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

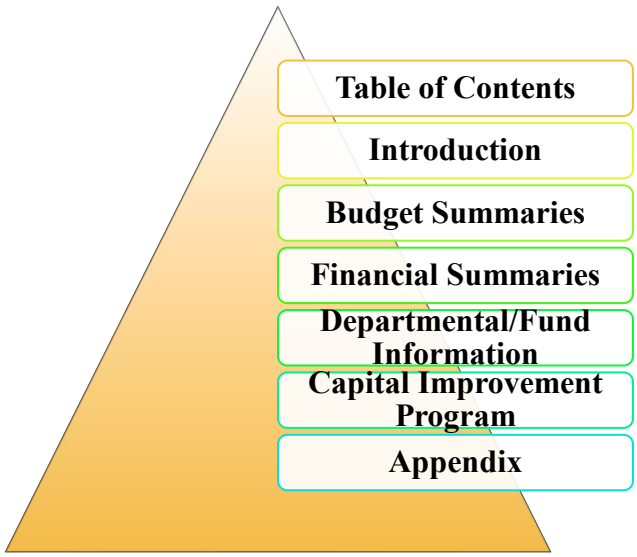


TABLE OF CONTENTS

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.

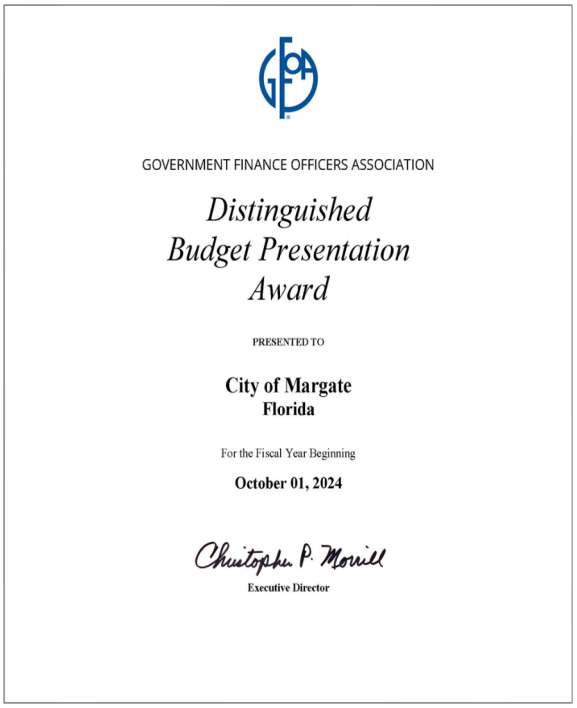
APPENDIX

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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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. Morrill

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.

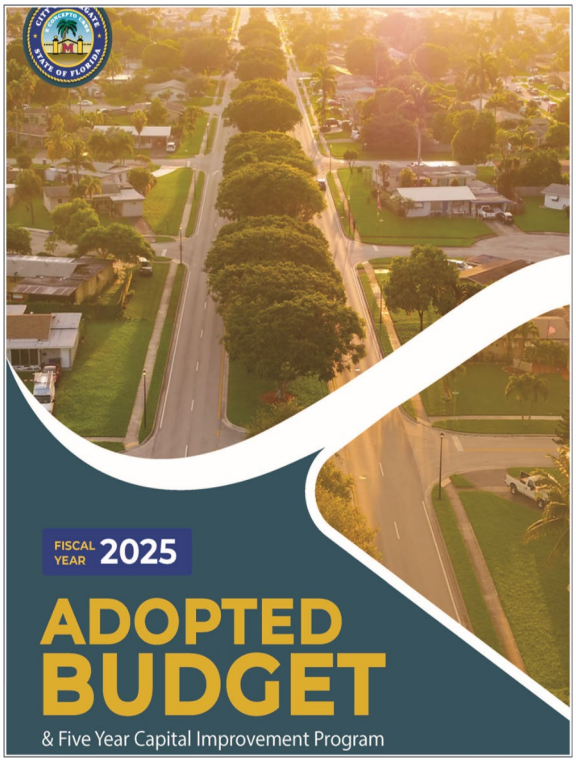
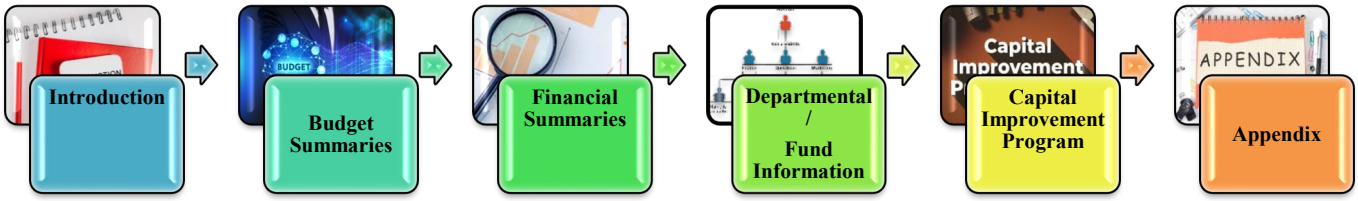


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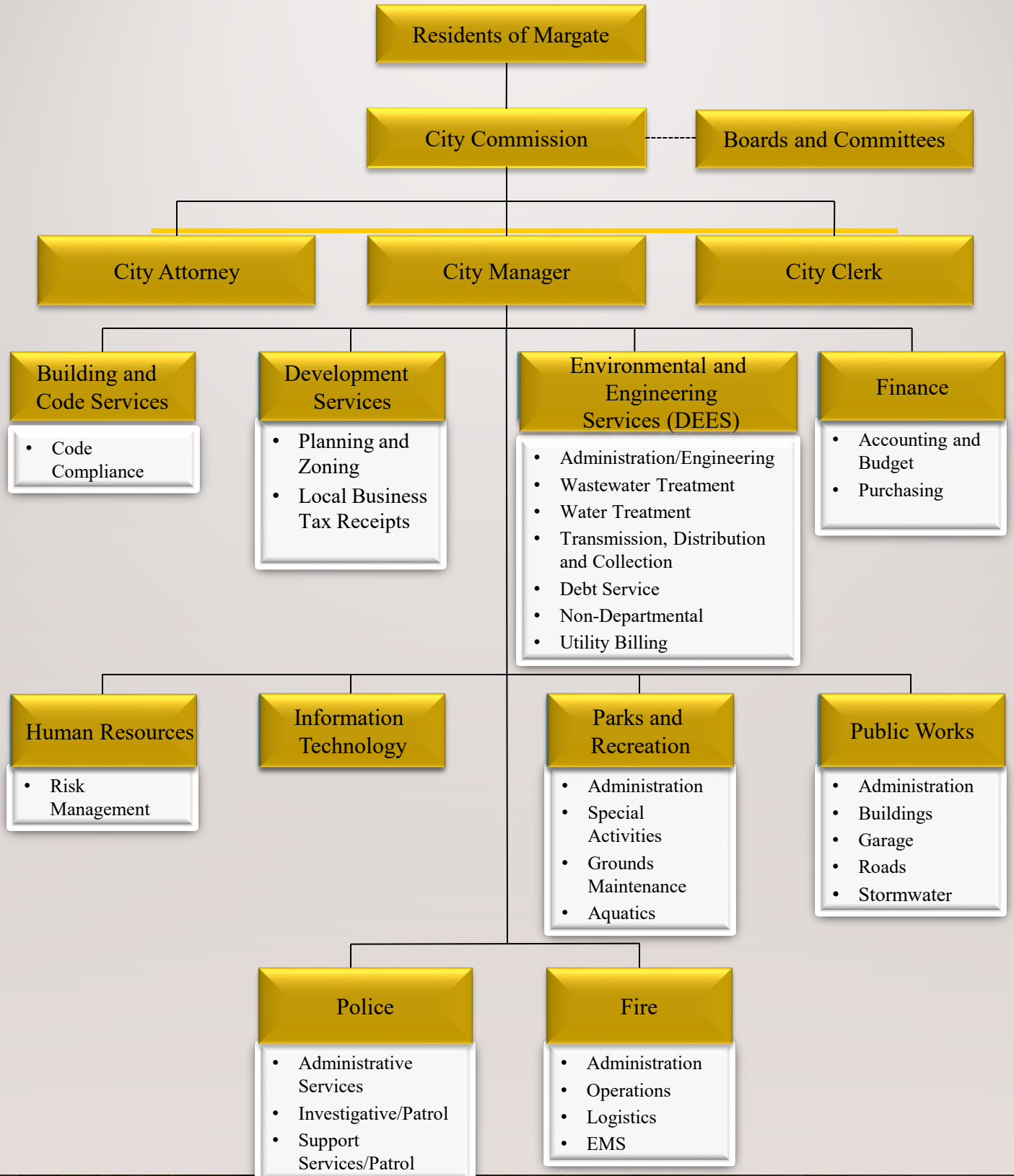
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CITY-WIDE ORGANIZATIONAL CHART



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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

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)

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.



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 transition 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.

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-	117
Sworn Police Personnel:	38
Margate Fire Stations:	3
Fire Suppression Units (#): Fire	3
Rescue Vehicles (#): Fire	3
Department Staff (#):	92





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

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*

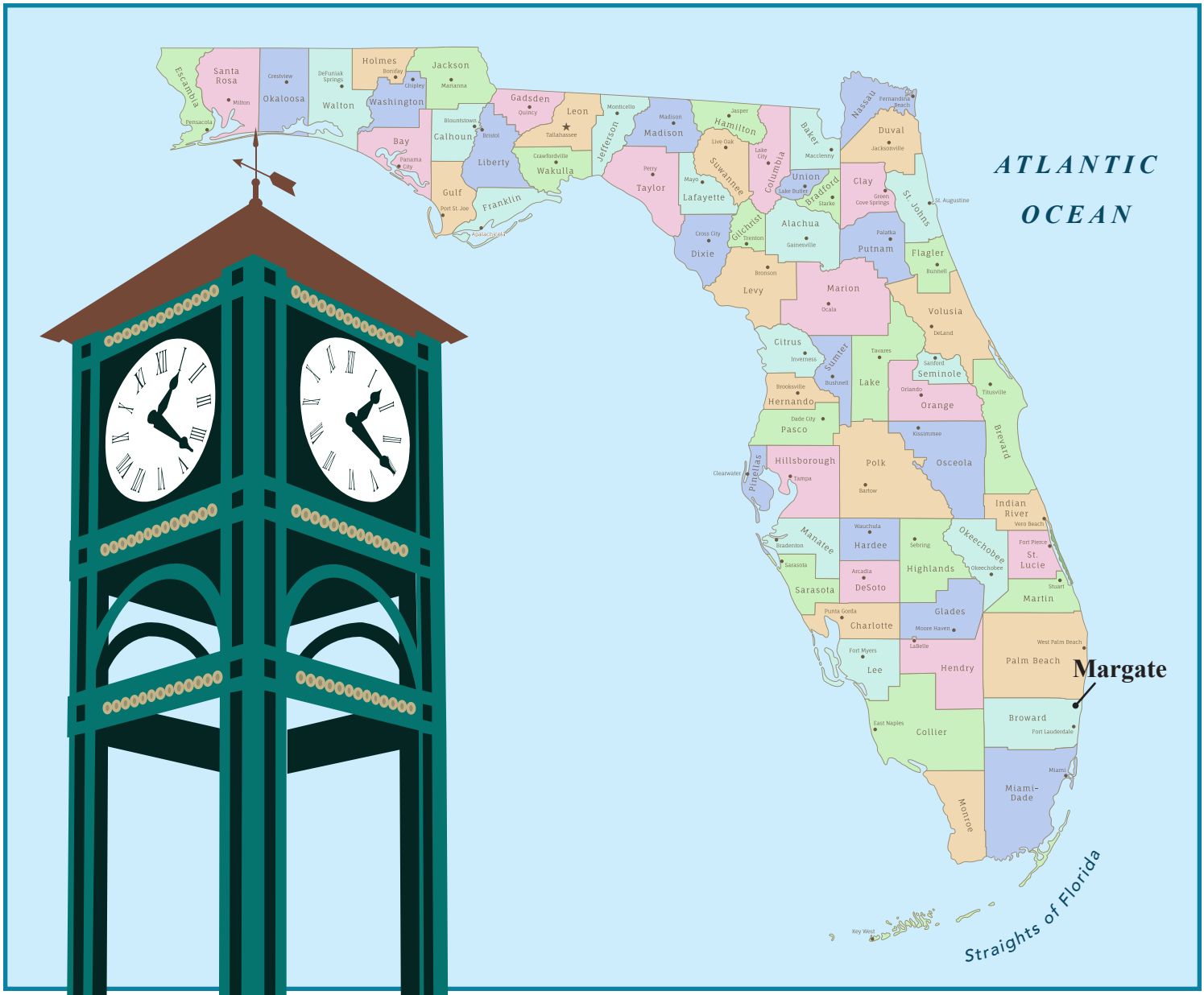
City of Margate - Location

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*



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.

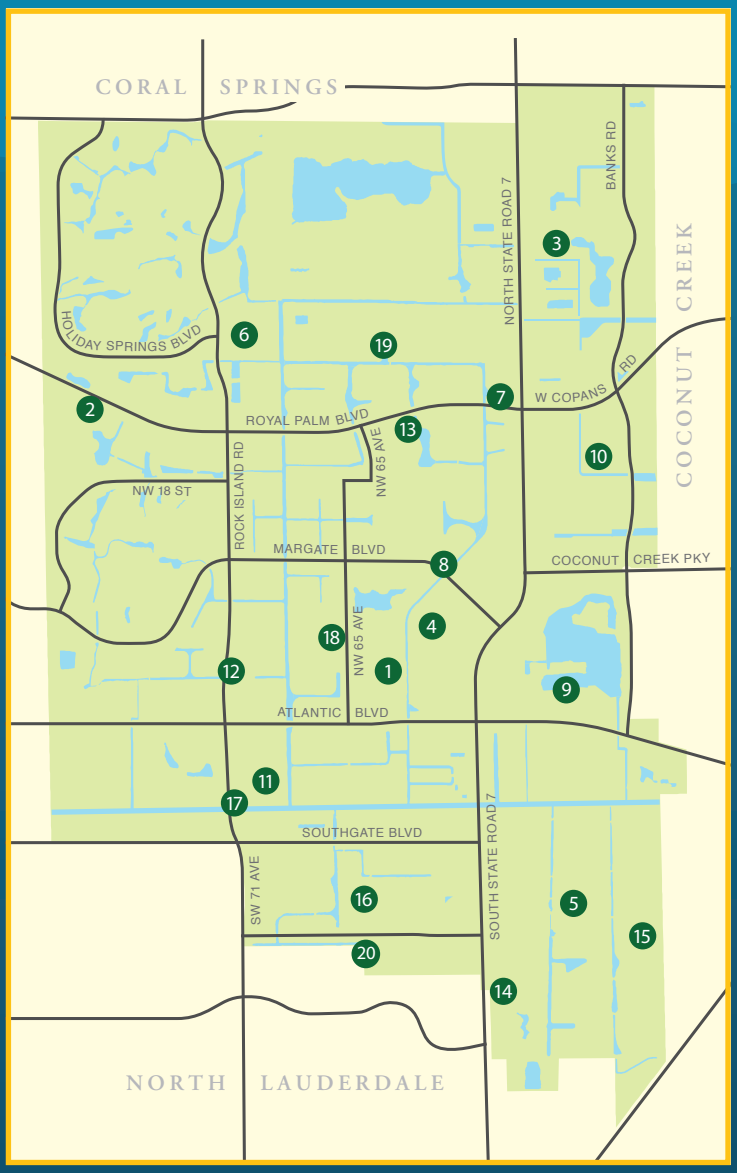
16 **Southgate Park • 425 SW 64th Avenue**
Full basketball court, exercise trail, playground, and open play area.

17 **Veterans Memorial Park • 7044 NW 1st Street**
Boat launch, pavilion, and fishing dock.

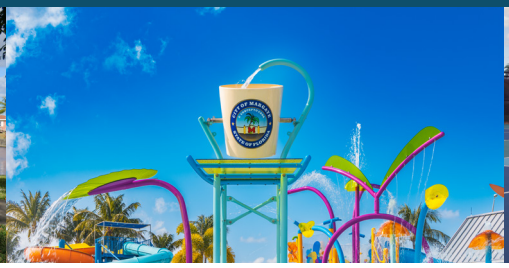
18 **Vinson Park • 955 NW 66th Avenue**
Lighted baseball/softball fields, lighted batting cages, concession/ restrooms, and playground.

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.



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



PROPERTY TAX MILLAGE SUMMARY

	FY 2025 FINAL MILLAGE	FY 2026 ROLLED BACK MILLAGE RATE	FY 2026 MILLAGE [1]	% INCREASE OVER ROLLED 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
TOTAL MILLAGE	**7.5667**	**6.6221**	**7.5378**	**7.47%**

FY 2026 VALUE OF MILL				PROPERTY TAXES AT 7.5378 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



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10 YEAR MILLAGE, TAXABLE VALUE, AND REVENUE HISTORY

Fiscal Year	Tax Year	Operating Millage (Tax) Rate	Debt Service Millage	Total Millage	Taxable Values	Net Revenue (based on operating millage rate) (95%)	% Change in Net Revenue (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[1]	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

[1] FY 2026 millages are proposed rates.

CITY COMPARISONS

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

		AD VALOREM				NON-AD VALOREM
		FY 2025				FY 2025
Municipality	Ranking	Adopted Operating Millage Rate [1]	Taxable Values (July) [1]	Population [2]	Operating revenue per capita	Adopted Residential Fire Assessment Fee [1]
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
Margate	**26**	**7.1171**	**4,985,966,575**	**58,544**	**606**	**300.00**
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

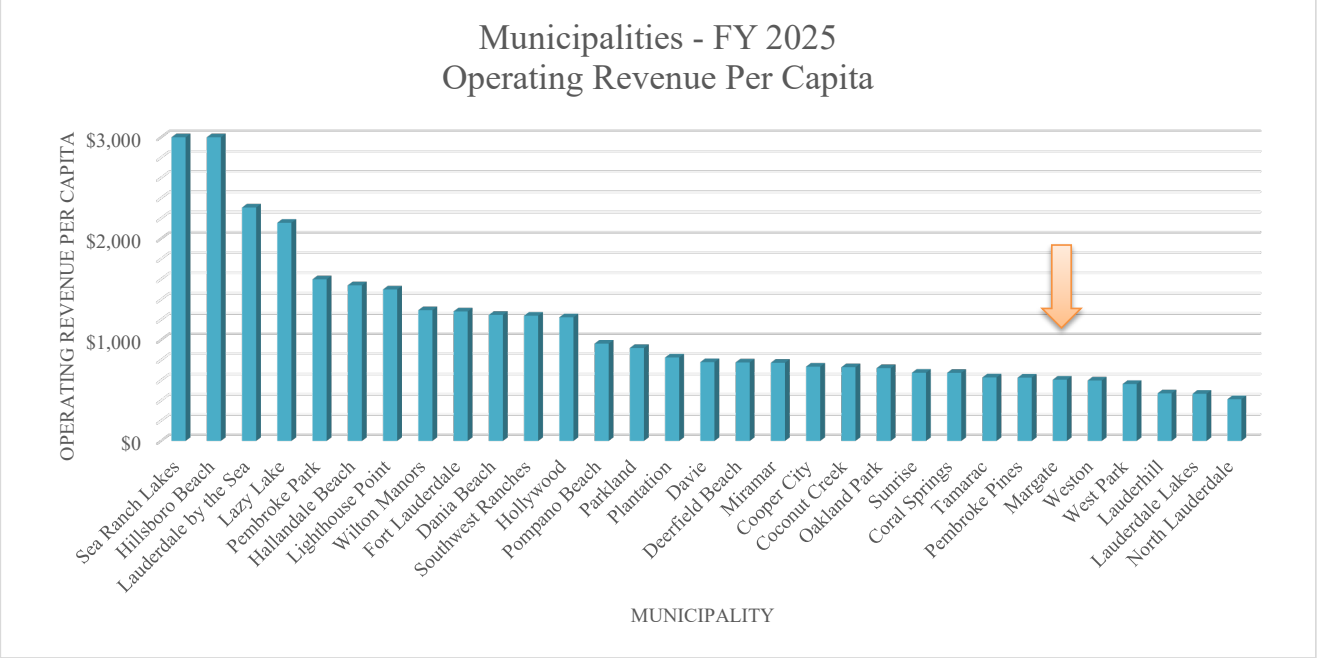
Source :

[1] - 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).

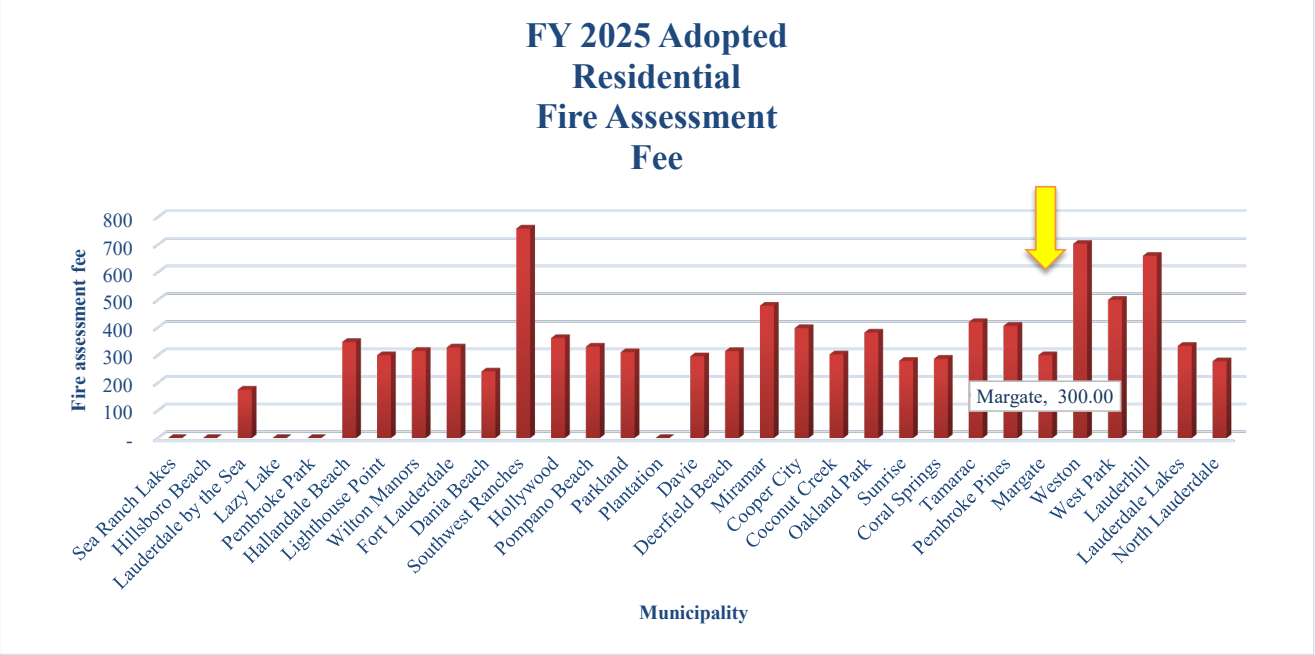
[2] - Bureau of Economic and Business Research

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.

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.

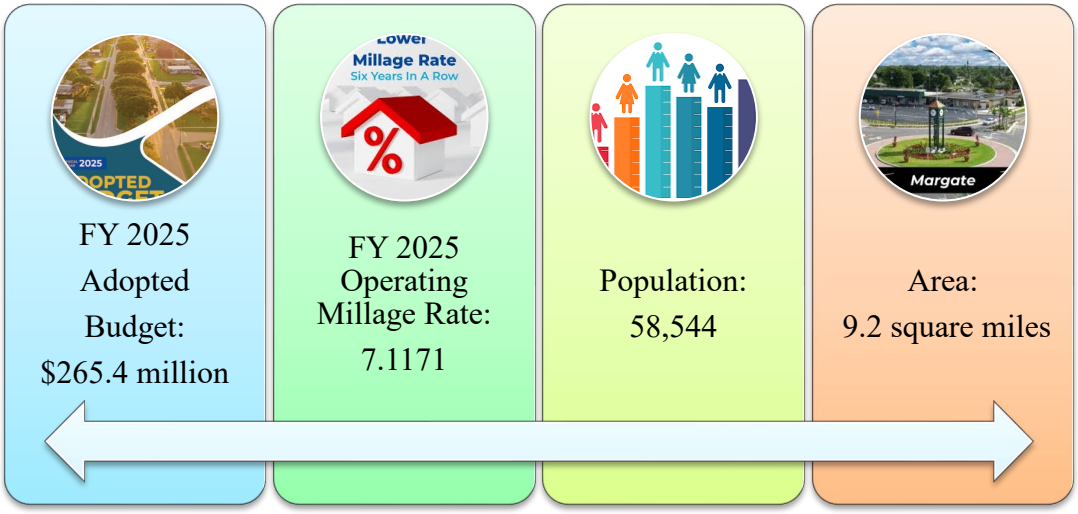
Population (BEBR April 1, 2024)	
Davie	107,410
Sunrise	97,899
Deerfield Beach	87,402
Lauderhill	74,751
Tamarac	73,130
Margate	**58,544**
Coconut Creek	57,702
Oakland Park	46,039

FY 2025 Adopted Budget	$ Millions
Sunrise	$450.6
Davie	362.9
Deerfield Beach	360.8
Margate	**265.4**
Tamarac	237.4
Coconut Creek	222.7
Lauderhill	214.5
Oakland Park	166.2

FY 2025 Operating Millage Rates (BCPA 2024)	Final Millage Rates
Lauderhill	7.9998
Margate	**7.1171**
Tamarac	7.0000
Coconut Creek	6.8988
Sunrise	6.0543
Deerfield Beach	6.0018
Oakland Park	5.7243
Davie	5.6250

Incorporated City Area	Sq. Miles
Davie	35.6
Sunrise	18.0
Deerfield Beach	16.5
Tamarac	13.0
Coconut Creek	12.8
Margate	**9.2**
Lauderhill	8.6
Oakland Park	8.0

CITY OF MARGATE



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.

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.



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.

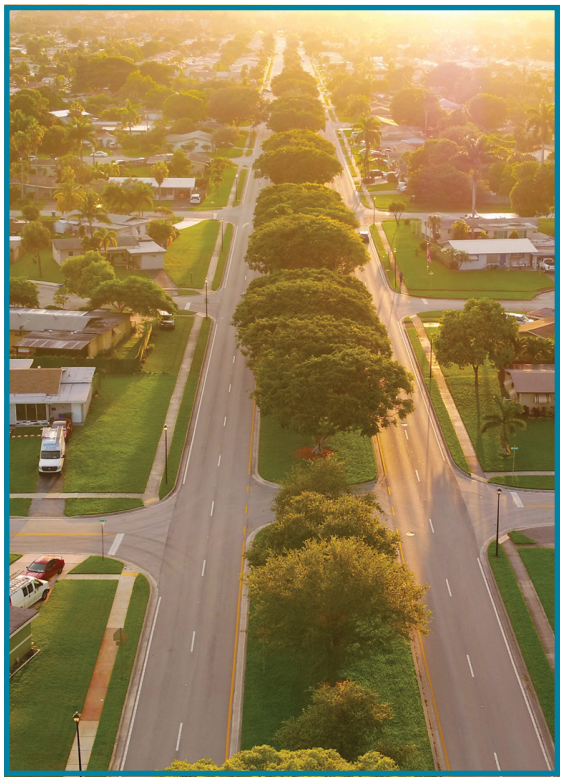
1. Implement license plate readers, real time crime center cameras, and other technology solutions to improve public safety.
2. Improve neighborhood safety and quality of life by reducing crime.
3. Engage with citizens through events, City education sessions, and individual interactions to help education 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.



STRATEGIC PLAN

STRATEGIC GOALS LINKED BY DEPARTMENT

DEPARTMENTS	STRATEGIC GOALS			
	Goal 1 City Renewed	Goal 2 Vibrant Economy	Goal 3 Service Excellence	Goal 4 Internal Operations
City Manager	✪	✪	✪	✪
Finance			✪	✪
Human Resources			✪	✪
Development Services	✪	✪	✪	
City Clerk			✪	
City Attorney	✪	✪	✪	✪
Police	✪		✪	✪
Fire		✪	✪	
Information Technology			✪	✪
Public Works	✪	✪	✪	
Parks and Recreation	✪		✪	✪
Building and Code 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.

FY 2026 Total Budget	$253,847,103
FY 2026 General Fund Budget	$85,371,214
FY 2026 Millage Rate	Total Millage - 7.5378 (includes 0.4207 for debt service)
Residential Fire Fee	$300 (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

- The City continues to actively fund and plan infrastructure improvements.
- The Stormwater Division has budgeted $1.2M for annual on-going infrastructure improvements.
- The DEES Department has proposed a aggressive five-year CIP budget of over $100 million.
- $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

- 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.
- 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.
- 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.
- 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 INFRA-STRUCTURE AND OPERATIONS. KEY ACCOMPLISHMENTS INCLUDE:

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

Administrative Services

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

- Serving as consultants for city procurement services.
- Managing the Seniors Foundation of Northwest Broward.
- Overseeing all city grants.
- Leading financial support for disaster relief efforts.
- Supervising 128 individual financial funds.
- These efforts underscore the department's dedication to fiscal responsibility, strategic planning, and comprehensive support of citywide initiatives.
- 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.
- 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.
- 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.
- 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.
- 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

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.

- Enhance IT security procedures City-wide to align with industry best practices.
- Upgrade and expand the City camera system to provide better asset protection and evidence.
- Continue the Desktop replacement program to keep the City up to date with the latest technology.
- Stay current with Microsoft 365 Licensing requirements.

PUBLIC SAFETY

- The Fire Department projects adding 3 new vehicles ton the fleet. A quint, an engine, and a rescue truck.
- The Fire Department plans to focus on three major objectives: Training, Mental Health, and Mentorship/Succession Planning.
- 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:

- 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.
- 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:

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

BUILDING / DEVELOPMENT

- The Building Department launched an all-new resident dashboard at 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.
- 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.
- 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

- The Public Works department will continue to seek grant opportunities through various agencies for eligible roadway projects and traffic calming solutions.
- 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.
- 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.
- 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.
- 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.

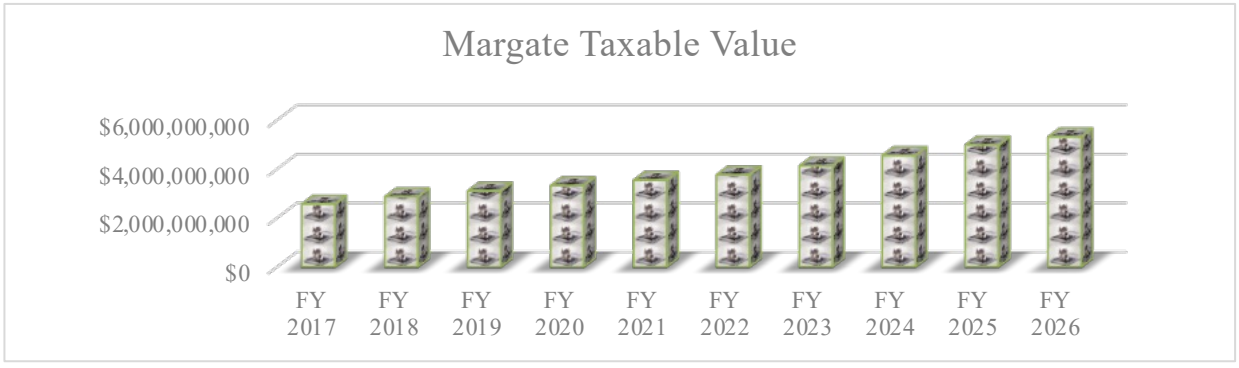
KEY BUDGET CHALLENGES

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

PROPERTY VALUES AND LOCAL ECONOMY

- 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:



Broward County 26%

Broward County School District 32%

NBHD/ CSC/ SFWMD/ FIND * 9%

City of Margate 33%

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 AMENDED [1]	FY 2026 BUDGET	VARIANCE - FY 2026 BUDGET VS. FY 2025 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 (NSP1)	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 [2]	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
TOTAL EXPENDITURES/EXPENSES - ALL FUNDS	**$ 289,017,641**	**$ 253,847,103**	**$ (35,170,538)**

[1] Amended Budget reported as of April 30, 2025

Issues Impacting Budget

FINANCIAL PROCEDURES/POLICIES AND MAJOR CHANGES

- 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.
- A major change for FY 2026 is Department of Environmental and Engineering Services (DEES) expansive Capital Im provement 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

- 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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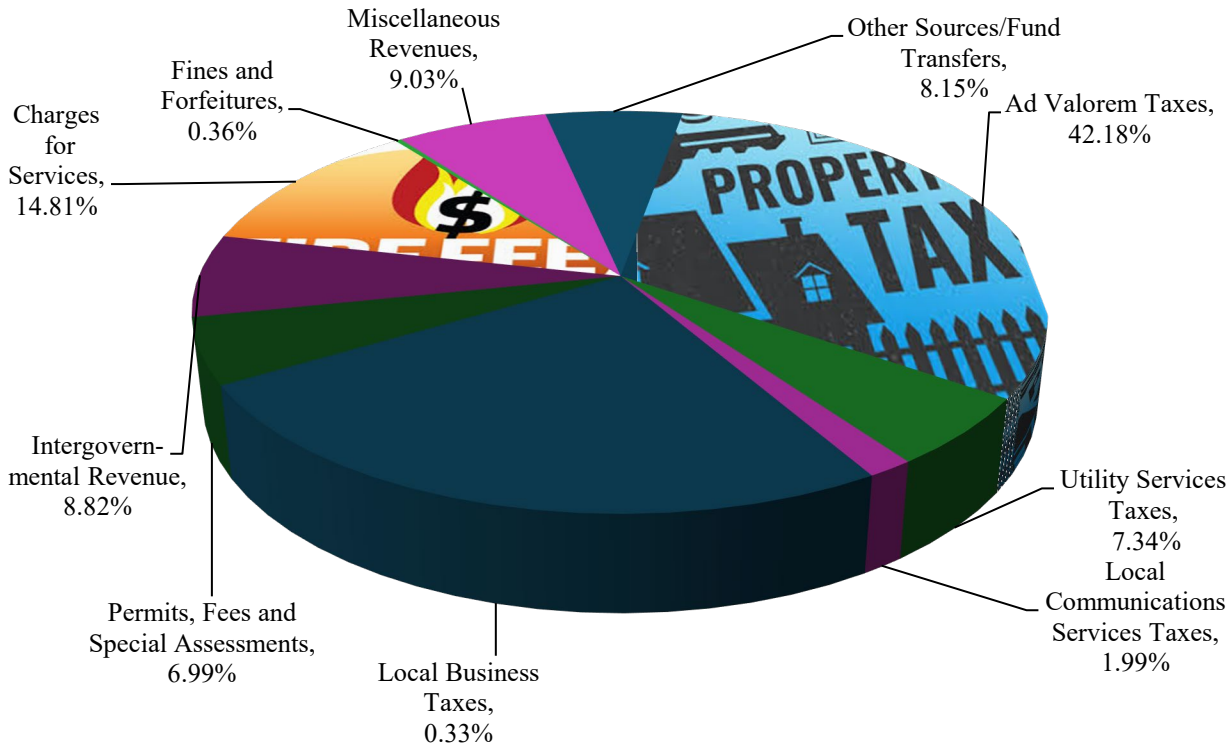
FUNDS AND FUNDING SOURCES

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.



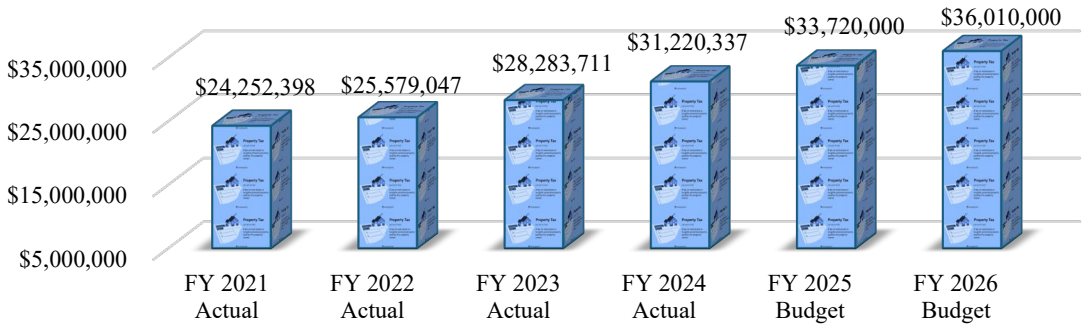
Highlights of major changes in General Fund Revenue include the following:

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 1st Taxable Value Report produced by the

FUNDS AND FUNDING SOURCES (CONTINUED)

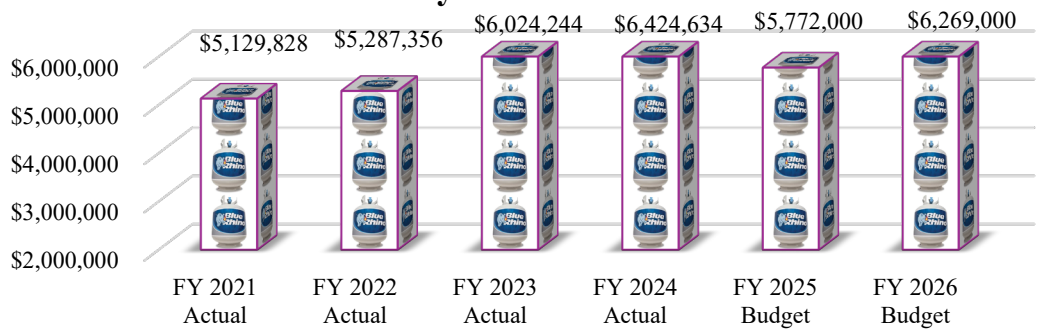
Broward County Property Appraiser. FY 2026 revenues are budgeted to increase by 6.79%, to $36,010,000. This increase reflects a combination of property value increases, and new construction.

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.

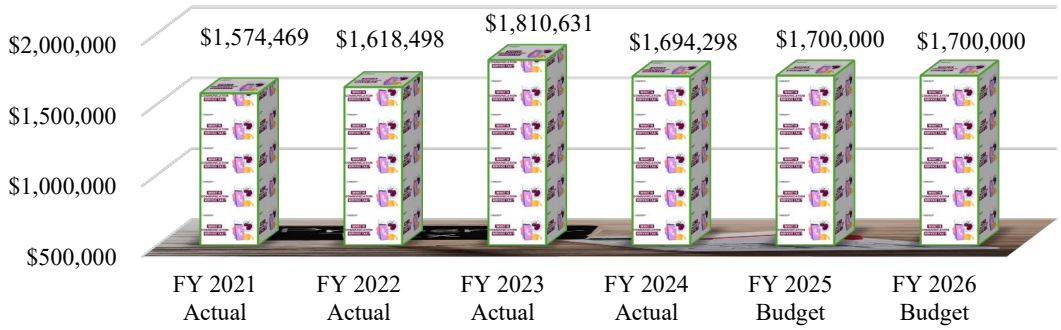
Utility Service Taxes



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.

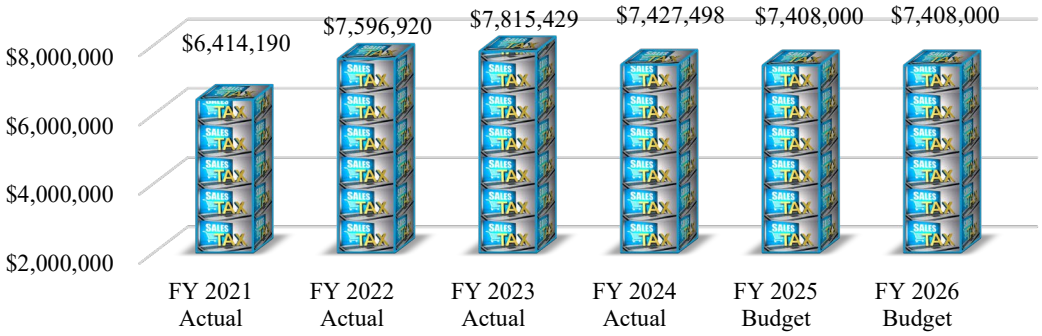
FUNDS AND FUNDING SOURCES (CONTINUED)

Local Communication Services Taxes



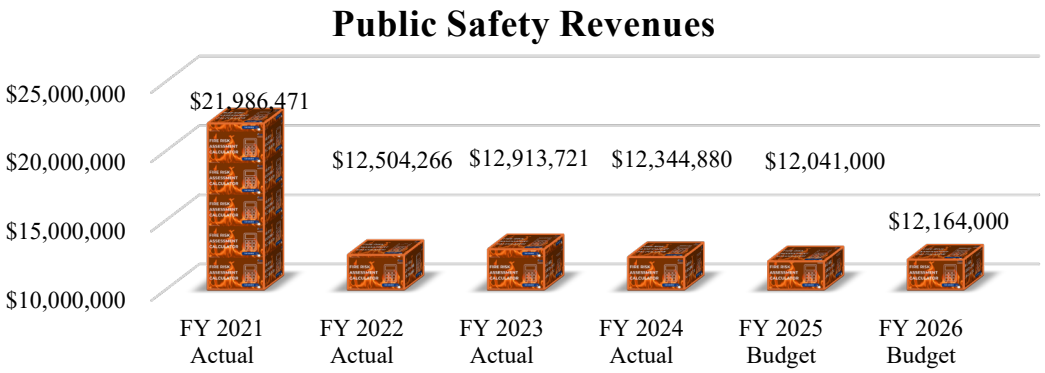
State Shared Revenues are budgeted to remain flat at $7,408,000 in FY 2026. This revenue category which was impacted by COVID-19 includes, among other sources, revenue sharing from sales tax and half-cent sales tax revenues. The State provides revenue estimates, which are typically used in conjunction 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.

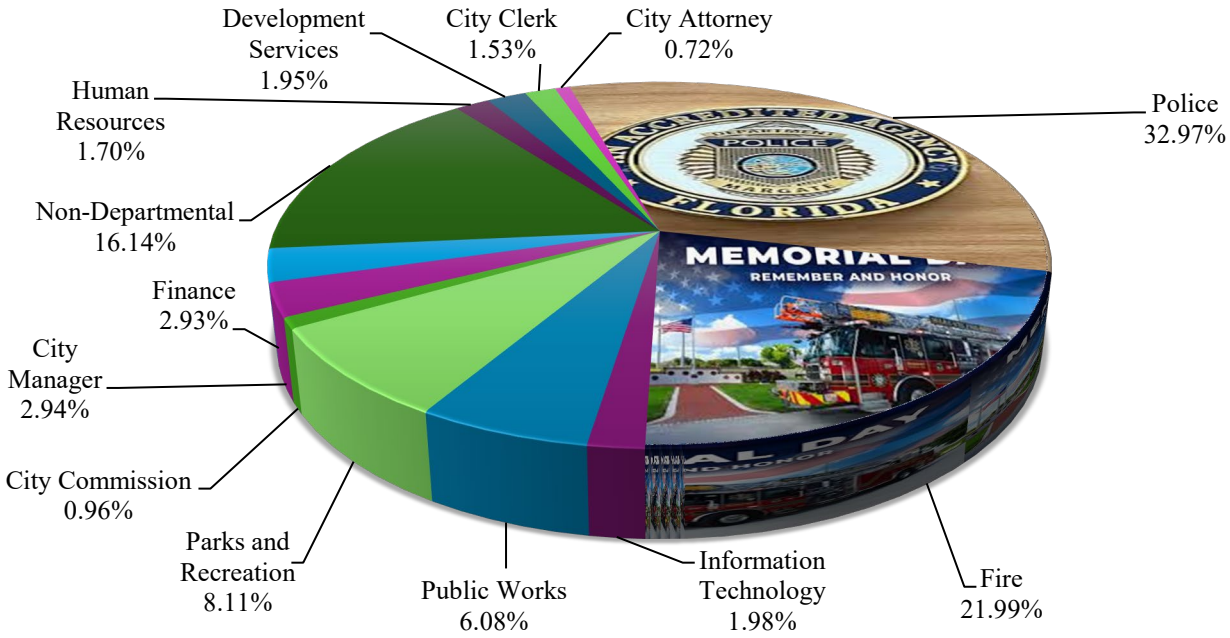
Culture and Recreation Fees are budgeted to decrease by 1.6% from $504,400 (prior year amended budget) to $425,400 in FY 2026. This revenue category was greatly impacted by the pandemic as reflected but has recovered nicely. The City activity levels have increased since then; citizens and visitors have 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.

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),

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

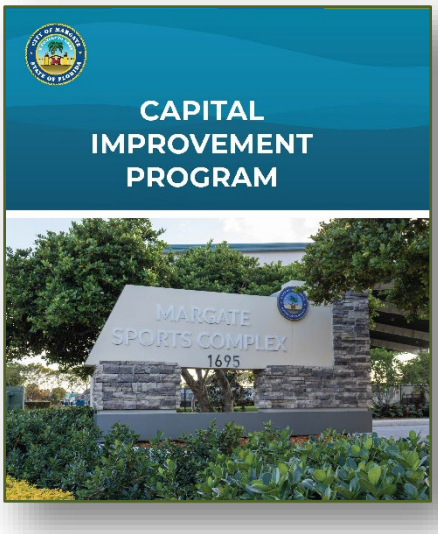
OVERVIEW

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.





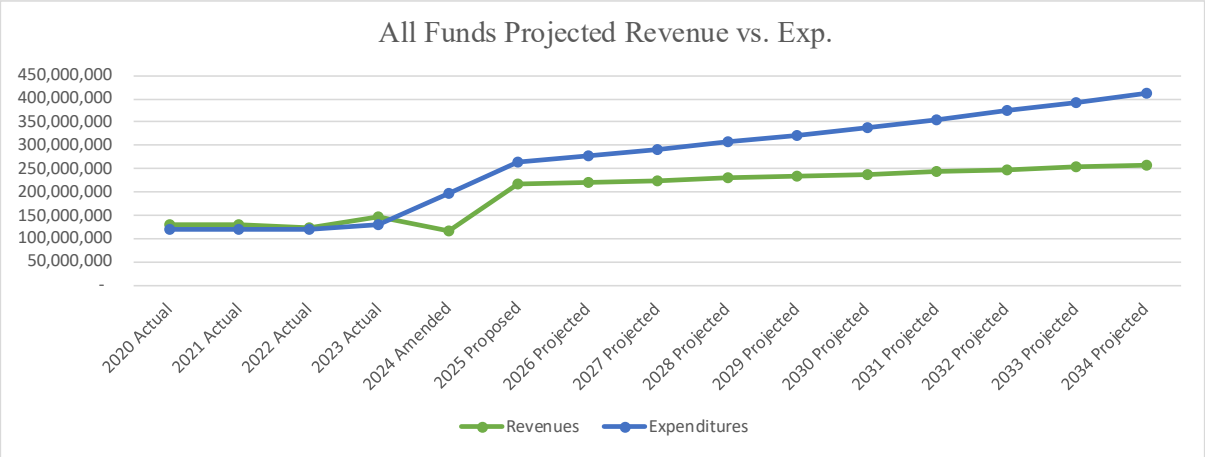
The purpose of the long-range financial outlook is two-fold. It provides a forward-looking view of the operating and capital improvement budgets, which allows the City Commission and staff to evaluate the long-term sustainability of the organization. It also provides a starting point for future budgetary 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

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BUDGET SUMMARIES

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.



FY 2026 BUDGET OVERVIEW

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.

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



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 15th 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

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.



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

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.



BUDGET CALENDAR



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.

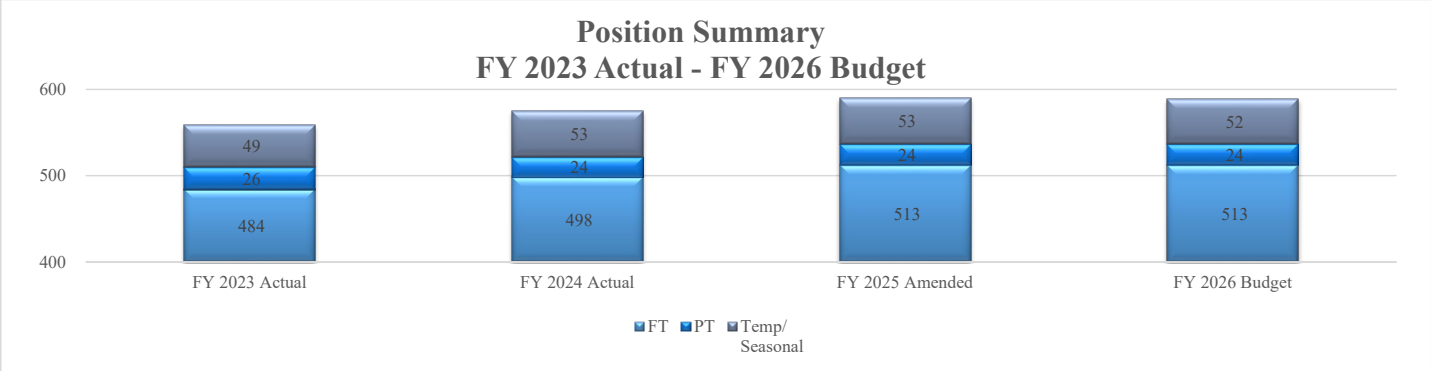


The City maintains accounting records in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard setting body for governmental accounting and financial reporting.

POSITION SUMMARY [1]

FY 2023 - FY 2026 FUNDED POSITIONS

	FY 2023 Actual			FY 2024 Actual			FY 2025 Amended			FY 2026 Budget		
DEPARTMENTS	**FT**	**PT**	**Temp/ Seasonal**	**FT**	**PT**	**Temp/ Seasonal**	**FT**	**PT**	**Temp/ Seasonal**	**FT**	**PT**	**Temp/ Seasonal**
GENERAL FUND												
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
TOTAL - GENERAL FUND	**345**	**24**	**49**	**356**	**24**	**53**	**364**	**24**	**53**	**364**	**24**	**52**
ROADS FUND												
Public Works/Roads Division	4	-	-	4	-	-	4	-	-	4	-	-
BUILDING FUND												
Building	28	2	-	31	-	-	31	-	-	31	-	-
STORMWATER FUND												
Public Works/Stormwater Division	11	-	-	11	-	-	11	-	-	11	-	-
WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND												
Environmental and Engineering	96	-	-	96	-	-	103	-	-	103	-	-
TOTAL - ALL FUNDS	**484**	**26**	**49**	**498**	**24**	**53**	**513**	**24**	**53**	**513**	**24**	**52**



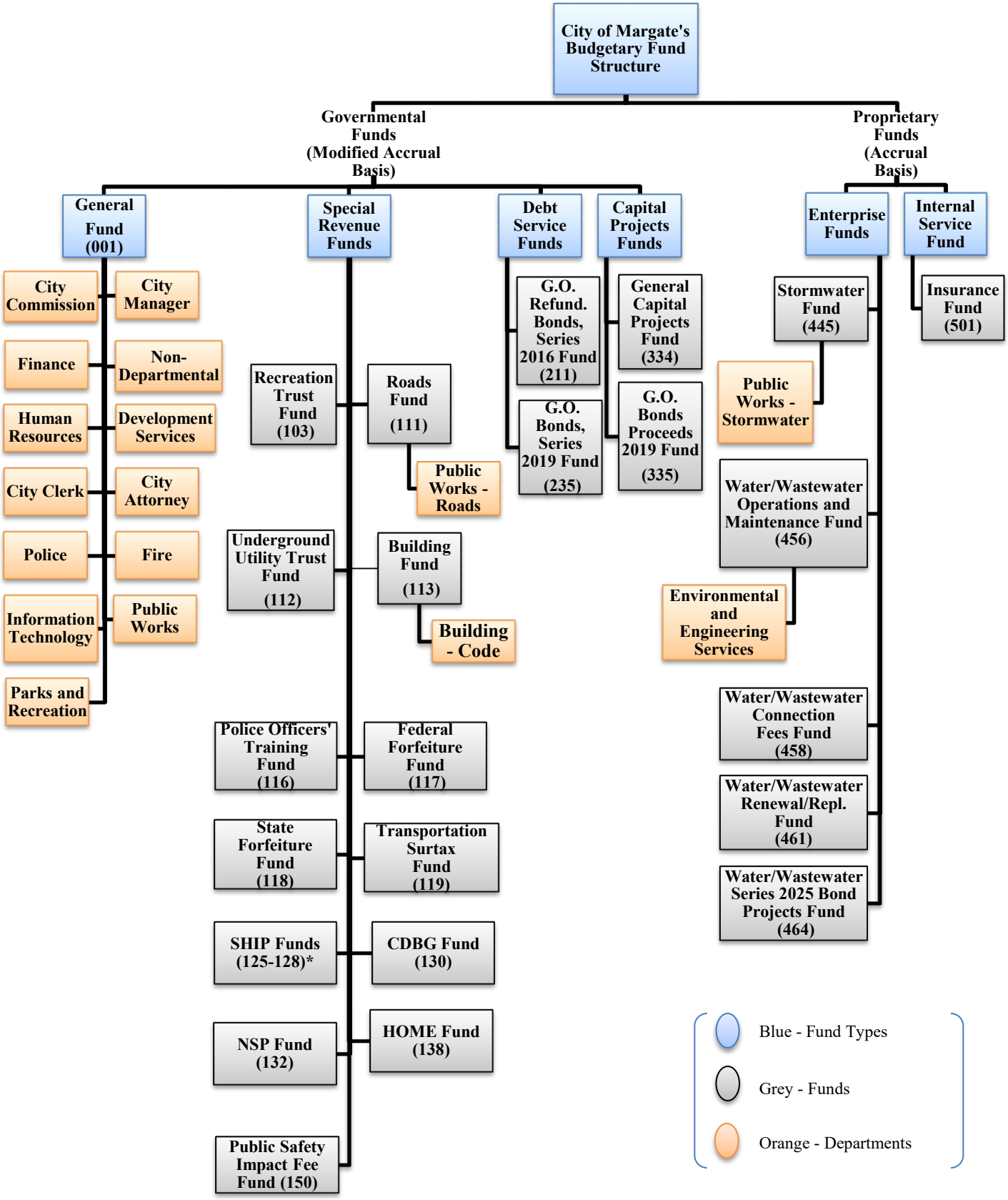
[1] In addition, the City Commission consists of five (5) elected officials not included in the Position Summary table/chart above.

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

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**	
Major	***Non-major***	***Major***	***Non-major***
General Fund (001)	Special Revenue Funds (111 – 150)	Water/Wastewater Funds (456, 458, 461, and 464)	Stormwater Utility Fund (445)
Special Revenue Fund (103)	Debt Service Funds (211, 235)		Insurance Fund (501)
	Capital Projects Funds (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) – TRANSPORATION 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.

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.

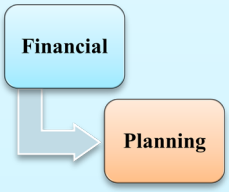
FINANCIAL PLANNING

Accounting and Budget Policies

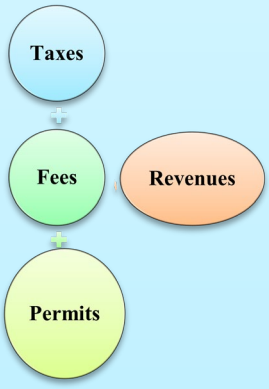
1. The City's accounting system will maintain records consistent with generally accepted accounting principles (GAAP).
2. The City will maintain financial records and accounting/budgetary practices in accordance with federal, state and local governmental laws and regulations.
3. The City will report 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.

POLICY CATEGORIES

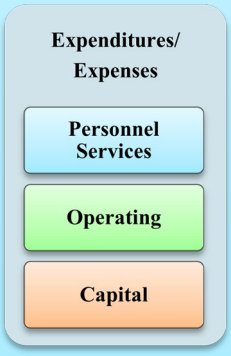
FINANCIAL PLANNING



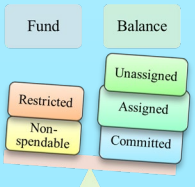
REVENUES



EXPENDITURES/ EXPENSES



FUND BALANCES



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.

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.

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.

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.

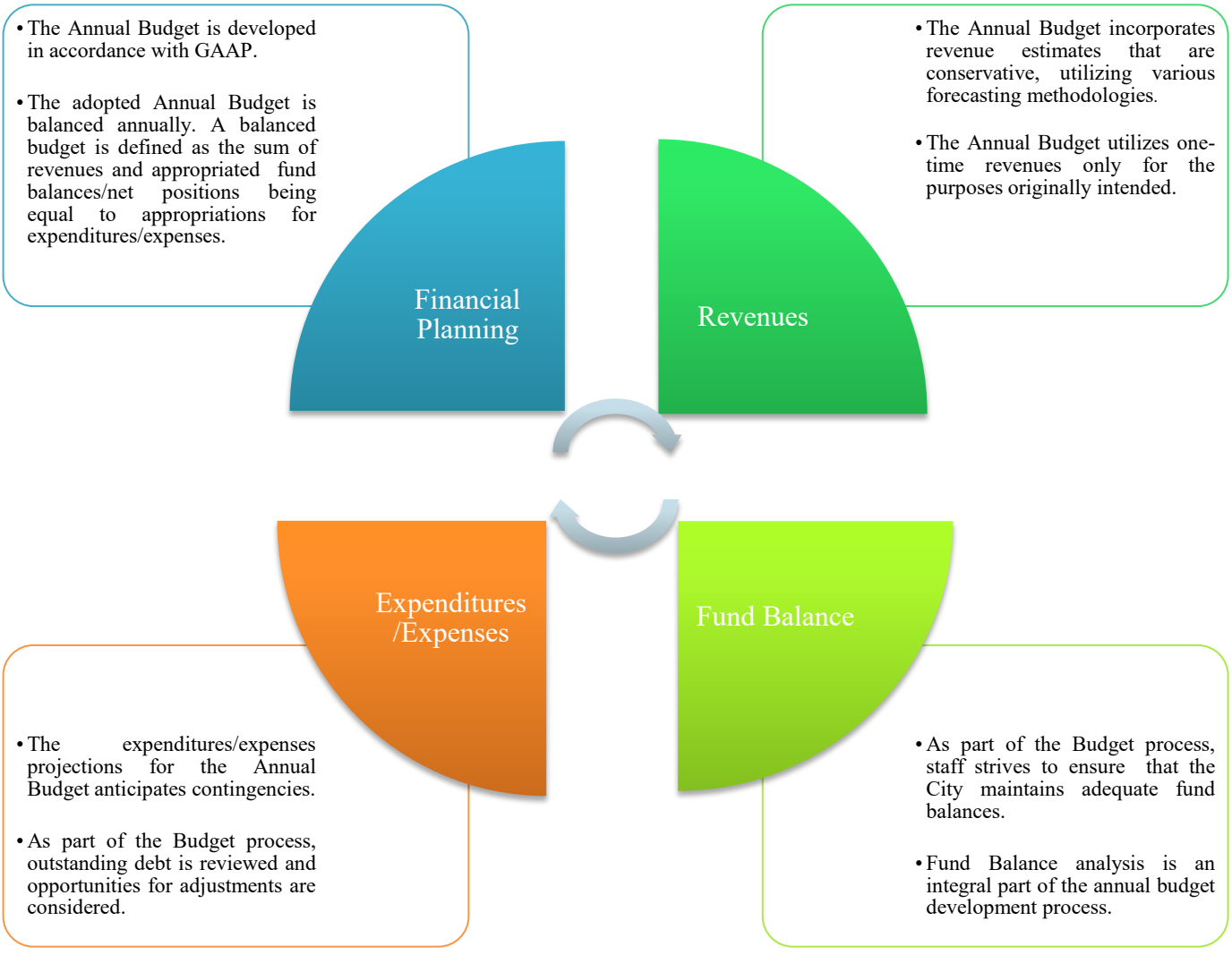
3. The use (appropriation) of committed funds will be considered in conjunction with the annual budget adoption process or by budget amendment approved by the City Commission during the fiscal year.

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.



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) [1]	Stormwater Fund	Water/Wastewater Funds [2]	Insurance Fund
October 1, 2024 Fund Balance/Net Position	**$ 55,112,041**	**$ 26,851,838**	**$ 9,961,028**	**$ 127,207,922**	**$ 2,296,106**
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
Net Change in Fund Balance/Net Position: +/(-)	**$ (5,620,522)**	**$ (14,619,383)**	**$ (1,348,838)**	**$ (49,139,119)**	**$ (1,260,065)**
Subsequent Year Rollover Adjustment **	-	3,000,000	-	100,000,000	-
September 30, 2025 Year Ending Fund Balance/Net Position (Projected) *	**$ 49,491,519**	**$ 15,232,455**	**$ 8,612,190**	**$ 178,068,803**	**$ 1,036,041**
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
Net Change in Fund Balance/Net Position: +/(-)	**$ (4,446,795)**	**(6,405,020)**	**-**	**$ (17,179,921)**	**$ (1,000,000)**
September 30, 2026 Year Ending Fund Balance/Net Position (Projected) *	**$ 45,044,724**	**$ 8,827,435**	**$ 8,612,190**	**$ 160,888,882**	**$ 36,041**

[1] - 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).

[2] - 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.

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 Years	Total Outstanding 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
General Obligation (G.O.) 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
General Obligation (G.O.) Bonds, Series 2019	**$ 653,600**	**$ 654,350**	**$ 654,100**	**$ 652,850**	**$ 655,600**	**$ 5,876,950**	**$ 9,807,749**
Total payments	**$ 2,128,100**	**$ 2,132,850**	**$ 2,129,350**	**$ 2,132,850**	**$2,132,850**	**$ 16,213,950**	**$ 30,086,835**

DEBT SERVICE (continued)

GENERAL OBLIGATION DEBT SERVICE FUNDS

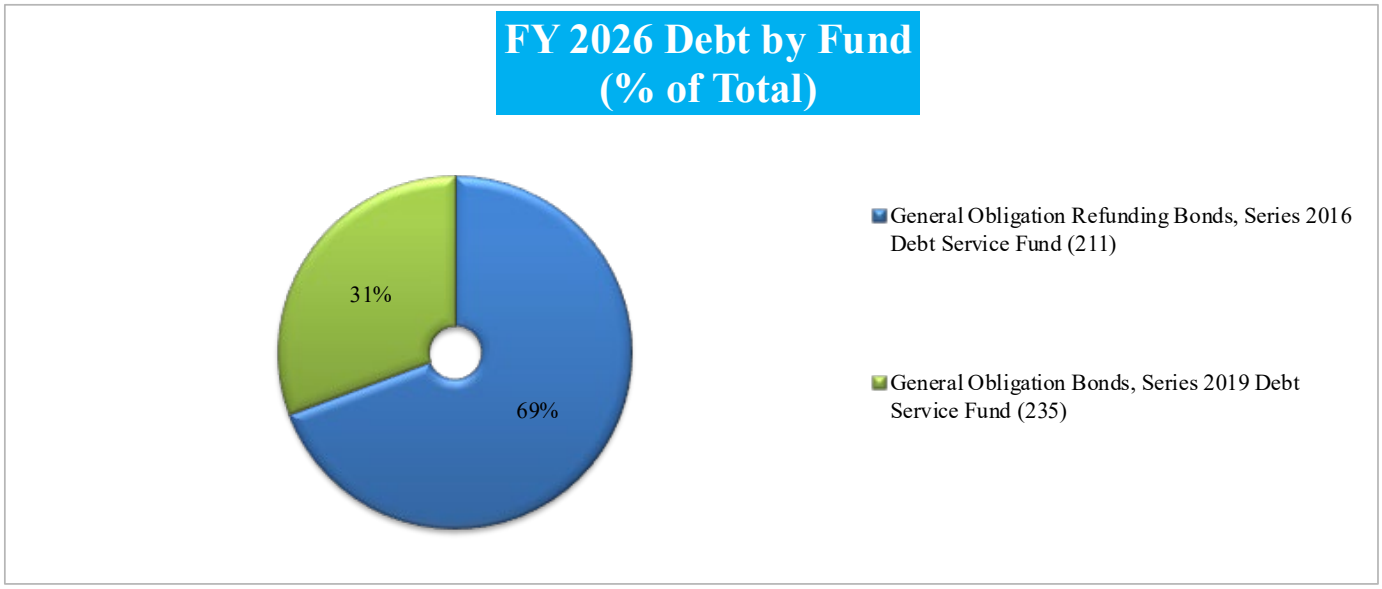
The General Obligation (G.O.) Refunding Bonds, Series 2016 Fund is the accumulation of property taxes used to pay principal, interest and related costs of the General Obligation Refunding Bonds, Series 2016 that were issued for the purpose of refunding a portion of the General Obligation Bonds, Series 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
BONDS				
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

DEBT SERVICE (CONTINUED)

Debt Appropriation by Fund Fiscal Year 2026			
Fund	**Principal**	**Interest**	**Total**
General Obligation Refunding Bonds, Series 2016 Debt Service Fund (211)	$ 820,000	$ 654,500	$ 1,474,500
General Obligation Bonds, Series 2019 Debt Service Fund (235)	385,000	268,600	653,600
All Funds Total	**$ 1,205,000**	**923,100**	**$ 2,128,100**



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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DEPARTMENTAL / FUND INFORMATION

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SUMMARY BUDGET

(INCLUDES INTERFUND TRANSFERS)

FUND NUMBER	FUND NAME	NUMBER OF PERSONNEL	EXPENDITURES/EXPENSES PERSONNEL SERVICES	OPERATING/ OTHER *	CAPITAL OUTLAY	TRANSFERS OUT	FY 2026 TOTAL 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 BLOCK GRANT (CDBG)	-	-	958,992	-	-	958,992
132	NEIGHBORHOOD STABILIZATION PROGRAM (NSP1)	-	-	489,700	-	-	489,700
150	PUBLIC SAFETY IMPACT FEE	-	-	500	20,000	-	20,500
211	GENERAL OBLIG. REFUND. BONDS, SERIES 2016	-	-	1,475,900	-	-	1,475,900
235	GENERAL OBLIG. BONDS, 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 PROCEEDS 2019	-	-	-	752,619	-	752,619
445	STORMWATER UTILITY	11	1,063,159	2,979,685	467,500	-	4,510,344
456	WATER/WASTEWATER OPERATIONS AND MAINT.	103	12,304,318	16,605,030	-	7,712,943	36,622,291
458	WATER/WASTEWATER CONNECTION FEES	-	-	3,000	500,000	-	503,000
461	WATER/WASTEWATER RENEWAL AND REPL	-	-	106,921	22,000,000	-	22,106,921
464	WATER/WASTEWATER BOND PROJECTS	-	-	-	80,000,000	-	80,000,000
501	INSURANCE	-	2,032,000	2,191,850	-	-	4,223,850
	TOTALS	**594**	**$ 79,931,563**	**$ 54,568,722**	**109,667,125**	**$ 9,679,693**	**$ 253,847,103**

Notes:

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

FY 2023 - FY 2026
REVENUE SUMMARY BY FUND - ALL FUNDS

FUND NUMBER - NAME	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED [1]	FY 2026 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 [2]	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
TOTAL REVENUES - ALL FUNDS	**$ 148,264,067**	**$ 132,086,033**	**$ 289,017,641**	**$ 253,847,103**

[1] Amended Budget reported as of April 30, 2025

[2] FY 2023/2024 Actual includes Opioid Settlement Fund, not included anywhere else in the Budget Book.

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

FUND NUMBER - NAME	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED [1]	FY 2026 BUDGET	TRANSFERS	FY 2026 BUDGET (LESS 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 [2]	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
TOTAL EXPENDITURES/EXPENSES - ALL FUNDS	**$ 131,134,223**	**$ 119,232,347**	**$ 289,017,641**	**$ 253,847,103**	**$ 9,679,693**	**$ 244,167,410**

[1] Amended Budget reported as of April 30, 2025

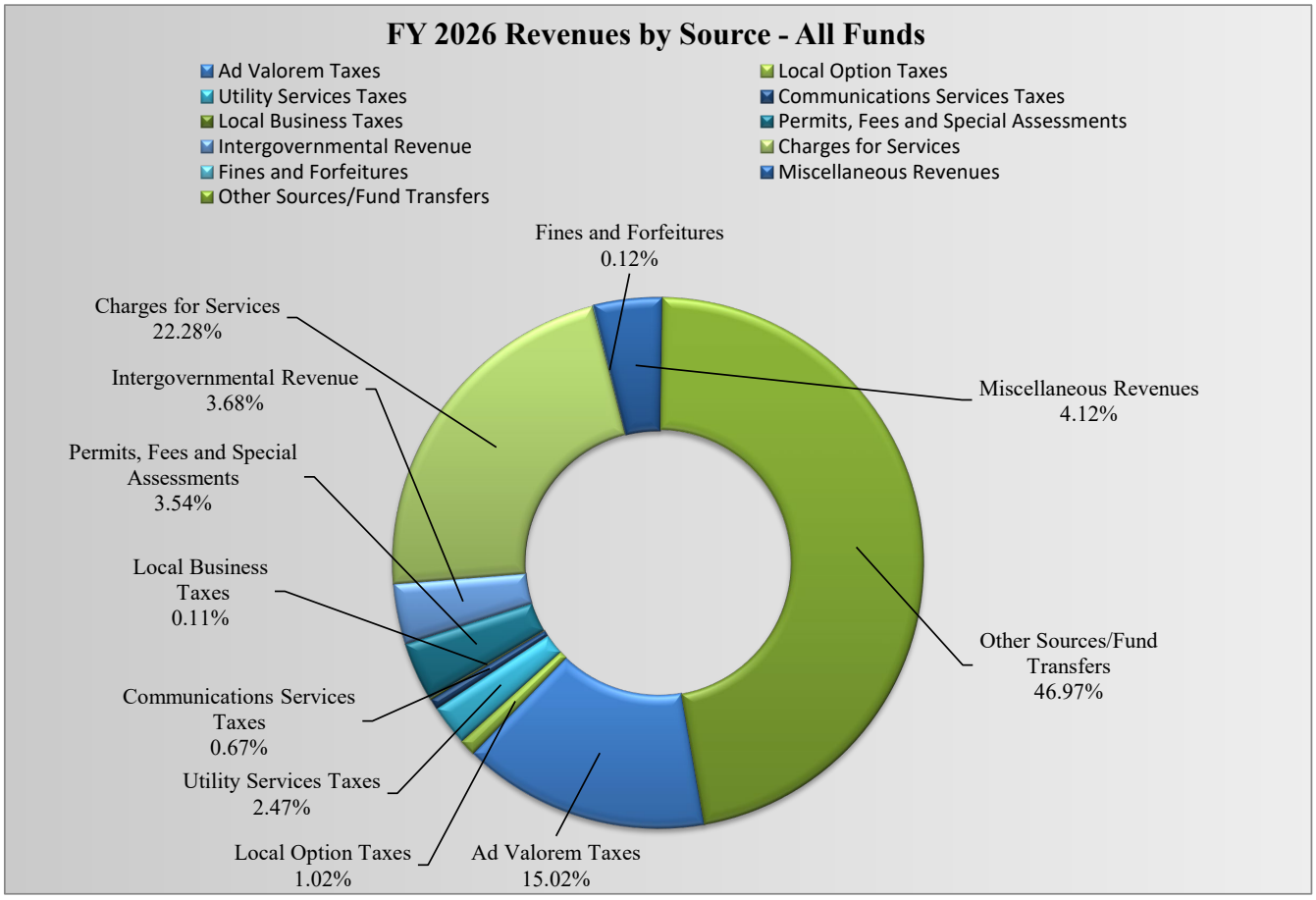
FY 2023 - FY 2026

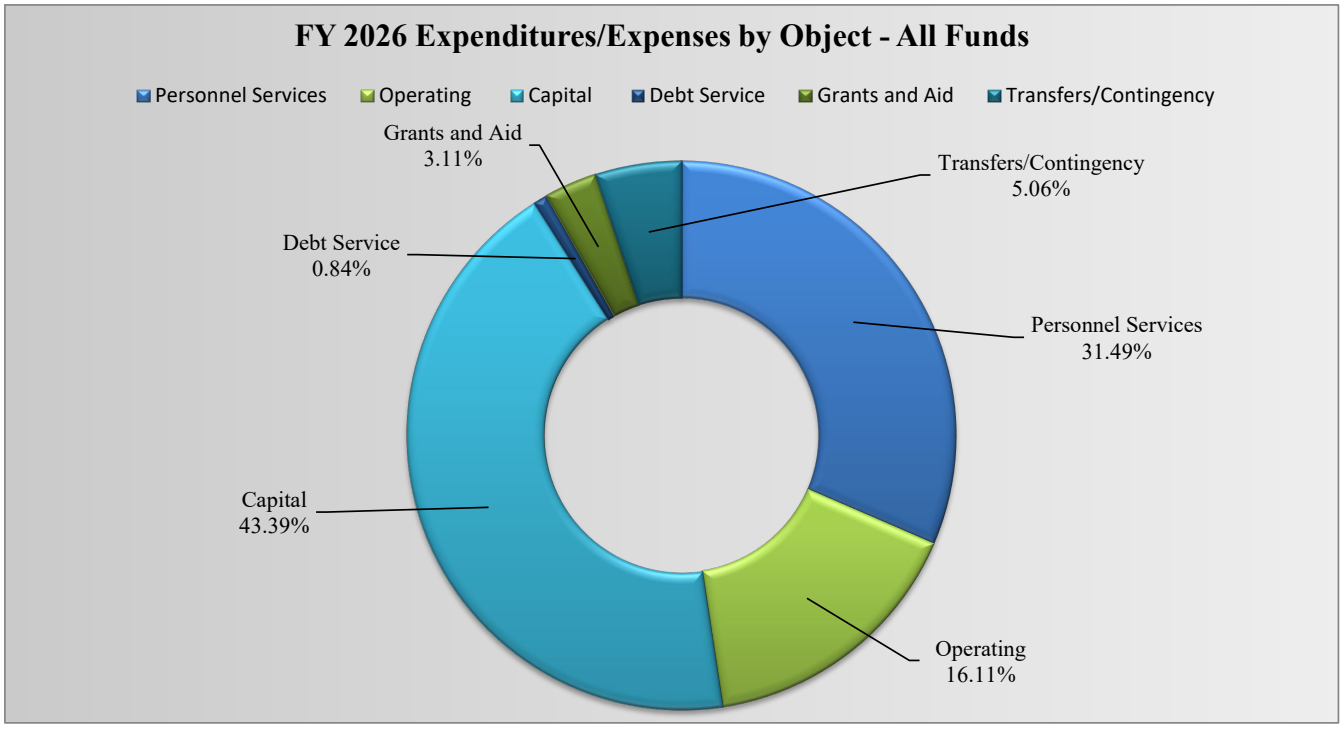
REVENUES AND EXPENDITURES/EXPENSES SUMMARY - ALL FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED [1]	FY 2026 BUDGET	% OF TOTAL	FY 2025-2026
REVENUES BY SOURCE						
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%
TOTAL REVENUES	**$ 148,264,067**	**$ 132,086,033**	**$ 289,017,641**	**$ 253,847,103**	**100.00%**	**-12.17%**
EXPENDITURES/EXPENSES BY OBJECT						
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%
TOTAL EXPENDITURES/EXPENSES	**$ 131,134,223**	**$ 119,232,347**	**$ 289,017,641**	**$ 253,847,103**	**100.00%**	**-12.17%**

[1] Amended Budget reported as of April 30, 2025

FY 2026 REVENUES AND EXPENDITURES/EXPENSES SUMMARY - ALL FUNDS





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GENERAL FUND

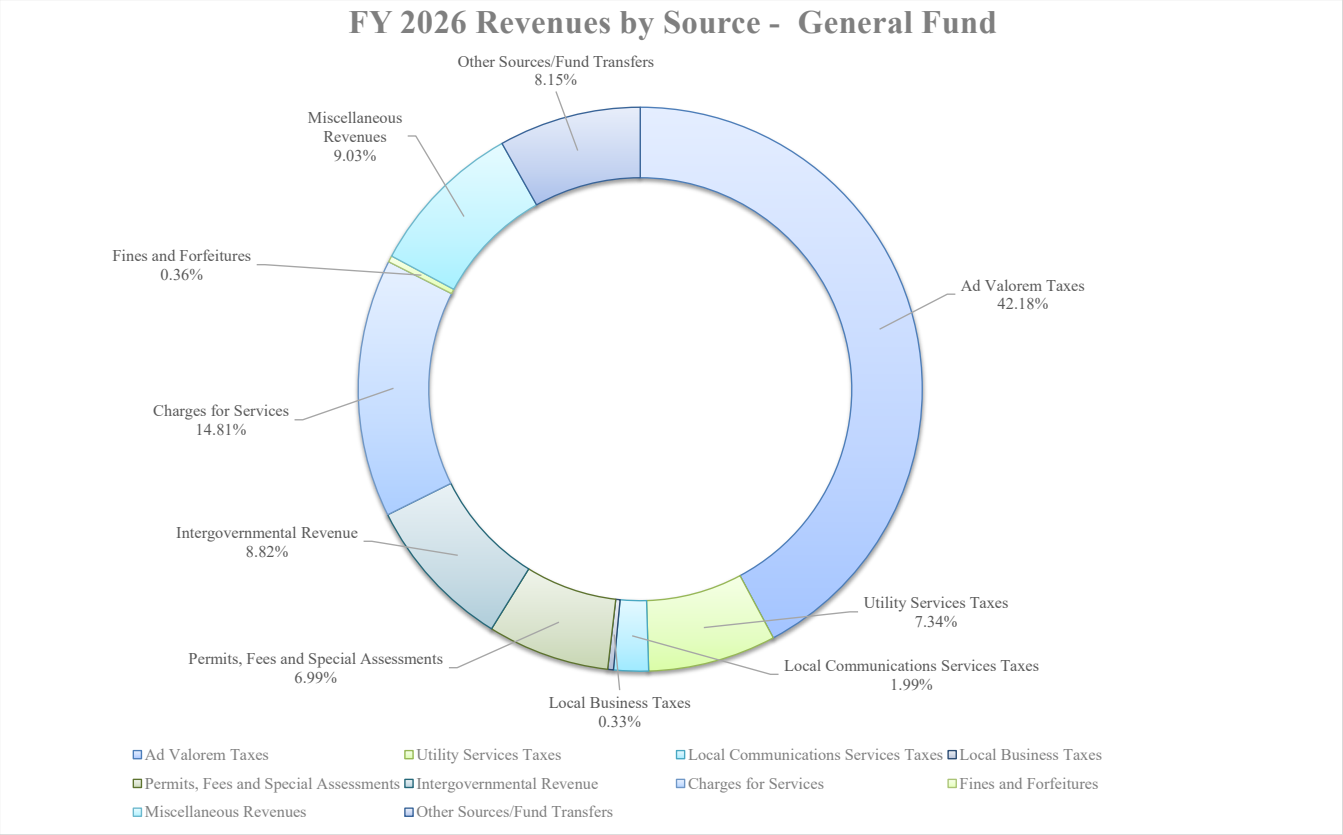


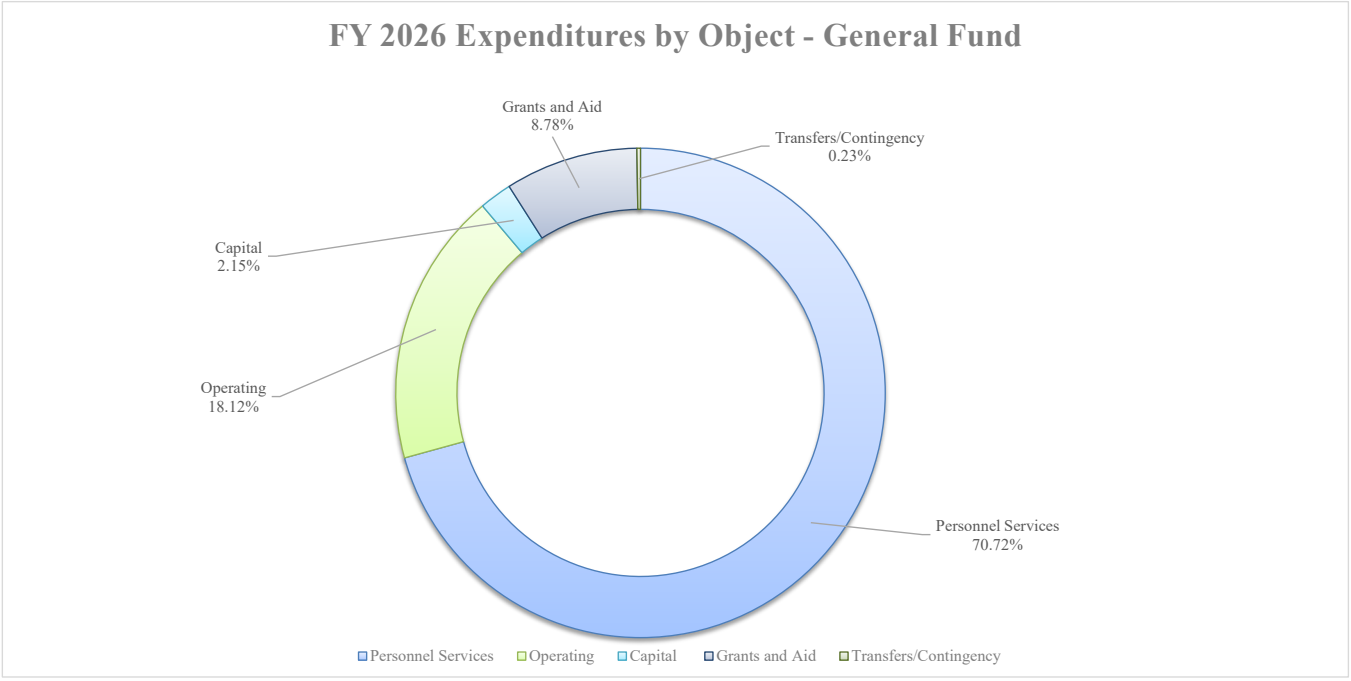
FY 2023 - FY 2026
REVENUES AND EXPENDITURES SUMMARY - GENERAL FUND

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED [1]	FY 2026 BUDGET	% OF TOTAL	% +/- FROM FY 2025 - 2026
REVENUES BY SOURCE						
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%
TOTAL REVENUES	**$ 84,651,060**	**$ 79,959,366**	**$ 83,102,885**	**$ 85,371,214**	**100.00%**	**2.73%**
EXPENDITURES BY OBJECT						
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%
TOTAL EXPENDITURES	**$ 72,326,200**	**$ 75,267,020**	**$ 83,102,885**	**$ 85,371,214**	**100.00%**	**2.73%**

[1] Amended Budget reported as of April 30, 2025

FY 2026 REVENUES AND EXPENDITURES SUMMARY - GENERAL FUND





GENERAL FUND
REVENUES

ACCOUNT NUMBER	REVENUE CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 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
	AD VALOREM TAXES	**28,283,711**	**31,220,337**	**33,720,000**	**36,010,000**
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
	UTILITY SERVICE TAXES	**6,024,244**	**6,424,634**	**5,772,000**	**6,269,000**
001.0100.315100	**LOCAL COMMUNICATIONS SERVICES TAX**	**1,810,631**	**1,694,298**	**1,700,000**	**1,700,000**
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
	LOCAL BUSINESS TAXES	**312,504**	**338,505**	**281,000**	**281,000**
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
	LICENSES AND PERMITS	**578,966**	**736,397**	**246,150**	**361,300**
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
	FRANCHISE FEES	**5,718,901**	**5,252,638**	**5,581,053**	**5,610,000**

GENERAL FUND
REVENUES

ACCOUNT NUMBER	REVENUE CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 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
	FEDERAL GRANTS	**10,760,992**	**173,850**	**44,500**	**44,500**
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	-	-	-
	STATE SHARED REVENUES/GRANTS	**7,815,429**	**7,427,498**	**7,408,000**	**7,408,000**
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
	COUNTY SHARED REVENUES	**85,062**	**73,917**	**75,000**	**75,000**
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
	GENERAL GOVERNMENT	**43,514**	**20,145**	**28,500**	**53,500**

GENERAL FUND
REVENUES

ACCOUNT NUMBER	REVENUE CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 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
	PUBLIC SAFETY REVENUES	**12,913,721**	**12,344,880**	**12,041,000**	**12,164,000**
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
	CULTURE AND RECREATION	**728,409**	**535,002**	**504,400**	**425,400**
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
	FINES AND FORFEITURES	**319,008**	**505,630**	**280,000**	**310,000**

GENERAL FUND
REVENUES

ACCOUNT NUMBER	REVENUE CLASSIFICATION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 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
	MISCELLANEOUS REVENUES	**6,238,374**	**8,689,988**	**7,356,263**	**7,699,776**
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	**GNRL. FD - TRNSFER FROM FUND BALANCE**				
	TECHNOLOGY	-	-	50,000	50,000
	UNASSIGNED	-	-	5,560,522	4,386,795
	COMMITTED	-	-	10,000	10,000
	OTHER SOURCES/FUND TRANSFERS	**3,017,594**	**4,521,647**	**8,065,019**	**6,959,738**
	TOTAL REVENUES	**84,651,060**	**$ 79,959,366**	**$ 83,102,885**	**$ 85,371,214**

FY 2026
SUMMARY OF GENERAL FUND EXPENDITURES

DEPARTMENT / DIVISION	NUMBER OF PERSONNEL PROPOSED		PERSONNEL SERVICES		OPERATING/ OTHER *		CAPITAL OUTLAY		TOTAL 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**

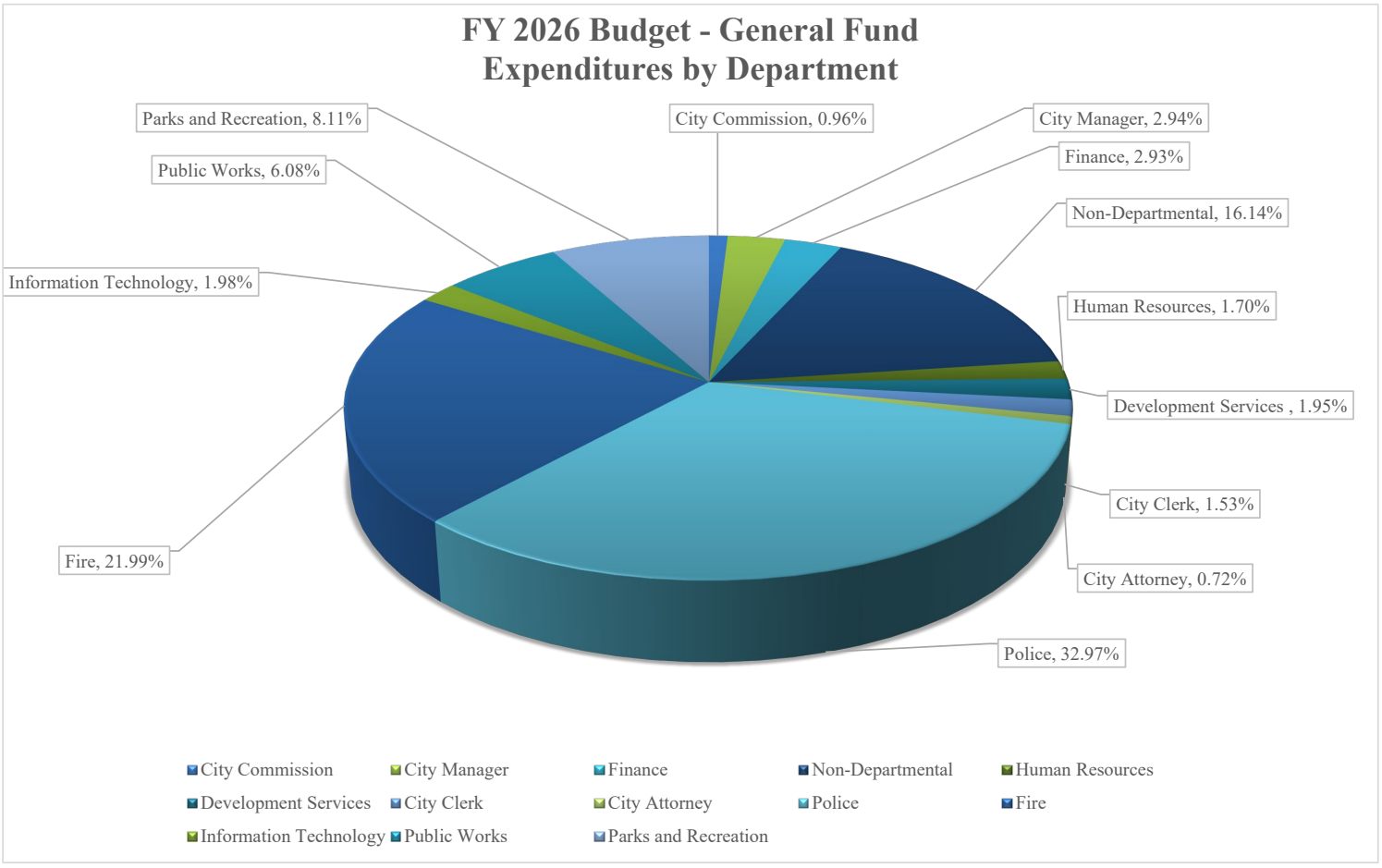
Notes:
* - Includes operating expenditures, debt service, transfers, fund balance, and grants and aids categories.

FY 2023 - FY 2026 GENERAL FUND
EXPENDITURES SUMMARY BY DEPARTMENT

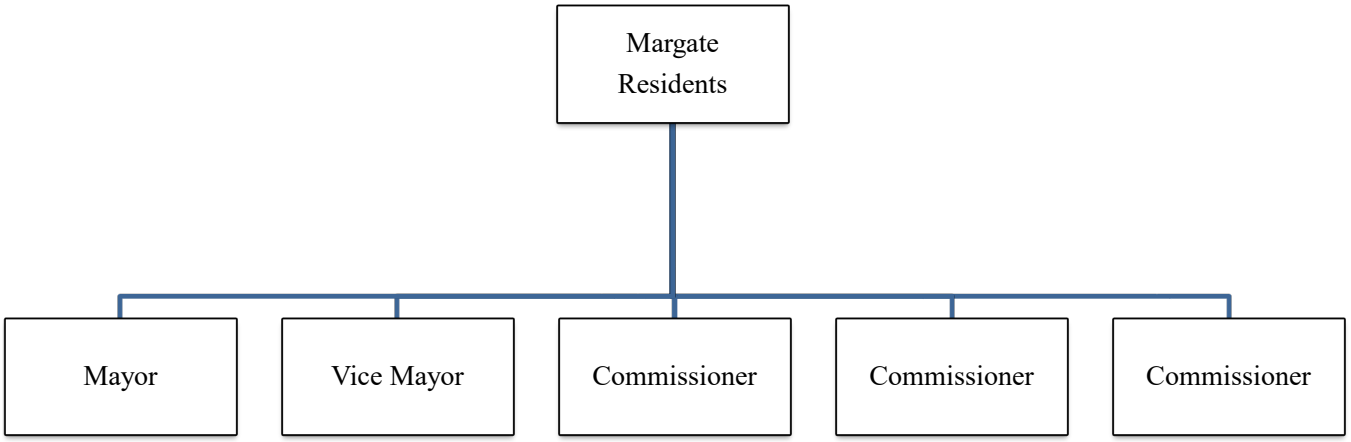
DEPARTMENT	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED [1]	FY 2026 BUDGET	% +/- FROM FY 2025-2026
CITY COMMISSION	$ 598,125	$ 679,495	$ 758,471	$ 819,188	8.01%
CITY MANAGER	2,404,299	2,358,322	2,724,162	2,508,789	-7.91%
FINANCE:					
ACCOUNTING	1,391,024	1,640,415	1,879,434	1,782,592	-5.15%
PURCHASING	578,660	597,006	661,523	714,662	8.03%
FINANCE TOTAL	**1,969,684**	**2,237,421**	**2,540,957**	**2,497,254**	**-1.72%**
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%
PUBLIC WORKS TOTAL	**3,607,741**	**3,947,987**	**4,661,853**	**5,192,718**	**11.39%**
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%
PARKS AND RECREATION TOTAL	**5,311,744**	**5,591,891**	**6,660,853**	**6,919,938**	**3.89%**
TOTAL GENERAL FUND	**$ 72,326,200**	**$ 75,267,020**	**$ 83,102,885**	**$ 85,371,214**	**2.73%**

[1] Amended Budget reported as of April 30, 2025

FY 2026 BUDGET - GENERAL FUND EXPENDITURES BY DEPARTMENT



CITY COMMISSION



POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2024 Adopted	FY 2025 Amended	FY 2026 Budget
Mayor	1	1	1	1	1
Vice Mayor	1	1	1	1	1
Commissioner	3	3	3	3	3
Total Positions	**5**	**5**	**5**	**5**	**5**

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

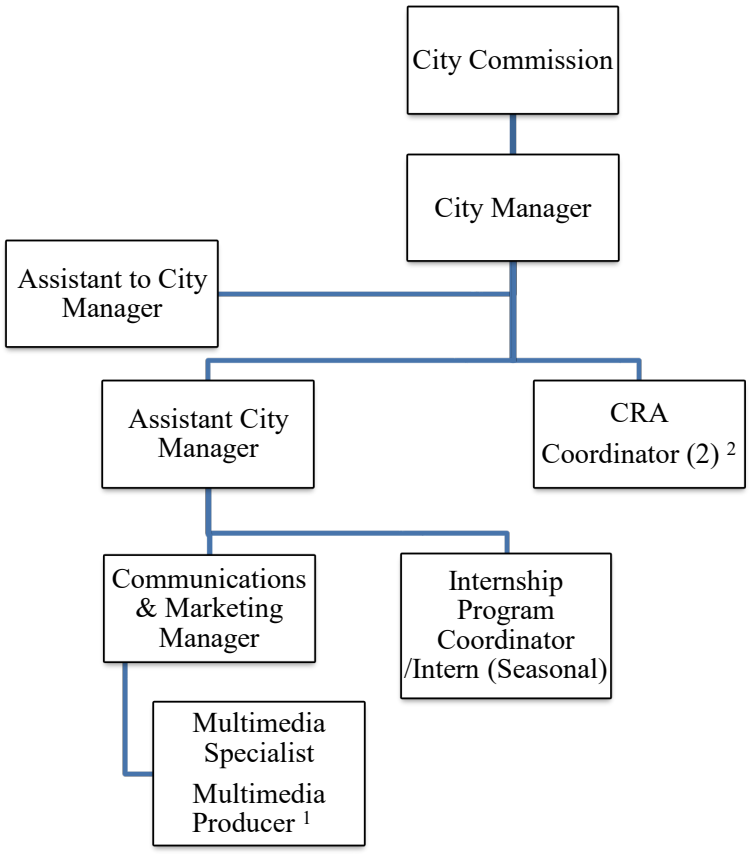
	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Personnel Services	$ 433,024	$ 490,612	$ 514,619	$ 563,026	$ 48,407	9.41%
Operating Expenses	62,716	81,981	123,600	131,200	7,600	6.15%
Grants and Aid	102,385	106,902	120,252	124,962	4,710	3.92%
TOTAL	**$ 598,125**	**$ 679,495**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

CITY COMMISSION

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 433,024**	**$ 490,612**	**$ 514,619**	**$ 563,026**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 62,716**	**$ 81,981**	**$ 123,600**	**$ 131,200**
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
	TOTAL APPROPRIATION	**$ 102,385**	**$ 106,902**	**$ 120,252**	**$ 124,962**
	TOTAL REQUESTED APPROPRIATIONS	**$ 598,125**	**$ 679,495**	**$ 758,471**	**$ 819,188**

CITY MANAGER

8 FULL TIME, 2 SEASONAL - 10 TOTAL



POSITION SUMMARY

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 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 [1]	-	1	1	1	1
Multimedia Specialist	2	1	1	1	1
Internship Program Coordinator (seasonal)	1	1	1	1	1
CRA Coordinator [2]	2	2	2	2	2
CRA Project Specialist	1	-	-	-	-
Total Positions	**10**	**10**	**10**	**10**	**10**

[1] Position funded 80% by CRA and 20% by General Fund.

[2] CRA Coordinators are funded 100% by CRA. The City Manager serves as Executive Director of the CRA.

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 2,404,299**	**$ 2,358,322**	**$ 2,724,162**	**$ 2,508,789**	**$ (215,373)**	**-7.91%**

CRA staff costs are included in the budget above.

CITY MANAGER

COST CENTER (0410)

PERFORMANCE MEASURES					
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Target**	**FY 2026 Target**	**% 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 www.margatefl.com	346,000	350,000	350,000	350,000	0%

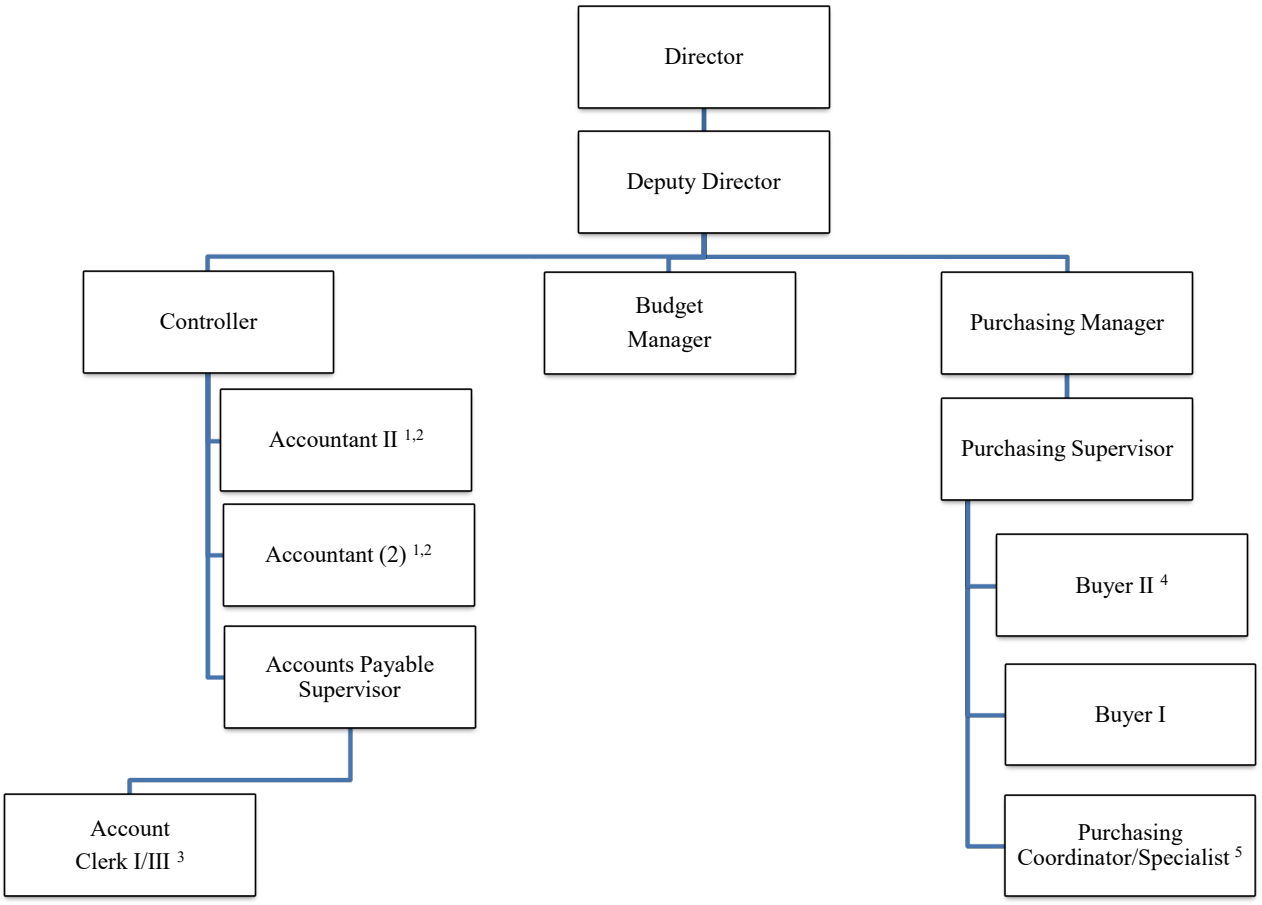
CITY MANAGER

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PERSONNEL SERVICES [1]					
001.0410.512001	SAL & WAGES-REGULAR [1]	$ 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
	TOTAL APPROPRIATION	**$ 1,320,735**	**$ 1,546,939**	**$ 1,669,195**	**$ 1,777,483**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 132,667**	**$ 123,025**	**$ 200,761**	**$ 231,306**
CAPITAL EXPENSES					
001.0410.564018	CAPITAL OUTLAY-LEASES	$ (15,422)	$ -	$ -	$ -
	TOTAL APPROPRIATION	**$ (15,422)**	**$ -**	**$ -**	**$ -**
DEBT SERVICE					
001.0410.571005	PRINC-CAPITAL LEASE/VEHICLE	$ 5,528	$ -	$ -	$ -
001.0410.572005	INT-CAPITAL LEASE/VEHICLE	626	-	-	-
	TOTAL APPROPRIATION	**$ 6,154**	**$ -**	**$ -**	**$ -**
GRANTS & AID					
001.0410.583035	PROPERTY IMPROVEMENT GRANTS	$ 960,165	$ 688,358	$ 854,206	$ 500,000
	TOTAL APPROPRIATION	**$ 960,165**	**$ 688,358**	**$ 854,206**	**$ 500,000**
	TOTAL REQUESTED APPPROPRIATIONS	**$ 2,404,299**	**$ 2,358,322**	**$ 2,724,162**	**$ 2,508,789**

[1] CRA staff costs are included in the budget above.

FINANCE

14 FULL TIME



[1] Accountant II position is funded 25% by Senior Center. One Accountant position is funded 50% by Community Redevelopment Agency.

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

[3] Only 1 of 2 positions of Account Clerk III and Account Clerk I will be filled at any time.

[4] Buyer II position is funded 40% by CRA, 40% by DEES, and 20% by General Fund.

[5] Only 1 of 2 positions of Purchasing Coordinator and Purchasing Specialist will be filled at any time.

FINANCE

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 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 [2]	1	1	1	-	-
Accountant II [2]	-	1	1	1	1
Accountant [1, 2]	2	2	2	2	2
Accounts Payable Supervisor	1	1	1	1	1
Account Clerk III [3]	-	1	1	1	1
Account Clerk I [3]	1	1	1	1	1
Total Accounting/Budget Personnel	**9**	**9**	**9**	**9**	**9**
Purchasing Manager	1	1	1	1	1
Purchasing Supervisor	1	1	1	1	1
Buyer II [4]	1	1	1	1	1
Buyer I	1	1	1	1	1
Purchasing Specialist [5]	1	1	1	1	1
Purchasing Coordinator [5]	-	-	1	1	1
Total Purchasing Personnel	**5**	**5**	**5**	**5**	**5**
Total Positions	**14**	**14**	**14**	**14**	**14**

[1] Accountant II position is funded 25% by Senior Center. One Accountant position is funded 50% by Community Redevelopment Agency.

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

[3] Only 1 of 2 positions of Account Clerk III and Account Clerk I will be filled at any time.

[4] Buyer II position is funded 40% by CRA, 40% by DEES, and 20% by General Fund.

[5] Only 1 of 2 positions of Purchasing Coordinator and Purchasing Specialist will be filled at any time.

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 1,391,024**	**$ 1,640,415**	**$ 1,879,434**	**$ 1,782,592**	**$ (96,842)**	**-5.15%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% 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

FINANCE

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 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	PROF'L SVCS-MEDICAL	$ 180	$ 180	$ 200	$ 200
001.0610.531009	PROF'L 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**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 578,660**	**$ 597,006**	**$ 661,523**	**$ 714,662**	**$ 53,139**	**8.03%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% Change
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%

FINANCE

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PURCHASING DIVISION					
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 546,501**	**$ 576,385**	**$ 620,323**	**$ 656,262**
OPERATING EXPENSES					
001.0620.531009	PROF'L 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
	TOTAL APPROPRIATION	**$ 32,159**	**$ 20,621**	**$ 41,200**	**$ 58,400**
PURCHASING DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 578,660**	**$ 597,006**	**$ 661,523**	**$ 714,662**
FINANCE DEPARTMENT	**TOTAL REQUESTED APPROPRIATIONS**	**$ 1,969,684**	**$ 2,237,421**	**$ 2,540,957**	**$ 2,497,254**

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

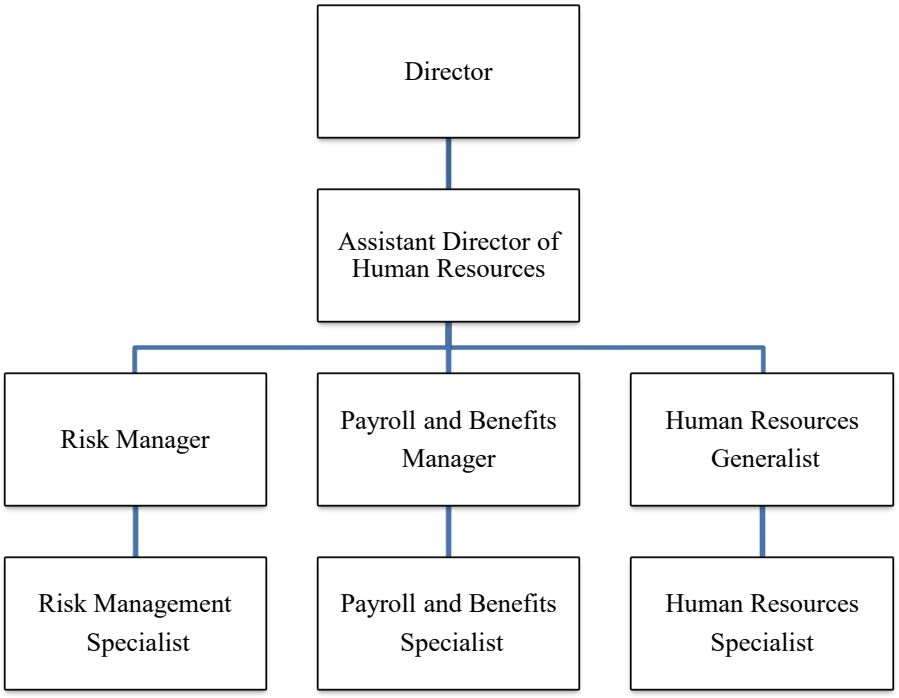
	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Personnel Services	$ 2,325,237	$ 2,233,224	$ 2,551,785	$ 2,546,785	(5,000)	-0.20%
Operating Expenses	3,227,580	3,219,089	3,442,180	4,208,994	766,814	22.28%
Capital	262,024	196,227	22,655	-	(22,655)	-100.00%
Grants and Aid	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%
TOTAL	**$ 11,112,053**	**$ 11,508,369**	**$ 12,638,867**	**$ 13,793,030**	**$ 1,154,163**	**9.13%**

NON-DEPARTMENTAL

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 2,325,237**	**$ 2,233,224**	**$ 2,551,785**	**$ 2,546,785**
OPERATING EXPENSES					
001.0710.531002	PROF'L SVCS-MEDICAL	$ 7,082	$ 7,415	$ 12,000	$ 12,000
001.0710.531009	PROF'L 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
	TOTAL APPROPRIATION	**$ 3,227,580**	**$ 3,219,089**	**$ 3,442,180**	**$ 4,208,994**
CAPITAL EXPENSES					
001.0710.563007	COMMUNICATION NETWORKING	$ 262,024	$ 128,768	$ 22,655	$ -
001.0710.563061	EMERGENCY PREPARE-CAPITAL	-	67,459	-	-
	TOTAL APPROPRIATION	**$ 262,024**	**$ 196,227**	**$ 22,655**	**$ -**
GRANTS & AID					
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
	TOTAL APPROPRIATION	**$ 5,155,541**	**$ 5,809,829**	**$ 6,422,247**	**$ 6,837,251**
TRANSFERS & CONTINGENCY					
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	-	-	-
	TOTAL APPROPRIATION	**$ 141,671**	**$ 50,000**	**$ 200,000**	**$ 200,000**
	TOTAL REQUESTED APPROPRIATIONS	**$ 11,112,053**	**$ 11,508,369**	**$ 12,638,867**	**$ 13,793,030**

HUMAN RESOURCES

8 FULL TIME



POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 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

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 1,091,363**	**$ 1,154,903**	**$ 1,325,036**	**$ 1,447,350**	**$ 122,314**	**9.23%**

HUMAN RESOURCES

COST CENTER (0810)

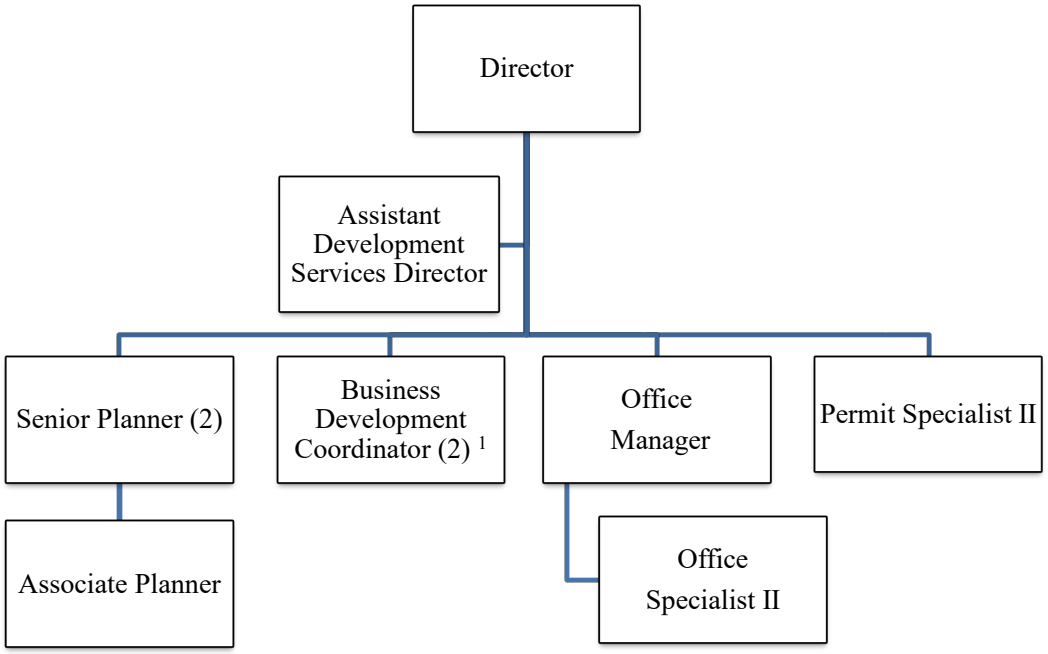
PERFORMANCE MEASURES					
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Target**	**FY 2026 Target**	**% Change**
Number of employee training and educational sessions offered	18	25	10	10	0%
Number of City policies and/or code sections revised or created	7	6	6	6	0%
Percentage of Workers' Compensation claims 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%

HUMAN RESOURCES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 879,796**	**$ 908,791**	**$ 1,067,191**	**$ 1,196,135**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 171,879**	**$ 238,105**	**$ 253,355**	**$ 251,215**
CAPITAL EXPENSES					
001.0810.565079	COMPUTER EQUIPMENT	$ 31,681	$ -	$ -	$ -
	TOTAL APPROPRIATION	**$ 31,681**	**$ -**	**$ 4,490**	**$ -**
DEBT SERVICE					
001.0810.571008	PRINC-SBITA SOFTWARE LIC	$ 7,824	$ 7,155	$ -	$ -
001.0810.572008	INT-SBITA SOFTWARE LIC	183	852	-	-
	TOTAL APPROPRIATION	**$ 8,007**	**$ 8,007**	**$ -**	**$ -**
	TOTAL REQUESTED APPROPRIATIONS	**$ 1,091,363**	**$ 1,154,903**	**$ 1,325,036**	**$ 1,447,350**

DEVELOPMENT SERVICES

10 FULL TIME



POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 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 [1]	1	2	2	2	2
Total Positions	**9**	**9**	**10**	**10**	**10**

[1] One Business Development Coordinator - 75% funded by the Community Redevelopment Agency and 25% funded by the General Fund.

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 1,067,734**	**$ 1,308,447**	**$ 1,628,622**	**$ 1,663,341**	**$ 34,719**	**2.13%**

PERFORMANCE MEASURES

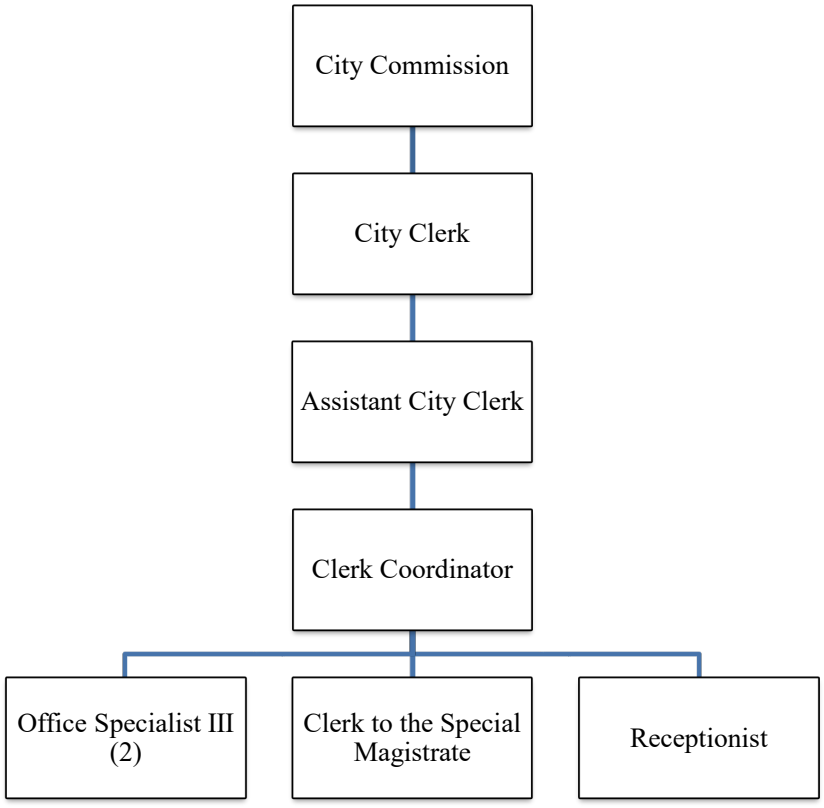
	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% Change
Number of educational meetings with the Code Compliance Division	2	2	2	2	0%
Percentage of zoning confirmation letters processed within 14 days	95%	95%	95%	95%	0%
Number of on-site business visits conducted	125	353	300	300	0%

DEVELOPMENT SERVICES

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 916,540**	**$ 934,677**	**$ 1,321,896**	**$ 1,387,720**
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
	TOTAL APPROPRIATION	**$ 90,282**	**$ 97,485**	**$ 282,264**	**$ 275,621**
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	-	-
	TOTAL APPROPRIATION	**$ 56,571**	**$ 211,732**	**$ 24,462**	**$ -**
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	-	-
	TOTAL APPROPRIATION	**$ 4,341**	**$ 64,553**	**$ -**	**$ -**
	TOTAL REQUESTED APPPROPRIATIONS	**$ 1,067,734**	**$ 1,308,447**	**$ 1,628,622**	**$ 1,663,341**

CITY CLERK

7 FULL TIME



POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 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
Total Positions	**7**	**7**	**7**	**7**	**7**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 979,269**	**$ 1,030,924**	**$ 1,152,085**	**$ 1,303,160**	**$ 151,075**	**13.11%**

CITY CLERK

COST CENTER (1210)

PERFORMANCE MEASURES					
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Target**	**FY 2026 Target**	**% 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%

CITY CLERK

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 796,649**	**$ 848,893**	**$ 893,460**	**$ 978,535**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 182,620**	**$ 182,031**	**$ 258,625**	**$ 324,625**
	TOTAL REQUESTED APPROPRIATIONS	**$ 979,269**	**$ 1,030,924**	**$ 1,152,085**	**$ 1,303,160**

CITY ATTORNEY

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual *	FY 2025 Adopted *	FY 2025 Amended *	FY 2026 Budget *
City Attorney	1	-	-	-	-
Assistant City Attorney	-	-	-	-	-
Executive Secretary/Paralegal	1	-	-	-	-
Total Positions	**2**	**-**	**-**	**-**	**-**

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

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

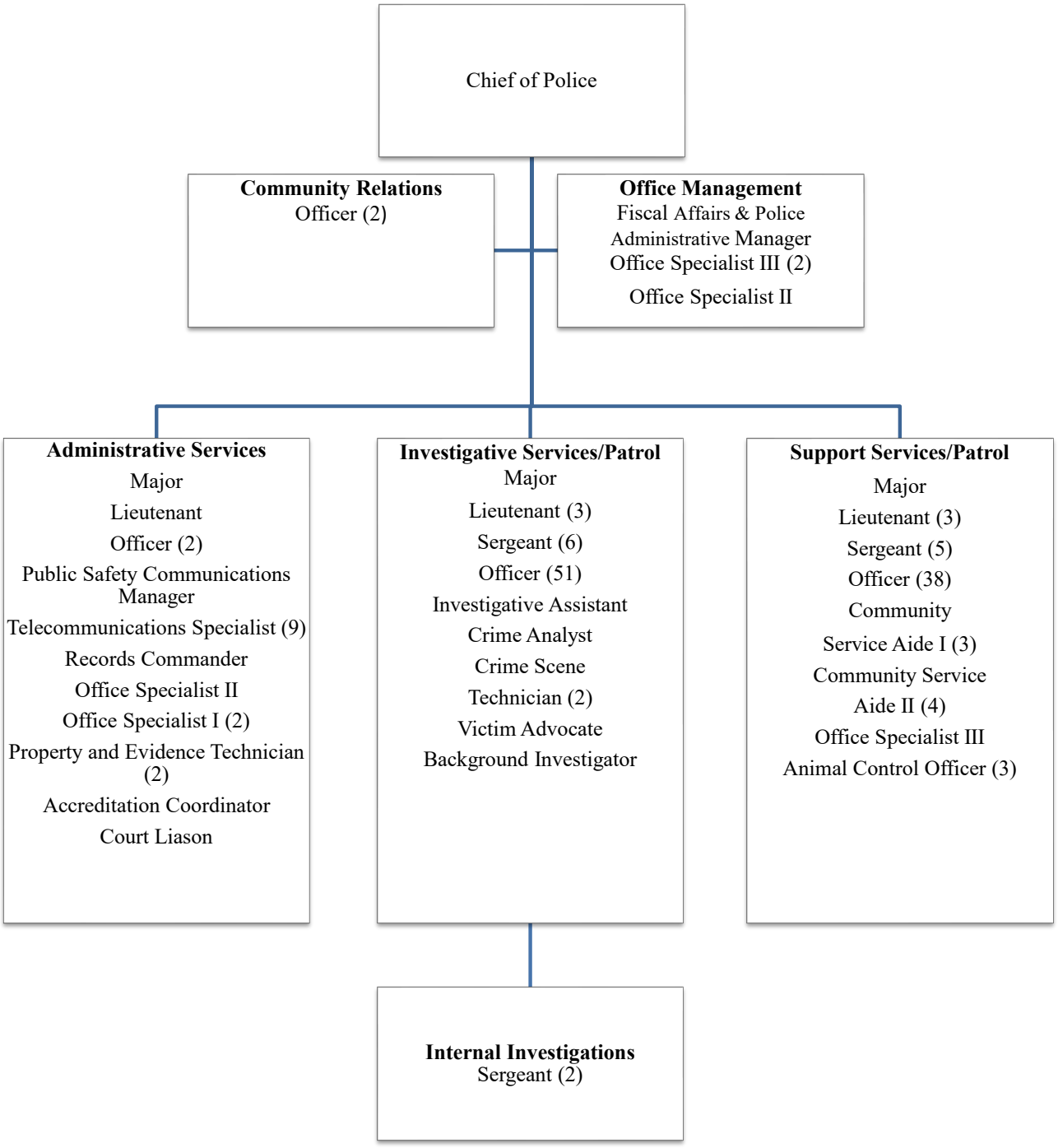
	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Operating Expenses	$ 551,888	$ 601,453	$ 616,800	$ 615,850	$ (950)	-0.15%
TOTAL	**$ 551,888**	**$ 601,453**	**$ 616,800**	**$ 615,850**	**$ (950)**	**-0.15%**

CITY ATTORNEY

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
OPERATING EXPENSES					
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
	REQUESTED APPROPRIATION	**$ 551,888**	**$ 601,453**	**$ 616,800**	**$ 615,850**
	TOTAL REQUESTED APPROPRIATIONS	**$ 551,888**	**$ 601,453**	**$ 616,800**	**$ 615,850**

POLICE

117 CERTIFIED, 39 NON-CERTIFIED - 156 TOTAL



POLICE

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 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
Total Certified Personnel	**117**	**117**	**117**	**117**	**117**
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 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
Total Non-Certified Personnel	**38**	**38**	**39**	**39**	**39**
Total Positions	**155**	**155**	**156**	**156**	**156**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 25,131,082**	**$ 26,674,181**	**$ 27,598,492**	**$ 28,147,354**	**$ 548,862**	**1.99%**

POLICE

COST CENTER (1810)

PERFORMANCE MEASURES					
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Target**	**FY 2026 Target**	**% 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%

POLICE

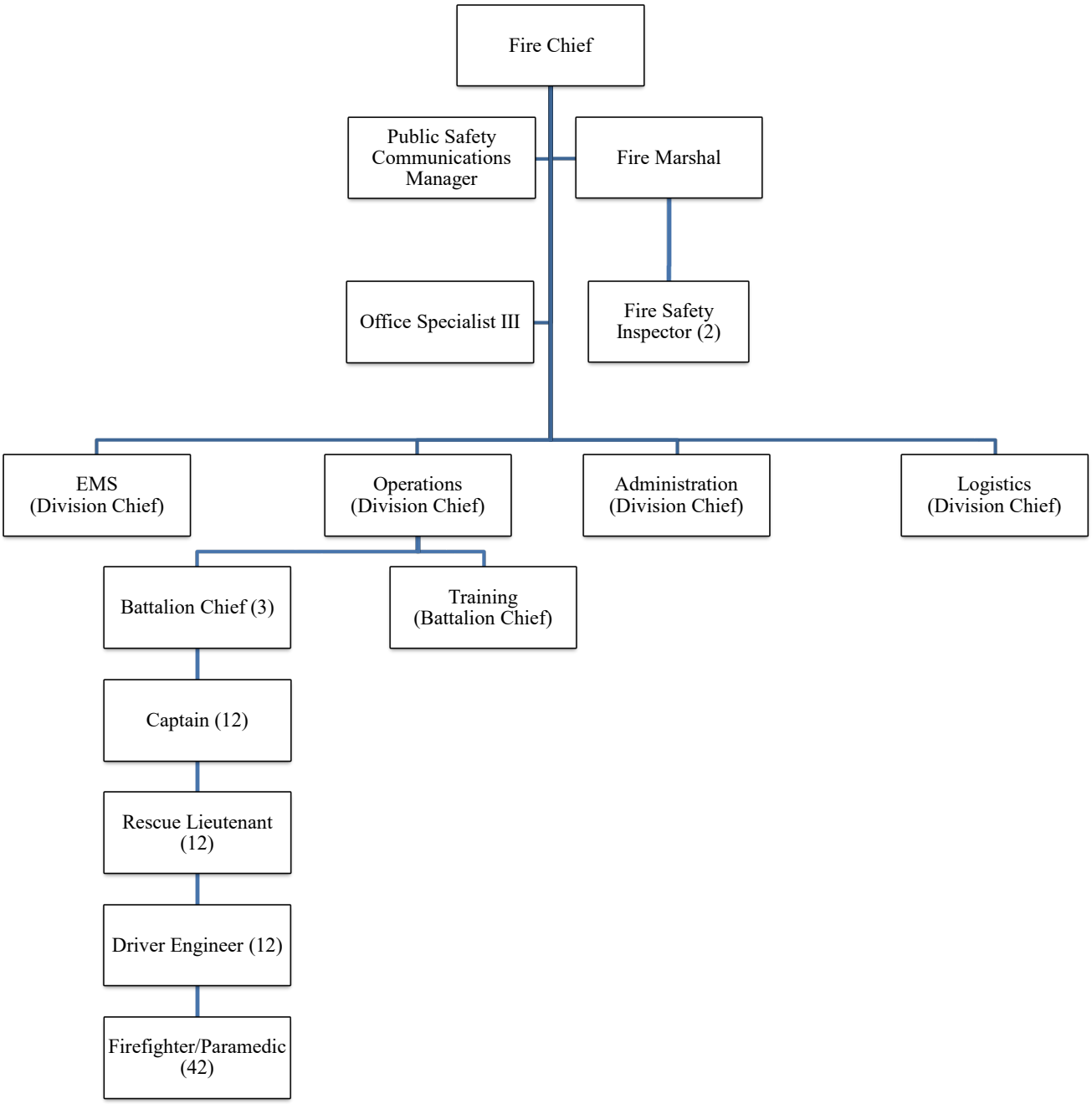
		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PERSONNEL SERVICES					
001.1810.512001	SAL & WAGES-REGULAR	$ 13,302,326	$ 12,681,709	$ 13,666,346	$ 14,137,384
001.1810.512010	SAL & WAGES-ASSIGNMENT	190,384	145,072	155,000	155,000
001.1810.512011	SAL & WAGES-VOCA GRANT	40,725	39,078	56,000	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
	TOTAL APPROPRIATION	**$ 22,655,271**	**$ 22,487,700**	**$ 24,111,561**	**$ 25,007,190**
OPERATING EXPENSES					
001.1810.531002	PROF'L SVCS-MEDICAL	$ 13,310	$ 19,555	$ 7,500	$ 5,000
001.1810.531009	PROF'L 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
	TOTAL APPROPRIATION	**$ 983,709**	**$ 1,212,976**	**$ 2,457,465**	**$ 2,449,127**

POLICE

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
CAPITAL EXPENSES					
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	-
	TOTAL APPROPRIATION	**$ 868,658**	**$ 1,934,475**	**$ 994,466**	**$ 656,037**
DEBT SERVICE					
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	-	-
	TOTAL APPROPRIATION	**$ 607,085**	**$ 1,023,791**	**$ -**	**$ -**
GRANTS & AID					
001.1810.582021	PD COMMUNITY OUTREACH FUND	$ 16,359	$ 15,239	$ 35,000	$ 35,000
	TOTAL APPROPRIATION	**$ 16,359**	**$ 15,239**	**$ 35,000**	**$ 35,000**
	TOTAL REQUESTED APPROPRIATIONS	**$ 25,131,082**	**$ 26,674,181**	**$ 27,598,492**	**$ 28,147,354**

FIRE

90 CERTIFIED, 2 NON-CERTIFIED - 92 TOTAL



FIRE

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 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
Total Certified Personnel	**78**	**84**	**84**	**90**	**90**
Public Safety Communications Manager	1	1	1	1	1
Office Specialist III	1	1	1	1	1
Total Non-Certified Personnel	**2**	**2**	**2**	**2**	**2**
Total Positions	**80**	**86**	**86**	**92**	**92**

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 17,197,005**	**$ 16,808,064**	**$ 19,324,265**	**$ 18,775,091**	**$ (549,174)**	**-2.84%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% 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%

FIRE

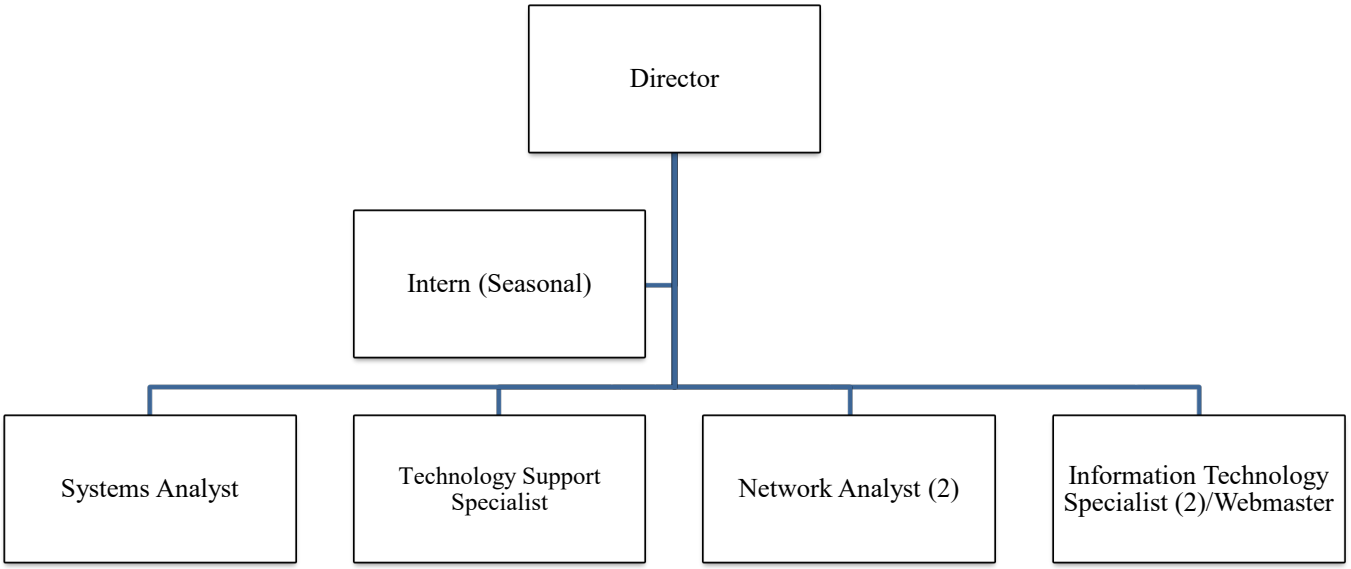
		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PERSONNEL SERVICES					
001.2010.512001	SAL & WAGES-REGULAR	$ 9,455,733	$ 8,731,069	$ 9,080,126	$ 9,633,998
001.2010.512010	SAL & WAGES-ASSIGNMENT	7,179	14,512	25,000	25,000
001.2010.512022	SAL & WAGES-LONGEVITY	163,510	158,115	153,000	144,000
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
	TOTAL APPROPRIATION	**$ 15,799,642**	**$ 15,130,276**	**$ 15,530,664**	**$ 16,563,821**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 1,239,415**	**$ 1,393,168**	**$ 1,386,905**	**$ 1,536,770**

FIRE

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
CAPITAL EXPENSES					
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	-	-	-
	TOTAL APPROPRIATION	**$ 112,963**	**$ 196,046**	**$ 2,406,696**	**$ 674,500**
DEBT SERVICE					
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	-	-
	TOTAL APPROPRIATION	**$ 44,985**	**$ 88,574**	**$ -**	**$ -**
	TOTAL REQUESTED APPROPRIATIONS	**$ 17,197,005**	**$ 16,808,064**	**$ 19,324,265**	**$ 18,775,091**

INFORMATION TECHNOLOGY

7 FULL TIME, 1 SEASONAL - 8 TOTAL



POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 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
Total Positions	**8**	**8**	**8**	**8**	**8**

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 1,304,212**	**$ 1,365,563**	**$ 1,472,422**	**$ 1,688,151**	**$ 215,729**	**14.65%**

PERFORMANCE MEASURES

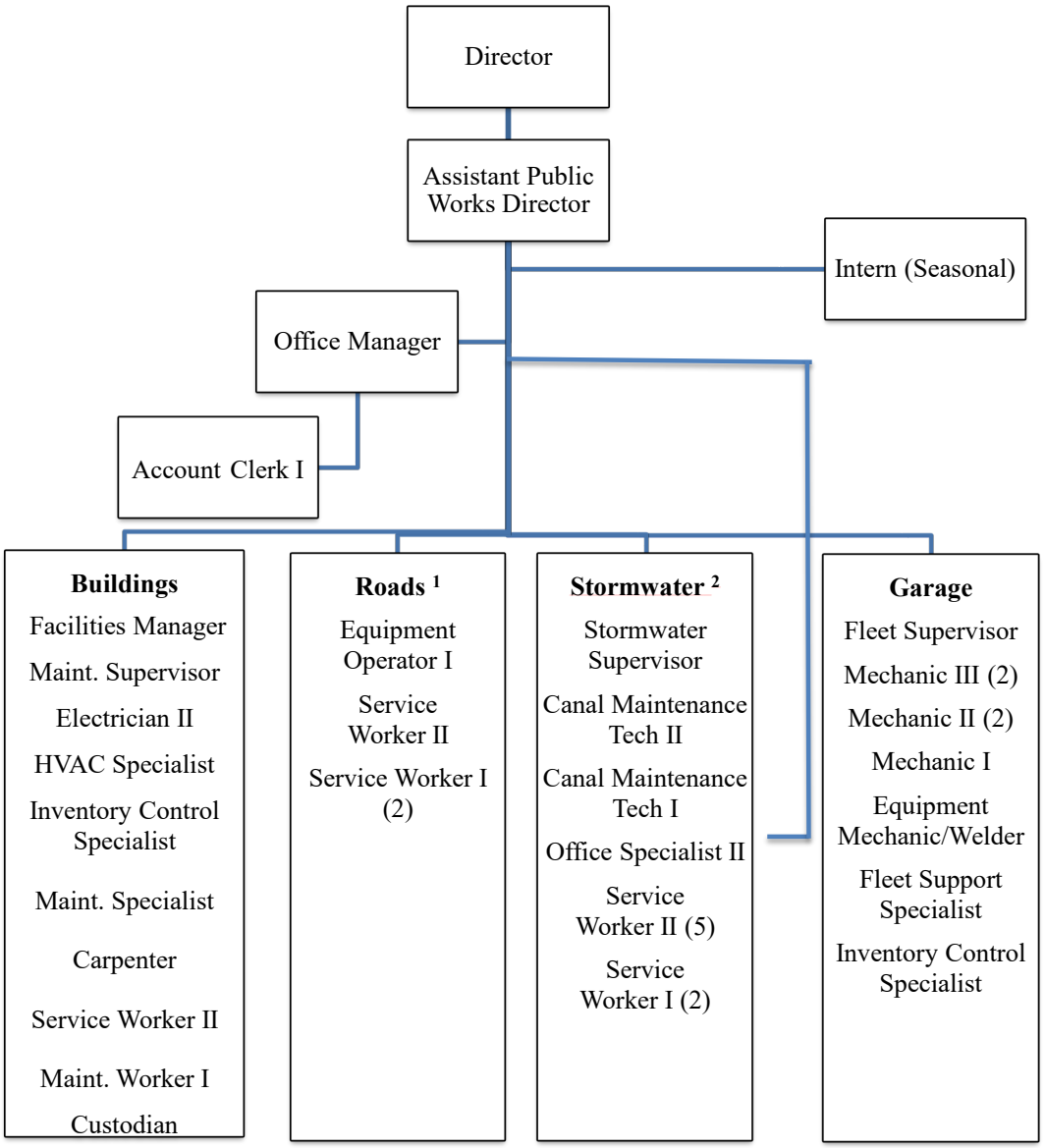
	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% Change
System availability during City business hours	96%	98%	98%	99%	1%
Service call closure rate for technology issues within 4 business days	90%	90%	90%	95%	6%

INFORMATION TECHNOLOGY

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 860,241**	**$ 871,408**	**$ 979,284**	**$ 1,055,951**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 195,540**	**$ 317,570**	**$ 421,612**	**$ 563,200**
CAPITAL EXPENSES					
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	-
	TOTAL APPROPRIATION	**$ 248,431**	**$ 142,020**	**$ 71,526**	**$ 69,000**
DEBT SERVICE					
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	-	-
	TOTAL APPROPRIATION	**$ -**	**$ 34,565**	**$ -**	**$ -**
	TOTAL REQUESTED APPROPRIATIONS	**$ 1,304,212**	**$ 1,365,563**	**$ 1,472,422**	**$ 1,688,151**

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).

[1] Roads Division positions (4) funded in the Roads Fund (111).

[2] Stormwater Division positions (11) funded in the Stormwater Fund (445). Office Specialist II reports directly to the Office Manager.

PUBLIC WORKS

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Budget
General Fund					
Public Works Administration					
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
Total Public Works Administration	**5**	**5**	**5**	**5**	**5**
Public Works Buildings Division					
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
Total Public Works Buildings	**9**	**10**	**10**	**10**	**10**
Public Works Garage Division					
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
Total Public Works Garage	**9**	**9**	**9**	**9**	**9**
Total General Fund Positions	**23**	**24**	**24**	**24**	**24**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 655,237**	**$ 607,655**	**$ 674,210**	**$ 744,585**	**$ 70,375**	**10.44%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% Change
Percentage of all resident complaints and inquiries responded to within one business day	100%	100%	100%	100%	0%

PUBLIC WORKS

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ADMINISTRATION DIVISION					
PERSONNEL SERVICES					
001.4545.512001	SAL & WAGES-REGULAR [1]	$ 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
	TOTAL APPROPRIATION	**$ 601,027**	**$ 538,727**	**$ 548,743**	**$ 691,685**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 50,808**	**$ 61,715**	**$ 125,467**	**$ 52,900**
CAPITAL EXPENSES					
001.4545.564018	CAPITAL OUTLAY-LEASES	$ (10,240)	$ -	$ -	$ -
	TOTAL APPROPRIATION	**$ (10,240)**	**$ -**	**$ -**	**$ -**
DEBT SERVICE					
001.4545.571005	PRINC-CAPITAL LEASE/VEHIC	$ 12,939	$ 7,073	$ -	$ -
001.4545.572005	INT-CAPITAL LEASE/VEHICLE	703	140	-	-
	TOTAL APPROPRIATION	**$ 13,642**	**$ 7,213**	**$ -**	**$ -**
ADMINISTRATION DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 655,237**	**$ 607,655**	**$ 674,210**	**$ 744,585**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 1,619,755**	**$ 1,885,768**	**$ 2,333,324**	**$ 2,410,661**	**$ 77,337**	**3.31%**

PERFORMANCE MEASURES

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

PUBLIC WORKS

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
BUILDINGS DIVISION					
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 660,380**	**$ 661,788**	**$ 881,056**	**$ 933,061**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 952,167**	**$ 1,171,398**	**$ 1,328,458**	**$ 1,477,600**
CAPITAL EXPENSES					
001.4547.564012	OTHER EQUIPMENT	$ -	$ -	$ 123,810	$ -
001.4547.564018	CAPITAL OUTLAY-LEASES	-	36,900	-	-
	TOTAL APPROPRIATION	**$ -**	**$ 36,900**	**$ 123,810**	**$ -**
DEBT SERVICE					
001.4547.571005	PRINC-CAPITAL LEASE/VEHIC	$ 6,756	$ 13,098	$ -	$ -
001.4547.572005	INT-CAPITAL LEASE/VEHICLE	452	2,584	-	-
	TOTAL APPROPRIATION	**$ 7,208**	**$ 15,682**	**$ -**	**$ -**
BUILDINGS DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 1,619,755**	**$ 1,885,768**	**$ 2,333,324**	**$ 2,410,661**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 1,332,749**	**$ 1,454,564**	**$ 1,654,319**	**$ 2,037,472**	**$ 383,153**	**23.16%**

PERFORMANCE MEASURES

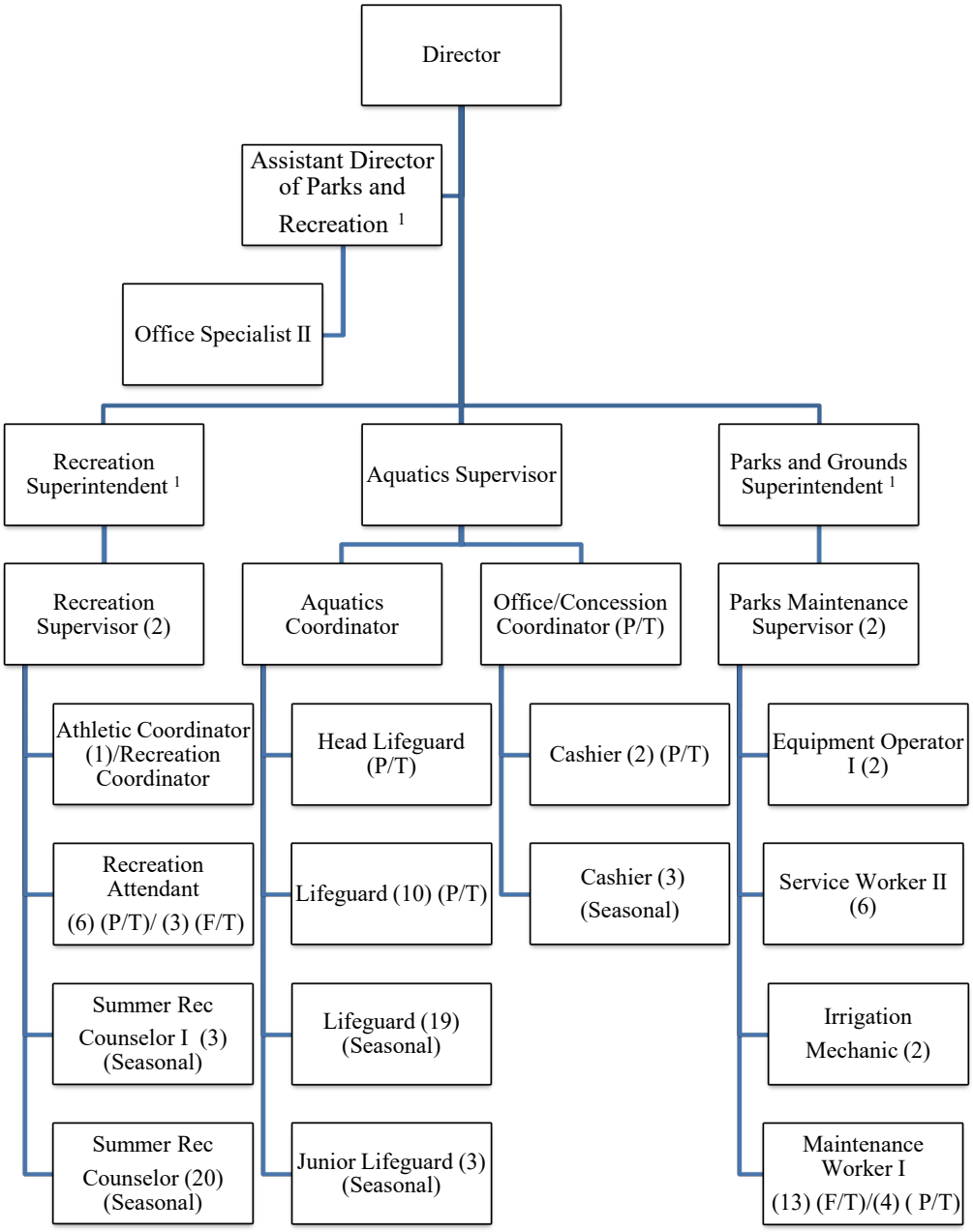
	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% Change
Percentage of vehicle maintenance and repairs completed within three business days (excludes contracted services)	100%	100%	90%	90%	0%
Percentage of all vehicle preventative maintenance performed on time	60%	86%	70%	70%	0%

PUBLIC WORKS

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
GARAGE DIVISION					
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 581,761**	**$ 665,548**	**$ 908,522**	**$ 917,523**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 743,780**	**$ 668,169**	**$ 741,797**	**$ 841,949**
CAPITAL EXPENSES					
001.4551.564012	OTHER EQUIPMENT	$ -	$ -	$ 4,000	$ 278,000
001.4551.564018	CAPITAL OUTLAY-LEASES	-	104,109	-	-
	TOTAL APPROPRIATION	**$ -**	**$ 104,109**	**$ 4,000**	**$ 278,000**
DEBT SERVICE					
001.4551.571005	PRINC-CAPITAL LEASE/VEHIC	$ 6,756	$ 14,895	$ -	$ -
001.4551.572005	INT-CAPITAL LEASE/VEHICLE	452	1,843	-	-
	TOTAL APPROPRIATION	**$ 7,208**	**$ 16,738**	**$ -**	**$ -**
GARAGE DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 1,332,749**	**$ 1,454,564**	**$ 1,654,319**	**$ 2,037,472**
PUBLIC WORKS DEPARTMENT	**TOTAL REQUESTED APPROPRIATIONS**	**$ 3,607,741**	**$ 3,947,987**	**$ 4,661,853**	**$ 5,192,718**

PARKS AND RECREATION

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



[1] - 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.

PARKS AND RECREATION

POSITION TITLE					
Position Title	**FY 2023 Actual**	**FY 2024 Actual**	**FY 2025 Adopted**	**FY 2025 Amended**	**FY 2026 Budget**
Administration Division					
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
Total Administration	**5**	**4**	**4**	**4**	**4**
Special Activities Division					
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
Total Special Activities	**30**	**36**	**36**	**36**	**36**
Grounds Maintenance Division					
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
Total Grounds Maintenance	**30**	**30**	**30**	**30**	**30**
Aquatics Division					
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
Total Aquatics	**41**	**41**	**41**	**41**	**41**
Total Parks and Recreation Positions	**106**	**111**	**111**	**111**	**111**

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 784,315**	**$ 658,959**	**$ 698,586**	**$ 711,738**	**$ 13,152**	**1.88%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% 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%

PARKS AND RECREATION

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ADMINISTRATION DIVISION					
PERSONNEL SERVICES					
001.5555.512001	SAL & WAGES-REGULAR [1]	$ 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
	TOTAL APPROPRIATION	**$ 705,698**	**$ 559,100**	**$ 619,350**	**$ 645,877**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 78,617**	**$ 99,859**	**$ 75,736**	**$ 65,861**
CAPITAL EXPENSES					
001.5555.563005	TREE CITY USA	$ -	$ -	$ 3,500	$ -
	TOTAL APPROPRIATION	**$ -**	**$ -**	**$ 3,500**	**$ -**
ADMINISTRATION DIVISION	**TOTAL REQUESTED APPROPRIATION**	**$ 784,315**	**$ 658,959**	**$ 698,586**	**$ 711,738**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 496,339**	**$ 681,444**	**$ 1,097,336**	**$ 1,069,364**	**$ (27,972)**	**-2.55%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% Change
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%

PARKS AND RECREATION

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
SPECIAL ACTIVITIES DIVISION					
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 319,006**	**$ 415,301**	**$ 808,036**	**$ 747,964**
OPERATING EXPENSES					
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	-	-	-
	TOTAL APPROPRIATION	**$ 177,333**	**$ 266,143**	**$ 289,300**	**$ 321,400**
SPECIAL ACTIVITIES	**TOTAL REQUESTED APPROPRIATIONS**	**$ 496,339**	**$ 681,444**	**$ 1,097,336**	**$ 1,069,364**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 3,144,745**	**$ 3,385,677**	**$ 3,572,762**	**$ 4,060,450**	**$ 487,688**	**13.65%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% Change
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%

PARKS AND RECREATION

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
GROUNDS MAINTENANCE DIVISION					
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 1,988,524**	**$ 1,992,547**	**$ 2,255,546**	**$ 2,389,551**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 1,090,130**	**$ 1,114,160**	**$ 1,235,216**	**$ 1,515,899**
CAPITAL EXPENSES					
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	-	-
	TOTAL APPROPRIATION	**$ 44,746**	**$ 232,915**	**$ 82,000**	**$ 155,000**
DEBT SERVICE					
001.5557.571005	PRINC-CAPITAL LEASE/VEHICLE	$ 19,345	$ 37,956	$ -	$ -
001.5557.572005	INT-CAPITAL LEASE/VEHICLE	2,000	8,099	-	-
	TOTAL APPROPRIATION	**$ 21,345**	**$ 46,055**	**$ -**	**$ -**
GROUNDS MAINTENANCE DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 3,144,745**	**$ 3,385,677**	**$ 3,572,762**	**$ 4,060,450**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 886,345**	**$ 865,811**	**$ 1,292,169**	**$ 1,078,386**	**$ (213,783)**	**-16.54%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% Change
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%

PARKS AND RECREATION

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
AQUATICS DIVISION					
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 648,525**	**$ 695,533**	**$ 817,725**	**$ 816,712**
OPERATING EXPENSES					
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
	TOTAL APPROPRIATION	**$ 237,820**	**$ 170,278**	**$ 232,674**	**$ 261,674**
AQUATICS DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 886,345**	**$ 865,811**	**$ 1,292,169**	**$ 1,078,386**
PARKS AND RECREATION DEPARTMENT	**TOTAL REQUESTED APPROPRIATIONS**	**$ 5,311,744**	**$ 5,591,891**	**$ 6,660,853**	**$ 6,919,938**

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RECREATION TRUST FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Recreation Trust Fund	$ 769,975	$ 743,383	$ 575,500	$ 550,500	$ (25,000)	-4.34%
TOTAL	**$ 769,975**	**$ 743,383**	**$ 575,500**	**$ 550,500**	**$ (25,000)**	**-4.34%**

BUDGET EXPENDITURES/EXPENSES

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

RECREATION TRUST FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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	-
	TOTAL ESTIMATED REVENUES	**$ 769,975**	**$ 743,383**	**$ 575,500**	**$ 550,500**
REQUESTED APPROPRIATION					
OPERATING EXPENSES					
103.5555.534103	OPER EXP-BANK FEES	$ 1,082	$ 8	$ 500	$ 500
	REQUESTED APPROPRIATION	**$ 1,082**	**$ 8**	**$ 500**	**$ 500**
TRANSFERS & CONTINGENCY					
103.5555.591015	TO CAPITAL IMPROVEMENT FD	$ 380,169	$ 500,000	$ -	$ -
103.5555.591003	TO FUND BALANCE	-	-	575,000	550,000
	REQUESTED APPROPRIATION	**$ 380,169**	**$ 500,000**	**$ 575,000**	**$ 550,000**
	TOTAL REQUESTED APPROPRIATIONS	**$ 381,251**	**$ 500,008**	**$ 575,500**	**$ 550,500**

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ROADS FUND



ROADS FUND - 111

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Budget
Roads Fund					
Service Worker II	1	1	1	1	1
Equipment Operator I	1	1	1	1	1
Service Worker I	2	2	2	2	2
Total Roads Fund Positions	**4**	**4**	**4**	**4**	**4**

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Roads Fund	$ 2,246,873	$ 2,769,531	$ 3,005,856	$ 2,088,480	$ (917,376)	-30.52%
TOTAL	**$ 2,246,873**	**$ 2,769,531**	**$ 3,005,856**	**$ 2,088,480**	**$ (917,376)**	**-30.52%**

BUDGET EXPENDITURES /EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 1,950,409**	**$ 2,185,755**	**$ 3,005,856**	**$ 2,088,480**	**$ (917,376)**	**-30.52%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% 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%

ROADS FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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
	TOTAL ESTIMATED REVENUES	**$ 2,246,873**	**$ 2,769,531**	**$ 3,005,856**	**$ 2,088,480**
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
	REQUESTED APPROPRIATION	**$ 291,746**	**$ 289,130**	**$ 310,265**	**$ 315,412**
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
	REQUESTED APPROPRIATION	**$ 1,487,314**	**$ 1,485,767**	**$ 1,726,156**	**$ 1,773,068**

ROADS FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
CAPITAL EXPENSES					
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	-
	REQUESTED APPROPRIATION	**$ 163,612**	**$ 403,122**	**$ 969,435**	**$ -**
DEBT SERVICE					
111.4552.571005	PRINC-CAPITAL LEASE/VEHICLE	$ 7,273	$ 7,540	$ -	$ -
111.4552.572005	INT-CAPITAL LEASE/VEHICLE	464	196	-	-
	REQUESTED APPROPRIATION	**$ 7,737**	**$ 7,736**	**$ -**	**$ -**
	TOTAL REQUESTED APPROPRIATIONS	**$ 1,950,409**	**$ 2,185,755**	**$ 3,005,856**	**$ 2,088,480**

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UNDERGROUND UTILITY TRUST FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Underground Utility Trust Fund	$ 585	$ 888	$ 50,300	$ 50,300	$ -	0.00%
TOTAL	**$ 585**	**$ 888**	**$ 50,300**	**$ 50,300**	**$ -**	**0.00%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Operating Expenses	$ 51	$ -	$ 300	$ 300	$ -	0.00%
Transfers	-	-	50,000	50,000	-	0.00%
TOTAL	**$ 51**	**$ -**	**$ 50,300**	**$ 50,300**	**$ -**	**0.00%**

UNDERGROUND UTILITY TRUST FUND

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

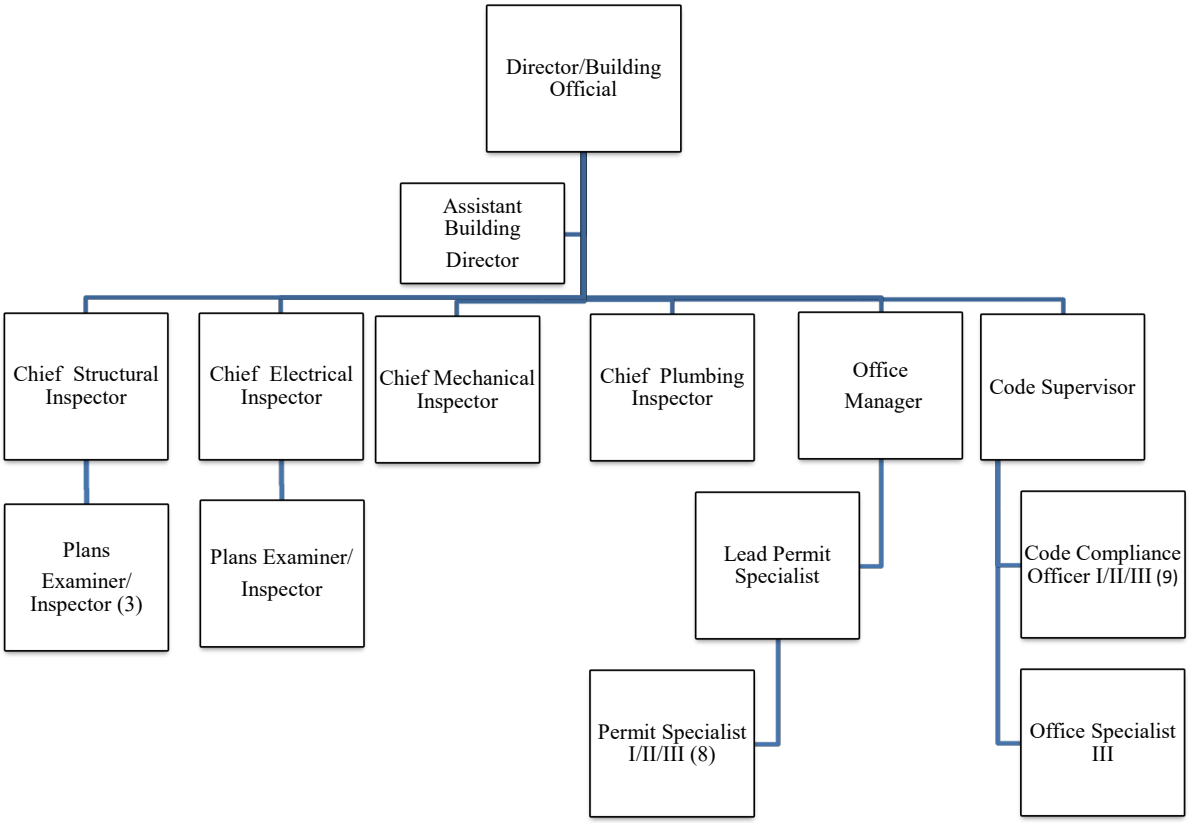
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BUILDING FUND



BUILDING FUND
FUND 113

31 FULL TIME



BUILDING FUND
FUND 113

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 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
Total Building Personnel	**20**	**20**	**20**	**20**	**20**
Code Supervisor	1	1	1	1	1
Code Compliance Officer [1]	8	8	8	8	8
Code Compliance Officer I/II/III [1]	8	9	9	9	9
Office Specialist III	1	1	1	1	1
Total Code Compliance Personnel	**10**	**11**	**11**	**11**	**11**
Total Building Fund Positions	**30**	**31**	**31**	**31**	**31**

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

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 Actual [1]	FY 2024 Actual [1]	FY 2025 Amended [1]	FY 2026 Budget [1]	$ Change	% Change
Building Fund	$ 3,897,414	$ 4,205,116	$ 5,421,884	$ 5,678,871	$ 256,987	4.74%
TOTAL	**$ 3,897,414**	**$ 4,205,116**	**$ 5,421,884**	**$ 5,678,871**	**$ 256,987**	**4.74%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual [1]	FY 2024 Actual [1]	FY 2025 Amended [1]	FY 2026 Budget [1]	$ Change	% 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%
TOTAL	**$ 5,696,478**	**$ 4,538,581**	**$ 5,421,884**	**$ 5,678,871**	**$ 256,987**	**4.74%**

[1] Code Compliance costs are included in the charts above.

BUILDING FUND
FUND 113

PERFORMANCE MEASURES					
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Target**	**FY 2026 Target**	**% Change**
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%

BUILDING FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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	-
	TOTAL ESTIMATED REVENUES	**$ 3,897,414**	**$ 4,205,116**	**$ 5,421,884**	**$ 5,678,871**

BUILDING FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
REQUESTED APPROPRIATION					
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 2,125,971**	**$ 2,392,813**	**$ 2,500,842**	**$ 2,678,043**
OPERATING EXPENSES					
113.2410.531002	PROF'L SVCS-MEDICAL	$ 863	$ 1,133	$ 1,000	$ -
113.2410.531009	PROF'L 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
	TOTAL APPROPRIATION	**$ 990,277**	**$ 830,668**	**$ 1,656,329**	**$ 1,695,679**

BUILDING FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
CAPITAL EXPENSES					
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	-
	TOTAL APPROPRIATION	**$ 309,503**	**$ 107,947**	**$ 8,728**	**$ -**
DEBT SERVICE					
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	-	-
	TOTAL APPROPRIATION	**$ 139,506**	**$ 198,911**	**$ -**	**$ -**
TRANSFER & CONTINGENCY					
113.2410.591002	CONTINGENCY	$ -	$ -	$ 50,000	$ 50,000
113.2410.591015	TRANSFER TO CAPITAL IMPROVEMENT	1,163,000	-	-	-
	TOTAL APPROPRIATION	**$ 1,163,000**	**$ -**	**$ 50,000**	**$ 50,000**
	TOTAL REQUESTED APPROPRIATIONS	**$ 4,728,257**	**$ 3,530,339**	**$ 4,215,899**	**$ 4,423,722**

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 968,221**	**$ 1,008,242**	**$ 1,205,985**	**$ 1,255,149**	**$ 49,164**	**4.08%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% 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%

BUILDING FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
CODE COMPLIANCE DIVISION					
REQUESTED APPROPRIATION					
PERSONNEL SERVICES					
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
	TOTAL APPROPRIATION	**$ 896,246**	**$ 920,131**	**$ 1,132,248**	**$ 1,127,193**
OPERATING EXPENSES					
113.2420.531002	PROF'L SVCS-MEDICAL	$ 175	$ 420	$ 750	$ -
113.2420.531009	PROF'L 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
	TOTAL APPROPRIATION	**$ 30,303**	**$ 41,026**	**$ 73,737**	**$ 127,956**
CAPITAL EXPENSES					
113.2420.564018	CAPITAL OUTLAY-LEASES	$ 24,534	$ 29,118	$ -	$ -
	TOTAL APPROPRIATION	**$ 24,534**	**$ 29,118**	**$ -**	**$ -**
DEBT SERVICE					
113.2420.571005	PRINC-CAPITAL LEASE/VEHIC	$ 15,520	$ 15,606	$ -	$ -
113.2420.572005	INT-CAPITAL LEASE/VEHICLE	1,618	2,361	-	-
	TOTAL APPROPRIATION	**$ 17,138**	**$ 17,967**	**$ -**	**$ -**
CODE COMPLIANCE	**TOTAL REQUESTED APPROPRIATIONS**	**$ 968,221**	**$ 1,008,242**	**$ 1,205,985**	**$ 1,255,149**
BUILDING FUND	**TOTAL REQUESTED APPROPRIATIONS**	**$ 5,696,478**	**$ 4,538,581**	**$ 5,421,884**	**$ 5,678,871**

POLICE OFFICERS' TRAINING FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Police Officers' Training Fund	$ 4,906	$ 6,206	$ 100	$ 100	$ -	0.00%
TOTAL	**$ 4,906**	**$ 6,206**	**$ 100**	**$ 100**	**$ -**	**0.00%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Operating Expenses	$ 14,636	$ -	$ 100	$ 100	$ -	0.00%
TOTAL	**$ 14,636**	**$ -**	**$ 100**	**$ 100**	**$ -**	**0.00%**

POLICE OFFICERS' TRAINING FUND

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

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FEDERAL FORFEITURE FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Federal Forfeiture Fund	$ 848,672	$ 318,669	$ 511,135	$ 547,827	$ 36,692	7.18%
TOTAL	**$ 848,672**	**$ 318,669**	**$ 511,135**	**$ 547,827**	**$ 36,692**	**7.18%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 801,740**	**$ 280,052**	**$ 511,135**	**$ 547,827**	**$ 36,692**	**7.18%**

FEDERAL FORFEITURE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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
	TOTAL ESTIMATED REVENUES	**$ 848,672**	**$ 318,669**	**$ 511,135**	**$ 547,827**
REQUESTED APPROPRIATION					
OPERATING EXPENSES					
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
	REQUESTED APPROPRIATION	**$ 201,465**	**$ 232,894**	**$ 378,117**	**$ 452,002**
CAPITAL EXPENSES					
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	-	-	-
	REQUESTED APPROPRIATION	**$ 464,267**	**$ (41,000)**	**$ 133,018**	**$ 95,825**
DEBT SERVICE					
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	-	-
	TOTAL APPROPRIATION	**$ 136,008**	**$ 88,158**	**$ -**	**$ -**
	TOTAL REQUESTED APPROPRIATIONS	**$ 801,740**	**$ 280,052**	**$ 511,135**	**$ 547,827**

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STATE FORFEITURE FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
State Forfeiture Fund	$ 223,907	$ 288,275	$ 312,000	$ 206,000	$ (106,000)	-33.97%
TOTAL	**$ 223,907**	**$ 288,275**	**$ 312,000**	**$ 206,000**	**$ (106,000)**	**-33.97%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 113,845**	**$ 223,494**	**$ 312,000**	**$ 206,000**	**$ (106,000)**	**-33.97%**

STATE FORFEITURE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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
	TOTAL ESTIMATED REVENUES	**$ 223,907**	**$ 288,275**	**$ 312,000**	**$ 206,000**
REQUESTED APPROPRIATION					
PERSONNEL SERVICES					
118.1810.514001	SAL & WAGES-OVERTIME	$ 49,059	$ 52,987	$ 35,000	$ 35,000
	REQUESTED APPROPRIATION	**$ 49,059**	**$ 52,987**	**$ 35,000**	**$ 35,000**
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
	REQUESTED APPROPRIATION	**$ 59,786**	**$ 145,247**	**$ 171,000**	**$ 171,000**
CAPITAL EXPENSES					
118.1810.564012	OTHER EQUIPMENT	$ -	$ 21,260	$ 100,000	$ -
	REQUESTED APPROPRIATION	**$ -**	**$ 21,260**	**$ 100,000**	**$ -**
GRANTS & AID					
118.1810.582020	DONATIONS	$ 5,000	$ 4,000	$ 6,000	$ -
	REQUESTED APPROPRIATION	**$ 5,000**	**$ 4,000**	**$ 6,000**	**$ -**
	TOTAL REQUESTED APPROPRIATIONS	**$ 113,845**	**$ 223,494**	**$ 312,000**	**$ 206,000**

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TRANSPORTATION SURTAX FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Transportation Surtax Fund	$ -	$ -	$ 1,665,100	$ 1,665,100	$ -	0.00%
TOTAL	**$ -**	**$ -**	**$ 1,665,100**	**$ 1,665,100**	**$ -**	**0.00%**

BUDGET EXPENDITURES /EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Operating Expenses	$ -	$ -	$ 1,500,100	$ 1,665,100	$ 165,000	11.00%
Capital	-	-	165,000	-	(165,000)	-100.00%
TOTAL	**$ -**	**$ -**	**$ 1,665,100**	**$ 1,665,100**	**$ -**	**0.00%**

TRANSPORTATION SURTAX FUND

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

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COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Community Development Block Grant (CDBG) Fund	$ 193,613	$ 208,065	$ 958,992	$ 958,992	$ -	0.00%
TOTAL	**$ 193,613**	**$ 208,065**	**$ 958,992**	**$ 958,992**	**$ -**	**0.00%**

BUDGET EXPENDITURES/EXPENSES

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

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND [1]

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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	-	-
	TOTAL ESTIMATED REVENUES	**$ 193,613**	**$ 208,065**	**$ 958,992**	**$ 958,992**
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
	REQUESTED APPROPRIATION	**$ -**	**$ 175,914**	**$ 398,451**	**$ 398,451**
OPERATING EXPENSES - CDBG 2015/PROGRAM INCOME					
130.####.549056	PROGRAM ADMINISTRATION	$ -	$ 9,091	$ 20,157	$ 20,157
	REQUESTED APPROPRIATION	**$ -**	**$ 9,091**	**$ 20,157**	**$ 20,157**
OPERATING EXPENSES - CDBG 2019					
130.3019.549056	PROGRAM ADMINISTRATION	$ -	$ 17,396	$ -	$ -
	REQUESTED APPROPRIATION	**$ -**	**$ 17,396**	**$ -**	**$ -**
OPERATING EXPENSES - CDBG 2020					
130.3020.549056	PROGRAM ADMINISTRATION	$ -	$ 22,228	$ 9,559	$ 9,559
	REQUESTED APPROPRIATION	**$ -**	**$ 22,228**	**$ 9,559**	**$ 9,559**
OPERATING EXPENSES - CDBG 2021					
130.3021.549056	PROGRAM ADMINISTRATION	$ -	$ 50,987	$ 49,727	$ 49,727
	REQUESTED APPROPRIATION	**$ -**	**$ 50,987**	**$ 49,727**	**$ 49,727**
OPERATING EXPENSES - CDBG 2021					
130.3022.549056	PROGRAM ADMINISTRATION	$ -	$ -	$ 75,352	$ 75,352
	REQUESTED APPROPRIATION	**$ -**	**$ -**	**$ 75,352**	**$ 75,352**
GRANTS & AID					
130.3030.583054	CDBG - CV CARES	$ 93,718	$ -	$ 405,746	$ 405,746
	REQUESTED APPROPRIATION	**$ 139,009**	**$ -**	**$ 405,746**	**$ 405,746**
	TOTAL REQUESTED APPROPRIATIONS	**$ 139,009**	**$ 275,616**	**$ 958,992**	**$ 958,992**

[1] 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



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
NSP 1	$ 145,719	$ 56,537	$ 489,700	$ 489,700	$ -	0.00%
TOTAL	**$ 145,719**	**$ 56,537**	**$ 489,700**	**$ 489,700**	**$ -**	**0.00%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Operating Expenses - NSP 1	$ -	$ -	$ 489,700	$ 489,700	$ -	0.00%
TOTAL	**$ -**	**$ -**	**$ 489,700**	**$ 489,700**	**$ -**	**0.00%**

NEIGHBORHOOD STABILIZATION PROGRAM (NSP 1) FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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
	TOTAL ESTIMATED REVENUES	**$ 145,719**	**$ 56,537**	**$ 489,700**	**$ 489,700**
REQUESTED APPROPRIATION					
OPERATING EXPENSES					
132.3009.5####	PROGRAM INCOME/OTHER	$ -	$ -	$ 489,700	$ 489,700
	REQUESTED APPROPRIATION	**$ -**	**$ -**	**$ 489,700**	**$ 489,700**
	TOTAL REQUESTED APPROPRIATIONS	**$ -**	**$ -**	**$ 489,700**	**$ 489,700**

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PUBLIC SAFETY IMPACT FEE FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Public Safety Impact Fee Fund	$ 87,400	$ 90,030	$ 221,981	$ 20,500	$ (201,481)	-90.76%
TOTAL	**$ 87,400**	**$ 90,030**	**$ 221,981**	**$ 20,500**	**$ (201,481)**	**-90.76%**

BUDGET EXPENDITURES /EXPENSES

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

PUBLIC SAFETY IMPACT FEE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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	-
	TOTAL ESTIMATED REVENUES	**$ 87,400**	**$ 90,030**	**$ 221,981**	**$ 20,500**
REQUESTED APPROPRIATION					
OPERATING EXPENSES					
150.####.549003	OPER EXP-BANK FEES	$ 125	$ 32	$ 500	$ 500
	REQUESTED APPROPRIATION	**$ 125**	**$ 32**	**$ 500**	**$ 500**
POLICE DEPARTMENT					
OPERATING EXPENSES					
150.1810.549001	OPERATING EXPENSES	$ 2,346	$ 3,155	$ -	$ -
	REQUESTED APPROPRIATION	**$ 2,346**	**$ 3,155**	**$ -**	**$ -**
CAPITAL EXPENSES					
150.1810.564002	ACQUISITION OF VEHICLES	$ -	$ 400	$ -	$ -
150.1810.564012	OTHER EQUIPMENT	729,657	-	50,000	10,000
	REQUESTED APPROPRIATION	**$ 729,657**	**$ 400**	**$ 50,000**	**$ 10,000**
POLICE	**TOTAL REQUESTED APPROPRIATIONS**	**$ 732,003**	**$ 3,555**	**$ 50,000**	**$ 10,000**
FIRE DEPARTMENT					
CAPITAL EXPENSES					
150.2010.562000		$ -	$ 85,775	$ 161,481	$ -
150.2010.564012	OTHER EQUIPMENT	93,399	296,625	10,000	10,000
	REQUESTED APPROPRIATION	**$ 93,399**	**$ 382,400**	**$ 171,481**	**$ 10,000**
FIRE	**TOTAL REQUESTED APPROPRIATION**	**$ 93,399**	**$ 382,400**	**$ 171,481**	**$ 10,000**
	TOTAL REQUESTED APPROPRIATIONS	**$ 825,527**	**$ 385,987**	**$ 221,981**	**$ 20,500**

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GENERAL OBLIGATION REFUNDING BOND, SERIES 2016 FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
General Obligation Refunding Bonds, Series 2016 Fund	$ 1,462,834	$ 1,465,320	$ 1,480,150	$ 1,475,900	$ (4,250)	-0.29%
TOTAL	**$ 1,462,834**	**$ 1,465,320**	**$ 1,480,150**	**$ 1,475,900**	**$ (4,250)**	**-0.29%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Debt Service	$ 1,476,830	$ 1,476,000	$ 1,480,150	$ 1,475,900	$ (4,250)	-0.29%
TOTAL	**$ 1,476,830**	**$ 1,476,000**	**$ 1,480,150**	**$ 1,475,900**	**$ (4,250)**	**-0.29%**

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2016 FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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	-	-
	TOTAL ESTIMATED REVENUES	**$ 1,462,834**	**$ 1,465,320**	**$ 1,480,150**	**$ 1,475,900**
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
	TOTAL REQUESTED APPROPRIATIONS	**$ 1,476,830**	**$ 1,476,000**	**$ 1,480,150**	**$ 1,475,900**

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GENERAL OBLIGATION REFUNDING BOND, SERIES 2019 FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
General Obligation Bonds, Series 2019 Fund	$ 665,371	$ 665,124	$ 652,450	$ 654,200	$ 1,750	0.27%
TOTAL	**$ 665,371**	**$ 665,124**	**$ 652,450**	**$ 654,200**	**$ 1,750**	**0.27%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Debt Service	$ 656,247	$ 654,350	$ 652,450	$ 654,200	$ 1,750	0.27%
TOTAL	**$ 656,247**	**$ 654,350**	**$ 652,450**	**$ 654,200**	**$ 1,750**	**0.27%**

GENERAL OBLIGATION BONDS, SERIES 2019 FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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	-	-
	TOTAL ESTIMATED REVENUES	**$ 665,371**	**$ 665,124**	**$ 652,450**	**$ 654,200**
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
	TOTAL REQUESTED APPROPRIATIONS	**$ 656,247**	**$ 654,350**	**$ 652,450**	**$ 654,200**

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GENERAL CAPITAL PROJECTS FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
General Capital Projects Fund	$ 1,841,214	$ 1,113,870	$ 6,043,411	$ 5,370,394	$ (673,017)	-11.14%
TOTAL	**$ 1,841,214**	**$ 1,113,870**	**$ 6,043,411**	**$ 5,370,394**	**$ (673,017)**	**-11.14%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 1,622,269**	**$ 960,093**	**$ 6,043,411**	**$ 5,370,394**	**$ (673,017)**	**-11.14%**

GENERAL CAPITAL PROJECTS FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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
	TOTAL ESTIMATED REVENUES	**$ 1,841,214**	**$ 1,113,870**	**$ 6,043,411**	**$ 5,370,394**
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
BUILDING	**REQUESTED APPROPRIATION**	**$ -**	**$ 12,570**	**$ 4,381,366**	**$ 3,530,000**
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	-
FIRE	**REQUESTED APPROPRIATION**	**$ 781,375**	**$ 153,938**	**$ 148,115**	**$ -**
INFORMATION TECHNOLOGY					
CAPITAL EXPENSES					
334.6527.565002	DESKTOP REPLACEMENT PROGRAM	$ -	$ 49,980	$ 50,000	$ 50,000
INFORMATION TECHNOLOGY	**REQUESTED APPROPRIATION**	**$ -**	**$ 49,980**	**$ 50,000**	**$ 50,000**

GENERAL CAPITAL PROJECTS FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
PUBLIC WORKS					
CAPITAL EXPENSES					
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 - CONTRUCTION	108,001	-	6,934	-
334.6547.565002	PR/SC GENERATOR REP - OTH PROJ. COSTS	245	-	-	-
334.6548.565001	F.S. 18 REMODEL - CONTRUCTION	140,445	-	-	-
334.6552.565004	SENIOR CENTER BLDG IMPROV. PROJECT (GRANTS)	-	213,758	150,156	-
PUBLIC WORKS	**REQUESTED APPROPRIATION**	**$ 306,588**	**$ 315,834**	**$ 778,930**	**$ 500,394**
OPERATING EXPENSES					
334.5555.534103	BANK FEES	$ 168	$ -	$ 5,000	$ 5,000
	REQUESTED APPROPRIATION	**$ 168**	**$ -**	**$ 5,000**	**$ 5,000**
PARKS & RECREATION					
CAPITAL EXPENSES					
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
PARKS & RECREATION	**REQUESTED APPROPRIATION**	**$ 534,138**	**$ 427,771**	**$ 580,000**	**$ 1,185,000**
CAPITAL EXPENSES					
334.9999.565006	CAPITAL PROJECTS - CONTINGENCY/OTHER	$ -	$ -	$ 100,000	$ 100,000
	REQUESTED APPROPRIATION	**$ -**	**$ -**	**$ 100,000**	**$ 100,000**
	TOTAL FUND APPROPRIATIONS	**$ 1,622,269**	**$ 960,093**	**$ 6,043,411**	**$ 5,370,394**

GENERAL OBLIGATION BOND PROCEEDS 2019 FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
General Obligation Bonds Proceeds 2019 Fund	$ 43,034	$ 46,604	$ 4,914,415	$ 752,619	$ (4,161,796)	-84.69%
TOTAL	**$ 43,034**	**$ 46,604**	**$ 4,914,415**	**$ 752,619**	**$ (4,161,796)**	**-84.69%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Capital	$ 50,685	$ 1,551,735	$ 4,914,415	$ 752,619	$ (4,161,796)	-84.69%
TOTAL	**$ 50,685**	**$ 1,551,735**	**$ 4,914,415**	**$ 752,619**	**$ (4,161,796)**	**-84.69%**

GENERAL OBLIGATION BONDS PROCEEDS 2019 FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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
	TOTAL ESTIMATED REVENUES	**$ 43,034**	**$ 46,604**	**$ 4,914,415**	**$ 752,619**
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
PARKS & RECREATION	**REQUESTED APPROPRIATION**	**$ 50,685**	**$ 1,551,735**	**$ 4,904,415**	**$ 742,619**
CAPITAL EXPENSES					
335.9999.565006	CAPITAL PROJECTS - CONTINGENCY/OTHER	$ -	$ -	$ 10,000	$ 10,000
	REQUESTED APPROPRIATION	**$ -**	**$ -**	**$ 10,000**	**$ 10,000**
	TOTAL REQUESTED APPROPRIATIONS	**$ 50,685**	**$ 1,551,735**	**$ 4,914,415**	**$ 752,619**

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STORMWATER UTILITY FUND



STORMWATER UTILITY FUND - 445

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Budget
Stormwater Utility Fund					
Public Works Stormwater					
Stormwater Foreman [1]	1	1	1	-	-
Stormwater Supervisor [1]	-	-	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
Total Stormwater Utility Fund Positions	**11**	**11**	**11**	**11**	**11**

[1] - FY 2025 Adopted, only 1 of 2 positions of Stormwater Supervisor and Stormwater Foreman will be filled at any time.

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Stormwater Utility Fund	$ 4,427,248	$ 4,953,478	$ 5,582,262	$ 4,510,344	$ (1,071,918)	-19.20%
TOTAL	**$ 4,427,248**	**$ 4,953,478**	**$ 5,582,262**	**$ 4,510,344**	**$ (1,071,918)**	**-19.20%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 3,336,967**	**$ 2,932,652**	**$ 5,582,262**	**$ 4,510,344**	**$ (1,071,918)**	**-19.20%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% 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%

STORMWATER UTILITY FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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	-
	TOTAL ESTIMATED REVENUES	**$ 4,427,248**	**$ 4,953,478**	**$ 5,582,262**	**$ 4,510,344**
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
	REQUESTED APPROPRIATION	**$ 1,032,627**	**$ 842,777**	**$ 1,048,935**	**$ 1,063,159**
OPERATING EXPENSES					
445.4575.531002	PROF'L SVCS-MEDICAL	$ 950	$ 736	$ 500	$ 500
445.4575.531009	PROF'L 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	-	-
	REQUESTED APPROPRIATION	**$ 1,683,135**	**$ 1,658,448**	**$ 3,055,966**	**$ 2,835,155**

STORMWATER UTILITY FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
CAPITAL EXPENSES					
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	-
	REQUESTED APPROPRIATION	**$ 619,692**	**$ 424,888**	**$ 1,377,361**	**$ 467,500**
DEBT SERVICE					
445.4575.572005	INT-CAPITAL LEASE VEHICLE	$ 1,513	$ 6,539	$ -	$ -
	REQUESTED APPROPRIATION	**$ 1,513**	**$ 6,539**	**$ -**	**$ -**
TRANSFERS & CONTINGENCY					
445.4575.591002	CONTINGENCY	$ -	$ -	$ 100,000	$ 100,000
	REQUESTED APPROPRIATION	**$ -**	**$ -**	**$ 100,000**	**$ 144,530**
	TOTAL REQUESTED APPROPRIATIONS	**$ 3,336,967**	**$ 2,932,652**	**$ 5,582,262**	**$ 4,510,344**

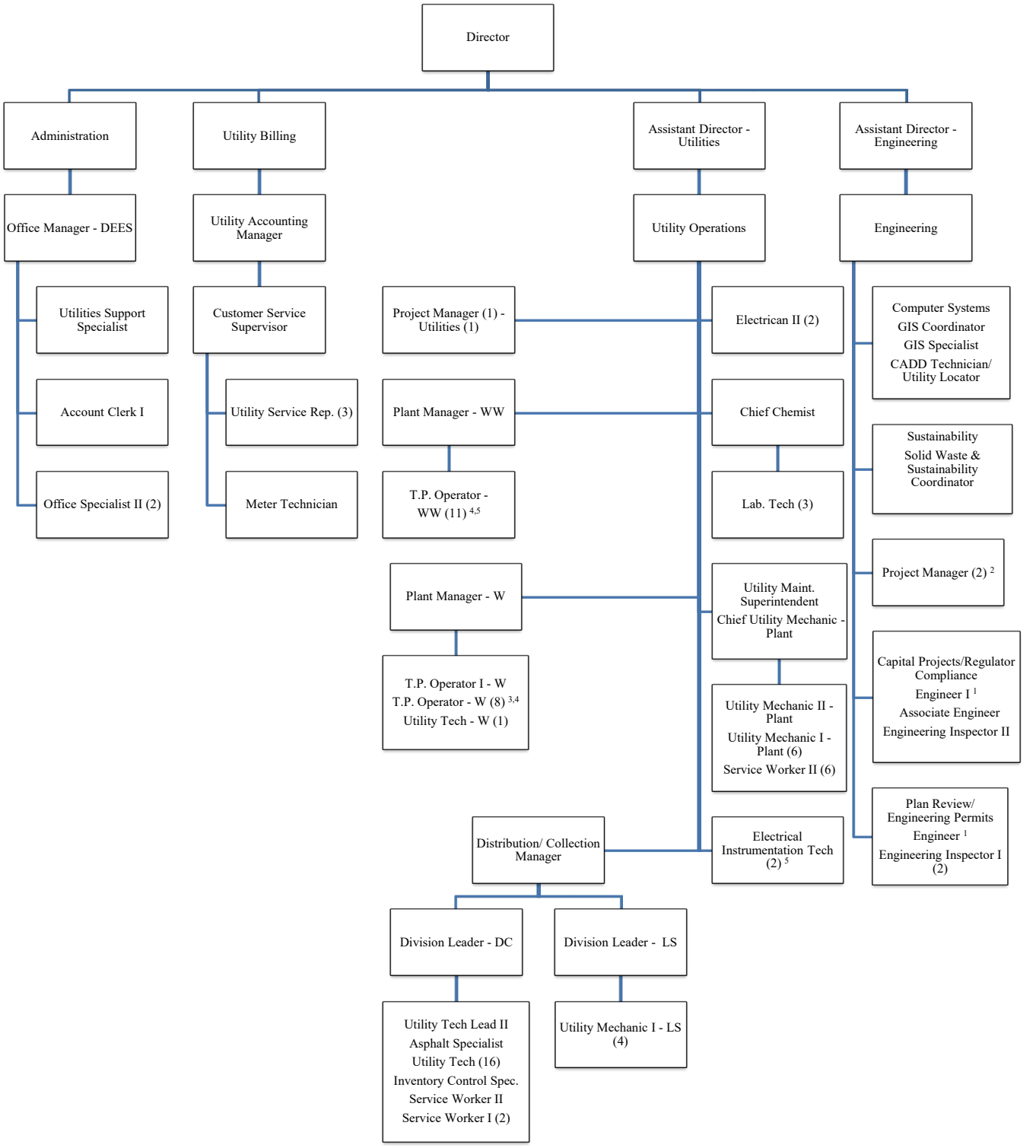
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WATER & WASTEWATER OPERATIONS & MAINTENANCE FUND



ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

103 FULL TIME



[1] Only 2 of 6 positions of Senior Engineer, Engineer I and/or Engineer will be filled at any time.
[2] One Project Manager position is funded 30% by CRA and 70% by General Fund. One Project Manager position is funded 100% by General Fund.
[3] FY 2022-25 - Only 17 of 19 positions of Treatment Plant Operator and Treatment Plant Operator Trainee will be filled at any time.
[4] Only 17 of 19 positions of Lead Treatment Plant Operator and Treatment Plant Operator will be filled at any time.
[5] Only 2 of 3 positions of Electrical Instrumentation Tech II and Electrical Instrumentation Tech will be filled at any time.

ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Budget
Water/Wastewater Fund					
Administration/Engineering Division					
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 [1]	-	2	2	2	2
Engineer I [1]	2	2	2	2	2
Engineer [1]	2	2	2	2	2
Associate Engineer	1	1	1	1	1
Project Manager [2]	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	-	-	-	-
Total DEES Administration/Engineering	**21**	**20**	**20**	**20**	**20**
Wastewater Treatment Division					
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 [5]	-	0.5	0.5	0.5	0.5
Electrical Instrumentation Technician [5]	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 [4]	-	1	1	1	1
Treatment Plant Operator - A, B, C [3,4]	10	10	11	11	11
Treatment Plant Operator Trainee [3]	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
Total Wastewater Treatment	**19**	**19.5**	**24.5**	**24.5**	**24.5**

ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Budget
Water Treatment Division					
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 [6]	-	0.5	0.5	0.5	0.5
Electrical Instrumentation Technician [6]	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 [5]	-	1	1	1	1
Treatment Plant Operator I	1	1	1	1	1
Treatment Plant Operator - A, B, C [4,5]	6	7	8	8	8
Treatment Plant Operator Trainee [4]	-	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
Total Water Treatment	**17**	**18.5**	**23.5**	**23.5**	**23.5**
Transmission, Distribution and Collection Division					
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
Total Transmission, Distribution and Collection	**32**	**32**	**29**	**29**	**29**

ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

POSITION SUMMARY

Position Title	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Budget
Utility Billing Division					
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
Total Utility Billing	**6**	**6**	**6**	**6**	**6**
Total Water/Wastewater Fund positions	**95**	**96**	**103**	**103**	**103**

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

[2] One Project Manager position is funded 30% by CRA and 70% by General Fund. One Project Manager position is funded 100% by General Fund.

[3] FY 2022-25 - Only 17 of 19 positions of Treatment Plant Operator and Treatment Plant Operator Trainee will be filled at any time.

[4] Only 17 of 19 positions of Lead Treatment Plant Operator and Treatment Plant Operator will be filled at any time.

[5] Only 2 of 3 positions of Electrical Instrumentation Tech II and Electrical Instrumentation Tech will be filled at any time.

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Water/Wastewater Operations And Maintenance Fund	$ 26,289,316	$ 31,831,720	$ 32,870,846	$ 36,622,291	$ 3,751,445	11.41%
TOTAL	**$ 26,289,316**	**$ 31,831,720**	**$ 32,870,846**	**$ 36,622,291**	**$ 3,751,445**	**11.41%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 35,716,511**	**$ 21,192,887**	**$ 32,870,846**	**$ 36,622,291**	**$ 3,751,445**	**11.41%**

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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)	-	-	-
	TOTAL ESTIMATED REVENUES	**$ 26,289,316**	**$ 31,831,720**	**$ 32,870,846**	**$ 36,622,291**

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 4,501,745**	**$ 3,555,111**	**$ 5,771,124**	**$ 6,597,505**	**$ 826,381**	**14.32%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% 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

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
WASTEWATER TREATMENT DIVISION					
REQUESTED APPROPRIATION					
PERSONNEL SERVICES					
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
	REQUESTED APPROPRIATION	**$ 2,194,686**	**$ 2,040,841**	**$ 2,906,209**	**$ 2,801,616**
OPERATING EXPENSES					
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

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
WASTEWATER TREATMENT DIVISION					
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	-	-
	REQUESTED APPROPRIATION	**$ 2,128,430**	**$ 1,511,455**	**$ 2,864,915**	**$ 3,795,889**
CAPITAL EXPENSES					
456.9080.563014	MAJOR IMPROVEMENTS - SEWER SYS.	$ 177,013	$ -	$ -	$ -
	REQUESTED APPROPRIATION	**$ 177,013**	**$ -**	**$ -**	**$ -**
DEBT SERVICE					
456.9080.572005	INT-CAPITAL LEASE/VEHICLE	$ 1,616	$ 2,815	$ -	$ -
	REQUESTED APPROPRIATION	**$ 1,616**	**$ 2,815**	**$ -**	**$ -**
WASTEWATER TREATMENT DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 4,501,745**	**$ 3,555,111**	**$ 5,771,124**	**$ 6,597,505**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 4,468,946**	**$ 4,427,442**	**$ 5,865,877**	**$ 6,180,367**	**$ 314,490**	**5.36%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% Change
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 accelator 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%

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
WATER TREATMENT DIVISION					
REQUESTED APPROPRIATION					
PERSONNEL SERVICES					
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
	REQUESTED APPROPRIATION	**$ 2,183,438**	**$ 1,974,261**	**$ 2,956,248**	**$ 2,724,099**
OPERATING EXPENSES					
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

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
WATER TREATMENT DIVISION					
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	-	-
	REQUESTED APPROPRIATION	**$ 2,107,126**	**$ 2,450,994**	**$ 2,909,629**	**$ 3,456,268**
DEBT SERVICE					
456.9081.572005	INT-CAPITAL LEASE/VEHICLE	$ 1,369	$ 2,187	$ -	$ -
	REQUESTED APPROPRIATION	**$ 1,369**	**$ 2,187**	**$ -**	**$ -**
WATER TREATMENT DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 4,468,946**	**$ 4,427,442**	**$ 5,865,877**	**$ 6,180,367**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 4,142,987**	**$ 4,399,429**	**$ 5,026,536**	**$ 4,916,226**	**$ (110,310)**	**-2.19%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% Change
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%

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
TRANSMISSION, DISTRIBUTION AND COLLECTION DIVISION					
REQUESTED APPROPRIATION					
PERSONNEL SERVICES					
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
	REQUESTED APPROPRIATION	**$ 2,708,337**	**$ 2,234,018**	**$ 2,745,861**	**$ 2,914,742**
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	-	-
	REQUESTED APPROPRIATION	**$ 1,324,576**	**$ 2,002,205**	**$ 1,830,675**	**$ 2,001,484**

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
TRANSMISSION, DISTRIBUTION AND COLLECTION DIVISION					
CAPITAL EXPENSES					
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	-
	REQUESTED APPROPRIATION	**$ 109,584**	**$ 162,710**	**$ 450,000**	**$ -**
DEBT SERVICE					
456.9082.572005	INT-CAPITAL LEASE/VEHICLE	$ 490	$ 496	$ -	$ -
	REQUESTED APPROPRIATION	**$ 490**	**$ 496**	**$ -**	**$ -**
TRANSMISSION, DISTRIBUTION AND COLLECTION DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 4,142,987**	**$ 4,399,429**	**$ 5,026,536**	**$ 4,916,226**

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 18,525,732**	**$ 4,605,811**	**$ 11,187,946**	**$ 13,875,148**	**$ 2,687,202**	**24.02%**

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
NON-DEPARTMENTAL DIVISION					
REQUESTED APPROPRIATION					
PERSONNEL SERVICES					
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
	REQUESTED APPROPRIATION	**$ (13,980)**	**$ 132,914**	**$ 679,724**	**$ 567,763**
OPERATING EXPENSES					
456.9086.531009	PROF'L 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
	REQUESTED APPROPRIATION	**$ 2,435,368**	**$ 2,160,224**	**$ 2,658,725**	**$ 2,858,126**
TRANSFERS & CONTINGENCY					
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
	REQUESTED APPROPRIATION	**$ 16,104,344**	**$ 2,312,673**	**$ 7,849,497**	**$ 10,449,259**
NON-DEPARTMENTAL DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 18,525,732**	**$ 4,605,811**	**$ 11,187,946**	**$ 13,875,148**

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 1,415,505**	**$ 1,482,323**	**$ 1,704,525**	**$ 1,754,411**	**$ 49,886**	**2.93%**

PERFORMANCE MEASURES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Target	FY 2026 Target	% 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%

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
UTILITY BILLING DIVISION					
REQUESTED APPROPRIATION					
PERSONNEL SERVICES					
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
	REQUESTED APPROPRIATION	**$ 665,082**	**$ 599,257**	**$ 663,028**	**$ 677,187**
OPERATING EXPENSES					
456.9089.531009	PROF'L 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	-	-
	REQUESTED APPROPRIATION	**$ 746,331**	**$ 864,999**	**$ 1,041,497**	**$ 1,077,224**
DEBT SERVICE					
456.9089.572005	INT-CAPITAL LEASE/VEHICLE	$ 120	$ -	$ -	$ -
456.9089.572008	INT-SBITA SOFTWARE LIC	3,972	18,067	-	-
	REQUESTED APPROPRIATION	**$ 4,092**	**$ 18,067**	**$ -**	**$ -**
UTILITY BILLING DIVISION	**TOTAL REQUESTED APPROPRIATIONS**	**$ 1,415,505**	**$ 1,482,323**	**$ 1,704,525**	**$ 1,754,411**

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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 2,661,596**	**$ 2,722,771**	**$ 3,314,838**	**$ 3,298,634**	**$ (16,204)**	**-0.49%**

ENVIRONMENTAL AND ENGINEERING SERVICES (DEES)

ADMINISTRATION/ENGINEERING DIVISION
COST CENTER (9090)

PERFORMANCE MEASURES					
	FY 2023 Actual	**FY 2024 Actual**	**FY 2025 Target**	**FY 2026 Target**	**% 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%

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ADMINISTRATION/ENGINEERING DIVISION					
REQUESTED APPROPRIATION					
PERSONNEL SERVICES					
456.9090.512001	SAL & WAGES-REGULAR [1]	$ 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
	REQUESTED APPROPRIATION	**$ 2,199,480**	**$ 1,978,855**	**$ 2,614,767**	**$ 2,618,911**
OPERATING EXPENSES					
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	GROUNDS	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	-	-
	REQUESTED APPROPRIATION	**$ 457,804**	**$ 737,611**	**$ 700,071**	**$ 679,723**

WATER/WASTEWATER OPERATIONS AND MAINTENANCE FUND

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

WATER & WASTEWATER CONNECTION FEES FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Water/Wastewater Connection Fees Fund	$ 272,270	$ 290,651	$ 506,282	$ 503,000	$ (3,282)	-0.65%
TOTAL	**$ 272,270**	**$ 290,651**	**$ 506,282**	**$ 503,000**	**$ (3,282)**	**-0.65%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 1,334**	**$ 22,979**	**$ 506,282**	**$ 503,000**	**$ (3,282)**	**-0.65%**

WATER/WASTEWATER CONNECTION FEES FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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
	TOTAL ESTIMATED REVENUES	**$ 272,270**	**$ 290,651**	**$ 506,282**	**$ 503,000**
REQUESTED APPROPRIATION					
WATER					
CAPITAL EXPENSES					
458.6004.565001	WATER LINE REPLACEMENT - CONSTR.	$ -	$ -	$ 503,282	$ 500,000
	REQUESTED APPROPRIATION	**$ -**	**$ -**	**$ 503,282**	**$ 500,000**
WATER/WASTEWATER					
OPERATING EXPENSES					
458.9090.534103	OPER EXP-BANK FEES	$ 1,334	$ 562	$ 3,000	$ 3,000
	REQUESTED APPROPRIATION	**$ 1,334**	**$ 562**	**$ 3,000**	**$ 3,000**
TRANSFER & CONTINGENCY					
458.9090.591039	TO R& R FUND	$ -	$ 22,417	$ -	$ -
	REQUESTED APPROPRIATION	**$ -**	**$ 22,417**	**$ -**	**$ -**
	TOTAL REQUESTED APPROPRIATIONS	**$ 1,334**	**$ 22,979**	**$ 506,282**	**$ 503,000**

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WATER & WASTEWATER RENEWAL & REPLACEMENT FUND



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

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

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
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%
TOTAL	**$ 3,079,572**	**$ 3,951,090**	**$ 136,657,327**	**$ 22,106,921**	**$ (114,550,406)**	**-83.82%**
			$ -			

WATER/WASTEWATER RENEWAL AND REPLACEMENT FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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	-	-	-
	TOTAL ESTIMATED REVENUES	**$ 16,231,520**	**$ (72,819)**	**$ 136,657,327**	**$ 22,106,921**
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	-	-
	REQUESTED APPROPRIATION	**$ 2,981,012**	**$ 3,734,841**	**$ 87,553**	**$ 106,921**
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	-

WATER/WASTEWATER RENEWAL AND REPLACEMENT FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 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	-

WATER/WASTEWATER RENEWAL AND REPLACEMENT FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 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	-
	REQUESTED APPROPRIATION	**$ 98,560**	**$ 170,656**	**$ 135,674,774**	**$ 22,000,000**
DEBT SERVICE					
461.9090.565001	COST OF ISSUANCE EXP	$ -	$ 44,184	$ -	$ -
461.9090.572005	INT-CAPITAL LEASE/VEHICLE	-	1,409	-	-
	REQUESTED APPROPRIATION	**$ -**	**$ 45,593**	**$ -**	**$ -**
TRANSFERS & CONTINGENCY					
461.9090.591002	CONTINGENCY	$ -	$ -	$ 895,000	$ -
	REQUESTED APPROPRIATION	**$ -**	**$ -**	**$ 895,000**	**$ -**
	TOTAL REQUESTED APPROPRIATIONS	**$ 3,079,572**	**$ 3,951,090**	**$ 136,657,327**	**$ 22,106,921**

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WATER/WASTEWATER SERIES 2025 BOND PROJECTS FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Water/Wastewater Series 2025 Bond Projects Fund	$ -	$ -	$ -	$ 80,000,000	$ 80,000,000	100.00%
TOTAL	**-**	**-**	**-**	**80,000,000**	**$ 80,000,000**	**0.00%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Capital	-	-	-	80,000,000	80,000,000	100.00%
TOTAL	**$ -**	**$ -**	**$ -**	**$ 80,000,000**	**$ 80,000,000**	**0.00%**

WATER/WASTEWATER SERIES 2025 BOND PROJECTS FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
464.0100.384002	BOND PROCEEDS /UTILITY REVENUE	$ -	$ -	$ -	$ 80,000,000
	TOTAL ESTIMATED REVENUES	**$ -**	**$ -**	**$ -**	**$ 80,000,000**
CAPITAL EXPENSES					
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 UPGRADE - CONSTRUCTION	-	-	-	15,000,000
	REQUESTED APPROPRIATION	**$ -**	**$ -**	**$ -**	**$ 80,000,000**
	TOTAL REQUESTED APPROPRIATIONS	**$ -**	**$ -**	**$ -**	**$ 80,000,000**

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INSURANCE FUND



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 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% Change
Insurance Fund	$ 3,920,293	$ 3,083,570	$ 3,995,065	$ 4,223,850	$ 228,785	5.73%
TOTAL	**3,920,293**	**$ 3,083,570**	**$ 3,995,065**	**$ 4,223,850**	**$ 228,785**	**5.73%**

BUDGET EXPENDITURES/EXPENSES

	FY 2023 Actual	FY 2024 Actual	FY 2025 Amended	FY 2026 Budget	$ Change	% 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%
TOTAL	**$ 2,944,663**	**$ 2,834,048**	**$ 3,995,065**	**$ 4,223,850**	**$ 228,785**	**5.73%**

INSURANCE FUND

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2026 BUDGET
ESTIMATED REVENUES					
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
	TOTAL ESTIMATED REVENUES	**3,920,293**	**$ 3,083,570**	**$ 3,995,065**	**$ 4,223,850**
REQUESTED APPROPRIATION					
PERSONNEL SERVICES					
501.0804.524001	WORKERS COMP PROGRAM	$ 1,777,302	$ 1,260,144	$ 1,789,200	$ 2,032,000
	REQUESTED APPROPRIATION	**1,777,302**	**$ 1,260,144**	**$ 1,789,200**	**$ 2,032,000**
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
	REQUESTED APPROPRIATION	**$ 1,167,361**	**$ 1,573,904**	**$ 2,205,865**	**$ 2,191,850**
	TOTAL REQUESTED APPROPRIATIONS	**$ 2,944,663**	**$ 2,834,048**	**$ 3,995,065**	**$ 4,223,850**

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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.

General Fund	Number of Vehicles (Prior Years)	Annual Lease Payments (Prior Years)	FY 2026 Number of Vehicles (NEW)	FY 2026 Annual Lease Payments	FY 2026 Total Budgeted Lease Vehicles (Adjusted)	FY 2026 Total Budgeted Lease Payments
Department/Division						
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	-	-	-	-	-	-
General Fund Total	**127**	**$ 1,543,902**	**40**	**$ 84,950**	**151**	**$ 1,628,852**
Roads Fund						
Roads Fund	4	$ 9,356	1	$ 11,512	3	$ 20,868
Roads Fund Total	**4**	**$ 9,356**	**1**	**$ 11,512**	**3**	**$ 20,868**
Building Fund						
Building	12	$ 91,118	5	$ 6,000	14	97,118
Code	4	23,224	3	20,232	6	43,456
Building Fund Total	**16**	**$ 114,342**	**8**	**$ 26,232**	**20**	**$ 140,574**
Federal Forfeiture Fund						
Police	19	$ 166,917	19	$ 73,885	21	240,802
Federal Forfeiture Fund Total	**19**	**$ 166,917**	**19**	**$ 73,885**	**21**	**$ 240,802**
Stormwater Fund						
Public Works/Stormwater	9	$ 120,900	6	$ (3,048)	11	117,852
Stormwater Fund Total	**9**	**$ 120,900**	**6**	**$ (3,048)**	**11**	**$ 117,852**
Water/Wastewater Operations and Maintenance Fund						
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
Water/Wastewater Operations and Maintenance Fund Total	**39**	**$ 364,731**	**16**	**$ (76,243)**	**43**	**$ 288,488**
Total All Funds	**214**	**$ 2,320,148**	**90**	**$ 117,288**	**249**	**$ 2,437,436**

* 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.

CAPITAL OUTLAY SUMMARY

(Operating Capital and CIP)

DEPARTMENT	FY 2026 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:		
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:		
Grounds Maintenance (5557)	155,000	2012 Bobcat replacement - $155K
Parks and Recreation Total	**155,000**	
TOTAL GENERAL FUND	**1,832,537**	

CAPITAL OUTLAY SUMMARY

(Operating Capital and CIP)

DEPARTMENT	FY 2026 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	**Building** - Building Department Expansion - $3.53M **Information Technology** - Desktop Replacement - $50K **Public Works** - Commission Chamber remodel - $481K, Neighborhood ID signs - $25K **Parks & Recreation** - Andrews Field - $105K **Other** - 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 Backhoe Loader - $150K
Water/Wastewater Connection Fees (458)	500,000	Water Line Replacement - $500K
Water/Wastewater Renewal and Replacement (461)	22,000,000	Capital Improvement Program (Water/Wastewater) projects
Water/Wastewater Series 2025 Bond Projects (464)	80,000,000	Capital Improvement Program (Water/Wastewater) Bond projects
Other Funds Total	**107,834,588**	
Total All City Funds	**109,667,125**	

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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.

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

FUND	Project Number	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET	FY 2030 BUDGET	FIVE YEAR 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.

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

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

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.

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

FUND	Project Number	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET	FY 2030 BUDGET	FIVE YEAR TOTAL
Water/Wastewater Connection Fees Fund (458)							
Water Line Replacement	6004	$ 500,000	$ -	$ -	$ -	$ -	500,000
Total Water/Wastewater Connection Fees Fund (458)		**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500,000**
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) Accelators	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
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**

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

FUND	Project Number	FY 2026 BUDGET	FY 2027 BUDGET	FY 2028 BUDGET	FY 2029 BUDGET	FY 2030 BUDGET	FIVE YEAR 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
Total All Funds		**$ 107,251,263**	**$ 15,615,000**	**$ 36,395,750**	**$ 12,132,500**	**$ 31,815,000**	**$ 203,209,513**

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
TOTAL	**$ 2,163,250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,163,250**

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
TOTAL	**$ 2,163,250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,163,250**

FY 2026 CAPITAL IMPROVEMENT PROGRAM

DESKTOP REPLACEMENT PROGRAM

PROJECT NUMBER:	**6527**
PROJECT DURATION (FY):	**FY 2024 - FY 2030**
PROJECT CATEGORY:	**INFORMATION TECHNOLOGY**
PROJECT DEPARTMENT:	**ALL**
PROJECT DESCRIPTION:	

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
TOTAL	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 250,000**

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
TOTAL	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ 250,000**





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
TOTAL	**$ 580,000**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ 680,000**

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
TOTAL	**$ 580,000**	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ 680,000**



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
TOTAL	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ -**	**$ 2,000,000**

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	-	-	-	-	-	-
TOTAL	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ -**	**$ 2,000,000**



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
TOTAL	**$ 105,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 105,000**

PROJECT COSTS:	FY 26	FY 27	FY 28	FY 29	FY 30	FIVE YEAR TOTAL
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	105,000	-	-	-	-	105,000
Other Costs	-	-	-	-	-	-
TOTAL	**$ 105,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 105,000**



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
TOTAL	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**

PROJECT COSTS:	FY 26	FY 27	FY 28	FY 29	FY 30	FIVE YEAR TOTAL
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	25,000	-	-	-	-	25,000
Other Costs	-	-	-	-	-	-
TOTAL	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**



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
TOTAL	**$ 475,394**	**$ -**	**$ -**	**$ -**	**$ -**	

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
TOTAL	**$ 475,394**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 475,394**



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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
TOTAL	**$ 104,248**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 104,248**

PROJECT COSTS:	FY 26	FY 27	FY 28	FY 29	FY 30	FIVE YEAR TOTAL
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	104,248	-	-	-	-	104,248
Other Costs	-	-	-	-	-	-
TOTAL	**$ 104,248**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 104,248**



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
TOTAL	**$ 638,371**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 638,371**

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	-	-	-	-	-	-
TOTAL	**$ 638,371**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 638,371**



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
TOTAL	**$ 10,500,000**	**$ -**	**$ -**	**$ 2,000,000**	**$ 2,000,000**	**$ 14,500,000**

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	-	-	-	-	-	-
TOTAL	**$ 10,500,000**	**$ -**	**$ -**	**$ 2,000,000**	**$ 2,000,000**	**$ 14,500,000**



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 vaccuum 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
TOTAL	**$ 800,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 800,000**

PROJECT COSTS:	FY 26	FY 27	FY 28	FY 29	FY 30	FIVE YEAR TOTAL
Design	$ -	$ -	$ -	$ -	$ -	$ -
Construction	-	-	-	-	-	-
Other Costs	800,000	-	-	-	-	800,000
TOTAL	**$ 800,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 800,000**



FY 2026 CAPITAL IMPROVEMENT PROGRAM

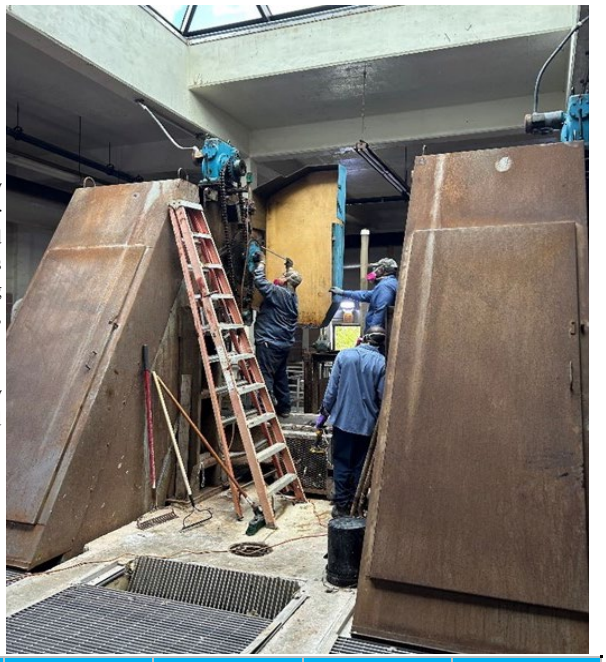
WATER & WASTEWATER EQUIPMENT

PROJECT NUMBER:	**6008**
PROJECT DURATION (FY):	**ANNUAL EXPENSE**
PROJECT CATEGORY:	**UTILITIES - DEES**
PROJECT DEPARTMENT:	**DEES**

PROJECT DESCRIPTION:

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 conmponents 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
TOTAL	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 2,500,000**

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	-	-	-	-	-	-
TOTAL	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 2,500,000**



FY 2026 CAPITAL IMPROVEMENT PROGRAM

LIFT STATION RENOVATION

PROJECT NUMBER:	**6010**
PROJECT DURATION (FY):	**ANNUAL EXPENSE**
PROJECT CATEGORY:	**UTILITIES - DEES**
PROJECT DEPARTMENT:	**DEES**

PROJECT DESCRIPTION:

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
TOTAL	**$ 2,700,000**	**$ 2,700,000**	**$ 2,500,000**	**$ 2,500,000**	**$ 2,500,000**	**$ 12,900,000**

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
TOTAL	**$ 2,700,000**	**$ 2,700,000**	**$ 2,500,000**	**$ 2,500,000**	**$ 2,500,000**	**$ 12,900,000**



FY 2026 CAPITAL IMPROVEMENT PROGRAM

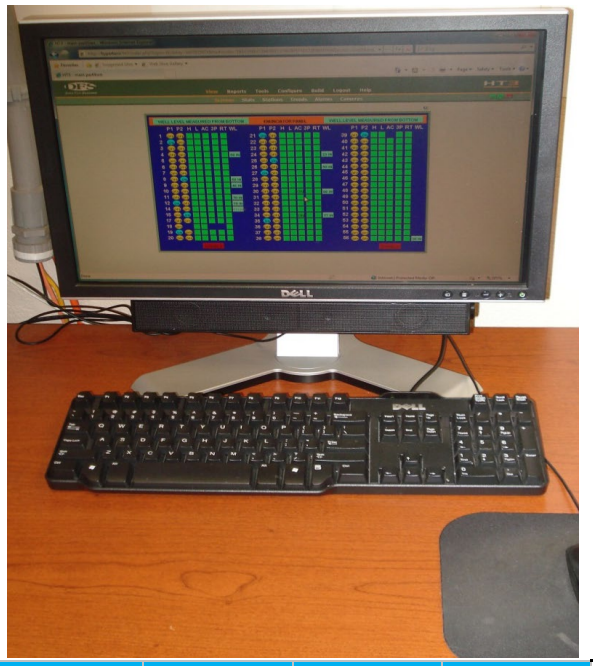
UPGRADE TELEMETRY SYSTEM

PROJECT NUMBER:	**6014**
PROJECT DURATION (FY):	**ANNUAL EXPENSE**
PROJECT CATEGORY:	**UTILITIES - DEES**
PROJECT DEPARTMENT:	**DEES**

PROJECT DESCRIPTION:

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
TOTAL	**$ 300,000**	**$ 315,000**	**$ 330,750**	**$ 347,500**	**$ 365,000**	**$ 1,658,250**

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	-	-	-	-	-	-
TOTAL	**$ 300,000**	**$ 315,000**	**$ 330,750**	**$ 347,500**	**$ 365,000**	**$ 1,658,250**



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
TOTAL	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 5,000,000**

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	-	-	-	-	-	-
TOTAL	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 5,000,000**



FY 2026 CAPITAL IMPROVEMENT PROGRAM

REHABILITATE GENERATOR SYSTEMS

PROJECT NUMBER:	**6019**
PROJECT DURATION (FY):	**ANNUAL EXPENSE**
PROJECT CATEGORY:	**UTILITIES - DEES**
PROJECT DEPARTMENT:	**DEES**

PROJECT DESCRIPTION:

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
TOTAL	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 5,000,000**

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	-	-	-	-	-	-
TOTAL	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 5,000,000**



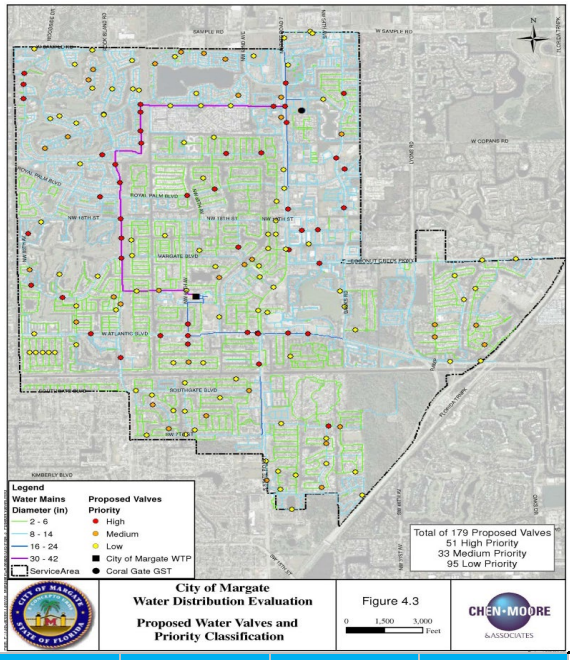
FY 2026 CAPITAL IMPROVEMENT PROGRAM

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
TOTAL	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 2,500,000**

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	-	-	-	-	-	-
TOTAL	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 2,500,000**



FY 2026 CAPITAL IMPROVEMENT PROGRAM

REHABILITATE DEES ADMINISTRATION BUILDING

PROJECT NUMBER:	**6026**
PROJECT DURATION (FY):	**RECURRING EXPENSE**
PROJECT CATEGORY:	**UTILITIES - DEES**
PROJECT DEPARTMENT:	**DEES**

PROJECT DESCRIPTION:

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
TOTAL	**$ 300,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 700,000**

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	-	-	-	-	-	-
TOTAL	**$ 300,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 700,000**



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
TOTAL	**$ -**	**$ 1,000,000**	**$ 2,000,000**	**$ -**	**$ -**	**$ 3,000,000**

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	-	-	-	-	-	-
TOTAL	**$ -**	**$ 1,000,000**	**$ 2,000,000**	**$ -**	**$ -**	**$ 3,000,000**



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
TOTAL	**$ 500,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**

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	-	-	-	-	-	-
TOTAL	**$ 500,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**



FY 2026 CAPITAL IMPROVEMENT PROGRAM

WEST WASTEWATER TREATMENT PLANT (WWTP) UPGRADES

PROJECT NUMBER:	**6046**
PROJECT DURATION (FY):	**FY 2026**
PROJECT CATEGORY:	**UTILITIES - DEES**
PROJECT DEPARTMENT:	**DEES**

PROJECT DESCRIPTION:

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
	-	-	-	-	-	-
TOTAL	**$ 55,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 55,000,000**

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	-	-	-	-	-	-
TOTAL	**$ 55,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 55,000,000**



FY 2026 CAPITAL IMPROVEMENT PROGRAM

MECHANICAL SHOP WAREHOUSE AND OFFICE FACILITY

PROJECT NUMBER:	**6050**
PROJECT DURATION (FY):	**FY 2026**
PROJECT CATEGORY:	**UTILITIES - DEES**
PROJECT DEPARTMENT:	**DEES**

PROJECT DESCRIPTION:

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
TOTAL	**$ 3,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000,000**

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	-	-	-	-	-	-
TOTAL	**$ 3,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000,000**



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
TOTAL	**$ 15,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,000,000**

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	-	-	-	-	-	-
TOTAL	**$ 15,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,000,000**



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 associatd 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 tretmnet 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
TOTAL	**$ -**	**$ 1,000,000**	**$ 1,600,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 6,600,000**

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
TOTAL	**$ -**	**$ 1,000,000**	**$ 1,600,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 6,600,000**



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
TOTAL	**$ -**	**$ 2,000,000**	**$ 4,000,000**	**$ -**	**$ -**	**$ 6,000,000**

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	-	-	-	-	-	-
TOTAL	**$ -**	**$ 2,000,000**	**$ 4,000,000**	**$ -**	**$ -**	**$ 6,000,000**



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
TOTAL	**$ 1,000,000**	**$ 1,100,000**	**$ 1,215,000**	**$ 1,335,000**	**$ 1,500,000**	**$ 6,150,000**

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	-	-	-	-	-	-
TOTAL	**$ 1,000,000**	**$ 1,100,000**	**$ 1,215,000**	**$ 1,335,000**	**$ 1,500,000**	**$ 6,150,000**



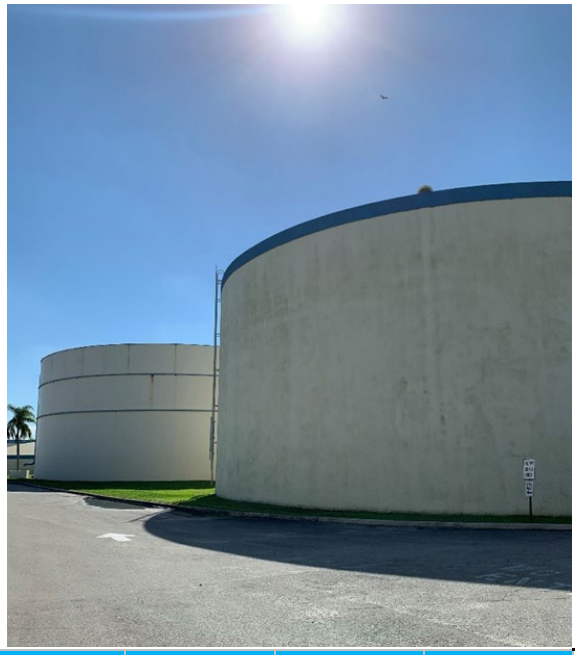
FY 2026 CAPITAL IMPROVEMENT PROGRAM

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
TOTAL	**$ 600,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 1,100,000**

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
TOTAL	**$ 600,000**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 1,100,000**



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
TOTAL	**$ 1,300,000**	**$ 1,150,000**	**$ 800,000**	**$ -**	**$ -**	**$ 3,250,000**

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
TOTAL	**$ 1,300,000**	**$ 1,150,000**	**$ 800,000**	**$ -**	**$ -**	**$ 3,250,000**



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
TOTAL	**$ 300,000**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ 600,000**

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	-	-	-	-	-	-
TOTAL	**$ 300,000**	**$ 300,000**	**$ -**	**$ -**	**$ -**	**$ 600,000**



FY 2026 CAPITAL IMPROVEMENT PROGRAM

WASTEWATER PUMPING STATION EQUIPMENT

PROJECT NUMBER:	**6069**
PROJECT DURATION (FY):	**ANNUAL EXPENSE**
PROJECT CATEGORY:	**UTILITIES - DEES**
PROJECT DEPARTMENT:	**DEES**

PROJECT DESCRIPTION:

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
TOTAL	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 1,500,000**

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	-	-	-	-	-	-
TOTAL	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 1,500,000**



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
TOTAL	**$ 2,400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,400,000**

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	-	-	-	-	-	-
TOTAL	**$ 2,400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,400,000**



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
TOTAL	**$ 1,500,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**

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
TOTAL	**$ 1,500,000**	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**



FY 2026 CAPITAL IMPROVEMENT PROGRAM

WATER/WASTEWATER TREATMENT PLANT (WWTP) DIGESTERS REHABILITATION

PROJECT NUMBER:	**TBD**
PROJECT DURATION (FY):	**RECURRING EXPENSE**
PROJECT CATEGORY:	**UTILITIES - DEES**
PROJECT DEPARTMENT:	**DEES**

PROJECT DESCRIPTION:

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
TOTAL	**$ 4,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,000,000**

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	-	-	-	-	-	-
TOTAL	**$ 4,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,000,000**



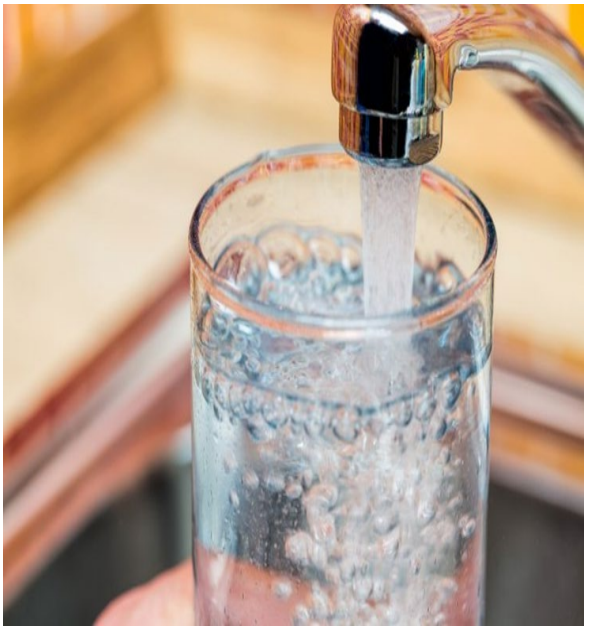
FY 2026 CAPITAL IMPROVEMENT PROGRAM

PFAS MONITORING, PILOT TESTING, AND COMPLIANCE PROGRAM

PROJECT NUMBER:	**TBD**
PROJECT DURATION (FY):	**FY 2028**
PROJECT CATEGORY:	**UTILITIES - DEES**
PROJECT DEPARTMENT:	**DEES**

PROJECT DESCRIPTION:

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
TOTAL	**$ -**	**$ -**	**$ 20,000,000**	**$ -**	**$ -**	**$ 20,000,000**

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	-	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ 20,000,000**	**$ -**	**$ -**	**$ 20,000,000**



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
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000,000**	**$ 20,000,000**

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	-	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000,000**	**$ 20,000,000**



APPENDIX

THE GLOSSARY IS PROVIDED TO ASSIST THE READER IN UNDERSTANDING THE ACRONYMS AND TERMS USED THROUGHOUT THIS DOCUMENT.

GLOSSARY OF ACRONYMS AND TERMS

ADP	Automatic Data Processing
ALS	Advanced Life Support
ARPA	American Rescue Plan Act
BCPA	Broward County Property Appraiser
BEBR	Bureau of Economic and Business Research (University of Florida)
BPV	Bulletproof Vest
BSO	Broward Sheriff's Office
CDBG	Community Development Block Grant
CERT	Community Emergency Response Team
CFLEA	Commission for Florida Law Enforcement Accreditation
CID	Criminal Investigative Division
CIP	Capital Improvement Program
CO	Certificate of Occupancy
CPI	Consumer Price Index
CRA	Community Redevelopment Agency
CRS	Community Rating System
CSID	Coral Springs Improvement District
DEES	Department of Environmental & Engineering Services
DOJ	Department of Justice
DOR	Department of Revenue
EHEAP	Emergency Home Energy Assistance for the Elderly Program
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
FDOT	Florida Department of Transportation
FEMA	Federal Emergency Management Agency
FLC	Florida League of Cities
FOP	Fraternal Order of Police
FPL	Florida Power and Light
FR	Financial Report
FRS	Florida Retirement System
F/T	Full-time
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation
HB	House Bill
HIDTA	High Intensity Drug Trafficking Area
HJR	House Joint Resolution
HUD	Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning
IAFF	International Association of Firefighters
IBEC	International Basic Economy Corporation
IFAS	Integrated Fixed-Film Activated Sludge
ISO	Insurance Services Office
IT	Information Technology
JAG	Justice Assistance Grant
LBTR	Local Business Tax Receipts

THE GLOSSARY IS A LIST OF SPECIALIZED WORDS/ACRONYMS AND THEIR DEFINITIONS.

GLOSSARY OF ACRONYMS AND TERMS

MCA	Margate Citizens Academy
MCRA	Margate Community Redevelopment Agency
MGD	Million Gallons Per Day
MMI	Maximum Medical Improvement
MPO	Metropolitan Planning Organization
NPDES	National Pollutant Discharge Elimination System
NSP	Neighborhood Stabilization Program
NWFPSC	Northwest Focal Point Senior Center
OCDETF	Organized Crime Drug Enforcement Task Force
OPEB	Other Post-employment Benefits
OSSI	Open Software Solution Incorporated
PBA	Police Benevolent Association
PD	Police Department
P/T	Part-time
RBC	Rotating Biological Contactor
RFP	Request for Proposal
RFQ	Request for Qualifications
ROI	Return on Investment
ROSC	Return of Spontaneous Circulation
SB	Senate Bill
SCADA	Supervisory Control and Data Acquisition
SHINE	Serving Health Insurance Needs of Elders
SHIP	State Housing Initiative Partnership
STEM	Science, Technology, Engineering, and Mathematics
TBD	To Be Determined
TIF	Tax Increment Financing
TRIM	Truth in Millage
VCP	Vitrified Clay Pipe
VOCA	Victims of Crime Act
WSI	Water Safety Instructions
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

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 1st to September 30th.

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)

Page Contents:

Ordinance

To

User Charges/ Fees

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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M
STATE OF FLORIDA