



CITY COMMISSION ORDINANCE/RESOLUTION

TITLE: Resolution 26-21 (Finance)

DATE: March 24, 2026

DESCRIPTION: A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COOPER CITY, FLORIDA, AUTHORIZING AN APPROPRIATION OF \$200,000 FROM THE TREE TRUST FUND'S, FUND BALANCE AND ESTABLISHING A NEW EXPENDITURE LINE ITEM FOR TREE TRIMMING WITHIN THE TREE TRUST FUND; PROVIDING FOR THE USE OF TREE TRUST FUND DOLLARS PRIOR TO GENERAL FUND TREE TRIMMING APPROPRIATIONS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

CITY MANAGER RECOMMENDATION:

The City Manager recommends approving the appropriation of \$200,000 from the Tree Trust Fund's balance and establishing a new expense line for tree trimming within the Tree Trust Fund. Utilizing Tree Trust Fund dollars first will preserve General Fund resources and ensure that restricted funds are used for eligible tree-related activities in accordance with City policy.

BACKGROUND OF ITEM:

The City maintains a Tree Trust Fund dedicated to tree-related improvements, maintenance, and preservation activities. Tree trimming is an eligible use of these funds.

ANALYSIS:

For FY 2025–2026, the General Fund allocates \$600,000 for citywide tree trimming services. Year-to-date expenditures for tree trimming total \$20,000, leaving a remaining budget of \$580,000 for the fiscal year. To maximize the use of restricted funds and conserve General Fund resources, staff suggests using the Tree Trust Fund's available balance to support current tree trimming needs.

Staff recommends allocating \$200,000 from the Tree Trust Fund's balance and creating a new expenditure line item within the fund specifically for tree trimming. Tree trimming costs will initially be charged to the Tree Trust Fund. Once the \$200,000 has been fully used, any remaining costs will be charged to the existing General Fund tree trimming budget.

Any part of the \$580,000 General Fund budget for tree trimming that is not used because of the Tree Trust Fund dollars will be returned to the General Fund's fund balance at the end of the fiscal year.

FINANCIAL IMPACT GENERAL FUND:

DESCRIPTION	AMOUNT
Adopted Tree Trimming Budget	\$600,000
Expenditures – Year-to-date	(\$20,000)
Offset by Tree Trust Fund	(\$200,000)
Estimated Net General Fund Use	\$380,000
Potential Year-End Return to Fund Balance	\$200,000

FINANCIAL IMPACT TREE TRUST FUND

DESCRIPTION	AMOUNT
Available Restricted Fund Balance	\$235,000
Appropriation for Tree Trimming	(\$200,000)
Remaining Restricted Fund Balance	\$35,000