City Commission Budget Workshop

July 21, 2026

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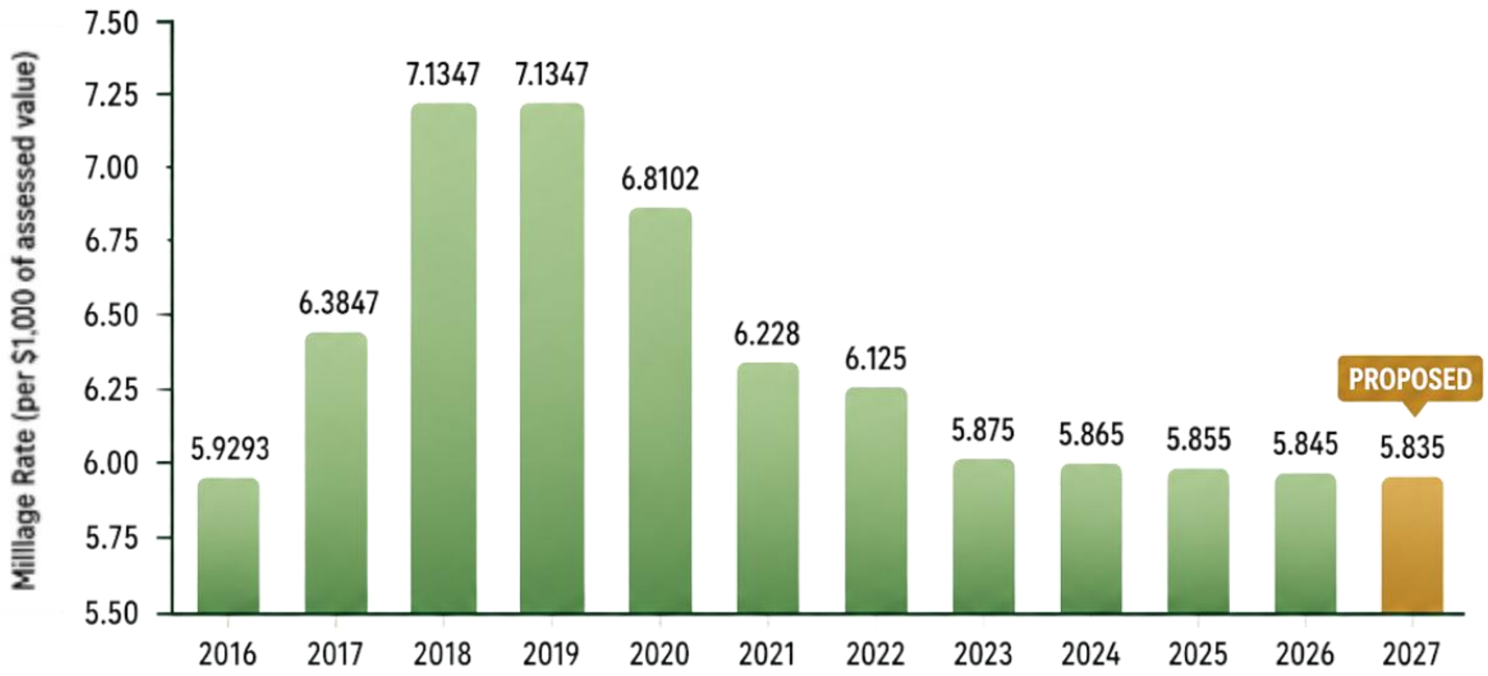
Tax Rates

OPERATING MILLAGE RATE

Proposed Operating Millage Rate Reduced to 5.835 Mills



2016 → 2027 | Operating millage has declined nearly every year despite continued investment in City services.

Proposed FY2027 Millage Rate

5.835

Down **0.010** mills from FY2026

Eighth consecutive reduction

Estimated Property Tax Revenue

$27.8 Million

Tax Rates

WATER & SEWER RATES

3.5% CPI Adjustment Recommended

3.5% CPI Adjustment

Keeps rates aligned with inflation while maintaining current utility operations.

Capital Improvements Not Included

The proposed rate does not include future increases needed to fund major utility infrastructure projects.

Grant Funding

The City continues pursuing state and federal grants to reduce the impact of future rate increases.

OUR STRATEGY

Proposed Budget
3.5% CPI Adjustment

Grant Funding
Aggressively pursuing state and federal grants.

Future Capital Projects
Investing in essential utility infrastructure.

Future Rate Adjustments
Will discuss with Commission the financial strategy on fee increases.

At some point, the City will need to adjust the rate to ensure reliable service and continued investment in our water and sewer systems.

Tax Rates

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BUILDING FEES

Building Division activity reduced by about 60% over the past two years.

If this trend continues, we will be strategically downsizing the operation at some point.

We will also look at **increasing building permit fees** to cover the operation.

Declining activity impacts revenue and requires strategic decisions to maintain efficient and effective operations.

Tax Rates

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STORMWATER RATE

Proposed
75%
increase in stormwater rates.

Current Residential Rate
$6.43 per month

Proposed Residential Rate
$11.25 per month

Proposed increase will cover the cost of operations, including:

Stormwater Master Plan
Funding critical planning and infrastructure needs to improve our system.

Street Sweeping
Keeping our roads clean and reducing pollutants that enter our waterways.

Drain Cleanings
Regular maintenance to prevent flooding and ensure effective drainage.

Fund Structure

PROPOSED CHANGES

PARKING LOT FUND

Currently a separate fund for parking operations and activity.

PROPOSED IMPLEMENTATION ↓

GENERAL FUND

Parking Lot Fund will be **consolidated** into the General Fund.

✓ This change aims to provide more flexibility and easier accounting.

ROAD AND BRIDGE FUND
A DIFFERENT APPROACH

We are proposing a different approach to the Road and Bridge Fund.

ROAD AND BRIDGE FUND		GENERAL FUND
Maintains its separate fund structure.	---→	Provides financial support as needed.

The intent is to treat the Road and Bridge Fund as a **dependent** of the General Fund.

This approach ensures financial stability while maintaining flexibility to support infrastructure needs.

FY 26 Budget Projections

GENERAL FUND

GENERAL FUND PROJECTION

APPROXIMATELY
$2.4 MILLION SURPLUS
IN THE GENERAL FUND

THE SURPLUS IN THE GENERAL FUND BUDGET IS MAINLY ATTRIBUTED TO CHANGES FROM:

Personnel Saving	$800k
BSO Vacancy Credits	$400k
Electrical Franchise Fee	$400k
Ad Valorem	$370k
PFAS Settlement Revenue	$360k
Tree Trimming	$300k
Electrical Utilities	$275k
Managerial Retirees Insurance Cost	$50k

These were partially offset by some other revenue reductions and miscellaneous expenses. Additionally, we will try to accelerate and complete park improvements originally scheduled for Fiscal Year 2027 in the current fiscal year, to reduce the pressure on the FY 2027 budget.

FY 26 Budget Projections

WATER & WASTEWATER CAPITAL FUND

PROJECTED SURPLUS

APPROXIMATELY

$2.1 MILLION

IN THE WATER AND SEWER BUDGETS

ADDITIONAL REVENUES GENERATED WERE DUE TO THE NEW WATER METERS.

The new meters have improved accuracy in usage tracking and helped increase revenue.

THIS PROJECTED SURPLUS WILL BE TRANSFERRED TO THE WATER AND WASTEWATER CAPITAL FUND.

This transfer will support critical infrastructure projects and help ensure the long-term sustainability of our water and sewer systems.

Staffing Changes

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TOTAL STAFF	NET CHANGE	AREAS WITH CHANGES
123 (FY 26) → 125 (FY 27)	+2.0 Full Time Equivalent (FTE)	5

Department	FY 26	FY 27	Change
CITY MANAGER	3.0	3.0	NO CHANGE
CITY CLERK	4.0	3.0	▼ -1.0 FTE
FINANCE	9.2	9.2	NO CHANGE
HUMAN RESOURCES	2.0	2.0	NO CHANGE
INNOVATION & COMMUNITY ENGAGEMENT	4.0	4.0	NO CHANGE
COMMUNITY DEVELOPMENT	2.4	2.9	▲ +0.5 FTE
PUBLIC WORKS	13.5	14.0	▲ +0.5 FTE
PARKS AND RECREATION	22.0	25.5	▲ +3.5 FTE
BUILDING	7.6	7.6	NO CHANGE
ROAD & BRIDGE	8.0	7.0	▼ -1.0 FTE
STORMWATER	1.0	1.0	NO CHANGE

TOTAL STAFF
123 → 125
+2.0
Full Time Equivalent (FTE)

Staffing Changes

PARKS AND RECREATION

+3.5 FTE

Supports increased demand for parks and recreational programs by converting two part-time Park Attendant positions to full-time and adding an additional Park Attendant to support youth recreation and Optimist Basketball programs.

COMMUNITY DEVELOPMENT

+0.5 FTE

Adds capacity to support current development activity and maintain timely processing, customer service, and compliance with regulatory requirements.

PUBLIC WORKS

+0.5 FTE

Enhances resources to maintain service levels and support key infrastructure maintenance and capital projects throughout the City.

CITY CLERK

-1.0 FTE

Reflects organizational realignment and efficiencies in workload management through process improvements and the maximization of technology.

ROAD & BRIDGE

-1.0 FTE

Adjusts staffing to better align with current workload and operational needs while continuing to maintain service levels and roadway standards.

WATER & SEWER

-0.5 FTE

Reflects ongoing evaluation of operational needs and efficiencies while maintaining reliable services for our residents.

OVERALL RECOMMENDATION

These staffing adjustments strategically realign personnel resources to support operational needs while maintaining long-term fiscal responsibility and high-quality service to our community.

+2.0
Full Time Equivalent (FTE)
Net Change

Significant Budgetary Changes

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COST ALLOCATION METHODOLOGY

Total transfer to General Fund was reduced from $4 million to $2.1 million, reducing the transfer from the Utility and Building Funds, but allocating expenses to Stormwater and Solid Waste Funds.

CONTINGENCY

Detailed review of each line item was conducted using 3 years of data. At this point, Contingency stands at $448,500. This helps mitigate potential impact of property tax reductions next year.

ROAD & BRIDGE FUND

While the Fund will remain separate from the General Fund to account for fuel taxes, the practice of maintaining the fund balance separate from General Fund will be discontinued. Only transferring funds as needed.

HEALTH INSURANCE

Budgeted at a 20% increase which is conservative as the State average for small groups is ranging around 15%.

Note: *We recently received a proposed renewal at a 12.4% increase.*

General Fund Operating Capital

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The following three projects are included in the General Fund Operating Budget and will be paid from the General Fund–Fund Balance Reserve.

PROJECT	COST
New Generator for the Main Yard	$180,000
Fuel Island Improvements	$200,000
Replacement Root Pruner	$66,000
TOTAL	$446,000

Fund Balance Summary

Fund	Operating Fund Balance (ACFR 9/30/2025)	Commitment for Emergency Preparedness	FY 2026 Appropriation	FY2026 Projected Surplus/(Deficit)	Projected Ending Fund Balance	FY 2027 Budgeted Appropriation	Projected Ending Fund Balance FY 2027
GOVERNMENTAL FUNDS							
General Fund	24,722,210	(850,000)	-	2,401,114	26,273,324	(1,339,599)	24,933,725
Building Inspection Svcs. Fund	1,085,756	-	(568,777)	(0)	516,979	(516,979)	(0)
Road & Bridge Fund	1,149,867	-	(79,334)	(0)	1,070,533	(1,070,533)	(0)
Police Confiscation Fund	242,693	-	-	14,029	256,722	-	256,722
Tree Trust Fund	212,878	-	(200,000)	225,660	238,538	-	238,538
Capital Improvement Fund	8,128,235	-	(4,405,420)	(163,273)	3,559,542	(3,559,542)	(0)
Total Government Funds	**35,541,639**	**(850,000)**	**(5,253,531)**	**2,477,530**	**31,915,638**	**(6,486,653)**	**25,428,985**
PROPRIETARY FUNDS							
Parking Lot	208,074	-	-	4,805	212,879	-	212,879
Stormwater Fund	472,870	-	-	343,796	816,666	-	816,666
Water & Sewer Utility Fund (450)	5,867,407	-	-	(0)	5,867,407	-	5,867,407
Water & Sewer CIP Fund (453)	6,876,121	-	(2,642,926	(0)	4,233,195	(2,171,181)	2,062,014
Solid Waste Enterprise Fund (460)	1,493,074	-	-	609,257	2,102,331	(392,986)	1,709,345
Total Proprietary Funds	**14,917,546**	**-**	**(2,642,926)**	**957,857**	**13,232,477**	**(2,564,167)**	**10,668,310**
Grand Total - All Funds	**50,459,185**	**(850,000)**	**(7,896,457)**	**3,435,388**	**45,148,116**	**(9,050,820)**	**36,097,296**

Major Capital Projects

GENERAL FUND

FIRE STATION & EMERGENCY OPERATIONS CENTER (EOC)

$20 MILLION

- Design criteria package will be completed this Fiscal Year, followed by selection of a design-build contractor.
- FY 27 focus is on securing grant funds from various sources and completing final design.
- Total FY 27 budget: **$1.3 million.**
- Increase in fire fee assessment on FY 27: **$55.37** per resident.

POLICE STATION – MAJOR REHABILITATION

$6 MILLION

- Rehabilitation will include mechanical, electrical, plumbing and structural components.
- Interior space may be reconfigured after completion of the new Fire Station/EOC facility.
- Funding sources: existing allocation for new A/C system, PFAS settlement of $3.6 million, and $2.4 million from Fund Balance.
- Contractor will be selected this year; repairs begin in 2027. Estimated FY 27 budget: **$1.2 million.**

PARKS IMPROVEMENT PLAN

(AS APPROVED BY CITY COMMISSION IN PARKS & RECREATION MASTER PLAN)

- City Mike Dog Park
- Forest Lake Park (may be done FY 26)
- Pool & Tennis Pump Room
- Suellen Maintenance Facility
- Bill Lips Sports Lighting (may be done in FY 26)

STIRLING ROAD PAVEMENT & DRAINAGE

$4.8 MILLION

- City will receive Final Design Package from RJ Behar. Broward County will review.
- Final Design Package review & approval: Approximately **3 – 4 months**
- Procurement of Contractor (advertisement of solicitation): **2 – 3 months**
- Execution of Construction Agreement (Commission approval): **3 – 4 weeks**
- Estimated Notice to Proceed (NTP): **Early February 2027**

Major Capital Projects

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UTILITIES

ELECTRICAL PLANT MODERNIZATION DESIGN AND CONSTRUCTION

$24 MILLION

- As of July 2026, we have received an award of **$10.3 million** from the Florida Resilience Program for this project and we are still pursuing other grant funding sources to supplement this project.
- FY 27 will see the completion of the design work for the project and the estimated design cost (**$3 million**) will be funded 50% from the Utilities Fund Balance and 50% from the Florida Resiliency Grant.

HEADWORKS CONSTRUCTION

$8 MILLION

- As of July 2026, the project design is 100% completed and the project is ready to go into construction.
- The City is negotiating a State Revolving Fund Loan to cover the construction and CEI work for this project.
- Construction work on this project is expected to begin in FY 27 and last approximately 18 months. We expect to spend about **$6 million** in FY 27.
- A Federal Grant in the amount of **$1,092,000** is being pursued.

WASTE TREATMENT PLAN

$60 MILLION

- This project is expected to be funded as part of the bond issue and grant funds as available from Federal and State sources.
- The goal is to conduct the “basis of design” analysis and select the design firm in FY 27.
- The FY 27 Budget for this project is **$600,000**.
- This is a multi-year project expected to be completed in FY 30.

Looking at FY 27 & Beyond

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HOMESTEAD EXEMPTION REFERENDUM

As we prepare the budget for FY 27, we are making plans for the **possible approval of the referendum** in November 2026, which would provide for an increase to the homestead exemption:

$150,000
BEGINNING JANUARY 2027

$250,000
BEGINNING JANUARY 2028

These increases will have an impact of **reducing property tax revenues** in the amount of **$5 million** in the FY 28 budget and **$9 million** in the FY 29 budget.

ADAPTING TO OUR FUTURE

While the increase in homestead exemption will create property tax savings, many programs currently subsidized with property taxes will need to **increase prices** to recover their cost. These include but are not limited to:

- ATHLETIC FIELD USAGE
- POOL USAGE
- SPECIAL EVENTS
- PARKING FEES

While other program costs will be adjusted to match market rates such as **summer camps, after school, RV & Boat rental spaces, etc.**

Further Discussion

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