



## CITY COMMISSION ORDINANCE/RESOLUTION

**TITLE:** Resolution No. 25-58 (Finance)

**DATE:** September 11, 2025

**DESCRIPTION:** A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF COOPER CITY, FLORIDA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, ATTACHED HERETO AS EXHIBIT "A;" DETERMINING AND FIXING THE AMOUNTS NECESSARY TO CARRY ON THE GOVERNMENT OF THE CITY FOR THE ENSUING YEAR; DETERMINING THE AMOUNT OF APPLICABLE FUNDS ON HAND; ESTIMATING RECEIPTS AND EXPENDITURES FOR ALL FUNDS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**CITY MANAGER RECOMMENDATION:**

The City Manager recommends the approval of Resolution 25-58, setting the fiscal year 2025-26 Budget appropriations.

**BACKGROUND OF ITEM:**

At the July 22, 2025, meeting, the Commission passed Resolution 25-48, a Tentative Operating Millage rate of 5.845. This is an increase of 6.89% over the rolled-back rate of 5.4683 mills, and city staff presented an accompanying proposed budget for FY 2025-26.

Since that time, there have been a series of changes to the general fund and other funds budgets, most of which were the results of direction from the city commission during the budget workshop and other policy issues that have arisen since then.

The policy changes directed by the City Commission at the budget workshop are:

1. Creating an Innovation and Community Engagement Department that consolidates the existing IT section, IT position in the Community Development Department, the Public Information section, the Public Information support contract and the Business Liaison/Marketing position requested in the Proposed Budget. The additional cost related to this new effort is approximately \$180,000.
2. Adding \$50,000 in overtime for code enforcement personnel to focus on supporting enforcement inside the HOA areas of the city.

In addition, there are several policy decisions/issues that are reflected in the Proposed Budget

1. The City Commission approved a change in the health insurance provider for the city, resulting in a significant reduction of \$138,000 over the current health insurance costs and a \$516,000 saving over the proposed health insurance costs from the City's current provider. The city is creating an HRA account that provides for up to \$250,000 for the first year of the program. The general fund savings from the change in provider is approximately \$370,000, these savings are being transferred to a contingency line item to cover the cost of the HRA account and future health care increases.
2. During the negotiations with BSO on the Fire contract, we were able to achieve savings of approximately \$487,000 in the FY 2025-26 consideration amount. The reduction in the cost of the provision in Fire services, necessitated a reduction in the fire assessment fee of \$225,000, this leaves a contingency of \$262,000, which may be reallocated for other purposes.
3. We have modified the way that contracted instructors are paid to achieve better accountability. Previously, contractors collected all the funds and remitted a percentage to the city, from now on, the city will collect all funds and pay the contractors their share. This necessitated a change in the budget, where before we only reflected the net payment to the city, we are now reflecting the gross receipts and the payments to the contractors are shown in the budget.
4. A correction was made to be consistent with prior years board policy to not fund charitable organizations. They necessitated a \$22,320 reduction in the budget that had been allocated to the Agency on Aging of Broward County.
5. A series of small miscellaneous changes are included in the budget, which in their totality amount to an increase of expenditures of approximately \$90,000.

In summary, these changes required an increase of \$154,585 in appropriation from fund balance to general fund operations to cover these changes. The increase appropriation could be reduced by eliminating the health contingency in excess of the HRA account (\$120,000) and the savings from the fire contract (\$262,000).

On the revenue side, an additional \$100,000 was transferred from the Building Fund to the General Fund for the Innovation and Community Engagement Department, and a series of small miscellaneous changes are included in the budget, which in their totality amount to an increase of revenues of approximately \$45,000.

In addition to the above, the following changes were made to the capital budgets to better reflect the most recent cost estimates and cash flows for various projects.

1. Stirling Road – the July budget incorrectly reflected grant revenues by \$323,000

2. Hiatus Road roundabout – budget reflect new estimates and grant application from surtax funds
3. Revised cash flow for Headworks project, recognizing that this will be a multi-year project and pushing \$5,209,000 to fiscal year 2026-27.
4. Lift Station rehab increase of \$200,000

**ATTACHMENTS:**

1. Resolution No. 25-58
2. Exhibit A – Budget Book
3. Changes based on Commission proposed