b>-</b>   | <b>\$</b>         | <b>-</b>   | <b>\$</b>          | <b>50,000</b> | <b>\$ 50,000</b>  |
|                                    | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$</b>         | <b>51</b>  | <b>\$</b>         | <b>-</b>   | <b>\$</b>          | <b>50,300</b> | <b>\$ 50,300</b>  |



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# BUILDING FUND



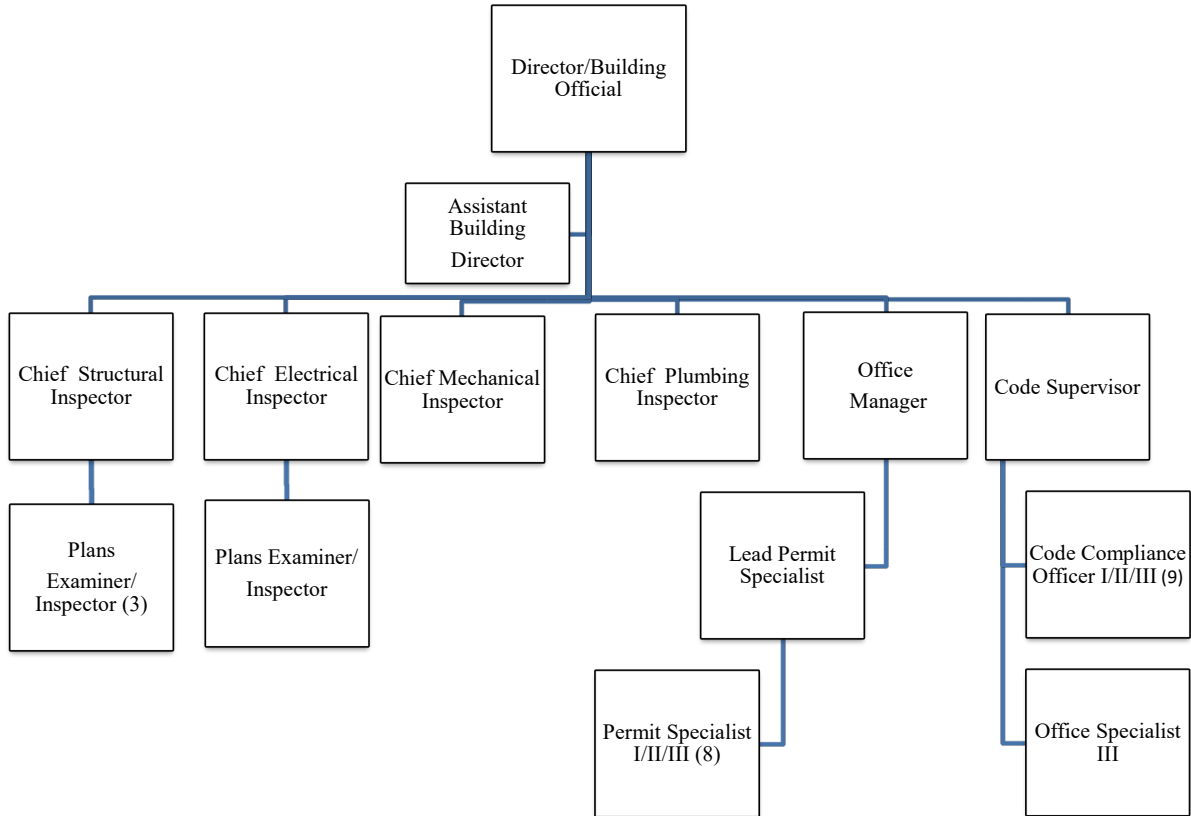


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUILDING FUND FUND 113

31 FULL TIME







# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUILDING FUND FUND 113

#### POSITION SUMMARY

| Position Title                                | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
|---|-------------------|-------------------|--------------------|--------------------|-------------------|
| Director of Building/Building Official        | 1                 | 1                 | 1                  | 1                  | 1                 |
| Assistant Building Director                   | 1                 | 1                 | 1                  | 1                  | 1                 |
| Chief Electrical Inspector                    | 1                 | 1                 | 1                  | 1                  | 1                 |
| Chief Plumbing Inspector                      | 1                 | 1                 | 1                  | 1                  | 1                 |
| Chief Mechanical Inspector                    | 1                 | 1                 | 1                  | 1                  | 1                 |
| Chief Structural Inspector                    | 1                 | 1                 | 1                  | 1                  | 1                 |
| Plans Examiner/Inspector                      | 3                 | 4                 | 4                  | 4                  | 4                 |
| Plans Examiner/Inspector - P/T                | 2                 | -                 | -                  | -                  | -                 |
| Office Manager                                | 1                 | 1                 | 1                  | 1                  | 1                 |
| Lead Permit Specialist                        | 1                 | 1                 | 1                  | 1                  | 1                 |
| Permit Specialist I/II/III                    | 8                 | 8                 | 8                  | 8                  | 8                 |
| <b>Total Building Personnel</b>               | <b>20</b>         | <b>20</b>         | <b>20</b>          | <b>20</b>          | <b>20</b>         |
| Code Supervisor                               | 1                 | 1                 | 1                  | 1                  | 1                 |
| Code Compliance Officer <sup>1</sup>          | 8                 | 8                 | 8                  | 8                  | 8                 |
| Code Compliance Officer I/II/III <sup>1</sup> | 8                 | 9                 | 9                  | 9                  | 9                 |
| Office Specialist III                         | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Code Compliance Personnel</b>        | <b>10</b>         | <b>11</b>         | <b>11</b>          | <b>11</b>          | <b>11</b>         |
| <b>Total Building Fund Positions</b>          | <b>30</b>         | <b>31</b>         | <b>31</b>          | <b>31</b>          | <b>31</b>         |

<sup>1</sup> - Only 9 of 17 positions of Code Compliance Officer I/II/III and Code Compliance Officer will be filled at any time.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUILDING FUND FUND 113

#### PROGRAM DESCRIPTION

The Building Fund accounts for the activities of the Building and Code Services Department that safeguards public health, safety, and general welfare through the administration and enforcement of the Florida Building Code and all local ordinances to ensure the highest level of building code compliance. The Department is responsible for performing plan reviews, completing mandatory inspections, collecting permit fees, issuing permits, and providing Certificates of Completion/Occupancy.

#### PROGRAM GOALS & OBJECTIVES

In support of Goal 1, City Renewed, the Building and Code Services Department effectively ensures public health and safety by enforcing Florida Building Code and local ordinances. In support of Goal 3, Service Excellence, the Building Department has implementing an electronic plan review and permitting program.

#### REVENUES

|               | FY 2023<br>Actual <sup>1</sup> | FY 2024<br>Actual <sup>1</sup> | FY 2025<br>Amended <sup>1</sup> | FY 2026<br>Budget <sup>1</sup> | \$<br>Change      | %<br>Change  |
|---------------|--------------------------------|--------------------------------|---------------------------------|--------------------------------|-------------------|--------------|
| Building Fund | \$ 3,897,414                   | \$ 4,205,116                   | \$ 5,421,884                    | \$ 5,678,871                   | \$ 256,987        | 4.74%        |
| <b>TOTAL</b>  | <b>\$ 3,897,414</b>            | <b>\$ 4,205,116</b>            | <b>\$ 5,421,884</b>             | <b>\$ 5,678,871</b>            | <b>\$ 256,987</b> | <b>4.74%</b> |

#### BUDGET EXPENDITURES/EXPENSES

|                      | FY 2023<br>Actual <sup>1</sup> | FY 2024<br>Actual <sup>1</sup> | FY 2025<br>Amended <sup>1</sup> | FY 2026<br>Budget <sup>1</sup> | \$<br>Change      | %<br>Change  |
|----------------------|--------------------------------|--------------------------------|---------------------------------|--------------------------------|-------------------|--------------|
| Personnel Services   | \$ 3,022,217                   | \$ 3,312,944                   | \$ 3,633,090                    | \$ 3,805,236                   | \$ 172,146        | 4.74%        |
| Operating Expenses   | 1,020,580                      | 871,694                        | 1,730,066                       | 1,823,635                      | 93,569            | 5.41%        |
| Capital              | 334,037                        | 137,065                        | 8,728                           | -                              | (8,728)           | -100.00%     |
| Debt Service         | 156,644                        | 216,878                        | -                               | -                              | -                 | 0.00%        |
| Transfer/Contingency | 1,163,000                      | -                              | 50,000                          | 50,000                         | -                 | 0.00%        |
| <b>TOTAL</b>         | <b>\$ 5,696,478</b>            | <b>\$ 4,538,581</b>            | <b>\$ 5,421,884</b>             | <b>\$ 5,678,871</b>            | <b>\$ 256,987</b> | <b>4.74%</b> |

<sup>1</sup> Code Compliance costs are included in the charts above.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUILDING FUND FUND 113

#### PERFORMANCE MEASURES

|  | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Total permit valuation of construction cost  | 95,467,540                | 98,543,839                | 98,000,000                | 90,000,000                | -8.16%              |
| Total number of plan reviews performed   | 12,740                    | 14,930                    | 13,000                    | 16,000                    | 23.08%              |
| Total number of requested inspections performed  | 21,107                    | 17,130                    | 23,000                    | 24,000                    | 4.35%               |
| Number of building permits issued  | 6,661                     | 6,057                     | 7,000                     | 7,000                     | 0.00%               |
| Certificates of Occupancy (CO's), Temporary Certificates of Occupancy (TCO's), and Certificate of Completion (CC's) issued | 103                       | 67                        | 115                       | 150                       | 30.43%              |
| Percentage of total certified personnel completing a minimum of twenty (20) hours of continuing education per year         | 100%                      | 100%                      | 100%                      | 100%                      | 0.00%               |
| Percentage of permit staff attending continuing education classes for customer service and programmatic training           | 100%                      | 100%                      | 100%                      | 100%                      | 0.00%               |
| Building Code enforcement cases resolved   | 200                       | 273                       | 200                       | 300                       | 50.00%              |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUILDING FUND

|                                 |                               | FY 2023             |           | FY 2024          |           | FY 2025          |           | FY 2026          |
|---------------------------------|-------------------------------|---------------------|-----------|------------------|-----------|------------------|-----------|------------------|
|                                 |                               | ACTUAL              |           | ACTUAL           |           | AMENDED          |           | BUDGET           |
| <b>ESTIMATED REVENUES</b>       |                               |                     |           |                  |           |                  |           |                  |
| 113.0100.322001                 | LIC & PERMITS-BUILDING        | \$ 1,809,221        | \$        | 2,110,249        | \$        | 1,850,000        | \$        | 2,000,000        |
| 113.0100.322002                 | LIC & PERMITS-ELECTRICAL      | 401,190             |           | 423,697          |           | 350,000          |           | 395,000          |
| 113.0100.322003                 | LIC & PERMITS-PLUMBING        | 128,153             |           | 213,847          |           | 170,000          |           | 180,000          |
| 113.0100.322008                 | LIC & PERMITS-MECHANICAL      | 205,406             |           | 273,781          |           | 210,000          |           | 250,000          |
| 113.0100.322009                 | LIC & PERM-CERTIF OF OCC      | 12,975              |           | 14,225           |           | 7,000            |           | 7,000            |
| 113.0100.322901                 | PERMIT/CODE ENF-OTHER         | 600                 |           | 920              |           | -                |           | 600              |
| 113.0100.329102                 | PERM/RE-INSPECT (ALL)         | 68,675              |           | 54,900           |           | 35,000           |           | 38,000           |
| 113.0100.322913                 | MATERIALS REGISTRATION        | -                   |           | -                |           | 900              |           | 900              |
| 113.0100.329106                 | CREDIT CARD CONVENIENCE FEE   | -                   |           | -                |           | 8,000            |           | 5,000            |
| 113.0100.329107                 | OVERTIME INSPECTIONS-BLDG     | 5,850               |           | 8,082            |           | -                |           | 4,000            |
| 113.0100.329501                 | CODE ENFORCEMENT PERMIT       | -                   |           | 5,964            |           | -                |           | 2,000            |
| 113.0100.332003                 | FEDERAL-FEMA                  | 2,037               |           | -                |           | -                |           | -                |
| 113.0100.341107                 | MISC BLDG DEPT                | 63,930              |           | 54,000           |           | 65,000           |           | 80,000           |
| 113.0100.341301                 | SALE OF PUBLICATIONS          | 618                 |           | 133              |           | -                |           | -                |
| 113.0100.361101                 | INTEREST INCOME               | 78,989              |           | 996              |           | 5,000            |           | -                |
| 113.0100.361103                 | INVESTMENT INTEREST           | -                   |           | 73,203           |           | -                |           | 40,000           |
| 113.0100.369901                 | GENERAL FUND COST ALLOCATION  | 720,927             |           | 805,733          |           | 851,913          |           | 1,284,621        |
| 113.0100.369905                 | REFUND PRIOR YEAR EXPEND      | (259)               |           | 318              |           | -                |           | -                |
| 113.0100.369908                 | OTHER MISCELLANEOUS           | 38,150              |           | 42,599           |           | -                |           | 20,000           |
| 113.0100.369956                 | STATE SURCHARGE RETAIN - BLDG | 6,091               |           | 6,452            |           | 4,000            |           | 4,000            |
| 113.0100.369965                 | MISC. BUILDING DEPT REV       | 1,349               |           | 1,492            |           | -                |           | -                |
| 113.0100.369969                 | MISC-SCANNING FEE             | 2,715               |           | 1,413            |           | -                |           | 1,000            |
| 113.0100.381001                 | TRANSFER FROM GENERAL FUND    | 60,000              |           | -                |           | -                |           | -                |
| 113.0100.381002                 | TRANSFER FROM CIP FUND        | -                   |           | -                |           | 801,686          |           | 1,366,750        |
| 113.0100.383101                 | LEASE PROCEEDS-OTHER          | 47,666              |           | 113,112          |           | -                |           | -                |
| 113.0100.383103                 | FINANCING-SOFTWARE-SBITA      | 243,131             |           | -                |           | -                |           | -                |
| 113.0100.389000                 | TRANSFER FROM FUND BALANCE    | -                   |           | -                |           | 1,063,385        |           | -                |
| <b>TOTAL ESTIMATED REVENUES</b> |                               | <b>\$ 3,897,414</b> | <b>\$</b> | <b>4,205,116</b> | <b>\$</b> | <b>5,421,884</b> | <b>\$</b> | <b>5,678,871</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUILDING FUND

|                                |                             | FY 2023             | FY 2024             | FY 2025             | FY 2026             |
|--------------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|
|                                |                             | ACTUAL              | ACTUAL              | AMENDED             | BUDGET              |
| <b>REQUESTED APPROPRIATION</b> |                             |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b>      |                             |                     |                     |                     |                     |
| 113.2410.512001                | SAL & WAGES-REGULAR         | \$ 1,383,467        | \$ 1,464,861        | \$ 1,675,716        | \$ 1,738,028        |
| 113.2410.512018                | ACCRUED LEAVE PAYOUTS       | -                   | 78,455              | 10,000              | 10,000              |
| 113.2410.512022                | SAL & WAGES-LONGEVITY       | 7,000               | 7,000               | 5,000               | 5,000               |
| 113.2410.514001                | SAL & WAGES-OVERTIME        | 135,667             | 194,805             | 100,000             | 100,000             |
| 113.2410.515007                | SAL&WAGES-VEHICLE ALLOWANCE | -                   | -                   | 7,200               | 7,200               |
| 113.2410.515008                | SAL&WAGES-VEHICLE BENEFIT   | 9,531               | 12,634              | -                   | -                   |
| 113.2410.521001                | CONTRIB-SS TAX(EMPLOYER)    | 88,461              | 98,826              | 110,684             | 114,898             |
| 113.2410.521002                | CONTRIB-MED TAX(EMPLOYER)   | 21,453              | 23,453              | 25,925              | 26,901              |
| 113.2410.522001                | FRS CONTRIB-EMPLOYER        | 207,278             | 262,872             | 279,592             | 294,446             |
| 113.2410.522002                | RETIREMENT-457              | -                   | -                   | -                   | 5,000               |
| 113.2410.522003                | CONTRIBUTION - HEALTH TRUST | 2,722               | 2,722               | 2,350               | 2,350               |
| 113.2410.522004                | FRINGE-LUMP SUM PAY         | 185                 | 8,781               | 1,200               | 1,200               |
| 113.2410.523001                | HEALTH & LIFE INS           | 270,207             | 238,404             | 281,175             | 371,020             |
| 113.2410.525001                | UNEMPLOYMENT                | -                   | -                   | 2,000               | 2,000               |
| <b>TOTAL APPROPRIATION</b>     |                             | <b>\$ 2,125,971</b> | <b>\$ 2,392,813</b> | <b>\$ 2,500,842</b> | <b>\$ 2,678,043</b> |
| <b>OPERATING EXPENSES</b>      |                             |                     |                     |                     |                     |
| 113.2410.531002                | PROFL SVCS-MEDICAL          | \$ 863              | \$ 1,133            | \$ 1,000            | \$ -                |
| 113.2410.531009                | PROFL SVCS-OTHER            | 205,928             | 64,276              | 267,656             | 275,000             |
| 113.2410.531025                | GENERAL ALLOC OF COST       | 329,557             | 362,183             | 662,617             | 681,171             |
| 113.2410.534002                | CUSTODIAL                   | 8,150               | 8,161               | 16,187              | 16,000              |
| 113.2410.534016                | CONTRACT SVCS-OTHER         | -                   | -                   | -                   | -                   |
| 113.2410.534103                | OPER EXP-BANK FEES          | 1,009               | -                   | 2,000               | 2,000               |
| 113.2410.540003                | TRAVEL & PER DIEM           | 26                  | 2,954               | 5,000               | 5,000               |
| 113.2410.541001                | COMMUNICATIONS SVCS         | 10,150              | 9,574               | 18,000              | 16,000              |
| 113.2410.542006                | POSTAGE                     | -                   | 20                  | 500                 | 500                 |
| 113.2410.544001                | RENTALS & LEASES            | 3,131               | 4,133               | 5,000               | 5,000               |
| 113.2410.544005                | BUILDING SPACE              | 100,000             | 100,000             | 100,000             | 82,830              |
| 113.2410.544006                | RENTALS & LEASES - VEHICLES | 6,537               | 26,335              | 91,118              | 97,118              |
| 113.2410.544008                | LEASE/SOFTWARE LIC-SBITA    | -                   | -                   | 200,000             | 214,867             |
| 113.2410.545027                | INSURANCE CHARGES           | 160,224             | 124,250             | 124,250             | 155,193             |
| 113.2410.546003                | MAINT-OFFICE EQUIPMENT      | 645                 | -                   | -                   | -                   |
| 113.2410.546006                | REPAIR & MAINTENANCE SVCS   | 39,380              | 17,624              | 12,001              | -                   |
| 113.2410.546008                | REP & MAINT-VEHICLES        | (3,288)             | 5,156               | 5,000               | 5,000               |
| 113.2410.548002                | PROMOTIONAL ACTIVITY        | 636                 | 319                 | 2,000               | 2,000               |
| 113.2410.549001                | OPERATING EXPENSE           | 4,659               | 3,858               | 7,000               | 5,000               |
| 113.2410.549004                | COMPUTER SERVICES           | -                   | -                   | 5,000               | 10,000              |
| 113.2410.549092                | CREDIT CARD PYMT CHARGES    | 56,586              | 55,565              | 50,000              | 40,000              |
| 113.2410.551001                | OFFICE SUPPLIES             | 9,348               | 6,564               | 10,000              | 10,000              |
| 113.2410.552002                | GAS, OIL & COOLANT          | 25,224              | 21,479              | 25,000              | 25,000              |
| 113.2410.552015                | OPERATING SUPPLIES-OTHER    | 21,863              | 7,007               | 20,000              | 20,000              |
| 113.2410.552048                | OTHER EXPENSE/CLOTHING      | 4,348               | 4,181               | 7,000               | 7,000               |
| 113.2410.554001                | SUBSCRIPTION & MEMBERSHIP   | 575                 | 2,607               | 5,000               | 6,000               |
| 113.2410.555005                | EDUCATION & TRAINING        | 4,726               | 3,289               | 10,000              | 10,000              |
| 113.2410.555007                | TUITION REIMBURSEMENT       | -                   | -                   | 5,000               | 5,000               |
| <b>TOTAL APPROPRIATION</b>     |                             | <b>\$ 990,277</b>   | <b>\$ 830,668</b>   | <b>\$ 1,656,329</b> | <b>\$ 1,695,679</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUILDING FUND

|                                       |                                 | FY 2023             | FY 2024             | FY 2025             | FY 2026             |
|---------------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                       |                                 | ACTUAL              | ACTUAL              | AMENDED             | BUDGET              |
| <b>CAPITAL EXPENSES</b>               |                                 |                     |                     |                     |                     |
| 113.2410.564018                       | CAPITAL OUTLAY-LEASES           | \$ 23,623           | \$ 83,994           | \$ -                | \$ -                |
| 113.2410.565079                       | CAP OUTLAY-SOFTWARE LIC         | 262,208             | -                   | -                   | -                   |
| 113.2410.568001                       | SOFTWARE                        | 23,672              | 23,953              | 8,728               | -                   |
| <b>TOTAL APPROPRIATION</b>            |                                 | <b>\$ 309,503</b>   | <b>\$ 107,947</b>   | <b>\$ 8,728</b>     | <b>\$ -</b>         |
| <b>DEBT SERVICE</b>                   |                                 |                     |                     |                     |                     |
| 113.2410.571005                       | PRINC-CAPITAL LEASE/VEHIC       | \$ 21,951           | \$ 27,816           | \$ -                | \$ -                |
| 113.2410.571008                       | PRINC-SBITA SOFTWARE LIC        | 111,915             | 146,789             | -                   | -                   |
| 113.2410.572005                       | INT-CAPITAL LEASE/VEHICLE       | 1,534               | 5,054               | -                   | -                   |
| 113.2410.572008                       | INT-SBITA SOFTWARE LIC          | 4,106               | 19,252              | -                   | -                   |
| <b>TOTAL APPROPRIATION</b>            |                                 | <b>\$ 139,506</b>   | <b>\$ 198,911</b>   | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>TRANSFER &amp; CONTINGENCY</b>     |                                 |                     |                     |                     |                     |
| 113.2410.591002                       | CONTINGENCY                     | \$ -                | \$ -                | \$ 50,000           | \$ 50,000           |
| 113.2410.591015                       | TRANSFER TO CAPITAL IMPROVEMENT | 1,163,000           | -                   | -                   | -                   |
| <b>TOTAL APPROPRIATION</b>            |                                 | <b>\$ 1,163,000</b> | <b>\$ -</b>         | <b>\$ 50,000</b>    | <b>\$ 50,000</b>    |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                                 | <b>\$ 4,728,257</b> | <b>\$ 3,530,339</b> | <b>\$ 4,215,899</b> | <b>\$ 4,423,722</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUILDING FUND

#### CODE COMPLIANCE DIVISION COST CENTER (2420)

##### PROGRAM DESCRIPTION

The Code Compliance Division is responsible for the activities of the Building Department that safeguards general welfare through the administration and enforcement of the Code Compliance Standards and local ordinances to ensure the highest level of code compliance. The Department is responsible for performing and citing Code Enforcement violations.

##### PROGRAM GOALS & OBJECTIVES

In support of Goal 1, City Renewed, the Code Compliance Division effectively ensures public health and safety by enforcing Code Compliance Standards and local ordinances. In Support of Goal 2, Vibrant Economy, the Building Department will measure the Code Compliance Division's positive impact on improving community aesthetics and property values.

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change     | %<br>Change  |
|--------------------|-------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Personnel Services | \$ 896,246        | \$ 920,131          | \$ 1,132,248        | \$ 1,127,193        | \$ (5,055)       | -0.45%       |
| Operating Expenses | 30,303            | 41,026              | 73,737              | 127,956             | 54,219           | 73.53%       |
| Capital            | 24,534            | 29,118              | -                   | -                   | -                | 0.00%        |
| Debt Service       | 17,138            | 17,967              | -                   | -                   | -                | 0.00%        |
| <b>TOTAL</b>       | <b>\$ 968,221</b> | <b>\$ 1,008,242</b> | <b>\$ 1,205,985</b> | <b>\$ 1,255,149</b> | <b>\$ 49,164</b> | <b>4.08%</b> |

##### PERFORMANCE MEASURES

|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
| Code compliance cases complied   | 3,608             | 3,701             | 3,000             | 4,000             | 33%         |
| Percentage of total certified personnel completing a minimum of twenty (20) hours of continuing education per year | 100%              | 100%              | 100%              | 100%              | 0%          |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### BUILDING FUND

|                                       |                             | FY 2023             |           | FY 2024          |           | FY 2025          |           | FY 2026          |
|---------------------------------------|-----------------------------|---------------------|-----------|------------------|-----------|------------------|-----------|------------------|
|                                       |                             | ACTUAL              |           | ACTUAL           |           | AMENDED          |           | BUDGET           |
| <b>CODE COMPLIANCE DIVISION</b>       |                             |                     |           |                  |           |                  |           |                  |
| <b>REQUESTED APPROPRIATION</b>        |                             |                     |           |                  |           |                  |           |                  |
| <b>PERSONNEL SERVICES</b>             |                             |                     |           |                  |           |                  |           |                  |
| 113.2420.512001                       | SAL & WAGES-REGULAR         | \$ 637,698          | \$        | 651,947          | \$        | 747,639          | \$        | 770,978          |
| 113.2420.512018                       | ACCRUED LEAVE PAYOUTS       | 1,367               |           | -                |           | -                |           | -                |
| 113.2420.512022                       | SAL & WAGES-LONGEVITY       | 8,000               |           | 8,000            |           | 8,000            |           | 8,000            |
| 113.2420.514001                       | SAL & WAGES-OVERTIME        | 4,322               |           | 1,271            |           | 3,000            |           | 3,000            |
| 113.2420.515008                       | SAL&WAGES-VEHICLE BENEFIT   | 1,788               |           | 627              |           | 650              |           | 650              |
| 113.2420.515010                       | SAL&WAGES-CLOTHING ALLOW    | 2,700               |           | 1,350            |           | 4,000            |           | 4,000            |
| 113.2420.521001                       | CONTRIB-SS TAX(EMPLOYER)    | 38,696              |           | 39,124           |           | 49,714           |           | 48,771           |
| 113.2420.521002                       | CONTRIB-MED TAX(EMPLOYER)   | 9,050               |           | 9,150            |           | 11,627           |           | 11,406           |
| 113.2420.522001                       | FRS CONTRIB-EMPLOYER        | 72,740              |           | 87,468           |           | 103,981          |           | 109,187          |
| 113.2420.522004                       | FRINGE-LUMP SUM PAY         | 4                   |           | -                |           | -                |           | -                |
| 113.2420.523001                       | HEALTH & LIFE INS           | 119,881             |           | 121,194          |           | 203,637          |           | 171,201          |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$ 896,246</b>   | <b>\$</b> | <b>920,131</b>   | <b>\$</b> | <b>1,132,248</b> | <b>\$</b> | <b>1,127,193</b> |
| <b>OPERATING EXPENSES</b>             |                             |                     |           |                  |           |                  |           |                  |
| 113.2420.531002                       | PROFL SVCS-MEDICAL          | \$ 175              | \$        | 420              | \$        | 750              | \$        | -                |
| 113.2420.531009                       | PROFL SVCS-OTHER            | -                   |           | -                |           | 8,000            |           | 10,000           |
| 113.2420.534002                       | CUSTODIAL                   | -                   |           | -                |           | -                |           | 2,500            |
| 113.2420.540003                       | TRAVEL & PER DIEM           | -                   |           | -                |           | 1,000            |           | 2,000            |
| 113.2420.541001                       | COMMUNICATIONS SVCS         | 7,029               |           | 6,837            |           | 8,000            |           | 7,000            |
| 113.2420.544001                       | RENTALS & LEASES            | 1,567               |           | 1,558            |           | 3,000            |           | 2,500            |
| 113.2420.544006                       | RENTALS & LEASES - VEHICLES | 301                 |           | 2,002            |           | 23,224           |           | 43,456           |
| 113.2420.544008                       | LEASE/SOFTWARE LIC-SBITA    | -                   |           | -                |           | -                |           | 22,000           |
| 113.2420.546006                       | REPAIR & MAINTENANCE SVCS   | 7,057               |           | 8,593            |           | 5,813            |           | 10,000           |
| 113.2420.549001                       | OPERATING EXPENSE           | 8,864               |           | 12,873           |           | 5,950            |           | 10,000           |
| 113.2420.551001                       | OFFICE SUPPLIES             | 3,275               |           | 5,729            |           | 7,500            |           | 6,000            |
| 113.2420.552015                       | OPERATING SUPPLIES-OTHER    | -                   |           | 304              |           | 2,000            |           | 2,000            |
| 113.2420.552048                       | OTHER EXPENSE/CLOTHING      | 1,055               |           | 635              |           | 1,500            |           | 5,000            |
| 113.2420.554001                       | SUBSCRIPTION & MEMBERSHIP   | 330                 |           | 975              |           | 3,000            |           | 1,500            |
| 113.2420.555005                       | EDUCATION & TRAINING        | 650                 |           | 1,100            |           | 4,000            |           | 4,000            |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$ 30,303</b>    | <b>\$</b> | <b>41,026</b>    | <b>\$</b> | <b>73,737</b>    | <b>\$</b> | <b>127,956</b>   |
| <b>CAPITAL EXPENSES</b>               |                             |                     |           |                  |           |                  |           |                  |
| 113.2420.564018                       | CAPITAL OUTLAY-LEASES       | \$ 24,534           | \$        | 29,118           | \$        | -                | \$        | -                |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$ 24,534</b>    | <b>\$</b> | <b>29,118</b>    | <b>\$</b> | <b>-</b>         | <b>\$</b> | <b>-</b>         |
| <b>DEBT SERVICE</b>                   |                             |                     |           |                  |           |                  |           |                  |
| 113.2420.571005                       | PRINC-CAPITAL LEASE/VEHIC   | \$ 15,520           | \$        | 15,606           | \$        | -                | \$        | -                |
| 113.2420.572005                       | INT-CAPITAL LEASE/VEHICLE   | 1,618               |           | 2,361            |           | -                |           | -                |
| <b>TOTAL APPROPRIATION</b>            |                             | <b>\$ 17,138</b>    | <b>\$</b> | <b>17,967</b>    | <b>\$</b> | <b>-</b>         | <b>\$</b> | <b>-</b>         |
| <b>CODE COMPLIANCE</b>                |                             |                     |           |                  |           |                  |           |                  |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                             | <b>\$ 968,221</b>   | <b>\$</b> | <b>1,008,242</b> | <b>\$</b> | <b>1,205,985</b> | <b>\$</b> | <b>1,255,149</b> |
| <b>BUILDING FUND</b>                  |                             |                     |           |                  |           |                  |           |                  |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                             | <b>\$ 5,696,478</b> | <b>\$</b> | <b>4,538,581</b> | <b>\$</b> | <b>5,421,884</b> | <b>\$</b> | <b>5,678,871</b> |



# POLICE OFFICERS' TRAINING FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### POLICE OFFICERS' TRAINING FUND

#### FUND 116

##### PROGRAM DESCRIPTION

The Police Officers' Training Fund accounts for the receipt and disbursement of funds derived from court costs assessed for the purpose of law enforcement education expenditures.

##### REVENUES

|                                | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change | %<br>Change  |
|--------------------------------|-------------------|-------------------|--------------------|-------------------|--------------|--------------|
| Police Officers' Training Fund | \$ 4,906          | \$ 6,206          | \$ 100             | \$ 100            | \$ -         | 0.00%        |
| <b>TOTAL</b>                   | <b>\$ 4,906</b>   | <b>\$ 6,206</b>   | <b>\$ 100</b>      | <b>\$ 100</b>     | <b>\$ -</b>  | <b>0.00%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change | %<br>Change  |
|--------------------|-------------------|-------------------|--------------------|-------------------|--------------|--------------|
| Operating Expenses | \$ 14,636         | \$ -              | \$ 100             | \$ 100            | \$ -         | 0.00%        |
| <b>TOTAL</b>       | <b>\$ 14,636</b>  | <b>\$ -</b>       | <b>\$ 100</b>      | <b>\$ 100</b>     | <b>\$ -</b>  | <b>0.00%</b> |

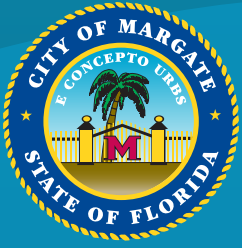


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

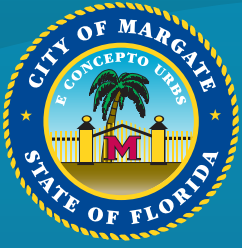
### POLICE OFFICERS' TRAINING FUND

|                                       |                      | FY 2023   |               | FY 2024   |              | FY 2025   |            | FY 2026       |
|---------------------------------------|----------------------|-----------|---------------|-----------|--------------|-----------|------------|---------------|
|                                       |                      | ACTUAL    |               | ACTUAL    |              | AMENDED   |            | BUDGET        |
| <b>ESTIMATED REVENUES</b>             |                      |           |               |           |              |           |            |               |
| 116.0100.351301                       | POLICE ACADEMY       | \$        | 4,767         | \$        | 6,018        | \$        | -          | \$ -          |
| 116.0100.361101                       | INTEREST INCOME      |           | 139           |           | 43           |           | 100        | 100           |
| 116.0100.361103                       | INVESTMENT INTEREST  |           | -             |           | 145          |           | -          | -             |
| <b>TOTAL ESTIMATED REVENUES</b>       |                      | <b>\$</b> | <b>4,906</b>  | <b>\$</b> | <b>6,206</b> | <b>\$</b> | <b>100</b> | <b>\$ 100</b> |
| <b>REQUESTED APPROPRIATION</b>        |                      |           |               |           |              |           |            |               |
| <b>OPERATING EXPENSES</b>             |                      |           |               |           |              |           |            |               |
| 116.1810.534103                       | OPER EXP-BANK FEES   | \$        | 11            | \$        | -            | \$        | 100        | \$ 100        |
| 116.1810.555005                       | EDUCATION & TRAINING |           | 14,625        |           | -            |           | -          | -             |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                      | <b>\$</b> | <b>14,636</b> | <b>\$</b> | <b>-</b>     | <b>\$</b> | <b>100</b> | <b>\$ 100</b> |



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# FEDERAL FORFEITURE FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### FEDERAL FORFEITURE FUND

#### FUND 117

##### PROGRAM DESCRIPTION

The Federal Forfeiture Fund accounts for the receipt and disbursement of funds and properties from Police Department confiscations and investigative reimbursements related to federal forfeiture cases.

##### REVENUES

|                         | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change     | %<br>Change  |
|-------------------------|-------------------|-------------------|--------------------|-------------------|------------------|--------------|
| Federal Forfeiture Fund | \$ 848,672        | \$ 318,669        | \$ 511,135         | \$ 547,827        | \$ 36,692        | 7.18%        |
| <b>TOTAL</b>            | <b>\$ 848,672</b> | <b>\$ 318,669</b> | <b>\$ 511,135</b>  | <b>\$ 547,827</b> | <b>\$ 36,692</b> | <b>7.18%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change     | %<br>Change  |
|--------------------|-------------------|-------------------|--------------------|-------------------|------------------|--------------|
| Operating Expenses | \$ 201,465        | \$ 232,894        | \$ 378,117         | \$ 452,002        | \$ 73,885        | 19.54%       |
| Capital            | 464,267           | (41,000)          | 133,018            | 95,825            | (37,193)         | -27.96%      |
| Debt Service       | 136,008           | 88,158            | -                  | -                 | -                | 0.00%        |
| <b>TOTAL</b>       | <b>\$ 801,740</b> | <b>\$ 280,052</b> | <b>\$ 511,135</b>  | <b>\$ 547,827</b> | <b>\$ 36,692</b> | <b>7.18%</b> |





# FISCAL YEAR 2026

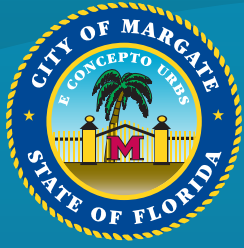
## ANNUAL OPERATING BUDGET

### FEDERAL FORFEITURE FUND

|                                |                                       | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL  | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|--------------------------------|---------------------------------------|-------------------|--------------------|--------------------|-------------------|
| <b>ESTIMATED REVENUES</b>      |                                       |                   |                    |                    |                   |
| 117.0100.355001                | FEDERAL - JUSTICE AGENCY              | \$ 313,865        | \$ 171,299         | \$ -               | \$ -              |
| 117.0100.355002                | CASH/FED-US POSTAL INSP               | 1,351             | -                  | -                  | -                 |
| 117.0100.355003                | FEDERAL - TREASURY DEPARTMENT         | 10,722            | 1,550              | -                  | -                 |
| 117.0100.361101                | INVESTMENT/INTEREST INCOME            | 46,283            | 350                | 1,000              | -                 |
| 117.0100.361103                | INVESTMENT INTEREST                   | -                 | 58,618             | -                  | 20,000            |
| 117.0100.364001                | DISPOSITION OF FIXED ASSETS           | 5,625             | 54,927             | -                  | -                 |
| 117.0100.364005                | PROCEEDS-SALE LEASE VEHICLE           | 172,969           | 11,925             | -                  | -                 |
| 117.0100.369905                | OTHER MISCELLANEOUS                   | -                 | 20,000             | -                  | -                 |
| 117.0100.369906                | INSURANCE REIMB/RECOVERY              | 10,000            | -                  | -                  | -                 |
| 117.0100.383103                | FINANCING-SOFTWARE-SBITA              | 287,857           | -                  | -                  | -                 |
| 117.0100.389000                | TRANS FROM FUND BALANCE               | -                 | -                  | 510,135            | 527,827           |
|                                | <b>TOTAL ESTIMATED REVENUES</b>       | <b>\$ 848,672</b> | <b>\$ 318,669</b>  | <b>\$ 511,135</b>  | <b>\$ 547,827</b> |
| <b>REQUESTED APPROPRIATION</b> |                                       |                   |                    |                    |                   |
| <b>OPERATING EXPENSES</b>      |                                       |                   |                    |                    |                   |
| 117.1810.534103                | OPER EXP-BANK FEES                    | \$ 169            | \$ -               | \$ 2,000           | \$ 2,000          |
| 117.1810.544001                | RENTALS & LEASES                      | 5,261             | 9,859              | 9,200              | 9,200             |
| 117.1810.544006                | RENTALS & LEASES - VEHICLES           | 182,485           | 140,620            | 166,917            | 240,802           |
| 117.1810.549001                | OPERATING EXPENSE                     | 13,550            | 47,166             | 100,000            | -                 |
| 117.1810.552015                | OPERATING SUPPLIES-OTHER              | -                 | 35,249             | 100,000            | 200,000           |
|                                | <b>REQUESTED APPROPRIATION</b>        | <b>\$ 201,465</b> | <b>\$ 232,894</b>  | <b>\$ 378,117</b>  | <b>\$ 452,002</b> |
| <b>CAPITAL EXPENSES</b>        |                                       |                   |                    |                    |                   |
| 117.1810.564012                | OTHER EQUIPMENT                       | \$ 138,188        | \$ (41,000)        | \$ 133,018         | \$ 95,825         |
| 117.1810.564018                | CAPITAL OUTLAY-LEASES                 | (33,276)          | -                  | -                  | -                 |
| 117.1810.565079                | MACHINERY & EQUIPMENT                 | 359,355           | -                  | -                  | -                 |
|                                | <b>REQUESTED APPROPRIATION</b>        | <b>\$ 464,267</b> | <b>\$ (41,000)</b> | <b>\$ 133,018</b>  | <b>\$ 95,825</b>  |
| <b>DEBT SERVICE</b>            |                                       |                   |                    |                    |                   |
| 117.1810.571005                | PRINC-CAPITAL LEASE/VEHICLE           | \$ 110,917        | \$ 20,660          | \$ -               | \$ -              |
| 117.1810.571008                | PRINC-SBITA SOFTWARE LIC              | 21,100            | 55,361             | -                  | -                 |
| 117.1810.572005                | INT-CAPITAL LEASE/VEHICLE             | 3,991             | 1,691              | -                  | -                 |
| 117.1810.572008                | INT-SBITA SOFTWARE LIC                | -                 | 10,446             | -                  | -                 |
|                                | <b>TOTAL APPROPRIATION</b>            | <b>\$ 136,008</b> | <b>\$ 88,158</b>   | <b>\$ -</b>        | <b>\$ -</b>       |
|                                | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 801,740</b> | <b>\$ 280,052</b>  | <b>\$ 511,135</b>  | <b>\$ 547,827</b> |



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# STATE FORFEITURE FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### STATE FORFEITURE FUND

#### FUND 118

##### PROGRAM DESCRIPTION

The State Forfeiture Fund accounts for the receipt and disbursement of funds and properties from Police Department confiscations and investigative reimbursements related to state forfeiture cases.

##### REVENUES

|                       | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change        | %<br>Change    |
|-----------------------|-------------------|-------------------|--------------------|-------------------|---------------------|----------------|
| State Forfeiture Fund | \$ 223,907        | \$ 288,275        | \$ 312,000         | \$ 206,000        | \$ (106,000)        | -33.97%        |
| <b>TOTAL</b>          | <b>\$ 223,907</b> | <b>\$ 288,275</b> | <b>\$ 312,000</b>  | <b>\$ 206,000</b> | <b>\$ (106,000)</b> | <b>-33.97%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change        | %<br>Change    |
|--------------------|-------------------|-------------------|--------------------|-------------------|---------------------|----------------|
| Personnel Services | \$ 49,059         | \$ 52,987         | \$ 35,000          | \$ 35,000         | \$ -                | 0.00%          |
| Operating Expenses | 59,786            | 145,247           | 171,000            | 171,000           | -                   | 0.00%          |
| Capital Expenses   | -                 | 21,260            | 100,000            | -                 | (100,000)           | -100.00%       |
| Grants and Aids    | 5,000             | 4,000             | 6,000              | -                 | (6,000)             | -100.00%       |
| <b>TOTAL</b>       | <b>\$ 113,845</b> | <b>\$ 223,494</b> | <b>\$ 312,000</b>  | <b>\$ 206,000</b> | <b>\$ (106,000)</b> | <b>-33.97%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### STATE FORFEITURE FUND

|                                 |                           | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|---------------------------------|---------------------------|-------------------|-------------------|--------------------|-------------------|
| <b>ESTIMATED REVENUES</b>       |                           |                   |                   |                    |                   |
| 118.0100.356001                 | FL FORFEITURE             | \$ 20,041         | \$ 65,899         | \$ -               | \$ -              |
| 118.0100.358201                 | BSO FORFEITURE            | 124,481           | 111,198           | -                  | -                 |
| 118.0100.358204                 | BSO OT REIMBURSEMENT      | 45,077            | 56,943            | 35,000             | -                 |
| 118.0100.361101                 | INTEREST INCOME           | 33,374            | 73                | 1,000              | -                 |
| 118.0100.361102                 | INTEREST INCOME-PORTFOLIO | -                 | 2,209             | -                  | -                 |
| 118.0100.361103                 | INVESTMENT INTEREST       | -                 | 47,454            | -                  | -                 |
| 118.0100.361400                 | GAIN/LOSS ON INVESTMENT   | 934               | 4,499             | -                  | -                 |
| 118.0100.389000                 | TRANS FROM FUND BALANCE   | -                 | -                 | 276,000            | 206,000           |
| <b>TOTAL ESTIMATED REVENUES</b> |                           | <b>\$ 223,907</b> | <b>\$ 288,275</b> | <b>\$ 312,000</b>  | <b>\$ 206,000</b> |

### REQUESTED APPROPRIATION

#### PERSONNEL SERVICES

|                                |                      |                  |                  |                  |                  |
|--------------------------------|----------------------|------------------|------------------|------------------|------------------|
| 118.1810.514001                | SAL & WAGES-OVERTIME | \$ 49,059        | \$ 52,987        | \$ 35,000        | \$ 35,000        |
| <b>REQUESTED APPROPRIATION</b> |                      | <b>\$ 49,059</b> | <b>\$ 52,987</b> | <b>\$ 35,000</b> | <b>\$ 35,000</b> |

#### OPERATING EXPENSES

|                                |                          |                  |                   |                   |                   |
|--------------------------------|--------------------------|------------------|-------------------|-------------------|-------------------|
| 118.1810.534103                | OPER EXP-BANK FEES       | \$ 496           | \$ 63             | \$ 1,000          | \$ 1,000          |
| 118.1810.549001                | OPERATING EXPENSE        | 9,879            | 97,740            | 100,000           | 100,000           |
| 118.1810.549080                | OPER EXP-NAT'L NIGHT OUT | 49,411           | 47,444            | 70,000            | 70,000            |
| <b>REQUESTED APPROPRIATION</b> |                          | <b>\$ 59,786</b> | <b>\$ 145,247</b> | <b>\$ 171,000</b> | <b>\$ 171,000</b> |

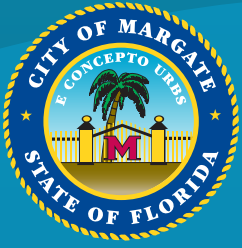
#### CAPITAL EXPENSES

|                                |                 |             |                  |                   |             |
|--------------------------------|-----------------|-------------|------------------|-------------------|-------------|
| 118.1810.564012                | OTHER EQUIPMENT | \$ -        | \$ 21,260        | \$ 100,000        | \$ -        |
| <b>REQUESTED APPROPRIATION</b> |                 | <b>\$ -</b> | <b>\$ 21,260</b> | <b>\$ 100,000</b> | <b>\$ -</b> |

#### GRANTS & AID

|                                |           |                 |                 |                 |             |
|--------------------------------|-----------|-----------------|-----------------|-----------------|-------------|
| 118.1810.582020                | DONATIONS | \$ 5,000        | \$ 4,000        | \$ 6,000        | \$ -        |
| <b>REQUESTED APPROPRIATION</b> |           | <b>\$ 5,000</b> | <b>\$ 4,000</b> | <b>\$ 6,000</b> | <b>\$ -</b> |

|                                       |  |                   |                   |                   |                   |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |  | <b>\$ 113,845</b> | <b>\$ 223,494</b> | <b>\$ 312,000</b> | <b>\$ 206,000</b> |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|



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# TRANSPORTATION SURTAX FUND







# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### TRANSPORTATION SURTAX FUND

#### FUND 119

##### PROGRAM DESCRIPTION

The Transportation Surtax Fund accounts for the receipt and disbursement of funds derived from an Interlocal Agreement between the City and Broward County for the One Penny Transportation Surtax.

The Transportation Surtax Fund accounts for municipal projects that create connectivity, relieve traffic congestion, and improve transit service.

##### REVENUES

|                            | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change | %<br>Change  |
|----------------------------|-------------------|-------------------|---------------------|---------------------|--------------|--------------|
| Transportation Surtax Fund | \$ -              | \$ -              | \$ 1,665,100        | \$ 1,665,100        | \$ -         | 0.00%        |
| <b>TOTAL</b>               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,665,100</b> | <b>\$ 1,665,100</b> | <b>\$ -</b>  | <b>0.00%</b> |

##### BUDGET EXPENDITURES /EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change | %<br>Change  |
|--------------------|-------------------|-------------------|---------------------|---------------------|--------------|--------------|
| Operating Expenses | \$ -              | \$ -              | \$ 1,500,100        | \$ 1,665,100        | \$ 165,000   | 11.00%       |
| Capital            | -                 | -                 | 165,000             | -                   | (165,000)    | -100.00%     |
| <b>TOTAL</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,665,100</b> | <b>\$ 1,665,100</b> | <b>\$ -</b>  | <b>0.00%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### TRANSPORTATION SURTAX FUND

|                                       |                               | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------------------|-------------------------------|-------------------|-------------------|---------------------|---------------------|
| <b>ESTIMATED REVENUES</b>             |                               |                   |                   |                     |                     |
| 119.0100.312620                       | TRANSPORTATION SURTAX         | \$ -              | \$ -              | \$ 1,665,000        | \$ 1,665,000        |
| 119.0100.361101                       | INTEREST INCOME               | -                 | -                 | 100                 | 100                 |
| <b>TOTAL ESTIMATED REVENUES</b>       |                               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,665,100</b> | <b>\$ 1,665,100</b> |
| <b>REQUESTED APPROPRIATION</b>        |                               |                   |                   |                     |                     |
| <b>OPERATING EXPENSES</b>             |                               |                   |                   |                     |                     |
| 119.4552.534103                       | OPER EXP-BANK FEES            | \$ -              | \$ -              | \$ 100              | \$ 100              |
| 119.4552.546006                       | REPAIR & MAINTENANCE SERVICES | -                 | -                 | 1,500,000           | 1,665,000           |
| <b>REQUESTED APPROPRIATION</b>        |                               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,500,100</b> | <b>\$ 1,665,100</b> |
| <b>CAPITAL EXPENSES</b>               |                               |                   |                   |                     |                     |
| 119.4552.565010                       | CIP PROJECTS                  | \$ -              | \$ -              | \$ 165,000          | \$ -                |
| <b>REQUESTED APPROPRIATION</b>        |                               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 165,000</b>   | <b>\$ -</b>         |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 1,665,100</b> | <b>\$ 1,665,100</b> |



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# COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

#### FUND 130

#### PROGRAM DESCRIPTION

The CDBG Fund accounts for federal funds received from the United States Department of Housing and Urban Development (HUD). These funds are used for purchase assistance, home repairs, park rehabilitation, landscaping of blighted areas, and administration.

#### REVENUES

|   | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change | %<br>Change  |
|---|-------------------|-------------------|--------------------|-------------------|--------------|--------------|
| Community Development Block Grant (CDBG) Fund | \$ 193,613        | \$ 208,065        | \$ 958,992         | \$ 958,992        | \$ -         | 0.00%        |
| <b>TOTAL</b>                                  | <b>\$ 193,613</b> | <b>\$ 208,065</b> | <b>\$ 958,992</b>  | <b>\$ 958,992</b> | <b>\$ -</b>  | <b>0.00%</b> |

#### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change | %<br>Change  |
|--------------------|-------------------|-------------------|--------------------|-------------------|--------------|--------------|
| Operating Expenses | \$ -              | \$ 99,702         | \$ 154,795         | \$ 154,795        | \$ -         | 0.00%        |
| Grants and Aid     | 139,009           | 175,914           | 804,197            | 804,197           | -            | 0.00%        |
| <b>TOTAL</b>       | <b>\$ 139,009</b> | <b>\$ 275,616</b> | <b>\$ 958,992</b>  | <b>\$ 958,992</b> | <b>\$ -</b>  | <b>0.00%</b> |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND <sup>1</sup>

|                                 |                         | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|---------------------------------|-------------------------|-------------------|-------------------|--------------------|-------------------|
| <b>ESTIMATED REVENUES</b>       |                         |                   |                   |                    |                   |
| 130.0100-331####                | CDBG                    | \$ 21,783         | \$ 206,403        | \$ 503,246         | \$ 503,246        |
| 130.0100.331502                 | PROGRAM INCOME-HOUSING  | 17,255            | 1,290             | 50,000             | 50,000            |
| 130.0100.331512                 | CDBG - CV CARES         | 154,364           | -                 | 405,746            | 405,746           |
| 130.0100.369939                 | PROGRAM INCOME-INTEREST | 211               | 372               | -                  | -                 |
| <b>TOTAL ESTIMATED REVENUES</b> |                         | <b>\$ 193,613</b> | <b>\$ 208,065</b> | <b>\$ 958,992</b>  | <b>\$ 958,992</b> |

### REQUESTED APPROPRIATION

#### GRANTS & AID - CDBG

|                                |                       |             |                   |                   |                   |
|--------------------------------|-----------------------|-------------|-------------------|-------------------|-------------------|
| 130.30##.583001                | AID/MINOR HOME REPAIR | \$ -        | \$ 114,941        | \$ 44,549         | \$ 44,549         |
| 130.30##.583022                | PURCHASE ASSISTANCE   | -           | 60,973            | 353,902           | 353,902           |
| <b>REQUESTED APPROPRIATION</b> |                       | <b>\$ -</b> | <b>\$ 175,914</b> | <b>\$ 398,451</b> | <b>\$ 398,451</b> |

#### OPERATING EXPENSES - CDBG 2015/PROGRAM INCOME

|                                |                        |             |                 |                  |                  |
|--------------------------------|------------------------|-------------|-----------------|------------------|------------------|
| 130.####.549056                | PROGRAM ADMINISTRATION | \$ -        | \$ 9,091        | \$ 20,157        | \$ 20,157        |
| <b>REQUESTED APPROPRIATION</b> |                        | <b>\$ -</b> | <b>\$ 9,091</b> | <b>\$ 20,157</b> | <b>\$ 20,157</b> |

#### OPERATING EXPENSES - CDBG 2019

|                                |                        |             |                  |             |             |
|--------------------------------|------------------------|-------------|------------------|-------------|-------------|
| 130.3019.549056                | PROGRAM ADMINISTRATION | \$ -        | \$ 17,396        | \$ -        | \$ -        |
| <b>REQUESTED APPROPRIATION</b> |                        | <b>\$ -</b> | <b>\$ 17,396</b> | <b>\$ -</b> | <b>\$ -</b> |

#### OPERATING EXPENSES - CDBG 2020

|                                |                        |             |                  |                 |                 |
|--------------------------------|------------------------|-------------|------------------|-----------------|-----------------|
| 130.3020.549056                | PROGRAM ADMINISTRATION | \$ -        | \$ 22,228        | \$ 9,559        | \$ 9,559        |
| <b>REQUESTED APPROPRIATION</b> |                        | <b>\$ -</b> | <b>\$ 22,228</b> | <b>\$ 9,559</b> | <b>\$ 9,559</b> |

#### OPERATING EXPENSES - CDBG 2021

|                                |                        |             |                  |                  |                  |
|--------------------------------|------------------------|-------------|------------------|------------------|------------------|
| 130.3021.549056                | PROGRAM ADMINISTRATION | \$ -        | \$ 50,987        | \$ 49,727        | \$ 49,727        |
| <b>REQUESTED APPROPRIATION</b> |                        | <b>\$ -</b> | <b>\$ 50,987</b> | <b>\$ 49,727</b> | <b>\$ 49,727</b> |

#### OPERATING EXPENSES - CDBG 2021

|                                |                        |             |             |                  |                  |
|--------------------------------|------------------------|-------------|-------------|------------------|------------------|
| 130.3022.549056                | PROGRAM ADMINISTRATION | \$ -        | \$ -        | \$ 75,352        | \$ 75,352        |
| <b>REQUESTED APPROPRIATION</b> |                        | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 75,352</b> | <b>\$ 75,352</b> |

#### GRANTS & AID

|                                |                 |                   |             |                   |                   |
|--------------------------------|-----------------|-------------------|-------------|-------------------|-------------------|
| 130.3030.583054                | CDBG - CV CARES | \$ 93,718         | \$ -        | \$ 405,746        | \$ 405,746        |
| <b>REQUESTED APPROPRIATION</b> |                 | <b>\$ 139,009</b> | <b>\$ -</b> | <b>\$ 405,746</b> | <b>\$ 405,746</b> |

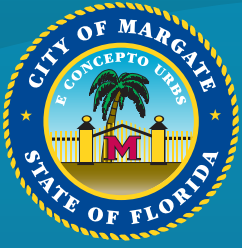
|                                       |  |                   |                   |                   |                   |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |  | <b>\$ 139,009</b> | <b>\$ 275,616</b> | <b>\$ 958,992</b> | <b>\$ 958,992</b> |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|

<sup>1</sup> Beginning with Program Year 16/17 through current, the City entered into an interlocal agreement to have CDBG funds administered by Broward County. All program monies will continue to be utilized in the City of Margate.



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# NEIGHBORHOOD STABILIZATION PROGRAM (NSP) FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### NEIGHBORHOOD STABILIZATION PROGRAM (NSP) FUND

#### FUND 132

##### PROGRAM DESCRIPTION

The Neighborhood Stabilization Program (NSP) Fund accounts for the receipt and disbursement from Community Development Block Grant Program Funding through the Department of Housing and Urban Development (HUD) authorized under the Housing and Economic Recovery Act of 2008, American Recovery and Reinvestment Act of 2009, and Wall Street Reform and Consumer Protection Act of 2010 for the purpose of rehabilitation and resale of properties.

##### REVENUES

|              | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change | %<br>Change  |
|--------------|-------------------|-------------------|--------------------|-------------------|--------------|--------------|
| NSP 1        | \$ 145,719        | \$ 56,537         | \$ 489,700         | \$ 489,700        | \$ -         | 0.00%        |
| <b>TOTAL</b> | <b>\$ 145,719</b> | <b>\$ 56,537</b>  | <b>\$ 489,700</b>  | <b>\$ 489,700</b> | <b>\$ -</b>  | <b>0.00%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|                            | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change | %<br>Change  |
|----------------------------|-------------------|-------------------|--------------------|-------------------|--------------|--------------|
| Operating Expenses - NSP 1 | \$ -              | \$ -              | \$ 489,700         | \$ 489,700        | \$ -         | 0.00%        |
| <b>TOTAL</b>               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 489,700</b>  | <b>\$ 489,700</b> | <b>\$ -</b>  | <b>0.00%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

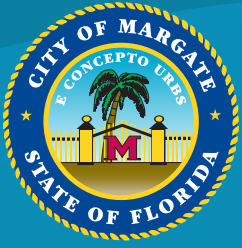
### NEIGHBORHOOD STABILIZATION PROGRAM (NSP 1) FUND

|                                 |                         | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|---------------------------------|-------------------------|-------------------|-------------------|--------------------|-------------------|
| <b>ESTIMATED REVENUES</b>       |                         |                   |                   |                    |                   |
| 132.0100.331502                 | PROGRAM INCOME-HOUSING  | \$ 140,553        | \$ (104,533)      | \$ -               | \$ -              |
| 132.0100.331504                 | PROGRAM INCOME-NSP3     | -                 | 152,533           | -                  | -                 |
| 132.0100.361101                 | INTEREST INCOME         | 5,166             | 628               | -                  | -                 |
| 132.0100.361103                 | INVESTMENT INTEREST     | -                 | 5,940             | -                  | -                 |
| 132.0100.381018                 | INTEREST INCOME-NSP3    | -                 | 1,969             | -                  | -                 |
| 132.0100.389000                 | TRANS FROM FUND BALANCE | -                 | -                 | 489,700            | 489,700           |
| <b>TOTAL ESTIMATED REVENUES</b> |                         | <b>\$ 145,719</b> | <b>\$ 56,537</b>  | <b>\$ 489,700</b>  | <b>\$ 489,700</b> |

### REQUESTED APPROPRIATION

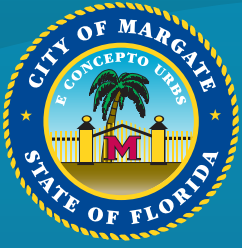
#### OPERATING EXPENSES

|                                       |                      |             |             |                   |                   |
|---------------------------------------|----------------------|-------------|-------------|-------------------|-------------------|
| 132.3009.5####                        | PROGRAM INCOME/OTHER | \$ -        | \$ -        | \$ 489,700        | \$ 489,700        |
| <b>REQUESTED APPROPRIATION</b>        |                      | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 489,700</b> | <b>\$ 489,700</b> |
| <hr/>                                 |                      |             |             |                   |                   |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                      | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 489,700</b> | <b>\$ 489,700</b> |



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# PUBLIC SAFETY IMPACT FEE FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PUBLIC SAFETY IMPACT FEE FUND

#### FUND 150

##### PROGRAM DESCRIPTION

The Public Safety Impact Fee Fund accounts for the receipt and disbursement of funds derived from public safety impact fees collected during the building process for public safety projects. These fees are used to fund capital construction and expansion of public safety related land, as well as acquire facilities and capital equipment required to support additional public safety service demand created by new growth.

##### REVENUES

|                               | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026 Budget   | \$<br>Change        | %<br>Change    |
|-------------------------------|-------------------|-------------------|--------------------|------------------|---------------------|----------------|
| Public Safety Impact Fee Fund | \$ 87,400         | \$ 90,030         | \$ 221,981         | \$ 20,500        | \$ (201,481)        | -90.76%        |
| <b>TOTAL</b>                  | <b>\$ 87,400</b>  | <b>\$ 90,030</b>  | <b>\$ 221,981</b>  | <b>\$ 20,500</b> | <b>\$ (201,481)</b> | <b>-90.76%</b> |

##### BUDGET EXPENDITURES /EXPENSES

|                    | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026 Budget   | \$<br>Change        | %<br>Change    |
|--------------------|-------------------|-------------------|--------------------|------------------|---------------------|----------------|
| Operating Expenses | \$ 2,471          | \$ 3,187          | \$ 500             | \$ 500           | \$ -                | 0.00%          |
| Capital            | 823,056           | 382,800           | 221,481            | 20,000           | (201,481)           | -90.97%        |
| <b>TOTAL</b>       | <b>\$ 825,527</b> | <b>\$ 385,987</b> | <b>\$ 221,981</b>  | <b>\$ 20,500</b> | <b>\$ (201,481)</b> | <b>-90.76%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### PUBLIC SAFETY IMPACT FEE FUND

|                                 |                               | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|---------------------------------|-------------------------------|-------------------|-------------------|--------------------|-------------------|
| <b>ESTIMATED REVENUES</b>       |                               |                   |                   |                    |                   |
| 150.0100.324111                 | PD IMPACT FEE - RESIDENTIAL   | \$ 14,523         | \$ 13,033         | \$ 5,000           | \$ 5,000          |
| 150.0100.324112                 | FD IMPACT FEE - RESIDENTIAL   | 16,202            | 14,956            | 5,000              | 5,000             |
| 150.0100.324121                 | PD IMPACT FEE - COMMERCIAL    | 2,999             | 372               | 5,000              | 5,000             |
| 150.0100.324122                 | FD IMPACT FEE - COMMERCIAL    | 2,468             | -                 | 5,000              | 5,000             |
| 150.0100.361101                 | INTEREST INCOME               | 50,725            | 701               | -                  | -                 |
| 150.0100.361102                 | INTEREST INCOME-PORTFOLIO     | -                 | 1,143             | -                  | -                 |
| 150.0100.361103                 | INVESTMENT INTEREST           | -                 | 39,847            | -                  | -                 |
| 150.0100.361105                 | INT-POL IMP RESIDENTIAL       | -                 | -                 | 125                | 125               |
| 150.0100.361106                 | INT-FIRE IMP RESIDENTIAL      | -                 | -                 | 125                | 125               |
| 150.0100.361107                 | INT-POL IMP COMMERCIAL        | -                 | -                 | 125                | 125               |
| 150.0100.361108                 | INT-FIRE IMP COMMERCIAL       | -                 | -                 | 125                | 125               |
| 150.0100.361400                 | GAIN/LOSS ON INVESTMENT       | 483               | 2,327             | -                  | -                 |
| 150.0100.364001                 | DISPOSITN OF FIXED ASSET      | -                 | 17,651            | -                  | -                 |
| 150.0100.389012                 | TRANS FR FD BAL POLICE - COMM | -                 | -                 | 40,000             | -                 |
| 150.0100.389013                 | TRANS FR FD BAL FIRE RES      | -                 | -                 | 161,481            | -                 |
| <b>TOTAL ESTIMATED REVENUES</b> |                               | <b>\$ 87,400</b>  | <b>\$ 90,030</b>  | <b>\$ 221,981</b>  | <b>\$ 20,500</b>  |

### REQUESTED APPROPRIATION

#### OPERATING EXPENSES

|                                |                    |               |              |               |               |
|--------------------------------|--------------------|---------------|--------------|---------------|---------------|
| 150.####.549003                | OPER EXP-BANK FEES | \$ 125        | \$ 32        | \$ 500        | \$ 500        |
| <b>REQUESTED APPROPRIATION</b> |                    | <b>\$ 125</b> | <b>\$ 32</b> | <b>\$ 500</b> | <b>\$ 500</b> |

#### POLICE DEPARTMENT OPERATING EXPENSES

|                                |                    |                 |                 |             |             |
|--------------------------------|--------------------|-----------------|-----------------|-------------|-------------|
| 150.1810.549001                | OPERATING EXPENSES | \$ 2,346        | \$ 3,155        | \$ -        | \$ -        |
| <b>REQUESTED APPROPRIATION</b> |                    | <b>\$ 2,346</b> | <b>\$ 3,155</b> | <b>\$ -</b> | <b>\$ -</b> |

#### CAPITAL EXPENSES

|                                |                         |                   |               |                  |                  |
|--------------------------------|-------------------------|-------------------|---------------|------------------|------------------|
| 150.1810.564002                | ACQUISITION OF VEHICLES | \$ -              | \$ 400        | \$ -             | \$ -             |
| 150.1810.564012                | OTHER EQUIPMENT         | 729,657           | -             | 50,000           | 10,000           |
| <b>REQUESTED APPROPRIATION</b> |                         | <b>\$ 729,657</b> | <b>\$ 400</b> | <b>\$ 50,000</b> | <b>\$ 10,000</b> |

#### POLICE

|                                       |                   |                 |                  |                  |
|---------------------------------------|-------------------|-----------------|------------------|------------------|
| <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 732,003</b> | <b>\$ 3,555</b> | <b>\$ 50,000</b> | <b>\$ 10,000</b> |
|---------------------------------------|-------------------|-----------------|------------------|------------------|

#### FIRE DEPARTMENT

#### CAPITAL EXPENSES

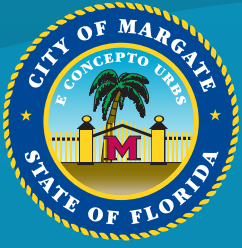
|                                |                 |                  |                   |                   |                  |
|--------------------------------|-----------------|------------------|-------------------|-------------------|------------------|
| 150.2010.562000                |                 | \$ -             | \$ 85,775         | \$ 161,481        | \$ -             |
| 150.2010.564012                | OTHER EQUIPMENT | 93,399           | 296,625           | 10,000            | 10,000           |
| <b>REQUESTED APPROPRIATION</b> |                 | <b>\$ 93,399</b> | <b>\$ 382,400</b> | <b>\$ 171,481</b> | <b>\$ 10,000</b> |

#### FIRE

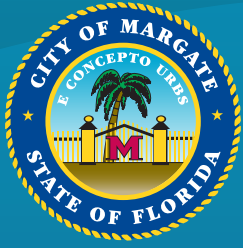
|                                      |                  |                   |                   |                  |
|--------------------------------------|------------------|-------------------|-------------------|------------------|
| <b>TOTAL REQUESTED APPROPRIATION</b> | <b>\$ 93,399</b> | <b>\$ 382,400</b> | <b>\$ 171,481</b> | <b>\$ 10,000</b> |
|--------------------------------------|------------------|-------------------|-------------------|------------------|

|                                       |                   |                   |                   |                  |
|---------------------------------------|-------------------|-------------------|-------------------|------------------|
| <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 825,527</b> | <b>\$ 385,987</b> | <b>\$ 221,981</b> | <b>\$ 20,500</b> |
|---------------------------------------|-------------------|-------------------|-------------------|------------------|





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# GENERAL OBLIGATION REFUNDING BOND, SERIES 2016 FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016 FUND

#### FUND 211

##### PROGRAM DESCRIPTION

The General Obligation Refunding Bonds, Series 2016 Fund accounts for the accumulation of property taxes used to pay principal, interest and related costs of the General Obligation Refunding Bonds, Series 2016 (used for the refunding of the General Obligation Bonds, Series 2007).

##### REVENUES

|   | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change      | %<br>Change   |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| General Obligation Refunding Bonds,<br>Series 2016 Fund | \$ 1,462,834        | \$ 1,465,320        | \$ 1,480,150        | \$ 1,475,900        | \$ (4,250)        | -0.29%        |
| <b>TOTAL</b>  | <b>\$ 1,462,834</b> | <b>\$ 1,465,320</b> | <b>\$ 1,480,150</b> | <b>\$ 1,475,900</b> | <b>\$ (4,250)</b> | <b>-0.29%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|              | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change      | %<br>Change   |
|--------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Debt Service | \$ 1,476,830        | \$ 1,476,000        | \$ 1,480,150        | \$ 1,475,900        | \$ (4,250)        | -0.29%        |
| <b>TOTAL</b> | <b>\$ 1,476,830</b> | <b>\$ 1,476,000</b> | <b>\$ 1,480,150</b> | <b>\$ 1,475,900</b> | <b>\$ (4,250)</b> | <b>-0.29%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

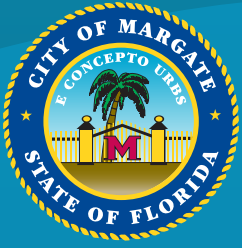
### GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016 FUND

|                                 |                           | FY 2023             |           | FY 2024          |           | FY 2025          |           | FY 2026          |
|---------------------------------|---------------------------|---------------------|-----------|------------------|-----------|------------------|-----------|------------------|
|                                 |                           | ACTUAL              |           | ACTUAL           |           | AMENDED          |           | BUDGET           |
| <b>ESTIMATED REVENUES</b>       |                           |                     |           |                  |           |                  |           |                  |
| 211.0100.311000                 | TAXES-REAL & PROPERTY     | \$ 1,452,796        | \$        | 1,452,767        | \$        | 1,478,750        | \$        | 1,474,500        |
| 211.0100.311005                 | REAL& PROPERTY TAX-DELINQ | 1,761               |           | 2,163            |           | -                |           | -                |
| 211.0100.311006                 | INTEREST INC-AD VALOREM   | 3,471               |           | 3,650            |           | -                |           | -                |
| 211.0100.361101                 | INTEREST INCOME           | 4,806               |           | 29               |           | 1,400            |           | 1,400            |
| 211.0100.361103                 | INVESTMENT INTEREST       | -                   |           | 6,711            |           | -                |           | -                |
| <b>TOTAL ESTIMATED REVENUES</b> |                           | <b>\$ 1,462,834</b> | <b>\$</b> | <b>1,465,320</b> | <b>\$</b> | <b>1,480,150</b> | <b>\$</b> | <b>1,475,900</b> |

### REQUESTED APPROPRIATION

#### DEBT SERVICE

|                                       |                          |                     |           |                  |           |                  |           |                  |
|---------------------------------------|--------------------------|---------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| 211.0610.571006                       | PRIN-G.O. REF BONDS 2016 | \$ 710,000          | \$        | 745,000          | \$        | 785,000          | \$        | 820,000          |
| 211.0610.572006                       | INT-G.O. REF BONDS 2016  | 766,500             |           | 731,000          |           | 693,750          |           | 654,500          |
| 211.0610.573001                       | OTHER DEBT SERVICE COSTS | 330                 |           | -                |           | 1,400            |           | 1,400            |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                          | <b>\$ 1,476,830</b> | <b>\$</b> | <b>1,476,000</b> | <b>\$</b> | <b>1,480,150</b> | <b>\$</b> | <b>1,475,900</b> |



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# GENERAL OBLIGATION REFUNDING BOND, SERIES 2019 FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL OBLIGATION BONDS, SERIES 2019 FUND

#### FUND 235

##### PROGRAM DESCRIPTION

The General Obligation Bonds, Series 2019 Fund accounts for the accumulation of property taxes used to pay principal, interest and related costs of the General Obligation Bonds, Series 2019 which were issued for payment of the costs of acquiring, constructing, equipping, renovating, replacing and improving parks and recreation projects.

##### REVENUES

|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change    | %<br>Change  |
|--|-------------------|-------------------|--------------------|-------------------|-----------------|--------------|
| General Obligation Bonds, Series 2019 Fund | \$ 665,371        | \$ 665,124        | \$ 652,450         | \$ 654,200        | \$ 1,750        | 0.27%        |
| <b>TOTAL</b>                               | <b>\$ 665,371</b> | <b>\$ 665,124</b> | <b>\$ 652,450</b>  | <b>\$ 654,200</b> | <b>\$ 1,750</b> | <b>0.27%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|              | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change    | %<br>Change  |
|--------------|-------------------|-------------------|--------------------|-------------------|-----------------|--------------|
| Debt Service | \$ 656,247        | \$ 654,350        | \$ 652,450         | \$ 654,200        | \$ 1,750        | 0.27%        |
| <b>TOTAL</b> | <b>\$ 656,247</b> | <b>\$ 654,350</b> | <b>\$ 652,450</b>  | <b>\$ 654,200</b> | <b>\$ 1,750</b> | <b>0.27%</b> |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL OBLIGATION BONDS, SERIES 2019 FUND

|                                 |                           | FY 2023           |           | FY 2024        |           | FY 2025        |           | FY 2026        |
|---------------------------------|---------------------------|-------------------|-----------|----------------|-----------|----------------|-----------|----------------|
|                                 |                           | ACTUAL            |           | ACTUAL         |           | AMENDED        |           | BUDGET         |
| <b>ESTIMATED REVENUES</b>       |                           |                   |           |                |           |                |           |                |
| 235.0100.311000                 | TAXES-REAL & PROPERTY     | \$ 661,046        | \$        | 659,514        | \$        | 651,850        | \$        | 653,600        |
| 235.0100.311005                 | REAL& PROPERTY TAX-DELINQ | 592               |           | 757            |           | -              |           | -              |
| 235.0100.311006                 | INTEREST INC-AD VALOREM   | 1,579             |           | 1,657          |           | -              |           | -              |
| 235.0100.361101                 | INTEREST INCOME           | 2,154             |           | 26             |           | 600            |           | 600            |
| 235.0100.361103                 | INVESTMENT INTEREST       | -                 |           | 3,170          |           | -              |           | -              |
| <b>TOTAL ESTIMATED REVENUES</b> |                           | <b>\$ 665,371</b> | <b>\$</b> | <b>665,124</b> | <b>\$</b> | <b>652,450</b> | <b>\$</b> | <b>654,200</b> |

### REQUESTED APPROPRIATION

#### DEBT SERVICE

|                                       |                          |                   |           |                |           |                |           |                |
|---------------------------------------|--------------------------|-------------------|-----------|----------------|-----------|----------------|-----------|----------------|
| 235.0610.571007                       | PRINC-G.O.BONDS 2019     | \$ 335,000        | \$        | 350,000        | \$        | 365,000        | \$        | 385,000        |
| 235.0610.572007                       | INT-G.O. BONDS 2019      | 321,100           |           | 304,350        |           | 286,850        |           | 268,600        |
| 235.0610.573001                       | OTHER DEBT SERVICE COSTS | 147               |           | -              |           | 600            |           | 600            |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                          | <b>\$ 656,247</b> | <b>\$</b> | <b>654,350</b> | <b>\$</b> | <b>652,450</b> | <b>\$</b> | <b>654,200</b> |



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# GENERAL CAPITAL PROJECTS FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL CAPITAL PROJECTS FUND

#### FUND 334

##### PROGRAM DESCRIPTION

The General Capital Projects Fund accounts for the acquisition or construction of major capital facilities or projects other than those financed by Enterprise or Bond Funds. A five year projected General Capital Projects Fund budget is detailed in the Capital Improvement Program section.

##### REVENUES

|                               | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change        | %<br>Change    |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| General Capital Projects Fund | \$ 1,841,214        | \$ 1,113,870        | \$ 6,043,411        | \$ 5,370,394        | \$ (673,017)        | -11.14%        |
| <b>TOTAL</b>                  | <b>\$ 1,841,214</b> | <b>\$ 1,113,870</b> | <b>\$ 6,043,411</b> | <b>\$ 5,370,394</b> | <b>\$ (673,017)</b> | <b>-11.14%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual   | FY 2024<br>Actual | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change        | %<br>Change    |
|--------------------|---------------------|-------------------|---------------------|---------------------|---------------------|----------------|
| Operating Expenses | \$ 168              | \$ -              | \$ 5,000            | \$ 5,000            | \$ -                | 0.00%          |
| Capital            | 1,622,101           | 960,093           | 5,236,725           | 3,998,644           | (1,238,081)         | -23.64%        |
| Transfers          | -                   | -                 | 801,686             | 1,366,750           | 565,064             | 0.00%          |
| <b>TOTAL</b>       | <b>\$ 1,622,269</b> | <b>\$ 960,093</b> | <b>\$ 6,043,411</b> | <b>\$ 5,370,394</b> | <b>\$ (673,017)</b> | <b>-11.14%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL CAPITAL PROJECTS FUND

|                                 |                                       | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>ESTIMATED REVENUES</b>       |                                       |                     |                     |                     |                     |
| 334.0100.334718                 | FL HL184 GRT-SC BLDG IMPR             | \$ -                | \$ 150,000          | \$ -                | \$ -                |
| 334.0100.361101                 | INTEREST INCOME                       | 137,614             | 202                 | 5,000               | -                   |
| 334.0100.361103                 | INVESTMENT INTEREST                   | -                   | 173,337             | -                   | 20,000              |
| 334.0100.361112                 | INTEREST INCOME / BUILDING FUND       | 160,431             | 220,841             | -                   | -                   |
| 334.0100.364001                 | DISPOSITN OF FIXED ASSET              | -                   | 19,490              | -                   | -                   |
| 334.0100.381001                 | TRANSFER FROM GENERAL FUND 001        | -                   | 50,000              | 50,000              | 1,130,000           |
| 334.0100.381004                 | TRANSFER FROM REC TRUST FUND 103      | 380,169             | 500,000             | -                   | -                   |
| 334.0100.381043                 | TRANSFER FROM BUILDING FUND 113       | 1,163,000           | -                   | -                   | -                   |
| 334.0100.389000                 | TRANSFER FROM FUND BALANCE            | -                   | -                   | 1,656,725           | 690,394             |
| 334.0100.389010                 | TRANSFER FROM FUND BALANCE - BUILDING | -                   | -                   | 4,331,686           | 3,530,000           |
| <b>TOTAL ESTIMATED REVENUES</b> |                                       | <b>\$ 1,841,214</b> | <b>\$ 1,113,870</b> | <b>\$ 6,043,411</b> | <b>\$ 5,370,394</b> |

### REQUESTED APPROPRIATION

#### BUILDING

##### CAPITAL EXPENSES

|   |   |             |                  |                     |                     |
|---|---|-------------|------------------|---------------------|---------------------|
| 334.2410.591080                         | TRANSFER TO BLDG FD (113)                   | \$ -        | \$ -             | \$ 801,686          | \$ 1,366,750        |
| 334.6537.565000                         | BUILDING DEPT EXPANSION - DESIGN            | -           | 12,570           | 249,680             | 200,000             |
| 334.6537.565001                         | BUILDING DEPT EXPANSION - CONSTRUCTION      | -           | -                | 3,230,000           | 1,863,250           |
| 334.6537.565002                         | BUILDING DEPT EXPANSION - OTHER PROJ. COSTS | -           | -                | 100,000             | 100,000             |
| <b>BUILDING REQUESTED APPROPRIATION</b> |   | <b>\$ -</b> | <b>\$ 12,570</b> | <b>\$ 4,381,366</b> | <b>\$ 3,530,000</b> |

#### FIRE

##### CAPITAL EXPENSES

|                                     |  |                   |                   |                   |             |
|-------------------------------------|--|-------------------|-------------------|-------------------|-------------|
| 334.6520.565000                     | FIRE STATION 58 REPL - DESIGN            | \$ 8,841          | \$ -              | \$ 7,870          | \$ -        |
| 334.6520.565001                     | FIRE STATION 58 REPL - CONSTRUCTION      | 706,967           | 142,104           | 138,345           | -           |
| 334.6520.565002                     | FIRE STATION 58 REPL - OTHER PROJ. COSTS | 65,567            | 11,834            | 1,900             | -           |
| <b>FIRE REQUESTED APPROPRIATION</b> |  | <b>\$ 781,375</b> | <b>\$ 153,938</b> | <b>\$ 148,115</b> | <b>\$ -</b> |

### INFORMATION TECHNOLOGY

##### CAPITAL EXPENSES

|   |                             |             |                  |                  |                  |
|---|-----------------------------|-------------|------------------|------------------|------------------|
| 334.6527.565002                                       | DESKTOP REPLACEMENT PROGRAM | \$ -        | \$ 49,980        | \$ 50,000        | \$ 50,000        |
| <b>INFORMATION TECHNOLOGY REQUESTED APPROPRIATION</b> |                             | <b>\$ -</b> | <b>\$ 49,980</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL CAPITAL PROJECTS FUND

|                                  |   | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|----------------------------------|---|---------------------|-------------------|---------------------|---------------------|
| <b>PUBLIC WORKS</b>              |   |                     |                   |                     |                     |
| <b>CAPITAL EXPENSES</b>          |   |                     |                   |                     |                     |
| 334.6512.565001                  | NEIGHBORHOOD ID SIGNS - CONSTRUCTION        | \$ -                | \$ -              | \$ 25,000           | \$ 25,000           |
| 334.6542.565000                  | PW QUONSET HUT REPL. - DESIGN               | 54,704              | 102,076           | 116,085             | -                   |
| 334.6546.565000                  | COMM CHAMBER/CHALL RENO. - DESIGN           | -                   | -                 | 54,400              | 54,400              |
| 334.6546.565001                  | COMM CHAMBER/CHALL RENO. - CONSTRUCTION     | -                   | -                 | 411,500             | 406,139             |
| 334.6546.565002                  | COMM CHAMBER/CHALL RENO. - OTH PROJ. COST.  | 3,193               | -                 | 14,855              | 14,855              |
| 334.6547.565001                  | PR/SC GENERATOR REP - CONSTRUCTION          | 108,001             | -                 | 6,934               | -                   |
| 334.6547.565002                  | PR/SC GENERATOR REP - OTH PROJ. COSTS       | 245                 | -                 | -                   | -                   |
| 334.6548.565001                  | F.S. 18 REMODEL - CONSTRUCTION              | 140,445             | -                 | -                   | -                   |
| 334.6552.565004                  | SENIOR CENTER BLDG IMPROV. PROJECT (GRANTS) | -                   | 213,758           | 150,156             | -                   |
| <b>PUBLIC WORKS</b>              | <b>REQUESTED APPROPRIATION</b>              | <b>\$ 306,588</b>   | <b>\$ 315,834</b> | <b>\$ 778,930</b>   | <b>\$ 500,394</b>   |
| <b>OPERATING EXPENSES</b>        |   |                     |                   |                     |                     |
| 334.5555.534103                  | BANK FEES                                   | \$ 168              | \$ -              | \$ 5,000            | \$ 5,000            |
|                                  | <b>REQUESTED APPROPRIATION</b>              | <b>\$ 168</b>       | <b>\$ -</b>       | <b>\$ 5,000</b>     | <b>\$ 5,000</b>     |
| <b>PARKS &amp; RECREATION</b>    |   |                     |                   |                     |                     |
| <b>CAPITAL EXPENSES</b>          |   |                     |                   |                     |                     |
| 334.6504.565001                  | FF PARK IMPROVEMENTS - CONSTRUCTION         | \$ -                | \$ -              | \$ 475,000          | \$ -                |
| 334.6505.565000                  | PEDESTRIAN BRIDGE - DESIGN                  | -                   | -                 | -                   | 45,000              |
| 334.6505.565001                  | PEDESTRIAN BRIDGE - CONSTRUCTION            | -                   | -                 | -                   | 500,000             |
| 334.6505.565002                  | PEDESTRIAN BRIDGE - OTHER PROJECT COSTS     | -                   | -                 | -                   | 35,000              |
| 334.6508.565001                  | DOG PARK - CONSTRUCTION                     | 172,500             | -                 | -                   | -                   |
| 334.6523.565001                  | MEDIAN - CONSTRUCTION                       | -                   | -                 | -                   | 500,000             |
| 334.6530.565001                  | CALYPSO COVE - CONSTRUCTION                 | 200,169             | -                 | -                   | -                   |
| 334.6549.565001                  | PARK AMENITY UPGRADES - CONSTRUCTION        | 134,273             | -                 | -                   | -                   |
| 334.6550.565001                  | TENNIS TO PICKLE BALL CONV. - CONSTRUCTION  | 27,196              | -                 | -                   | -                   |
| 334.6551.565001                  | ANDREWS FIELD RENOVATION - CONSTRUCTION     | -                   | 427,771           | 105,000             | 105,000             |
| <b>PARKS &amp; RECREATION</b>    | <b>REQUESTED APPROPRIATION</b>              | <b>\$ 534,138</b>   | <b>\$ 427,771</b> | <b>\$ 580,000</b>   | <b>\$ 1,185,000</b> |
| <b>CAPITAL EXPENSES</b>          |   |                     |                   |                     |                     |
| 334.9999.565006                  | CAPITAL PROJECTS - CONTINGENCY/OTHER        | \$ -                | \$ -              | \$ 100,000          | \$ 100,000          |
|                                  | <b>REQUESTED APPROPRIATION</b>              | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ 100,000</b>   | <b>\$ 100,000</b>   |
| <b>TOTAL FUND APPROPRIATIONS</b> |   | <b>\$ 1,622,269</b> | <b>\$ 960,093</b> | <b>\$ 6,043,411</b> | <b>\$ 5,370,394</b> |



# GENERAL OBLIGATION BOND PROCEEDS 2019 FUND







# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL OBLIGATION BONDS PROCEEDS 2019 FUND

#### FUND 335

##### PROGRAM DESCRIPTION

The General Obligation Bonds Proceeds 2019 Fund accounts for the costs of acquiring, constructing, equipping, renovating, replacing, and improving parks and recreation projects, using bond proceeds.

##### REVENUES

|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended  | FY 2026<br>Budget | \$<br>Change          | %<br>Change    |
|--|-------------------|-------------------|---------------------|-------------------|-----------------------|----------------|
| General Obligation Bonds<br>Proceeds 2019 Fund | \$ 43,034         | \$ 46,604         | \$ 4,914,415        | \$ 752,619        | \$ (4,161,796)        | -84.69%        |
| <b>TOTAL</b>                                   | <b>\$ 43,034</b>  | <b>\$ 46,604</b>  | <b>\$ 4,914,415</b> | <b>\$ 752,619</b> | <b>\$ (4,161,796)</b> | <b>-84.69%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|              | FY 2023<br>Actual | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget | \$<br>Change          | %<br>Change    |
|--------------|-------------------|---------------------|---------------------|-------------------|-----------------------|----------------|
| Capital      | \$ 50,685         | \$ 1,551,735        | \$ 4,914,415        | \$ 752,619        | \$ (4,161,796)        | -84.69%        |
| <b>TOTAL</b> | <b>\$ 50,685</b>  | <b>\$ 1,551,735</b> | <b>\$ 4,914,415</b> | <b>\$ 752,619</b> | <b>\$ (4,161,796)</b> | <b>-84.69%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### GENERAL OBLIGATION BONDS PROCEEDS 2019 FUND

|                                 |                          | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED  | FY 2026<br>BUDGET |
|---------------------------------|--------------------------|-------------------|-------------------|---------------------|-------------------|
| <b>ESTIMATED REVENUES</b>       |                          |                   |                   |                     |                   |
| 335.0100.361101                 | INTEREST INCOME          | \$ 43,034         | \$ -              | \$ 10,000           | \$ -              |
| 335.0100.361110                 | INTEREST INC-POOLED CASH | -                 | 46,604            | -                   | 10,000            |
| 335.0100.389000                 | TRANS FROM FUND BALANCE  | -                 | -                 | 4,904,415           | 742,619           |
| <b>TOTAL ESTIMATED REVENUES</b> |                          | <b>\$ 43,034</b>  | <b>\$ 46,604</b>  | <b>\$ 4,914,415</b> | <b>\$ 752,619</b> |

### REQUESTED APPROPRIATION

#### PARKS & RECREATION

##### CAPITAL EXPENSES

|                                |  |                  |                     |                     |                   |
|--------------------------------|--|------------------|---------------------|---------------------|-------------------|
| 335.6501.565001                | SE PARK IMPROVEMENTS - CONSTRUCTION    | \$ 6,500         | \$ -                | \$ 2,493,500        | \$ 104,248        |
| 335.6530.565000                | CALYPSO COVE - DESIGN                  | 20,185           | 8,591               | 3,750               | -                 |
| 335.6530.565001                | CALYPSO COVE - CONSTRUCTION            | -                | 1,121,036           | 168,724             | -                 |
| 335.6530.565002                | CALYPSO COVE - OTHER PROJECT COSTS     | -                | 2,227               | -                   | -                 |
| 335.6531.565001                | VINSON PK RENOVATIONS - CONSTRUCTION   | 24,000           | -                   | -                   | -                 |
| 335.6532.565000                | CENTENNIAL PARK RENOVATIONS - DESIGN   | -                | -                   | 5,000               | -                 |
| 335.6532.565001                | CENTENNIAL PK RENOVATIONS - CONSTRUCT. | -                | -                   | 620,611             | -                 |
| 335.6533.565000                | ORIOLE PARK - DESIGN                   | -                | -                   | 3,225               | 3,225             |
| 335.6533.565001                | ORIOLE PARK - CONSTRUCTION             | -                | 419,881             | 1,609,605           | 635,146           |
| <b>REQUESTED APPROPRIATION</b> |  | <b>\$ 50,685</b> | <b>\$ 1,551,735</b> | <b>\$ 4,904,415</b> | <b>\$ 742,619</b> |

##### CAPITAL EXPENSES

|                                       |                                      |                  |                     |                     |                   |
|---------------------------------------|--------------------------------------|------------------|---------------------|---------------------|-------------------|
| 335.9999.565006                       | CAPITAL PROJECTS - CONTINGENCY/OTHER | \$ -             | \$ -                | \$ 10,000           | \$ 10,000         |
| <b>REQUESTED APPROPRIATION</b>        |                                      | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ 10,000</b>    | <b>\$ 10,000</b>  |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                                      | <b>\$ 50,685</b> | <b>\$ 1,551,735</b> | <b>\$ 4,914,415</b> | <b>\$ 752,619</b> |



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# STORMWATER UTILITY FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### STORMWATER UTILITY FUND - 445

| POSITION SUMMARY                               |                   |                   |                    |                    |                   |
|--|-------------------|-------------------|--------------------|--------------------|-------------------|
| Position Title                                 | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
| <b>Stormwater Utility Fund</b>                 |                   |                   |                    |                    |                   |
| <b>Public Works Stormwater</b>                 |                   |                   |                    |                    |                   |
| Stormwater Foreman <sup>1</sup>                | 1                 | 1                 | 1                  | -                  | -                 |
| Stormwater Supervisor <sup>1</sup>             | -                 | -                 | 1                  | 1                  | 1                 |
| Office Specialist II                           | 1                 | 1                 | 1                  | 1                  | 1                 |
| Canal Maintenance Tech II                      | 1                 | 1                 | 1                  | 1                  | 1                 |
| Canal Maintenance Tech I                       | 1                 | 1                 | 1                  | 1                  | 1                 |
| Service Worker II                              | 5                 | 5                 | 5                  | 5                  | 5                 |
| Service Worker I                               | 2                 | 2                 | 2                  | 2                  | 2                 |
| <b>Total Stormwater Utility Fund Positions</b> | <b>11</b>         | <b>11</b>         | <b>11</b>          | <b>11</b>          | <b>11</b>         |

<sup>1</sup> - FY 2025 Adopted, only 1 of 2 positions of Stormwater Supervisor and Stormwater Foreman will be filled at any time.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### STORMWATER UTILITY FUND

#### FUND 445

#### PROGRAM DESCRIPTION

The Stormwater Utility Fund accounts for the operation of the City's stormwater utility which includes collection, disposal and treatment of stormwater debris.

The Stormwater staff is responsible for treating canals for aquatic weed plants, aesthetics and stormwater conveyance. Responsibilities also include cleaning the catch basins, street sweeping, mosquito control, and right-of-way weed abatement.

#### PROGRAM GOALS & OBJECTIVES

In support of the City Strategic Plan Goal 1, City Renewed and Goal 2, Vibrant Economy, the staff of the Stormwater Utility utilizes best management practices to manage and maintain the City's Stormwater infrastructure in order to ensure an effective drainage system.

#### REVENUES

|                         | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change          | %<br>Change    |
|-------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Stormwater Utility Fund | \$ 4,427,248        | \$ 4,953,478        | \$ 5,582,262        | \$ 4,510,344        | \$ (1,071,918)        | -19.20%        |
| <b>TOTAL</b>            | <b>\$ 4,427,248</b> | <b>\$ 4,953,478</b> | <b>\$ 5,582,262</b> | <b>\$ 4,510,344</b> | <b>\$ (1,071,918)</b> | <b>-19.20%</b> |

#### BUDGET EXPENDITURES/EXPENSES

|                       | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change          | %<br>Change    |
|-----------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------|
| Personnel Services    | \$ 1,032,627        | \$ 842,777          | \$ 1,048,935        | \$ 1,063,159        | \$ 14,224             | 1.36%          |
| Operating Expenses    | 1,683,135           | 1,658,448           | 3,055,966           | 2,835,155           | (220,811)             | -7.23%         |
| Capital               | 619,692             | 424,888             | 1,377,361           | 467,500             | (909,861)             | -66.06%        |
| Debt Service          | 1,513               | 6,539               | -                   | -                   | -                     | 0.00%          |
| Transfers/Contingency | -                   | -                   | 100,000             | 144,530             | 44,530                | 44.53%         |
| <b>TOTAL</b>          | <b>\$ 3,336,967</b> | <b>\$ 2,932,652</b> | <b>\$ 5,582,262</b> | <b>\$ 4,510,344</b> | <b>\$ (1,071,918)</b> | <b>-19.20%</b> |

#### PERFORMANCE MEASURES

|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
| Percentage of catch basins cleaned                                   | 50%               | 50%               | 50%               | 50%               | 0%          |
| Number of street sweeps conducted city-wide each year                | 12                | 12                | 12                | 12                | 0%          |
| Percentage of canals cleared of debris within one (1) week of report | 88%               | 100%              | 80%               | 80%               | 0%          |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### STORMWATER UTILITY FUND

|                                 |                            | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>ESTIMATED REVENUES</b>       |                            |                     |                     |                     |                     |
| 445.0100.334350                 | GRNT/STATE                 | \$ 500,000          | \$ 461,788          | \$ -                | \$ -                |
| 445.0100.343901                 | STORMWATER-SINGLE FAMILY   | 1,462,356           | 1,536,273           | 1,612,247           | 1,693,741           |
| 445.0100.343902                 | STORMWATER-MULTI-FAMILY    | 1,399,295           | 1,470,694           | 1,542,723           | 1,621,441           |
| 445.0100.343903                 | STORMWATER-NON-RESIDENTIAL | 976,829             | 1,025,090           | 1,076,954           | 1,130,162           |
| 445.0100.361101                 | INTEREST INCOME            | 91,291              | 1,451               | 1,500               | -                   |
| 445.0100.361102                 | INTEREST INCOME-PORTFOLIO  | -                   | 70,059              | -                   | 25,000              |
| 445.0100.361103                 | INVESTMENT INTEREST        | -                   | 139,090             | -                   | 40,000              |
| 445.0100.361400                 | GAIN/LOSS ON INVESTMENT    | (3,556)             | 143,849             | -                   | -                   |
| 445.0100.364001                 | DISPOSITION OF FIXED ASSET | 57                  | 89,551              | -                   | -                   |
| 445.0100.369905                 | REFUND PRIOR YEAR EXPEND   | -                   | 479                 | -                   | -                   |
| 445.0100.369906                 | INSURANCE REIMB/RECOVERY   | 976                 | 15,154              | -                   | -                   |
| 445.0100.389000                 | TRANS FROM FUND BALANCE    | -                   | -                   | 1,348,838           | -                   |
| <b>TOTAL ESTIMATED REVENUES</b> |                            | <b>\$ 4,427,248</b> | <b>\$ 4,953,478</b> | <b>\$ 5,582,262</b> | <b>\$ 4,510,344</b> |

### REQUESTED APPROPRIATION

#### PERSONNEL SERVICES

|                                |                                |                     |                   |                     |                     |
|--------------------------------|--------------------------------|---------------------|-------------------|---------------------|---------------------|
| 445.4575.512001                | SAL & WAGES-REGULAR            | \$ 652,508          | \$ 541,809        | \$ 638,514          | \$ 643,673          |
| 445.4575.512018                | ACCRUED LEAVE PAYOUTS          | -                   | 42,899            | -                   | -                   |
| 445.4575.512022                | SAL & WAGES-LONGEVITY          | 12,000              | 11,742            | 13,000              | 7,000               |
| 445.4575.514001                | SAL & WAGES-OVERTIME           | 20,434              | 8,172             | 4,000               | 4,000               |
| 445.4575.521001                | CONTRIB-SS TAX(EMPLOYER)       | 40,772              | 33,623            | 40,642              | 40,590              |
| 445.4575.521002                | CONTRIB-MED TAX(EMPLOYER)      | 9,535               | 7,864             | 9,505               | 9,493               |
| 445.4575.522001                | FRS CONTRIB-EMPLOYER           | 81,949              | 76,420            | 94,034              | 95,892              |
| 445.4575.522003                | CONTRIBUTION - HEALTH TRUST    | 998                 | 998               | 1,000               | 1,000               |
| 445.4575.522004                | CONTR-FRINGE-LUMP SUM PAY      | -                   | 3,186             | -                   | -                   |
| 445.4575.522005                | PENSION EXPENSE - FRS          | 69,634              | (20,732)          | 70,000              | 70,000              |
| 445.4575.523001                | HEALTH & LIFE INSURANCE        | 153,805             | 140,813           | 163,240             | 176,511             |
| 445.4575.526010                | POST EMPLOYMENT BENEFIT - OPEB | (9,008)             | (4,017)           | 15,000              | 15,000              |
| <b>REQUESTED APPROPRIATION</b> |                                | <b>\$ 1,032,627</b> | <b>\$ 842,777</b> | <b>\$ 1,048,935</b> | <b>\$ 1,063,159</b> |

#### OPERATING EXPENSES

|                                |                             |                     |                     |                     |                     |
|--------------------------------|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| 445.4575.531002                | PROFL SVCS-MEDICAL          | \$ 950              | \$ 736              | \$ 500              | \$ 500              |
| 445.4575.531009                | PROFL SVCS-OTHER            | 151,895             | 111,286             | 356,190             | 203,000             |
| 445.4575.531023                | PROF SV-DEES-ALLOC OF COST  | 20,000              | 20,000              | 20,000              | 20,000              |
| 445.4575.531025                | GENERAL-ALLOC OF COST       | 453,542             | 498,443             | 759,509             | 780,776             |
| 445.4575.534103                | OPER EXP-BANK FEES          | 3,486               | 1,932               | 1,000               | 1,000               |
| 445.4575.540003                | TRAVEL & PER DIEM           | 1,554               | 1,662               | 2,400               | 1,800               |
| 445.4575.541001                | COMMUNICATIONS SVCS         | -                   | 1,100               | 2,100               | 2,500               |
| 445.4575.544001                | RENTALS & LEASES            | -                   | -                   | 2,500               | 2,500               |
| 445.4575.544006                | RENTALS & LEASES - VEHICLES | 15,525              | 23,980              | 120,900             | 117,852             |
| 445.4575.544008                | LEASE/SOFTWARE LIC-SBITA    | -                   | 665                 | 3,500               | 2,900               |
| 445.4575.545027                | INSURANCE CHARGES           | 103,408             | 49,700              | 49,700              | 62,077              |
| 445.4575.546001                | MAINT-EQUIPMENT             | 22,376              | 41,725              | 134,000             | 159,000             |
| 445.4575.546006                | REPAIR & MAINTENANCE SVCS   | 575,250             | 566,971             | 1,402,267           | 1,275,000           |
| 445.4575.546008                | MAINT-VEHICLES              | 13,823              | 29,463              | 35,000              | 35,000              |
| 445.4575.546031                | WATERWAYS (GRASS CARP)      | -                   | -                   | 15,000              | 15,000              |
| 445.4575.552002                | GAS, OIL & COOLANT          | 30,655              | 27,112              | 45,000              | 45,000              |
| 445.4575.552014                | CHEMICALS-OTHER             | 85,650              | 75,219              | 67,000              | 67,000              |
| 445.4575.552015                | OPERATING SUPPLIES-OTHER    | 9,057               | 8,826               | 9,000               | 10,000              |
| 445.4575.552035                | LICENSES & PERMITS          | 19,843              | 19,849              | 21,600              | 24,000              |
| 445.4575.552048                | OTHER EXPENSE               | 5,112               | 5,572               | 5,500               | 6,200               |
| 445.4575.554001                | SUBSCRIPT & MEMBERSHIPS     | 1,180               | -                   | 1,900               | 1,600               |
| 445.4575.555005                | EDUCATION & TRAINING        | 4,805               | 5,426               | 1,400               | 2,450               |
| 445.4575.559001                | DEPRECIATION EXPENSE        | 146,416             | 125,566             | -                   | -                   |
| 445.4575.559002                | AMORTIZATION EXP-LEASES     | 18,608              | 43,215              | -                   | -                   |
| <b>REQUESTED APPROPRIATION</b> |                             | <b>\$ 1,683,135</b> | <b>\$ 1,658,448</b> | <b>\$ 3,055,966</b> | <b>\$ 2,835,155</b> |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### STORMWATER UTILITY FUND

|                                    |                                       | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|------------------------------------|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>CAPITAL EXPENSES</b>            |                                       |                     |                     |                     |                     |
| 445.4575.563001                    | OTHER IMPROVEMENT                     | \$ -                | \$ -                | \$ 697,500          | \$ 302,500          |
| 445.4575.564012                    | OTHER EQUIPMENT                       | -                   | -                   | 21,950              | 165,000             |
| 445.4575.564015                    | 23PLN8 - COMP VUL ASSESS              | -                   | 82,792              | 153,060             | -                   |
| 445.4575.564027                    | PROJECT-STATE GRANT                   | 619,692             | 342,096             | 504,851             | -                   |
|                                    | <b>REQUESTED APPROPRIATION</b>        | <b>\$ 619,692</b>   | <b>\$ 424,888</b>   | <b>\$ 1,377,361</b> | <b>\$ 467,500</b>   |
| <b>DEBT SERVICE</b>                |                                       |                     |                     |                     |                     |
| 445.4575.572005                    | INT-CAPITAL LEASE VEHICLE             | \$ 1,513            | \$ 6,539            | \$ -                | \$ -                |
|                                    | <b>REQUESTED APPROPRIATION</b>        | <b>\$ 1,513</b>     | <b>\$ 6,539</b>     | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>TRANSFERS &amp; CONTINGENCY</b> |                                       |                     |                     |                     |                     |
| 445.4575.591002                    | CONTINGENCY                           | \$ -                | \$ -                | \$ 100,000          | \$ 100,000          |
|                                    | <b>REQUESTED APPROPRIATION</b>        | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 100,000</b>   | <b>\$ 144,530</b>   |
|                                    | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 3,336,967</b> | <b>\$ 2,932,652</b> | <b>\$ 5,582,262</b> | <b>\$ 4,510,344</b> |



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# **WATER & WASTEWATER OPERATIONS & MAINTENANCE FUND**



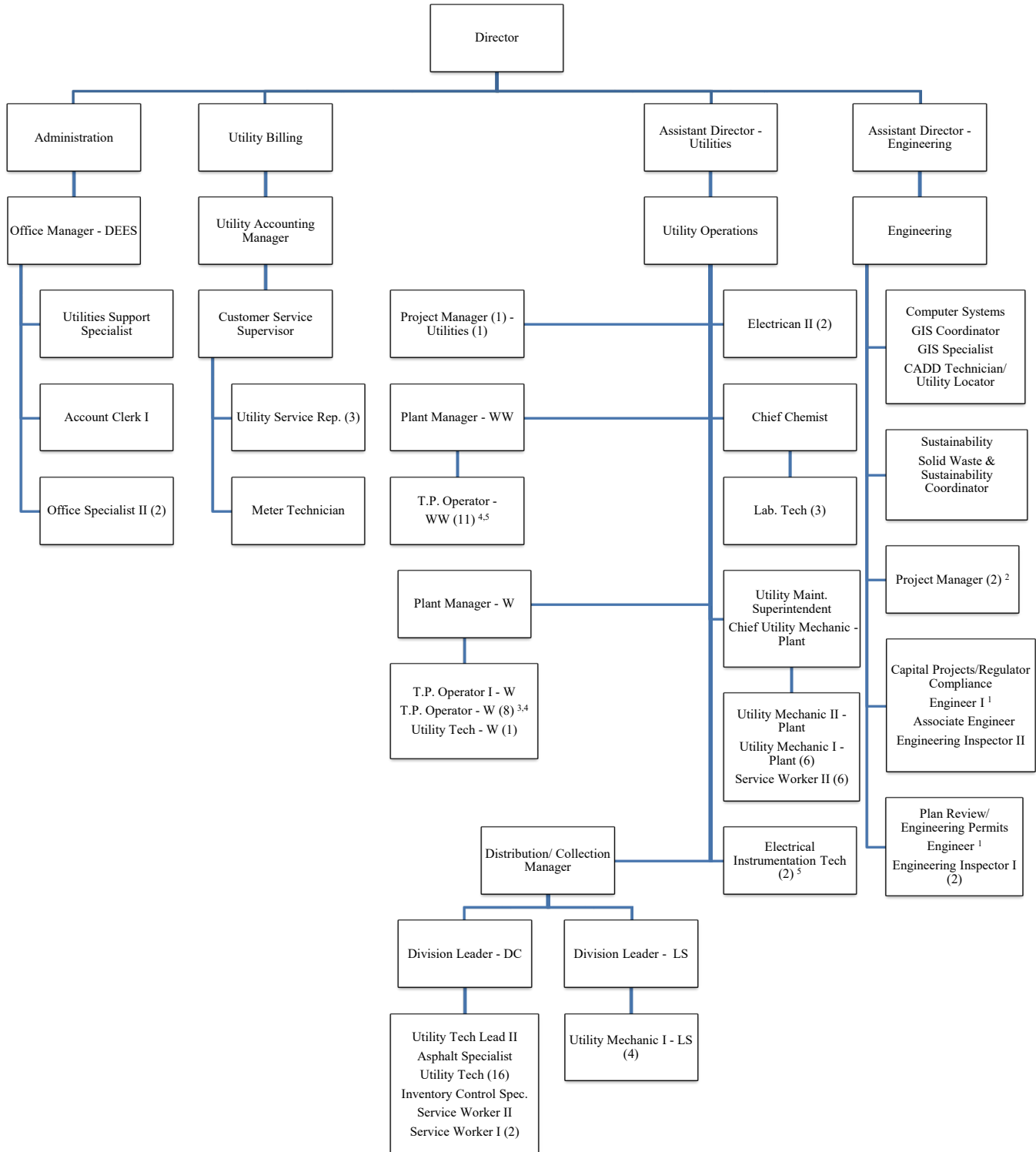


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

103 FULL TIME



<sup>1</sup> Only 2 of 6 positions of Senior Engineer, Engineer I and/or Engineer will be filled at any time.

<sup>2</sup> One Project Manager position is funded 30% by CRA and 70% by General Fund. One Project Manager position is funded 100% by General Fund.

<sup>3</sup> FY 2022-25 - Only 17 of 19 positions of Treatment Plant Operator and Treatment Plant Operator Trainee will be filled at any time.

<sup>4</sup> Only 17 of 19 positions of Lead Treatment Plant Operator and Treatment Plant Operator will be filled at any time.

<sup>5</sup> Only 2 of 3 positions of Electrical Instrumentation Tech II and Electrical Instrumentation Tech will be filled at any time.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

| POSITION SUMMARY                                      |                   |                   |                    |                    |                   |
|---|-------------------|-------------------|--------------------|--------------------|-------------------|
| Position Title  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
| <b>Water/Wastewater Fund</b>                          |                   |                   |                    |                    |                   |
| <b>Administration/Engineering Division</b>            |                   |                   |                    |                    |                   |
| Director Environmental & Engineering Services         | 1                 | 1                 | 1                  | 1                  | 1                 |
| Assistant Director - Utilities                        | 1                 | 1                 | 1                  | 1                  | 1                 |
| Assistant Director - Engineering                      | 1                 | 1                 | 1                  | 1                  | 1                 |
| Senior Engineer <sup>1</sup>                          | -                 | 2                 | 2                  | 2                  | 2                 |
| Engineer I <sup>1</sup>                               | 2                 | 2                 | 2                  | 2                  | 2                 |
| Engineer <sup>1</sup>                                 | 2                 | 2                 | 2                  | 2                  | 2                 |
| Associate Engineer                                    | 1                 | 1                 | 1                  | 1                  | 1                 |
| Project Manager <sup>2</sup>                          | 2                 | 2                 | 2                  | 2                  | 2                 |
| CADD Technician/Utility Locator                       | 1                 | 1                 | 1                  | 1                  | 1                 |
| Engineering Inspector II                              | 1                 | 1                 | 1                  | 1                  | 1                 |
| Engineering Inspector I                               | 2                 | 2                 | 2                  | 2                  | 2                 |
| Office Manager - DEES                                 | 1                 | 1                 | 1                  | 1                  | 1                 |
| Office Manager  | -                 | -                 | -                  | -                  | -                 |
| Utilities Support Specialist                          | 1                 | 1                 | 1                  | 1                  | 1                 |
| Account Clerk I                                       | 1                 | 1                 | 1                  | 1                  | 1                 |
| Office Specialist II                                  | 2                 | 2                 | 2                  | 2                  | 2                 |
| GIS Coordinator                                       | 1                 | 1                 | 1                  | 1                  | 1                 |
| GIS Specialist  | 1                 | 1                 | 1                  | 1                  | 1                 |
| Solid Waste & Sustainability Coordinator              | -                 | 1                 | 1                  | 1                  | 1                 |
| Sustainability Coordinator                            | 1                 | -                 | -                  | -                  | -                 |
| Solid Waste Coordinator                               | 1                 | -                 | -                  | -                  | -                 |
| <b>Total DEES Administration/Engineering</b>          | <b>21</b>         | <b>20</b>         | <b>20</b>          | <b>20</b>          | <b>20</b>         |
| <b>Wastewater Treatment Division</b>                  |                   |                   |                    |                    |                   |
| Project Manager/PM Utilities                          | 0.5               | 0.5               | 1                  | 1                  | 1                 |
| Chief Chemist   | 0.5               | 0.5               | 0.5                | 0.5                | 0.5               |
| Electrician II  | 0.5               | 0.5               | 1                  | 1                  | 1                 |
| Electrical Instrumentation Technician II <sup>5</sup> | -                 | 0.5               | 0.5                | 0.5                | 0.5               |
| Electrical Instrumentation Technician <sup>5</sup>    | 1                 | 1                 | 1                  | 1                  | 1                 |
| Laboratory Technician                                 | 1.5               | 1.5               | 1.5                | 1.5                | 1.5               |
| Plant Manager - Wastewater                            | 1                 | 1                 | 1                  | 1                  | 1                 |
| Lead Treatment Plant Operator <sup>4</sup>            | -                 | 1                 | 1                  | 1                  | 1                 |
| Treatment Plant Operator - A, B, C <sup>3,4</sup>     | 10                | 10                | 11                 | 11                 | 11                |
| Treatment Plant Operator Trainee <sup>3</sup>         | 1                 | 1                 | 1                  | 1                  | 1                 |
| Chief Utility Mechanic                                | 0.5               | 0.5               | 0.5                | 0.5                | 0.5               |
| Service Worker II                                     | -                 | -                 | 3                  | 3                  | 3                 |
| Utilities Maintenance Superintendent                  | -                 | 0.5               | 0.5                | 0.5                | 0.5               |
| Utility Mechanic II (Lead)                            | 0.5               | 0.5               | 0.5                | 0.5                | 0.5               |
| Utility Mechanic I                                    | 3                 | 3                 | 3                  | 3                  | 3                 |
| <b>Total Wastewater Treatment</b>                     | <b>19</b>         | <b>19.5</b>       | <b>24.5</b>        | <b>24.5</b>        | <b>24.5</b>       |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

| POSITION SUMMARY  |                   |                   |                    |                    |                   |
|---|-------------------|-------------------|--------------------|--------------------|-------------------|
| Position Title  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
| <b>Water Treatment Division</b>                           |                   |                   |                    |                    |                   |
| Project Manager/PM Utilities                              | 0.5               | 0.5               | 1                  | 1                  | 1                 |
| Chief Chemist   | 0.5               | 0.5               | 0.5                | 0.5                | 0.5               |
| Electrician II  | 0.5               | 0.5               | 1                  | 1                  | 1                 |
| Electrical Instrumentation Technician II <sup>6</sup>     | -                 | 0.5               | 0.5                | 0.5                | 0.5               |
| Electrical Instrumentation Technician <sup>6</sup>        | 1                 | 1                 | 1                  | 1                  | 1                 |
| Laboratory Technician                                     | 1.5               | 1.5               | 1.5                | 1.5                | 1.5               |
| Plant Manager - Water                                     | 1                 | 1                 | 1                  | 1                  | 1                 |
| Lead Treatment Plant Operator <sup>5</sup>                | -                 | 1                 | 1                  | 1                  | 1                 |
| Treatment Plant Operator I                                | 1                 | 1                 | 1                  | 1                  | 1                 |
| Treatment Plant Operator - A, B, C <sup>4,5</sup>         | 6                 | 7                 | 8                  | 8                  | 8                 |
| Treatment Plant Operator Trainee <sup>4</sup>             | -                 | 1                 | 1                  | 1                  | 1                 |
| Chief Utility Mechanic                                    | 0.5               | 0.5               | 0.5                | 0.5                | 0.5               |
| Service Worker II   | -                 | -                 | 3                  | 3                  | 3                 |
| Utilities Maintenance Superintendent                      | -                 | 0.5               | 0.5                | 0.5                | 0.5               |
| Utility Mechanic II (Lead)                                | 0.5               | 0.5               | 0.5                | 0.5                | 0.5               |
| Utility Mechanic I  | 3                 | 3                 | 3                  | 3                  | 3                 |
| Utility Technician  | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Water Treatment</b>                              | <b>17</b>         | <b>18.5</b>       | <b>23.5</b>        | <b>23.5</b>        | <b>23.5</b>       |
| <b>Transmission, Distribution and Collection Division</b> |                   |                   |                    |                    |                   |
| Distribution/Collection Manager                           | 1                 | 1                 | 1                  | 1                  | 1                 |
| Division Leader-Collection and Distribution               | 1                 | 1                 | 1                  | 1                  | 1                 |
| Division Leader-Lift Station                              | 1                 | 1                 | 1                  | 1                  | 1                 |
| Utility Mechanic I  | 7                 | 7                 | 4                  | 4                  | 4                 |
| Utility Technician II (Lead)                              | 1                 | 1                 | 1                  | 1                  | 1                 |
| Utility Technician - (All Levels)                         | 16                | 16                | 16                 | 16                 | 16                |
| Service Worker II   | 1                 | 1                 | 1                  | 1                  | 1                 |
| Inventory Control Specialist                              | 1                 | 1                 | 1                  | 1                  | 1                 |
| Service Worker I  | 2                 | 2                 | 2                  | 2                  | 2                 |
| Asphalt Specialist  | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Transmission, Distribution and Collection</b>    | <b>32</b>         | <b>32</b>         | <b>29</b>          | <b>29</b>          | <b>29</b>         |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

| POSITION SUMMARY                             |                   |                   |                    |                    |                   |
|--|-------------------|-------------------|--------------------|--------------------|-------------------|
| Position Title                               | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Adopted | FY 2025<br>Amended | FY 2026<br>Budget |
| <b>Utility Billing Division</b>              |                   |                   |                    |                    |                   |
| Utility Accounting Manager                   | 1                 | 1                 | 1                  | 1                  | 1                 |
| Utility Service Representative               | 3                 | 3                 | 3                  | 3                  | 3                 |
| Meter Technician                             | 1                 | 1                 | 1                  | 1                  | 1                 |
| Customer Service Supervisor                  | 1                 | 1                 | 1                  | 1                  | 1                 |
| <b>Total Utility Billing</b>                 | <b>6</b>          | <b>6</b>          | <b>6</b>           | <b>6</b>           | <b>6</b>          |
| <b>Total Water/Wastewater Fund positions</b> | <b>95</b>         | <b>96</b>         | <b>103</b>         | <b>103</b>         | <b>103</b>        |

<sup>1</sup> Only 2 of 6 positions of Senior Engineer, Engineer I and/or Engineer will be filled at any time.

<sup>2</sup> One Project Manager position is funded 30% by CRA and 70% by General Fund. One Project Manager position is funded 100% by General Fund.

<sup>3</sup> FY 2022-25 - Only 17 of 19 positions of Treatment Plant Operator and Treatment Plant Operator Trainee will be filled at any time.

<sup>4</sup> Only 17 of 19 positions of Lead Treatment Plant Operator and Treatment Plant Operator will be filled at any time.

<sup>5</sup> Only 2 of 3 positions of Electrical Instrumentation Tech II and Electrical Instrumentation Tech will be filled at any time.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

#### PROGRAM DESCRIPTION

The Water/Wastewater Operations and Maintenance Fund accounts for the operation of the water/wastewater system. These operations are performed by the Department of Environmental and Engineering Services (DEES). DEES has the following divisions: Wastewater Treatment; Water Treatment; Transmission, Distribution and Collection; Debt Service; Non-Departmental; Utility Billing; and Administration/Engineering.

#### REVENUES

|   | FY 2023<br>Actual    | FY 2024<br>Actual    | FY 2025<br>Amended   | FY 2026<br>Budget    | \$<br>Change        | %<br>Change   |
|---|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Water/Wastewater Operations<br>And Maintenance Fund | \$ 26,289,316        | \$ 31,831,720        | \$ 32,870,846        | \$ 36,622,291        | \$ 3,751,445        | 11.41%        |
| <b>TOTAL</b>  | <b>\$ 26,289,316</b> | <b>\$ 31,831,720</b> | <b>\$ 32,870,846</b> | <b>\$ 36,622,291</b> | <b>\$ 3,751,445</b> | <b>11.41%</b> |

#### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual    | FY 2024<br>Actual    | FY 2025<br>Amended   | FY 2026<br>Budget    | \$<br>Change        | %<br>Change   |
|--------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------|
| Personnel Services | \$ 9,937,043         | \$ 8,960,146         | \$ 12,565,837        | \$ 12,304,318        | \$ (261,519)        | -2.08%        |
| Operating Expenses | 9,199,635            | 9,727,488            | 12,005,512           | 13,868,714           | 1,863,202           | 15.52%        |
| Capital            | 463,610              | 162,710              | 450,000              | -                    | (450,000)           | -100.00%      |
| Debt Service       | 11,879               | 29,870               | -                    | -                    | -                   | 0.00%         |
| Transfers          | 16,104,344           | 2,312,673            | 6,444,497            | 7,712,943            | 1,268,446           | 19.68%        |
| Contingency        | -                    | -                    | 1,405,000            | 2,736,316            | 1,331,316           | 94.76%        |
| <b>TOTAL</b>       | <b>\$ 35,716,511</b> | <b>\$ 21,192,887</b> | <b>\$ 32,870,846</b> | <b>\$ 36,622,291</b> | <b>\$ 3,751,445</b> | <b>11.41%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|                                 |                              | FY 2023              | FY 2024              | FY 2025              | FY 2026              |
|---------------------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                 |                              | ACTUAL               | ACTUAL               | AMENDED              | BUDGET               |
| <b>ESTIMATED REVENUES</b>       |                              |                      |                      |                      |                      |
| 456.0100.342912                 | HYDRANT MAINTENANCE          | \$ 58,437            | \$ 105               | \$ 50,000            | \$ -                 |
| 456.0100.31####                 | WATER REVENUE                | 12,537,156           | 15,249,743           | 16,125,240           | 18,118,220           |
| 456.0100.343304                 | FIRE LINE                    | 96,000               | 98,825               | 70,000               | 90,000               |
| 456.0100.343305                 | SERVICE CHARGES              | 288,534              | 350,037              | 250,000              | 250,000              |
| 456.0100.51####                 | WASTEWATER REVENUE           | 12,347,331           | 14,786,189           | 15,962,605           | 17,567,471           |
| 456.0100.343905                 | BACKFLOW PREV CERTS          | 217,920              | 275,376              | 255,000              | 250,000              |
| 456.0100.349001                 | ENVIRON & ENGIN SERVICE      | 13,912               | -                    | -                    | -                    |
| 456.0100.349002                 | ENV & ENG SVC-STRM WTR UT    | 20,000               | 20,000               | 20,000               | 20,000               |
| 456.0100.361101                 | INTEREST INCOME              | 6,428                | 4,936                | -                    | -                    |
| 456.0100.361102                 | INTEREST INCOME-PORTFOLIO    | -                    | 110,678              | -                    | -                    |
| 456.0100.361103                 | INVESTMENT                   | 286,876              | 409,623              | 130,000              | 200,000              |
| 456.0100.361400                 | GAIN/LOSS ON INVESTMENT      | 165,381              | 380,587              | -                    | -                    |
| 456.0100.362002                 | BUILDING SPACE               | 121,555              | 121,600              | -                    | 121,600              |
| 456.0100.369905                 | REFUND PRIOR YEAR EXPEND     | 8,113                | -                    | -                    | -                    |
| 456.0100.369906                 | INSURANCE REIMB/RECOVERY     | 85,374               | 17,754               | -                    | -                    |
| 456.0100.369908                 | OTHER MISCELLANEOUS REVENUES | 2,050                | 44,580               | 5,000                | 5,000                |
| 456.0100.369912                 | INVENTORY ADJUSTMENT         | (47,277)             | (38,313)             | -                    | -                    |
| 456.0100.381001                 | TRANSF FROM-UTIL R&R         | 81,671               | -                    | -                    | -                    |
| 456.0100.389000                 | TRANSFER - FUND BALANCE      | -                    | -                    | 3,001                | -                    |
| 456.0100.369987                 | CASH SHORT/OVER              | (145)                | -                    | -                    | -                    |
| <b>TOTAL ESTIMATED REVENUES</b> |                              | <b>\$ 26,289,316</b> | <b>\$ 31,831,720</b> | <b>\$ 32,870,846</b> | <b>\$ 36,622,291</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

#### WASTEWATER TREATMENT DIVISION

#### COST CENTER (9080)

#### PROGRAM DESCRIPTION

The Wastewater Treatment Division is responsible for treatment and disposal of domestic wastewater generated within the City's service area in accordance with all federal, state, and local regulatory requirements. The treated effluent and the digested solids disposal must be in conformance with the treatment plant operating permits issued by the Florida Department of Environmental Protection and the Broward County Domestic Wastewater Licensing Section.

#### PROGRAM GOALS & OBJECTIVES

In support of Goal 4, Internal Operations, the Wastewater Treatment Division provides for the safe treatment and disposal of wastewater to ensure the health and safety of Margate residents and businesses.

#### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change      | %<br>Change   |
|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| Personnel Services | \$ 2,194,686        | \$ 2,040,841        | \$ 2,906,209        | \$ 2,801,616        | \$ (104,593)      | -3.60%        |
| Operating Expenses | 2,128,430           | 1,511,455           | 2,864,915           | 3,795,889           | 930,974           | 32.50%        |
| Capital Expenses   | 177,013             | -                   | -                   | -                   | -                 | 0.00%         |
| Debt Service       | 1,616               | 2,815               | -                   | -                   | -                 | 0.00%         |
| <b>TOTAL</b>       | <b>\$ 4,501,745</b> | <b>\$ 3,555,111</b> | <b>\$ 5,771,124</b> | <b>\$ 6,597,505</b> | <b>\$ 826,381</b> | <b>14.32%</b> |

#### PERFORMANCE MEASURES

|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
| Compliance with all regulatory permits and licenses                              | 100%              | 100%              | 100%              | 100%              | 0%          |
| Number of times the chlorine contact chamber is drained and cleaned              | 2                 | N/A               | N/A               | N/A               | N/A         |
| Number of sludge digester tanks drained, cleaned, and inspected                  | 1                 | N/A               | N/A               | N/A               | N/A         |
| Number of RBC chambers drained, cleaned, and inspected                           | 1                 | N/A               | N/A               | N/A               | N/A         |
| Number of times the on-site sodium hypochlorite generation system is acid washed | 2                 | N/A               | N/A               | N/A               | N/A         |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|                                      |                                 | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|--------------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>WASTEWATER TREATMENT DIVISION</b> |                                 |                     |                     |                     |                     |
| <b>REQUESTED APPROPRIATION</b>       |                                 |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b>            |                                 |                     |                     |                     |                     |
| 456.9080.512001                      | SAL & WAGES-REGULAR             | \$ 1,400,594        | \$ 1,264,524        | \$ 1,922,663        | \$ 1,971,203        |
| 456.9080.512022                      | SAL & WAGES-LONGEVITY           | 23,715              | 21,249              | 18,500              | 17,000              |
| 456.9080.514001                      | SAL & WAGES-OVERTIME            | 128,643             | 224,031             | 61,250              | 61,250              |
| 456.9080.515009                      | SAL & WAGES-PHONE ALLOW         | -                   | 417                 | -                   | -                   |
| 456.9080.521001                      | CONTRIB-SS TAX(EMPLOYER)        | 91,448              | 89,052              | 121,342             | 124,491             |
| 456.9080.521002                      | CONTRIB-MED TAX(EMPLOYER)       | 21,250              | 20,827              | 29,035              | 29,717              |
| 456.9080.522001                      | FRS CONTRIB-EMPLOYER            | 118,264             | 201,473             | 276,018             | 284,798             |
| 456.9080.522005                      | PENSION EXPENSE - FRS           | 100,582             | (54,456)            | -                   | -                   |
| 456.9080.523001                      | HEALTH & LIFE INS               | 310,190             | 273,724             | 477,401             | 313,157             |
| <b>REQUESTED APPROPRIATION</b>       |                                 | <b>\$ 2,194,686</b> | <b>\$ 2,040,841</b> | <b>\$ 2,906,209</b> | <b>\$ 2,801,616</b> |
| <b>OPERATING EXPENSES</b>            |                                 |                     |                     |                     |                     |
| 456.9080.534002                      | CUSTODIAL                       | \$ 7,474            | \$ 7,474            | \$ 10,000           | \$ 20,000           |
| 456.9080.534012                      | GROUNDS                         | 44,253              | 39,762              | 50,000              | 50,000              |
| 456.9080.534016                      | CONTRACTUAL SVCS-OTHER          | 13,303              | 19,960              | 17,500              | 25,000              |
| 456.9080.534022                      | SEWER PLANT SLUDGE              | 258,638             | 427,400             | 400,000             | 500,000             |
| 456.9080.534024                      | REGULATORY TESTING              | 18,249              | 21,658              | 35,000              | 50,000              |
| 456.9080.540003                      | TRAVEL & PER DIEM               | 2,145               | 1,691               | 5,000               | 3,000               |
| 456.9080.543001                      | UTILITY SERVICES                | 675,210             | 674,165             | 700,000             | 700,000             |
| 456.9080.544003                      | EQUIPMENT RENTAL                | 3,777               | 3,997               | 7,500               | 10,000              |
| 456.9080.544006                      | RENTALS & LEASES - VEHICLES     | 2,430               | (872,872)           | 66,915              | 43,889              |
| 456.9080.546002                      | REP & MAINT/STRUCT - CHARGEBACK | 55,750              | 27,866              | 75,000              | 75,000              |
| 456.9080.546006                      | REPAIR & MAINTENANCE SVCS       | 18,205              | 16,490              | 50,000              | 40,000              |
| 456.9080.546007                      | REP & MAINT-OTHER EQUIP         | 50,896              | 146,336             | 100,000             | 100,000             |
| 456.9080.546008                      | REP & MAINT-VEHICLES            | 3,331               | 3,091               | 10,000              | 10,000              |
| 456.9080.546013                      | MAINT-STP SLUDGE PRESSES        | 3,587               | 1,834               | 5,000               | 5,000               |
| 456.9080.546015                      | REPAIR & MAINT-RBC UNITS        | -                   | 1,209               | -                   | -                   |
| 456.9080.546017                      | MAINT-COMPUTER SYSTEM           | 1,776               | 749                 | 2,000               | 5,000               |
| 456.9080.546020                      | MAINT-SANITAIRE SYSTEM          | 3,888               | 3,031               | 5,000               | 5,000               |
| 456.9080.546024                      | REPAIR & MAINT-STRUCTURES       | 54,566              | 112,992             | 100,000             | 100,000             |
| 456.9080.546025                      | ODOR CONTROL                    | 48,580              | 50,260              | 115,000             | 150,000             |
| 456.9080.546027                      | MAINT-CLARIFIER                 | 9,517               | -                   | -                   | -                   |
| 456.9080.546028                      | ELECTRICAL EQUIPMENT            | 23,417              | 21,882              | 50,000              | 50,000              |
| 456.9080.546029                      | MAINT-GENERATORS                | 22,777              | 24,548              | 50,000              | 50,000              |
| 456.9080.546035                      | MAINT-HYPOCHLORITE SYSTEM       | 10,271              | 14,492              | 70,000              | 25,000              |
| 456.9080.546041                      | MAINT-HEADWORKS                 | 3,856               | 19,302              | 60,000              | 50,000              |
| 456.9080.546042                      | MAINT-INJECTION WELL SYSTEM     | 254,834             | 4,892               | -                   | -                   |
| 456.9080.549061                      | REGULATORY PERMITS              | 6,421               | 4,997               | 5,000               | 500,000             |
| 456.9080.549064                      | SAFETY PROJECTS                 | 5,860               | 1,148               | 2,000               | 5,000               |
| 456.9080.552002                      | GAS, OIL & COOLANT              | 27,145              | 16,941              | 35,000              | 35,000              |
| 456.9080.552004                      | CHEMICALS-CHLORINE              | -                   | -                   | -                   | 400,000             |
| 456.9080.552007                      | COAGULANT                       | 248,434             | 334,273             | 400,000             | 400,000             |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|                                       |                                 | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>WASTEWATER TREATMENT DIVISION</b>  |                                 |                     |                     |                     |                     |
| 456.9080.552011                       | CHEM-DEODORIZERS/OXIDANTS       | 105,439             | 165,377             | 190,000             | 150,000             |
| 456.9080.552012                       | LABORATORY SUPP-WTR PLANT       | -                   | 127                 | -                   | -                   |
| 456.9080.552013                       | LABORATORY SUPP-SEWER PL        | 44,392              | 40,758              | 75,000              | 75,000              |
| 456.9080.552015                       | OPERATING SUPPLIES-OTHER        | 26,604              | 47,770              | 70,000              | 60,000              |
| 456.9080.552027                       | CHEM-SODIUM CHLORIDE            | 36,093              | 38,665              | 75,000              | 75,000              |
| 456.9080.552033                       | CHEMICALS-OTHERS                | 5,556               | 2,268               | 6,500               | 6,500               |
| 456.9080.552048                       | OTHER EXPENSE/CLOTHING          | 6,808               | 9,743               | 9,000               | 9,000               |
| 456.9080.554001                       | SUBSCRIPTION & MEMBERSHIP       | 2,915               | 6,394               | 7,500               | 7,500               |
| 456.9080.555005                       | EDUCATION & TRAINING            | 4,718               | 3,463               | 6,000               | 6,000               |
| 456.9080.559002                       | AMORTIZATION-LEASE ASSET        | 17,315              | 67,322              | -                   | -                   |
| <b>REQUESTED APPROPRIATION</b>        |                                 | <b>\$ 2,128,430</b> | <b>\$ 1,511,455</b> | <b>\$ 2,864,915</b> | <b>\$ 3,795,889</b> |
| <b>CAPITAL EXPENSES</b>               |                                 |                     |                     |                     |                     |
| 456.9080.563014                       | MAJOR IMPROVEMENTS - SEWER SYS. | \$ 177,013          | \$ -                | \$ -                | \$ -                |
| <b>REQUESTED APPROPRIATION</b>        |                                 | <b>\$ 177,013</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>DEBT SERVICE</b>                   |                                 |                     |                     |                     |                     |
| 456.9080.572005                       | INT-CAPITAL LEASE/VEHICLE       | \$ 1,616            | \$ 2,815            | \$ -                | \$ -                |
| <b>REQUESTED APPROPRIATION</b>        |                                 | <b>\$ 1,616</b>     | <b>\$ 2,815</b>     | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>WASTEWATER TREATMENT DIVISION</b>  |                                 |                     |                     |                     |                     |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                                 | <b>\$ 4,501,745</b> | <b>\$ 3,555,111</b> | <b>\$ 5,771,124</b> | <b>\$ 6,597,505</b> |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

#### WATER TREATMENT DIVISION

#### COST CENTER (9081)

#### PROGRAM DESCRIPTION

The Water Treatment Division is responsible for treating and providing safe potable water to all residents, businesses, and industrial customers within the service area, on demand, 24 hours a day and 365 days a year. The treated water must meet all federal, state, and local regulatory requirements including standards established by the U.S. Environmental Protection Agency and Florida Department of Environmental Protection. In addition, the Division maintains system pressure and flows to meet the established level of service for consumption and fire protection.

#### PROGRAM GOALS & OBJECTIVES

In support of Goal 4, Internal Operations, the Water Treatment Division provides for the safe treatment and use of water to ensure the health and safety of Margate residents and businesses.

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 2,183,438              | \$ 1,974,261              | \$ 2,956,248               | \$ 2,724,099              | \$ (232,149)         | -7.85%              |
| Operating Expenses | 2,107,126                 | 2,450,994                 | 2,909,629                  | 3,456,268                 | 546,639              | 18.79%              |
| Debt Service       | 1,369                     | 2,187                     | -                          | -                         | -                    | 0.00%               |
| <b>TOTAL</b>       | <b>\$ 4,468,946</b>       | <b>\$ 4,427,442</b>       | <b>\$ 5,865,877</b>        | <b>\$ 6,180,367</b>       | <b>\$ 314,490</b>    | <b>5.36%</b>        |

#### PERFORMANCE MEASURES

|  | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Percentage of unaccounted for water  | 5%                        | 0.36%                     | <10%                      | <10%                      | 0%                  |
| Compliance with all regulatory permits and licenses                              | 100%                      | 100%                      | 100%                      | 100%                      | 0%                  |
| Number of accelerator tanks drained, cleaned, and inspected                      | 1                         | N/A                       | N/A                       | N/A                       | N/A                 |
| Number of times the on-site sodium hypochlorite generation system is acid washed | 3                         | N/A                       | N/A                       | N/A                       | N/A                 |
| Number of raw water wells inspected and/or rehabilitated                         | 3                         | 2                         | 2                         | 2                         | 0%                  |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|                                 |                                  | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>WATER TREATMENT DIVISION</b> |                                  |                     |                     |                     |                     |
| <b>REQUESTED APPROPRIATION</b>  |                                  |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b>       |                                  |                     |                     |                     |                     |
| 456.9081.512001                 | SAL & WAGES-REGULAR              | \$ 1,293,681        | \$ 1,326,450        | \$ 1,908,776        | \$ 1,916,101        |
| 456.9081.512022                 | SAL & WAGES-LONGEVITY            | 19,500              | 19,249              | 18,500              | 13,000              |
| 456.9081.514001                 | SAL & WAGES-OVERTIME             | 70,714              | 104,489             | 85,000              | 85,000              |
| 456.9081.515009                 | SAL & WAGES-PHONE ALLOW          | -                   | 1,131               | -                   | -                   |
| 456.9081.521001                 | CONTRIB-SS TAX(EMPLOYER)         | 81,379              | 86,608              | 121,954             | 122,299             |
| 456.9081.521002                 | CONTRIB-MED TAX(EMPLOYER)        | 19,169              | 20,254              | 29,178              | 29,204              |
| 456.9081.522001                 | FRS CONTRIB-EMPLOYER             | 223,656             | 198,213             | 277,475             | 279,938             |
| 456.9081.522005                 | PENSION EXPENSE - FRS            | 191,106             | (53,627)            | -                   | -                   |
| 456.9081.523001                 | HEALTH & LIFE INS                | 284,233             | 271,494             | 515,365             | 278,557             |
| <b>REQUESTED APPROPRIATION</b>  |                                  | <b>\$ 2,183,438</b> | <b>\$ 1,974,261</b> | <b>\$ 2,956,248</b> | <b>\$ 2,724,099</b> |
| <b>OPERATING EXPENSES</b>       |                                  |                     |                     |                     |                     |
| 456.9081.534002                 | CUSTODIAL                        | \$ 7,474            | \$ 7,474            | \$ 10,000           | \$ 15,000           |
| 456.9081.534012                 | GROUNDS                          | 32,208              | 57,579              | 50,000              | 50,000              |
| 456.9081.534016                 | CONTRACTUAL SVCS-OTHER           | 16,507              | 14,482              | 20,000              | 20,000              |
| 456.9081.534021                 | WATER PLANT SLUDGE               | 160,433             | 377,100             | 300,000             | 400,000             |
| 456.9081.534024                 | REGULATORY TESTING               | 19,662              | 24,273              | 35,000              | 50,000              |
| 456.9081.540003                 | TRAVEL & PER DIEM                | 1,031               | 1,190               | 5,000               | 3,000               |
| 456.9081.543001                 | UTILITY SERVICES                 | 472,961             | 477,932             | 500,000             | 550,000             |
| 456.9081.544003                 | EQUIPMENT RENTAL                 | 6,899               | 6,613               | 10,000              | 20,000              |
| 456.9081.544006                 | RENTALS & LEASES - VEHICLES      | 730                 | 7,538               | 67,629              | 52,768              |
| 456.9081.546001                 | REPAIR&MAINT-EQUIPMENT           | 15,661              | 5,448               | 10,000              | 20,000              |
| 456.9081.546002                 | REP & MAINT/STRUCT. - CHARGEBACK | -                   | -                   | 25,000              | 25,000              |
| 456.9081.546007                 | REP & MAINT-OTHER EQUIP          | 86,633              | 75,314              | 130,000             | 130,000             |
| 456.9081.546008                 | REP & MAINT-VEHICLES             | 6,107               | 4,560               | 11,500              | 11,500              |
| 456.9081.546014                 | REP & MAINT-FILTERS SOFTENERS    | 37,851              | 30,308              | 35,000              | 35,000              |
| 456.9081.546017                 | REP & MAINT-COMPUTER SYSTEM      | 7,751               | 554                 | 5,000               | 5,000               |
| 456.9081.546022                 | REP & MAINT-WELLS                | 83,801              | 24,212              | 100,000             | 100,000             |
| 456.9081.546024                 | REPAIR & MAINT-STRUCTURES        | 8,119               | 92,535              | 150,000             | 100,000             |
| 456.9081.546028                 | REP & MAINT-ELECTRIC EQUIP       | 32,189              | 21,639              | 50,000              | 60,000              |
| 456.9081.546029                 | REP & MAINT-GENERATORS           | 28,661              | 22,368              | 40,000              | 40,000              |
| 456.9081.546035                 | REP & MAINT-HYPOCHOCHLORITE SYS  | 56,321              | 34,048              | 60,000              | 60,000              |
| 456.9081.546043                 | REP & MAINT-LIME SLAKING SYS     | 10,352              | 8,629               | 15,000              | 15,000              |
| 456.9081.549001                 | OPERATING EXPENSE                | -                   | 3,133               | 80,000              | 100,000             |
| 456.9081.549052                 | CONSUMER CONFID REPORTING        | 721                 | 541                 | 1,500               | 1,500               |
| 456.9081.549061                 | REGULATORY PERMITS               | 8,125               | 7,460               | 55,000              | 50,000              |
| 456.9081.549064                 | SAFETY PROJECTS                  | 2,500               | 2,135               | 2,500               | 2,500               |
| 456.9081.552002                 | GAS, OIL & COOLANT               | 19,630              | 22,442              | 35,000              | 35,000              |
| 456.9081.552004                 | CHEMICALS-CHLORINE               | -                   | -                   | -                   | 300,000             |
| 456.9081.552005                 | LIME                             | 635,586             | 707,551             | 650,000             | 750,000             |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|                                 |                           | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------------|---------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>WATER TREATMENT DIVISION</b> |                           |                     |                     |                     |                     |
| 456.9081.552006                 | FLUORIDE                  | 21,130              | 20,706              | 40,000              | 30,000              |
| 456.9081.552007                 | COAGULANT                 | 16,397              | 6,148               | 25,000              | 30,000              |
| 456.9081.552011                 | CHEM-DEODORIZERS/OXIDANTS | 101,526             | 49,093              | 60,000              | 60,000              |
| 456.9081.552012                 | LABORATORY SUPP-WTR PLANT | 56,278              | 69,632              | 80,000              | 80,000              |
| 456.9081.552015                 | OPERATING SUPPLIES-OTHER  | 29,949              | 71,964              | 60,000              | 60,000              |
| 456.9081.552013                 | LABORATORY SUPP-SEWER PL  | -                   | 127                 | -                   | -                   |
| 456.9081.552020                 | CHEMICALS-CALCIQUEST      | 35,225              | 41,534              | 40,000              | 50,000              |
| 456.9081.552021                 | CHEMICALS-AMMONIA         | 8,802               | 17,408              | 15,000              | 20,000              |
| 456.9081.552027                 | CHEM-SODIUM CHLORIDE      | 48,659              | 99,817              | 100,000             | 100,000             |
| 456.9081.552048                 | OTHER EXPENSE/CLOTHING    | 6,746               | 9,503               | 17,500              | 10,000              |
| 456.9081.554001                 | SUBSCRIPTION & MEMBERSHIP | 4,545               | 8,549               | 9,000               | 9,000               |
| 456.9081.555005                 | EDUCATION & TRAINING      | 3,454               | 4,994               | 10,000              | 6,000               |
| 456.9081.559002                 | AMORTIZATION-LEASE ASSET  | 16,502              | 14,461              | -                   | -                   |
| <b>REQUESTED APPROPRIATION</b>  |                           | <b>\$ 2,107,126</b> | <b>\$ 2,450,994</b> | <b>\$ 2,909,629</b> | <b>\$ 3,456,268</b> |

### DEBT SERVICE

|                                |                           |                 |                 |             |             |
|--------------------------------|---------------------------|-----------------|-----------------|-------------|-------------|
| 456.9081.572005                | INT-CAPITAL LEASE/VEHICLE | \$ 1,369        | \$ 2,187        | \$ -        | \$ -        |
| <b>REQUESTED APPROPRIATION</b> |                           | <b>\$ 1,369</b> | <b>\$ 2,187</b> | <b>\$ -</b> | <b>\$ -</b> |

### WATER TREATMENT DIVISION

|                                       |                     |                     |                     |                     |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 4,468,946</b> | <b>\$ 4,427,442</b> | <b>\$ 5,865,877</b> | <b>\$ 6,180,367</b> |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES) TRANSMISSION, DISTRIBUTION AND COLLECTION DIVISION COST CENTER (9082)

#### PROGRAM DESCRIPTION

The Transmission, Distribution and Collection Division is responsible for maintaining the City's approximately 400 miles of transmission, distribution, and collection system piping. The Division is responsible for repair and replacement of water mains, replacement of service lines and water meters, repair and replacement of sewer force mains and gravity mains, clearing of sewer back-ups, and maintenance of the City's 55 lift stations. The Division responds to all emergency repairs required to keep the system operating 24 hours a day and 365 days a year.

#### PROGRAM GOALS & OBJECTIVES

In support of Goal 4, Internal Operations, the Transmission, Distribution and Collection Division maintains water and wastewater system transmission, distribution, and collection lines throughout the City to ensure the system is operational 24 hours per day and 365 days per year.

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ 2,708,337              | \$ 2,234,018              | \$ 2,745,861               | \$ 2,914,742              | \$ 168,881           | 6.15%               |
| Operating Expenses | 1,324,576                 | 2,002,205                 | 1,830,675                  | 2,001,484                 | 170,809              | 9.33%               |
| Capital            | 109,584                   | 162,710                   | 450,000                    | -                         | (450,000)            | -100.00%            |
| Debt Service       | 490                       | 496                       | -                          | -                         | -                    | 0.00%               |
| <b>TOTAL</b>       | <b>\$ 4,142,987</b>       | <b>\$ 4,399,429</b>       | <b>\$ 5,026,536</b>        | <b>\$ 4,916,226</b>       | <b>\$ (110,310)</b>  | <b>-2.19%</b>       |

#### PERFORMANCE MEASURES

|   | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Target</b> | <b>FY 2026<br/>Target</b> | <b>%<br/>Change</b> |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------|
| Total miles of the wastewater collection system cleaned and televised | 11                        | 3                         | 5                         | 5                         | 0%                  |
| Number of fire hydrants flushed in the distribution system each year  | 3,125                     | 2,044                     | 2,044                     | 2,044                     | 0%                  |
| Compliance with all regulatory permits and licenses                   | 100%                      | 100%                      | 100%                      | 100%                      | 0%                  |
| Percentage of water main breaks fixed within 24 hours                 | 100%                      | 100%                      | 95%                       | 95%                       | 0%                  |
| Percentage of sewer backups cleared within 24 hours                   | 100%                      | 100%                      | 95%                       | 95%                       | 0%                  |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|   |                               | FY 2023             | FY 2024             | FY 2025             | FY 2026             |
|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|
|   |                               | ACTUAL              | ACTUAL              | AMENDED             | BUDGET              |
| <b>TRANSMISSION, DISTRIBUTION AND COLLECTION DIVISION</b> |                               |                     |                     |                     |                     |
| <b>REQUESTED APPROPRIATION</b>                            |                               |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b>                                 |                               |                     |                     |                     |                     |
| 456.9082.512001   | SAL & WAGES-REGULAR           | \$ 1,539,560        | \$ 1,326,295        | \$ 1,565,280        | \$ 1,804,920        |
| 456.9082.512022   | SAL & WAGES-LONGEVITY         | 24,526              | 19,000              | 19,000              | 19,000              |
| 456.9082.514001   | SAL & WAGES-OVERTIME          | 237,436             | 278,748             | 230,000             | 230,000             |
| 456.9082.515009   | SAL & WAGES-PHONE ALLOW       | 907                 | 965                 | -                   | -                   |
| 456.9082.521001   | CONTRIB-SS TAX(EMPLOYER)      | 106,642             | 95,950              | 112,485             | 127,343             |
| 456.9082.521002   | CONTRIB-MED TAX(EMPLOYER)     | 24,940              | 22,440              | 26,307              | 29,782              |
| 456.9082.522001   | FRS CONTRIB-EMPLOYER          | 208,952             | 226,116             | 261,366             | 311,710             |
| 456.9082.522005   | PENSION EXPENSE - FRS         | 178,726             | (61,090)            | -                   | -                   |
| 456.9082.523001   | HEALTH & LIFE INS             | 386,648             | 325,594             | 531,423             | 391,987             |
| <b>REQUESTED APPROPRIATION</b>                            |                               | <b>\$ 2,708,337</b> | <b>\$ 2,234,018</b> | <b>\$ 2,745,861</b> | <b>\$ 2,914,742</b> |
| ;   |                               |                     |                     |                     |                     |
| 456.9082.531009   | PROF'L SVCS - OTHER           | \$ 6,311            | \$ 54,974           | \$ 125,000          | \$ 125,000          |
| 456.9082.534012   | GROUNDS                       | 21,070              | 11,497              | 30,000              | 41,250              |
| 456.9082.540003   | TRAVEL & PER DIEM             | 295                 | 1,435               | 5,000               | 3,000               |
| 456.9082.543001   | UTILITY SERVICES              | 245,427             | 237,077             | 300,000             | 300,000             |
| 456.9082.544003   | EQUIPMENT RENTAL              | 2,526               | 3,251               | 10,000              | 5,000               |
| 456.9082.544006   | RENTALS & LEASES - VEHICLES   | 9,446               | 738,922             | 172,175             | 92,734              |
| 456.9082.546004   | METERS                        | 243,194             | 10,353              | 100,000             | 50,000              |
| 456.9082.546005   | SEWER & MAINS                 | 97,326              | 178,118             | 150,000             | 150,000             |
| 456.9082.546006   | REPAIR & MAINTENANCE SVCS     | 17,001              | 8,155               | 20,000              | 150,000             |
| 456.9082.546007   | REP & MAINT-OTHER EQUIP       | 29,316              | 51,238              | 45,000              | 45,000              |
| 456.9082.546008   | REP & MAINT-VEHICLES          | 57,240              | 105,902             | 75,000              | 75,000              |
| 456.9082.546009   | FIRE HYDRANTS                 | 30,323              | 34,843              | 35,000              | 250,000             |
| 456.9082.546010   | LIFT STATIONS                 | 303,582             | 231,957             | 300,000             | 300,000             |
| 456.9082.546011   | WATER MAINS                   | 33,899              | 68,451              | 75,000              | 75,000              |
| 456.9082.546012   | SERVICE LINES                 | 33,773              | 28,773              | 30,000              | 30,000              |
| 456.9082.546016   | MAJOR MACHINES & EQUIP        | 1,083               | 9,550               | 15,000              | 15,000              |
| 456.9082.546017   | MAINTENANCE - COMPUTER SYSTEM | 8,080               | -                   | 10,000              | 10,000              |
| 456.9082.546021   | GROUND STORAGE-CORAL GATE     | -                   | 891                 | 10,000              | 10,000              |
| 456.9082.546028   | ELECTRICAL EQUIPMENT          | 2,350               | 2,803               | 7,500               | 7,500               |
| 456.9082.546029   | MAINT-GENERATORS              | 345                 | -                   | 50,000              | 20,000              |
| 456.9082.552001   | CHEMICALS-DEGREASER           | -                   | 9,950               | 10,000              | 10,000              |
| 456.9082.552002   | GAS, OIL & COOLANT            | 85,231              | 80,276              | 100,000             | 100,000             |
| 456.9082.552015   | OPERATING SUPPLIES-OTHER      | 61,681              | 77,320              | 124,000             | 100,000             |
| 456.9082.552048   | OTHER EXPENSE/CLOTHING        | 15,032              | 22,775              | 20,000              | 25,000              |
| 456.9082.554001   | SUBSCRIPTION & MEMBERSHIP     | 1,869               | 1,474               | 2,000               | 2,000               |
| 456.9082.555005   | EDUCATION & TRAINING          | 10,648              | 24,671              | 10,000              | 10,000              |
| 456.9082.559002   | AMORTIZATION-LEASE ASSET      | 7,528               | 7,549               | -                   | -                   |
| <b>REQUESTED APPROPRIATION</b>                            |                               | <b>\$ 1,324,576</b> | <b>\$ 2,002,205</b> | <b>\$ 1,830,675</b> | <b>\$ 2,001,484</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|   |                                       | FY 2023             |           | FY 2024          |           | FY 2025          |           | FY 2026          |
|---|---------------------------------------|---------------------|-----------|------------------|-----------|------------------|-----------|------------------|
|   |                                       | ACTUAL              |           | ACTUAL           |           | AMENDED          |           | BUDGET           |
| <b>TRANSMISSION, DISTRIBUTION AND COLLECTION DIVISION</b> |                                       |                     |           |                  |           |                  |           |                  |
| <b>CAPITAL EXPENSES</b>                                   |                                       |                     |           |                  |           |                  |           |                  |
| 456.9082.563013   | MAJOR REPAIRS TO WTR SYS              | \$ 54,707           | \$        | 29,583           | \$        | 300,000          | \$        | -                |
| 456.9082.563014   | MAJOR REPAIRS TO SEWR SYS             | 54,877              |           | 133,127          |           | 150,000          |           | -                |
|   | <b>REQUESTED APPROPRIATION</b>        | <b>\$ 109,584</b>   | <b>\$</b> | <b>162,710</b>   | <b>\$</b> | <b>450,000</b>   | <b>\$</b> | <b>-</b>         |
| <b>DEBT SERVICE</b>                                       |                                       |                     |           |                  |           |                  |           |                  |
| 456.9082.572005   | INT-CAPITAL LEASE/VEHICLE             | \$ 490              | \$        | 496              | \$        | -                | \$        | -                |
|   | <b>REQUESTED APPROPRIATION</b>        | <b>\$ 490</b>       | <b>\$</b> | <b>496</b>       | <b>\$</b> | <b>-</b>         | <b>\$</b> | <b>-</b>         |
| <b>TRANSMISSION, DISTRIBUTION AND COLLECTION DIVISION</b> |                                       |                     |           |                  |           |                  |           |                  |
|   | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 4,142,987</b> | <b>\$</b> | <b>4,399,429</b> | <b>\$</b> | <b>5,026,536</b> | <b>\$</b> | <b>4,916,226</b> |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

#### NON-DEPARTMENTAL DIVISION COST CENTER (9086)

##### PROGRAM DESCRIPTION

The DEES Non-departmental Division accounts for Water/Wastewater appropriations that are not department specific. Some of these appropriations include, accrued leave payouts, unemployment payments and Other Post-Employment Benefits (OPEB). Transfers, allocations to other funds, and contingency are also accounted for in this Division.

##### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b> | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|----------------------|---------------------|
| Personnel Services | \$ (13,980)               | \$ 132,914                | \$ 679,724                 | \$ 567,763                | \$ (111,961)         | -16.47%             |
| Operating Expenses | 2,435,368                 | 2,160,224                 | 2,658,725                  | 2,858,126                 | 199,401              | 7.50%               |
| Transfers          | 16,104,344                | 2,312,673                 | 6,444,497                  | 7,712,943                 | 1,268,446            | 19.68%              |
| Contingency        | -                         | -                         | 1,405,000                  | 2,736,316                 | 1,331,316            | 94.76%              |
| <b>TOTAL</b>       | <b>\$ 18,525,732</b>      | <b>\$ 4,605,811</b>       | <b>\$ 11,187,946</b>       | <b>\$ 13,875,148</b>      | <b>\$ 2,687,202</b>  | <b>24.02%</b>       |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|                                    |                                       | FY 2023<br>ACTUAL    | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED   | FY 2026<br>BUDGET    |
|------------------------------------|---------------------------------------|----------------------|---------------------|----------------------|----------------------|
| <b>NON-DEPARTMENTAL DIVISION</b>   |                                       |                      |                     |                      |                      |
| <b>REQUESTED APPROPRIATION</b>     |                                       |                      |                     |                      |                      |
| <b>PERSONNEL SERVICES</b>          |                                       |                      |                     |                      |                      |
| 456.9086.512001                    | SAL & WAGES-REGULAR                   | \$ (146,590)         | \$ (91,540)         | \$ 61,961            | \$ -                 |
| 456.9086.512018                    | ACCRUED LEAVE PAYOUTS                 | 225,730              | 240,050             | 400,000              | 400,000              |
| 456.9086.521001                    | CONTRIB-SS TAX(EMPLOYER)              | (9,089)              | (5,676)             | -                    | -                    |
| 456.9086.521002                    | CONTRIB-MED TAX(EMPLOYER)             | (2,126)              | (1,327)             | -                    | -                    |
| 456.9086.522001                    | FRS CONTRIB-EMPLOYER                  | 1,552                | (535)               | -                    | -                    |
| 456.9086.522003                    | CONTRIBUTION - HEALTH TRUST           | 8,711                | 8,711               | 9,000                | 9,000                |
| 456.9086.522004                    | FRINGE -LUMP SUM PAY                  | 32,402               | 34,931              | 53,763               | 53,763               |
| 456.9086.522005                    | PENSION EXPENSE - FRS                 | 1,547                | 276                 | -                    | -                    |
| 456.9086.525001                    | UNEMPLOY COMP-PAYMENTS                | 1,351                | 540                 | 5,000                | 5,000                |
| 456.9086.526010                    | POSTEMPLOYMENT BENEFIT-OPEB           | (127,468)            | (52,516)            | 150,000              | 100,000              |
| <b>REQUESTED APPROPRIATION</b>     |                                       | <b>\$ (13,980)</b>   | <b>\$ 132,914</b>   | <b>\$ 679,724</b>    | <b>\$ 567,763</b>    |
| <b>OPERATING EXPENSES</b>          |                                       |                      |                     |                      |                      |
| 456.9086.531009                    | PROFL SVCS - OTHER (SOFTWARE)         | \$ 1,408             | \$ 9,672            | \$ 20,000            | \$ 20,000            |
| 456.9086.531025                    | GENERAL (ALLOCATION OF COST)          | 1,399,105            | 1,723,151           | 2,201,275            | 2,264,433            |
| 456.9086.534103                    | OPER EXP-BANK FEES                    | 5,887                | 4,951               | 15,000               | 15,000               |
| 456.9086.545027                    | INSURANCE CHARGES                     | 1,028,968            | 422,450             | 422,450              | 558,693              |
| <b>REQUESTED APPROPRIATION</b>     |                                       | <b>\$ 2,435,368</b>  | <b>\$ 2,160,224</b> | <b>\$ 2,658,725</b>  | <b>\$ 2,858,126</b>  |
| <b>TRANSFERS &amp; CONTINGENCY</b> |                                       |                      |                     |                      |                      |
| 456.9086.591039                    | TO R&R FUND                           | \$ 14,000,000        | \$ (1)              | \$ 4,000,000         | \$ 5,200,000         |
| 456.9086.591077                    | TO GENERAL FUND - ROI                 | 2,104,344            | 2,312,674           | 2,444,497            | 2,512,943            |
| 456.9086.591002                    | CONTINGENCY                           | -                    | -                   | 1,405,000            | 2,736,316            |
| <b>REQUESTED APPROPRIATION</b>     |                                       | <b>\$ 16,104,344</b> | <b>\$ 2,312,673</b> | <b>\$ 7,849,497</b>  | <b>\$ 10,449,259</b> |
| <b>NON-DEPARTMENTAL</b>            |                                       |                      |                     |                      |                      |
| <b>DIVISION</b>                    | <b>TOTAL REQUESTED APPROPRIATIONS</b> | <b>\$ 18,525,732</b> | <b>\$ 4,605,811</b> | <b>\$ 11,187,946</b> | <b>\$ 13,875,148</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

#### UTILITY BILLING DIVISION

#### COST CENTER (9089)

#### PROGRAM DESCRIPTION

The Utility Billing Division provides accurate and timely billing for water/wastewater, stormwater, garbage, and recycling customers; processes payments; and provides customer service in a professional and courteous manner. Duties of the Division include providing a customer call center, opening/closing accounts, billing, collections, meter reading, and other field functions related to water meter disconnections and restorations.

#### PROGRAM GOALS & OBJECTIVES

In support of Goal 4, Internal Operations, the Utility Billing Division continues to improve the customer service experience for residents and businesses. Also, the Utility Billing Division provides customers various convenient methods of payment: in-person payments, mail payments to a processing center, automatic payments by checking or savings account, on-line credit card payments and cash payments at any Amscot 24/7. In addition to these payment methods, the Division also has a drop box available to residents for after-hours bill payments.

#### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change     | %<br>Change  |
|--------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| Personnel Services | \$ 665,082          | \$ 599,257          | \$ 663,028          | \$ 677,187          | \$ 14,159        | 2.14%        |
| Operating Expenses | 746,331             | 864,999             | 1,041,497           | 1,077,224           | 35,727           | 3.43%        |
| Debt Service       | 4,092               | 18,067              | -                   | -                   | -                | 0.00%        |
| <b>TOTAL</b>       | <b>\$ 1,415,505</b> | <b>\$ 1,482,323</b> | <b>\$ 1,704,525</b> | <b>\$ 1,754,411</b> | <b>\$ 49,886</b> | <b>2.93%</b> |

#### PERFORMANCE MEASURES

|   | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
|---|-------------------|-------------------|-------------------|-------------------|-------------|
| Number of electronic payments received, such as monthly automatic funds transfer, checkfree, and credit cards | 151,736           | 162,646           | 140,000           | 140,000           | 0%          |
| Maximum percentage of in-person payments received   | 20%               | 21%               | <8%               | <8%               | 0%          |
| Minimum percentage of utility accounts receiving electronic bills   | 22%               | 25%               | 20%               | 20%               | 0%          |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|                                       |                                  | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------------------|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>UTILITY BILLING DIVISION</b>       |                                  |                     |                     |                     |                     |
| <b>REQUESTED APPROPRIATION</b>        |                                  |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b>             |                                  |                     |                     |                     |                     |
| 456.9089.512001                       | SAL & WAGES-REGULAR              | \$ 418,934          | \$ 417,231          | \$ 423,064          | \$ 442,135          |
| 456.9089.512022                       | SAL & WAGES-LONGEVITY            | 10,000              | 10,000              | 10,000              | 10,000              |
| 456.9089.514001                       | SAL & WAGES-OVERTIME             | 1,874               | 592                 | 1,500               | 1,500               |
| 456.9089.515009                       | SAL & WAGES-PHONE ALLOW          | 963                 | 965                 | 960                 | 960                 |
| 456.9089.521001                       | CONTRIB-SS TAX(EMPLOYER)         | 24,764              | 24,997              | 27,003              | 28,185              |
| 456.9089.521002                       | CONTRIB-MED TAX(EMPLOYER)        | 5,792               | 5,846               | 6,315               | 6,592               |
| 456.9089.522001                       | FRS CONTRIB-EMPLOYER             | 48,390              | 56,772              | 59,238              | 63,013              |
| 456.9089.522005                       | PENSION EXPENSE - FRS            | 41,006              | (15,203)            | -                   | -                   |
| 456.9089.523001                       | HEALTH & LIFE INS                | 113,359             | 98,057              | 134,948             | 124,802             |
| <b>REQUESTED APPROPRIATION</b>        |                                  | <b>\$ 665,082</b>   | <b>\$ 599,257</b>   | <b>\$ 663,028</b>   | <b>\$ 677,187</b>   |
| <b>OPERATING EXPENSES</b>             |                                  |                     |                     |                     |                     |
| 456.9089.531009                       | PROFL SVCS-OTHER                 | \$ 150,408          | \$ 183,155          | \$ 236,200          | \$ 236,000          |
| 456.9089.534016                       | CONTRACTUAL SERVICES/OTHER       | 198,585             | 301,308             | 370,900             | 384,000             |
| 456.9089.534059                       | CONTRACTUAL SVCS/UTILITY BILLING | 63,808              | 66,372              | 71,000              | 73,000              |
| 456.9089.540003                       | TRAVEL & PER DIEM                | -                   | 449                 | 1,500               | 1,500               |
| 456.9089.542006                       | POSTAGE                          | 78,839              | 85,178              | 86,000              | 96,650              |
| 456.9089.544006                       | RENTALS & LEASES - VEHICLES      | 658                 | 7,851               | 7,892               | 7,824               |
| 456.9089.544008                       | LEASE/SOFTWARE LIC-SBITA         | -                   | -                   | 10,800              | 34,400              |
| 456.9089.546006                       | REPAIR & MAINTENANCE SVCS        | 35,787              | (46,394)            | 24,905              | -                   |
| 456.9089.546007                       | MAINTENANCE - OTHER EQUIPMENT    | -                   | -                   | 500                 | -                   |
| 456.9089.546008                       | MAINTENANCE - VEHICLES           | 1,682               | 854                 | 3,500               | 3,500               |
| 456.9089.549001                       | OPERATING EXPENSE                | 1,575               | -                   | -                   | 1,000               |
| 456.9089.549001                       | FILING/RECORDING FEE             | 830                 | 740                 | 1,000               | -                   |
| 456.9089.549030                       | AMSCOT PAYMENTS                  | 5,904               | 5,054               | 7,500               | 7,500               |
| 456.9089.549092                       | CREDIT CARD PYMT CHARGES         | 171,117             | 186,705             | 204,000             | 216,000             |
| 456.9089.552002                       | GAS, OIL & COOLANT               | 2,401               | 2,119               | 4,000               | 4,000               |
| 456.9089.552015                       | OPERATING SUPPLIES-OTHER         | 7,799               | 4,995               | 8,500               | 8,500               |
| 456.9089.552048                       | OTHER EXPENSE/CLOTHING           | 125                 | 130                 | 150                 | 175                 |
| 456.9089.554001                       | SUBSCRIPTION & MEMBERSHIP        | -                   | 115                 | 150                 | 175                 |
| 456.9089.555005                       | EDUCATION & TRAINING             | 1,785               | -                   | 3,000               | 3,000               |
| 456.9089.559002                       | AMORTIZATION EXP-LEASES          | 6,895               | -                   | -                   | -                   |
| 456.9089.559003                       | DEPRECIATION                     | 18,133              | 66,368              | -                   | -                   |
| <b>REQUESTED APPROPRIATION</b>        |                                  | <b>\$ 746,331</b>   | <b>\$ 864,999</b>   | <b>\$ 1,041,497</b> | <b>\$ 1,077,224</b> |
| <b>DEBT SERVICE</b>                   |                                  |                     |                     |                     |                     |
| 456.9089.572005                       | INT-CAPITAL LEASE/VEHICLE        | \$ 120              | \$ -                | \$ -                | \$ -                |
| 456.9089.572008                       | INT-SBITA SOFTWARE LIC           | 3,972               | 18,067              | -                   | -                   |
| <b>REQUESTED APPROPRIATION</b>        |                                  | <b>\$ 4,092</b>     | <b>\$ 18,067</b>    | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>UTILITY BILLING DIVISION</b>       |                                  |                     |                     |                     |                     |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                                  | <b>\$ 1,415,505</b> | <b>\$ 1,482,323</b> | <b>\$ 1,704,525</b> | <b>\$ 1,754,411</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

#### ADMINISTRATION/ENGINEERING DIVISION COST CENTER (9090)

##### PROGRAM DESCRIPTION

The Administration/Engineering Division is responsible for providing various utility support activities including planning, budgeting, personnel support, and procurement of equipment, materials, and operating supplies. The Division also assists with special public outreach and education projects for the water/wastewater utility system. The Division is responsible for managing the utility capital improvement program, National Pollutant Discharge Elimination System (NPDES) program, Community Rating System (CRS) program, City's Geographic Information System (GIS), waste and recycling programs, and overall City sustainability efforts. In addition, the Division is responsible for performing public and private development plan review, engineering inspections, utility locates, and overseeing all other municipal engineering related tasks.

##### PROGRAM GOALS & OBJECTIVES

In support of Goal 3, Service Excellence, the Administration/Engineering Division evaluates and enhances the methods of communicating with residents and businesses to provide public outreach on various utility and engineering projects. In addition, the Division provides oversight of engineering of capital projects and water/wastewater to ensure the health and safety of Margate residents and businesses.

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change       | %<br>Change   |
|--------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------|
| Personnel Services | \$ 2,199,480        | \$ 1,978,855        | \$ 2,614,767        | \$ 2,618,911        | \$ 4,144           | 0.16%         |
| Operating Expenses | 457,804             | 737,611             | 700,071             | 679,723             | (20,348)           | -2.91%        |
| Debt Service       | 4,312               | 6,305               | -                   | -                   | -                  | 0.00%         |
| <b>TOTAL</b>       | <b>\$ 2,661,596</b> | <b>\$ 2,722,771</b> | <b>\$ 3,314,838</b> | <b>\$ 3,298,634</b> | <b>\$ (16,204)</b> | <b>-0.49%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

#### ADMINISTRATION/ENGINEERING DIVISION COST CENTER (9090)

| PERFORMANCE MEASURES   |                   |                   |                   |                   |             |
|--|-------------------|-------------------|-------------------|-------------------|-------------|
|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Target | FY 2026<br>Target | %<br>Change |
| Percentage of Development Review Committee packages reviewed within fifteen (15) business days   | 100%              | 100%              | 100%              | 100%              | 0%          |
| Percentage of utility locates completed within two (2) business days   | 98%               | 88%               | 95%               | 95%               | 0%          |
| Percentage of solid waste, excluding yard waste and bulk waste, recycled city-wide (by weight)   | 14%               | N/A               | 15%               | 15%               | 0%          |
| Cost control for utility capital improvement program design (dollar amount of change orders issued divided by dollar amount of contract/task order awards) | 0%                | N/A               | 3%                | 3%                | 0%          |
| Cost control for utility capital improvement program construction (dollar amount of change orders issued divided by dollar amount of contract awards)      | 0%                | N/A               | 3%                | 3%                | 0%          |
| Percentage of public records requests responded to and/or completed within 48 hours of receipt by DEES   | 100%              | 100%              | 90%               | 90%               | 0%          |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|  |                                  | FY 2023<br>ACTUAL   | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|--|----------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>ADMINISTRATION/ENGINEERING DIVISION</b> |                                  |                     |                     |                     |                     |
| <b>REQUESTED APPROPRIATION</b>             |                                  |                     |                     |                     |                     |
| <b>PERSONNEL SERVICES</b>                  |                                  |                     |                     |                     |                     |
| 456.9090.512001                            | SAL & WAGES-REGULAR <sup>1</sup> | \$ 1,479,812        | \$ 1,476,453        | \$ 1,880,015        | \$ 1,906,332        |
| 456.9090.512022                            | SAL & WAGES-LONGEVITY            | 9,000               | 9,000               | 9,000               | 9,000               |
| 456.9090.514001                            | SAL & WAGES-OVERTIME             | 1,601               | 969                 | 3,000               | 3,000               |
| 456.9090.515008                            | SAL&WAGES-VEHICLE BENEFIT        | 8,375               | 6,700               | 7,400               | 7,400               |
| 456.9090.515009                            | SAL & WAGES-PHONE ALLOW          | 1,984               | 965                 | 960                 | 960                 |
| 456.9090.521001                            | CONTRIB-SS TAX(EMPLOYER)         | 87,329              | 88,001              | 115,959             | 117,872             |
| 456.9090.521002                            | CONTRIB-MED TAX(EMPLOYER)        | 20,977              | 20,993              | 27,555              | 28,010              |
| 456.9090.522001                            | FRS CONTRIB-EMPLOYER             | 204,502             | 240,489             | 299,399             | 310,081             |
| 456.9090.522002                            | RETIREMENT - 457 PLAN            | -                   | -                   | -                   | 5,000               |
| 456.9090.522005                            | PENSION EXPENSE - FRS            | 174,859             | (64,960)            | -                   | -                   |
| 456.9090.523001                            | HEALTH & LIFE INS                | 211,041             | 200,245             | 271,479             | 231,256             |
| <b>REQUESTED APPROPRIATION</b>             |                                  | <b>\$ 2,199,480</b> | <b>\$ 1,978,855</b> | <b>\$ 2,614,767</b> | <b>\$ 2,618,911</b> |
| <b>OPERATING EXPENSES</b>                  |                                  |                     |                     |                     |                     |
| 456.9090.531002                            | MEDICAL                          | \$ 3,513            | \$ 4,262            | \$ 10,000           | \$ 6,000            |
| 456.9090.531004                            | PROF'L SVCS - ENGINEERING        | 9,697               | 58,048              | 75,000              | 75,000              |
| 456.9090.531009                            | PROF'L SVCS - OTHER              | 161,462             | 153,886             | 203,001             | 175,000             |
| 456.9090.534002                            | CUSTODIAL                        | 11,210              | 11,210              | 16,000              | 18,000              |
| 456.9090.534012                            | GROUNDNS                         | 43,837              | 34,481              | 55,000              | 50,000              |
| 456.9090.534016                            | CONTRACTUAL SVCS-OTHER           | 390                 | 1,608               | 5,000               | 3,000               |
| 456.9090.540003                            | TRAVEL & PER DIEM                | 645                 | 1,350               | 2,500               | 2,500               |
| 456.9090.541001                            | COMMUNICATIONS SVCS              | 28,480              | 26,157              | 35,000              | 35,000              |
| 456.9090.542006                            | POSTAGE                          | 4,565               | 4,365               | 6,450               | 6,450               |
| 456.9090.543001                            | UTILITY SERVICES                 | 42,664              | 63,413              | 45,000              | 45,000              |
| 456.9090.544001                            | RENTALS & LEASES                 | 5,191               | 6,342               | 6,000               | 6,000               |
| 456.9090.544006                            | RENTALS & LEASES - VEHICLES      | 12,401              | 187,428             | 50,120              | 91,273              |
| 456.9090.546008                            | REP & MAINT-VEHICLES             | (6,671)             | 1,229               | 7,500               | 7,500               |
| 456.9090.546019                            | REP & MAINT-COMPUTERS            | 8,313               | -                   | 10,000              | 10,000              |
| 456.9090.546036                            | MAINTENANCE-BUILDING             | 12,566              | 71,146              | 60,000              | 50,000              |
| 456.9090.546044                            | REP & MAINT-SECURITY SYSTEM      | 3,986               | 4,262               | 10,000              | 5,000               |
| 456.9090.546045                            | REP & MAINT-GIS                  | 11,940              | 1,527               | 15,000              | 12,000              |
| 456.9090.547002                            | PRINTING & BINDING               | 3,954               | 2,494               | 3,500               | 3,500               |
| 456.9090.552002                            | GAS, OIL & COOLANT               | 10,615              | 11,487              | 10,000              | 10,000              |
| 456.9090.552015                            | OPERATING SUPPLIES-OTHER         | 19,747              | 16,832              | 25,000              | 21,000              |
| 456.9090.554001                            | SUBSCRIPTION & MEMBERSHIP        | 3,540               | 3,876               | 5,000               | 5,000               |
| 456.9090.555005                            | EDUCATION & TRAINING             | 4,478               | 5,516               | 10,000              | 7,500               |
| 456.9090.534108                            | WATER CONSERVATION PROGRAM       | 34,776              | 38,185              | 35,000              | 35,000              |
| 456.9090.559002                            | AMORTIZATION EXP-LEASES          | 26,505              | 28,507              | -                   | -                   |
| <b>REQUESTED APPROPRIATION</b>             |                                  | <b>\$ 457,804</b>   | <b>\$ 737,611</b>   | <b>\$ 700,071</b>   | <b>\$ 679,723</b>   |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

|   |                                | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|---|--------------------------------|-------------------|-------------------|--------------------|-------------------|
| <b>ADMINISTRATION/ENGINEERING DIVISION</b>              |                                |                   |                   |                    |                   |
| <b>DEBT SERVICE</b>                                     |                                |                   |                   |                    |                   |
| 456.9090.572005   | INT-CAPITAL LEASE/VEHICLE      | \$ 4,312          | \$ 6,305          | \$ -               | \$ -              |
|   | REQUESTED APPROPRIATION        | \$ 4,312          | \$ 6,305          | \$ -               | \$ -              |
| <b>ADMINISTRATION/ENGINEERING DIVISION</b>              |                                |                   |                   |                    |                   |
|   | TOTAL REQUESTED APPROPRIATION  | \$ 2,661,596      | \$ 2,722,771      | \$ 3,314,838       | \$ 3,298,634      |
| <b>WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND</b> |                                |                   |                   |                    |                   |
|   | TOTAL REQUESTED APPROPRIATIONS | \$ 35,716,511     | \$ 21,192,887     | \$ 32,870,846      | \$ 36,622,291     |



# WATER & WASTEWATER CONNECTION FEES FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER CONNECTION FEES FUND

#### FUND 458

##### PROGRAM DESCRIPTION

The Water/Wastewater Connection Fees Fund accounts for capital expenses of the Water/Wastewater system related to expansion of plants and/or line capacity. The revenues are collected for either water or wastewater connection fees and may only be utilized in their respective areas.

##### REVENUES

|                                       | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change      | %<br>Change   |
|---------------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|---------------|
| Water/Wastewater Connection Fees Fund | \$ 272,270        | \$ 290,651        | \$ 506,282         | \$ 503,000        | \$ (3,282)        | -0.65%        |
| <b>TOTAL</b>                          | <b>\$ 272,270</b> | <b>\$ 290,651</b> | <b>\$ 506,282</b>  | <b>\$ 503,000</b> | <b>\$ (3,282)</b> | <b>-0.65%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|                        | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change      | %<br>Change   |
|------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|---------------|
| Operating Expenses     | \$ 1,334          | \$ 562            | \$ 3,000           | \$ 3,000          | \$ -              | 0.00%         |
| Capital                | -                 | -                 | 503,282            | 500,000           | (3,282)           | -0.65%        |
| Transfer & Contingency | -                 | 22,417            | -                  | -                 | -                 | 0.00%         |
| <b>TOTAL</b>           | <b>\$ 1,334</b>   | <b>\$ 22,979</b>  | <b>\$ 506,282</b>  | <b>\$ 503,000</b> | <b>\$ (3,282)</b> | <b>-0.65%</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER CONNECTION FEES FUND

|                                 |                                 | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|---------------------------------|---------------------------------|-------------------|-------------------|--------------------|-------------------|
| <b>ESTIMATED REVENUES</b>       |                                 |                   |                   |                    |                   |
| 458.0100.324211                 | CONN FEE-WATER RESIDENTIAL      | \$ 30,093         | \$ 30,394         | \$ 30,000          | \$ 30,000         |
| 458.0100.324212                 | CONN FEE-WASTEWATER RESIDENTIAL | 24,250            | 33,628            | 20,000             | 20,000            |
| 458.0100.324221                 | CONN FEE-WATER COMMERCIAL       | 70,061            | 32,668            | 70,000             | 30,000            |
| 458.0100.324222                 | CONN FEE-WASTEWATER COMMERCIAL  | 63,428            | 38,211            | 60,000             | 35,000            |
| 458.0100.361101                 | INTEREST INCOME                 | 76,050            | 324               | 5,000              | -                 |
| 458.0100.361102                 | INTEREST INCOME-PORTFOLIO       | -                 | 19,839            | -                  | 15,000            |
| 458.0100.361103                 | INVESTMENT INTEREST             | -                 | 95,193            | -                  | 50,000            |
| 458.0100.361400                 | GAIN/LOSS OF INVESTMENT         | 8,388             | 40,394            | -                  | -                 |
| 458.0100.389000                 | TRANSFER - FUND BALANCE         | -                 | -                 | 321,282            | 323,000           |
| <b>TOTAL ESTIMATED REVENUES</b> |                                 | <b>\$ 272,270</b> | <b>\$ 290,651</b> | <b>\$ 506,282</b>  | <b>\$ 503,000</b> |

### REQUESTED APPROPRIATION

#### WATER

#### CAPITAL EXPENSES

|                                |                                  |             |             |                   |                   |
|--------------------------------|----------------------------------|-------------|-------------|-------------------|-------------------|
| 458.6004.565001                | WATER LINE REPLACEMENT - CONSTR. | \$ -        | \$ -        | \$ 503,282        | \$ 500,000        |
| <b>REQUESTED APPROPRIATION</b> |                                  | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 503,282</b> | <b>\$ 500,000</b> |

#### WATER/WASTEWATER

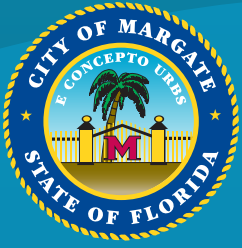
#### OPERATING EXPENSES

|                                |                    |                 |               |                 |                 |
|--------------------------------|--------------------|-----------------|---------------|-----------------|-----------------|
| 458.9090.534103                | OPER EXP-BANK FEES | \$ 1,334        | \$ 562        | \$ 3,000        | \$ 3,000        |
| <b>REQUESTED APPROPRIATION</b> |                    | <b>\$ 1,334</b> | <b>\$ 562</b> | <b>\$ 3,000</b> | <b>\$ 3,000</b> |

#### TRANSFER & CONTINGENCY

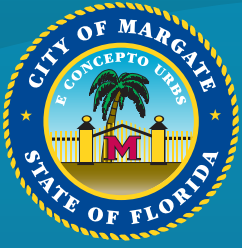
|                                |             |             |                  |             |             |
|--------------------------------|-------------|-------------|------------------|-------------|-------------|
| 458.9090.591039                | TO R&R FUND | \$ -        | \$ 22,417        | \$ -        | \$ -        |
| <b>REQUESTED APPROPRIATION</b> |             | <b>\$ -</b> | <b>\$ 22,417</b> | <b>\$ -</b> | <b>\$ -</b> |

|                                       |  |                 |                  |                   |                   |
|---------------------------------------|--|-----------------|------------------|-------------------|-------------------|
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |  | <b>\$ 1,334</b> | <b>\$ 22,979</b> | <b>\$ 506,282</b> | <b>\$ 503,000</b> |
|---------------------------------------|--|-----------------|------------------|-------------------|-------------------|



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# WATER & WASTEWATER RENEWAL & REPLACEMENT FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER RENEWAL AND REPLACEMENT FUND

#### FUND 461

#### PROGRAM DESCRIPTION

The Water/Wastewater Renewal and Replacement Fund accounts for the capital expenses of the utility system.

#### REVENUES

|  | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b>    | <b>%<br/>Change</b> |
|--|---------------------------|---------------------------|----------------------------|---------------------------|-------------------------|---------------------|
| Water/Wastewater Renewal<br>And Replacement Fund | \$ 16,231,520             | \$ (72,819)               | \$ 136,657,327             | \$ 22,106,921             | \$ (114,550,406)        | -83.82%             |
| <b>TOTAL</b>                                     | <b>16,231,520</b>         | <b>\$ (72,819)</b>        | <b>\$ 136,657,327</b>      | <b>\$ 22,106,921</b>      | <b>\$ (114,550,406)</b> | <b>-83.82%</b>      |

#### BUDGET EXPENDITURES/EXPENSES

|                    | <b>FY 2023<br/>Actual</b> | <b>FY 2024<br/>Actual</b> | <b>FY 2025<br/>Amended</b> | <b>FY 2026<br/>Budget</b> | <b>\$<br/>Change</b>    | <b>%<br/>Change</b> |
|--------------------|---------------------------|---------------------------|----------------------------|---------------------------|-------------------------|---------------------|
| Operating Expenses | 2,981,012                 | 3,734,841                 | 87,553                     | 106,921                   | 19,368                  | 22.12%              |
| Capital            | 98,560                    | 170,656                   | 135,674,774                | 22,000,000                | (113,674,774)           | -83.78%             |
| Debt Service       | -                         | 45,593                    | -                          | -                         | -                       | 0.00%               |
| Contingency        | -                         | -                         | 895,000                    | -                         | (895,000)               | -100.00%            |
| <b>TOTAL</b>       | <b>\$ 3,079,572</b>       | <b>\$ 3,951,090</b>       | <b>\$ 136,657,327</b>      | <b>\$ 22,106,921</b>      | <b>\$ (114,550,406)</b> | <b>-83.82%</b>      |

\$ -



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER RENEWAL AND REPLACEMENT FUND

|                                 |                             | FY 2023<br>ACTUAL    | FY 2024<br>ACTUAL  | FY 2025<br>AMENDED    | FY 2026<br>BUDGET    |
|---------------------------------|-----------------------------|----------------------|--------------------|-----------------------|----------------------|
| <b>ESTIMATED REVENUES</b>       |                             |                      |                    |                       |                      |
| 461.0100.331510                 | AMER. RESCUE PLAN ACT       | \$ -                 | \$ -               | \$ 849,938            | \$ -                 |
| 461.0100.334312                 | STATE GRANT - FDEP/SCADA    | -                    | -                  | 500,000               | -                    |
| 461.0100.343304                 | WATER METER                 | 4,799                | 240                | 10,000                | -                    |
| 461.0100.361101                 | INTEREST INCOME             | 986,791              | 1,337              | -                     | -                    |
| 461.0100.361102                 | INTEREST INCOME-R & R       | 557,364              | 575,984            | 20,000                | 50,000               |
| 461.0100.361103                 | INVESTMENT INTEREST         | 42,549               | 190,383            | -                     | -                    |
| 461.0100.361400                 | GAIN/LOSS ON INVESTMENT     | 242,620              | 1,061,380          | -                     | -                    |
| 461.0100.364001                 | DISPOSAL OF FIXED ASSET     | 56,945               | (2,093,209)        | -                     | -                    |
| 461.0100.369905                 | REFUND PRIOR YEAR EXPEND    | 9,369                | -                  | -                     | -                    |
| 461.0100.369906                 | INSURANCE REIMB/RECOVERY    | -                    | 41,640             | -                     | -                    |
| 461.0100.369912                 | INVENTORY ADJUSTMENT        | 116,828              | 127,010            | -                     | -                    |
| 461.0100.381003                 | UTILITY O&M FUND            | 14,000,000           | (1)                | 4,000,000             | 5,200,000            |
| 461.0100.381045                 | TR FR-W&WW CONN FEES FUND   | -                    | 22,417             | -                     | -                    |
| 461.0100.384002                 | BOND PROC-UTILITY REVENUE * | -                    | -                  | 82,462,553            | -                    |
| 461.0100.389000                 | TRANSFER - FUND BALANCE     | -                    | -                  | 48,814,836            | 16,856,921           |
| 461.0100.389801                 | CONTRIB FROM DEVELOPER      | 214,255              | -                  | -                     | -                    |
| <b>TOTAL ESTIMATED REVENUES</b> |                             | <b>\$ 16,231,520</b> | <b>\$ (72,819)</b> | <b>\$ 136,657,327</b> | <b>\$ 22,106,921</b> |

### REQUESTED APPROPRIATION

#### OPERATING EXPENSES

|                                |                              |                     |                     |                  |                   |
|--------------------------------|------------------------------|---------------------|---------------------|------------------|-------------------|
| 461.9090.531025                | GENERAL (ALLOCATION OF COST) | \$ -                | \$ -                | \$ 84,553        | \$ 86,921         |
| 461.9090.534103                | OPER EXP - BANK FEES         | 13,631              | 17,555              | 3,000            | 20,000            |
| 461.9090.559001                | DEPRECIATION EXPENSE         | 2,967,381           | 3,648,430           | -                | -                 |
| 461.9090.565002                | AMORTIZATION EXP-LEASES      | -                   | 68,856              | -                | -                 |
| <b>REQUESTED APPROPRIATION</b> |                              | <b>\$ 2,981,012</b> | <b>\$ 3,734,841</b> | <b>\$ 87,553</b> | <b>\$ 106,921</b> |

#### CAPITAL EXPENSES

|                 |   |         |           |            |              |
|-----------------|---|---------|-----------|------------|--------------|
| 461.9090.565000 | PROJECT DESIGN                          | \$ -    | \$ -      | \$ 186,947 | \$ 4,250,000 |
| 461.9090.565001 | PROJECT CONSTRUCTION                    | -       | -         | -          | 16,000,000   |
| 461.9090.565001 | SEWER LINE REPLACEMENT - CONSTR.        | -       | -         | 300,000    | -            |
| 461.9090.565002 | OTHER PROJECT COSTS                     | -       | -         | 50,000     | 1,750,000    |
| 461.9090.565000 | WATER LINE REPLACEMENT - DESIGN         | -       | -         | 482,132    | -            |
| 461.9090.565001 | WATER LINE REPLACEMENT - CONSTR.        | -       | -         | 28,281,809 | -            |
| 461.9090.565002 | WATER LINE REPLACEMENT - OT PROJ COSTS  | -       | -         | 158,720    | -            |
| 461.9090.565002 | ACQUISITION OF VEHICLES - OT PROJ COSTS | -       | 1,033     | 968,213    | -            |
| 461.9090.565002 | COMPUTER EQUIPMENT - OT PROJ COSTS      | 14,218  | 27,595    | -          | -            |
| 461.9090.565001 | WATER & WW EQUIPMENT - CONSTR.          | -       | 170,789   | 300,000    | -            |
| 461.9090.565002 | WATER & WW EQUIPMENT - OT PROJ COSTS    | 84,342  | (140,858) | -          | -            |
| 461.9090.565000 | PROJECT DESIGN                          | -       | -         | 669,302    | -            |
| 461.9090.565001 | LIFT STATION RENOV - CONSTRUCTION       | -       | 43,874    | 5,220,218  | -            |
| 461.9090.565002 | LIFT STATION RENOV - OTHER PROJ COSTS   | -       | 3,694     | 226,953    | -            |
| 461.9090.565001 | UPGRADE TELEMETRY SYSTEM - CONSTR.      | -       | -         | 287,158    | -            |
| 461.9090.565001 | INFILTRA AND INFLOW REHAB - CONSTR.     | -       | 12,973    | 3,667,094  | -            |
| 461.9090.565001 | REHAB GENERATOR SYSTEMS - CONSTR.       | -       | -         | 1,108,799  | -            |
| 461.9090.565001 | WM/FM CONTROL IMPROVMNTS - CONSTR.      | -       | -         | 421,196    | -            |
| 461.9090.565000 | REHAB ADMIN BLDG - DESIGN               | (6,433) | -         | -          | -            |
| 461.9090.565001 | REHAB ADMIN BLDG - CONSTRUCTION         | 6,433   | -         | 150,000    | -            |
| 461.9090.565001 | WTP ACCELATORS - REPAIR - CONSTR.       | -       | -         | 750,000    | -            |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER RENEWAL AND REPLACEMENT FUND

|                 |  | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET |
|-----------------|--|-------------------|-------------------|--------------------|-------------------|
| 461.9090.565000 | SCADA SYSTEM UPGRADES - DESIGN           | -                 | -                 | 109,511            | -                 |
| 461.9090.565001 | SCADA SYSTEM UPGRADES - CONSTR.          | -                 | -                 | 6,952,573          | -                 |
| 461.9090.565001 | SCADA SYSTEM UPGRADES - OTH. PROJ.       | -                 | -                 | 1,498,060          | -                 |
| 461.9090.565000 | WEST WWTP IFAS - DESIGN                  | -                 | -                 | 4,000,000          | -                 |
| 461.9090.565001 | WEST WWTP IFAS - CONSTRUCTION            | -                 | -                 | 60,000,000         | -                 |
| 461.9090.565001 | WEST WWTP IFAS - OTHER PROJECT COSTS     | -                 | -                 | 1,159,449          | -                 |
| 461.9090.565000 | WWTP PERMIT RENEWAL - DESIGN             | -                 | -                 | 250,000            | -                 |
| 461.9090.565000 | QUONSET HUT REPL. - DESIGN               | -                 | -                 | 150,000            | -                 |
| 461.9090.565001 | QUONSET HUT REPL. - CONSTRUCTION         | -                 | -                 | 800,000            | -                 |
| 461.9090.565001 | QUONSET HUT REPL. - OTHER PROJ. COSTS    | -                 | -                 | 78,438             | -                 |
| 461.9090.565001 | WWTP HEADWORKS UPGRADES - CONSTR.        | -                 | -                 | 46,000             | -                 |
| 461.9090.565001 | REHAB HIGH SRVC PUMP BLDG - CONSTR.      | -                 | -                 | 550,000            | -                 |
| 461.9090.565001 | REHAB HIGH SRVC PUMP BLDG - OTH PR CST.  | -                 | -                 | 50,000             | -                 |
| 461.9090.565000 | WTP INFRASTRUCTURE IMP. - DESIGN         | -                 | -                 | 150,000            | -                 |
| 461.9090.565001 | WTP INFRASTRUCTURE IMP. - CONTR.         | -                 | -                 | 150,000            | -                 |
| 461.9090.565001 | WTP INFRASTRUCTURE IMP. - OTH PR CST.    | -                 | -                 | 50,000             | -                 |
| 461.9090.565000 | LIME SLUDGE HANDLING PROC. - DESIGN      | -                 | -                 | 250,000            | -                 |
| 461.9090.565001 | LIME SLUDGE HANDLING PROC. -CONSTR.      | -                 | -                 | 400,000            | -                 |
| 461.9090.565001 | LIME SLUDGE HANDLING PROC. - OTH PR CST. | -                 | -                 | 50,000             | -                 |
| 461.9090.565001 | CAPITAL PROJECTS - OTHER - CONSTRUCTION  | -                 | 22,972            | 1,039,317          | -                 |
| 461.9090.565001 | SERVICE LINES REPLCMNT. - CONSTRUCTION   | -                 | (19,597)          | -                  | -                 |
| 461.9090.565001 | SERVICE LINES REPLCMNT. - OTH PR CST.    | -                 | 19,597            | -                  | -                 |
| 461.9090.565001 | VALVE ACTUATORS - CONSTRUCTION           | -                 | -                 | 299,127            | -                 |
| 461.9090.565001 | CHEMICALS CONTAIN. REHAB. - CONTR.       | -                 | -                 | 641,673            | -                 |
| 461.9090.565001 | WTP/WWTP FACILITIES REMODEL - CONTR.     | -                 | -                 | 1,357,303          | -                 |
| 461.9090.565001 | WTP/WWTP FACILITIES REMODEL - OT PR CST. | -                 | -                 | 100,000            | -                 |
| 461.9090.565001 | EXTERIOR/INTERIOR PAINT - CONSTR.        | -                 | -                 | 250,000            | -                 |
| 461.9090.565000 | FACILITIES HARDENING - DESIGN            | -                 | -                 | 100,000            | -                 |
| 461.9090.565001 | FACILITIES HARDENING - CONSTRUCTION      | -                 | 6,999             | 640,573            | -                 |
| 461.9090.565001 | FACILITIES HARDENING - OTH PR CST.       | -                 | -                 | 10,000             | -                 |
| 461.9090.565000 | WASTERWATER DUMP STATION - DESIGN        | -                 | -                 | 50,000             | -                 |
| 461.9090.565001 | WASTERWATER DUMP STATION - CONTR.        | -                 | -                 | 500,000            | -                 |
| 461.9090.565001 | WASTERWATER DUMP STATION - OTH PR CST.   | -                 | -                 | 20,000             | -                 |
| 461.9090.565001 | WASTEWATER PUMP STAT. EQUIPMENT - CNT    | -                 | 21,585            | 614,271            | -                 |
| 461.9090.565000 | LANDSCAPING IMP. - DESIGN                | -                 | -                 | 10,000             | -                 |
| 461.9090.565001 | LANDSCAPING IMP. - CONSTRUCTION          | -                 | -                 | 100,000            | -                 |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER RENEWAL AND REPLACEMENT FUND

|                                |   | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED    | FY 2026<br>BUDGET    |
|--------------------------------|---|-------------------|-------------------|-----------------------|----------------------|
| 461.9090.565000                | ODOR CNTRL REHAB - DESIGN               | -                 | -                 | 50,000                | -                    |
| 461.9090.565001                | ODOR CNTRL REHAB - CONSTRUCTION         | -                 | -                 | 100,000               | -                    |
| 461.9090.565001                | PARK EXPANSION - DESIGN                 | -                 | -                 | 30,000                | -                    |
| 461.9090.565001                | PARK EXPANSION - CONSTRUCTION           | -                 | -                 | 600,000               | -                    |
| 461.9090.565001                | PARK EXPANSION - OTHER PROJ. COSTS      | -                 | -                 | 20,000                | -                    |
| 461.9090.565000                | FACILITIES EXPANSION - DESIGN           | -                 | -                 | 150,000               | -                    |
| 461.9090.565001                | FACILITIES EXPANSION - CONSTRUCTION     | -                 | -                 | 1,500,000             | -                    |
| 461.9090.565001                | FACILITIES EXPANSION - OTH. PROJ. COSTS | -                 | -                 | 50,000                | -                    |
| 461.9090.565001                | LAND ACQUISITION - OTHER PROJ. COSTS    | -                 | -                 | 1,500,000             | -                    |
| 461.9090.565001                | 18TH STREET-W&WW/ARPA GRN - CNSTRCT.    | -                 | -                 | 200,000               | -                    |
| 461.9090.565001                | 18TH STREET-W&WW/ARPA GRN - GRANT       | -                 | -                 | 849,938               | -                    |
| 461.9090.565010                | CIP PROJECTS                            | -                 | -                 | 4,970,000             | -                    |
| <b>REQUESTED APPROPRIATION</b> |   | <b>\$ 98,560</b>  | <b>\$ 170,656</b> | <b>\$ 135,674,774</b> | <b>\$ 22,000,000</b> |

### DEBT SERVICE

|                                |                           |             |                  |             |             |
|--------------------------------|---------------------------|-------------|------------------|-------------|-------------|
| 461.9090.565001                | COST OF ISSUANCE EXP      | \$ -        | \$ 44,184        | \$ -        | \$ -        |
| 461.9090.572005                | INT-CAPITAL LEASE/VEHICLE | -           | 1,409            | -           | -           |
| <b>REQUESTED APPROPRIATION</b> |                           | <b>\$ -</b> | <b>\$ 45,593</b> | <b>\$ -</b> | <b>\$ -</b> |

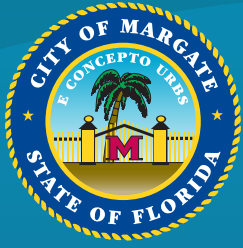
### TRANSFERS & CONTINGENCY

|                                       |             |                     |                     |                       |                      |
|---------------------------------------|-------------|---------------------|---------------------|-----------------------|----------------------|
| 461.9090.591002                       | CONTINGENCY | \$ -                | \$ -                | \$ 895,000            | \$ -                 |
| <b>REQUESTED APPROPRIATION</b>        |             | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 895,000</b>     | <b>\$ -</b>          |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |             | <b>\$ 3,079,572</b> | <b>\$ 3,951,090</b> | <b>\$ 136,657,327</b> | <b>\$ 22,106,921</b> |



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# WATER/WASTEWATER SERIES 2025 BOND PROJECTS FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER SERIES 2025 BOND PROJECTS FUND

#### FUND 464

##### PROGRAM DESCRIPTION

The Water/Wastewater Series 2025 Bond Projects Fund accounts for capital improvements to the water and wastewater system of the City of Margate. The City now owns, operates, and maintains a Water and Wastewater System for the supply and distribution of water, disposal of sewage and waste matter, and collection within and without certain areas of the City. It is necessary for the health, safety, and economic welfare of the City and its inhabitants that the Bond proceeds be expended for the acquisition, construction, repair, and improvement of the Water and Wastewater System.

##### REVENUES

|  | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget | \$<br>Change         | %<br>Change  |
|--|-------------------|-------------------|--------------------|-------------------|----------------------|--------------|
| Water/Wastewater Series 2025<br>Bond Projects Fund | \$ -              | \$ -              | \$ -               | \$ 80,000,000     | \$ 80,000,000        | 100.00%      |
| <b>TOTAL</b>                                       | -                 | -                 | -                  | <b>80,000,000</b> | <b>\$ 80,000,000</b> | <b>0.00%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|              | FY 2023<br>Actual | FY 2024<br>Actual | FY 2025<br>Amended | FY 2026<br>Budget    | \$<br>Change         | %<br>Change  |
|--------------|-------------------|-------------------|--------------------|----------------------|----------------------|--------------|
| Capital      | -                 | -                 | -                  | 80,000,000           | 80,000,000           | 100.00%      |
| <b>TOTAL</b> | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ 80,000,000</b> | <b>\$ 80,000,000</b> | <b>0.00%</b> |

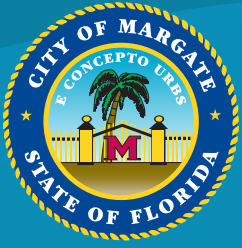


# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### WATER/WASTEWATER SERIES 2025 BOND PROJECTS FUND

|                           |  | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL | FY 2025<br>AMENDED | FY 2026<br>BUDGET    |
|---------------------------|--|-------------------|-------------------|--------------------|----------------------|
| <b>ESTIMATED REVENUES</b> |  |                   |                   |                    |                      |
| 464.0100.384002           | BOND PROCEEDS /UTILITY REVENUE                                 | \$ -              | \$ -              | \$ -               | \$ 80,000,000        |
|                           | <b>TOTAL ESTIMATED REVENUES</b>                                | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ 80,000,000</b> |
| <b>CAPITAL EXPENSES</b>   |  |                   |                   |                    |                      |
| 464.9090.565001           | WEST WWTP UPGRADES -CONSTRUCTION                               | \$ -              | \$ -              | \$ -               | \$ 55,000,000        |
| 464.9090.565001           | WATER LINE REPLACEMENT - CONSTRUCTION                          | -                 | -                 | -                  | 10,000,000           |
| 464.9090.565001           | WASTEWATER TREATMENT PLANT HEADWORKS<br>UPGRADE - CONSTRUCTION | -                 | -                 | -                  | 15,000,000           |
|                           | <b>REQUESTED APPROPRIATION</b>                                 | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ 80,000,000</b> |
|                           | <b>TOTAL REQUESTED APPROPRIATIONS</b>                          | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ 80,000,000</b> |



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# INSURANCE FUND





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### INSURANCE FUND

#### FUND 501

##### PROGRAM DESCRIPTION

The Insurance Fund accounts for the financing of general insurance and workers' compensation provided to other departments of the City on a cost reimbursement basis.

##### PROGRAM REVENUES

|                | FY 2023<br>Actual | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change      | %<br>Change  |
|----------------|-------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| Insurance Fund | \$ 3,920,293      | \$ 3,083,570        | \$ 3,995,065        | \$ 4,223,850        | \$ 228,785        | 5.73%        |
| <b>TOTAL</b>   | <b>3,920,293</b>  | <b>\$ 3,083,570</b> | <b>\$ 3,995,065</b> | <b>\$ 4,223,850</b> | <b>\$ 228,785</b> | <b>5.73%</b> |

##### BUDGET EXPENDITURES/EXPENSES

|                    | FY 2023<br>Actual   | FY 2024<br>Actual   | FY 2025<br>Amended  | FY 2026<br>Budget   | \$<br>Change      | %<br>Change  |
|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| Personnel Services | \$ 1,777,302        | \$ 1,260,144        | \$ 1,789,200        | \$ 2,032,000        | \$ 242,800        | 13.57%       |
| Operating Expenses | 1,167,361           | 1,573,904           | 2,205,865           | 2,191,850           | (14,015)          | -0.64%       |
| <b>TOTAL</b>       | <b>\$ 2,944,663</b> | <b>\$ 2,834,048</b> | <b>\$ 3,995,065</b> | <b>\$ 4,223,850</b> | <b>\$ 228,785</b> | <b>5.73%</b> |





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### INSURANCE FUND

|                                 |                           | FY 2023<br>ACTUAL | FY 2024<br>ACTUAL   | FY 2025<br>AMENDED  | FY 2026<br>BUDGET   |
|---------------------------------|---------------------------|-------------------|---------------------|---------------------|---------------------|
| <b>ESTIMATED REVENUES</b>       |                           |                   |                     |                     |                     |
| 501.0100.341232                 | CHARGES TO CITY DEPTS     | \$ 3,423,808      | \$ 2,485,000        | \$ 2,485,000        | \$ 3,103,850        |
| 501.0100.361101                 | INTEREST INCOME           | 279,242           | 904                 | 200,000             | -                   |
| 501.0100.361102                 | INTEREST INCOME-PORTFOLIO | -                 | 44,891              | -                   | 20,000              |
| 501.0100.361103                 | INVESTMENT INTEREST       | -                 | 290,646             | -                   | 100,000             |
| 501.0100.361400                 | GAIN/LOSS ON INVESTMENT   | 19,537            | 90,538              | -                   | -                   |
| 501.0100.364005                 | PROCEEDS-SALE LEASE VEHIC | -                 | 19,000              | -                   | -                   |
| 501.0100.369982                 | INSURANCE REIMBURSEMENT   | 71,273            | 123,691             | -                   | -                   |
| 501.0100.369985                 | OTHER                     | 76,278            | 26,742              | 50,000              | -                   |
| 501.0100.369986                 | AUTO                      | 50,155            | 2,158               | -                   | -                   |
| 501.0100.389000                 | TRANS FROM FUND BALANCE   | -                 | -                   | 1,260,065           | 1,000,000           |
| <b>TOTAL ESTIMATED REVENUES</b> |                           | <b>3,920,293</b>  | <b>\$ 3,083,570</b> | <b>\$ 3,995,065</b> | <b>\$ 4,223,850</b> |

### REQUESTED APPROPRIATION

#### PERSONNEL SERVICES

|                                |                      |                  |                     |                     |                     |
|--------------------------------|----------------------|------------------|---------------------|---------------------|---------------------|
| 501.0804.524001                | WORKERS COMP PROGRAM | \$ 1,777,302     | \$ 1,260,144        | \$ 1,789,200        | \$ 2,032,000        |
| <b>REQUESTED APPROPRIATION</b> |                      | <b>1,777,302</b> | <b>\$ 1,260,144</b> | <b>\$ 1,789,200</b> | <b>\$ 2,032,000</b> |

#### OPERATING EXPENSES

|                                       |                                    |                     |                     |                     |                     |
|---------------------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 501.0804.531009                       | PROF'L SVCS-OTHER                  | \$ 3,950            | \$ 75               | \$ 4,050            | \$ 4,050            |
| 501.0804.531021                       | PROF'L SVC-LEGAL (SPECIAL COUNCIL) | -                   | -                   | 50,000              | 25,000              |
| 501.0804.534004                       | MANAGED CARE (CORVEL/BROADSPIRE)   | 19,096              | 18,650              | 18,650              | 17,800              |
| 501.0804.534103                       | OPER EXP - BANK FEES               | 1,532               | 1,308               | 2,000               | 2,000               |
| 501.0804.545002                       | INSURANCE-PROPERTY                 | 267,060             | 826,057             | 1,110,000           | 1,200,000           |
| 501.0804.545003                       | INSURANCE-AUTOMOBILE               | 180,335             | 130,094             | 187,105             | 240,000             |
| 501.0804.545007                       | POLICE/FIRE SPEC DEATH BENEFITS    | 7,231               | 7,829               | 7,829               | 7,800               |
| 501.0804.545008                       | GEN LIAB (SELF-FUNDED)             | 231,506             | 47,467              | 125,000             | -                   |
| 501.0804.545020                       | INSUR-UNDERGROUND TANKS            | 4,636               | 4,756               | 5,231               | 5,200               |
| 501.0804.545024                       | INSURANCE-DISABILITY               | 66,940              | 66,584              | 80,000              | 99,000              |
| 501.0804.545028                       | INSURANCE - LIABILITY              | 385,075             | 471,084             | 616,000             | 591,000             |
| <b>REQUESTED APPROPRIATION</b>        |                                    | <b>\$ 1,167,361</b> | <b>\$ 1,573,904</b> | <b>\$ 2,205,865</b> | <b>\$ 2,191,850</b> |
| <b>TOTAL REQUESTED APPROPRIATIONS</b> |                                    | <b>\$ 2,944,663</b> | <b>\$ 2,834,048</b> | <b>\$ 3,995,065</b> | <b>\$ 4,223,850</b> |



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# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### ENTERPRISE FLEET MANAGEMENT

The City has entered into a Fleet Management Program with Enterprise FM Trust. The program is utilized by several surrounding cities, including Hollywood, Coral Springs, and Pompano Beach. The City anticipates that this program will streamline fleet management, slow the increasing cost of fleet maintenance, provide optimal vehicle replacement times, and increase cost savings. The FY 2026 Fleet Management Program as budgeted is shown below.

|   | Number of<br>Vehicles<br>(Prior Years) | Annual<br>Lease Payments<br>(Prior Years) | FY 2026<br>Number of<br>Vehicles<br>(NEW) | FY 2026<br>Annual Lease<br>Payments | FY 2026 Total<br>Budgeted Lease<br>Vehicles<br>(Adjusted) | FY 2026 Total<br>Budgeted Lease<br>Payments |
|---|--|---|---|-------------------------------------|---|---|
| <b>General Fund</b>   |  |   |   |                                     |   |   |
| <b>Department/Division</b>                                    |  |   |   |                                     |   |   |
| City Manager  | 1                                      | \$ 9,906                                  | -   | \$ -                                | 1   | \$ 9,906                                    |
| Development Services  | 2                                      | 17,366                                    | -   | -                                   | 2   | 17,366                                      |
| Police  | 92                                     | 1,169,763                                 | 18  | 12,409                              | 104   | 1,182,172                                   |
| Fire  | 6                                      | 69,377                                    | 2   | (4,257)                             | 6   | 65,120                                      |
| Information Technology  | 2                                      | 13,962                                    | -   | (13,962)                            | 2   | -   |
| Public Works/Admin.   | 1                                      | 11,967                                    | -   | (11,967)                            | -   | -   |
| Public Works/Buildings  | 3                                      | 77,158                                    | -   | (77,158)                            | -   | -   |
| Public Works/Garage   | 3                                      | 17,497                                    | 9   | 104,202                             | 13  | 121,699                                     |
| Parks & Recreation/Grounds                                    | 17                                     | 156,906                                   | 11  | 75,683                              | 23  | 232,589                                     |
| Parks & Recreation/Aquatics                                   | -                                      | -   | -   | -                                   | -   | -   |
| <b>General Fund Total</b>                                     | <b>127</b>                             | <b>\$ 1,543,902</b>                       | <b>40</b>                                 | <b>\$ 84,950</b>                    | <b>151</b>  | <b>\$ 1,628,852</b>                         |
| <b>Roads Fund</b>   |  |   |   |                                     |   |   |
| Roads Fund  | 4                                      | \$ 9,356                                  | 1   | \$ 11,512                           | 3   | \$ 20,868                                   |
| <b>Roads Fund Total</b>                                       | <b>4</b>                               | <b>\$ 9,356</b>                           | <b>1</b>                                  | <b>\$ 11,512</b>                    | <b>3</b>  | <b>\$ 20,868</b>                            |
| <b>Building Fund</b>  |  |   |   |                                     |   |   |
| Building  | 12                                     | \$ 91,118                                 | 5   | \$ 6,000                            | 14  | 97,118                                      |
| Code  | 4                                      | 23,224                                    | 3   | 20,232                              | 6   | 43,456                                      |
| <b>Building Fund Total</b>                                    | <b>16</b>                              | <b>\$ 114,342</b>                         | <b>8</b>                                  | <b>\$ 26,232</b>                    | <b>20</b>   | <b>\$ 140,574</b>                           |
| <b>Federal Forfeiture Fund</b>                                |  |   |   |                                     |   |   |
| Police  | 19                                     | \$ 166,917                                | 19  | \$ 73,885                           | 21  | 240,802                                     |
| <b>Federal Forfeiture Fund Total</b>                          | <b>19</b>                              | <b>\$ 166,917</b>                         | <b>19</b>                                 | <b>\$ 73,885</b>                    | <b>21</b>   | <b>\$ 240,802</b>                           |
| <b>Stormwater Fund</b>  |  |   |   |                                     |   |   |
| Public Works/Stormwater                                       | 9                                      | \$ 120,900                                | 6   | \$ (3,048)                          | 11  | 117,852                                     |
| <b>Stormwater Fund Total</b>                                  | <b>9</b>                               | <b>\$ 120,900</b>                         | <b>6</b>                                  | <b>\$ (3,048)</b>                   | <b>11</b>   | <b>\$ 117,852</b>                           |
| <b>Water/Wastewater Operations and Maintenance Fund</b>       |  |   |   |                                     |   |   |
| DEES/Wastewater   | 7                                      | \$ 66,915                                 | 2   | \$ (23,026)                         | 6   | \$ 43,889                                   |
| DEES/Water  | 4                                      | 67,629                                    | 3   | (14,861)                            | 7   | 52,768                                      |
| DEES/Transmission   | 20                                     | 172,175                                   | 4   | (79,441)                            | 16  | 92,734                                      |
| DEES/Utility Billing  | 1                                      | 7,892                                     | -   | (68)                                | 1   | 7,824                                       |
| DEES/Administration   | 7                                      | 50,120                                    | 7   | 41,153                              | 13  | 91,273                                      |
| <b>Water/Wastewater Operations and Maintenance Fund Total</b> | <b>39</b>                              | <b>\$ 364,731</b>                         | <b>16</b>                                 | <b>\$ (76,243)</b>                  | <b>43</b>   | <b>\$ 288,488</b>                           |
| <b>Total All Funds</b>  | <b>214</b>                             | <b>\$ 2,320,148</b>                       | <b>90</b>                                 | <b>\$ 117,288</b>                   | <b>249</b>  | <b>\$ 2,437,436</b>                         |

\* Adjusted column accounts for vehicles that were cancelled, moved to another location or not yet in service for the current (prior) fiscal year. New and 'adjusted' information as provided by the Police department for police vehicles and the Public Works department for all other vehicles.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CAPITAL OUTLAY SUMMARY

(Operating Capital and CIP)

| DEPARTMENT  | FY 2026<br>BUDGET | DESCRIPTION   |
|---|-------------------|---|
| GENERAL FUND  |                   |   |
| Police (1810)                                       | 656,037           | Ballistic Shield (1) - \$8.5K, Radars (5)/Dash Mounts (5) - \$15K, LPR's (10) - \$6.5K, Maintenance LPR's - \$30K, Furniture CID - \$9.85K, Body-worn cameras (year 2 of 5) - \$468.8K, Night Vision goggles (10) - \$67.85K, Evolution Rapid ID Edge devices (2) - \$10.15K, Vehicle Drone equipment (4)- \$ 26.8K, Replay recording system replacement - \$12.55K |
| Fire (2010)   | 674,500           | Bunker gear - \$70K, SCBA Airpack - \$100K, Ballistic Vests and Helmets - \$40K, Rescue Truck - \$464.5K  |
| Information Technology (3410)                       | 69,000            | Backup Server replacement - \$16K, Netclock - \$8K, Camera System upgrades - \$20K, Network Switches - \$25K  |
| Public Works:<br>Garage (4551)                      | 278,000           | Fuel pumps - \$70K, ARI Hetra heavy vehicle lift replacment - \$83K, Repair Order System to Dossier 7 - \$80K, Underground Storage Tanks - \$45K  |
| Parks and Recreation:<br>Grounds Maintenance (5557) | 155,000           | 2012 Bobcat replacement - \$155K  |
| <b>Parks and Recreation Total</b>                   | <b>155,000</b>    |   |
| <b>TOTAL GENERAL FUND</b>                           | <b>1,832,537</b>  |   |



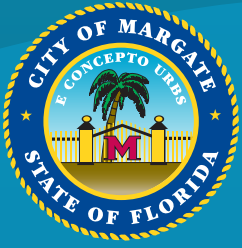
# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

### CAPITAL OUTLAY SUMMARY

(Operating Capital and CIP)

| DEPARTMENT  | FY 2026<br>BUDGET  | DESCRIPTION   |
|---|--------------------|---|
| OTHER FUNDS   |                    |   |
| Federal Forfeiture (117)                            | 95,825             | Police miscellaneous equipment  |
| Public Safety Impact Fees (150)                     | 20,000             | Police equipment - \$10K, Fire equipment - \$10K  |
| General Capital Projects (334)                      | 3,998,644          | <b>Building</b> - Building Department Expansion - \$3.53M<br><b>Information Technology</b> - Desktop Replacement - \$50K<br><b>Public Works</b> - Commission Chamber remodel - \$481K,<br>Neighborhood ID signs - \$25K<br><b>Parks &amp; Recreation</b> - Andrews Field - \$105K<br><b>Other</b> - Capital Projects-Other - \$100K |
| G.O. Bonds Proceeds 2019 (335)                      | 752,619            | Parks and Recreation Bond projects  |
| Stormwater Utility (445)                            | 467,500            | Stormwater Drainage - \$302.5K, Canopy - \$15K, John Deere<br>Backhoe Loader - \$150K   |
| Water/Wastewater<br>Connection Fees (458)           | 500,000            | Water Line Replacement - \$500K   |
| Water/Wastewater<br>Renewal and Replacement (461)   | 22,000,000         | Capital Improvement Program (Water/Wastewater) projects   |
| Water/Wastewater<br>Series 2025 Bond Projects (464) | 80,000,000         | Capital Improvement Program (Water/Wastewater) Bond projects  |
| <b>Other Funds Total</b>                            | <b>107,834,588</b> |   |
| <b>Total All City Funds</b>                         | <b>109,667,125</b> |   |



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# CAPITAL IMPROVEMENT PROGRAM











### **CAPITAL IMPROVEMENT PROGRAM (CIP)**

The Capital Improvement Program (CIP) seeks to develop a long-range framework in which capital requirements are planned and necessary funding established based on the City's financial capabilities. The comprehensive program is prepared for the subsequent five years, one budget year plus four forecast years, and is based on the needs of the City for public improvements. The coordination of the program ensures equitable distribution of projects and capital expenses/expenditures with regard to the needs of the community, the timing of related expenses/expenditures, and the fiscal ability of the City to undertake the projects.

#### **GOALS AND OBJECTIVES OF THE PROGRAM**

-  Identify a plan for proposed maintenance/replacement of existing assets, as well as acquisition of new assets based on a reasonable expectation of what the City can afford.
-  Develop a long-term plan for each project.
-  Increase efficiency of City operations by maintaining assets in acceptable working conditions.
-  Identify assets that are obsolete/unnecessary and determine the salvage/recoverable value of those assets, if any.
-  Reduce utility and maintenance costs by identifying improvements resulting in annual cost savings.
-  Act as an on-going tool for tracking annual capital, updating the inventory, and re-assessing long-term plans.

#### **ELEMENTS OF THE PROGRAM**

The CIP and the funding required for these elements are incorporated into an overall financial management plan. The City annually prepares a five-year capital improvement program which identifies the source of funding for all projects in the first year, and the impact on future costs. Funding for future years is determined on a pay-as-you-go basis and funds are available for the current budget year only.



### CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

**Capital Improvement** – New construction, acquisition of assets, or one-time capital projects which have a value of \$25,000 or greater and an expected useful life of more than one year are classified as a capital improvement. Since facilities deteriorate over time due to age, there is a constant need to rebuild/replace, maintain, and operate them which impose ongoing labor and material costs. The impact of the various factors, which contribute to generating capital improvements highlight the need for sound fiscal planning in the preparation of the City's CIP. The future development, growth and general improvement of the City are directly related to an affordable and realistic CIP.

#### PROCEDURE

Projects included in the CIP were derived from input provided by City staff, City Commission and residents. Departments submit projects that include City's infrastructure improvement, particular programs, and services. Each department estimates project costs/operating budget impact, assigns a project manager, determines the priority level, identifies the sources of possible funding across the five fiscal years, and explains/justifies the project. After initial compilation, the projects are organized and reports are generated for discussion with the City Commission. The City Commission reviews and approves the CIP plan prior to implementation at the same time the annual budget is adopted.

#### FINANCING THE CAPITAL IMPROVEMENT PROGRAM

The City finances non-enterprise projects primarily in the capital projects (General or General Obligation (G.O.) Bonds Proceeds 2019) funds. For the General Capital Projects Fund, financing may be from General Fund transfers, Recreation Trust Fund (restricted for Parks and Recreation projects) transfers, or General Capital Projects available fund balance. For the G.O. Bonds Proceeds 2019 Fund, financing is available from G.O. Bonds Proceeds 2019 Fund available fund balance. Enterprise Funds projects are funded from monies in the Water/Wastewater Renewal and Replacement Fund, the Water/Wastewater Connection Fees Fund, and the Water/Wastewater 2025 Series Bond Fund as applicable.





### **CAPITAL IMPROVEMENT PROGRAM (CONTINUED)**

Federal and State Grants also play an important role in capital improvement planning, and in the City's ability to plan for and finance projects. The success of the CIP depends on the close coordination of a physical and a financial plan.

The financial plan may require thorough research to determine alternative sources within a desired timetable to finance capital improvements. The administrative ability to find and use the best source, or combination of sources, from the various alternatives for financing capital improvements can maximize the program, saving the cost of inefficiencies resulting from not effectively addressing infrastructure needs.

Beginning in FY 2016, project numbers were developed for approved projects. Prior to FY 2026, when the City implemented a new Enterprise Resource System, Aclarian; the project numbers were the second set of four digits in a standard account number. For example in account number 334-6501-572.65-80, the project number is 6501. In addition, the account numbers are broken down by project type using the last four numbers, 65-80 – Project Design, 65-81 – Project Construction, 65-82 – Other Project Costs, and 65-84 – Project (Grants). In Aclarian, the project numbers will be generated automatically across all funds. The funds generally used to account for the City's CIP are listed below:

#### **FUND 334 – GENERAL CAPITAL PROJECTS FUND**

The General Capital Projects Fund accounts for the acquisition of assets or construction of major capital facilities or projects other than those financed by enterprise funds; such as facilities/projects improvements for General Fund funded Police, Fire Rescue, Information Technology, Public Works, and Parks and Recreation Departments. Old project numbers in this fund began with 65## (CIP Project – General City).



## **CAPITAL IMPROVEMENT PROGRAM (CONTINUED)**

### **FUND 335 – GENERAL OBLIGATION BONDS PROCEEDS 2019 FUND**

The Capital Projects – General Obligation Bonds Proceeds 2019 Fund accounts for the costs of acquiring, constructing, equipping, renovating, replacing, and improving parks and recreation projects. Old project numbers in this fund also began with 65## (CIP Project – General City).

### **FUND 458 – WATER/WASTEWATER CONNECTION FEES FUND**

The Water/Wastewater Connection Fees Fund accounts for capital expenses of the Water/Wastewater system related to expansion of plants and/or line capacity. Projects funded here expand plants and/or line capacity. The majority of the water/wastewater projects are funded in the Water/Wastewater Renewal and Replacement Fund as described below. Old project numbers in this fund began with 60## (CIP Project – DEES).

### **FUND 461 – WATER/WASTEWATER RENEWAL AND REPLACEMENT FUND**

The Water/Wastewater Renewal and Replacement Fund accounts for the capital expenses of the water/wastewater system. Old Project numbers in this fund also began with 60## (CIP Project – DEES).

### **FUND 464 – WATER/WASTEWATER SERIES 2025 BOND PROJECTS FUND**

The Water/Wastewater Series 2025 Bond Projects Fund accounts for capital improvements to the water and wastewater system of the City of Margate. It is necessary for the health, safety, and economic welfare of the city and its inhabitants that the Bond proceeds be expended for the acquisition, construction, repair, and improvement of the Water and Wastewater System. This fund was created in FY 2026, hence project numbers will be automatically generating in Aclarian.



## **CAPITAL IMPROVEMENT PROGRAM (CONTINUED)**

### **IMPACT OF CAPITAL IMPROVEMENT PROGRAM ON OPERATING BUDGET**

The CIP includes projected capital acquisition expenditures/expenses related to major City assets. The CIP addresses potential capital needs while still operating within projected financial constraints. City staff makes every effort to develop reasonable, educated estimates and prioritize capital expenditure/expense needs.

The ability to absorb future operating costs is as important in planning a CIP as the ability to finance the actual construction. Rapidly changing technology often contributes to capital projects planning. The modernization of facilities and equipment, while costly, can often help reduce maintenance and operating costs significantly over the long run.

The City proactively evaluates the impact of capital projects on the operating budget, although a positive impact does not guarantee that a project will proceed nor does a negative impact guarantee that the project will not proceed. Several of the City's current and future projects actually seek to reduce expenditures included in the operating budget by implementing more efficient electrical and mechanical systems and upgrading facility features, such as doors and windows. Other projects, such as facility remodels, are not expected to impact the operating budget directly because the projects are aesthetic in nature. However, these projects are also critical in nature from a marketing standpoint as residents expect facilities to look great and be maintained at all times. The City is cognizant of the impact that a CIP has on the operating budget. Therefore, future operating/maintenance costs will be included in departmental budgets as applicable.





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

**CITY OF MARGATE, FLORIDA**  
**FY 2026 - FY 2030 CAPITAL IMPROVEMENT/MAJOR EQUIPMENT PROGRAM**  
**FIVE (5) YEAR SUMMARY BY FUND**

| FUND   |                | FY 2026      | FY 2027    | FY 2028    | FY 2029    | FY 2030   | FIVE YEAR    |
|--|----------------|--------------|------------|------------|------------|-----------|--------------|
|  | Project Number | BUDGET       | BUDGET     | BUDGET     | BUDGET     | BUDGET    | TOTAL        |
| General Capital Projects Fund (334)                      |                |              |            |            |            |           |              |
| Building   |                |              |            |            |            |           |              |
| Building Department Expansion                            | 6537           | \$ 2,163,250 | \$ -       | \$ -       | \$ -       | \$ -      | \$ 2,163,250 |
| Total Building Projects                                  |                | \$ 2,163,250 | \$ -       | \$ -       | \$ -       | \$ -      | \$ 2,163,250 |
| Information Technology                                   |                |              |            |            |            |           |              |
| Desktop Replacement Program                              | 6527           | \$ 50,000    | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000 | \$ 250,000   |
| Total Information Technology Projects                    |                | \$ 50,000    | \$ 50,000  | \$ 50,000  | \$ 50,000  | \$ 50,000 | \$ 250,000   |
| Parks & Recreation                                       |                |              |            |            |            |           |              |
| Winfield Boulevard Pedestrian Bridge                     | 6505           | \$ 580,000   | \$ 100,000 | \$ -       | \$ -       | \$ -      | 680,000      |
| Median Beautification                                    | 6523           | 500,000      | 500,000    | 500,000    | 500,000    | -         | 2,000,000    |
| Andrews Field Renovations                                | 6551           | 105,000      | -          | -          | -          | -         | \$ 105,000   |
| Total Parks & Recreation Projects                        |                | \$ 1,185,000 | \$ 600,000 | \$ 500,000 | \$ 500,000 | \$ -      | \$ 2,785,000 |
| Public Works   |                |              |            |            |            |           |              |
| Neighborhood Identification Signs                        | 6512           | \$ 25,000    | \$ -       | \$ -       | \$ -       | \$ -      | \$ 25,000    |
| Commission Chambers And City Hall First Floor Remodeling | 6546           | 475,394      | -          | -          | -          | -         | 475,394      |
| Total Public Works Projects                              |                | \$ 500,394   | \$ -       | \$ -       | \$ -       | \$ -      | \$ 500,394   |
| Capital Projects - Other                                 |                | \$ 100,000   | \$ -       | \$ -       | \$ -       | \$ -      | \$ 100,000   |
| Total General Capital Projects Fund (334)                |                | \$ 3,998,644 | \$ 650,000 | \$ 550,000 | \$ 550,000 | \$ 50,000 | \$ 5,798,644 |

Prior year's monies budgeted that are not spent are re-budgeted in future years, if applicable.

Future operating/maintenance costs will be included in departmental budgets as applicable. Funding for future years is determined on a pay-as-you-go basis and funds are available for the current budget year only.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

CITY OF MARGATE, FLORIDA  
FY 2026 - FY 2030 CAPITAL IMPROVEMENT/MAJOR EQUIPMENT PROGRAM  
FIVE (5) YEAR SUMMARY BY FUND

| FUND   |                | FY 2026           | FY 2027     | FY 2028     | FY 2029     | FY 2030     | FIVE YEAR         |
|--|----------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
|  | Project Number | BUDGET            | BUDGET      | BUDGET      | BUDGET      | BUDGET      | TOTAL             |
| <b>General Obligation Bonds Proceeds 2019 Fund (335)</b>       |                |                   |             |             |             |             |                   |
| Southeast Park Improvements                                    | 6501           | \$ 104,248        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 104,248        |
| Oriole Park  | 6533           | 638,371           | -           | -           | -           | -           | 638,371           |
| Capital Projects - Other                                       | N/A            | 10,000            | -           | -           | -           | -           | 10,000            |
| <b>Total General Obligation Bonds Proceeds 2019 Fund (335)</b> |                | <b>\$ 752,619</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 752,619</b> |

Prior year's monies budgeted that are not spent are re-budgeted in future years, if applicable.

Future operating/maintenance costs will be included in departmental budgets as applicable. Funding for future years is determined on a pay-as-you-go basis and funds are available for the current budget year only.



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

**CITY OF MARGATE, FLORIDA**  
**FY 2026 - FY 2030 CAPITAL IMPROVEMENT/MAJOR EQUIPMENT PROGRAM**  
**FIVE (5) YEAR SUMMARY BY FUND**

| FUND | Project Number | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FIVE YEAR |
|------|----------------|---------|---------|---------|---------|---------|-----------|
|      |                | BUDGET  | BUDGET  | BUDGET  | BUDGET  | BUDGET  | TOTAL     |

**Water/Wastewater Connection Fees Fund (458)**

|  |      |                   |             |             |             |             |                   |
|--|------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Water Line Replacement                                   | 6004 | \$ 500,000        | \$ -        | \$ -        | \$ -        | \$ -        | 500,000           |
| <b>Total Water/Wastewater Connection Fees Fund (458)</b> |      | <b>\$ 500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 500,000</b> |

**Water/Wastewater Renewal and Replacement Fund (461)**

|   |      |                      |                      |                      |                      |                      |                      |
|---|------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Water Line Replacement  | 6004 | \$ -                 | \$ -                 | \$ -                 | \$ 2,000,000         | \$ 2,000,000         | \$ 4,000,000         |
| Acquisition of Vehicles   | 6006 | 800,000              | -                    | -                    | -                    | -                    | 800,000              |
| Water & Wastewater Equipment  | 6008 | 500,000              | 500,000              | 500,000              | 500,000              | 500,000              | 2,500,000            |
| Lift Station Renovation   | 6010 | 2,700,000            | 2,700,000            | 2,500,000            | 2,500,000            | 2,500,000            | 12,900,000           |
| Upgrade Telemetry System  | 6014 | 300,000              | 315,000              | 330,750              | 347,500              | 365,000              | 1,658,250            |
| Infiltration and Inflow Rehabilitation                                  | 6015 | 1,000,000            | 1,000,000            | 1,000,000            | 1,000,000            | 1,000,000            | 5,000,000            |
| Rehabilitate Generator Systems  | 6019 | 1,000,000            | 1,000,000            | 1,000,000            | 1,000,000            | 1,000,000            | 5,000,000            |
| Water Main/Force Main Control Improvements                              | 6023 | 500,000              | 500,000              | 500,000              | 500,000              | 500,000              | 2,500,000            |
| Rehabilitate DEES Administration Building                               | 6026 | 300,000              | 100,000              | 100,000              | 100,000              | 100,000              | 700,000              |
| Repair Water Treatment Plant (WTP) Accelerators                         | 6036 | -                    | -                    | -                    | -                    | -                    | -                    |
| Supervisory Control and Data Acquisition (SCADA) System Upgrades        | 6041 | -                    | 1,000,000            | 2,000,000            | -                    | -                    | 3,000,000            |
| Security System Upgrades  | 6042 | 500,000              | 500,000              | -                    | -                    | -                    | 1,000,000            |
| Mechanical Shop Warehouse And Office Facility                           | 6050 | 3,000,000            | -                    | -                    | -                    | -                    | 3,000,000            |
| Water Treatment Plant Infrastructure Improvements                       | 6056 | -                    | 1,000,000            | 1,600,000            | 2,000,000            | 2,000,000            | 6,600,000            |
| Lime Sludge Handling Process  | 6057 | -                    | 2,000,000            | 4,000,000            | -                    | -                    | 6,000,000            |
| Capital Projects - Other  | 6058 | 1,000,000            | 1,100,000            | 1,215,000            | 1,335,000            | 1,500,000            | 6,150,000            |
| Rehabilitate Water Treatment Plant (WTP) Ground Storage Tanks           | 6060 | 600,000              | 500,000              | -                    | -                    | -                    | 1,100,000            |
| Water (WTP) and Wastewater (WWTP) Treatment Plant Facilities Remodeling | 6065 | 1,300,000            | 1,150,000            | 800,000              | -                    | -                    | 3,250,000            |
| Facilities Hardening  | 6067 | 300,000              | 300,000              | -                    | -                    | -                    | 600,000              |
| Wastewater Pumping Station Equipment                                    | 6069 | 300,000              | 300,000              | 300,000              | 300,000              | 300,000              | 1,500,000            |
| Parking Expansion   | 6072 | 2,400,000            | -                    | -                    | -                    | -                    | 2,400,000            |
| Facilities Expansion  | 6073 | 1,500,000            | 1,000,000            | -                    | -                    | -                    | 2,500,000            |
| Wastewater Treatment Plant (WWTP) Digesters Rehabilitation              | TBD  | 4,000,000            | -                    | -                    | -                    | -                    | 4,000,000            |
| <b>Total Water/Wastewater Renewal and Replacement Fund (461)</b>        |      | <b>\$ 22,000,000</b> | <b>\$ 14,965,000</b> | <b>\$ 15,845,750</b> | <b>\$ 11,582,500</b> | <b>\$ 11,765,000</b> | <b>\$ 76,158,250</b> |



# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

**CITY OF MARGATE, FLORIDA**  
**FY 2026 - FY 2030 CAPITAL IMPROVEMENT/MAJOR EQUIPMENT PROGRAM**  
**FIVE (5) YEAR SUMMARY BY FUND**

| FUND  |                | FY 2026       | FY 2027 | FY 2028       | FY 2029 | FY 2030       | FIVE YEAR      |
|---|----------------|---------------|---------|---------------|---------|---------------|----------------|
|   | Project Number | BUDGET        | BUDGET  | BUDGET        | BUDGET  | BUDGET        | TOTAL          |
| Water/Wastewater Series 2025 Bond Projects Fund (464)       |                |               |         |               |         |               |                |
| Water Line Replacement                                      | 6004           | \$ 10,000,000 | \$ -    | \$ -          | \$ -    | \$ -          | \$ 10,000,000  |
| West Wastewater Treatment Plant Upgrades                    | 6046           | 55,000,000    | -       | -             | -       | -             | 55,000,000     |
| Wastewater Treatment Plant Headworks Upgrades               | 6054           | 15,000,000    | -       | -             | -       | -             | 15,000,000     |
| PFAS Monitoring, Pilot Testing, and Compliance Program      | TBD            | -             | -       | 20,000,000    | -       | -             | 20,000,000     |
| Regional Biosolids Management and Compliance Initiative     | TBD            | -             | -       | -             | -       | 20,000,000    | 20,000,000     |
| Total Water/Wastewater Series 2025 Bond Projects Fund (464) |                | \$ 80,000,000 | \$ -    | \$ 20,000,000 | \$ -    | \$ 20,000,000 | \$ 120,000,000 |

### Summary

|   |  |                       |                      |                      |                      |                      |                       |
|---|--|-----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Total General Capital Projects Fund (334)                   |  | \$ 3,998,644          | \$ 650,000           | \$ 550,000           | \$ 550,000           | \$ 50,000            | \$ 5,798,644          |
| Total General Obligation Bonds Proceeds 2019 Fund (335)     |  | 752,619               | -                    | -                    | -                    | -                    | 752,619               |
| Total Water/Wastewater Connection Fees Fund (458)           |  | 500,000               | -                    | -                    | -                    | -                    | 500,000               |
| Total Water/Wastewater Renewal and Replacement Fund (461)   |  | 22,000,000            | 14,965,000           | 15,845,750           | 11,582,500           | 11,765,000           | 76,158,250            |
| Total Water/Wastewater Series 2025 Bond Projects Fund (464) |  | 80,000,000            | -                    | 20,000,000           | -                    | 20,000,000           | 120,000,000           |
| <b>Total All Funds</b>                                      |  | <b>\$ 107,251,263</b> | <b>\$ 15,615,000</b> | <b>\$ 36,395,750</b> | <b>\$ 12,132,500</b> | <b>\$ 31,815,000</b> | <b>\$ 203,209,513</b> |

Prior year's monies budgeted that are not spent are re-budgeted in future years, if applicable.

Future operating/maintenance costs will be included in departmental budgets as applicable. Funding for future years is determined on a pay-as-you-go basis and funds are available for the current budget year only.

# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## BUILDING DEPARTMENT EXPANSION

**PROJECT NUMBER:**

6537

**PROJECT DURATION (FY):**

FY 2021 - FY 2026

**PROJECT CATEGORY:**

BUILDING

**PROJECT DEPARTMENT:**

BUILDING

**PROJECT DESCRIPTION:**

Design and construction of Building Department addition to existing building.

Project Design Phase (partial), rollover from prior years (\$200,000)

Construction Phase - Rollover from prior years (\$1,863,250)



### OPERATING BUDGET

#### IMPACT:

Anticipated increase in operating utilities and repair and maintenance costs.

| FUNDING SOURCES:            | FY 26               | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|-----------------------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| Capital Projects Fund - 334 | \$ 2,163,250        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 2,163,250        |
|                             |                     |             |             |             |             |                     |
|                             |                     |             |             |             |             |                     |
| <b>TOTAL</b>                | <b>\$ 2,163,250</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,163,250</b> |

| PROJECT COSTS: | FY 26               | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|----------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| Design         | \$ 200,000          | \$ -        | \$ -        | \$ -        | \$ -        | \$ 200,000          |
| Construction   | 1,863,250           | -           | -           | -           | -           | 1,863,250           |
| Other Costs    | 100,000             | -           | -           | -           | -           | 100,000             |
| <b>TOTAL</b>   | <b>\$ 2,163,250</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,163,250</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## DESKTOP REPLACEMENT PROGRAM

PROJECT NUMBER:  
PROJECT DURATION (FY):  
PROJECT CATEGORY:  
PROJECT DEPARTMENT:  
PROJECT DESCRIPTION:

6527  
FY 2024 - FY 2030  
INFORMATION TECHNOLOGY  
ALL

This project funds the annual replacement of one fifth of the City's desktop computers to bring computer systems into a five year life-cycle. Windows 10 will no longer be supported as of October 2025. Currently, there are 100 computers that are not compatible and need to be upgraded to Windows 11. The Plan is to replace 50 computers per year.

### OPERATING BUDGET IMPACT:

Lower maintenance and productivity costs as older computers are replaced with faster, more efficient machines.



| FUNDING SOURCES:            | FY 26            | FY 27            | FY 28            | FY 29            | FY 30            | FIVE YEAR TOTAL   |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Capital Projects Fund - 334 | \$ 50,000        | \$ 50,000        | \$ 50,000        | \$ 50,000        | \$ 50,000        | \$ 250,000        |
|                             |                  |                  |                  |                  |                  |                   |
|                             |                  |                  |                  |                  |                  |                   |
| <b>TOTAL</b>                | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 250,000</b> |

| PROJECT COSTS: | FY 26            | FY 27            | FY 28            | FY 29            | FY 30            | FIVE YEAR TOTAL   |
|----------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Design         | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -              |
| Construction   | -                | -                | -                | -                | -                | -                 |
| Other Costs    | 50,000           | 50,000           | 50,000           | 50,000           | 50,000           | 250,000           |
| <b>TOTAL</b>   | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 250,000</b> |





# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## WINFIELD BOULEVARD PEDESTRIAN BRIDGE

**PROJECT NUMBER:**

6505

**PROJECT DURATION (FY):**

FY 2026 - FY 2027

**PROJECT CATEGORY:**

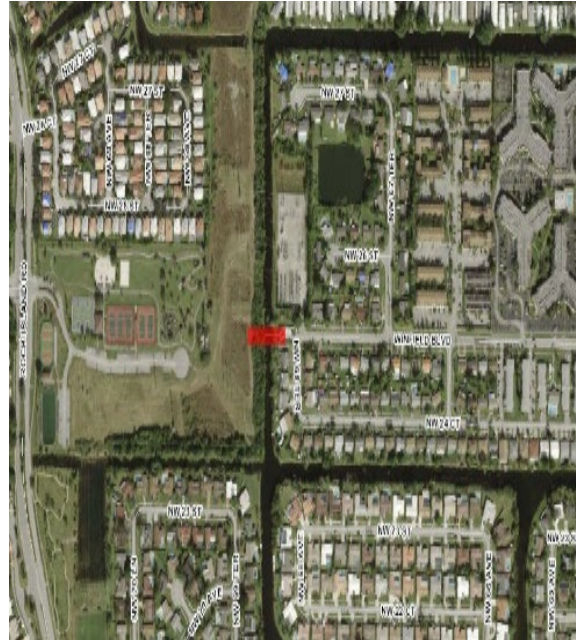
RECREATION

**PROJECT DEPARTMENT:**

PARKS & RECREATION

**PROJECT DESCRIPTION:**

The construction of a pedestrian bridge on the west side of Winfield Boulevard over the One Mile Canal will provide a safe and convenient connection between the residential area on the east side and Fire Fighters Park on the west side.



### OPERATING BUDGET IMPACT:

No anticipated impact to the operating budget.

| FUNDING SOURCES:            | FY 26             | FY 27             | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|-----------------------------|-------------------|-------------------|-------------|-------------|-------------|-------------------|
| Capital Projects Fund - 334 | \$ 580,000        | \$ 100,000        | \$ -        | \$ -        | \$ -        | \$ 680,000        |
|                             |                   |                   |             |             |             |                   |
|                             |                   |                   |             |             |             |                   |
| <b>TOTAL</b>                | <b>\$ 580,000</b> | <b>\$ 100,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 680,000</b> |

| PROJECT COSTS: | FY 26             | FY 27             | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|----------------|-------------------|-------------------|-------------|-------------|-------------|-------------------|
| Design         | \$ 45,000         | \$ 100,000        | \$ -        | \$ -        | \$ -        | \$ 145,000        |
| Construction   | 500,000           | -                 | -           | -           | -           | 500,000           |
| Other Costs    | 35,000            | -                 | -           | -           | -           | 35,000            |
| <b>TOTAL</b>   | <b>\$ 580,000</b> | <b>\$ 100,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 680,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## MEDIAN BEAUTIFICATION PROJECTS

**PROJECT NUMBER:**

6523

**PROJECT DURATION (FY):**

FY 2026 - FY 2029

**PROJECT CATEGORY:**

RECREATION

**PROJECT DEPARTMENT:**

PARKS & RECREATION

**PROJECT DESCRIPTION:**

Median beautification projects throughout the city, in an effort to increase the image of the city of Margate's maintained roads and right of ways. These projects will take place throughout the city at various locations. The scope of work will include, but not limited to landscaping, irrigation, lighting, signage, and any other work necessary to enhance the image of our right of ways.

**OPERATING BUDGET  
IMPACT:**

Reduce repairs and maintenance costs, increase the image of the City of Margate.



| FUNDING SOURCES:            | FY 26             | FY 27             | FY 28             | FY 29             | FY 30       | FIVE YEAR TOTAL     |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------|---------------------|
| Capital Projects Fund - 334 | \$ 500,000        | \$ 500,000        | \$ 500,000        | \$ 500,000        | \$ -        | \$ 2,000,000        |
|                             |                   |                   |                   |                   |             |                     |
|                             |                   |                   |                   |                   |             |                     |
| <b>TOTAL</b>                | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ -</b> | <b>\$ 2,000,000</b> |

| PROJECT COSTS: | FY 26             | FY 27             | FY 28             | FY 29             | FY 30       | FIVE YEAR TOTAL     |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------|---------------------|
| Design         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -        | \$ -                |
| Construction   | 500,000           | 500,000           | 500,000           | 500,000           | -           | 2,000,000           |
| Other Costs    | -                 | -                 | -                 | -                 | -           | -                   |
| <b>TOTAL</b>   | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ -</b> | <b>\$ 2,000,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## ANDREWS FIELD RENOVATIONS

**PROJECT NUMBER:**

6551

**PROJECT DURATION (FY):**

FY 2024 - FY 2026

**PROJECT CATEGORY:**

RECREATION

**PROJECT DEPARTMENT:**

PARKS & RECREATION

**PROJECT DESCRIPTION:**

Retrofitting existing Sports Lighting system with new LED Sports Lighting system.



### OPERATING BUDGET

#### IMPACT:

Decrease in energy cost by 33%.

| FUNDING SOURCES:            | FY 26             | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|-----------------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Capital Projects Fund - 334 | \$ 80,000         | \$ -        | \$ -        | \$ -        | \$ -        | \$ 80,000         |
| Energy Grant                | 25,000            | -           | -           | -           | -           | 25,000            |
|                             |                   |             |             |             |             |                   |
| <b>TOTAL</b>                | <b>\$ 105,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 105,000</b> |

| PROJECT COSTS: | FY 26             | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|----------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Design         | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Construction   | 105,000           | -           | -           | -           | -           | 105,000           |
| Other Costs    | -                 | -           | -           | -           | -           | -                 |
| <b>TOTAL</b>   | <b>\$ 105,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 105,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## NEIGHBORHOOD IDENTIFICATION SIGNS

**PROJECT NUMBER:**

**6512**

**PROJECT DURATION (FY):**

**RECURRING**

**PROJECT CATEGORY:**

**PUBLIC WORKS**

**PROJECT DEPARTMENT:**

**PUBLIC WORKS**

**PROJECT DESCRIPTION:**

This project funds community and neighborhood gateway entry features and signage throughout the City. These features will help to create an identity and foster pride for various neighborhoods within the City.



### OPERATING BUDGET IMPACT:

No anticipated impact to the operating budget.

| FUNDING SOURCES:            | FY 26            | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL  |
|-----------------------------|------------------|-------------|-------------|-------------|-------------|------------------|
| Capital Projects Fund - 334 | \$ 25,000        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 25,000        |
|                             |                  |             |             |             |             |                  |
|                             |                  |             |             |             |             |                  |
| <b>TOTAL</b>                | <b>\$ 25,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 25,000</b> |

| PROJECT COSTS: | FY 26            | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL  |
|----------------|------------------|-------------|-------------|-------------|-------------|------------------|
| Design         | \$ -             | \$ -        | \$ -        | \$ -        | \$ -        | \$ -             |
| Construction   | 25,000           | -           | -           | -           | -           | 25,000           |
| Other Costs    | -                | -           | -           | -           | -           | -                |
| <b>TOTAL</b>   | <b>\$ 25,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 25,000</b> |





# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## COMMISSION CHAMBERS AND CITY HALL FIRST FLOOR REMODELING

**PROJECT NUMBER:** 6546  
**PROJECT DURATION (FY):** FY 2023 - FY 2026  
**PROJECT CATEGORY:** PUBLIC WORKS  
**PROJECT DEPARTMENT:** PUBLIC WORKS  
**PROJECT DESCRIPTION:**

This project is for the remodeling and renovation of the City Hall Commission Chambers and City Hall lobby first floor public areas. The project includes interior renovations to the spaces including a new glass wall in the lobby, new audio-visual equipment, lighting, flooring, seating, adjustments to the AC system, changes to aesthetics of non-structural walls, and reconfiguration of the dais. Renovations and modernization would enhance the use of the spaces and improve functionality.

### OPERATING BUDGET IMPACT:

No anticipated impact to the operating budget.



| FUNDING SOURCES:            | FY 26             | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL |
|-----------------------------|-------------------|-------------|-------------|-------------|-------------|-----------------|
| Capital Projects Fund - 334 | \$ 475,394        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 475,394      |
|                             |                   |             |             |             |             |                 |
|                             |                   |             |             |             |             |                 |
| <b>TOTAL</b>                | <b>\$ 475,394</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> |                 |

| PROJECT COSTS: | FY 26             | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|----------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Design         | \$ 54,400         | \$ -        | \$ -        | \$ -        | \$ -        | \$ 54,400         |
| Construction   | 406,139           | -           | -           | -           | -           | 406,139           |
| Other Costs    | 14,855            | -           | -           | -           | -           | 14,855            |
| <b>TOTAL</b>   | <b>\$ 475,394</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 475,394</b> |





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# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## SOUTHEAST PARK IMPROVEMENTS

**PROJECT NUMBER:**

**6501**

**PROJECT DURATION (FY):**

**FY 2020/FY 2024 - FY 2026**

**PROJECT CATEGORY:**

**RECREATION**

**PROJECT DEPARTMENT:**

**PARKS & RECREATION**

**PROJECT DESCRIPTION:**

Convert two (2) Natural Grass Soccer Fields into two (2) Artificial Turf Soccer Fields/Multipurpose Fields. Improve overflow parking areas, improve sidewalks/walkways, modify security fencing as needed.



### OPERATING BUDGET IMPACT:

No anticipated budget impact.

| FUNDING SOURCES:                    | FY 26             | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|-------------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| G.O. Bonds Proceeds 2019 Fund - 335 | \$ 104,248        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 104,248        |
|                                     |                   |             |             |             |             |                   |
| <b>TOTAL</b>                        | <b>\$ 104,248</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 104,248</b> |

| PROJECT COSTS: | FY 26             | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|----------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Design         | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Construction   | 104,248           | -           | -           | -           | -           | 104,248           |
| Other Costs    | -                 | -           | -           | -           | -           | -                 |
| <b>TOTAL</b>   | <b>\$ 104,248</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 104,248</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## ORIOLE PARK

**PROJECT NUMBER:**

**6533**

**PROJECT DURATION (FY):**

**FY 2020 - FY 2026**

**PROJECT CATEGORY:**

**RECREATION**

**PROJECT DEPARTMENT:**

**PARKS & RECREATION**

**PROJECT DESCRIPTION:**

Improvements to Oriole Park include: 1.) Renovate baseball field to meet High School Standards (all elements). 2.) Renovate restroom/concession building. 3.) Construction of a new barrier free playground with shade canopies, picnic areas, seating, and splashpad misters. Existing site conditions shall be modified to accomodate these improvements including irrigation, and landscaping.



### OPERATING BUDGET IMPACT:

Subject to final design: anticipate an increase in labor hours by 350 hours, 10% increase in material cost, and an increase in permit/rental revenues by \$5,000.

| FUNDING SOURCES:                    | FY 26             | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|-------------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| G.O. Bonds Proceeds 2019 Fund - 335 | 638,371           | -           | -           | -           | -           | 638,371           |
| <b>TOTAL</b>                        | <b>\$ 638,371</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 638,371</b> |

| PROJECT COSTS: | FY 26             | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|----------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Design         | \$ 3,225          | \$ -        | \$ -        | \$ -        | \$ -        | \$ 3,225          |
| Construction   | 635,146           | -           | -           | -           | -           | 635,146           |
| Other Costs    | -                 | -           | -           | -           | -           | -                 |
| <b>TOTAL</b>   | <b>\$ 638,371</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 638,371</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## WATER LINE REPLACEMENT

**PROJECT NUMBER:**

**6004**

**PROJECT DURATION (FY):**

**ANNUAL EXPENSE**

**PROJECT CATEGORY:**

**UTILITIES - DEES**

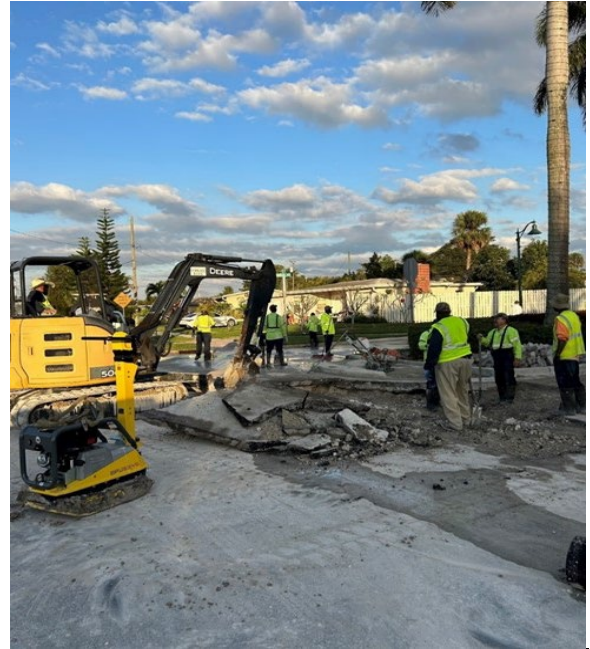
**PROJECT DEPARTMENT:**

**DEES**

**PROJECT DESCRIPTION:**

This project provides for the systematic replacement of aging and deteriorating water distribution lines throughout the City's service area. Many existing water mains are beyond their useful life and are prone to frequent breaks, leaks, and reduced hydraulic capacity, which impacts service reliability, water quality, and maintenance costs.

The scope of work includes replacing undersized or corroded water mains, upgrading associated valves, hydrants, and service connections, and restoring affected roadway and sidewalk surfaces. Priority areas are identified based on system age, break history, flow performance, and coordination with other infrastructure projects.



**OPERATING BUDGET**

**IMPACT:**

Reduce costs associated with water main repairs.

| FUNDING SOURCES:                     | FY 26                | FY 27       | FY 28       | FY 29               | FY 30               | FIVE YEAR TOTAL      |
|--------------------------------------|----------------------|-------------|-------------|---------------------|---------------------|----------------------|
| Repair and Replacement - 461         | \$ -                 | \$ -        | \$ -        | \$ 2,000,000        | \$ 2,000,000        | \$ 4,000,000         |
| Connection Fees Fund - 458           | 500,000              | -           | -           | -                   | -                   | 500,000              |
| Series 2025 Bond Projects Fund - 464 | 10,000,000           | -           | -           | -                   | -                   | 10,000,000           |
| <b>TOTAL</b>                         | <b>\$ 10,500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,000,000</b> | <b>\$ 2,000,000</b> | <b>\$ 14,500,000</b> |

| PROJECT COSTS: | FY 26                | FY 27       | FY 28       | FY 29               | FY 30               | FIVE YEAR TOTAL      |
|----------------|----------------------|-------------|-------------|---------------------|---------------------|----------------------|
| Design         | \$ -                 | \$ -        | \$ -        | \$ -                | \$ -                | \$ -                 |
| Construction   | 10,500,000           | -           | -           | 2,000,000           | 2,000,000           | 14,500,000           |
| Other Costs    | -                    | -           | -           | -                   | -                   | -                    |
| <b>TOTAL</b>   | <b>\$ 10,500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,000,000</b> | <b>\$ 2,000,000</b> | <b>\$ 14,500,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## ACQUISITION OF VEHICLES

**PROJECT NUMBER:**

**6006**

**PROJECT DURATION (FY):**

**ANNUAL EXPENSE**

**PROJECT CATEGORY:**

**UTILITIES - DEES**

**PROJECT DEPARTMENT:**

**DEES**

**PROJECT DESCRIPTION:**

The Plan includes replacement of existing vehicles that have met their useful life and purchase new vehicles that cannot be provided through the Enterprise Lease Program.

Additionally, funds will be used to purchase industrial vehicles and heavy equipment, such as vacuum trucks, forklifts, backhoes, boom trucks, cranes, and other heavy equipment not covered by the lease program.

**OPERATING BUDGET  
IMPACT:**

Reduce maintenance and repair costs of vehicles.



| FUNDING SOURCES:             | FY 26             | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|------------------------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Repair and Replacement - 461 | \$ 800,000        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 800,000        |
|                              |                   |             |             |             |             |                   |
|                              |                   |             |             |             |             |                   |
| <b>TOTAL</b>                 | <b>\$ 800,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 800,000</b> |

| PROJECT COSTS: | FY 26             | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|----------------|-------------------|-------------|-------------|-------------|-------------|-------------------|
| Design         | \$ -              | \$ -        | \$ -        | \$ -        | \$ -        | \$ -              |
| Construction   | -                 | -           | -           | -           | -           | -                 |
| Other Costs    | 800,000           | -           | -           | -           | -           | 800,000           |
| <b>TOTAL</b>   | <b>\$ 800,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 800,000</b> |





# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## WATER & WASTEWATER EQUIPMENT

**PROJECT NUMBER:**  
**PROJECT DURATION (FY):**  
**PROJECT CATEGORY:**  
**PROJECT DEPARTMENT:**  
**PROJECT DESCRIPTION:**

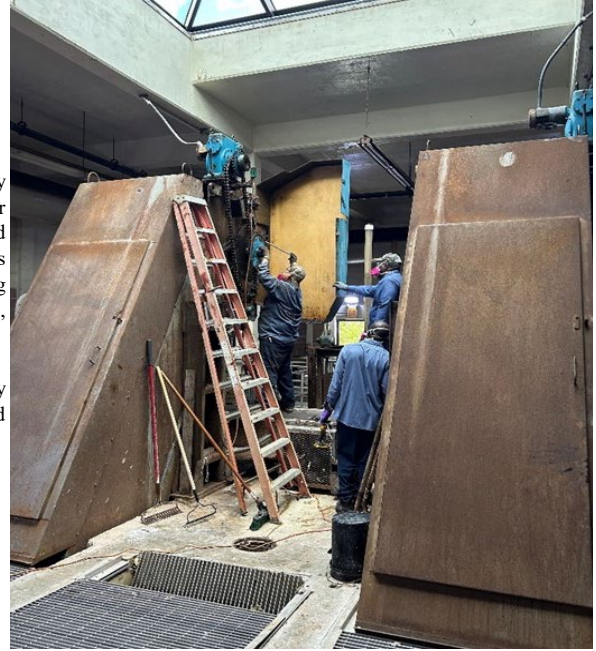
**6008**  
**ANNUAL EXPENSE**  
**UTILITIES - DEES**  
**DEES**

Funding for the acquisition of essential water and wastewater equipment to support daily operations, maintenance, and system upgrades at the City's water and wastewater treatment plants. The investment includes pumps, motors, blowers, chemical feed systems, monitoring instruments, generators, valves, and other critical components necessary to ensure reliable and efficient treatment processes. The allocated funding covers both the purchase of equipment or associated components and its installation, ensuring proper integration into existing systems for optimal performance.

Replacing outdated or failing equipment, enhances operational efficiency, regulatory compliance, and system resilience, ensuring uninterrupted service for residents and businesses.

**OPERATING BUDGET IMPACT:**

Reduced emergency repairs and maintenance costs.



| FUNDING SOURCES:             | FY 26             | FY 27             | FY 28             | FY 29             | FY 30             | FIVE YEAR TOTAL     |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Repair and Replacement - 461 | \$ 500,000        | \$ 500,000        | \$ 500,000        | \$ 500,000        | \$ 500,000        | \$ 2,500,000        |
|                              |                   |                   |                   |                   |                   |                     |
|                              |                   |                   |                   |                   |                   |                     |
| <b>TOTAL</b>                 | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 2,500,000</b> |

| PROJECT COSTS: | FY 26             | FY 27             | FY 28             | FY 29             | FY 30             | FIVE YEAR TOTAL     |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Design         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Construction   | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 2,500,000           |
| Other Costs    | -                 | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL</b>   | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 2,500,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## LIFT STATION RENOVATION

**PROJECT NUMBER:**  
**PROJECT DURATION (FY):**  
**PROJECT CATEGORY:**  
**PROJECT DEPARTMENT:**  
**PROJECT DESCRIPTION:**

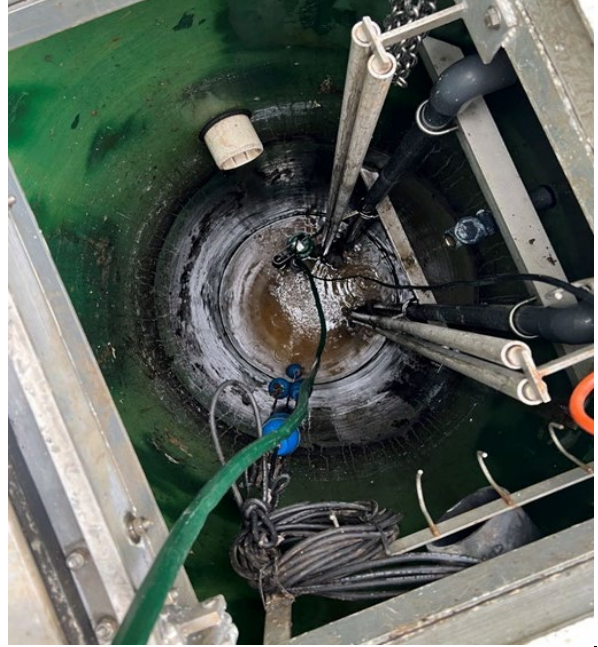
**6010**  
**ANNUAL EXPENSE**  
**UTILITIES - DEES**  
**DEES**

The Lift Stations Renovation project funds the rehabilitation, upgrade, and replacement of aging lift stations infrastructure to ensure reliable wastewater collection and conveyance. Many of the City's lift stations are near their expected service life, requiring critical improvements to maintain operational efficiency and prevent failures.

The scope of this project includes pump replacements, electrical panel and telemetry upgrades, wet well rehabilitations, generator installations, valve replacements, and structural improvements to enhance system performance and resiliency. These upgrades will help reduce maintenance costs, minimize the risk of sanitary sewer overflows (SSOs), and ensure compliance with regulatory requirements.

### OPERATING BUDGET IMPACT:

Reduce repairs and maintenance cost of lift stations.  
Improved Energy Efficiency and Lower Operational Costs.



| FUNDING SOURCES:             | FY 26               | FY 27               | FY 28               | FY 29               | FY 30               | FIVE YEAR TOTAL      |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Repair and Replacement - 461 | \$ 2,700,000        | \$ 2,700,000        | \$ 2,500,000        | \$ 2,500,000        | \$ 2,500,000        | \$ 12,900,000        |
|                              |                     |                     |                     |                     |                     |                      |
|                              |                     |                     |                     |                     |                     |                      |
| <b>TOTAL</b>                 | <b>\$ 2,700,000</b> | <b>\$ 2,700,000</b> | <b>\$ 2,500,000</b> | <b>\$ 2,500,000</b> | <b>\$ 2,500,000</b> | <b>\$ 12,900,000</b> |

| PROJECT COSTS: | FY 26               | FY 27               | FY 28               | FY 29               | FY 30               | FIVE YEAR TOTAL      |
|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| Design         | \$ 500,000          | \$ 500,000          | \$ 300,000          | \$ 300,000          | \$ 300,000          | \$ 1,900,000         |
| Construction   | 2,000,000           | 2,000,000           | 2,000,000           | 2,000,000           | 2,000,000           | 10,000,000           |
| Other Costs    | 200,000             | 200,000             | 200,000             | 200,000             | 200,000             | 1,000,000            |
| <b>TOTAL</b>   | <b>\$ 2,700,000</b> | <b>\$ 2,700,000</b> | <b>\$ 2,500,000</b> | <b>\$ 2,500,000</b> | <b>\$ 2,500,000</b> | <b>\$ 12,900,000</b> |





# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## UPGRADE TELEMETRY SYSTEM

**PROJECT NUMBER:**  
**PROJECT DURATION (FY):**  
**PROJECT CATEGORY:**  
**PROJECT DEPARTMENT:**  
**PROJECT DESCRIPTION:**

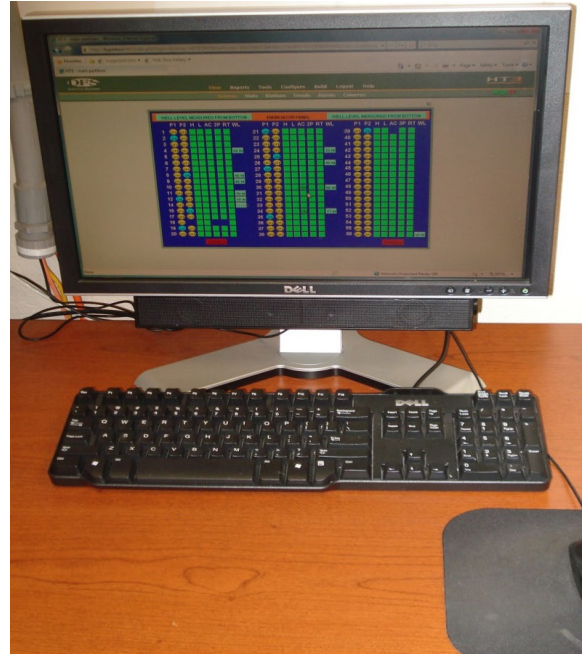
**6014**  
**ANNUAL EXPENSE**  
**UTILITIES - DEES**  
**DEES**

This project funds the testing, repair, replacement, and upgrading of the DataFlow Systems (DFS) telemetry network that supports the remote monitoring and control of lift stations and the radio communication system at the Coral Gate storage tank. These upgrades are essential to maintaining reliable real-time data transmission, system performance monitoring, and automated alerts for lift stations across the service area.

The telemetry system enables centralized observation of lift station operations from a single location, reducing the need for frequent site visits and improving response times to equipment failures. Upgrading components ensures the system operates efficiently, minimizes communication failures, and enhances overall network reliability.

### OPERATING BUDGET IMPACT:

Reduced Manual Monitoring and Operational Costs.



| FUNDING SOURCES:             | FY 26             | FY 27             | FY 28             | FY 29             | FY 30             | FIVE YEAR TOTAL     |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Repair and Replacement - 461 | \$ 300,000        | \$ 315,000        | \$ 330,750        | \$ 347,500        | \$ 365,000        | \$ 1,658,250        |
|                              |                   |                   |                   |                   |                   |                     |
|                              |                   |                   |                   |                   |                   |                     |
| <b>TOTAL</b>                 | <b>\$ 300,000</b> | <b>\$ 315,000</b> | <b>\$ 330,750</b> | <b>\$ 347,500</b> | <b>\$ 365,000</b> | <b>\$ 1,658,250</b> |

| PROJECT COSTS: | FY 26             | FY 27             | FY 28             | FY 29             | FY 30             | FIVE YEAR TOTAL     |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Design         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Construction   | 300,000           | 315,000           | 330,750           | 347,500           | 365,000           | 1,658,250           |
| Other Costs    | -                 | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL</b>   | <b>\$ 300,000</b> | <b>\$ 315,000</b> | <b>\$ 330,750</b> | <b>\$ 347,500</b> | <b>\$ 365,000</b> | <b>\$ 1,658,250</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## INFILTRATION AND INFLOW REHABILITATION

### PROJECT NUMBER:

6015

### PROJECT DURATION (FY):

FY 2023 - FY 2030

### PROJECT CATEGORY:

UTILITIES - DEES

### PROJECT DEPARTMENT:

DEES

### PROJECT DESCRIPTION:

The City is dedicated to reducing infiltration and inflow (I&I) in the gravity sanitary sewer system through targeted rehabilitation efforts. Cured-in-place pipe (CIPP) lining serves as the primary method for sealing aging sewer mains, manholes, and laterals, significantly minimizing groundwater infiltration that increases treatment costs and contributes to system overflows. The allocated funds will support the lining of deteriorated sewer mains and laterals to prevent infiltration, along with the sealing and repair of manholes to eliminate leaks and structural deficiencies.

Additionally, the program includes locating, replacing, or installing cleanouts to improve maintenance access and reduce unauthorized discharges, as well as identifying and removing unauthorized connections that contribute to excessive flows.

With 80% of the City's sewer system constructed from clay pipes, I&I has become a significant concern, particularly during heavy rainfall events. To date, 57.33 miles of the 147 miles of gravity sewer lines requiring lining have been rehabilitated.



### OPERATING BUDGET

#### IMPACT:

Reduced Treatment and Pumping Costs.

| FUNDING SOURCES:             | FY 26               | FY 27               | FY 28               | FY 29               | FY 30               | FIVE YEAR TOTAL     |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Repair and Replacement - 461 | \$ 1,000,000        | \$ 1,000,000        | \$ 1,000,000        | \$ 1,000,000        | \$ 1,000,000        | \$ 5,000,000        |
|                              |                     |                     |                     |                     |                     |                     |
|                              |                     |                     |                     |                     |                     |                     |
| <b>TOTAL</b>                 | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 5,000,000</b> |

| PROJECT COSTS: | FY 26               | FY 27               | FY 28               | FY 29               | FY 30               | FIVE YEAR TOTAL     |
|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Design         | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Construction   | 1,000,000           | 1,000,000           | 1,000,000           | 1,000,000           | 1,000,000           | 5,000,000           |
| Other Costs    | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>TOTAL</b>   | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 5,000,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## REHABILITATE GENERATOR SYSTEMS

**PROJECT NUMBER:**  
**PROJECT DURATION (FY):**  
**PROJECT CATEGORY:**  
**PROJECT DEPARTMENT:**  
**PROJECT DESCRIPTION:**

**6019**  
**ANNUAL EXPENSE**  
**UTILITIES - DEES**  
**DEES**

This project funds the rehabilitation, replacement, and upgrade of standby generators and associated infrastructure at the City's water and wastewater treatment facilities to ensure reliable backup power during outages and emergencies. Aging generators, switchgears, breakers, and fuel systems require overhauls, repairs, and control panel upgrades to improve performance, meet modern standards, and prevent service disruptions. Investing in these upgrades will enhance operational resilience, reduce emergency repair costs, and ensure compliance with state and federal regulations for uninterrupted water and wastewater services.

### OPERATING BUDGET IMPACT:

Reduced Emergency Repair and Maintenance Costs.  
Minimized Risk of Regulatory Fines and Service Disruptions.



| FUNDING SOURCES:             | FY 26               | FY 27               | FY 28               | FY 29               | FY 30               | FIVE YEAR TOTAL     |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Repair and Replacement - 461 | \$ 1,000,000        | \$ 1,000,000        | \$ 1,000,000        | \$ 1,000,000        | \$ 1,000,000        | \$ 5,000,000        |
|                              |                     |                     |                     |                     |                     |                     |
|                              |                     |                     |                     |                     |                     |                     |
| <b>TOTAL</b>                 | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 5,000,000</b> |

| PROJECT COSTS: | FY 26               | FY 27               | FY 28               | FY 29               | FY 30               | FIVE YEAR TOTAL     |
|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Design         | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Construction   | 1,000,000           | 1,000,000           | 1,000,000           | 1,000,000           | 1,000,000           | 5,000,000           |
| Other Costs    | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>TOTAL</b>   | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 1,000,000</b> | <b>\$ 5,000,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## WATER MAIN/FORCE MAIN CONTROL IMPROVEMENTS

**PROJECT NUMBER:**

**6023**

**PROJECT DURATION (FY):**

**ANNUAL EXPENSE**

**PROJECT CATEGORY:**

**UTILITIES - DEES**

**PROJECT DEPARTMENT:**

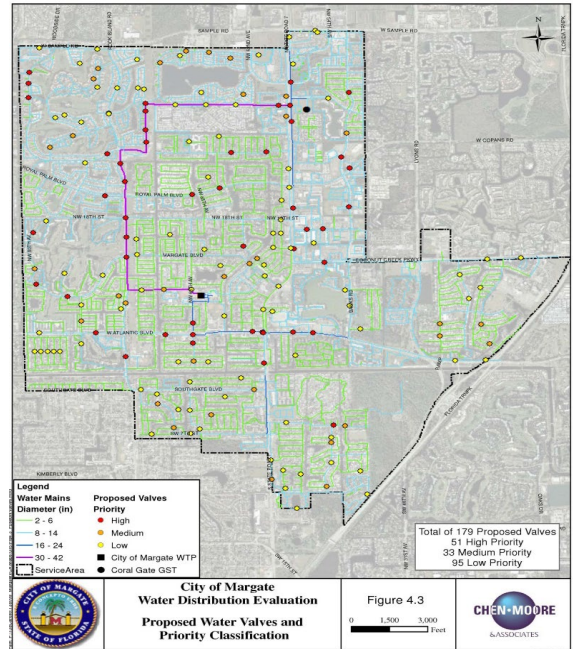
**DEES**

**PROJECT DESCRIPTION:**

The strategic installation of new components within the distribution system, including pipes and valves that facilitate system bypass and isolation for maintenance is set to expedite response to main breaks, diminish service disruptions to customers, and elevate water quality. The allocated funds will not only support the annual assessment, repair, and replacement of valves but also allow for the repair, replacement, or relocation of existing components in the water and wastewater distribution system.

### OPERATING BUDGET IMPACT:

Reduce material and labor costs associated with water main/force main repairs.



| FUNDING SOURCES:             | FY 26             | FY 27             | FY 28             | FY 29             | FY 30             | FIVE YEAR TOTAL     |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Repair and Replacement - 461 | \$ 500,000        | \$ 500,000        | \$ 500,000        | \$ 500,000        | \$ 500,000        | \$ 2,500,000        |
|                              |                   |                   |                   |                   |                   |                     |
| <b>TOTAL</b>                 | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 2,500,000</b> |

| PROJECT COSTS: | FY 26             | FY 27             | FY 28             | FY 29             | FY 30             | FIVE YEAR TOTAL     |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Design         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Construction   | 500,000           | 500,000           | 500,000           | 500,000           | 500,000           | 2,500,000           |
| Other Costs    | -                 | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL</b>   | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 2,500,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## REHABILITATE DEES ADMINISTRATION BUILDING

**PROJECT NUMBER:**  
**PROJECT DURATION (FY):**  
**PROJECT CATEGORY:**  
**PROJECT DEPARTMENT:**  
**PROJECT DESCRIPTION:**

**6026**  
**RECURRING EXPENSE**  
**UTILITIES - DEES**  
**DEES**

This project funds the renovation and rehabilitation of the Administration Office Building to improve functionality, safety, and efficiency for staff and public operations. The facility requires upgrades to aging infrastructure, interior renovations, HVAC improvements, electrical and plumbing system updates, and ADA compliance enhancements to meet modern operational needs.

These improvements will enhance workplace efficiency, employee comfort, and customer service accessibility, ensuring a safe and well-maintained administrative facility to support the department's operations.

**OPERATING BUDGET**  
**IMPACT:**

Reduced Maintenance and Repair Costs.



| FUNDING SOURCES:             | FY 26             | FY 27             | FY 28             | FY 29             | FY 30             | FIVE YEAR TOTAL   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Repair and Replacement - 461 | \$ 300,000        | \$ 100,000        | \$ 100,000        | \$ 100,000        | \$ 100,000        | \$ 700,000        |
|                              |                   |                   |                   |                   |                   |                   |
|                              |                   |                   |                   |                   |                   |                   |
| <b>TOTAL</b>                 | <b>\$ 300,000</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ 700,000</b> |

| PROJECT COSTS: | FY 26             | FY 27             | FY 28             | FY 29             | FY 30             | FIVE YEAR TOTAL   |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Design         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Construction   | 300,000           | 100,000           | 100,000           | 100,000           | 100,000           | 700,000           |
| Other Costs    | -                 | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL</b>   | <b>\$ 300,000</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ 100,000</b> | <b>\$ 700,000</b> |



**BUDGET**





# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## SUPERVISORY CONTROL AND DATA ACQUISITION (SCADA) SYSTEM UPGRADES

### PROJECT NUMBER:

6041

### PROJECT DURATION (FY):

FY 2024 - FY 2026

### PROJECT CATEGORY:

UTILITIES - DEES

### PROJECT DEPARTMENT:

DEES

### PROJECT DESCRIPTION:

Enhancements to the SCADA system, which manages critical processes at the City's water and wastewater facilities, are underway. In FY 2024, the City awarded Revere Inc. for the design and build of the SCADA upgrades, marking a significant milestone in the modernization of the system. The upgrades will include hardware and software improvements (VT SCADA), advanced data analytics, enhanced cybersecurity, and AI-driven automation to optimize system performance. AI integration will enable predictive equipment failure detection, automated anomaly detection, and adaptive process control, reducing downtime and improving system efficiency. This project will include instrumentations, if needed.

The Florida Legislature has awarded a \$500,000 grant, which will offset a portion of the project's costs, helping to accelerate implementation and minimize the financial burden on the City. The project is scheduled to be fully completed by December 2026, ensuring long-term operational improvements and enhanced system reliability.

### OPERATING BUDGET IMPACT:

Reduced maintenance costs through predictive analytics.

Improved operational efficiency and energy savings.

Enhanced system reliability and faster response to anomalies.



| FUNDING SOURCES:             | FY 26       | FY 27               | FY 28               | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|------------------------------|-------------|---------------------|---------------------|-------------|-------------|---------------------|
| Repair and Replacement - 461 | \$ -        | \$ 1,000,000        | \$ 2,000,000        | \$ -        | \$ -        | \$ 3,000,000        |
|                              |             |                     |                     |             |             |                     |
|                              |             |                     |                     |             |             |                     |
| <b>TOTAL</b>                 | <b>\$ -</b> | <b>\$ 1,000,000</b> | <b>\$ 2,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,000,000</b> |

| PROJECT COSTS: | FY 26       | FY 27               | FY 28               | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|----------------|-------------|---------------------|---------------------|-------------|-------------|---------------------|
| Design         | \$ -        | \$ -                | \$ -                | \$ -        | \$ -        | \$ -                |
| Construction   | -           | 1,000,000           | 2,000,000           | -           | -           | 3,000,000           |
| Other Costs    | -           | -                   | -                   | -           | -           | -                   |
| <b>TOTAL</b>   | <b>\$ -</b> | <b>\$ 1,000,000</b> | <b>\$ 2,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,000,000</b> |





# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## SECURITY SYSTEM UPGRADES

### PROJECT NUMBER:

6042

### PROJECT DURATION (FY):

RECURRING EXPENSE

### PROJECT CATEGORY:

UTILITIES - DEES

### PROJECT DEPARTMENT:

DEES

### PROJECT DESCRIPTION:

The Security System Upgrades project will enhance surveillance and security monitoring at the City's water and wastewater facilities by expanding a modernized camera system. To improve facility protection, the City has selected Avigilon as its new security camera system provider, ensuring advanced video surveillance, real-time monitoring, and enhanced incident detection capabilities.

This project will involve additional installations of high-resolution cameras, video management software, and network infrastructure to support remote access, automated alerts, and improved security response. The upgraded system will enhance facility monitoring, deter unauthorized access, and provide a secure operational environment for critical water and wastewater infrastructure.

The new security system will strengthen compliance with safety regulations, reduce security risks, and improve overall facility management. These enhancements will ensure better oversight, increased situational awareness, and long-term protection of the City's essential utility assets.



### OPERATING BUDGET

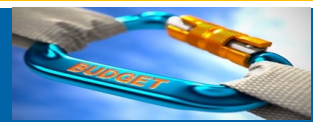
#### IMPACT:

Reduced risk of vandalism and unauthorized access.

Lower Liability costs through enhanced surveillance and documentation.

| FUNDING SOURCES:             | FY 26             | FY 27             | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|------------------------------|-------------------|-------------------|-------------|-------------|-------------|---------------------|
| Repair and Replacement - 461 | \$ 500,000        | \$ 500,000        | \$ -        | \$ -        | \$ -        | \$ 1,000,000        |
|                              |                   |                   |             |             |             |                     |
| <b>TOTAL</b>                 | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,000,000</b> |

| PROJECT COSTS: | FY 26             | FY 27             | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|----------------|-------------------|-------------------|-------------|-------------|-------------|---------------------|
| Design         | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -                |
| Construction   | 500,000           | 500,000           | -           | -           | -           | 1,000,000           |
| Other Costs    | -                 | -                 | -           | -           | -           | -                   |
| <b>TOTAL</b>   | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,000,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## WEST WASTEWATER TREATMENT PLANT (WWTP) UPGRADES

**PROJECT NUMBER:**  
**PROJECT DURATION (FY):**  
**PROJECT CATEGORY:**  
**PROJECT DEPARTMENT:**  
**PROJECT DESCRIPTION:**

**6046**  
**FY 2026**  
**UTILITIES - DEES**  
**DEES**

The West Wastewater Treatment Plant (WWTP) has a capacity of 7.9 million gallons per day and handles most of the city's wastewater using outdated Rotating Biological Contactors (RBCs) installed in 1984. Plans for upgrading include replacing these RBCs with modern treatment technologies like fine bubble-activated sludge. The project also aims to rehabilitate the plant's headworks and expand capacity with additional clarifiers to ensure compliance and sustainability. The city has finalized a design criteria package and will soon seek an engineering and construction team to increase capacity and enhance treatment efficiency.

### OPERATING BUDGET IMPACT:

Reduced maintenance and repair costs due to modernized treatment technology.  
 Improved energy efficiency and lower operational costs.  
 Enhanced compliance with regulatory standards and increased treatment capacity.



| FUNDING SOURCES:                | FY 26                | FY 27       | FY 28       | FY 29       | FY 30       | TOTAL                |
|---------------------------------|----------------------|-------------|-------------|-------------|-------------|----------------------|
| Repair and Replacement - 461    | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -                 |
| Series 2025 Bond Projects - 464 | 55,000,000           | -           | -           | -           | -           | 55,000,000           |
|                                 | -                    | -           | -           | -           | -           | -                    |
| <b>TOTAL</b>                    | <b>\$ 55,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 55,000,000</b> |

| PROJECT COSTS: | FY 26                | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL      |
|----------------|----------------------|-------------|-------------|-------------|-------------|----------------------|
| Design         | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -                 |
| Construction   | 55,000,000           | -           | -           | -           | -           | 55,000,000           |
| Other Costs    | -                    | -           | -           | -           | -           | -                    |
| <b>TOTAL</b>   | <b>\$ 55,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 55,000,000</b> |



# BUDGET



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## MECHANICAL SHOP WAREHOUSE AND OFFICE FACILITY

**PROJECT NUMBER:**  
**PROJECT DURATION (FY):**  
**PROJECT CATEGORY:**  
**PROJECT DEPARTMENT:**  
**PROJECT DESCRIPTION:**

**6050**  
**FY 2026**  
**UTILITIES - DEES**  
**DEES**

This project funds the construction of a new prefabricated building to serve as a warehouse for mechanical equipment storage, a dedicated mechanical shop, and office space for the Mechanical Division. The new facility will centralize maintenance operations, improve equipment organization, and enhance workspace efficiency for staff managing critical water and wastewater infrastructure.

The warehouse will provide secure and climate-controlled storage for essential mechanical components, tools, and heavy equipment, reducing equipment degradation and loss. The integrated office space will support administrative functions, work planning, and coordination of maintenance activities, ensuring a more streamlined and efficient operation.

### OPERATING BUDGET IMPACT:

Extended asset lifespan.  
Improved maintenance workflow and operational efficiency.



| FUNDING SOURCES:             | FY 26               | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|------------------------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| Repair and Replacement - 461 | \$ 3,000,000        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 3,000,000        |
|                              |                     |             |             |             |             |                     |
|                              |                     |             |             |             |             |                     |
| <b>TOTAL</b>                 | <b>\$ 3,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,000,000</b> |

| PROJECT COSTS: | FY 26               | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|----------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| Design         | \$ -                | \$ -        | \$ -        | \$ -        | \$ -        | \$ -                |
| Construction   | 3,000,000           | -           | -           | -           | -           | 3,000,000           |
| Other Costs    | -                   | -           | -           | -           | -           | -                   |
| <b>TOTAL</b>   | <b>\$ 3,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,000,000</b> |



# FY 2025 CAPITAL IMPROVEMENT PROGRAM

## WASTE WATER TREATMENT PLANT (WWTP) HEADWORKS UPGRADES

### PROJECT NUMBER:

6054

### PROJECT DURATION (FY):

FY 2026

### PROJECT CATEGORY:

UTILITIES - DEES

### PROJECT DEPARTMENT:

DEES

### PROJECT DESCRIPTION:

This project funds the upgrade and modernization of the headworks system at the Wastewater Treatment Plant to improve screening, grit removal, and overall pretreatment efficiency. The existing headworks infrastructure is aging and requires mechanical and structural upgrades to handle increased flow capacity, reduce operational inefficiencies, and prevent equipment wear further down the treatment process. In FY 2025, the City solicited a design-build contractor to execute this project, ensuring an efficient and streamlined approach to delivering the necessary improvements. The project will include replacement of bar screens, grit removal systems, influent channels, and associated mechanical components to enhance solids removal, minimize clogging, and protect downstream processes. Upgrades will also improve odor control, energy efficiency, and compliance with regulatory standards, ensuring the headworks system continues to function reliably and efficiently while supporting long-term wastewater treatment sustainability.

### OPERATING BUDGET IMPACT:

Reduced maintenance costs due to improved solids removal efficiency.  
Increased equipment lifespan by minimizing grit and debris-related damage.  
Enhanced treatment capacity and compliance with regulatory standards.



| FUNDING SOURCES:                     | FY 26                | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL      |
|--------------------------------------|----------------------|-------------|-------------|-------------|-------------|----------------------|
| Repair and Replacement - 461         | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -                 |
| Series 2025 Bond Projects Fund - 464 | 15,000,000           | -           | -           | -           | -           | \$ 15,000,000        |
|                                      |                      |             |             |             |             |                      |
| <b>TOTAL</b>                         | <b>\$ 15,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 15,000,000</b> |

| PROJECT COSTS: | FY 26                | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL      |
|----------------|----------------------|-------------|-------------|-------------|-------------|----------------------|
| Design         | \$ -                 | \$ -        | \$ -        | \$ -        | \$ -        | \$ -                 |
| Construction   | 15,000,000           | -           | -           | -           | -           | 15,000,000           |
| Other Costs    | -                    | -           | -           | -           | -           | -                    |
| <b>TOTAL</b>   | <b>\$ 15,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 15,000,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## WATER TREATMENT PLANT (WTP) INFRASTRUCTURE IMPROVEMENTS

### PROJECT NUMBER:

6056

### PROJECT DURATION (FY):

FY 2027 - FY 2030

### PROJECT CATEGORY:

UTILITIES - DEES

### PROJECT DEPARTMENT:

DEES

### PROJECT DESCRIPTION:

This project funds the modernization and optimization of the Water Treatment Plant and associated infrastructure to align with evolving regulatory standards and enhance overall treatment efficiency. The initiative will integrate cutting-edge treatment technologies and methodologies to improve water quality, operational performance, and system reliability.

Planned enhancements may include process automation, advanced treatment methods, replacements and upgrades to maximize efficiency, reduce operational costs, and ensure compliance with future drinking water regulations. These upgrades will further improve plant sustainability and the quality of treated water delivered to customers.

### OPERATING BUDGET IMPACT:

Lower maintenance and repair costs due to advanced treatment technologies.



| FUNDING SOURCES:             | FY 26       | FY 27               | FY 28               | FY 29               | FY 30               | FIVE YEAR TOTAL     |
|------------------------------|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Repair and Replacement - 461 | \$ -        | \$ 1,000,000        | \$ 1,600,000        | \$ 2,000,000        | \$ 2,000,000        | \$ 6,600,000        |
|                              |             |                     |                     |                     |                     |                     |
|                              |             |                     |                     |                     |                     |                     |
| <b>TOTAL</b>                 | <b>\$ -</b> | <b>\$ 1,000,000</b> | <b>\$ 1,600,000</b> | <b>\$ 2,000,000</b> | <b>\$ 2,000,000</b> | <b>\$ 6,600,000</b> |

| PROJECT COSTS: | FY 26       | FY 27               | FY 28               | FY 29               | FY 30               | FIVE YEAR TOTAL     |
|----------------|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Design         | \$ -        | \$ -                | \$ 500,000          | \$ -                | \$ -                | \$ 500,000          |
| Construction   | -           | 1,000,000           | 1,000,000           | 2,000,000           | 2,000,000           | 6,000,000           |
| Other Costs    | -           | -                   | 100,000             | -                   | -                   | 100,000             |
| <b>TOTAL</b>   | <b>\$ -</b> | <b>\$ 1,000,000</b> | <b>\$ 1,600,000</b> | <b>\$ 2,000,000</b> | <b>\$ 2,000,000</b> | <b>\$ 6,600,000</b> |





# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## LIME SLUDGE HANDLING PROCESS

**PROJECT NUMBER:**

**6057**

**PROJECT DURATION (FY):**

**FY 2027 - FY 2028**

**PROJECT CATEGORY:**

**UTILITIES - DEES**

**PROJECT DEPARTMENT:**

**DEES**

**PROJECT DESCRIPTION:**

The configuration of the current lime sludge pond does not allow potable water used in the current treatment process to be reprocessed back into the potable water system. Instead, that partially-treated water gets sent to waste and shows up in water losses. The design of the new lime sludge handling processes will allow the City to feed partially treated water back to the head of the plant rather than sending it to waste. This project seeks to improve the sustainability and cost efficiency of the treatment process.

### OPERATING BUDGET IMPACT:

Reduce lime production, and its disposal, and prevent lime sludge from dispersing onto neighboring properties.



| FUNDING SOURCES:             | FY 26       | FY 27               | FY 28               | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|------------------------------|-------------|---------------------|---------------------|-------------|-------------|---------------------|
| Repair and Replacement - 461 | \$ -        | \$ 2,000,000        | \$ 4,000,000        | \$ -        | \$ -        | \$ 6,000,000        |
|                              |             |                     |                     |             |             |                     |
|                              |             |                     |                     |             |             |                     |
| <b>TOTAL</b>                 | <b>\$ -</b> | <b>\$ 2,000,000</b> | <b>\$ 4,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 6,000,000</b> |

| PROJECT COSTS: | FY 26       | FY 27               | FY 28               | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|----------------|-------------|---------------------|---------------------|-------------|-------------|---------------------|
| Design         | \$ -        | \$ -                | \$ -                | \$ -        | \$ -        | \$ -                |
| Construction   | -           | 2,000,000           | 4,000,000           | -           | -           | 6,000,000           |
| Other Costs    | -           | -                   | -                   | -           | -           | -                   |
| <b>TOTAL</b>   | <b>\$ -</b> | <b>\$ 2,000,000</b> | <b>\$ 4,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 6,000,000</b> |





# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## CAPITAL PROJECTS - OTHER

### PROJECT NUMBER:

6058

### PROJECT DURATION (FY):

ANNUAL EXPENSE

### PROJECT CATEGORY:

UTILITIES - DEES

### PROJECT DEPARTMENT:

DEES

### PROJECT DESCRIPTION:

The Department of Environmental and Engineering Services (DEES) oversees a complex utilities network, including water distribution systems, wastewater collection and transmission networks, pump stations, treatment facilities, a water storage and booster station, and administrative support buildings. To ensure the continuous reliability and resiliency of these critical systems, this program funds targeted infrastructure upgrades, emergency response enhancements, and regulatory compliance improvements.

This project is designed to increase service dependability, strengthen emergency preparedness, and enhance public safety. Investments will focus on modernizing aging infrastructure, upgrading essential equipment, and implementing system-wide improvements that will support long-term operational efficiency and environmental sustainability.

### OPERATING BUDGET

#### IMPACT:

Reduced emergency repair and maintenance costs.

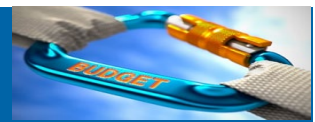
Improved system reliability and operational efficiency.

Enhanced regulatory compliance and public safety measures.



| FUNDING SOURCES:             | FY 26               | FY 27               | FY 28               | FY 29               | FY 30               | FIVE YEAR TOTAL     |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Repair and Replacement - 461 | \$ 1,000,000        | \$ 1,100,000        | \$ 1,215,000        | \$ 1,335,000        | \$ 1,500,000        | \$ 6,150,000        |
|                              |                     |                     |                     |                     |                     |                     |
|                              |                     |                     |                     |                     |                     |                     |
| <b>TOTAL</b>                 | <b>\$ 1,000,000</b> | <b>\$ 1,100,000</b> | <b>\$ 1,215,000</b> | <b>\$ 1,335,000</b> | <b>\$ 1,500,000</b> | <b>\$ 6,150,000</b> |

| PROJECT COSTS: | FY 26               | FY 27               | FY 28               | FY 29               | FY 30               | FIVE YEAR TOTAL     |
|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Design         | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Construction   | 1,000,000           | 1,100,000           | 1,215,000           | 1,335,000           | 1,500,000           | 6,150,000           |
| Other Costs    | -                   | -                   | -                   | -                   | -                   | -                   |
| <b>TOTAL</b>   | <b>\$ 1,000,000</b> | <b>\$ 1,100,000</b> | <b>\$ 1,215,000</b> | <b>\$ 1,335,000</b> | <b>\$ 1,500,000</b> | <b>\$ 6,150,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## REHABILITATE WATER TREATMENT PLANT (WTP) GROUND STORAGE TANKS

**PROJECT NUMBER:**

**6060**

**PROJECT DURATION (FY):**

**FY 2026 - FY 2027**

**PROJECT CATEGORY:**

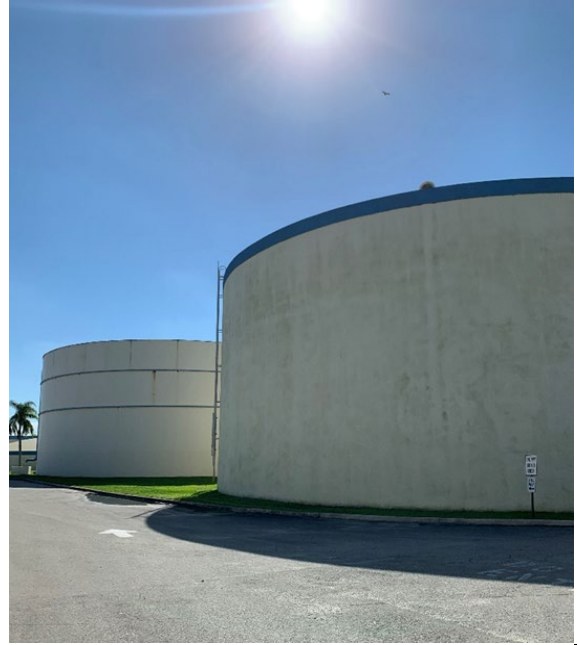
**UTILITIES - DEES**

**PROJECT DEPARTMENT:**

**DEES**

**PROJECT DESCRIPTION:**

Every five years the Water Treatment Plants (WTPs) are required to conduct integrity inspections of ground storage tanks to determine the condition of the coatings and structural components and to evaluate the tanks for compliance with current sanitation, safety, and security regulations. The project will provide structural rehabilitation of existing drinking water ground storage tanks as per inspection recommendation.



### OPERATING BUDGET IMPACT:

Reduced Emergency Repairs and Prolonged Tank Lifespan.  
Improved Compliance with Safety and Sanitation Regulations.  
Enhanced Water Storage Reliability and System Resilience.

| FUNDING SOURCES:             | FY 26             | FY 27             | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|------------------------------|-------------------|-------------------|-------------|-------------|-------------|---------------------|
| Repair and Replacement - 461 | \$ 600,000        | \$ 500,000        | \$ -        | \$ -        | \$ -        | \$ 1,100,000        |
|                              |                   |                   |             |             |             |                     |
|                              |                   |                   |             |             |             |                     |
| <b>TOTAL</b>                 | <b>\$ 600,000</b> | <b>\$ 500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,100,000</b> |

| PROJECT COSTS: | FY 26             | FY 27             | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|----------------|-------------------|-------------------|-------------|-------------|-------------|---------------------|
| Design         | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -                |
| Construction   | 500,000           | 500,000           | -           | -           | -           | 1,000,000           |
| Other Costs    | 100,000           | -                 | -           | -           | -           | 100,000             |
| <b>TOTAL</b>   | <b>\$ 600,000</b> | <b>\$ 500,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,100,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## WATER TREATMENT PLANT (WTP) AND WASTEWATER TREATMENT PLANT (WWTP) FACILITIES REMODELING

**PROJECT NUMBER:**

**6065**

**PROJECT DURATION (FY):**

**FY 2024 - FY 2027**

**PROJECT CATEGORY:**

**UTILITIES - DEES**

**PROJECT DEPARTMENT:**

**DEES**

**PROJECT DESCRIPTION:**

This project will replace various corroded concrete, steel, and other critical building components at Water and Wastewater Treatment Plants. These components include, but are not limited to, electrical supports; ventilation, air conditioning (HVAC), and associated ductwork. The project will also include repairs, renovations, remodeling, and modernization of facilities to provide adequate workspace and sufficient locker rooms, showers, and sanitary facilities for male and female employees, ensuring a more inclusive and well-equipped workspace..



### OPERATING BUDGET IMPACT:

Reduced Maintenance and Emergency Repair Costs.

Enhanced Workplace Conditions and Employee Productivity.

| FUNDING SOURCES:             | FY 26               | FY 27               | FY 28             | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|------------------------------|---------------------|---------------------|-------------------|-------------|-------------|---------------------|
| Repair and Replacement - 461 | \$ 1,300,000        | \$ 1,150,000        | \$ 800,000        | \$ -        | \$ -        | \$ 3,250,000        |
|                              |                     |                     |                   |             |             |                     |
| <b>TOTAL</b>                 | <b>\$ 1,300,000</b> | <b>\$ 1,150,000</b> | <b>\$ 800,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,250,000</b> |

| PROJECT COSTS: | FY 26               | FY 27               | FY 28             | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|----------------|---------------------|---------------------|-------------------|-------------|-------------|---------------------|
| Design         | \$ 250,000          | \$ 200,000          | \$ -              | \$ -        | \$ -        | \$ 450,000          |
| Construction   | 900,000             | 800,000             | 800,000           | -           | -           | 2,500,000           |
| Other Costs    | 150,000             | 150,000             | -                 | -           | -           | 300,000             |
| <b>TOTAL</b>   | <b>\$ 1,300,000</b> | <b>\$ 1,150,000</b> | <b>\$ 800,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 3,250,000</b> |



**BUDGET**



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## FACILITIES HARDENING

**PROJECT NUMBER:**

**6067**

**PROJECT DURATION (FY):**

**FY 2024 - FY 2027**

**PROJECT CATEGORY:**

**UTILITIES - DEES**

**PROJECT DEPARTMENT:**

**DEES**

**PROJECT DESCRIPTION:**

This project involves the hardening of critical infrastructure and buildings to comply with hurricane resistant standards by replacing roofs, doors, overhead doors, and windows throughout the Water and Wastewater Treatment Plants. The project will ensure continuity of operations for essential water and sanitation services during disasters and will provide protection for treatment processes, equipment and personnel.



### OPERATING BUDGET IMPACT:

Reduced repair and recovery costs following storm events.  
Improved facility resilience and operational continuity.  
Lower insurance premiums due to strengthened infrastructure.

| FUNDING SOURCES:             | FY 26             | FY 27             | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|------------------------------|-------------------|-------------------|-------------|-------------|-------------|-------------------|
| Repair and Replacement - 461 | \$ 300,000        | \$ 300,000        | \$ -        | \$ -        | \$ -        | \$ 600,000        |
|                              |                   |                   |             |             |             |                   |
|                              |                   |                   |             |             |             |                   |
| <b>TOTAL</b>                 | <b>\$ 300,000</b> | <b>\$ 300,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 600,000</b> |

| PROJECT COSTS: | FY 26             | FY 27             | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL   |
|----------------|-------------------|-------------------|-------------|-------------|-------------|-------------------|
| Design         | \$ -              | \$ -              | \$ -        | \$ -        | \$ -        | \$ -              |
| Construction   | 300,000           | 300,000           | -           | -           | -           | 600,000           |
| Other Costs    | -                 | -                 | -           | -           | -           | -                 |
| <b>TOTAL</b>   | <b>\$ 300,000</b> | <b>\$ 300,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 600,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## WASTEWATER PUMPING STATION EQUIPMENT

**PROJECT NUMBER:**  
**PROJECT DURATION (FY):**  
**PROJECT CATEGORY:**  
**PROJECT DEPARTMENT:**  
**PROJECT DESCRIPTION:**

**6069**  
**ANNUAL EXPENSE**  
**UTILITIES - DEES**  
**DEES**

This project funds repairs and replacement of lift stations infrastructure, such as mechanical pumps and electrical panels to minimize equipment failures, prevent wastewater spills, and ensure uninterrupted sewer collection services. Aging infrastructure increases the risk of breakdowns, leading to costly emergency repairs and potential environmental compliance issues.

The allocated funds will support the procurement of new pumps, electrical panels, and related components, along with labor costs for installation and rehabilitation. These upgrades will enhance system reliability, reduce maintenance costs, and improve the overall efficiency of wastewater collection operations.

### OPERATING BUDGET IMPACT:

Reduced repair and recovery costs following storm events.



| FUNDING SOURCES:             | FY 26             | FY 27             | FY 28             | FY 29             | FY 30             | FIVE YEAR TOTAL     |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Repair and Replacement - 461 | \$ 300,000        | \$ 300,000        | \$ 300,000        | \$ 300,000        | \$ 300,000        | \$ 1,500,000        |
|                              |                   |                   |                   |                   |                   |                     |
|                              |                   |                   |                   |                   |                   |                     |
| <b>TOTAL</b>                 | <b>\$ 300,000</b> | <b>\$ 300,000</b> | <b>\$ 300,000</b> | <b>\$ 300,000</b> | <b>\$ 300,000</b> | <b>\$ 1,500,000</b> |

| PROJECT COSTS: | FY 26             | FY 27             | FY 28             | FY 29             | FY 30             | FIVE YEAR TOTAL     |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Design         | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | \$ -                |
| Construction   | 300,000           | 300,000           | 300,000           | 300,000           | 300,000           | 1,500,000           |
| Other Costs    | -                 | -                 | -                 | -                 | -                 | -                   |
| <b>TOTAL</b>   | <b>\$ 300,000</b> | <b>\$ 300,000</b> | <b>\$ 300,000</b> | <b>\$ 300,000</b> | <b>\$ 300,000</b> | <b>\$ 1,500,000</b> |





# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## PARKING EXPANSION

**PROJECT NUMBER:**

**6072**

**PROJECT DURATION (FY):**

**FY 2025 - FY 2026**

**PROJECT CATEGORY:**

**UTILITIES - DEES**

**PROJECT DEPARTMENT:**

**DEES**

**PROJECT DESCRIPTION:**

This project funds the expansion, enhancement, and resurfacing of parking facilities, along with the construction of a new access road and secondary gate to the wastewater treatment plant. The new road will provide critical emergency access and a secondary point of entry to enhance operational safety and ensure continuity during emergencies, maintenance activities, or high-traffic events. It also improves access for fire, EMS, and delivery vehicles.



### OPERATING BUDGET IMPACT:

Reduced congestion and improved traffic flow within DEES facilities.  
Lower maintenance costs due to upgraded drainage and paving.  
Enhanced safety and accessibility for employees, vendors, and visitors.

| FUNDING SOURCES:             | FY 26               | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|------------------------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| Repair and Replacement - 461 | \$ 2,400,000        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 2,400,000        |
|                              |                     |             |             |             |             |                     |
|                              |                     |             |             |             |             |                     |
| <b>TOTAL</b>                 | <b>\$ 2,400,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,400,000</b> |

| PROJECT COSTS: | FY 26               | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|----------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| Design         | \$ -                | \$ -        | \$ -        | \$ -        | \$ -        | \$ -                |
| Construction   | 2,400,000           | -           | -           | -           | -           | 2,400,000           |
| Other Costs    | -                   | -           | -           | -           | -           | -                   |
| <b>TOTAL</b>   | <b>\$ 2,400,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,400,000</b> |





# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## FACILITIES EXPANSION

**PROJECT NUMBER:**

**6073**

**PROJECT DURATION (FY):**

**FY 2025 - FY 2027**

**PROJECT CATEGORY:**

**UTILITIES - DEES**

**PROJECT DEPARTMENT:**

**DEES**

**PROJECT DESCRIPTION:**

This project funds the expansion of infrastructure at the Water and Wastewater Treatment Plants to increase capacity, enhance operational efficiency, and accommodate evolving industry demands and innovations. As treatment facilities face growing regulatory requirements and service demands, additional space is needed to support new equipment, upgraded processes, and expanded personnel operations.

The expansion will focus on constructing new facility areas, upgrading existing structures, and optimizing layouts to ensure adaptability and long-term sustainability. These improvements will not only ensure compliance with regulatory standards but also enhance service reliability and operational resilience, exceeding community expectations for high-quality water and wastewater services.

**OPERATING BUDGET**

**IMPACT:**

Reduced operational constraints and increased treatment capacity.

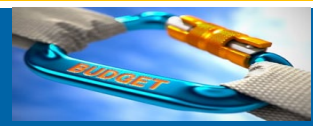
Improved efficiency and adaptability for future industry advancements.

Enhanced compliance with regulatory standards and service reliability.



| FUNDING SOURCES:             | FY 26               | FY 27               | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|------------------------------|---------------------|---------------------|-------------|-------------|-------------|---------------------|
| Repair and Replacement - 461 | \$ 1,500,000        | \$ 1,000,000        | \$ -        | \$ -        | \$ -        | \$ 2,500,000        |
|                              |                     |                     |             |             |             |                     |
|                              |                     |                     |             |             |             |                     |
| <b>TOTAL</b>                 | <b>\$ 1,500,000</b> | <b>\$ 1,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,500,000</b> |

| PROJECT COSTS: | FY 26               | FY 27               | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|----------------|---------------------|---------------------|-------------|-------------|-------------|---------------------|
| Design         | \$ 500,000          | \$ -                | \$ -        | \$ -        | \$ -        | \$ 500,000          |
| Construction   | 500,000             | 1,000,000           | -           | -           | -           | 1,500,000           |
| Other Costs    | 500,000             | -                   | -           | -           | -           | 500,000             |
| <b>TOTAL</b>   | <b>\$ 1,500,000</b> | <b>\$ 1,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 2,500,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## WATER/WASTEWATER TREATMENT PLANT (WWTP) DIGESTERS REHABILITATION

**PROJECT NUMBER:**  
**PROJECT DURATION (FY):**  
**PROJECT CATEGORY:**  
**PROJECT DEPARTMENT:**  
**PROJECT DESCRIPTION:**

**TBD**  
**RECURRING EXPENSE**  
**UTILITIES - DEES**  
**DEES**

This project funds the rehabilitation and upgrade of the digesters at the Wastewater Treatment Plant to improve operational efficiency and extend the service life of these critical components. In FY 2025, the Utilities Department engaged a consultant to develop a bid package and provide recommendations for the digester rehabilitation, ensuring the project aligns with industry best practices and regulatory standards. The rehabilitation will include structural repairs, mechanical component refurbishments, and process optimizations. Additionally, the project will involve the removal and disconnection of Jet Aire pumps and their integration into the existing blower system, improving aeration efficiency and reducing maintenance demands.

These upgrades will enhance sludge stabilization, optimize gas handling, and improve overall treatment plant performance, ensuring long-term reliability and compliance with wastewater treatment regulations.

### OPERATING BUDGET IMPACT:

Reduced maintenance and energy costs through blower system integration.  
 Improved digester performance and sludge processing efficiency.  
 Extended equipment lifespan and lower risk of operational failures.



| FUNDING SOURCES:             | FY 26               | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|------------------------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| Repair and Replacement - 461 | \$ 4,000,000        | \$ -        | \$ -        | \$ -        | \$ -        | \$ 4,000,000        |
|                              |                     |             |             |             |             |                     |
|                              |                     |             |             |             |             |                     |
| <b>TOTAL</b>                 | <b>\$ 4,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 4,000,000</b> |

| PROJECT COSTS: | FY 26               | FY 27       | FY 28       | FY 29       | FY 30       | FIVE YEAR TOTAL     |
|----------------|---------------------|-------------|-------------|-------------|-------------|---------------------|
| Design         | \$ -                | \$ -        | \$ -        | \$ -        | \$ -        | \$ -                |
| Construction   | 4,000,000           | -           | -           | -           | -           | 4,000,000           |
| Other Costs    | -                   | -           | -           | -           | -           | -                   |
| <b>TOTAL</b>   | <b>\$ 4,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 4,000,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## PFAS MONITORING, PILOT TESTING, AND COMPLIANCE PROGRAM

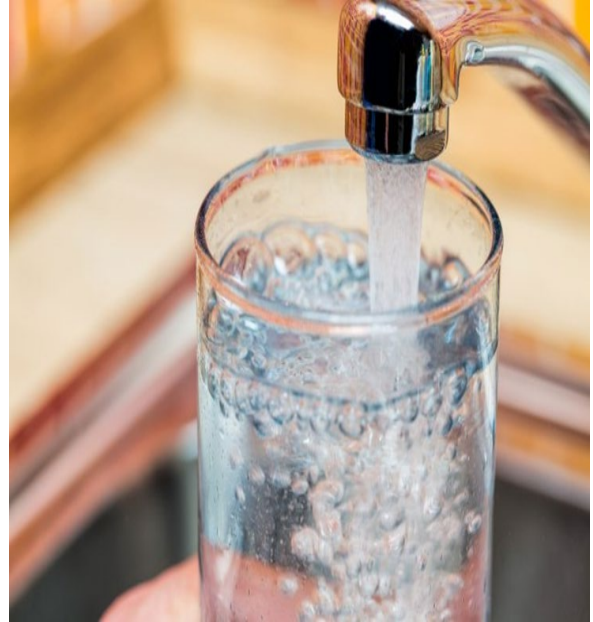
**PROJECT NUMBER:**  
**PROJECT DURATION (FY):**  
**PROJECT CATEGORY:**  
**PROJECT DEPARTMENT:**  
**PROJECT DESCRIPTION:**

**TBD**  
**FY 2028**  
**UTILITIES - DEES**  
**DEES**

This project funds the monitoring, testing, and compliance efforts required under the Safe Drinking Water Act (SDWA) in response to the EPA's National Primary Drinking Water Regulations (NPDWRs) for perfluorooctanoic acid (PFOA) and perfluorooctane sulfonic acid (PFOS). The EPA is expected to finalize these new drinking water regulations by the end of 2024, mandating stricter monitoring and treatment requirements by FY 2027 for all public water systems. In 2025, the City initiated a pilot project to evaluate the most effective treatment technologies for removing PFAS/PFOA from the drinking water supply. The pilot study includes testing treatment methods such as ion exchange, granular activated carbon (GAC), and other specialized filtration media to determine the best long-term solution for the City's water system. A full analysis of the pilot study results will be conducted before making a final decision on the treatment technology to be implemented for full-scale construction. Additionally, this initiative will allocate funds for consultant services, system studies, and regulatory assessments to ensure compliance and guide the City in selecting the most cost-effective and sustainable treatment solution.

### OPERATING BUDGET IMPACT:

Increased testing and compliance costs to meet new EPA regulations.  
 Potential capital investment for future treatment system upgrades.  
 Improved public health protection through PFAS monitoring and risk mitigation.



| FUNDING SOURCES:                     | FY 26       | FY 27       | FY 28                | FY 29       | FY 30       | FIVE YEAR TOTAL      |
|--------------------------------------|-------------|-------------|----------------------|-------------|-------------|----------------------|
| Repair and Replacement - 461         | \$ -        | \$ -        | \$ -                 | \$ -        | \$ -        | \$ -                 |
| Series 2025 Bond Projects Fund - 464 | -           | -           | 20,000,000           | -           | -           | 20,000,000           |
|                                      |             |             |                      |             |             |                      |
| <b>TOTAL</b>                         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 20,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 20,000,000</b> |

| PROJECT COSTS: | FY 26       | FY 27       | FY 28                | FY 29       | FY 30       | FIVE YEAR TOTAL      |
|----------------|-------------|-------------|----------------------|-------------|-------------|----------------------|
| Design         | \$ -        | \$ -        | \$ -                 | \$ -        | \$ -        | \$ -                 |
| Construction   | -           | -           | 20,000,000           | -           | -           | 20,000,000           |
| Other Costs    | -           | -           | -                    | -           | -           | -                    |
| <b>TOTAL</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 20,000,000</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 20,000,000</b> |



# FY 2026 CAPITAL IMPROVEMENT PROGRAM

## REGIONAL BIOSOLIDS MANAGEMENT AND COMPLIANCE INITIATIVE

### PROJECT NUMBER:

TBD

### PROJECT DURATION (FY):

FY 2030

### PROJECT CATEGORY:

UTILITIES - DEES

### PROJECT DEPARTMENT:

DEES

### PROJECT DESCRIPTION:

This project supports the City's participation in the Regional Biosolids Solutions Group, a collaborative effort among Broward County utilities to address the evolving regulatory, operational, and financial challenges associated with biosolids management.

Following the enactment of Florida Senate Bill (SB 7060), House Bill (HB 1309), and DEP Rule FAC 62-640 in 2021, stricter phosphorus management regulations have made land application of biosolids more expensive and challenging, increasing the need for alternative treatment and disposal solutions. This initiative will focus on regional planning, optimizing biosolids treatment processes, and securing cost-effective transportation and disposal methods to ensure compliance and sustainability. By engaging in a regional strategy, the City will benefit from economies of scale, reduced disposal costs, and shared infrastructure investment, mitigating the financial impact of regulatory changes while ensuring continued environmental compliance.



### OPERATING BUDGET

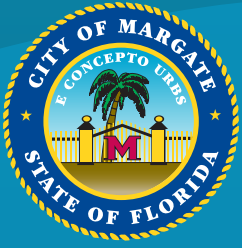
#### IMPACT:

No anticipated impact to the operating budget.

| FUNDING SOURCES:                     | FY 26       | FY 27       | FY 28       | FY 29       | FY 30                | FIVE YEAR TOTAL      |
|--------------------------------------|-------------|-------------|-------------|-------------|----------------------|----------------------|
| Repair and Replacement - 461         | \$ -        | \$ -        | \$ -        | \$ -        | \$ -                 | \$ -                 |
| Series 2025 Bond Projects Fund - 464 | -           | -           | -           | -           | 20,000,000           | 20,000,000           |
|                                      |             |             |             |             |                      |                      |
| <b>TOTAL</b>                         | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 20,000,000</b> | <b>\$ 20,000,000</b> |

| PROJECT COSTS: | FY 26       | FY 27       | FY 28       | FY 29       | FY 30                | FIVE YEAR TOTAL      |
|----------------|-------------|-------------|-------------|-------------|----------------------|----------------------|
| Design         | \$ -        | \$ -        | \$ -        | \$ -        | \$ -                 | \$ -                 |
| Construction   | -           | -           | -           | -           | 20,000,000           | 20,000,000           |
| Other Costs    | -           | -           | -           | -           | -                    | -                    |
| <b>TOTAL</b>   | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 20,000,000</b> | <b>\$ 20,000,000</b> |





# APPENDIX





# FISCAL YEAR 2026

## ANNUAL OPERATING BUDGET

THE GLOSSARY IS PROVIDED TO ASSIST THE READER IN UNDERSTANDING THE ACRONYMS AND TERMS USED THROUGHOUT THIS DOCUMENT.

### GLOSSARY OF ACRONYMS AND TERMS

|              |  |              |   |
|--------------|--|--------------|---|
| <b>ADP</b>   | Automatic Data Processing  | <b>FLC</b>   | Florida League of Cities                  |
| <b>ALS</b>   | Advanced Life Support  | <b>FOP</b>   | Fraternal Order of Police                 |
| <b>ARPA</b>  | American Rescue Plan Act   | <b>FPL</b>   | Florida Power and Light                   |
| <b>BCPA</b>  | Broward County Property Appraiser                                | <b>FR</b>    | Financial Report                          |
| <b>BEBR</b>  | Bureau of Economic and Business Research (University of Florida) | <b>FRS</b>   | Florida Retirement System                 |
| <b>BPV</b>   | Bulletproof Vest   | <b>F/T</b>   | Full-time                                 |
| <b>BSO</b>   | Broward Sheriff's Office   | <b>FTE</b>   | Full Time Equivalent                      |
| <b>CDBG</b>  | Community Development Block Grant                                | <b>FY</b>    | Fiscal Year                               |
| <b>CERT</b>  | Community Emergency Response Team                                | <b>GAAP</b>  | Generally Accepted Accounting Principles  |
| <b>CFLEA</b> | Commission for Florida Law Enforcement Accreditation             | <b>GASB</b>  | Governmental Accounting Standards Board   |
| <b>CID</b>   | Criminal Investigative Division                                  | <b>GFOA</b>  | Government Finance Officers Association   |
| <b>CIP</b>   | Capital Improvement Program                                      | <b>GIS</b>   | Geographic Information System             |
| <b>CO</b>    | Certificate of Occupancy   | <b>GO</b>    | General Obligation                        |
| <b>CPI</b>   | Consumer Price Index   | <b>HB</b>    | House Bill                                |
| <b>CRA</b>   | Community Redevelopment Agency                                   | <b>HIDTA</b> | High Intensity Drug Trafficking Area      |
| <b>CRS</b>   | Community Rating System  | <b>HJR</b>   | House Joint Resolution                    |
| <b>CSID</b>  | Coral Springs Improvement District                               | <b>HUD</b>   | Housing and Urban Development             |
| <b>DEES</b>  | Department of Environmental & Engineering Services               | <b>HVAC</b>  | Heating, Ventilation and Air Conditioning |
| <b>DOJ</b>   | Department of Justice  | <b>IAFF</b>  | International Association of Firefighters |
| <b>DOR</b>   | Department of Revenue  | <b>IBEC</b>  | International Basic Economy Corporation   |
| <b>EHEAP</b> | Emergency Home Energy Assistance for the Elderly Program         | <b>IFAS</b>  | Integrated Fixed-Film Activated Sludge    |
| <b>EMS</b>   | Emergency Medical Services                                       | <b>ISO</b>   | Insurance Services Office                 |
| <b>EMT</b>   | Emergency Medical Technician                                     | <b>IT</b>    | Information Technology                    |
| <b>FDOT</b>  | Florida Department of Transportation                             | <b>JAG</b>   | Justice Assistance Grant                  |
| <b>FEMA</b>  | Federal Emergency Management Agency                              | <b>LBTR</b>  | Local Business Tax Receipts               |





THE GLOSSARY IS A LIST OF SPECIALIZED WORDS/ACRONYMS AND THEIR DEFINITIONS.

### GLOSSARY OF ACRONYMS AND TERMS

|               |   |             |                            |
|---------------|---|-------------|----------------------------|
| <b>MCA</b>    | Margate Citizens Academy                          | <b>TBD</b>  | To Be Determined           |
| <b>MCRA</b>   | Margate Community Redevelopment Agency            | <b>TIF</b>  | Tax Increment Financing    |
| <b>MGD</b>    | Million Gallons Per Day                           | <b>TRIM</b> | Truth in Millage           |
| <b>MMI</b>    | Maximum Medical Improvement                       | <b>VCP</b>  | Vitrified Clay Pipe        |
| <b>MPO</b>    | Metropolitan Planning Organization                | <b>VOCA</b> | Victims of Crime Act       |
| <b>NPDES</b>  | National Pollutant Discharge Elimination System   | <b>WSI</b>  | Water Safety Instructions  |
| <b>NSP</b>    | Neighborhood Stabilization Program                | <b>WTP</b>  | Water Treatment Plant      |
| <b>NWFPSC</b> | Northwest Focal Point Senior Center               | <b>WWTP</b> | Wastewater Treatment Plant |
| <b>OCDETF</b> | Organized Crime Drug Enforcement Task Force       |             |                            |
| <b>OPEB</b>   | Other Post-employment Benefits                    |             |                            |
| <b>OSSI</b>   | Open Software Solution Incorporated               |             |                            |
| <b>PBA</b>    | Police Benevolent Association                     |             |                            |
| <b>PD</b>     | Police Department                                 |             |                            |
| <b>P/T</b>    | Part-time   |             |                            |
| <b>RBC</b>    | Rotating Biological Contactor                     |             |                            |
| <b>RFP</b>    | Request for Proposal                              |             |                            |
| <b>RFQ</b>    | Request for Qualifications                        |             |                            |
| <b>ROI</b>    | Return on Investment                              |             |                            |
| <b>ROSC</b>   | Return of Spontaneous Circulation                 |             |                            |
| <b>SB</b>     | Senate Bill                                       |             |                            |
| <b>SCADA</b>  | Supervisory Control and Data Acquisition          |             |                            |
| <b>SHINE</b>  | Serving Health Insurance Needs of Elders          |             |                            |
| <b>SHIP</b>   | State Housing Initiative Partnership              |             |                            |
| <b>STEM</b>   | Science, Technology, Engineering, and Mathematics |             |                            |



### GLOSSARY OF ACRONYMS AND TERMS (CONTINUED)

#### Page Contents:

#### Accrual Basis

#### To

#### Budget Document

**ACCRUAL BASIS:** A basis of accounting in which transactions are recognized at the time they are incurred, regardless of the timing of cash flows.

**ADOPTED BUDGET:** The budget adopted by the City Commission at the final public hearing in September of each year for the upcoming fiscal year.

**AD VALOREM:** Property taxes levied on real or personal property by local government units including counties, municipalities, school districts, and special taxing districts, based on valuation and tax rates (Interchangeable with property taxes).

**ALLOCATION:** Amount of funding designated for expenditures/expenses for a special purpose or activity.

**APPROPRIATION:** An authorization made by the City Commission, which permits the City to incur obligations and to expend resources.

**ASSESSED VALUE:** A value that is established for real and personal property used as a basis for levying property taxes. (NOTE: Broward County Property Appraiser determines property values.)

**ASSETS:** Resources with present service capacity that the government owns.

**BALANCED BUDGET:** A budget in which the sum of revenues and appropriated fund balances/net position are equal to appropriations for expenditures/expenses.

**BALANCE SHEET:** A statement which presents the financial position of an entity showing the cost of its assets, deferred outflows of resources, liabilities, deferred inflows of resources and fund balance as of a specified date.

**BASE BUDGET:** The amount needed to maintain current service levels. Program/activity changes require an increase or decrease of this amount.

**BOND:** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a Bond Ordinance. Some common types of bonds are general obligation and revenue bonds.

**BUDGET:** A plan of financial operation representing an estimate of expenditures/expenses and the means of financing them for a given period.

**BUDGET AMENDMENT:** A procedure to revise a budget appropriation requiring City Commission approval through an Ordinance.

**BUDGET BASIS:** This refers to the form of accounting utilized throughout the budget process. Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles. Unencumbered appropriations lapse at the end of the fiscal year, and may be re-budgeted the following year.

**BUDGET DOCUMENT:** The publication used by the Finance Department to present a comprehensive financial budget program to the City Commission.



### GLOSSARY OF ACRONYMS AND TERMS (continued)

#### Page Contents:

#### Budget Message

#### To

#### Division

**BUDGET MESSAGE:** The introductory section of the budget, which provides the City Commission and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and budgetary recommendations for the upcoming period.

**CAPITAL EXPENDITURE/EXPENSE:** Funds spent for the acquisition of long-term assets and improvements.

**CAPITAL IMPROVEMENT:** Expenditures/expenses related to the acquisition, expansion, or rehabilitation of buildings, facilities, roadways, and infrastructure.

**CAPITAL IMPROVEMENT PROGRAM (CIP):** A plan for capital expenses/expenditures to provide long lasting physical improvements to be incurred over a fixed period of several future years.

**CAPITAL IMPROVEMENT PROGRAM BUDGET:** A CIP budget is developed for the capital improvement program as described above. Examples of capital improvement projects include sewer lines, buildings, recreational facilities, and large scale remodeling.

**CAPITAL OUTLAY:** Expenditure/expense that results in the acquisition of or addition to fixed assets.

**CONSUMER PRICE INDEX (CPI):** A statistical description of price levels provided by the U.S. Department of Labor used to measure changes in the cost of living (economic inflation).

**CONTINGENCY:** An amount set aside as a reserve for emergencies or unanticipated expenditures.

**DEBT SERVICE:** The amount of interest and principal paid each year on direct long-term debt based on a predetermined payment schedule.

**DEBT SERVICE FUND:** A fund that accounts for the accumulation of resources for, and the payment of general long-term debt principal and interest.

**DEBT SERVICE REQUIREMENTS:** The amount of revenues, which must be provided for a Debt Service Fund so that all principal and interest payments can be made in full and on schedule.

**DEFICIT:** The excess of an entity's liabilities over its assets or the excess of expenditures/expenses over revenues during a single accounting period.

**DEPARTMENT:** A major administrative section of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**DIVISION** - A group of standardized administrative or operating units within a department.



### GLOSSARY OF ACRONYMS AND TERMS (CONTINUED)

#### Page Contents:

#### Encum- brance

#### To

#### Geographic Information System (GIS)

**ENCUMBRANCE:** The legal commitment of appropriating funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**ENTERPRISE (PROPRIETARY) FUNDS:** Account for the operations financed and operated in a manner similar to private business enterprises, where the costs of providing goods and services are funded primarily through user charges.

**ESTIMATED REVENUE:** The amount of projected revenue to be collected during the fiscal year.

**EXPENDITURE/EXPENSE:** This term refers to the outflow of funds paid for an asset or goods and services obtained.

**FISCAL YEAR:** The time period designated by the City for recording financial transactions. The City of Margate's fiscal year is October 1<sup>st</sup> to September 30<sup>th</sup>.

**FIXED ASSETS:** Assets for long-term use, such as: land, intangibles, infrastructure, building, machinery and equipment, and improvement other than buildings.

**FRANCHISE FEE:** A fee paid by public service businesses to use City right-of-ways in providing their service to the city residents. Franchise fees include electricity, natural gas, sanitation, and towing.

**FULL-TIME EQUIVALENT:** A part-time position converted to the decimal equivalent of a full-time position by using 2,080 hours as a full-time year.

**FUND:** A grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City categorizes funds into three basic fund types: governmental funds, proprietary funds, and fiduciary funds.

**FUND BALANCE:** Fund balance is the excess of assets and deferred outflows of resources over liabilities and deferred inflows of resources.

**GENERAL CAPITAL PROJECTS FUND:** Fund that accounts for the acquisition or construction of major capital facilities or projects other than those financed by enterprise funds or General Obligation Bonds.

**GENERAL FUND:** The main operating fund within the City. It accounts for all of the financial resources of the government except those required to be accounted for in other funds, due to legal or other requirements.

**GENERAL OBLIGATION BONDS:** Bonds that finance a variety of public projects, such as streets, buildings, and improvements. The repayment of these bonds is usually made from property taxes and are backed by the "full faith and credit" of the issuing entity.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** A common set of accounting principles, standards and procedures that are used for financial reporting/budgeting.

**GEOGRAPHIC INFORMATION SYSTEM (GIS):** A software/hardware system used to capture, store, manage, analyze, and map geographic information.



## **GLOSSARY OF ACRONYMS AND TERMS (CONTINUED)**

### **Page Contents:**

### **Government Finance Officers Association (GFOA)**

**To**

### **Operating Budget**

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):** A professional organization that enhances and promotes the management of governments by identifying, developing financial policies and practices, and promoting them through education, training, and leadership.

**GOVERNMENTAL FUNDS:** Funds generally used to account for current financial resources. The City has four different types of governmental funds: general, special revenue, debt service, and capital projects.

**GRANT:** A contribution by a government or other organization to support a particular function.

**INFRASTRUCTURE:** Physical systems needed for the endurance of a community such as parks, buildings, roads, water/wastewater systems, etc.

**INTERFUND TRANSFER:** Amounts transferred from one fund to another.

**INTERNAL SERVICE FUND:** Fund that provides financing of goods and services by one department or agency to other departments or agencies of the governmental unit, on a cost reimbursement basis.

**LEVY:** To impose taxes for the support of government activities.

**LIABILITIES:** Non-discretionary obligations to expend resources of the government.

**LINE ITEM BUDGET:** A budget that lists each expenditure category (salary, training, communication services, travel, etc.) separately, with the dollar amount budgeted for each specified item.

**LONG TERM DEBT:** Debt with a maturity of more than one year after the date of issuance.

**MILLAGE RATE:** Property tax rate based on property valuation with a tax rate of one mill producing one dollar of taxes per \$1,000 of assessed property. (See also – Property Tax Rate)

**MODIFIED ACCRUAL BASIS:** Basis of accounting, used by governmental funds, in which revenues are recognized in the accounting period in which they become measureable and available to finance expenditures of the current period. Expenditures are recorded when a liability is incurred.

**NET POSITION:** The result of assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position of the government-wide and proprietary funds are categorized as (a) net investments in capital assets, (b) restricted, or (c) unrestricted.

**OBJECTIVES:** A statement of measurable outcomes, which contribute toward accomplishing departmental goals.

**OPERATING BUDGET:** The portion of the budget that pertains to daily operations, and provides basic governmental services. The operating budget contains appropriations for expenditures such as personnel, office supplies, travel and gas.



## **GLOSSARY OF ACRONYMS AND TERMS (CONTINUED)**

**ORDINANCE:** A formal legislative action by the governing body of a municipality.

**PERFORMANCE MEASURES:** Measurable means of evaluating the effectiveness of a cost center in accomplishing its defined objectives.

**POLICY:** A plan, course of action, or guiding principle designed to set parameters for decisions and actions.

**PROPERTY TAX:** The amount levied by a municipality on the assessed value of property within the City limits.

**PROPERTY TAX LEVY:** The amount that may be raised for the purpose specified in the tax levy ordinance.

**PROPERTY TAX RATE:** The amount of taxes expressed as dollars per \$1,000 of assessed valuation. (See also – Millage Rate)

**PROPRIETARY FUNDS:** Funds used to account for ongoing business-type activities otherwise known as enterprise funds. Also, includes internal service funds that account for the financing of goods or services between departments/agencies on a cost reimbursement basis.

**RESERVE:** Funds that are not available for expenditures or are legally segregated for a specific use in accordance with governmental accounting and financial reporting standards.

**RESOLUTION:** An order of a legislative body with less formality than an ordinance or statute.

**REVENUE:** Funds that the government receives as income, including taxes, fees, intergovernmental, fines, forfeitures, grants, shared revenues and interest income.

**RISK MANAGEMENT:** An organized analysis, assessment, and control mechanism to protect a government's assets against accidental loss in the most economical way.

**SOURCE OF REVENUE:** Revenues classified according to their source or point of origin.

**SPECIAL REVENUE FUNDS:** Funds that account for the proceeds of resources legally restricted for the financing of particular activities or projects.

**TAX LEVY:** The total amount to be raised by property taxes.

**TRANSFER:** A transaction where one fund makes a contribution to another.

**TRIM:** Acronym for Truth in Millage. A notification mailed to residents by the Broward County Property Appraiser's office to inform taxpayers of their proposed market and assessed values, exemptions and proposed taxes from each taxing authority.

**USER CHARGES/FEES:** Charges/fees for the use of public services by those who derive benefit from the service.

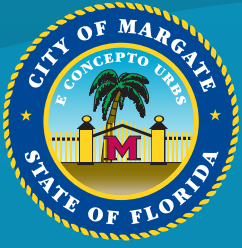
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