Memorandum

Date: July 15, 2026

To: Honorable Mayor and City Commission

From: David Hebert, City Manager

Subject: Recommended Fiscal Year 2027 Annual City Budget

Introduction & Summary

I am pleased to present the City of Oakland Park's Fiscal Year 2027 Recommended Budget. This budget reflects the City's continued commitment to fiscal stewardship, strategic investment, operational resiliency, and preserving the quality-of-life residents and businesses expect as Oakland Park continues Building Our Second Century.

Like past budgets, the FY 2027 budget has been developed by the administration to meet the City Commission's strategic vision and to accelerate our progress in redefining, revitalizing, and rebuilding Oakland Park.

As Oakland Park approaches its centennial in 2029, the City continues navigating one of the most transformative periods in its history. Over the last several years, Oakland Park has advanced significant investments in infrastructure modernization, redevelopment, resiliency, public safety, mobility, environmental sustainability, parks, and public spaces intended to position the City for long-term success while preserving the community identity and neighborhood character that define Oakland Park.

The FY 2027 budget reflects both the opportunities and challenges associated with this continued transformation. While the City continues benefiting from redevelopment activity, infrastructure investment, and strategic planning initiatives, local governments throughout Florida continue experiencing significant pressures associated with inflation, insurance costs, pension and healthcare obligations, labor market competition, infrastructure maintenance demands, and increasing construction pricing.

Despite these challenges, Oakland Park remains well-positioned due to years of disciplined financial management, conservative planning practices, strategic investment, and operational leadership. The City continues balancing transformational investment with long-term operational sustainability while remaining focused on maintaining service delivery, infrastructure resiliency, and long-term fiscal sustainability.

Oakland Park continues to maintain taxes and rates that are fiscally responsible, while ensuring the City remains financially flexible. The proposed budget for FY 2027 is $180.6 million and includes a capital infrastructure program of $28.8 million. The FY 2027 budget reduces the operating millage rate from 5.6979 mills to 5.6799 mills, setting the lowest millage in 18 years. The accumulated value of these many reductions reflects a total decrease of 0.7196 mills, or 11% since FY 2014 (6.3995 mills); this reduction has saved our taxpayers more than $22.3 million over the past decade.

The FY 2027 budget continues supporting:

- infrastructure resiliency and drainage improvements;
- mobility and transportation enhancements;
- environmental sustainability initiatives;
- redevelopment and economic vitality;
- parks and recreational amenities;
- public safety and emergency preparedness;
- fleet modernization and operational readiness;
- accessibility and ADA implementation; and
- technology modernization and process improvements.

The Commission's consistent leadership in moving the City forward has been broadly supported by the community. In 2018, over two-thirds of voters approved the City's $40 million General Obligation Bond, and a representative residential survey showed that over two-thirds of residents felt the City of Oakland Park was headed in the right direction. Others agree. Investment in Oakland Park continues to be strong. For FY 2027, the City's taxable value grew 6.49% — the 11th highest growth among Broward County's 31 municipalities, compared to a countywide average of 6.78%. New construction and renovation added $69.2 million to the tax rolls this year, bringing the total added since FY 2022 to more than $540 million.

The City's long-term plans continue to reach fruition. The Public Works Complex and Fire Station 9 opened during FY 2025, City Hall at the Sky Building advanced the City's downtown presence, and the relocation of City Hall operations supports the Horizon of Oakland Park project, which is expected to add housing, shopping, parking, and the Woonerf - a walkable "living street," part park and part gathering place for the community.

The "Building Our Second Century" bond campaign remains a public investment. Including projects underway and planned, the City's capital program continues to enhance the resiliency of infrastructure and the community, improve recreational opportunities for residents, and beautify Oakland Park.

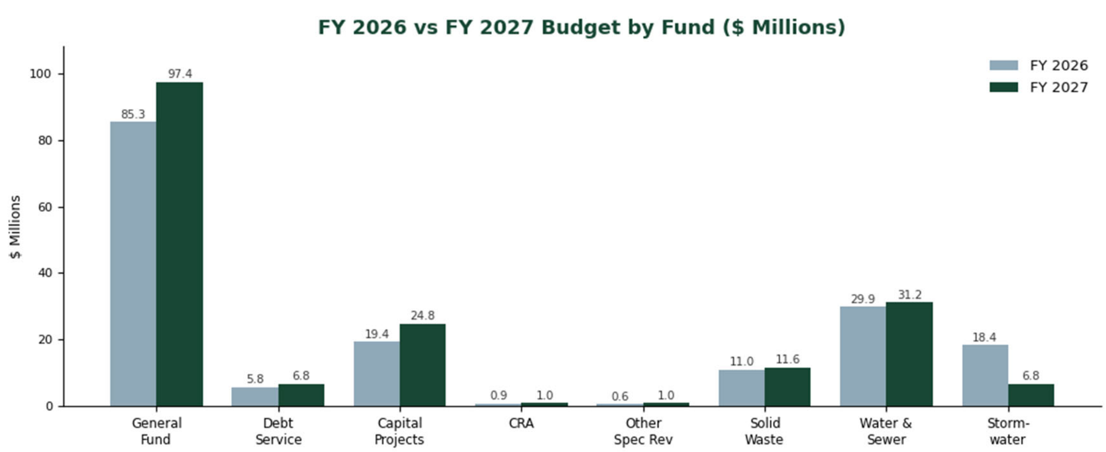
The FY 2027 budget continues to advance a substantial capital infrastructure program. The preliminary FY 2027-2031 Capital Improvement Program totals approximately $97.9 million, including approximately $28.8 million in FY 2027 projects. The program is organized around streetscapes and mobility, parks, facilities, water and wastewater, and stormwater infrastructure, with funding supported by a combination of GO Bond proceeds, grants, surtax revenue, enterprise fund resources, stormwater funding, general fund transfers, and other sources of funding.

Major planned investments include City Centennial Park, Dewey Hawkins Landing, Fire Station #87 Phase II, Glenwood Garden, the citywide mast arm conversion, downtown and neighborhood mobility improvements, water main and sewer system upgrades, lift station improvements, and stormwater projects to improve drainage, flood protection, outfall structures, and neighborhood resiliency. These projects continue the City's efforts while also recognizing that new and improved assets must be supported by long-term operating, maintenance, staffing, utility, and lifecycle replacement planning.

These investments continue supporting Oakland Park's transformation into a more connected, resilient, and economically vibrant community while maintaining focus on sustainability, operational readiness, and long-term stewardship of public resources.

As discussed throughout the strategic planning and redevelopment conversations, City leadership continues emphasizing the importance of balancing transformational investment with long-term operational sustainability. The FY 2027 budget therefore continues prioritizing drainage improvements, mobility enhancements, accessibility initiatives, redevelopment activity, operational readiness, and infrastructure resiliency while recognizing the ongoing obligations associated with maintaining these community assets over time.

The budget has been developed in alignment with the City's Strategic Plan, Capital Improvement Program, business plan initiatives, long-range infrastructure planning efforts, and redevelopment objectives. It also reflects the City's continued commitment to transparency, accountability, and communication regarding how public resources are invested to support community priorities and service delivery.



The FY 2027 budget reflects a balanced approach intended to support continued investment in infrastructure, public safety, resiliency, mobility, sustainability, and community services while maintaining flexibility in response to changing economic conditions.

Oakland Park continues monitoring:

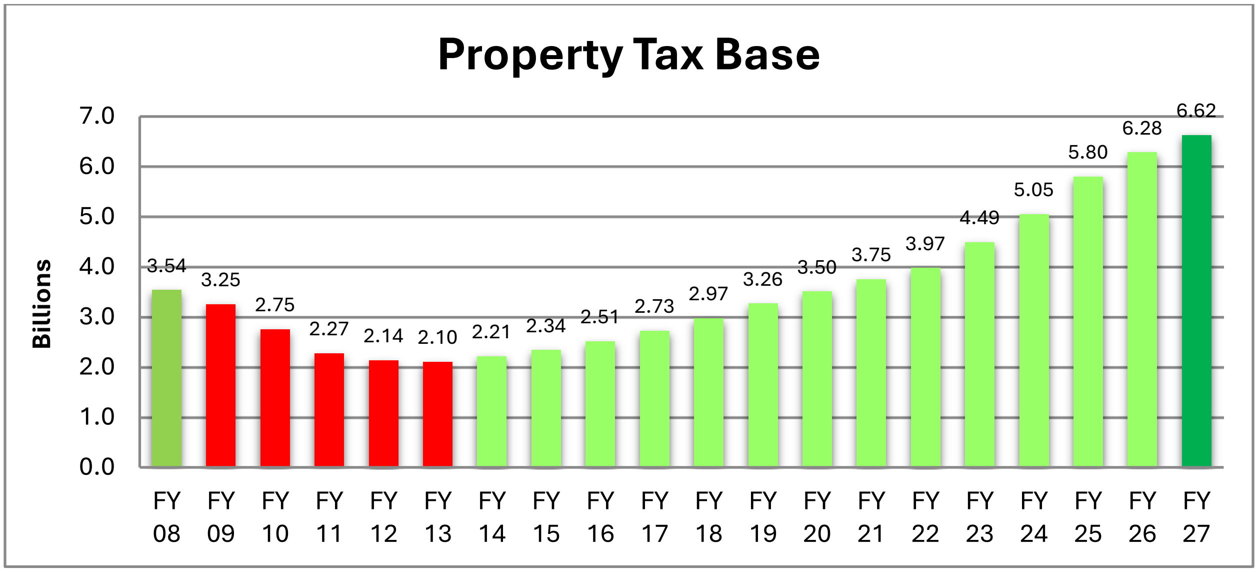
- taxable value growth;
- redevelopment activity;
- labor and collective bargaining impacts;
- healthcare and pension obligations;
- insurance market conditions;
- infrastructure maintenance demands;
- utility and stormwater system obligations;
- grant funding opportunities;
- and future operational impacts associated with major capital investments.

The headwinds facing the FY 2027 budget are significant. Continued inflationary pressure on labor, construction, vehicles, equipment, insurance, and healthcare costs, ongoing labor negotiations with the Fire Rescue unions, uncertainty around state and federal policy and grant funding, and the operating costs associated with new facilities and infrastructure and the proposed property tax reform all affect the City’s long-term financial planning. These pressures make it important that the City continue to evaluate recurring costs carefully and preserve sufficient flexibility to respond to changes in revenue conditions.

At the same time, Oakland Park continues benefiting from long-term public and private investment. Strategic redevelopment initiatives, infrastructure modernization, mobility improvements, and continued economic activity remain important contributors to the City’s tax base, operational sustainability, and long-term planning objectives.

The City also continues to benefit from several favorable tailwinds that support its long-term financial outlook. General Obligation Bonds issued in prior years secured favorable interest rates, allowing the City to advance critical infrastructure investments while prudently managing long-term debt. Private investment and redevelopment activity continue to strengthen Oakland Park's economy, expand the City's tax base, and create new opportunities for residents and businesses. Recently completed developments, including Oaklyn, ID Oakland Park, BLYS, and The Sky Building, have added new residential units and mixed-use activity throughout the community. Additional projects remain in the development pipeline, including Horizon at Oakland Park, Cypress Crossing, Village at Oakland Park, and Parklyn on Federal Highway. Collectively, these projects, together with more than $540 million in new taxable development added to the City's tax roll since FY 2022, continue to diversify the City's tax base, strengthen its long-term fiscal capacity, and position Oakland Park for sustainable economic growth.

Since FY 2014, the City’s tax base has grown for 13 consecutive years and now stands at a record $6.62 billion — an increase of about $0.4 billion over FY 2026 and nearly double the pre-recession peak of $3.54 billion.



Property Tax Base, FY 2008–FY 2027 (in billions). Recession-era declines shown in red; FY 2027 in dark green.

As property values appreciate, the City has continued to manage tax rates responsibly while building and improving infrastructure and amenities, with much of the cost supported through grants. New infrastructure creates new operating expenses that must be funded in order to properly maintain the City's investments. Operating costs for departments increase over time, and capital equipment, such as vehicles and machinery, must be replaced as it reaches the end of its useful lifespan.

The FY 2027 budget also recognizes the importance of planning responsibly for future operating and maintenance obligations associated with public facilities, drainage systems, transportation infrastructure, fleet replacement, public safety equipment, parks, utilities, and technology modernization.

City leadership also emphasized throughout strategic planning conversations the importance of clearly communicating to residents how economic conditions, operational pressures, infrastructure investment, and redevelopment activity directly impact the City's financial planning and long-term sustainability.

Key Financial & Operational Indicators

Indicator	FY 2026	FY 2027
Taxable Value Growth	8.91%	6.49%
Operating Millage Rate	5.6979	5.6799
Rolled-Back Rate	5.3187	5.4074
Debt Service Millage	0.5110	0.4842
Combined Millage	6.2089	6.1641
Ad Valorem Revenues	$33,989,596	$35,728,184
General Fund Reserves	30.74%	20.43%

Fiscal Stewardship and Financial Sustainability

Responsible financial management continues serving as a cornerstone of Oakland Park's long-term success. The City has consistently prioritized conservative budgeting practices, reserve management, infrastructure planning, and operational forecasting intended to preserve financial flexibility while supporting strategic investment throughout the community.

The FY 2027 budget continues the City's focus on:

- maintaining financial stability;
- balancing recurring revenues and expenditures;
- protecting reserves;
- investing in infrastructure;
- planning for long-term obligations;
- and supporting sustainable service delivery.

The proposed FY 2027 budget utilizes $7.8 million in General Fund balance (including $600 thousand in assigned fund balance). Forecasted unassigned fund balance at the end of FY 2027 is approximately $19.9 million, or 20.4% of General Fund expenditures — within the policy range of 20% to 25% and well above the Government Finance Officers Association minimum guideline of 16.7%.

Oakland Park's five-year Capital Improvement Program continues supporting substantial long-term investment throughout the community and includes planned investments in:

- stormwater and drainage infrastructure;
- roadway resurfacing;
- transportation and mobility enhancements;
- ADA accessibility improvements;
- parks and recreation;
- utility infrastructure;
- fleet replacement;
- public safety infrastructure;
- and operational modernization.

As Oakland Park continues transitioning from a period of significant capital investment into long-term operations and maintenance, the City remains focused on preserving the financial capacity necessary to maintain public assets, support service delivery, and respond to future infrastructure and operational needs.

City leadership also emphasized throughout strategic planning discussions the importance of communicating not only what projects are being funded, but why those investments matter to residents and businesses throughout the City and how they impact long-term sustainability, quality of life, resiliency, and future operational obligations.

Strategic and Business Plan

The Strategic Plan is a tool to help guide the long-term direction of the City. The Strategic Plan identifies specific Strategic Performance Areas, or long-term goals for Oakland Park.

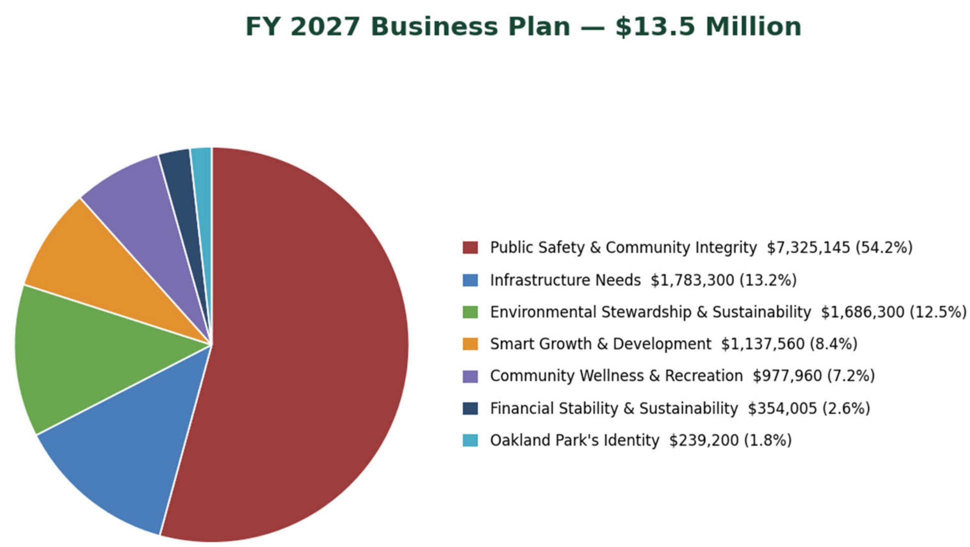
In October 2021, the City Commission held a public workshop that resulted in various updates to the Strategic Plan. A recording of the workshop is available for viewing on the City's website. The strategic plan was approved by the City Commission in January 2022, and made the following changes to the Strategic Performance Areas:

Old Performance Areas	New Performance Areas
Financial Stability and Sustainability	No Change
Infrastructure Needs	No Change
Smart Growth, Redevelopment, and Community Appearance	Smart Growth and Development
Parks, Leisure Facilities, and Activities	Community Wellness & Recreation
Public Safety and Security	Public Safety and Community Integrity
Focus on Oakland Park's Image	Oakland Park's Identity
N/A	Environmental Stewardship and Sustainability

As shown above, the Commission created a new, seventh strategic performance area: Environmental Stewardship and Sustainability. This new performance area emphasizes environmental issues, improving resiliency and promoting sustainable practices both in City operations and within our community. Other changes included an increased focus on establishing a renewed commitment to championing inclusivity and promoting community wellness. A balanced approach to growth and development was articulated that focuses on the need to ensure diverse and affordable housing options remain available while promoting economic opportunities throughout the City.

The Recommended Budget for FY 2027 is the fifth budget developed using the revised Strategic Plan prepared by the City Commission in 2022, which was extended by the Commission earlier this year. The proposed budget includes over 160 different initiatives and capital purchases totaling $13.5 million to help advance the Strategic Plan.

Strategic Performance Area	Initiatives	FY 2027 Cost	% of Total
Public Safety & Community Integrity	18	$7,325,145	54.2%
Infrastructure Needs	44	$1,783,300	13.2%
Environmental Stewardship & Sustainability	12	$1,686,300	12.5%
Smart Growth & Development	20	$1,137,560	8.4%
Community Wellness & Recreation	50	$977,960	7.2%
Financial Stability & Sustainability	8	$354,005	2.6%
Oakland Park's Identity	8	$239,200	1.8%
TOTAL	**160**	**$13,503,470**	**100.0%**



FY 2027 Business Plan allocation by Strategic Performance Area ($13.5 million, 160 initiatives)

City leadership emphasized throughout strategic planning discussions the importance of ensuring that budgets remain understandable, measurable, and directly connected to community priorities and service outcomes.

The City also continues focusing on maintaining alignment between budget priorities, operational planning, capital investment decisions, and long-term community objectives. This includes evaluating how infrastructure investments, redevelopment initiatives, and operational decisions support Oakland Park’s long-range strategic vision and quality-of-life priorities.

A full listing of the various initiatives by Strategic Performance Area is included as an Appendix within this Recommended Budget Book; the initiatives are also included in the agenda item presenting the proposed budget for next year.

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FY 2027 Budget Overview

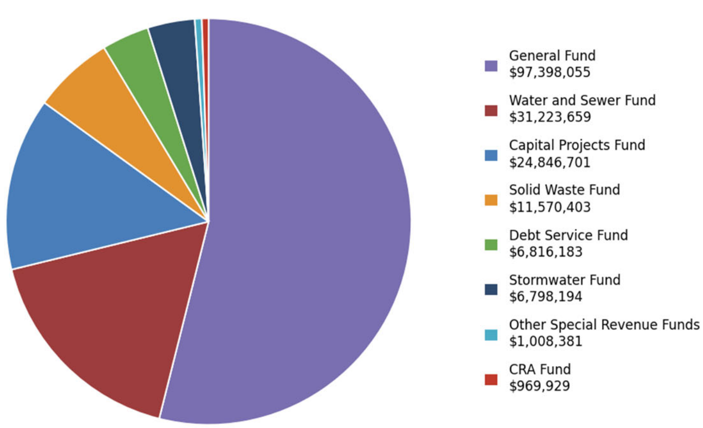
The proposed FY 2027 budget is $180.6 million compared to the FY 2026 adopted budget of approximately $171.3 million. The proposed FY 2027 budget continues prioritizing strategic investment in infrastructure, public safety, resiliency, redevelopment, mobility, operational sustainability, and quality-of-life improvements throughout the City.

The proposed FY 2027 capital infrastructure program is expected to total approximately $28.8 million, as reflected in the preliminary FY 2027-2031 Capital Improvement Program.

The Recommended Budget for all funds is $180.6 million, which is $9.3 million more than the FY 2026 Adopted Budget of $171.3 million, a 5.4% increase. The breakdown of funds is as follows:

Fund	FY 2026 ($M)	FY 2027 ($M)	$ Change	% Change
General Fund	$ 85.3	$ 97.4	$12.1	+14.2%
Debt Service Fund	5.8	6.8	1.0	+17.2%
Capital Projects Fund	19.4	24.8	5.4	+27.8%
CRA Fund	0.9	1.0	0.1	+11.1%
Other Special Revenue Funds	0.6	1.0	0.4	+66.7%
Solid Waste Fund	11.0	11.6	0.6	+5.5%
Water and Sewer Fund	29.9	31.2	1.3	+4.3%
Stormwater Fund	18.4	6.8	(11.6)	-63.0%
GRAND TOTAL	**$171.3**	**$180.6**	**$ 9.3**	**+5.4%**

FY 2027 Recommended Budget — $180.6 Million

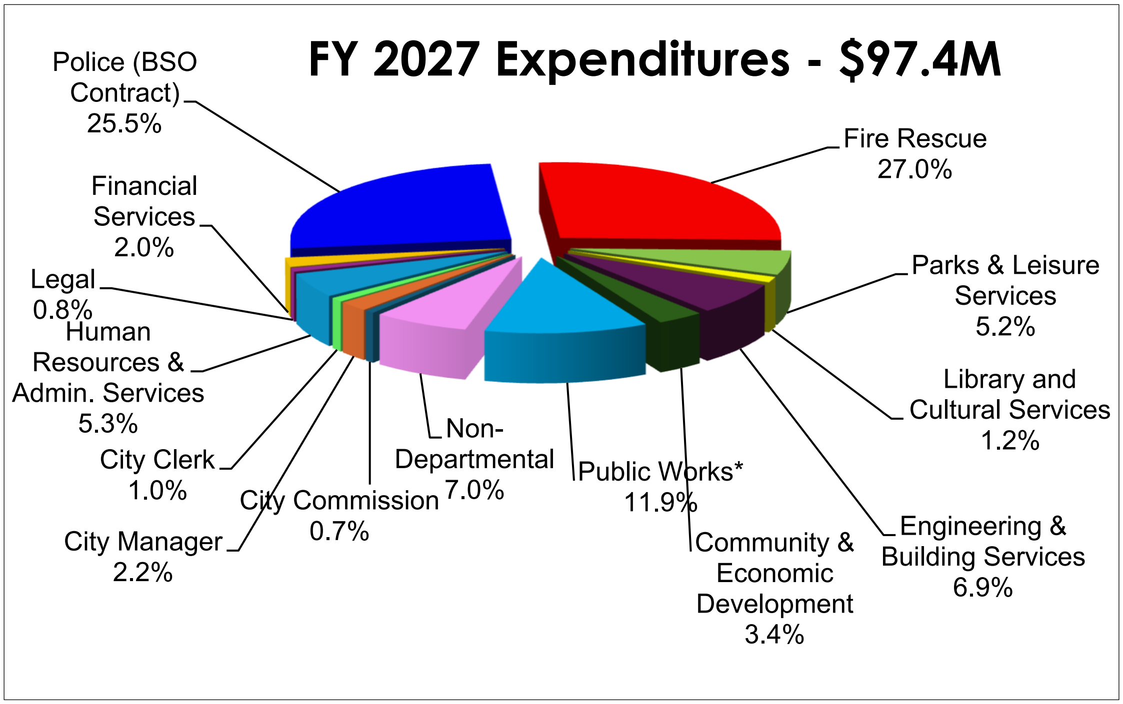


Total Citywide Budget by Fund — FY 2027 Recommended ($180.6 million)

Governmental Funds

General Fund

The General Fund, which serves as the City's primary operating fund, has a proposed FY 2027 budget of approximately $97.4 million, an increase of $12.1 million over FY 2026. The budget anticipates approximately $89.6 million in revenues before the use of prior year fund balance. Much of the increase is driven by one-time and capital-related costs, including approximately $6.0 million for Fire Rescue vehicles and approximately $1.0 million in related Fire Rescue equipment. The budget also reflects higher public safety costs, including the BSO contract increase, wage and benefit adjustments, vehicle and equipment replacement needs, capital improvements, and continued vendor cost increases due to inflation and contract renewals.



General Fund Revenue by Source

Funding Source	FY 2027	FY 2026	$ Change	% Change
Ad Valorem	$35,728,184	$33,989,596	$1,738,588	5.1%
Fire Assessment	$12,631,880	$10,830,159	$1,801,721	16.6%
Other Taxes	$10,200,977	$9,504,430	$696,547	7.3%
Permits & Fees	$9,064,190	$8,960,471	$103,719	1.1%
Charges for Services	$7,908,760	$7,620,344	$288,416	3.8%
Intergovernmental Revenue	$5,902,000	$5,916,680	$(14,680)	-0.2%
Miscellaneous Revenues	$1,690,260	$2,084,713	$(394,453)	-18.9%
Judgement Fines & Forfeits	$416,500	$371,000	$45,500	12.3%
Other Sources (Loan & Cont.)	$6,021,420	$20,000	$6,001,420	30007.1%
TOTAL	**$89,564,171**	**$79,297,393**	**$10,266,778**	**12.9%**

As can be seen in the table on the previous page, there is approximately $10.3 million increase in revenue sources, a 12.9% increase compared to FY 2026's Adopted Budget, which includes loan funding of $6.0 million for the purchase of fire rescue vehicles.

Property tax remains the City's largest source of revenue for the General Fund, providing approximately 40% of all revenues. Property tax revenue is determined by two elements: 1) the assessed property tax base, and 2) the millage rate set by Commission. A mill represents $1.00 of tax obligation for every $1,000 of assessed, taxable value. The certified data provided by the Property Appraiser shows that the City's property tax base has expanded for the thirteenth time since 2007. The City's total tax base is now $6.6 billion. The increase in the tax base over last year is $0.38 billion, or 6.49%. This increase is robust, but it does represent a decline from last year's growth of 8.91% or $0.51 billion.

The property tax roll of Oakland Park does not represent the market value of properties in the City. While the tax base of Oakland Park is now $6.6 billion, the Property Appraiser shows a market value of over $9.7 billion. The difference in the market value and the taxable value is due to the State's various property tax exemptions and the Save-Our-Homes law. The most common exemption is the "homestead" exemption for owner-occupied residential properties; this exemption provides a $50,000 reduction in the taxable value of a home. Under the Save-Our-Homes law, the annual growth in the taxable value for homesteaded properties is capped at 3% or the change in the consumer price index (CPI), whichever is lesser. For this year, the increase in the CPI was 2.7%, meaning that the growth in the taxable value of homesteaded properties will be limited to 2.7%. Last year, the CPI increase was 2.9%, and for FY 2025, it was 3.4%. The 3% cap in the taxable value creates automatic savings for residents and limits the growth in the tax burden. The City has approximately 15,808 single-family homes, townhomes, and condominiums; of these, about 61% are homesteaded and benefit from the Save-our-Homes growth cap of assessed value for taxes.

Since adopting a peak operating millage rate of 6.3995 in FY 2014, the City has reduced the operating millage rate twelve times in the past thirteen years. These reductions have been achieved without compromising service delivery or the City's long-term financial stability.

For FY 2027, however, taxable property values growth has moderated compared to recent years, while the City continues to face inflationary cost pressures, contractual increases, and ongoing service and infrastructure needs. Even with these pressures, the proposed budget reduces the operating millage rate from 5.6979 mills to **5.6799** mills, while preserving service levels, supporting continued investment in public safety and infrastructure, and keeping the City financially positioned to respond to uncertainty surrounding proposed property tax reform.

The proposed FY 2027 operating millage rate of 5.6799 mills sets a new eighteen-year low and reflects a reduction of 0.0180 mills from the FY 2026 rate of 5.6979 mills. The accumulated value of these many reductions reflects a total decrease of 0.7196 mills, or approximately 11.2% since FY 2014 (6.3995 mills); this reduction has saved our taxpayers more than $22.3 million over the past decade.

The recommended millage rate is expected to generate approximately $35.7 million in property tax revenue to fund the general operations of the City. The recommended millage is 5.04% greater than the calculated rolled-back rate of 5.4074 mills and generates approximately $1.7 million over the rolled-back rate.

As discussed in prior years' budget messages, the costs for the Fire Rescue Department continue to grow, with equipment costs increasing and labor costs remaining a significant driver of the Department's operating budget. Labor negotiations with the IAFF and BCFF remain ongoing. In addition, vehicle purchases for FY 2027 are estimated to be approximately $6 million and equipment purchases of an additional $1.1 million. With consideration of these growing costs and to ensure that proper funding exists to meet the operational needs of the Department's critical fire suppression functions, an adjustment to the rate structure was adopted for FY 2025, bringing the adjusted fire assessment to $382 per residential unit. The rate was unchanged in FY 2026. For FY 2027, the recommended Residential Fire Assessment rate is increased to $441 per residential unit, an increase of $59 per residence. This rate reflects 100% of the assessable rate per the most recent rate study, with the increase due primarily to rising labor costs and the need to maintain adequate funding for fire suppression services.

The fire assessment study was presented to the Commission in May of 2024. As outlined in the presentation, the cost of fire suppression services grew from $7.75 million in FY 2021 to $10.24 million in FY 2024, an increase of 32%. Five-year projections showed this trend continuing into the future. The City has historically attempted to recover approximately 90 – 95% of all fire suppression costs through the fire assessment program, with property taxes subsidizing the remaining costs. However, maintaining this recovery rate and existing rate structure is not sustainable as fire suppression cost particularly personnel costs, continue to grow. The fire assessment represents approximately 16.7% of all general fund revenues.

Public safety represents the largest share of the General Fund budget at 52.5% and continues to be the area experiencing the most significant cost increases. The adopted Fire Rescue Department budget for FY 2026 was $18.78 million, an increase of $1.8 million, or 10.6%, over FY 2025. This increase was driven largely by higher personnel costs, particularly pension contributions, which increased by $1.5 million, or 25%, over FY 2025. The increase also included higher overtime costs of approximately $356,000 due to contract changes that took effect at the beginning of FY 2026 and triggered overtime earlier.

The recommended Fire Rescue Department budget for FY 2027 is about $26.3 million, an increase of about $7.5 million, or 40.0% over FY 2026. In addition to anticipated increases in personnel costs, the FY 2027 budget includes the purchase of four fire rescue vehicles, with an estimated total cost of more than $6 million.

The City contracts with the Broward Sheriff's Office for police services. The current contract expires on September 30, 2030. As part of the budget process, BSO submits a proposed budget for the upcoming fiscal year every May. The submitted contract for FY 2027 is $24.3 million, a $2.0 million, or 9.1%, increase over FY 2026. This increase comes on the heels of the $1.9 million increase in FY 2026 (9.4%), $1.4 million increase in FY 2025 (7.1%), and $1.2 million increase in

FY 2024 (6.4%). The primary driver of the cost increase is the two-year implementation of compensation adjustments based on a recently completed salary and benefits survey conducted by the Sheriff's Office. These proposed changes affect all other BSO contract cities. In a June 9, 2026 letter, BSO advised the City that recent State-approved FRS pension rate changes may result in an updated consideration letter and additional cost impact.

Personnel costs remain the largest expense category in the General Fund. For FY 2027, wages reflect salary adjustments of 4% for general employees. Overtime and supplemental pay are projected to increase by 6%, while health insurance costs are expected to rise by about 12%. These increases are partially offset by a $914,784 reduction in retirement contributions, primarily due to lower contributions to the closed Police and Fire Pension Plan following the extension of the smoothing period for the unfunded actuarial accrued liability, as well as lower Florida Retirement System contribution rates for general employees (-3.14%) and senior executives (-6.02%). The General Employees' Pension Plan requires no City contribution for FY 2027 due to the Plan's strong funded status; however, the budget includes an $80,000 advance contribution to help mitigate the risk of a larger contribution requirement in a future year. Retirement contribution for the GEPP was $211,000 in FY 2026 .

For FY 2027, total Citywide staffing increases by two positions, from 331 to 333. The two new positions are a Human Resources Manager and a Code Enforcement Officer, with the Code Enforcement Officer funded by permitting revenues. These positions support citywide human resources capacity and code compliance workload. A full review of staffing, compensation, retirement, and labor matters is included in the Citywide Staffing & Compensation Summary section at the end of this document.

The City has also applied for funding of five firefighter positions through FEMA's SAFER grant program. These positions are not included in the budget but will be added via budget amendment if the grant application is approved by FEMA. A full review of compensation and staffing matters is included in the Citywide Staffing & Compensation Summary section at the end of this document.

As inflationary pressures result in the increase of costs of labor, fuel, materials, and supplies, the prices charged by the City's vendors have also increased. The combined effect of these increases raises the cost of maintaining existing operations and service levels. It is beyond the scope of this document to identify every cost increase affecting the General Fund, but inflation continues to affect all departmental budgets. Although CPI has grown less quickly than in prior years, many contracts that are expiring were priced several years ago. As these contracts are renewed, or as the City brings on new vendors, service providers and suppliers are adjusting their pricing to reflect higher labor, material, and operating costs that were not built into earlier contract pricing. FY 2026 also marked a year in which much of the City's new infrastructure has come online, including buildings, medians, sidewalks, roadway improvements, and landscaping. As the City continues to move staff and operations into new facilities, some existing buildings currently used as flex space must continue to be maintained even as the City also pays the cost of operating new facilities. For example, the City must maintain the new Fire Station 9 while continuing to pay for the maintenance and utilities of the former Fire Station 9, which is being used by Public Works as a base of operations for parks maintenance at Centennial Park.

The FY 2027 budget for the General Fund also includes the replacement of 15 vehicles and related equipment for $6.65 million. Major replacements include four Fire Rescue vehicles for $6.0 million, including two fire engines and two quints plus accessories. Other replacements include a Ford Escape or similar vehicle for Building and Permitting ($40,000), a Ford F-250 utility truck for Public Works Building Maintenance ($55,000), a Ford F-150 pickup, two Ford Transit vans, and one Toyota Prius for Parks and Leisure Services ($200,000), Parks Maintenance equipment including a backhoe, reel mower, and five-gang mower ($160,000), and Streets Maintenance equipment including a Ford F-350 flat-bed dump truck and solar message board ($100,000). Approximately $1.3 million in capital equipment purchases are recommended, which includes Fire Rescue SCBA air packs, auto-pulses, portable radios, apparatus cradle points, MDT mounts, and other related equipment; Parks and Recreation equipment, including bleachers, player benches, event barricades, weather/lightning detection equipment, storage shelving, LED solar light towers, and a utility cart; and Parks Maintenance equipment, including a baseball field striping machine. The General Fund includes $0.1 million resurfacing budget for Public Works.

The General Fund not only supports the majority of governmental functions in the City, but it also transfers a sizable portion of its revenues to other funds. The proposed transfers are as follows:

General Fund Transfers

General Fund Transfer	FY 27 Recommended	FY 26 Adopted	Change	% Change
To Capital Projects Fund	$ 973,000	$ 372,205	$ 600,795	161.4%
To Debt Service*	3,770,433	2,741,220	1,029,213	37.5%
To CRA	621,661	569,177	52,484	9.2%
Total	**$ 5,365,094**	**$ 3,682,602**	**$ 1,682,492**	**45.7%**

** Debt service transfer is only for non-General Obligation governmental debt service*

The transfers from the General Fund to other funds have increased by approximately $1.7 million, of which $1.0 million is due to the increase in the Debt Service Fund for estimated debt service costs associated with the anticipated loan for fire rescue vehicles. The CRA transfer increased by $52,484, or 9.2%, consistent with the increase in the City's required contribution to the CRA. The CIP transfer increased by $600,795, bringing the FY 2027 transfer to $973,000. CIP projects funded by the transfer include Glenwood Garden ($600,000), Main Street Pergola Replacement and Streetscape Enhancements ($113,000), Landscape Improvements ($100,000), Art Park ($60,000), Citywide Entry/Welcome Signs ($50,000), and Citywide Tree Canopy ($50,000).

Total General Fund expenditures are $97.4 million and total revenues are anticipated to be $89.6 million. Approximately $7.8 million in available fund balance, or reserves, is planned to be utilized to help balance the budget. This level of utilization is forecasted to maintain the City's reserves at 20.43% of General Fund expenditures. This is within the City Commission's policy of maintaining reserves within a range of 20 to 25% of General Fund expenditures.

Community Redevelopment Agency Fund

The CRA has played an important role in supporting redevelopment, business assistance, and economic development activities in the City's downtown and broader CRA area. Over the past several years, the CRA has supported the OP3D planning effort, the Find It In Oakland Park campaign, and the City's redevelopment activities in the downtown. The City also completed its longstanding effort to convert $4.8 million received through Broward County's Redevelopment Capital Program from loans to grants, producing an annual savings of approximately $200,000 and total estimated savings of $3.2 million.

Unlike most traditional CRA organizations, Oakland Park's CRA is not funded by tax-increment financing. Regular operational expenses are funded primarily by transfers from the General Fund. For capital programming and major development incentives, the CRA has relied on a close partnership with Broward County to provide funding, including the interlocal agreement that will help finance approximately $5 million in City infrastructure costs related to the development of Horizon of Oakland Park.

Major redevelopment milestones have also continued in the downtown. The City Commission selected a joint venture by Kaufman Lynn Construction and the Falcone Group to redevelop the former City Hall property and adjacent parcels into Horizon of Oakland Park, a major mixed-use development expected to include more than 300 apartment units, structured public parking, new retail space, a "Woonerf," or living street, and other public improvements. The Horizon project has experienced delays, with closing now anticipated in November. The Sky Building has been completed, and City staff and operations have moved into the building, which now serves as the new City Hall. Due to the timing of completion, the property is not yet reflected on the tax roll but is expected to be included next year. Greenleaf Park also advanced during FY 2026, with construction beginning in March 2026 and expected to be completed within the fiscal year.

FY 2024, FY 2025, and FY 2026 were years of continued transition and implementation for the CRA. As part of an organizational restructuring, the CRA once again became an independent department overseen by a director-level position. This change places the CRA in a leadership role to help guide downtown redevelopment and broader economic development activities throughout the City. The City also expanded economic development efforts outside the CRA through a business incentive program for Qualified Census Tracts (QCT). During FY 2026, the QCT Business Incentive Program was expanded to include newly designated QCT 501 and future HUD-designated census tracts in Oakland Park.

During FY 2026, the CRA and Economic Development Department continued its business outreach, grant, and redevelopment efforts. A CRA Business Incentive Program grant was awarded to 221 E. Prospect Road, LLC for up to $20,000, supporting more than $40,000 in private investment. The department also hosted the School Partnership Breakfast with the Oakland Park School Advisory Board, coordinated more than six business grand openings, developed and published the FY 2025 CRA Annual Report, and submitted the report to Broward County. Since October 1, 2025, 255 businesses have opened in Oakland Park. The department also supported the City's Opportunity Zones application for designation and redesignation of eligible census tracts.

The FY 2027 budget for the CRA is $969,929, an increase of $53,430 over FY 2026. The budget is funded by a General Fund transfer of $621,661, use of prior year fund balance of $300,000, and rental revenue of $48,268. Funding for existing programming is maintained, including the Business Incentive Program ($60,000), Entrepreneurship Academy ($20,000), and Restaurant/Culinary Art Incubator Program ($20,000). The budget also includes $75,000 for yearly strategic plan initiatives, $20,000 for Placer AI, $7,560 for the Neighborly Grant Program, and $7,500 for utility art wrap maintenance.

Expenditures in the CRA for FY 2027 total $969,929, of which $621,661 is funded through a transfer from the General Fund. The remaining expenditures are funded by use of prior year fund balance, rental revenue, and other sources.

A separate adoption of the CRA's budget by the CRA Board will occur during September as part of the budget adoption process.

Debt Service Fund

This fund pays all principal and interest payments for the City's governmental debt, meaning all debt other than debt related to the Enterprise Funds (Water & Sewer, Solid Waste, and Stormwater). The City utilizes debt for the acquisition of vehicles, municipal facilities and buildings, property acquisition, and the development and upgrading of recreational amenities. The proposed debt service budget for FY 2027 is $6.8 million, an increase from the FY 2026 adopted budget of approximately $5.8 million. The increase is primarily due to estimated debt service costs associated with the anticipated loan for the purchase of Fire Rescue vehicles.

The Debt Service Fund has two primary sources of revenue: transfers from the General Fund and the proceeds from levying the City's voter-approved debt service property tax. The City's debt service property tax can only be used to make debt service payments related to general obligation bonds approved by voters in November 2018 for the purposes of funding the City's facilities program, Building Our Second Century. A total of $40 million in general obligation bonds was approved by voters and issued in two tranches.

The first tranche was issued in June 2020 in the amount of $26 million. This first tranche funded the reimbursement of prior bond-related expenditures, planning and design efforts, and construction of Phase 1 projects. The City was assigned an "AA" credit rating by Standard and Poor's, demonstrating the very strong creditworthiness of Oakland Park. The bonds were sold at a total interest cost of 2.26% over the twenty-year lifespan of the bonds. The annual cost of the combined principal and interest payments for the 2020 Series G.O. Bonds is $2.0 million.

The 2020 Series General Obligation Bonds debt service millage rate for FY 2026 was 0.3311 mills. With the expansion of the City's property tax base, a reduced millage rate will generate funds sufficient to pay the required principal and interest. The FY 2027 budget recommends a debt service millage rate of 0.3136 mills, a reduction of 0.0175 mills, or 5.3%.

The second and final tranche was issued in February 2022 in the amount of $14 million. Standard and Poor's affirmed the City's "AA" credit rating, and the bonds were sold at a total interest cost of 2.585% over the twenty-year lifespan of the bonds. The 2022 Series General Obligation Bonds debt service millage rate for FY 2026 was 0.1799 mills. The recommended rate for FY 2027 is 0.1706 mills, a reduction of 0.0093 mills, or 5.2%. The annual cost of the combined principal and interest payments for the 2022 Series G.O. Bonds is approximately $1.0 million.

The combined debt service millage rate of the 2020 Series and 2022 Series General Obligation Bonds is 0.4842 mills, a reduction of 0.0268 mills, or 5.24%, from the FY 2026 rate of 0.5110 mills. Total debt service for the two General Obligation Bond series for FY 2027 is approximately $3.0 million. As part of the education and community outreach on the proposed bond program in 2018, the City estimated that the monthly cost of the bonds once fully issued would be less than $10 a month for the median, homesteaded single-family home. With all bonds issued, the debt service cost for the median, homesteaded single-family home is $102.59 a year, or about $8.55 a month. This is a decrease of $2.16 from the FY 2026 amount of $104.75, or approximately $0.18 per month.

The Debt Service Fund includes ongoing debt service for the City Hall leasehold improvement loans approved during FY 2024. The FY 2027 budget also includes estimated debt service costs associated with the anticipated loan for the purchase of Fire Rescue vehicles. Given the higher cost of borrowing, any vehicle and capital equipment debt financing for future consideration will continue to be evaluated with consideration of the City's overall debt service profile and the value of transfers required from the General Fund.

At the July 15, 2026 City Commission meeting, the City Commission will adopt the preliminary debt service millage rates that will appear on TRIM notices to be sent to Oakland Park property owners. The combined debt service millage for the 2020 and 2022 General Obligation Bond series is 0.4842 mills. Tentative and final debt service millage rates will be set during the September budget hearings.

Enterprise Funds

Water and Sewer Fund

The Water & Sewer Fund is the City's largest Enterprise Fund; the fund includes the Water and Sewer Divisions of Public Works and the Utility Billing Division of Financial Services. As an Enterprise Fund, it relies entirely on revenues generated from the utility fees paid by the City's water and sewer customers. The utility fees are set to ensure sufficient revenue to meet ongoing operational needs and to support capital infrastructure. The Fund also issues bonds and other debt that are secured solely through pledges of water and sewer revenue; these bonds and loans are used to fund major infrastructure projects to improve the long-term sustainability of the system. These bonds have their own credit ratings, unrelated to the City's general obligation bond credit rating. The Water & Sewer Fund's revenue bonds remain highly rated: they are rated by Standard and Poor's as "AA" and by Fitch Ratings as "AA-". Fitch Ratings also revised the outlook on the Water & Sewer Fund's revenue bonds from Stable to Positive.

The City's water and sewer utility service area does not cover the entirety of Oakland Park. Certain areas of the City are outside the service area and residents and businesses in those areas are direct customers of either Fort Lauderdale or Broward County. These areas are typically ones that were annexed into Oakland Park after they were already built and part of another existing utility system. An example of this is North Andrews Gardens, which was serviced by Broward County prior to annexation and remains within Broward County's service area.

The overall Water & Sewer Fund budget for FY 2027 is $31.2 million, an increase of about $1.3 million, or 4.3%, over the FY 2026 adopted budget of $29.9 million. General operating and personnel costs continue to reflect the impact of inflation, contractual costs, and the cost of purchased water and wastewater treatment. The budget also supports continued investment in the City's water and sewer infrastructure through the capital improvement program.

Promoting water conservation and sustainability remains a priority. Funding is provided in the budget to support water conservation measures, including outreach programming and the continuation of the low-flow toilet rebate program. Included in the proposed FY 2027 Water & Sewer Fund is $2.1 million in capital infrastructure projects. Major projects include lift station upgrades, sewer laterals upgrades, water main interconnections with Broward County, water main improvements, galvanized water service upgrades, and gravity sewer system upgrades, including CIPP lining, grouting, and manhole rehabilitation. Over the five-year capital improvement program, planned Water and Wastewater projects total $25.9 million. The FY 2027 budget also includes vehicle replacements totaling $335,000, including a Ford F350 dump truck and Ford F250 utility truck for the Water Division, and a Ford F450 utility truck with crane and Ford F350 flat-bed dump truck for the Wastewater Division.

The City provides expanded payment options for utility customers. As part of the migration to Tyler Payments, the City launched online, phone, and interactive voice response payment options, and continues to absorb the convenience charges for credit card, debit card, and e-check payments. The City also continues to provide customers with the option to make cash payments at Amscot locations. These payment options provide customers with increased flexibility and reduce the need to mail a check or come to City Hall to make a payment.

The Water & Sewer Fund does not operate a water plant or a wastewater processing facility. All City-supplied water is purchased from Fort Lauderdale. Wastewater is sent to Fort Lauderdale and Broward County for processing. The cost of purchasing water and processing wastewater together represent the largest annual costs to the fund.

In February 2022, the City Commission approved a new agreement with the Central Region Large Use Wastewater System, which is operated by the City of Fort Lauderdale. The system members, in addition to Fort Lauderdale, include Oakland Park, Wilton Manors, and portions of Lauderdale-by-the-Sea, Port Everglades, and Davie. The new 20-year agreement maintains the existing rate-setting system but improves transparency and accountability by adding language that requires an annual audit of the Central Region Fund. Oakland Park continues to work with Fort Lauderdale on capacity allocation and discharge issues, which are important as the City continues to see residential development.

In 2019, Fort Lauderdale engaged in a water rate study, and new rates were implemented for the 2020 fiscal year. As part of this implementation, Fort Lauderdale began to levy a 25% surcharge on water sold to other municipalities, including Oakland Park, for the first time in the history of the relationship between the two cities. Although the surcharge is allowable under State law, Oakland Park did not agree that the surcharge could be imposed under the existing contract between the two cities. As part of efforts to resolve the dispute, a new long-term water agreement was negotiated and approved in August 2022. The agreement allows for the phased implementation of a surcharge over four years, ending with a final and maximum surcharge rate of 12.50%, effective October 1, 2025, and lasting until the end of the 25-year agreement. For FY 2027, the surcharge is fully phased in at 12.50% on all water purchases.

In June 2026, HB 1451 was approved by the Governor and became Chapter No. 2026-135, Laws of Florida. The new law affects municipal utilities that provide water and sewer service outside their municipal boundaries, including the surcharge charged by Fort Lauderdale on water sold to Oakland Park. Under the new law, Fort Lauderdale may continue charging the current surcharge only to the extent it is required by bond covenants for bonds issued on or before July 1, 2024. If no such bond covenant requirement applies, the surcharge must be eliminated by July 1, 2027. Otherwise, the surcharge must be phased out no later than July 1, 2029. The law also includes new reporting and public meeting requirements for municipal utilities that serve customers outside their boundaries.

The current Oakland Park water and sewer rate structure provides for programmed water and sewer rate adjustments to support operations, capital infrastructure needs, and the City's utility bond credit rating. The scheduled rate increases also provide for the pass-through of rate increases from Fort Lauderdale and Broward County. These programmed rate adjustments are intended to keep the fund on track to absorb increased operating costs and support the long-term capital needs of the utility system.

The last comprehensive study of Oakland Park's utility system was completed prior to the issuance of the 2010 and 2012 bonds. With new agreements for water purchases and sewer processing in place, Oakland Park completed its own Water and Sewer Master Plan and water and sewer rate study. Both the master plan and the rate study were presented to the City Commission in June 2025. To support more than $50 million in planned water and sewer infrastructure improvements, the consultants recommended a series of annual rate increases beginning in FY 2026, including a 4.0% increase to water rates and a 7.5% increase to wastewater rates each year through FY 2030 to fund the capital program and maintain financial stability.

Stormwater Fund

The Stormwater Fund is the Enterprise Fund responsible for the construction, operation, and maintenance of the City's public drainage and stormwater management infrastructure. This infrastructure is responsible for the public areas of the City, such as roadways. It is not responsible for drainage and flooding issues on private property, which are the responsibility of the property owner. Flooding in Oakland Park is a challenge as the City exists in a topographical "bowl." Although not a coastal community, Oakland Park's water table and many canals are directly affected by sea-level rise, meaning that flooding issues are expected to grow in the future. Mitigating these issues requires a commitment to cultivating resiliency and improving the City's stormwater infrastructure.

The Stormwater Fund is funded by revenues generated by the citywide stormwater assessment. With the exception of governmental entities, all properties in Oakland Park are assessed for stormwater services through a non-ad valorem special assessment placed on the property tax bill. Properties are assessed using an equivalent residential unit (ERU) basis. Each residence is considered a single ERU; a parcel with two residences would be assessed for two ERUs, for example. For non-residential properties, the number of ERUs to be assessed is based on the impermeable surface area of the parcel, with every 1,507 square feet treated as one ERU. In 2003, the assessment, then included as part of monthly utility bills, was $72 per ERU. This was increased for the first time for FY 2016 to $84 per ERU.

In February 2020, the City Commission approved an update to the City's Stormwater Master Plan and a Flood Vulnerability Assessment study, funded in part by a grant from the State of Florida. The master plan's purpose was to identify the long-term needs for drainage infrastructure in the City, with emphasis on how to address the challenges of sea-level rise, flooding, and surface water quality. The master plan and accompanying rate study were presented to the City Commission in June 2022. The master plan identified fifteen projects at an estimated cost of $48.8 million to be constructed over a 15-year period. These projects range from the County-required raising of sea walls to improvements to outflow systems and pump stations. Funding these projects will require a combination of grants and low-interest loans through Florida's Clean Water State Revolving Fund program. The City received a grant to address stormwater concerns in the western area of the City, but due to a lack of cooperation from the Lake Emerald Condominium Board, will be unable to pursue the project.

The rate study recommended a $30 increase to the existing assessment of $84 per ERU. The Commission approved this recommendation and the rate for FY 2023 was set at $114 per ERU, the second increase over a 20-year period. The study also recommended subsequent increases that would result in a rate of $145 per ERU by FY 2027. The gradual increase in rates was intended to provide the revenue capacity to service payments to the state revolving loan program loans, while also taking growing operational and construction costs into account.

For FY 2027, it is recommended that the stormwater assessment rate be increased to $145 per ERU in accordance with the stormwater master plan and rate study. The proposed rate increase of $7 per ERU will provide additional funding to support stormwater operations, capital infrastructure, and future debt service associated with projects identified in the Stormwater Master Plan.

The recommended Stormwater Fund budget for FY 2027 is $6.8 million, a decrease of $11.6 million from the FY 2026 adopted budget of $18.4 million. This decrease is due primarily to the reprogramming of the timing of SRF-funded projects and does not reflect a reduction in the City's commitment to stormwater infrastructure. The FY 2027 stormwater capital program includes approximately $1.9 million in projects, with approximately $28.7 million planned over the five-year capital improvement program. Major FY 2027 projects include Dewey Hawkins Landing, Cherry Creek Dredging, curbing and swale grading for drainage improvements, storm drainpipe lining, Floranada Business District pump stations and drainage wells, the City Northwestern Lakes Stormwater Interconnection Project, critical outfall structures, the NE 2nd Avenue and East Oakland Park Boulevard pump station, raising and replacing flood barriers, North Coral Lakes drainage improvements, NE 48th Street and NE 15th Way / NE 16th Avenue drainage improvements, and East Coral River improvements. These projects are expected to be funded through a combination of Stormwater Fund balance, grant funding, and SRF or other external financing.

No vehicle or equipment replacements are included in the FY 2027 Stormwater Fund budget.

The City will continue the placement of the annual assessment for the Stormwater program on the property tax bill. During the July 15, 2026 Commission meeting, the City Commission will adopt the preliminary stormwater assessment rate that will appear on TRIM notices sent to Oakland Park property owners. The final stormwater assessment rate will be set during a special meeting of the City Commission to be held on September 14, 2026.

Solid Waste Fund

The Solid Waste Fund has two primary revenue sources: a non-ad valorem special assessment for residential customers and monthly utility service charges for commercial services. The residential special assessment program applies to parcels with no more than four dwelling units and replaced a monthly utility bill in FY 2012, at which time the residential fee was set at $300 per residential unit. Parcels with five or more dwelling units continue to be charged via utility bills. In FY 2013, the $300 residential fee was reduced by $45 to $255 in response to challenges posed by the recession. For FY 2014, this rate was further reduced by $50 to $205. This resulted in a total rate decrease over a two-year period of $95, or 32%. Reductions in the commercial rates also occurred during this time. These changes resulted in a recurring revenue reduction of approximately $1.2 million per year and significantly depleted fund reserves.

In FY 2022, a rate study was conducted and concluded that Oakland Park's rates were not sustainable and recommended phased rate adjustments to support the financial stability of the Solid Waste Fund. Based on the results of that study, a solid waste residential rate of $280.50 per dwelling was approved for FY 2023, along with a 10% increase in commercial rates. During FY 2023 and FY 2024, the City experienced significant increases in the cost of providing solid waste services, including higher recycling processing costs, dumpster maintenance and repair costs, and disposal costs. These increases resulted in additional rate adjustments, including a residential solid waste rate of $310 per dwelling unit for FY 2024 and an 11% increase in commercial rates.

In December 2023, the City Commission approved new solid waste disposal agreements with Waste Connections and Waste Management. Waste Connections, the City's vendor for regular solid waste disposal, increased its rates by 38% to $61.50 per ton, well in excess of the 28% that had been anticipated. Waste Management increased its rate for bulk trash disposal by 31%, raising the rate per ton from $41.35 to $54.00. Due to the magnitude of these increases, the FY 2024 budget was amended to utilize additional reserves. During FY 2025 and FY 2026, costs for the fund continued to escalate.

During FY 2026, the City completed an updated solid waste rate study, which was presented to the City Commission on June 17, 2026. The updated study reviewed historical and current operational and financial data and projected the future financial performance of the Solid Waste

Fund. The study noted that the financial factors and assumptions used in the prior rate study had changed, including salary and benefit costs, disposal fees, fleet replacement needs, and other cost inflation factors. The study also considered the potential operational and financial impacts of the countywide interlocal agreement for recycling and disposal services, although those impacts cannot yet be fully estimated.

The updated rate study confirmed that rate adjustments are still needed to maintain the financial stability of the Solid Waste Fund, support operating costs, fund fleet replacement, and maintain unrestricted reserve targets. Without rate increases, the fund is projected to be rapidly depleted over the next few years. Based on current conditions and the results of the updated rate study, the FY 2027 budget recommends a $4 increase in the current residential solid waste assessment rate of $340 bringing it to $344 per dwelling unit, and a 12.5% increase in commercial rates. These adjustments are intended to address current operating and capital needs while preserving sufficient reserves for future fleet replacement and emergency debris removal needs.

The total budget of the Fund for FY 2027 is about $11.6 million, an increase of approximately $0.6 million from the FY 2026 adopted budget. Staffing levels remain unchanged. Operating and capital costs continue to be the major drivers of the fund. The combined budget for regular solid waste, bulk trash, and recycling disposal is projected to be $3.9 million, reflecting an increase of approximately 5.9%. The FY 2027 budget also includes cash-funded solid waste fleet replacements totaling $1.525 million. Major replacements include two side-load refuse trucks, one Acterra/Peterson loader, and two Peterson loader grapple trucks.

The ability to continue to utilize reserves to fund capital purchases is limited. Reserves must be replenished to provide for emergency management costs and debris removal that may be incurred during major storm and hurricane events. The Solid Waste Fund is a capital-intensive operation; the typical front-line life of a solid waste truck is seven years and the cost of replacing just a single refuse truck can easily exceed $0.4 million. As an Enterprise Fund, it is necessary that the City set user rates to provide for the financial resources needed to operate this important service. Continued rate adjustments will be needed in subsequent budget years to maintain financial sustainability, match operating revenues with operating expenses, and provide resources for the replacement of solid waste vehicles and equipment.

The City Commission is currently assessing the County's Interlocal Agreement establishing the Broward County Solid Waste Disposal and Recyclable Materials Processing Authority. The Commission will determine whether participation in the Authority is in the City's best interest. The Authority is currently in the planning and organizational stages and has not yet commenced operations. Adjustments to the City’s solid waste system can be expected in the future to reflect the implementation of the authority. It is hoped that these countywide efforts, once realized, will help control solid waste costs in the near future, but it is anticipated that Oakland Park’s residential and commercial rates will still need to be adjusted to cover the cost of operations.

The City will continue the placement of the annual residential solid waste assessment on the property tax bill. On July 15, 2026, the City Commission will adopt the preliminary assessment rate that will appear on TRIM notices sent to Oakland Park property owners. The final assessment rate will be set during a special meeting of the City Commission to be held on September 14, 2026. Monthly commercial billing rates are set via Resolution, which will be included as part of the final budget adoption in September.

Capital Improvement Program

Building on a Decade of Strategic Investment

The City of Oakland Park's Capital Improvement Program (CIP) serves as the roadmap for investing in the infrastructure, facilities, parks, and public spaces that support the City's long-term vision. The City's capital investments for years had to be concentrated on addressing critical underground infrastructure needs, including water, sewer, and stormwater systems funded primarily through utility revenue bonds. As these foundational improvements progressed, the City could then move its focus toward modernizing public facilities, enhancing parks and recreational amenities, advancing mobility initiatives, and improving community resiliency. With many of the City's critical utility investments underway, capital planning evolved to encompass a broader vision. The program expanded to include projects that enhanced parks and public spaces, strengthened pedestrian and bicycle connectivity, improved neighborhood aesthetics, and advanced the City's long-term goals for sustainability, resiliency, and quality of life.

A significant turning point occurred in 2018 when more than two-thirds of Oakland Park voters approved a $40 million General Obligation Bond referendum. Combined with substantial federal, state, county, and grant funding, the Building Our Second Century initiative launched a transformative period of investment that continues to reshape the community today.

The City's Capital Improvement Program has grown considerably since FY 2020, when the adopted CIP totaled $3.8 million and focused primarily on planning and design efforts for future projects. By FY 2021, the program had expanded to $12.4 million as bond-funded projects moved into implementation, including the groundbreaking of City Centennial Park Phase 1 and major roadway improvements along NW 21st Avenue, Prospect Road, and Powerline Road.

During FY 2022 and FY 2023, the Capital Improvement Program further accelerated this momentum, growing to more than $27 million and $30 million, respectively. During that period, construction began on several cornerstone Facility projects, including the North Andrews Gardens Community Center, Fire Station 9, and the Public Works Facility. The City also completed significant park projects, with the opening of City Centennial Park Phase 1; the fully renovated Dr. Carter G. Woodson Park, with new playground areas with rubberized surfaces, expanded parking, enhanced lighting and security, and renovated basketball courts; the opening of the Middle River Promenade, a scenic, publicly accessible pedestrian trail; and Wag Park at Giusti Heart Par Cours, adding new parking and a new dog park. Streetscape, and mobility improvements included sidewalk improvement projects in the Lakeside neighborhood and surrounding Oakland Park Elementary School, and advanced resiliency investments through facility hardening and stormwater planning initiatives.

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In FY 2024, the City's focus expanded to include the future City Hall buildout within the Sky Building, continued implementation of the Stormwater Master Plan, and the completion of the North Andrews Gardens Community Center, the first bond-funded facility delivered through the Building Our Second Century initiative. The FY 2024 Adopted CIP totaled $26.1 million, encompassing more than 25 distinct projects with more than half of the program's funding that year supported through grants, reflecting the City's continued success in leveraging external funding sources.

The FY 2025 and FY 2026 Capital Improvement Programs represented some of the largest and most ambitious in the City's history, advancing over $70 million in planned investments across facilities, parks, transportation, and stormwater infrastructure. Major milestones included the completion of Fire Station 9 and the Public Works Facility, which included the relocation of staff and operations to the new state-of-the-art facilities. The Library design and construction moved forward at City Centennial Park, as well as the advancement of the next phases of Centennial Park planning and design to be completed by our City’s Centennial. Implementation of priority stormwater projects, and design and construction activities at Veterans Park, Royal Palm Park, Steven’s Field and a second phase of Guisti Heart Par Cours Park and infrastructure improvements, such as the NE 13 Avenue Project sidewalk and drainage improvement project, the City Northwestern Lakes Stormwater Interconnection project and the NE 6th Avenue Pump Station Project. These investments further strengthened the City's commitment to resiliency, mobility, and quality-of-life enhancements while continuing to leverage significant grant funding opportunities.

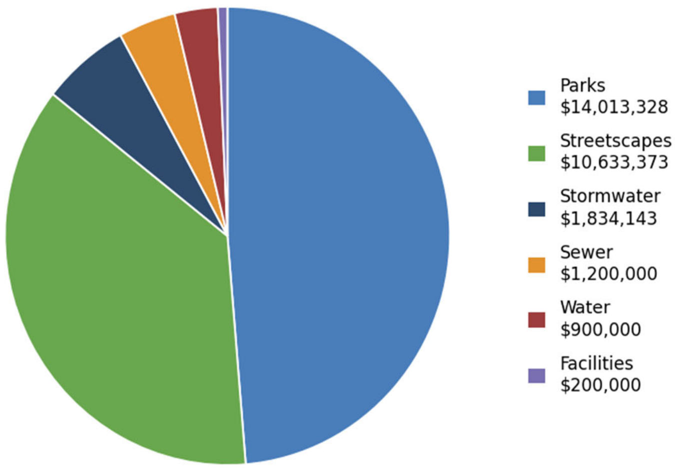
Today, the Capital Improvement Program reflects the cumulative impact of these investments and the City's long-term commitment to strategic infrastructure planning. The projects included in the FY 2027 CIP build upon this momentum and continue the transition from transformational facility investments toward a balanced portfolio of resiliency, infrastructure, mobility, and community enhancement projects designed to serve Oakland Park for decades to come.

FY 2027 CIP Overview

The proposed FY 2027 CIP totals $28.8 million across 24 projects. External funding continues to play a critical role, with approximately $16.9 million (50%) of the program supported by grants, transportation surtax revenues, private contributions, and external financing sources. The balance is funded through General Fund transfers, impact fees, and available fund balances, and Enterprise Funds such as Stormwater Fund revenues, as appropriate.

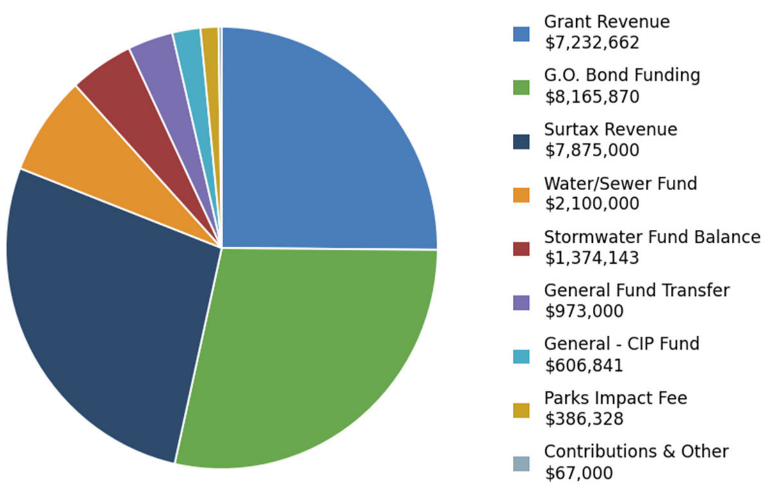
While external funding continues to provide critical resources for advancing major capital projects, it also introduces challenges that must be carefully managed. Delays in funding appropriations, evolving grant requirements, and the competitive nature of discretionary funding programs can impact project schedules and may require projects to be phased, re-scoped, or postponed. Continued volatility in construction costs, material pricing, and market conditions further complicates project budgeting and delivery, requiring the City to remain flexible and strategic in its approach to capital planning.

FY 2027 CIP Expenditures — $28.8 Million

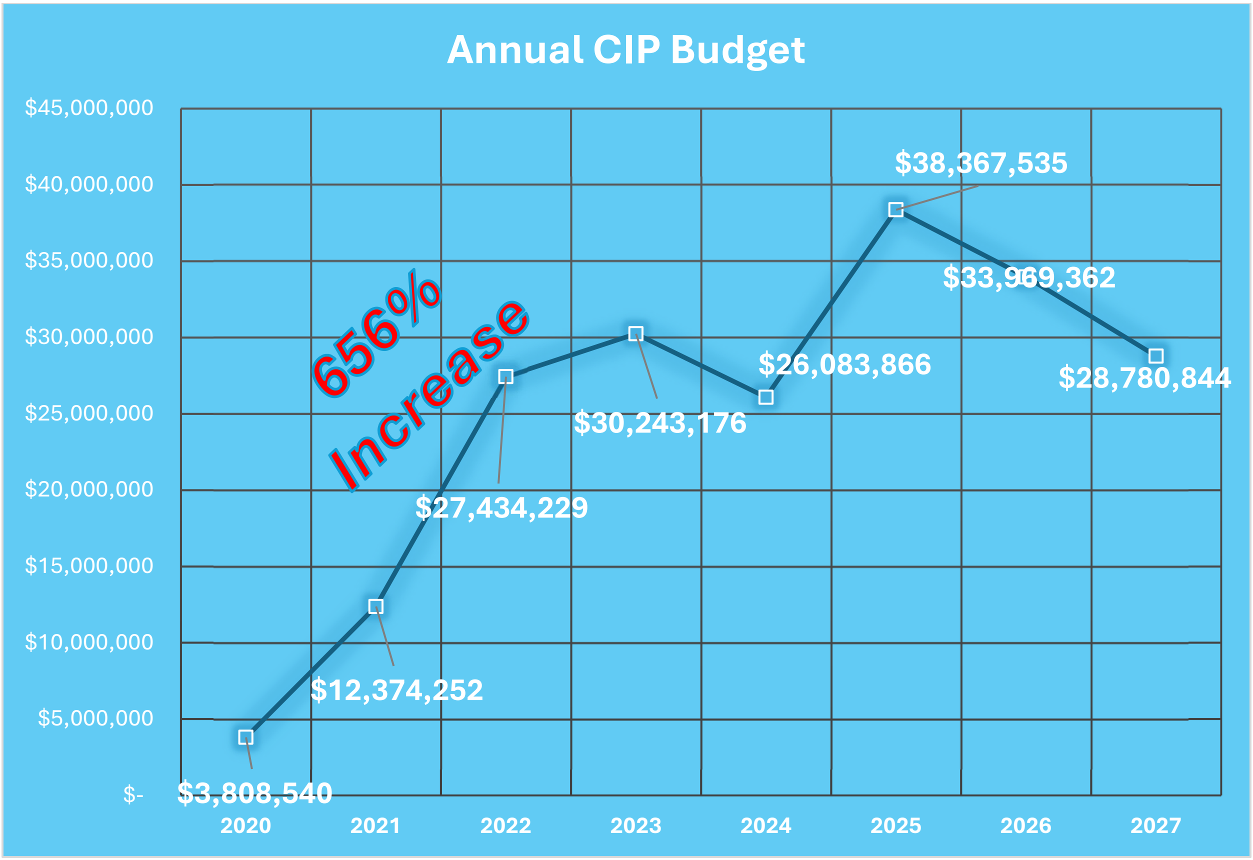


FY 2027 CIP Expenditures by category ($28.8 million)

FY 2027 CIP Funding Sources — $28.8 M



FY 2027 CIP Funding Sources ($28.8 million)



Annual CIP Budget, FY 2020–FY 2027

These investments are intended not only to maintain existing infrastructure and services, but also to support Oakland Park's continued evolution into a more resilient, accessible, sustainable, and economically vibrant community.

Major Investments in FY 2027

Facilities and Parks Projects

Facilities and park investments account for approximately $14.2 million of the FY 2027 Capital Improvement Program. The City's most significant recreational investment remains the continued implementation of the Building Our Second Century Bond Program. Construction is scheduled to begin on City Centennial Park during FY 2027 and will transform the central and southern portions of the park into a major community destination, adding five acres of new park land and featuring new parking areas, walking trails, outdoor gathering spaces, a raised performance venue, urban forest elements, plazas, and enhanced entry features. The project is supported by a combination of bond proceeds and more than $4 million in state, county, and federal grant funding.

Additional bond-funded work includes $50,000 for environmental remediation activities at Centennial Park and $200,000 for Fire Station 87 improvements. The City also continues planning for the future Fire Station 20 replacement project.

In addition to City Centennial Park, several neighborhood park and recreational facility improvements are planned. The City will begin construction of the Dewey Hawkins Landing Improvements Project, budgeted at $1.74 million, to replace the existing boat dock and canoe/kayak launch and restore safe public access to the waterfront. The project is supported by approximately $900,000 in grant funding from multiple environmental and boating access programs.

The City will begin the construction phase of Glenwood Garden, with approximately $1.1 million budgeted in FY 2027. Funding includes the generous donation of Mr. John Scheer, a local resident and philanthropist whose support continues to enhance Oakland Park's public spaces, Parks Impact Fees, General Fund support, and grant funding. Located within the downtown area, Glenwood Garden will provide a unique passive recreation and gathering space that complements ongoing downtown redevelopment efforts.

Several additional park and recreation initiatives remain in the CIP for future funding opportunities, including improvements at Bark Park, Dillon Tennis Center, Royal Palm Park, Wimberly Field, and other recreational facilities. The City also continues to evaluate lighting upgrades, park signage improvements, and facility enhancements as funding becomes available.

Streetscape, Mobility, and Neighborhood Improvements

Streetscape, mobility, and neighborhood enhancement projects total approximately $10.6 million, representing nearly 32 percent of the FY 2027 CIP. The largest investment is the Citywide Mast Arm Conversion Project, funded through $7.9 million in Broward County Transportation Surtax revenues. This initiative will replace existing span-wire traffic signal systems with more resilient mast arm assemblies at signalized intersections throughout the City, improving reliability and storm resistance.

The NW 21st Avenue Improvements Project, funded through approximately $1.7 million in Complete Streets and Localized Initiatives Program (CSLIP) funding will be constructed by FDOT. The project will improve roadway conditions south of Oakland Park Boulevard and provide bicycle facilities for the corridor north to Commercial Boulevard, enhancing multimodal mobility and safety. Additionally, the City will begin planning and design activities for the NE 34 Court Roadway Improvement Project, supported by federal transportation funding.

Other FY 2027 mobility investments include CRA West Dixie Side Street Improvements ($606 thousand), Citywide Entry and Welcome Signage ($50 thousand), Citywide Tree Canopy Improvements ($50 thousand), and the initial phase of Main Street Pergola Replacement and Streetscape Enhancements ($113 thousand). These projects support neighborhood identity, economic development, downtown activation, and the City's broader placemaking objectives.

Stormwater, Water, and Sewer Infrastructure

Stormwater, water, and wastewater infrastructure projects account for approximately $7.7 million, or 26 percent, of the FY 2027 Capital Improvement Program. These investments continue the City's long-term strategy of improving infrastructure resiliency, reducing flooding risks, and maintaining regulatory compliance.

Water and wastewater projects include $2.1 million for water main improvements, $500 thousand for galvanized water service replacements, $1 million for gravity sewer rehabilitation through lining and grouting, $300 thousand for additional water system interconnections with Broward County, $100 thousand for lift station upgrades, and $100 thousand for sewer lateral rehabilitation improvements. These projects will improve system reliability, reduce infiltration and inflow, and strengthen emergency preparedness capabilities.

Stormwater investments total approximately $5.6 million and focus on implementing priority recommendations from the City's Stormwater Master Plan. Major projects include the Floranada Business District Pump Stations and Drainage Wells Project ($143 thousand), raising and replacing flood barriers ($650 thousand), Cherry Creek dredging ($50 thousand) to address sediment buildup and restore natural tidal flow, and ongoing storm drainpipe lining and drainage maintenance initiatives. Stormwater project also includes the Dewey Hawkins Landing project ($941 thousand) which will restore safe access to the site, maintain operational access for stormwater maintenance activities, and support shoreline and site stabilization. Together, these projects represent a substantial investment in flood mitigation, infrastructure resiliency, and long-term stormwater system maintenance.

The FY 2027 Capital Improvement Program reflects the City's continued commitment to investing in critical infrastructure, public facilities, parks, and mobility improvements while maintaining a disciplined approach to financial management. As projects progress and new opportunities emerge, the program will continue to evolve in response to changing funding availability, economic conditions, regulatory requirements, and community priorities.

Successfully delivering a capital program of this scale requires flexibility and careful coordination. Project schedules, scopes, and funding strategies are routinely evaluated to align available resources with the City's highest priorities. Through strategic planning, phased implementation, and the continued pursuit of external funding, Oakland Park remains focused on advancing projects that strengthen community resilience, support economic vitality, and enhance quality of life for residents.

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Future Years

The five-year Capital Improvement Program through FY 2031 anticipates approximately $97.9 million in capital improvements. This includes $28.8 million in streetscape and mobility projects, $14.3 million in parks, $5.0 million in facilities, $25.9 million in water and wastewater infrastructure, and $28.7 million in stormwater improvements. These investments are supported through a combination of enterprise fund revenues, General Fund contributions, General Obligation Bond proceeds, transportation surtax revenues, grants, private contributions, and external financing. As with any long-range planning document, the Capital Improvement Program will continue to evolve as conditions change. Project schedules, funding strategies, and implementation priorities may be adjusted based on Commission direction, emerging infrastructure needs, grant opportunities, economic conditions, and other factors that influence the City's ability to deliver projects.

Maintaining a sustainable capital program requires long-term financial planning and the identification of reliable funding sources. Many of the City's utility and stormwater projects are supported through enterprise funds and external financing mechanisms, including the State Revolving Fund loan program. These funding sources are supported by user fees and periodic rate adjustments necessary to maintain service levels and fund future infrastructure needs. In contrast, parks, public facilities, and transportation enhancements generally rely on a combination of General Fund support, voter-approved bond proceeds, grants, surtax revenues, impact fees, and other external funding sources. As major capital investments are completed and new facilities come online, the City must also plan for the ongoing operational, maintenance, and staffing costs associated with these assets.

The FY 2027-2031 Capital Improvement Program reflects the City's continued success in leveraging external funding to advance community priorities. More than one-half of the FY 2027 program is supported by grants, transportation surtax revenues, private contributions, or external financing. While these funding sources allow the City to undertake projects that might otherwise be financially unattainable, future funding availability remains uncertain. Several projects included in the five-year plan remain partially funded or unfunded and will require the identification of additional revenue sources before implementation. The City will continue to pursue grant opportunities, legislative appropriations, transportation surtax funding, and strategic partnerships to maximize available resources and reduce the financial burden on local taxpayers.

The FY 2027 Capital Improvement Program reflects Oakland Park's continued commitment to maintaining and enhancing the infrastructure that supports a safe, resilient, and thriving community. Through careful planning, strategic investment, and responsible financial management, the City remains focused on delivering projects that improve quality of life, strengthen economic vitality, and position Oakland Park for long-term success. As future capital needs emerge, the City will continue to evaluate project priorities and funding strategies to ensure investments remain affordable, sustainable, and aligned with the community's long-term vision.

The FY 2027 Capital Improvement Program will be presented for final Commission consideration and adoption as part of the annual budget process in September.

Citywide Staffing Levels

Compensation costs continue to represent the largest category of expenditure for City operations and remain a significant driver of the General Fund (approximately 38% of the General Fund's budget is strictly compensation costs). When personnel costs of Oakland Park's BSO contract employees are included, this cost grows to more than 65%. When personnel costs of Oakland Park's BSO contract employees are included, this cost grows to more than 63%. During economic downturns, reduction in staffing levels typically occurs: the General Fund reduced total staff positions by one-third during the prior recession. A similar reduction is something the City seeks to prevent in the future to avoid disruptions in service delivery to residents and also disruptions in the lives of our employees and their families.

This administration has maintained a conservative philosophy regarding staffing levels. Existing and future vacancies are evaluated to ensure that the functions of the vacant position cannot be filled by some other adjustment to the current departmental organization or increased efficiency in processes. With the exception of first responders, additions to staffing have been chiefly predicated on the ability to largely offset new compensation costs through reductions in contractual services costs, increased revenues, or the elimination of vacant positions. Due to this philosophy, the City's staffing level remains below 2007 levels, when the number of total positions in the City's budget was 344. These numbers exclude short-term, temporary internship positions and the staffing count of the local Oakland Park Sheriff's District.

No staffing additions were requested as part of the FY 2024 budget and no new positions were requested during the fiscal year through budget amendments, although position changes were made as part of the reorganization of various departments and divisions. As part of the FY 2025 budget, the City Commission approved the creation of four new positions. Two new ITS positions were created, a GIS Administrator and a GIS Technician, as part of efforts to bring geographic information systems in-house instead of relying on outside consultants. An Administrative Assistant for Building & Permitting was approved to assist in the management of the City's 40-year building inspection process. The Volunteer Services Manager for Parks & Leisure Services was also approved as part of efforts to grow the City's volunteer program. These four additions brought the total number of City positions to 329.

The FY 2026 budget included the addition of two new positions, increasing the City's staffing from 329 to 331 positions. These positions were an External Relations & Communications Specialist in the Engineering and Community Development Department and a Plans Examiner/Inspector position in Building and Permitting to help manage the increasing volume and complexity of development activity in the City.

The recommended budget for FY 2027 proposes the addition of two new positions, increasing the City's staffing from 331 to 333 positions:

Department / Division	Title	Grade	General Fund Cost
Human Resources	Human Resources Manager	34	$110,101
Building and Permitting	Code Enforcement Officer*	24	$67,592
TOTAL			**$177,693**

**Funded by permitting revenues.*

A Human Resources Manager position (Grade 34, $110,101) is recommended to provide additional capacity and support for citywide human resources functions, including recruitment, retention, employee relations, and personnel administration. A Code Enforcement Officer position is also recommended in the Building and Permitting Division (Grade 24, $67,592, funded by permitting revenues) to support code compliance activities and continued development-related workload. The Code Enforcement Officer position is funded by permitting revenues.

The FY 2027 budget also includes a position change from Business License Supervisor to Code Technician. This position remains at the same grade and does not increase the City's overall staffing count.

Although BSO District staff are not City employees, the FY 2026 budget included a change to the Oakland Park District staffing structure. One Uniformed Patrol Deputy Sheriff position was added, increasing sworn staffing from 88 to 89 positions. To help offset the cost of this change, two Community Service Aide positions were eliminated, reducing non-sworn staffing from 11 to 9 positions. As a result, total BSO District staffing decreased from 99 to 98 positions. The FY 2027 proposed budget maintains the same BSO staffing level of 98 positions, consisting of 89 sworn and 9 non-sworn positions.

The City applied for a FEMA Staffing for Adequate Fire & Emergency Response Grant during FY 2026 for five firefighter/paramedic positions but was not awarded funding. The City has submitted a new SAFER Grant application for FY 2027. No grant revenue or personnel costs related to this grant are included in the proposed FY 2027 budget. If awarded, a budget amendment would be prepared for consideration during the fiscal year.

Given the potential impact of proposed property tax reform and other budgetary uncertainties, the City will continue to evaluate vacancies carefully before they are filled. The goal is to maintain service levels while ensuring that staffing decisions remain financially prudent and aligned with long-term revenue conditions.

Retirement Costs

Oakland Park has two City pension plans: the General Employees' Pension Plan and the Police & Fire Rescue Plan. Both City plans are closed, and new employees are members of the Florida Retirement System.

Within the General Fund, the cost of retirement benefits for FY 2027 is projected to be $9.54 million, a decrease of $914,784, or 8.75%, from FY 2026. The decrease is primarily due to a reduction in the required contribution to the closed Police and Fire Pension Plan, which decreases from $5.42 million to $4.00 million. This reduction is due to the extension of the smoothing period for the unfunded actuarial accrued liability. The decrease is partially offset by an increase in Fire Rescue FRS costs, which increased by $652,607, or 29.03%.

The General Employees' Pension Plan has no required contribution for FY 2027 due to the plan's strong funded status, however, the budget includes an $80,000 advance contribution to help mitigate the risk of a larger contribution requirement in a future year. Other FRS and pension costs remain largely unchanged, with a slight decrease due to lower contribution rates for general employees and management positions.

The Police and Fire Pension Plan is the City's other local plan. The police plan component was effectively closed when Oakland Park began contracting for police services with the Sheriff's Office in 2000. In 2018, the Commission approved a labor contract with the fire union that included closing the fire side of the Police & Fire Pension Plan to resolve longstanding pension concerns. Existing vested members of the plan were given the opportunity to stay within the City plan and continue to accrue benefits or could elect to join the Special Risk Class of FRS.

The transition to FRS raised costs for the City now but is projected to result in longer-term savings and, more importantly, provide financial stability to the City's Police and Fire Pension Plan for the benefit of public safety retirees and City taxpayers who support these pension benefits. The City is legally committed to funding the closed local pension plan while concurrently funding FRS benefits for current employees. Future contributions to the closed plan will continue to be affected by investment performance, actuarial assumptions, amortization periods, and the remaining unfunded actuarial accrued liability.

Salary and Wages

The City has three labor unions: the International Association of Firefighters, the American Federation of State, County, and Municipal Employees, and the Federation of Public Employees. AFSCME represents the City's employees in clerical positions and FOPE represents foremen, utility technicians, equipment operators, and other similar positions in Public Works. Both of these unions represent general employees, and consistent effort has been made to maintain parity between AFSCME and FOPE with regard to wage and benefit increases. IAFF represents the City's firefighters, who are the only public safety employees directly employed by Oakland Park.

The City reached successor labor agreements with FOPE and AFSCME for the two-year period beginning October 1, 2025. These agreements include a 4% wage increase each year of the contract. The City is in negotiations with IAFF regarding a successor agreement for Fire Rescue employees. The proposed FY 2027 budget includes funding assumptions related to the ongoing IAFF negotiations, but the final financial impact will depend on the terms of the successor agreement once approved.

Personnel costs remain a significant driver of the City's operating budget. Wage increases, health insurance costs, FRS contribution rates, pension costs, overtime, and staffing needs all affect the cost of maintaining current service levels. The City will continue to evaluate compensation levels to remain competitive in the labor market while balancing the long-term financial impact of wage and benefit increases.

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Future Considerations

Although inflation has slowed from the high levels experienced in prior years, the cumulative effect of inflation continues to affect wages, goods, services, construction materials, and operating costs. This challenge comes at the same time that housing costs in South Florida remain high and local governments continue to compete with both the private sector and other public employers for qualified employees.

City operations can only be successful by recruiting and retaining competent, skilled employees. This requires competitive wages and benefits. When compared to the private sector, local governments lack the structural flexibility to easily adjust salaries and benefits for recruitment and retention efforts. Salary compression issues emerge when new hires are paid at rates near or exceeding existing employees. Local governments also lack the flexibility to reduce benefits and wages during economically challenging times. Benefits and wages, once granted, cannot be reduced easily and often require negotiations and labor contracts.

Funding compensation increases is also difficult. Unlike private companies that can adjust prices and fees with greater ease, there is no functional ability to adjust City revenues in any meaningful way after the adoption of the property tax and special assessment rates. Many City revenue streams are limited in how they can be used. Permit revenue, for example, cannot be used to fund wage increases for solid waste drivers. Cities are publicly funded; funding to improve compensation in the public sector comes from raising revenues that directly impact the financial well-being of residents and businesses in Oakland Park. These issues represent a major challenge to Oakland Park and other cities.

Oakland Park has seen tangible success from efforts to remain marketable. During FY 2022, the City lost many solid waste drivers to the private sector and struggled to attract qualified candidates to fill vacancies. The Public Works and Human Resources Departments worked to reorganize the position structure of the Solid Waste Division to create incentives to attract new hires and retain existing employees. These efforts included temporary incentives for new hires, the structural redesign of positions, and the creation of a skills-based automatic progression system to retain new drivers and attract new applicants. The success of these efforts led to the Commission’s approval of expansion of the auto-progression structure to other Public Works divisions during FY 2023 and then for various positions in the Financial Services Department in FY 2024. Additional progression systems continue to be considered elsewhere in the City to provide a career path for current and prospective employees.

Oakland Park has maintained a conservative staffing philosophy, keeping positions below 2007 levels. The City has worked diligently to provide wage adjustments that are equitable and reflective of the outstanding customer-service focused work performed by employees, while also ensuring that staffing and compensation decisions do not place unreasonable burdens on taxpayers.

Long-Term Outlook

As Oakland Park continues Building Our Second Century, the City remains focused on balancing strategic growth, infrastructure investment, operational sustainability, and responsible financial stewardship.

The FY 2027 budget reflects continued commitment to thoughtful planning, disciplined financial management, strategic investment, and long-term decision-making intended to preserve the City's momentum while maintaining flexibility to respond to evolving economic and operational conditions.

The City also recognizes that transformational investment requires long-term operational planning. As new infrastructure, facilities, parks, mobility improvements, and redevelopment projects continue coming online, Oakland Park must continue planning for:

- maintenance obligations;
- staffing impacts;
- operational costs;
- lifecycle replacement needs;
- resiliency requirements;
- and future community expectations.

The City Commission has emphasized throughout planning discussions the importance of ensuring that Oakland Park's future growth remains connected to neighborhood character, accessibility, sustainability, and long-term community identity. The City's ongoing investments in infrastructure, redevelopment, mobility, public spaces, resiliency, and operational modernization continue supporting this broader vision for Oakland Park's future.

Oakland Park continues positioning itself as a resilient, connected, and forward-looking community through strategic redevelopment, infrastructure modernization, environmental stewardship, and investment in the people, places, and public services that define the City's identity and future.

In recent years, Oakland Park has enjoyed the favorable tailwinds of an expanding national and regional economy. Under the Commission's leadership, those years were well-planned and well-managed, with budgets funding major projects and initiatives implemented to address quality-of-life issues, improve infrastructure, enhance services, and attract redevelopment.

The tangible results of these efforts are visible throughout the community - from City Park and the Harlem McBride Community Garden, to the Middle River Promenade at Blys, the Oak Tree Greenway, new organic markets, the Sky Building, and other redevelopment activity. These investments help show that Oakland Park remains on the move, both figuratively and literally, as the City continues Building Our Second Century.

Closing

The FY 2027 budget reflects the collective efforts of the City Commission, City staff, residents, businesses, and community stakeholders working together to support Oakland Park's continued progress and long-term vision.

I would like to thank City Department heads for their leadership and guidance throughout the budget development process, as well as the City's rank and file employees whose continued dedication and professionalism support the delivery of essential services to the community each day.

I also wish to thank Oakland Park residents, businesses, and community partners for their continued engagement, support, and investment in the future of our City.

Together, we will continue Building Our Second Century through thoughtful planning, strategic investment, operational excellence, and responsible stewardship of public resources.

Proposed Budget Calendar

The progression through adoption of the FY 2027 budget involves a series of Regular and Special City Commission meetings. Each of these meetings allows for additional opportunity to clarify the recommendation and receive Commission and citizen input. Below are the critical dates that are currently scheduled:

- July 8, 2026 — Distribution of the FY 2027 Recommended Budget;
- July 15, 2026 — City Manager's Budget Presentation to Commission; Set time, date and place of the first Public Hearings for the Tentative Millage Rates and Budget and the Final Assessment Rates for Fire, Stormwater and Residential Solid Waste; Adopt Preliminary Millage Rates, Fire, Stormwater & Residential Solid Waste Assessments for TRIM Notice;
- September 9, 2026 — Public Hearing: Adopt Tentative Millage Rates & Tentative Annual Budget; tentative adoption of CRA budget;
- September 14, 2026 — Public Hearing: Adopt Final Fire, Stormwater & Residential Solid Waste Assessments (Held at 6:00pm);
- September 23, 2026 — Public Hearing: Adopt Final Millage Rates, Final Budget, Fiscal Policies, Compensation Plan, and CIP; final adoption of CRA budget.

cc: D.J. Doody, City Attorney
Sierra Marrero, Assistant City Manager
Renee Shrout, City Clerk
Rhea Rivera, Financial Services Director

Recommended Budget - Fiscal Year 2027
Summary of All Funds by Division

	FY 2026 Amended Budget	FY 2026 Forecast	FY 2027 Recommended Budget
Funding			
General Fund	$ 88,271,482	$ 88,271,482	$ 97,398,055
Community Redevelopment Agency Fund	1,066,400	1,066,400	969,929
Other Special Revenue Funds	659,725	460,170	1,008,381
Debt Service Funds	5,789,616	5,789,480	6,816,189
CIP Funds	37,565,297	37,565,297	24,846,701
Water and Sewer Fund	32,357,160	32,357,160	31,223,659
Solid Waste Fund	11,800,250	11,800,250	11,570,403
Stormwater Fund	22,950,265	22,950,265	6,798,184
Total Funding	**200,460,195**	**200,260,504**	**180,631,501**
Expenditures			
GF - City Commission	606,453	510,474	655,066
GF - City Manager	2,114,047	1,979,222	2,135,247
GF - City Clerk	919,957	652,254	933,614
GF - Human Resources	1,076,314	1,033,449	1,306,786
GF - Risk Management	1,967,948	1,950,616	2,010,159
GF - Legal	739,500	606,000	790,000
GF - Financial Services	1,932,651	1,861,289	1,964,713
GF - Information Technology Services	1,732,788	1,811,145	1,810,157
GF - Police	22,524,391	22,321,897	24,799,183
GF - Fire-Rescue	19,286,788	19,046,552	26,264,595
GF - Parks and Recreation	5,371,039	5,283,303	5,090,382
GF - Library and Cultural Services	1,129,117	1,034,609	1,200,804
GF - ECD: Planning & Zoning	2,033,591	1,678,683	1,542,735
GF - ECD: Engineering and Construction Management	2,292,320	1,865,030	2,279,925
GF - BCS: Building & Permitting	4,757,645	4,430,783	4,400,102
GF - BCS: Community Enhancement (Code)	1,742,667	1,700,007	1,771,500
GF - Public Works-Administration	226,194	254,685	262,741
GF - Public Works-Parks Maintenance	3,311,196	3,244,967	3,408,335
GF - Public Works-Streets	4,310,124	3,395,984	3,046,872
GF - Public Works-Building Maintenance	2,320,429	2,354,339	2,324,061
GF - Public Works-Fleet Maintenance	2,503,440	2,457,142	2,594,708
GF - Non-Departmental	5,372,883	4,709,854	6,806,370
Total General Fund Expenditures	**88,271,482**	**84,182,282**	**97,398,055**
Departmental Only	**82,898,599**	**79,472,428**	**90,591,685**
SR - Community Development Agency Fund	1,066,400	926,200	969,929
SR - Other Special Revenue Funds	659,725	603,231	1,008,381
Debt Service Fund	5,789,616	5,789,616	6,816,189
GF CIP Fund	37,565,297	37,565,297	24,846,701
Water and Sewer Fund	32,357,160	31,503,284	31,223,659
Solid Waste Fund	11,800,250	11,623,375	11,570,403
Stormwater Fund	22,950,265	21,986,703	6,798,184
Total Expenditures	**$ 200,460,195**	**$ 194,179,989**	**$ 180,631,501**