



**CITY COMMISSION
ORDINANCE/RESOLUTION**

TITLE: Resolution 26-09 (Finance)

DATE: January 29, 2026

DESCRIPTION: A RESOLUTION OF THE CITY OF COOPER CITY, FLORIDA, AMENDING RESOLUTION NO. 25 63, ADOPTED ON SEPTEMBER 25, 2025; PROVIDING FOR AN AMENDED BUDGET FOR FISCAL YEAR 2025 2026 FOR THE CITY, ATTACHED AS EXHIBIT "A" AND INCORPORATED HEREIN; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

CITY MANAGER RECOMMENDATION:

The City Manager recommends approval of Resolution 26-09, amending the Fiscal Year 2025-2026 Adopted Budget in the total amount of \$19,919,738, consisting of:

- **Rollovers:** \$18,483,342
- **Appropriation:** \$1,436,396

Detailed as provided in Exhibit "A"

Budget Amendments:

- **Rollovers – 1,483,342**
 - **Departmental Capital Purchase Order - \$2,025,316**
Rolling over from FY 2025 to FY 2026, funded by fund balance in:
 - General Fund (001) **\$916,418**
 - Building Fund (002) **\$32,542**
 - Water & Sewer Fund (450) **\$1,076,356**
 - **Fund 300 Capital Projects - \$8,589,572**
Rolling over from FY 2025 to FY 2026:
 - **\$8,104,907** funded by restricted fund balance
 - **\$484,665** funded by associated grant revenues
 - **Fund 453 Capital Projects - \$7,868,453**
Rolling over from FY 2025 to FY 2026:
 - **\$6,861,008** funded by unrestricted fund balance
 - **\$1,007,445** funded by associated grant revenues
- **Appropriations - \$1,436,396**
 - **Maintenance of the Medians — \$536,396**
Funded via MOU surtax revenue from Broward County.
 - **Bill Lips Sports LED Lighting Program — \$600,000**

Funded through an appropriation from the General Fund's unassigned fund balance.

- **Suellen Field C- Irrigation, grading, and resodding - \$300,000**

Funded through an appropriation from the General Fund's unassigned fund balance.

BACKGROUND OF ITEM:

The FY 2025–2026 budget adopted on September 25, 2025, did not include rollovers for departmental capital purchase orders or Capital Improvement Program (CIP) projects.

This is standard practice, as expenditures may be accrued for up to 60 days following fiscal year-end.

As of September 30, 2025, fund balances prior to rollovers were as follows:

- **General Fund (001) (Unassigned):** \$25,556,964
- **Capital Projects Fund (300) (Restricted):** \$8,119,308
- **Building Fund (102) (Restricted):** \$1,089,422
- **Water & Sewer Fund (450) (Unrestricted):** \$14,156,581

Impact of Rollovers

- **General Fund (001):**

An appropriation of **\$916,418** is required for departmental capital rollovers, resulting in an adjusted unassigned fund balance of **\$24,640,546**.

- **Building Fund (102):**

An appropriation of **\$32,542** is required for capital rollovers, leaving a restricted fund balance of **\$1,056,880**.

- **Capital Improvement Fund (300):**

An appropriation of **\$8,104,907** is required from the unrestricted fund balance. Grant revenues will cover the remaining **\$484,665**.

Water & Sewer Fund (450):

An appropriation of **\$1,076,356** is required from the unrestricted fund balance.

- **Water & Sewer CIP Fund (453):**

An appropriation of **\$6,861,008** is required from the unrestricted fund balance. Grant revenues will cover the remaining **\$1,007,445**.

Additional Funding Requirements

Three projects require supplemental funding beyond the originally adopted budget, totaling **\$1,436,396**:

- **Rehabilitation & Maintenance Repairs — \$536,396** (MOU surtax revenue)
- **Bill Lips Sports Lighting Program — \$600,000** (General Fund unassigned fund balance)
- **Suellen Field C Improvements — \$300,000** (General Fund unassigned fund balance)

ATTACHMENTS:

1. Exhibit "A" - Budget Amendment Detail
2. Resolution 26-09